



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

A G E N D A

**August 28, 2025
3:00 p.m.**

Meeting will be held at:

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

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

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

1.0 Call to Order

1.1 Pledge of Allegiance

2.0 Additions to the Agenda

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

3.0 Public Comment

This time is made available for comment from the public on matters within the Board's jurisdiction but not appearing on the agenda. The Board will not take action on any items presented under public comment. The comment period will be limited to 15 minutes.

4.0 Introductions and Recognitions

5.0 Adoption of Board Agenda

6.0 Consent Calendar

- 6.1 Consideration of approval of June 26, 2025, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.
- 6.2 Consideration of approval of the reappointment of Ramona Davie, U.S. Bank, to the MCWIC Board for an additional 3-year term: 10/24/25 – 10/24/28.

7.0 Closed Session

- 7.1 Request for Closed Session: Potential Employee Appointment/Evaluation/Release/Compensation Pursuant to Government Code § 54957(b).
- 7.2 Request for Closed Session: Public Employee Performance Evaluation Pursuant to Government Code 54957 – Title of Position: MCWIC Executive Director

8.0 Action Items

- 8.1 Consideration of approval of the preliminary, unaudited MCWIC year-to-date financial reports for the period ending June 30, 2025.
- 8.2 Consideration of approval of the 2025-2026 MCWIC preliminary budget.
- 8.3 Consideration of approval of the MCWIC Executive Director Goals for program year 2025-2026.

8.4 Discussion and consideration for MCWIC Board member recruitment.

9.0 Information Items

9.1 Success Stories

9.2 Workforce Development Board (WDB) of Madera County Update

9.3 Beaudette Inc.'s One Stop Operator (OSO) Report for the Period of April 1, 2025, to June 30, 2025.

9.4 Beaudette Inc.'s One Stop Operator (OSO) Annual Report for Fiscal Year 2024-2025.

9.5 WDB and America's Job Center of California (AJCC) Memorandum of Understanding for the period of July 1, 2025, to June 30, 2028.

9.6 California Workforce Development Board (CWDB) Subregion Visits

9.7 National Workforce Development Month/Workforce Development Professional's Day

9.8 Program Impact Report

9.9 Weekly Unemployment Insurance (UI) Initial Claims for Madera County

10.0 Written Communication

10.1 Employment Development Department (EDD) Annual Review Engagement Letter Program Year 2024-25

10.2 Price Paige & Company Intent to Audit Letter Program Year 2024-25

11.0 Open Discussion/Reports/Information

11.1 Board Members

11.2 Staff

12.0 Next Meeting

October 23, 2025

13.0 Adjournment



MINUTES

June 23, 2025

Convened at:

**Workforce Assistance Center
2037 W. Cleveland Ave., Madera Ca, 93637**

PRESENT: Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach

ABSENT: Tim Riche

GUEST:

STAFF: Ahmed Metwally, Bertha Vega, Jennifer Ortiz-Rocha, Jessica Roche, Maiknue Vang, Michelle Reyes, Nicki Martin, Sheyla Garcia

1.0 Call to Order

Meeting called to order at 3:05 p.m. by Chair Debi Bray

1.1 Pledge of Allegiance

2.0 Additions to the Agenda

None.

3.0 Public Comment

None.

4.0 Introductions and Recognitions

Roundtable introductions were made by the Board. Sheyla Garcia, Michelle Reyes, and Jennifer Ortiz-Rocha introduced themselves to the Board. Sheyla is the Marketing and Outreach Coordinator and is working on the early stages of Madera Workforce's marketing plans. Michelle Reyes, Workforce Tech I, works at the lobby desk and in Resource Room and helps customers who come to the Center. Jennifer Ortiz-Rocha started as a paid work experience (PWEX) participant and moved into a Program Tech position after her PWEX and is now a Career Specialist.

5.0 Adoption of Board Agenda

Mattie Mendez moved to adopt the agenda, seconded by Gabriel Mejia.

Vote: Approved – unanimous

Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach

6.0 Consent Calendar

6.1 Consideration of approval of February 27, 2025, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.

6.2 Consideration of approval of the reappointment of Tim Riche, Madera Unified School District (MUSD) Linkage Foundation, to the MCWIC Board for an additional 3-year term: 8/22/25 to 8/22/28.

Roger Leach moved to approve the Consent Calendar, seconded by Mattie Mendez.

Vote: Approved – unanimous

Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach

7.0 Closed Session

Gabriel Mejia moved to close open session and go into closed session at 3:12 p.m., seconded by Roger Leach.

Vote: Approved – unanimous

Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach

7.1 Request for Closed Session: Public Employee Employment pursuant to Government Code 54957 Title: Controller

Roger Leach moved to adjourn close session at 3:39 p.m., seconded by Ramona Davie.

Vote: Approved – unanimous

Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach

a. Closed Session Report Out

No reportable actions were taken during closed session.

8.0 Action Items

8.1 Consideration of approval of the revised exempt employee salary schedule to include removal of longevity pay.

Maiknue Vang, Executive Director, is the last employee to get longevity pay – no other MCWIC staff will get longevity pay after Maiknue. Staff provided a revised exempt salary schedule with the longevity pay removed.

Mattie Mendez moved to approve, seconded by Ramona Davie.

Vote: Approved – unanimous

Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach

8.2 Consideration of approval of the year-to-year financials for the period ending March 31, 2025.

The financial reports reflect lower expenditures and overhead. Previous open positions have been filled except for the Career Specialist – Special Population. Jessica Roche, Controller, reported that P. Steve Ramirez (PSR) paid their outstanding balance yesterday. Staff were planning on sending PSR's \$8,949 balance to collections, but PSR paid before staff finalized the collections process.

Mattie Mendez moved to approve, seconded by Roger Leach.

Vote: Approved – unanimous

Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach

8.3 Consideration of approval of a budget increase in the amount of \$76,611.00 for the Summer Foster Youth Program Contract awarded and funded by both Madera County Superintendent of Schools and Madera Unified School District for a 4-month project beginning in March, 2025, and ending in July, 2025.

This fund/project is strictly for foster youth. This is an increase from last year. This reflects an increase to the overall budget.

Mattie Mendez moved to approve, seconded by Roger Leach.

Vote: Approved – unanimous

Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach

8.4 Discussion and consideration for MCWIC Board member recruitment.

The Workforce Development Board (WDB) Leadership subcommittee has been working on restructuring the WDB to ensure that its membership reflects its priority sectors. 2 Private sector members who did not reflect these sectors resigned from the Board and staff are recruiting potential members who represent the manufacturing and the transportation and logistics sectors from Chowchilla. Currently, the MCWIC Board has not replaced the seat vacated by Mike Farmer and have an opportunity to consider recruiting from among the 2 former WDB private sector members. Omair Javaid represented a financial organization and Aaron Chambers represented an accounting/auditing related organization. Tim Riche had previously recommended Josh Blair with the Central Valley Church. Staff asked for guidance as to who they might want to consider for the MCWIC Board but they can also choose not to bring anyone else onto the Board. Mattie Mendez would like to consider the possibility of bringing on a representative from the City of Madera. Staff reminded the Board that the Bylaws reference membership come from private sector, non-profit or faith-based organizations and while a City representative could provide input or information regarding upcoming projects that could interest MCWIC, staff feel that they can gather important information by meeting directly with City staff – which is currently being done. Jessica Roche pointed out that including a City representative may conflict with an entity's IRS non-profit status/regulations.

9.0 Information Items

Staff noted that there are a larger amount of information items because the Board did not meet in April.

9.1 Success Stories

Information provided within the agenda packet.

9.2 Workforce Development Board (WDB) of Madera County Update

Information provided within the agenda packet.

9.3 MCWIC Executive Director End-of-year Goal

Information provided within the agenda packet. The work being done with the WDB on their action planning has really guided much of the work being done this year. Maiknue Vang, Executive Director, provided a summary of the progress made on her goals for the 2024-25 program year. The most current update to the Director's goals is in blue font. Some items are still in progress.

- Goal 1: Staff have continued to focus on marketing and outreach. Archer & Hound was contracted to work on a marketing plan and a Marketing and Outreach Coordinator was hired. Enrollments are slightly lower than last year which staff attribute to the current political climate. Many partners have seen similar decreases to their own numbers. Staff have been increasing sector engagement with local organizations and businesses. The Program Manager is enrolled in the California Workforce Association's (CWA) Boot Camp training series. 2 more Workforce Tech 1s have been hired. Staff have completed the Metrix Learning training modules. Staff will submit a presentation proposal to CWA for the Meeting of the Minds conference in September.*
- Goal 2: Staff are working with the WDB Action Planning Leadership subcommittee to restructure the WDB to ensure that the right leaders that represent priority sectors are part of the Board. Eric Niino, Evapco, was recruited to the WDB and was approved by the WDB in June. Staff are working on recruiting members from the Chowchilla area for the Transportation and Logistics sector. WDB member Nichole Mosqueda, Camarena Health, was nominated and awarded the CWA Workforce Champion of the Year award at the CWA WORKCON conference. Nichole also sat on an employer panel. Staff are planning to invite 1-2 WDB members to the CWA Meeting of the Minds conference in Monterey taking place in September and are also planning to invite some WDB members to the National Association of Workforce Boards (NAWB) conference next spring.*
- Goal 3: WDB members are invited to participate in various activities and conferences such as with Nichole Mosqueda's participation in the employer panel at the CWA WORKCON conference. Staff will use information developed by the PR firm to update and develop a marketing plan for the WDB. Training subcommittee continues to work with industry champions to identify priorities around skills, training and hiring needs. The transportation sector partnership put together a Truck Driving Extravaganza job fair on April 17, 2025. The WDB provided customized hiring events for the Madera County Hospital with a Clinical Job Fair in Fresno on June 12, 2025, and another being held in Merced on July 1, 2025. These job fairs focused on hiring LVNs, RNs, Nurse Practitioners and Physician Assistants. Madera Adult School has hired a Medical Assistant instructor for future training classes. The bus driver training cohort was launched in March. The first cohort will all be employed in Madera and Chowchilla. The second cohort is starting now and on track to complete training in July. Staff are discussing a childcare training cohort with Madera Unified*

School District. The Work Ethics committee has surveyed small and large businesses in the community to understand what skills are important to them. WDB member and staff participated in MUSD's Graduate Profile and are currently working with MUSD's CTE director to determine the best way to develop metrics to assess student competency related to work ethics. The subcommittee is working on developing a soft skills workshop for job seekers and engaging in employees to share best practices for cultivating these traits in employees. They will share the results with training providers to align curriculum with workforce needs. Archer & Hound was selected as the PR Firm and is currently conducting a marketing analysis and review. Some WDB members received a survey to complete. A Discovery Workshop with staff is scheduled to go over the results. The final designs for the van have been approved. The anticipated completion date for the van is February 2026. Archer & Hound will also work on redesigning the WDB logo. The Policy subcommittee is working on a Regional Central California Workforce Committee (CCWC) Regional WDB Director meeting. This meeting will focus on gathering information on best practices to serve ALL communities.

- Goal 4: Goal 4 is completed. All deadlines for various State requirements have been met. The MCWIC has been approved to act as the provider of careers services for the Madera County workforce area.
- Goal 5: Staff have been focusing on how to diversify funding. Staff applied for various grants: EDD Disability Access, Equity, and Inclusion Grant - \$814,757 AWARDED. Staff will hire a Career Specialist for this grant and a focus on re-engaging work or the Employment Network will take place. Additional grant proposals and submission were provided: Summer Paid Workforce Experience - \$76,611; CDCR Valley State Prison: \$150,000; DOR Student Training & Employment Program (STEP) - \$367,041; US Bank - \$25,000; Madera County Public Health Community Resilience Program Consultation - \$45,000; CalFire Regional Forestry Project - \$140,000; S2J2 Regional Education & Skills Building Anchor - \$1,033,000 total/\$145,000 Madera; S2j2 Regional Advance Manufacturing - \$550,000 total/\$130,000 Madera. MCWIC has entered into a contract with Metasoft Systems, Inc., for grant development services. Metasoft will research grants for possible matches with MCWIC. Fee for service processes were used for the Justice Center, Probation Youth, and In-custody contracts. The Marketing & Outreach Coordinator will develop new marketing materials for the Ticket to Work program.
- Goal 6: Many of these goals are on-going and continuous. The Executive Director is participating in various committees and projects. Some of the grants MCWIC applied for were the result of some of the regional work being done. Maiknue has scheduled recurring meetings with various City and County officials from Madera and Chowchilla. The Department of Social Services (DSS) will occupy 1 office in the Center. DOR has leased a larger space in the Center and more staff will work out of their new space. The North Fork Mono Casino will lease some space in the Center for their human resources staff. They have contracted the space for the period of February 2026 through September 2026.
- Miscellaneous: Revised Identification of Priority Sectors policy to include local board preference around membership and composition that is aligned with priority sectors and the geographic landscape of Madera County. Revised the Adult Program Priority of Services policy to align with the State revisions and include local preference of utilizing academic testing to verify basic skills deficiency and self-attestation. Revised Individual Training Account (ITA) policy to include clarifying language specific to the second ITA. Staff are on track to complete the annual training requirements for Community Partner Work Incentives Counseling recertification.

9.4 Beaudette Inc.'s One Stop Operator (OSO) report for the period of January 1, 2025, to March 31, 2025.

Information provided within the agenda packet.

9.5 WIOA Formula and Special Projects Quarterly Program Overview as of March 31, 2025

Information provided within the agenda packet.

9.6 Update on PY 2025-2028 Local and Regional Workforce Plans

Information provided within the agenda packet.

9.7 Update on Local Area Subsequent Designation and Local Board Recertification Program Year 2025-27

Information provided within the agenda packet.

9.8 Update on One Stop Operator Procurement

Information provided within the agenda packet.

9.9 Update on MCWIC Tenants

Information provided within the agenda packet.

9.10 Update on WIOA Adult & Dislocated Worker Career Services Application

Information provided within the agenda packet.

9.11 Information on Madera Community Hospital

Information provided within the agenda packet.

9.12 Information on Foundation Search

Information provided within the agenda packet.

9.13 Information on Federal Legislative Update

Information provided within the agenda packet. On May 30th, the White House released a proposed budget for fiscal year 2026 which calls for a 35% reduction in funding for the Department of Labor (DOR). The Federal government is proposing combining Workforce programs and creating a single block grant called Make America Skilled Again (MASA). Analysts believe this would be illegal and Congress would have to create a new law to replace the existing Workforce Innovation and Opportunity Act (WIOA). WIOA reauthorization is currently on hold. Part of the proposed budget is looking to eliminate Adult Education. Maiknue and Superintendent Lile have met to look at what that might look like and how it might impact the Madera Adult School. The chances that both political parties will reach an agreement is not likely. There are programs that have been placed on hold such as Job Corps who are a Workforce partner. The nearest in-house Job Corps program is in San Jose. Staff have reached out to Job Corps to get a list of Madera residents who may have been impacted by the San Jose dormitory program closures. Job Corps is starting court proceedings to push back against the elimination of their program. Madera has received information on the coming year's allocations but have not received the notice of funding availability (NOFA) to sign which would signal that funding is coming through to local areas. The NOFA is typically received in mid-July but staff are hoping to receive it in August. Analysts reminded local areas that it is possible that Congress could retract the allocations. Next steps include working on the proposed budget for the 2025-26 fiscal year. Once the proposed budget is in place, staff will do scenario planning and look at what the program may look like if Youth funding is eliminated or if Wagner Peyser (EDD) is eliminated or what a variation of scenarios could look like and also what the program would look like if there was a 50% funding for training requirement. Various members of the WDB have provided letters of support. Staff can forward letters of support from the MCWIC Board as well – an example is provided in the agenda packet. Congress is very interested in how local businesses could be affected by these cuts. Staff will forward a letter on behalf of the MCWIC Board and make sure to include the sectors they represent. Staff will be using some empty cubicles to create a clothing closet.

9.14 Information on Department of Rehabilitation (DOR) AJCC Collaboration Project PY 24-25

Information provided within the agenda packet.

9.15 Information on Madera County Job Fairs

Information provided within the agenda packet.

9.16 Information on Personal Identifiable Information (PII) Cyber Security Training

Information provided within the agenda packet.

9.17 Information on Non-Profit Attorney for MCWIC

9.18 Information on Weekly Unemployment Insurance (UI) Initial Claims for Madera County

Information provided within the agenda packet.

9.19 MCWIC 2025-2026 Meeting Calendar

Information provided within the agenda packet.

10.0 Written Communication

10.1 Workforce Innovational and Opportunity Act (WIOA) Section 188 Nondiscrimination and Equal Opportunity Provisions Annual Compliance Monitoring Review Final Report Program Year 2023-25

Information provided within the agenda packet. There were no findings.

11.0 Open Discussion/Reports/Information

11.1 Board Members

None.

11.2 Staff

None.

12.0 Next Meeting

The next MCWIC Board meeting will be held at the Workforce Assistance Center on August 28, 2025.

13.0 Adjournment

Roger Leach moved to adjourn the meeting at 5:08 p.m., seconded by Debi Bray.

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

As of 6/30/2025

(In Whole Numbers)

	Current Fiscal Year	Audited Prior Year Financials
ASSETS		
Current Assets:		
Cash		
Cash in BA - Main	537,960	493,395
Cash in BA - Payroll	12,435	20,114
Total Cash	550,395	513,509
Accounts Receivable		
Accounts Receivable	1,886	36,408
Grants/Program Contracts Receivable	547,818	467,556
Total Accounts Receivable	549,704	503,964
Prepaid Expenses		
Prepaid Expense	115,112	20,973
Total Prepaid Expenses	115,112	20,973
Total Current Assets:	1,215,211	1,038,446
Long-Term Assets:		
Property and Equipment		
Computer & Software	228,587	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	78,648	28,656
Operating ROU Lease	2,410,544	2,584,469
Total Long-Term Assets:	2,489,193	2,613,125
Total ASSETS	3,704,403	3,651,570
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts Payable	112,977	167,820
Accrued Payroll and Related Liabilities	79,577	73,346
Vacation Payable Liability	20,652	35,996
Short-Term Deferred Revenue	169,904	60,082
Facility Lease Liability, current portion	(149,429)	0
Total Current Liabilities:	233,681	337,245

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

As of 6/30/2025

(In Whole Numbers)

	Current Fiscal Year	Audited Prior Year Financials
Long-Term Liabilities		
Facility Lease Liability, long-term portion	2,644,225	2,644,225
Total LIABILITIES AND NET ASSETS	2,877,906	2,981,470
NET ASSETS		
Temporary restricted and unrestricted	(826,497)	(670,100)
Total Temporary restricted and unrestricted	(826,497)	(670,100)
Total NET ASSETS	(826,497)	(670,100)
Total liabilities and net assets	3,704,403	3,651,570



Madera County Workforce Investment Corporation

Statement of Activities

From 7/1/2024 Through 6/30/2025

(In Whole Numbers)

	Unrestricted	Restricted	Total
Operating Revenue			
Grant Revenue	2,557,600	0	2,557,600
State/Local Revenue	581,233	37,755	618,988
Rental Revenue			
Sublease/Rental Income	<u>199,126</u>	<u>0</u>	<u>199,126</u>
Total Rental Revenue	<u>199,126</u>	<u>0</u>	<u>199,126</u>
Contributions			
Contribution Income	150	233,445	233,595
Contribution In-Kind (goods)	<u>221</u>	<u>0</u>	<u>221</u>
Total Contributions	<u>371</u>	<u>233,445</u>	<u>233,815</u>
Deferred Revenue	<u>5,715</u>	<u>\$ (21,781)</u>	<u>(16,066)</u>
Other	2	0	2
Total Operating Revenue	<u>3,344,047</u>	<u>249,418</u>	<u>3,593,465</u>
Expenditures			
Salaries, Taxes, Benefits	1,675,963	55,600	1,731,563
Materials & Supplies	41,002	8,043	49,045
Overhead/Operating Expenses	795,806	11,377	807,184
Client Program Expenses (SS, ITA, Contracts, etc.)	715,716	22,344	738,060
Total Expenditures	<u>3,228,487</u>	<u>97,364</u>	<u>3,325,851</u>
Net Revenue over Expenditures	<u>115,560</u>	<u>152,054</u>	<u>267,614</u>
Beginning Net Assets			
Fund Balance	688035	36481	724,516
Net Assets - Capital Assets	<u>(54,416)</u>	<u>0</u>	<u>(54,416)</u>
Total Beginning Net Assets	<u>633,619</u>	<u>670,100</u>	<u>670,100</u>
Ending Net Assets	<u>749,179</u>	<u>822,154</u>	<u>937,714</u>

Madera County Workforce Investment Corporation
Statement of Cash Flows - Board Report - Statement of Cash Flow
As of 6/30/2025
(In Whole Numbers)

	<u>Current FY</u>	<u>Current QTR Period End</u>
Beginning Cash and Cash Equivalents	<u>513,509</u>	<u>756,148</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	283,681	80,563
Adjustment to reconcile change in net assets to net cash from operating activities:	(1,098)	0
Change in Operating Assets:		
Accounts Receivable	<u>(139,879)</u>	<u>(268,698)</u>
Total Change in Operating Assets:	<u>(139,879)</u>	<u>(268,698)</u>
Change in Operating Liabilities:		
Accounts payable	(54,843)	(21,280)
Accrued payroll and related expenses	(9,114)	(1,545)
Deferred Revenue	(16,066)	44,016
Facility Lease Liability	<u>(149,430)</u>	<u>(38,217)</u>
Total Change in Operating Liabilities:	<u>(229,452)</u>	<u>(17,025)</u>
Total CASH FLOWS FROM OPERATING ACTIVITIES	<u>(86,749)</u>	<u>(205,160)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	<u>123,635</u>	<u>(593)</u>
Total CASH FLOWS FROM INVESTING ACTIVITIES	<u>123,635</u>	<u>(593)</u>
Net Cash used in Investing Activities	<u>123,635</u>	<u>(593)</u>
Net Change in Cash and Cash Equivalents	<u>36,886</u>	<u>(205,753)</u>
Cash and Cash Equivalents as of Current Period End Date	<u>550,395</u>	<u>550,395</u>



Madera County Workforce Investment Corporation

Aged Receivables by Invoice Date

Aging Date - 6/30/2025

From 7/1/2024 Through 6/30/2025

Custo... ID	Customer Name	Invoice Date	Invoice Number	Total	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1005	Madera County Probation Department	6/10/2025	ARDoc2244	5,041.62	5,041.62	0.00	0.00	0.00
Total 1005	Madera County Probation Department			5,041.62	5,041.62	0.00	0.00	0.00
1008	Department of Rehabilitation	11/7/2024	ARDoc2117	509.23	0.00	0.00	0.00	509.23
		5/8/2025	ARDoc2215	2,795.00	0.00	2,795.00	0.00	0.00
		6/2/2025	ARDoc2230	2,795.00	2,795.00	0.00	0.00	0.00
Total 1008	Department of Rehabilitation			6,099.23	2,795.00	2,795.00	0.00	509.23
1020	(CDCR) California Department Corrections and Rehab	6/23/2025	ARDoc2199	15,000.00	15,000.00	0.00	0.00	0.00
		6/23/2025	ARDoc2241	15,000.00	15,000.00	0.00	0.00	0.00
		6/24/2025	ARDoc2249	15,000.00	15,000.00	0.00	0.00	0.00
		6/24/2025	ARDoc2250	4,999.97	4,999.97	0.00	0.00	0.00
Total 1020	(CDCR) California Department Corrections and Rehab			49,999.97	49,999.97	0.00	0.00	0.00
1024	Fresno Regional Workforce Development Board	6/10/2025	ARDoc2246	3,430.36	3,430.36	0.00	0.00	0.00
Total 1024	Fresno Regional Workforce Development Board			3,430.36	3,430.36	0.00	0.00	0.00
1065	MUSD/Madera Adult School	6/9/2025	ARDoc2239	10,000.00	10,000.00	0.00	0.00	0.00
Total 1065	MUSD/Madera Adult School			10,000.00	10,000.00	0.00	0.00	0.00
1072	Stanislaus County Workforce Development	6/10/2025	ARDoc2248	1,469.64	1,469.64	0.00	0.00	0.00
Total 1072	Stanislaus County Workforce Development			1,469.64	1,469.64	0.00	0.00	0.00

Madera County Workforce Investment Corporation

Aged Receivables by Invoice Date

Aging Date - 6/30/2025

From 7/1/2024 Through 6/30/2025

Custo... ID	Customer Name	Invoice Date	Invoice Number	Total	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1073	EDD-DGS	4/9/2025	ARDoc2210	270.00	0.00	0.00	270.00	0.00
		5/8/2025	ARDoc2219	270.00	0.00	270.00	0.00	0.00
		6/2/2025	ARDoc2234	270.00	270.00	0.00	0.00	0.00
		6/2/2025	ARDoc2236	(9,408.63)	(9,408.63)	0.00	0.00	0.00
		6/2/2025	ARDoc2237	(260.18)	(260.18)	0.00	0.00	0.00
Total 1073	EDD-DGS			(8,858.81)	(9,398.81)	270.00	270.00	0.00
1106	County of San Joaquin	6/10/2025	ARDoc2245	3,128.88	3,128.88	0.00	0.00	0.00
Total 1106	County of San Joaquin			3,128.88	3,128.88	0.00	0.00	0.00
1130	EDC of Fresno County	6/9/2025	ARDoc2240	12,057.19	12,057.19	0.00	0.00	0.00
		6/26/2025	ARDoc2251	31,905.81	31,905.81	0.00	0.00	0.00
		6/26/2025	ARDoc2252	30,771.44	30,771.44	0.00	0.00	0.00
		6/26/2025	ARDoc2253	4,265.91	4,265.91	0.00	0.00	0.00
		6/26/2025	ARDoc2254	3,919.19	3,919.19	0.00	0.00	0.00
Total 1130	EDC of Fresno County			82,919.54	82,919.54	0.00	0.00	0.00
1135	MC Superintendent of Schools (MCSOS)	6/11/2025	ARDoc2247	25,805.50	25,805.50	0.00	0.00	0.00
Total 1135	MC Superintendent of Schools (MCSOS)			25,805.50	25,805.50	0.00	0.00	0.00
Report Total				179,035.93	175,191.70	3,065.00	270.00	509.23



Madera County Workforce Investment Corporation
Encumbrance Budget
From 7/1/2024 Through 06/30/2025

AGENDA ITEM 8.1

Account Code	Account Title	Budget Board Approved 10.24.24	1st Quarter Actuals (07/01/2024 - 09/30/2024)	2nd Quarter Actual (10/01/2024 - 12/31/2024)	3rd Quarter Actual (1/1/2025 - 3/31/2025)	4th Quarter Actual (4/1/2025 - 6/30/2025)	YTD Actual	YTD Enc	Budget Variance	Variance %
01	General Operating									
01	Revenue									
4000	Grant Revenue (Federal)	3,325,214	545,996	725,857	527,715	695,429	2,557,600	-	767,614	
4100	Contribution Income	233,445	-	233,445	150	-	233,595	-	(150)	
4200	Contribution In-Kind (goods)	-	-	-	-	221	221	-	(221)	
4300	Other Revenue (State or Local)	1,324,001	155,287	144,117	143,803	177,819	618,988	-	705,013	
4500	Interest Revenue	-	1	1	0	1	2	-	(2)	
4600	Sublease/Rental Income	237,702	59,434	42,991	38,647	58,053	199,126	-	38,576	
Total 01	Revenue	\$ 5,120,362	\$ 760,718	\$ 1,146,410	\$ 710,315	\$ 931,522	\$ 3,609,532	\$ -	\$ 1,510,830	30%
02	Personnel Costs									
5100	Staff Salaries	1,413,486	302,647	296,847	289,030	303,471	1,191,994	-	221,492	
	5105- Vacation	-	51,294	17,370	13,065	12,546	94,275	-	(94,275)	
5111	Employer Medicare Expense	20,470	5,302	4,964	4,744	5,093	20,102	-	368	
5112	Social Security Employer Exp	87,525	20,998	21,223	20,283	21,777	84,281	-	3,244	
5115	CA Unemployment Insurance Exp	5,464	45	1,548	2,271	437	4,302	-	1,162	
5116	CA Training Tax Expense	182	2	70	103	20	196	-	(14)	
5120	Workers Compensation Expense	12,564	3,616	3,676	5,570	3,429	16,291	-	(3,727)	
5130	Group Health Insurance Expense	306,284	39,807	40,272	40,919	38,545	159,543	-	146,741	
5140	Employers 457 Expense	84,702	18,496	18,063	16,788	17,547	70,894	-	13,808	
5160	Group Dental Insurance	14,050	2,644	2,730	2,687	2,559	10,620	-	3,430	
5170	Group Vision Insurance	3,278	619	639	629	599	2,485	-	793	
5180	Group Life Insurance	3,278	690	703	673	662	2,728	-	550	
5190	Employee Assistance Program Exp	937	152	156	149	152	608	-	329	
Total 02	Personnel Costs	\$ 1,952,220	\$ 446,311	\$ 408,261	\$ 396,910	\$ 406,836	\$ 1,658,319	\$ -	\$ 293,901	15%
03	General Operating									
5200	Office Materials and Supplies	16,500	7,302	3,653	2,300	5,063	16,341	-	159	
5210	Facility Materials and Supplies	5,700	(31)	-	21	-	(10)	-	5,710	
5230	Contributed Materials and Supplies	-	-	-	-	221	221	-	-	
5310	CAM & Bldg Ins	27,346	6,752	9,213	1,114	9,183	26,261	-	1,085	
5320	Telephone Expense	16,560	3,844	3,889	3,931	3,931	15,596	-	964	
5330	Utilities Expense	116,400	37,684	27,315	20,794	26,325	112,118	-	4,282	
5340	Property & Liability Insurance	19,400	-	13,610	-	-	13,610	-	5,790	
5400	Postage Expense	2,000	1,000	-	897	144	2,041	-	(41)	
5410	Printing Expense	3,500	-	-	-	-	-	-	3,500	
5420	Advertising Expense	7,800	-	75	7,474	171	7,720	-	80	
5440	Dues, Subscriptions, Fees Expense	34,310	8,964	6,197	12,027	2,100	29,288	-	5,022	
5500	Auditing Fees	38,000	-	23,200	2,250	-	25,450	-	12,550	
5510	Legal Fees	7,500	1,088	194	3,837	2,252	7,371	-	129	
5520	Contracting/Professional Services	153,203	25,341	31,102	17,584	36,427	110,453	45,000	(2,250)	
5530	Taxes and Fees	400	4	-	200	-	204	-	196	
5610	Equipment Maintenance	14,000	3,257	3,484	3,159	3,775	13,675	0	325	
5620	Equipment Rental	9,963	960	480	427	-	1,867	-	8,096	
5630	Software Expense	9,000	6,481	23	100	3,669	10,273	-	(1,273)	

General Operating section Continued on next page

Madera County Workforce Investment Corporation
Encumbrance Budget
From 7/1/2024 Through 06/30/2025

Account Code	Account Title	Budget Board Approved 10.24.24	1st Quarter Actuals (07/01/2024 - 09/30/2024)	2nd Quarter Actual (10/01/2024 - 12/31/2024)	3rd Quarter Actual (1/1/2025- 3/31/2025)	4th Quarter Actual (4/1/2025- 6/30/2025)	YTD Actual	YTD Enc	Budget Variance	
5632	Information Technology Services	90,986	9,813	28,275	13,970	17,504	90,535	-	451	
5640	Internet Expense	9,900	3,128	2,451	2,594	2,582	10,755	-	(855)	
5650	Computer Hardware	73,000	-	24,760	6,798	51,051	82,609	1,412	(11,021)	
5670	Vehicle	245,000	-	-	-	-	-	199,033	45,967	
5710	Staff Training Expense	2,500	49	1,330	179	539	2,097	-	403	
5720	Travel Expense	32,892	6,789	3,427	2,925	9,427	22,569	-	10,323	
5730	Conference, Conventions & Meetin	176,810	7,658	1,624	-	400	9,682	-	167,128	
5810	General Operating Services	21,050	1,583	1,627	7,092	10,125	20,427	-	623	
5820	Facility Maintenance Services	51,173	3,879	4,814	5,725	4,076	18,494	-	32,679	
5980	Fixed Asset - Expense Offset	-	-	-	(6,915)	(44,473)	(51,388)	-	51,388	
5990	Bad Debt Expense	-	3,512	-	-	-	3,512	-	(3,512)	
5995	Lease Cost (Facility-ASC 842)	228,601	62,813	62,813	62,813	62,813	251,253	-	(22,652)	
Total 03	General Operating	\$ 1,413,494	\$ 201,871	\$ 253,558	\$ 171,296	\$ 207,303	\$ 853,024	\$ 245,445	\$ 315,246	22%
02	Direct Client Costs - Payroll									
02	Personnel Costs									
5107	Temporary Worker WEX/TJT	121,135	22,938	6,315	16,761	17,930	63,943	23,858	33,334	
5111	Employer Medicare Expense	1,757	333	92	243	260	927	-	830	
5112	Social Security Employer Exp	7,514	1,422	392	1,039	1,112	3,965	-	3,550	
5115	CA Unemployment Insurance Exp	2,787	501	139	369	368	1,377	-	1,410	
5116	CA Training Tax Expense	1,333	23	6	17	17	63	-	1,270	
5120	Workers Compensation Expense	703	1,707	304	714	244	2,970	-	(2,267)	
Total 02	Personnel Costs (client)	\$ 135,229	\$ 26,924	\$ 7,247	\$ 19,142	\$ 19,931	\$ 73,244	\$ 23,858	\$ 38,127	28%
04	Direct Client Costs									
Program Services- Activity Description Breakout										
9021	Skills Training (ITA)	712,503	87,531	84,864	277,885	154,452	450,280	151,067	111,156	16%
9022	On-The-Job (OJT) Training	319,384	77,926	29,939	62,527	36,752	170,393	-	148,991	47%
9024	Incumbent Worker Training	10,500	2,747	2,747	916	916	6,410	-	4,090	39%
9052	Client Supportive Services	318,618	29,960	31,409	38,176	19,635	99,546	53,248	165,824	52%
9056	Incentives	47,850	500	1,300	4,483	3,583	6,283	-	41,567	87%
9554	Assessments	13,495	4,258	1,034	3,062	1,552	8,354	-	5,141	38%
5800	Program Services	1,422,350	202,922	151,293	387,049	216,889	741,265	204,315	476,770	
Total 04	Direct Client Costs	\$ 1,422,350	\$ 202,922	\$ 151,293	\$ 387,049	\$ 216,889	\$ 741,265	\$ 204,315	\$ 476,770	34%
Total 02,03,04	Total Expenditures	\$ 4,923,293	\$ 878,028	\$ 820,360	\$ 1,627,464	\$ 850,959	\$ 3,325,851	\$ 473,618	\$ 1,124,044	23%
Report Total	Revenue less Expenditures	\$ 197,069	\$ (117,310)	\$ 326,050	\$ (917,148)	\$ 80,563	\$ 283,681	\$ (473,618)	\$ 386,786	

Notes:

GL 5990 Bad Debt Expense - Payroll fraud

GL 5105 Vacation - tracked for liability purposes. Vacation is only paid out at time of employment and therefore part of staff salaries budget.

GL 5520 Contracting Professional Services - Staffing agency costs were charged to this category for temp staffing needs.

GL 5890 Fixed Asset Offset is a standard recording entry in fund accounting to record the expense to the grants, but then offset the expense in order to record the asset value on the balance sheet.

GL 5800 Direct Client Costs - 62% significant variance remaining due to a decrease in individuals enrolling into programs. All direct client budget rolls over to following FY as required by grant.

GL 4100 Contribution Income - Majority is James Irvine Foundation Grant: majority of expenditures to this grant are for outreach van and marketing firm. Majority of expenses will be effective in FY 25-26 1st and 2nd quarter. 2nd allotment of funding for James Irvine will be received October 2025.

Madera County Workforce Investment Corporation
Aged Payables by Due Date - Aged Payables
Aging Date - 6/30/2025
From 7/1/2024 Through 6/30/2025

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
1007	5/31/2025	APDoc12618	5,087.32	0.00	0.00	0.00	5,087.32
	5/31/2025	APDoc12619	5,087.32	0.00	0.00	0.00	5,087.32
	5/31/2025	APDoc12620	5,087.32	0.00	0.00	0.00	5,087.32
	5/31/2025	APDoc12621	5,087.32	0.00	0.00	0.00	5,087.32
	5/31/2025	APDoc12622	5,087.32	0.00	0.00	0.00	5,087.32
	5/31/2025	APDoc12629	5,087.32	0.00	0.00	0.00	5,087.32
	6/25/2025	APDoc12568	3,850.46	0.00	0.00	0.00	3,850.46
	6/30/2025	APDoc12611	681.30	0.00	0.00	0.00	681.30
	6/30/2025	APDoc12623	3,983.59	0.00	0.00	0.00	3,983.59
	6/30/2025	APDoc12630	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12631	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12632	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12633	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12634	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12635	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12636	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12637	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12638	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12639	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12640	962.59	0.00	0.00	0.00	962.59
	6/30/2025	APDoc12646	953.96	0.00	0.00	0.00	953.96
	6/30/2025	APDoc12656	976.09	0.00	0.00	0.00	976.09
	6/30/2025	APDoc12657	1,529.11	0.00	0.00	0.00	1,529.11
	6/30/2025	APDoc12674	5,087.32	0.00	0.00	0.00	5,087.32
	6/30/2025	APDoc12675	962.59	0.00	0.00	0.00	962.59
Total 1007			59,136.83	0.00	0.00	0.00	59,136.83
1009	5/31/2025	APDoc12557	1,500.00	0.00	0.00	0.00	1,500.00
Total 1009			1,500.00	0.00	0.00	0.00	1,500.00
1013	5/31/2025	APDoc12625	662.48	0.00	0.00	0.00	662.48
	6/30/2025	APDoc12624	0.00	0.00	1,349.80	0.00	1,349.80
	6/30/2025	APDoc12647	1,487.50	0.00	0.00	0.00	1,487.50
	6/30/2025	APDoc12651	646.50	0.00	0.00	0.00	646.50
Total 1013			2,796.48	0.00	1,349.80	0.00	4,146.28

Madera County Workforce Investment Corporation

Aged Payables by Due Date - Aged Payables

Aging Date - 6/30/2025

From 7/1/2024 Through 6/30/2025

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
1017	6/25/2025	APDoc12566	100.00	0.00	0.00	0.00	100.00
	6/25/2025	APDoc12567	238.40	0.00	0.00	0.00	238.40
	6/30/2025	APDoc12588	418.20	0.00	0.00	0.00	418.20
	6/30/2025	APDoc12600	418.20	0.00	0.00	0.00	418.20
	6/30/2025	APDoc12627	204.80	0.00	0.00	0.00	204.80
	6/30/2025	APDoc12645	600.00	0.00	0.00	0.00	600.00
	6/30/2025	APDoc12652	518.16	0.00	0.00	0.00	518.16
	6/30/2025	APDoc12658	335.20	0.00	0.00	0.00	335.20
Total 1017			2,832.96	0.00	0.00	0.00	2,832.96
1023	6/24/2025	263743	216.56	0.00	0.00	0.00	216.56
	6/30/2025	APDoc12569	506.86	0.00	0.00	0.00	506.86
	6/30/2025	APDoc12648	2,268.00	0.00	0.00	0.00	2,268.00
	6/30/2025	APDoc12649	1,428.00	0.00	0.00	0.00	1,428.00
Total 1023			4,419.42	0.00	0.00	0.00	4,419.42
1031	6/30/2025	1344031	121.50	0.00	0.00	0.00	121.50
Total 1031			121.50	0.00	0.00	0.00	121.50
1036	6/16/2025	86800753	73.00	0.00	0.00	0.00	73.00
Total 1036			73.00	0.00	0.00	0.00	73.00
1045	6/5/2025	MAS25-00022	70.00	0.00	0.00	0.00	70.00
Total 1045			70.00	0.00	0.00	0.00	70.00
1098	6/7/2025	APDoc12549	(215.50)	0.00	0.00	0.00	(215.50)
	6/17/2025	APDoc12582	850.49	0.00	0.00	0.00	850.49
Total 1098			634.99	0.00	0.00	0.00	634.99
1261	6/12/2025	10819598119	25,036.07	0.00	0.00	0.00	25,036.07
Total 1261			25,036.07	0.00	0.00	0.00	25,036.07
1283	6/30/2025	APDoc12579	25.76	0.00	0.00	0.00	25.76

Madera County Workforce Investment Corporation

Aged Payables by Due Date - Aged Payables

Aging Date - 6/30/2025

From 7/1/2024 Through 6/30/2025

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
Total 1283			25.76	0.00	0.00	0.00	25.76
1574	6/16/2025	APDoc12561	151.53	0.00	0.00	0.00	151.53
	6/16/2025	APDoc12578	181.80	0.00	0.00	0.00	181.80
	6/17/2025	APDoc12562	32.45	0.00	0.00	0.00	32.45
	6/19/2025	APDoc12563	55.18	0.00	0.00	0.00	55.18
	6/30/2025	APDoc12659	93.06	0.00	0.00	0.00	93.06
	6/30/2025	APDoc12673	835.37	0.00	0.00	0.00	835.37
Total 1574			1,349.39	0.00	0.00	0.00	1,349.39
1682	6/30/2025	APDoc12589	2,646.00	0.00	0.00	0.00	2,646.00
	6/30/2025	APDoc12650	1,746.83	0.00	0.00	0.00	1,746.83
Total 1682			4,392.83	0.00	0.00	0.00	4,392.83
1711	6/30/2025	83335	942.50	0.00	0.00	0.00	942.50
Total 1711			942.50	0.00	0.00	0.00	942.50
1771	6/30/2025	APDoc12580	30.41	0.00	0.00	0.00	30.41
Total 1771			30.41	0.00	0.00	0.00	30.41
181	6/30/2025	APDoc12587	119.00	0.00	0.00	0.00	119.00
Total 181			119.00	0.00	0.00	0.00	119.00
1939	6/30/2025	816346	290.89	0.00	0.00	0.00	290.89
Total 1939			290.89	0.00	0.00	0.00	290.89
2004	6/9/2025	9201	430.00	0.00	0.00	0.00	430.00
Total 2004			430.00	0.00	0.00	0.00	430.00
2006	6/30/2025	APDoc12583	5.46	0.00	0.00	0.00	5.46
Total 2006			5.46	0.00	0.00	0.00	5.46

Madera County Workforce Investment Corporation

Aged Payables by Due Date - Aged Payables

Aging Date - 6/30/2025

From 7/1/2024 Through 6/30/2025

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
2024	5/31/2025	APDoc12577	224.34	0.00	0.00	0.00	224.34
	6/30/2025	APDoc12642	958.37	0.00	0.00	0.00	958.37
Total 2024			1,182.71	0.00	0.00	0.00	1,182.71
2159	6/30/2025	INV00501349	129.89	0.00	0.00	0.00	129.89
Total 2159			129.89	0.00	0.00	0.00	129.89
2179	6/30/2025	APDoc12604	19.04	0.00	0.00	0.00	19.04
Total 2179			19.04	0.00	0.00	0.00	19.04
2233	6/30/2025	APDoc12581	39.24	0.00	0.00	0.00	39.24
Total 2233			39.24	0.00	0.00	0.00	39.24
2288	6/30/2025	APDoc12653	1,765.99	0.00	0.00	0.00	1,765.99
Total 2288			1,765.99	0.00	0.00	0.00	1,765.99
2320	6/30/2025	237770	214.50	0.00	0.00	0.00	214.50
Total 2320			214.50	0.00	0.00	0.00	214.50
2333	5/31/2025	APDoc12558	135.00	0.00	0.00	0.00	135.00
	6/15/2025	APDoc12559	60.00	0.00	0.00	0.00	60.00
Total 2333			195.00	0.00	0.00	0.00	195.00
2346	6/15/2025	APDoc12670	60.00	0.00	0.00	0.00	60.00
	6/30/2025	APDoc12671	75.00	0.00	0.00	0.00	75.00
Total 2346			135.00	0.00	0.00	0.00	135.00
2347	6/30/2025	APDoc12591	100.00	0.00	0.00	0.00	100.00
Total 2347			100.00	0.00	0.00	0.00	100.00
2393	6/30/2025	APDoc12626	12.60	0.00	0.00	0.00	12.60

Madera County Workforce Investment Corporation

Aged Payables by Due Date - Aged Payables

Aging Date - 6/30/2025

From 7/1/2024 Through 6/30/2025

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
Total 2393			12.60	0.00	0.00	0.00	12.60
2394	6/30/2025	57028	16.00	0.00	0.00	0.00	16.00
	6/30/2025	59621	48.00	0.00	0.00	0.00	48.00
	6/30/2025	60495	248.00	0.00	0.00	0.00	248.00
Total 2394			312.00	0.00	0.00	0.00	312.00
2395	6/30/2025	APDoc12654	75.00	0.00	0.00	0.00	75.00
Total 2395			75.00	0.00	0.00	0.00	75.00
2397	6/15/2025	APDoc12590	60.00	0.00	0.00	0.00	60.00
Total 2397			60.00	0.00	0.00	0.00	60.00
2413	6/15/2025	APDoc12597	40.00	0.00	0.00	0.00	40.00
Total 2413			40.00	0.00	0.00	0.00	40.00
2420	6/30/2025	APDoc12644	135.00	0.00	0.00	0.00	135.00
Total 2420			135.00	0.00	0.00	0.00	135.00
2421	6/30/2025	APDoc12602	60.00	0.00	0.00	0.00	60.00
Total 2421			60.00	0.00	0.00	0.00	60.00
2422	6/15/2025	APDoc12584	40.00	0.00	0.00	0.00	40.00
Total 2422			40.00	0.00	0.00	0.00	40.00
2423	5/1/2025	1050-10002...	0.00	(4,295.73)	0.00	0.00	(4,295.73)
	5/1/2025	1050-10002...	0.00	200.00	0.00	0.00	200.00
	5/1/2025	1050-10002...	0.00	200.00	0.00	0.00	200.00
	5/1/2025	1050-10025...	0.00	25.81	0.00	0.00	25.81
	5/1/2025	1050-10025...	0.00	2,000.00	0.00	0.00	2,000.00
	5/1/2025	1050-10025...	0.00	200.00	0.00	0.00	200.00
	5/1/2025	1050-10026...	0.00	200.00	0.00	0.00	200.00

Madera County Workforce Investment Corporation

Aged Payables by Due Date - Aged Payables

Aging Date - 6/30/2025

From 7/1/2024 Through 6/30/2025

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
Total 2423			0.00	(1,469.92)	0.00	0.00	(1,469.92)
2426	6/30/2025	APDoc12612	165.00	0.00	0.00	0.00	165.00
Total 2426			165.00	0.00	0.00	0.00	165.00
2432	5/15/2025	APDoc12574	0.00	60.00	0.00	0.00	60.00
	5/31/2025	APDoc12575	45.00	0.00	0.00	0.00	45.00
	6/15/2025	APDoc12576	60.00	0.00	0.00	0.00	60.00
Total 2432			105.00	60.00	0.00	0.00	165.00
2433	6/15/2025	APDoc12598	60.00	0.00	0.00	0.00	60.00
	6/30/2025	APDoc12599	60.00	0.00	0.00	0.00	60.00
Total 2433			120.00	0.00	0.00	0.00	120.00
2446	6/30/2025	APDoc12669	100.00	0.00	0.00	0.00	100.00
Total 2446			100.00	0.00	0.00	0.00	100.00
2447	6/30/2025	APDoc12586	113.33	0.00	0.00	0.00	113.33
Total 2447			113.33	0.00	0.00	0.00	113.33
2449	6/25/2025	19655	75.00	0.00	0.00	0.00	75.00
Total 2449			75.00	0.00	0.00	0.00	75.00
2451	6/15/2025	APDoc12585	105.00	0.00	0.00	0.00	105.00
	6/30/2025	APDoc12615	100.00	0.00	0.00	0.00	100.00
Total 2451			205.00	0.00	0.00	0.00	205.00
2452	6/30/2025	APDoc12677	100.00	0.00	0.00	0.00	100.00
Total 2452			100.00	0.00	0.00	0.00	100.00
2453	6/15/2025	APDoc12605	60.00	0.00	0.00	0.00	60.00
	6/30/2025	APDoc12606	60.00	0.00	0.00	0.00	60.00

Madera County Workforce Investment Corporation

Aged Payables by Due Date - Aged Payables

Aging Date - 6/30/2025

From 7/1/2024 Through 6/30/2025

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
Total 2453			120.00	0.00	0.00	0.00	120.00
2455	6/30/2025	APDoc12676	100.00	0.00	0.00	0.00	100.00
Total 2455			100.00	0.00	0.00	0.00	100.00
2461	6/30/2025	APDoc12628	165.00	0.00	0.00	0.00	165.00
	6/30/2025	APDoc12663	25.00	0.00	0.00	0.00	25.00
Total 2461			190.00	0.00	0.00	0.00	190.00
2463	6/20/2025	148076	340.91	0.00	0.00	0.00	340.91
	6/25/2025	148208	59.53	0.00	0.00	0.00	59.53
	6/25/2025	148209	206.66	0.00	0.00	0.00	206.66
	6/30/2025	148075	86.57	0.00	0.00	0.00	86.57
	6/30/2025	APDoc12672	(54.11)	0.00	0.00	0.00	(54.11)
Total 2463			639.56	0.00	0.00	0.00	639.56
2466	6/25/2025	APDoc12564	100.00	0.00	0.00	0.00	100.00
Total 2466			100.00	0.00	0.00	0.00	100.00
2467	6/30/2025	APDoc12641	60.00	0.00	0.00	0.00	60.00
Total 2467			60.00	0.00	0.00	0.00	60.00
2470	5/31/2025	APDoc12560	60.00	0.00	0.00	0.00	60.00
Total 2470			60.00	0.00	0.00	0.00	60.00
2472	6/30/2025	APDoc12655	150.00	0.00	0.00	0.00	150.00
Total 2472			150.00	0.00	0.00	0.00	150.00
2473	6/28/2025	05F8730033...	187.66	0.00	0.00	0.00	187.66
Total 2473			187.66	0.00	0.00	0.00	187.66
2474	6/30/2025	APDoc12603	90.00	0.00	0.00	0.00	90.00

Madera County Workforce Investment Corporation

Aged Payables by Due Date - Aged Payables

Aging Date - 6/30/2025

From 7/1/2024 Through 6/30/2025

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
Total 2474			90.00	0.00	0.00	0.00	90.00
2477	6/25/2025	APDoc12565	100.00	0.00	0.00	0.00	100.00
Total 2477			100.00	0.00	0.00	0.00	100.00
2478	6/30/2025	APDoc12596	50.00	0.00	0.00	0.00	50.00
	6/30/2025	APDoc12608	75.00	0.00	0.00	0.00	75.00
Total 2478			125.00	0.00	0.00	0.00	125.00
2479	6/30/2025	APDoc12601	90.00	0.00	0.00	0.00	90.00
Total 2479			90.00	0.00	0.00	0.00	90.00
2481	6/30/2025	APDoc12592	25.00	0.00	0.00	0.00	25.00
Total 2481			25.00	0.00	0.00	0.00	25.00
2482	6/30/2025	APDoc12607	25.00	0.00	0.00	0.00	25.00
Total 2482			25.00	0.00	0.00	0.00	25.00
2483	6/30/2025	APDoc12593	25.00	0.00	0.00	0.00	25.00
Total 2483			25.00	0.00	0.00	0.00	25.00
2484	6/30/2025	APDoc12594	25.00	0.00	0.00	0.00	25.00
Total 2484			25.00	0.00	0.00	0.00	25.00
2485	6/30/2025	APDoc12595	25.00	0.00	0.00	0.00	25.00
Total 2485			25.00	0.00	0.00	0.00	25.00
2491	6/30/2025	APDoc12617	75.00	0.00	0.00	0.00	75.00
Total 2491			75.00	0.00	0.00	0.00	75.00
2492	6/30/2025	APDoc12616	25.00	0.00	0.00	0.00	25.00

Madera County Workforce Investment Corporation

Aged Payables by Due Date - Aged Payables

Aging Date - 6/30/2025

From 7/1/2024 Through 6/30/2025

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
Total 2492			25.00	0.00	0.00	0.00	25.00
2494	6/30/2025	APDoc12614	25.00	0.00	0.00	0.00	25.00
Total 2494			25.00	0.00	0.00	0.00	25.00
2496	6/30/2025	APDoc12661	25.00	0.00	0.00	0.00	25.00
Total 2496			25.00	0.00	0.00	0.00	25.00
2497	6/30/2025	APDoc12662	25.00	0.00	0.00	0.00	25.00
Total 2497			25.00	0.00	0.00	0.00	25.00
2498	6/30/2025	APDoc12664	25.00	0.00	0.00	0.00	25.00
Total 2498			25.00	0.00	0.00	0.00	25.00
2499	6/30/2025	APDoc12665	50.00	0.00	0.00	0.00	50.00
Total 2499			50.00	0.00	0.00	0.00	50.00
2500	6/30/2025	APDoc12666	25.00	0.00	0.00	0.00	25.00
Total 2500			25.00	0.00	0.00	0.00	25.00
2501	6/15/2025	APDoc12667	75.00	0.00	0.00	0.00	75.00
	6/30/2025	APDoc12668	120.00	0.00	0.00	0.00	120.00
Total 2501			195.00	0.00	0.00	0.00	195.00
2502	6/30/2025	APDoc12660	25.00	0.00	0.00	0.00	25.00
Total 2502			25.00	0.00	0.00	0.00	25.00
366	6/24/2025	4275839730...	424.47	0.00	0.00	0.00	424.47
	6/24/2025	4295783510...	72.42	0.00	0.00	0.00	72.42
Total 366			496.89	0.00	0.00	0.00	496.89
367	6/30/2025	APDoc12613	201.32	0.00	0.00	0.00	201.32

Madera County Workforce Investment Corporation
Aged Payables by Due Date - Aged Payables
Aging Date - 6/30/2025
From 7/1/2024 Through 6/30/2025

<u>Vendor ID</u>	<u>Date Invoiced</u>	<u>Invoice Number</u>	<u>Amount Due</u>	<u>1 - 30 Days Past Due</u>	<u>31 - 60 Days Past Due</u>	<u>Over 90 Days Past Due</u>	<u>Total</u>
Total 367			201.32	0.00	0.00	0.00	201.32
Report Total			113,037.22	(1,409.92)	1,349.80	0.00	112,977.10



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

Summary

Cash Account: 1020 Cash in BA - Payroll
Reconciliation ID: Bank Reconciliation for 1020 for 06.30.25
Reconciliation Date: 6/30/2025
Status: Open

Bank Balance	12,580.88
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	12,434.88
Balance Per Books	<u>12,434.88</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: 1010 Cash in BA - Main****Reconciliation ID: Bank Reconciliation for 1010 for 06.30.25****Reconciliation Date: 6/30/2025****Status: Open**

Bank Balance	678,409.00
Less Outstanding Checks/Vouchers	140,448.68
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	537,960.32
Balance Per Books	<u>537,960.32</u>
Unreconciled Difference	<u><u>0.00</u></u> 

Click the Next Page toolbar button to view details.



Revenue Source	Total	AD	YTH	DW	RR	RRLA	MCDC JDFY	MCDC JFOY	MCDC AJCC	MCDC IC	CDCR	DOR-AJCC	FEDC GJC	Stanislaus-RERP	Quest-NDWG	P2E	FRWOB HRP Rnd 1	EDC HRP	PWCF Irvine	US Bank	Assmt	AJCC Facility	M&A
REVENUES																							
Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 609,776
Contributions & Support																							
Foundations																							
James Irvine/Almegamaldo	\$ 253,445																		\$ 253,445				
US Bank	\$ 25,000																			\$ 25,000			
Corporations																							
<blank>	\$ -																						
Individual contributions																							
Board members	\$ -																						
Government grants/contracts - NEW																							
WIOA/EDD (Federal)	\$ 2,996,820	\$ 959,342	\$ 946,215	\$ 764,497	\$ 227,467	\$ 85,979																	\$ 13,320
State	\$ 964,757																						
Local County	\$ 401,318						\$ 37,225	\$ 37,795	\$ 258,332	\$ 67,966	\$ 150,000	\$ 814,757											
Other revenue																							
Program Fee for Service	\$ 42,728																					\$ 42,728	
Sublease	\$ 265,211																					\$ 265,211	
Revenue Adjustments																							
Grant/Contract Prior Yr Carry-IN	\$ 714,297							\$ 50,000					\$ 185,000	\$ 93,000	\$ 40,297	\$ 13,500	\$ 84,000	\$ 125,000	\$ 120,000		\$ 3,500		
2023 WIOA Formula Carry-IN	\$ 2,039,873	\$ 913,447	\$ 627,803	\$ 329,708	\$ 120,007	\$ 48,908																	
Grant/Contract 2+YR Carry-Over	\$ (436,148)											\$ (329,794)											
2024 WIOA Cash Reserve for FY 2025	\$ (863,705)	\$ (347,803)	\$ (283,865)	\$ (169,349)	\$ (45,493)	\$ (17,196)													\$ (24,354)			\$ (82,000)	
AA611014 WIOA Transfer YOA 2025	\$ -	\$ 200,000		\$ (200,000)																			
Total Revenue by Program/Function	\$ 6,403,595	\$ 1,724,987	\$ 1,290,153	\$ 724,855	\$ 301,981	\$ 117,691	\$ 37,225	\$ 87,795	\$ 258,332	\$ 67,966	\$ 150,000	\$ 484,963	\$ 185,000	\$ 93,000	\$ 40,297	\$ 13,500	\$ 84,000	\$ 125,000	\$ 349,091	\$ 25,000	\$ 3,500	\$ 225,939	\$ 13,320
EXPENSES																							
Personnel:																							
Full Time																							
Salaries/Wages	\$ 1,617,621	\$ 329,981	\$ 404,193	\$ 146,979	\$ 131,306	\$ 31,832	\$ 19,895	\$ 19,895	\$ 159,159	\$ 39,790	\$ 95,495	\$ 79,579	\$ 83,558	\$ -	\$ -	\$ -	\$ 3,979	\$ -	\$ 55,574	\$ 808	\$ -	\$ 15,598	\$ -
Fringe	\$ 702,034	\$ 143,207	\$ 175,414	\$ 63,787	\$ 56,985	\$ 13,814	\$ 8,634	\$ 8,634	\$ 69,072	\$ 17,268	\$ 41,443	\$ 34,536	\$ 36,263	\$ -	\$ -	\$ -	\$ 1,727	\$ -	\$ 24,118	\$ 351	\$ -	\$ 6,769	\$ -
Total Personnel	\$ 2,319,655	\$ 473,187	\$ 579,607	\$ 210,766	\$ 188,291	\$ 45,646	\$ 28,529	\$ 28,529	\$ 228,231	\$ 57,058	\$ 136,939	\$ 114,116	\$ 119,821	\$ -	\$ -	\$ -	\$ 5,706	\$ -	\$ 79,692	\$ 1,159	\$ -	\$ 22,368	\$ -
Direct Costs (Other Than Personnel)																							
Direct Program Participant Costs	\$ 2,533,786	\$ 890,904	\$ 475,307	\$ 410,408	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 326,160	\$ -	\$ 92,518	\$ 40,297	\$ 13,500	\$ 73,379	\$ 125,000	\$ 12,608	\$ 23,704	\$ -	\$ -	\$ -
Direct - Other Program Costs	\$ 364,257	\$ 24,743	\$ 15,079	\$ 5,586	\$ 31,644	\$ 1,486	\$ 458	\$ 1,028	\$ 1,200	\$ 1,213	\$ 500	\$ 9,100	\$ -	\$ 482	\$ -	\$ -	\$ 3,000	\$ -	\$ 242,874	\$ 3,500	\$ 1,000	\$ 21,365	\$ -
Total Direct OTP	\$ 3,234,712	\$ 1,068,515	\$ 596,430	\$ 445,490	\$ 79,905	\$ 1,486	\$ 458	\$ 51,028	\$ 1,200	\$ 1,213	\$ 500	\$ 335,260	\$ -	\$ 93,000	\$ 40,297	\$ 13,500	\$ 76,379	\$ 125,000	\$ 255,482	\$ 23,704	\$ 3,500	\$ 1,000	\$ 21,365
Shared Expenses																							
Total Shared OTPS	\$ 837,466	\$ 174,734	\$ 146,663	\$ 72,786	\$ 43,382	\$ 10,517	\$ 6,573	\$ 6,573	\$ 52,584	\$ 13,146	\$ 31,551	\$ 26,292	\$ 27,607	\$ -	\$ -	\$ -	\$ 1,315	\$ -	\$ 18,361	\$ 267	\$ -	\$ 211,360	\$ -
Total Expenses by Program/Function	\$ 6,391,834	\$ 1,716,436	\$ 1,322,701	\$ 729,042	\$ 311,578	\$ 57,649	\$ 35,560	\$ 86,130	\$ 282,015	\$ 71,417	\$ 168,989	\$ 475,668	\$ 147,428	\$ 93,000	\$ 40,297	\$ 13,500	\$ 83,399	\$ 125,000	\$ 353,535	\$ 25,130	\$ 3,500	\$ 234,728	\$ 21,365
TOTAL Revenues Less Expenses	\$ 11,761	\$ 8,550	\$ (32,548)	\$ (4,187)	\$ (9,597)	\$ 60,042	\$ 1,665	\$ 1,665	\$ (23,683)	\$ (3,451)	\$ (18,989)	\$ 9,295	\$ 37,572	\$ (0)	\$ (0)	\$ -	\$ 601	\$ (0)	\$ (4,444)	\$ (130)	\$ -	\$ (8,789)	\$ (8,045)
Special Projects	\$ 42,902						\$ 1,665	\$ 1,665		\$ (3,451)		\$ 9,295	\$ 37,572	\$ (0)		\$ -	\$ 601	\$ (0)	\$ (4,444)				
WIOA Formula	\$ (20,412)	\$ 8,550	\$ (32,548)	\$ (4,187)	\$ (9,597)	\$ 60,042			\$ (23,683)	\$ (18,989)													

GL Code	Position or Expense Category		Base Salary or Line Budget	AD	YTH	DW	RR	RRLA	MCDC JDFYY	MCDC JDFOY
GL Code	PERSONNEL									
	TOTAL SALARIES/WAGES		\$ 1,617,621	\$ 322,396	\$ 389,838	\$ 137,480	\$ 133,566	\$ 38,660	\$ 19,487	\$ 19,487
	TOTAL FRINGE		\$ 702,034	\$ 139,917	\$ 169,186	\$ 59,665	\$ 57,966	\$ 16,778	\$ 8,457	\$ 8,457
	TOTAL PERSONNEL COSTS		\$ 2,319,655	\$ 462,313	\$ 559,024	\$ 197,145	\$ 191,532	\$ 55,438	\$ 27,945	\$ 27,945
	Total Salaries/Wages & Benefits Breakdown									
	5100 5100-Staff Salaries		\$ 1,617,621	\$ 329,981	\$ 404,193	\$ 146,979	\$ 131,306	\$ 31,832	\$ 19,895	\$ 19,895
	5120 5120-Workers Compensation		\$ 24,264	\$ 4,950	\$ 6,063	\$ 2,205	\$ 1,970	\$ 477	\$ 298	\$ 298
	5111 5111-Medicade (Fed)		\$ 23,455	\$ 4,785	\$ 5,861	\$ 2,131	\$ 1,904	\$ 462	\$ 288	\$ 288
	5112 5112-OASDI (Fed)		\$ 100,291	\$ 20,459	\$ 25,060	\$ 9,113	\$ 8,141	\$ 1,974	\$ 1,233	\$ 1,233
	5115 5115-State Unemployment Insurance		\$ 48,528	\$ 9,899	\$ 12,126	\$ 4,409	\$ 3,939	\$ 955	\$ 597	\$ 597
5116	5116-State ETT		\$ 1,618	\$ 330	\$ 404	\$ 147	\$ 131	\$ 32	\$ 20	\$ 20
5130	5130-Medical Insurance		\$ 382,800	\$ 78,088	\$ 95,650	\$ 34,782	\$ 31,073	\$ 7,533	\$ 4,708	\$ 4,708
5160	5160-Dental Insurance		\$ 15,660	\$ 3,195	\$ 3,913	\$ 1,423	\$ 1,271	\$ 308	\$ 193	\$ 193
5170	5170-Vision		\$ 3,654	\$ 745	\$ 913	\$ 332	\$ 297	\$ 72	\$ 45	\$ 45
5180	5180-AD&D/Life		\$ 3,654	\$ 745	\$ 913	\$ 332	\$ 297	\$ 72	\$ 45	\$ 45
5140	5140-Retirement		\$ 97,056	\$ 19,799	\$ 24,251	\$ 8,819	\$ 7,878	\$ 1,910	\$ 1,194	\$ 1,194
5190	5190-EAP		\$ 1,044	\$ 213	\$ 261	\$ 95	\$ 85	\$ 21	\$ 13	\$ 13
Total # of Full Time Equivalents (FTEs)			28.00	out of balance	5.71	7.00	2.54	2.27	0.55	0.34
Total % of all FTEs			100.00%	0.00%	20.40%	24.99%	9.09%	8.12%	1.97%	1.23%
Non-Personnel / OTPS										
DIRECT COSTS										
Direct Participant Costs										
5800	ITA	see WIOA Trng wks	\$ 1,167,320	\$ 535,381	\$ 156,189	\$ 166,820	\$ -	\$ -	\$ -	\$ -
5800	OJT	see WIOA Trng wks	\$ 569,757	\$ 151,310	\$ 60,346	\$ 124,745	\$ -	\$ -	\$ -	\$ -
5800	TJT	see WIOA Trng wks	\$ 15,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	PWEX	see WIOA Trng wks	\$ 170,995	n/a	\$ 120,995	n/a	\$ -	\$ -	\$ -	\$ 50,000
5800	Supportive Services	see WIOA Trng wks	\$ 508,541	\$ 150,873	\$ 112,445	\$ 107,342	\$ -	\$ -	\$ -	\$ -
5800	Incentives	\$ -	\$ 101,333	\$ 37,500	\$ 25,333	\$ 11,500	\$ -	\$ -	\$ -	\$ -
5800	IWT (charge up to 20% to RR)	\$ -	\$ 48,261	\$ -	\$ -	\$ -	\$ 48,261	\$ -	\$ -	\$ -
5800	Year-End Obligations Carried In - ITA	\$ -	\$ 149,453	\$ 64,725	\$ 61,142	\$ 23,586	\$ -	\$ -	\$ -	\$ -
5800	Year-End Obligations Carried In - OJT	\$ -	\$ 89,712	\$ 62,204	\$ 27,508	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Year-End Obligations Carried In - SS	\$ -	\$ 45,314	\$ 25,939	\$ 13,465	\$ 5,910	\$ -	\$ -	\$ -	\$ -
5800	Year-End Obligations Carried In - WEX	\$ -	\$ 3,929	\$ -	\$ 3,929	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Year-End Obligations Carried In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Project Direct Costs										
5632	Year-End Obligations Carried In - IT Servers		\$ 37,143	\$ 13,743	\$ 10,029	\$ 4,086	\$ 7,800	\$ 1,486	\$ -	\$ -
5800	Assessments		\$ 10,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 458	\$ 458
5640	AT&T Data Plan		\$ 4,400	\$ -	\$ -	\$ -	\$ 4,400	\$ -	\$ -	\$ -
5810	Bottled Water		\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5650	Computer Hardware/Software - resource room		\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5720	Contract Specific Travel		\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 570
5440	Dues, Memberships and Subscriptions		\$ 13,259	\$ -	\$ -	\$ -	\$ 12,689	\$ -	\$ -	\$ -
5730	Graduation Ceremony		\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5420	Sponsorship - advertising		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Work Readiness Workbooks		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5410	Printing/Copying		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Job Fair Marketing Materials		\$ 5,500	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ -	\$ -
5730	Conference Registration Fees		\$ 4,530	\$ -	\$ -	\$ -	\$ 1,235	\$ -	\$ -	\$ -
5720	Conference Travel		\$ 3,070	\$ -	\$ 2,050	\$ -	\$ 20	\$ -	\$ -	\$ -
5510	Legal Fees - corp		\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5710	Employee Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5520	Staffing Agency		\$ 32,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Materials and Supplies Special Contract		\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Year-end		\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5650	Staff Monitors (dual monitors)		\$ 10,500	\$ 6,000	\$ 3,000	\$ 1,500	\$ -	\$ -	\$ -	\$ -
5520	Human Solution		\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5670	Van		\$ 165,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5520	PR Firm		\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Direct Costs			\$ -	\$ 3,234,712	\$ 1,068,515	\$ 596,430	\$ 445,490	\$ 79,905	\$ 1,486	\$ 458
SHARED COSTS (FTE ALLOCATED)			FTE %	20.40%	24.99%	9.09%	8.12%	1.97%	1.23%	1.23%
5650	Computer Hardware		\$ 30,000	\$ 6,409	\$ 7,496	\$ 2,726	\$ 2,435	\$ 590	\$ 369	\$ 369
5632	Computer Software		\$ 10,000	\$ 2,136	\$ 2,499	\$ 909	\$ 812	\$ 197	\$ 123	\$ 123
5610	Equipment Maintenance		\$ 8,000	\$ 1,709	\$ 1,999	\$ 727	\$ 649	\$ 157	\$ 98	\$ 98
5620	Equipment Rental		\$ 3,700	\$ 790	\$ 925	\$ 336	\$ 300	\$ 73	\$ 46	\$ 46
5640	Internet Expense		\$ 5,500	\$ 1,175	\$ 1,374	\$ 500	\$ 446	\$ 108	\$ 68	\$ 68
5632	IT Licenses/subscriptions		\$ 27,990	\$ 5,980	\$ 6,994	\$ 2,543	\$ 2,272	\$ 551	\$ 344	\$ 344
5632	IT Service Contract		\$ 50,200	\$ 10,724	\$ 12,543	\$ 4,561	\$ 4,075	\$ 988	\$ 617	\$ 617
5510	Legal Fees		\$ 5,000	\$ 1,068	\$ 1,249	\$ 454	\$ 406	\$ 98	\$ 61	\$ 61
5210	Materials and Supplies - Facility		\$ 3,500	\$ 748	\$ 875	\$ 318	\$ 284	\$ 69	\$ 43	\$ 43
5200	Materials and Supplies - Office		\$ 10,000	\$ 2,136	\$ 2,499	\$ 909	\$ 812	\$ 197	\$ 123	\$ 123
5820	Misc. Janitorial Services		\$ 4,548	\$ 972	\$ 1,136	\$ 413	\$ 369	\$ 89	\$ 56	\$ 56
5400	Postage/Shipping		\$ 322	\$ 69	\$ 80	\$ 29	\$ 26	\$ 6	\$ 4	\$ 4
5410	Printing/copying Expense		\$ 4,500	\$ 961	\$ 1,124	\$ 409	\$ 365	\$ 89	\$ 55	\$ 55
5340	Property & Liability Insurance		\$ 11,500	\$ 2,457	\$ 2,873	\$ 1,045	\$ 933	\$ 226	\$ 141	\$ 141
5530	Taxes & Fees		\$ 250	\$ 53	\$ 62	\$ 23	\$ 20	\$ 5	\$ 3	\$ 3
5440	Dues, Memberships and Subscriptions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5520	HR Professional Services		\$ 8,500	\$ 1,816	\$ 2,124	\$ 772	\$ 690	\$ 167	\$ 105	\$ 105
5810	Payroll Processing Services		\$ 8,000	\$ 1,709	\$ 1,999	\$ 727	\$ 649	\$ 157	\$ 98	\$ 98
5520	Audit/Annual Tax Return Services		\$ 38,000	\$ 8,118	\$ 9,495	\$ 3,453	\$ 3,085	\$ 748	\$ 467	\$ 467
5530	Bank Fees		\$ 150	\$ 32	\$ 37	\$ 14	\$ 12	\$ 3	\$ 2	\$ 2
5632	Information Technology - general		\$ 15,500	\$ 3,311	\$ 3,873	\$ 1,408	\$ 1,258	\$ 305	\$ 191	\$ 191
5720	General Staff Travel		\$ 500	\$ 102	\$ 125	\$ 45	\$ 41	\$ 10	\$ 6	\$ 6
AJCC SHARED FACILITY COSTS										
Rent			MCWIC	All Partners						
5300	Rent	\$ 170,070	\$ 230,445	\$ 36,333	\$ 42,495	\$ 15,453	\$ 13,805	\$ 3,347	\$ 2,092	\$ 2,092
5820	Alarm Monitoring	\$ 849	\$ 2,500	\$ 181	\$ 212	\$ 77	\$ 69	\$ 17	\$ 10	\$ 10
5820	Mat Service and sanitize service	\$ 781	\$ 2,300	\$ 167	\$ 195	\$ 71	\$ 63	\$ 15	\$ 10	\$ 10
5330	City Utilities	\$ 2,613	\$ 7,700	\$ 558	\$ 653	\$ 237	\$ 212	\$ 51	\$ 32	\$ 32
5620	Copier Lease	\$ 8,030	\$ 11,000	\$ 1,715	\$ 2,006	\$ 730	\$ 652	\$ 158	\$ 99	\$ 99
5330	Gas & Elect	\$ 10,595	\$ 108,000	\$ 2,263	\$ 2,647	\$ 963	\$ 860	\$ 208	\$ 130	\$ 130
5820	Facilities Maintenance	\$ 3,258	\$ 9,600	\$ 696	\$ 814	\$ 296	\$ 264	\$ 64	\$ 40	\$ 40
5820	Custodial Services	\$ 29,200	\$ 40,000	\$ 6,238	\$ 7,296	\$ 2,653	\$ 2,370	\$ 575	\$ 359	\$ 359
5210	Janitorial Supplies	\$ 21,900	\$ 30,000	\$ 4,679	\$ 5,472	\$ 1,990	\$ 1,778	\$ 431	\$ 269	\$ 269
5820	Fire Extinguisher Maintenance and Exit L	\$ 1,679	\$ 2,300	\$ 359	\$ 420	\$ 153	\$ 136	\$ 33	\$ 21	\$ 21
5810	Shredding Service	\$ 438	\$ 600	\$ 94	\$ 109	\$ 40	\$ 36	\$ 9	\$ 5	\$ 5
5320	Phone Service	\$ 12,264	\$ 16,800	\$ 2,620	\$ 3,064	\$ 1,114	\$ 995	\$ 241	\$ 151	\$ 151
5620	Postage Meter	\$ 679	\$ 2,000	\$ 145	\$ 170	\$ 62	\$ 55	\$ 13	\$ 8	\$ 8
5820	Pest Control	\$ 2,555	\$ 3,500	\$ 546	\$ 638	\$ 232	\$ 207	\$ 50	\$ 31	\$ 31
5310	CAM Fees	\$ 20,075	\$ 27,500	\$ 4,289	\$ 5,016	\$ 1,824	\$ 1,630	\$ 395	\$ 247	\$ 247
5810	Security Service	\$ 441	\$ 1,300	\$ 94	\$ 110	\$ 40	\$ 36	\$ 9	\$ 5	\$ 5
5340	Building Insurance	\$ 3,358	\$ -	\$ 717	\$ 839	\$ 305	\$ 273	\$ 66	\$ 41	\$ 41
WIOA Program Distribution										
5440	Dues, Memberships and Subscriptions		\$ 19,851	\$ 12,279	\$ 2,660	\$ 4,912	\$ -	\$ -	\$ -	\$ -
5520	OSO Contract		\$ 7,000	\$ 4,330	\$ 938	\$ 1,732	\$ -	\$ -	\$ -	\$ -
5520	OSO Contract + Obligations		\$ 2,500	\$ 1,546	\$ 335	\$ 619	\$ -	\$ -	\$ -	\$ -
5800	Casas/Workkeys		\$ 4,720	\$ 2,920	\$ 633	\$ 1,168	\$ -	\$ -	\$ -	\$ -
5730	Conference Registration Fees		\$ 28,290	\$ 17,499	\$ 3,791	\$ 7,000	\$ -	\$ -	\$ -	\$ -
5720	Conference Travel		\$ 16,800	\$ 10,392	\$ 2,252	\$ 4,157	\$ -	\$ -	\$ -	\$ -
5200	Workforce Professionals Day		\$ 500	\$ 309	\$ 67	\$ 124	\$ -	\$ -	\$ -	\$ -
0	Blank		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5720	WIOA Program Staff Mileage Reimb		\$ 2,000	\$ 1,237	\$ 268	\$ 495	\$ -	\$ -	\$ -	\$ -
0	WIOA IT Services		\$ 10,000	\$ 6,186	\$ 1,340	\$ 2,474	\$ -	\$ -	\$ -	\$ -
	Staff Training		\$ 6,250	\$ 3,866	\$ 838	\$ 1,546	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shared Expenses			\$ 837,466	\$ 174,734	\$ 146,663	\$ 72,786	\$ 43,382	\$ 10,517	\$ 6,573	\$ 6,573
Total Non-Personnel / OTPS Costs			\$ 4,072,179	\$ 1,243,249	\$ 743,094	\$ 518,276	\$ 123,287	\$ 12,003	\$ 7,031	\$ 57,601
Total Budget by Program/Function										
			\$ 6,391,834	\$ 1,705,562	\$ 1,302,118	\$ 715,421	\$ 314,820	\$ 67,441	\$ 34,976	\$ 85,546
Percentage of Total Expenses										
			100%	27%	20%	11%	5%	1%	1%	1%

GL Code	Position or Expense Category		Base Salary or Line Budget	MCDC AJCC	MCDC IC	CDCR	DOR-AJCC	FEDC GJC	Stanislaus-RERP	Quest-NDWG
GL Code	PERSONNEL									
	TOTAL SALARIES/WAGES		\$ 1,617,621	\$ 157,083	\$ 38,974	\$ 102,714	\$ 86,061	\$ 104,176	\$ -	\$ -
	TOTAL FRINGE		\$ 702,034	\$ 68,173	\$ 16,915	\$ 44,577	\$ 37,350	\$ 45,211	\$ -	\$ -
	TOTAL PERSONNEL COSTS		\$ 2,319,655	\$ 225,256	\$ 55,889	\$ 147,291	\$ 123,411	\$ 149,387	\$ -	\$ -
	Total Salaries/Wages & Benefits Breakdown									
	5100	5100-Staff Salaries	\$ 1,617,621	\$ 159,159	\$ 39,790	\$ 95,495	\$ 79,579	\$ 83,558	\$ -	\$ -
	5120	5120-Workers Compensation	\$ 24,264	\$ 2,387	\$ 597	\$ 1,432	\$ 1,194	\$ 1,253	\$ -	\$ -
	5111	5111-Medicade (Fed)	\$ 23,455	\$ 2,308	\$ 577	\$ 1,385	\$ 1,154	\$ 1,212	\$ -	\$ -
	5112	5112-OASDI (Fed)	\$ 100,291	\$ 9,868	\$ 2,467	\$ 5,921	\$ 4,934	\$ 5,181	\$ -	\$ -
	5115	5115-State Unemployment Insurance	\$ 48,528	\$ 4,775	\$ 1,194	\$ 2,865	\$ 2,387	\$ 2,507	\$ -	\$ -
	5116	5116-State ETT	\$ 1,618	\$ 159	\$ 40	\$ 95	\$ 80	\$ 84	\$ -	\$ -
	5130	5130-Medical Insurance	\$ 382,800	\$ 37,664	\$ 9,416	\$ 22,598	\$ 18,832	\$ 19,774	\$ -	\$ -
	5160	5160-Dental Insurance	\$ 15,660	\$ 1,541	\$ 385	\$ 924	\$ 770	\$ 809	\$ -	\$ -
	5170	5170-Vision	\$ 3,654	\$ 360	\$ 90	\$ 216	\$ 180	\$ 189	\$ -	\$ -
	5180	5180-AD&D/Life	\$ 3,654	\$ 360	\$ 90	\$ 216	\$ 180	\$ 189	\$ -	\$ -
	5140	5140-Retirement	\$ 97,056	\$ 9,549	\$ 2,387	\$ 5,730	\$ 4,775	\$ 5,013	\$ -	\$ -
	5190	5190-EAP	\$ 1,044	\$ 103	\$ 26	\$ 62	\$ 51	\$ 54	\$ -	\$ -
Total # of Full Time Equivalents (FTEs)			28.00	out of balance	2.75	0.69	1.65	1.38	1.45	-
Total % of all FTEs			100.00%	0.00%	9.84%	2.46%	5.90%	4.92%	5.17%	0.00%
Non-Personnel / OTPS										
DIRECT COSTS										
Direct Participant Costs										
5800	ITA	see WIOA Trng wks	\$ 1,167,320	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ 40,297
5800	OJT	see WIOA Trng wks	\$ 569,757	\$ -	\$ -	\$ -	\$ 138,660	\$ -	\$ 81,197	\$ -
5800	TJT	see WIOA Trng wks	\$ 15,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	PWEX	see WIOA Trng wks	\$ 170,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Supportive Services	see WIOA Trng wks	\$ 508,541	\$ -	\$ -	\$ -	\$ 43,500	\$ -	\$ 11,321	\$ -
5800	Incentives	\$ -	\$ 101,333	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -
5800	IWT (charge up to 20% to RR)	\$ -	\$ 48,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Year-End Obligations Carried In - ITA	\$ -	\$ 149,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Year-End Obligations Carried In - OJT	\$ -	\$ 89,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Year-End Obligations Carried In - SS	\$ -	\$ 45,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Year-End Obligations Carried In - WEX	\$ -	\$ 3,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Year-End Obligations Carried In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Project Direct Costs										
5632	Year-End Obligations Carried In - IT Servers		\$ 37,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Assessments		\$ 10,681	\$ 750	\$ 433	\$ -	\$ 4,600	\$ -	\$ 482	\$ -
5640	AT&T Data Plan		\$ 4,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5810	Bottled Water		\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5650	Computer Hardware/Software - resource room		\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5720	Contract Specific Travel		\$ 1,800	\$ 450	\$ 780	\$ -	\$ -	\$ -	\$ -	\$ -
5440	Dues, Memberships and Subscriptions		\$ 13,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5730	Graduation Ceremony		\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5420	Sponsorship - advertising		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Work Readiness Workbooks		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5410	Printing/Copying		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Job Fair Marketing Materials		\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5730	Conference Registration Fees		\$ 4,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5720	Conference Travel		\$ 3,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5510	Legal Fees - corp		\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5710	Employee Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5520	Staffing Agency		\$ 32,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Materials and Supplies Special Contract		\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
5200	Year-end		\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5650	Staff Monitors (dual monitors)		\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5520	Human Solution		\$ 4,500	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ -
5670	Van		\$ 165,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5520	PR Firm		\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Direct Costs		\$ -	\$ 3,234,712	\$ 1,200	\$ 1,213	\$ 500	\$ 335,260	\$ -	\$ 93,000	\$ 40,297
SHARED COSTS (FTE ALLOCATED)			FTE %	9.84%	2.46%	5.90%	4.92%	5.17%	0.00%	0.00%
5650	Computer Hardware		\$ 30,000	\$ 2,952	\$ 738	\$ 1,771	\$ 1,476	\$ 1,550		
5632	Computer Software		\$ 10,000	\$ 984	\$ 246	\$ 590	\$ 492	\$ 517		
5610	Equipment Maintenance		\$ 8,000	\$ 787	\$ 197	\$ 472	\$ 394	\$ 413		
5620	Equipment Rental		\$ 3,700	\$ 364	\$ 91	\$ 218	\$ 182	\$ 191		
5640	Internet Expense		\$ 5,500	\$ 541	\$ 135	\$ 325	\$ 271	\$ 284		
5632	IT Licenses/subscriptions		\$ 27,990	\$ 2,754	\$ 688	\$ 1,652	\$ 1,377	\$ 1,446		
5632	IT Service Contract		\$ 50,200	\$ 4,939	\$ 1,235	\$ 2,964	\$ 2,470	\$ 2,593		
5510	Legal Fees		\$ 5,000	\$ 492	\$ 123	\$ 295	\$ 246	\$ 258		
5210	Materials and Supplies - Facility		\$ 3,500	\$ 344	\$ 86	\$ 207	\$ 172	\$ 181		
5200	Materials and Supplies - Office		\$ 10,000	\$ 984	\$ 246	\$ 590	\$ 492	\$ 517		
5820	Misc. Janitorial Services		\$ 4,548	\$ 447	\$ 112	\$ 268	\$ 224	\$ 235		
5400	Postage/Shipping		\$ 322	\$ 32	\$ 8	\$ 19	\$ 16	\$ 17		
5410	Printing/copying Expense		\$ 4,500	\$ 443	\$ 111	\$ 266	\$ 221	\$ 232		
5340	Property & Liability Insurance		\$ 11,500	\$ 1,131	\$ 283	\$ 679	\$ 566	\$ 594		
5530	Taxes & Fees		\$ 250	\$ 25	\$ 6	\$ 15	\$ 12	\$ 13		
5440	Dues, Memberships and Subscriptions		\$ -							
5520	HR Professional Services		\$ 8,500	\$ 836	\$ 209	\$ 502	\$ 418	\$ 439		
5810	Payroll Processing Services		\$ 8,000	\$ 787	\$ 197	\$ 472	\$ 394	\$ 413		
5520	Audit/Annual Tax Return Services		\$ 38,000	\$ 3,739	\$ 935	\$ 2,243	\$ 1,869	\$ 1,963		
5530	Bank Fees		\$ 150	\$ 15	\$ 4	\$ 9	\$ 7	\$ 8		
5632	Information Technology - general		\$ 15,500	\$ 1,525	\$ 381	\$ 915	\$ 763	\$ 801		
5720	General Staff Travel		\$ 500	\$ 49	\$ 12	\$ 30	\$ 25	\$ 26		
AJCC SHARED FACILITY COSTS										
		MCWIC	All Partners							
5300	Rent	\$ 170,070	\$ 230,445	\$ 16,733	\$ 4,183	\$ 10,040	\$ 8,367	\$ 8,785	\$ -	\$ -
5820	Alarm Monitoring	\$ 849	\$ 2,500	\$ 83	\$ 21	\$ 50	\$ 42	\$ 44	\$ -	\$ -
5820	Mat Service and sanitize service	\$ 781	\$ 2,300	\$ 77	\$ 19	\$ 46	\$ 38	\$ 40	\$ -	\$ -
5330	City Utilities	\$ 2,613	\$ 7,700	\$ 257	\$ 64	\$ 154	\$ 129	\$ 135	\$ -	\$ -
5620	Copier Lease	\$ 8,030	\$ 11,000	\$ 790	\$ 198	\$ 474	\$ 395	\$ 415	\$ -	\$ -
5330	Gas & Elect	\$ 10,595	\$ 108,000	\$ 1,042	\$ 261	\$ 625	\$ 521	\$ 547	\$ -	\$ -
5820	Facilities Maintenance	\$ 3,258	\$ 9,600	\$ 321	\$ 80	\$ 192	\$ 160	\$ 168	\$ -	\$ -
5820	Custodial Services	\$ 29,200	\$ 40,000	\$ 2,873	\$ 718	\$ 1,724	\$ 1,437	\$ 1,508	\$ -	\$ -
5210	Janitorial Supplies	\$ 21,900	\$ 30,000	\$ 2,155	\$ 539	\$ 1,293	\$ 1,077	\$ 1,131	\$ -	\$ -
5820	Fire Extinguisher Maintenance and Exit L	\$ 1,679	\$ 2,300	\$ 165	\$ 41	\$ 99	\$ 83	\$ 87	\$ -	\$ -
5810	Shredding Service	\$ 438	\$ 600	\$ 43	\$ 11	\$ 26	\$ 22	\$ 23	\$ -	\$ -
5320	Phone Service	\$ 12,264	\$ 16,800	\$ 1,207	\$ 302	\$ 724	\$ 603	\$ 633	\$ -	\$ -
5620	Postage Meter	\$ 679	\$ 2,000	\$ 67	\$ 17	\$ 40	\$ 33	\$ 35	\$ -	\$ -
5820	Pest Control	\$ 2,555	\$ 3,500	\$ 251	\$ 63	\$ 151	\$ 126	\$ 132	\$ -	\$ -
5310	CAM Fees	\$ 20,075	\$ 27,500	\$ 1,975	\$ 494	\$ 1,185	\$ 988	\$ 1,037	\$ -	\$ -
5810	Security Service	\$ 441	\$ 1,300	\$ 43	\$ 11	\$ 26	\$ 22	\$ 23	\$ -	\$ -
5340	Building Insurance	\$ 3,358	\$ -	\$ 330	\$ 83	\$ 198	\$ 165	\$ 173	\$ -	\$ -
WIOA Program Distribution										
5440	Dues, Memberships and Subscriptions		\$ 19,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5520	OSO Contract		\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5520	OSO Contract + Obligations		\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	Casas/Workkeys		\$ 4,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5730	Conference Registration Fees		\$ 28,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5720	Conference Travel		\$ 16,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Workforce Professionals Day		\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	Blank		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5720	WIOA Program Staff Mileage Reimb		\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	WIOA IT Services		\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Staff Training		\$ 6,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Shared Expenses			\$ 837,466	\$ 52,584	\$ 13,146	\$ 31,551	\$ 26,292	\$ 27,607	\$ -	\$ -
Total Non-Personnel / OTPS Costs			\$ 4,072,179	\$ 53,784	\$ 14,359	\$ 32,051	\$ 361,552	\$ 27,607	\$ 93,000	\$ 40,297
Total Budget by Program/Function										
			\$ 6,391,834	\$ 279,041	\$ 70,248	\$ 179,342	\$ 484,963	\$ 176,994	\$ 93,000	\$ 40,297
Percentage of Total Expenses										
			100%	4%	1%	3%	8%	3%	1%	1%

GL Code	Position or Expense Category		Base Salary or Line Budget	P2E	FRWDB HRTF Rnd 1	EDC HRP	PWCF Irvine	US Bank	Assmt	AJCC Facility	
GL Code	PERSONNEL										
	TOTAL SALARIES/WAGES		\$ 1,617,621	\$ -	\$ 4,398	\$ -	\$ 52,475	\$ 717	\$ -	\$ 10,109	
	TOTAL FRINGE		\$ 702,034	\$ -	\$ 1,909	\$ -	\$ 22,773	\$ 311	\$ -	\$ 4,387	
	TOTAL PERSONNEL COSTS		\$ 2,319,655	\$ -	\$ 6,306	\$ -	\$ 75,248	\$ 1,029	\$ -	\$ 14,496	
	Total Salaries/Wages & Benefits Breakdown										
	5100	5100-Staff Salaries	\$ 1,617,621	\$ -	\$ 3,979	\$ -	\$ 55,574	\$ 808	\$ -	\$ 15,598	
	5120	5120-Workers Compensation	\$ 24,264	\$ -	\$ 60	\$ -	\$ 834	\$ 12	\$ -	\$ 234	
	5111	5111-Medicade (Fed)	\$ 23,455	\$ -	\$ 58	\$ -	\$ 806	\$ 12	\$ -	\$ 226	
	5112	5112-OASDI (Fed)	\$ 100,291	\$ -	\$ 247	\$ -	\$ 3,446	\$ 50	\$ -	\$ 967	
	5115	5115-State Unemployment Insurance	\$ 48,528	\$ -	\$ 119	\$ -	\$ 1,667	\$ 24	\$ -	\$ 468	
	5116	5116-State ETT	\$ 1,618	\$ -	\$ 4	\$ -	\$ 56	\$ 1	\$ -	\$ 16	
	5130	5130-Medical Insurance	\$ 382,800	\$ -	\$ 942	\$ -	\$ 13,151	\$ 191	\$ -	\$ 3,691	
	5160	5160-Dental Insurance	\$ 15,660	\$ -	\$ 39	\$ -	\$ 538	\$ 8	\$ -	\$ 151	
	5170	5170-Vision	\$ 3,654	\$ -	\$ 9	\$ -	\$ 126	\$ 2	\$ -	\$ 35	
	5180	5180-AD&D/Life	\$ 3,654	\$ -	\$ 9	\$ -	\$ 126	\$ 2	\$ -	\$ 35	
	5140	5140-Retirement	\$ 97,056	\$ -	\$ 239	\$ -	\$ 3,334	\$ 48	\$ -	\$ 936	
	5190	5190-EAP	\$ 1,044	\$ -	\$ 3	\$ -	\$ 36	\$ 1	\$ -	\$ 10	
	Total # of Full Time Equivalents (FTEs)		28.00	out of balance	-	0.07	-	0.96	0.01	-	0.27
	Total % of all FTEs		100.00%	0.00%	0.00%	0.25%	0.00%	3.44%	0.05%	0.00%	0.96%
Non-Personnel / OTPS											
DIRECT COSTS											
Direct Participant Costs											
5800	ITA	see WIOA Trng wks	\$ 1,167,320	\$ -	\$ -	\$ 125,000	\$ -	\$ 23,632	\$ -	\$ -	
5800	OJT	see WIOA Trng wks	\$ 569,757	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	TJT	see WIOA Trng wks	\$ 15,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	PWEX	see WIOA Trng wks	\$ 170,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	Supportive Services	see WIOA Trng wks	\$ 508,541	\$ -	\$ 70,379	\$ -	\$ 12,608	\$ 72	\$ -	\$ -	
5800	Incentives	\$ -	\$ 101,333	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	IWT (charge up to 20% to RR)	\$ -	\$ 48,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	Year-End Obligations Carried In - ITA	\$ -	\$ 149,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	Year-End Obligations Carried In - OJT	\$ -	\$ 89,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	Year-End Obligations Carried In - SS	\$ -	\$ 45,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	Year-End Obligations Carried In - WEX	\$ -	\$ 3,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	Year-End Obligations Carried In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Project Direct Costs											
5632	Year-End Obligations Carried In - IT Servers		\$ 37,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	Assessments		\$ 10,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	
5640	AT&T Data Plan		\$ 4,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5810	Bottled Water		\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
5650	Computer Hardware/Software - resource room		\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5720	Contract Specific Travel		\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5440	Dues, Memberships and Subscriptions		\$ 13,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5730	Graduation Ceremony		\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
5420	Sponsorship - advertising		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200	Work Readiness Workbooks		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5410	Printing/Copying		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200	Job Fair Marketing Materials		\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5730	Conference Registration Fees		\$ 4,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5720	Conference Travel		\$ 3,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5510	Legal Fees - corp		\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5710	Employee Training		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5520	Staffing Agency		\$ 32,427	\$ -	\$ -	\$ -	\$ 32,427	\$ -	\$ -	\$ -	
5200	Materials and Supplies Special Contract		\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200	Year-end		\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5650	Staff Monitors (dual monitors)		\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5520	Human Solution		\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5670	Van		\$ 165,447	\$ -	\$ -	\$ -	\$ 165,447	\$ -	\$ -	\$ -	
5520	PR Firm		\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	
Total Direct Costs		\$ -	\$ 3,234,712	\$ 13,500	\$ 76,379	\$ 125,000	\$ 255,482	\$ 23,704	\$ 3,500	\$ 1,000	
SHARED COSTS (FTE ALLOCATED)			FTE %	0.00%	0.25%	0.00%	3.44%	0.05%	0.00%	0.96%	
5650	Computer Hardware		\$ 30,000		\$ 74		\$ 1,031	\$ 15		\$ -	
5632	Computer Software		\$ 10,000		\$ 25		\$ 344	\$ 5		\$ -	
5610	Equipment Maintenance		\$ 8,000		\$ 20		\$ 275	\$ 4		\$ -	
5620	Equipment Rental		\$ 3,700		\$ 9		\$ 127	\$ 2		\$ -	
5640	Internet Expense		\$ 5,500		\$ 14		\$ 189	\$ 3		\$ -	
5632	IT Licenses/subscriptions		\$ 27,990		\$ 69		\$ 962	\$ 14		\$ -	
5632	IT Service Contract		\$ 50,200		\$ 123		\$ 1,725	\$ 25		\$ -	
5510	Legal Fees		\$ 5,000		\$ 12		\$ 172	\$ 2		\$ -	
5210	Materials and Supplies - Facility		\$ 3,500		\$ 9		\$ 120	\$ 2		\$ -	
5200	Materials and Supplies - Office		\$ 10,000		\$ 25		\$ 344	\$ 5		\$ -	
5820	Misc. Janitorial Services		\$ 4,548		\$ 11		\$ 156	\$ 2		\$ -	
5400	Postage/Shipping		\$ 322		\$ 1		\$ 11	\$ 0		\$ -	
5410	Printing/copying Expense		\$ 4,500		\$ 11		\$ 155	\$ 2		\$ -	
5340	Property & Liability Insurance		\$ 11,500		\$ 28		\$ 395	\$ 6		\$ -	
5530	Taxes & Fees		\$ 250		\$ 1		\$ 9	\$ 0		\$ -	
5440	Dues, Memberships and Subscriptions		\$ -							\$ -	
5520	HR Professional Services		\$ 8,500		\$ 21		\$ 292	\$ 4		\$ -	
5810	Payroll Processing Services		\$ 8,000		\$ 20		\$ 275	\$ 4		\$ -	
5520	Audit/Annual Tax Return Services		\$ 38,000		\$ 93		\$ 1,306	\$ 19		\$ -	
5530	Bank Fees		\$ 150		\$ 0		\$ 5	\$ 0		\$ -	
5632	Information Technology - general		\$ 15,500		\$ 38		\$ 533	\$ 8		\$ -	
5720	General Staff Travel		\$ 500		\$ 1		\$ 17	\$ 0			
AJCC SHARED FACILITY COSTS		MCWIC	All Partners								
5300	Rent	\$ 170,070	\$ 230,445	\$ -	\$ 418	\$ -	\$ 5,843	\$ 85	\$ -	\$ 60,375	
5820	Alarm Monitoring	\$ 849	\$ 2,500	\$ -	\$ 2	\$ -	\$ 29	\$ 0	\$ -	\$ 1,651	
5820	Mat Service and sanitize service	\$ 781	\$ 2,300	\$ -	\$ 2	\$ -	\$ 27	\$ 0	\$ -	\$ 1,519	
5330	City Utilities	\$ 2,613	\$ 7,700	\$ -	\$ 6	\$ -	\$ 90	\$ 1	\$ -	\$ 5,087	
5620	Copier Lease	\$ 8,030	\$ 11,000	\$ -	\$ 20	\$ -	\$ 276	\$ 4	\$ -	\$ 2,970	
5330	Gas & Elect	\$ 10,595	\$ 108,000	\$ -	\$ 26	\$ -	\$ 364	\$ 5	\$ -	\$ 97,405	
5820	Facilities Maintenance	\$ 3,258	\$ 9,600	\$ -	\$ 8	\$ -	\$ 112	\$ 2	\$ -	\$ 6,342	
5820	Custodial Services	\$ 29,200	\$ 40,000	\$ -	\$ 72	\$ -	\$ 1,003	\$ 15	\$ -	\$ 10,800	
5210	Janitorial Supplies	\$ 21,900	\$ 30,000	\$ -	\$ 54	\$ -	\$ 752	\$ 11	\$ -	\$ 8,100	
5820	Fire Extinguisher Maintenance and Exit L	\$ 1,679	\$ 2,300	\$ -	\$ 4	\$ -	\$ 58	\$ 1	\$ -	\$ 621	
5810	Shredding Service	\$ 438	\$ 600	\$ -	\$ 1	\$ -	\$ 15	\$ 0	\$ -	\$ 162	
5320	Phone Service	\$ 12,264	\$ 16,800	\$ -	\$ 30	\$ -	\$ 421	\$ 6	\$ -	\$ 4,536	
5620	Postage Meter	\$ 679	\$ 2,000	\$ -	\$ 2	\$ -	\$ 23	\$ 0	\$ -	\$ 1,321	
5820	Pest Control	\$ 2,555	\$ 3,500	\$ -	\$ 6	\$ -	\$ 88	\$ 1	\$ -	\$ 945	
5310	CAM Fees	\$ 20,075	\$ 27,500	\$ -	\$ 49	\$ -	\$ 690	\$ 10	\$ -	\$ 7,425	
5810	Security Service	\$ 441	\$ 1,300	\$ -	\$ 1	\$ -	\$ 15	\$ 0	\$ -	\$ 859	
5340	Building Insurance	\$ 3,358	\$ -	\$ -	\$ 8	\$ -	\$ 115	\$ 2	\$ -	\$ 1,242	
WIOA Program Distribution											
5440	Dues, Memberships and Subscriptions		\$ 19,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5520	OSO Contract		\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5520	OSO Contract + Obligations		\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5800	Casas/Workkeys		\$ 4,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5730	Conference Registration Fees		\$ 28,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5720	Conference Travel		\$ 16,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5200	Workforce Professionals Day		\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0	Blank		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5720	WIOA Program Staff Mileage Reimb		\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0	WIOA IT Services		\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Staff Training		\$ 6,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Shared Expenses			\$ 837,466	\$ -	\$ 1,315	\$ -	\$ 18,361	\$ 267	\$ -	\$ 211,360	
Total Non-Personnel / OTPS Costs			\$ 4,072,179	\$ 13,500	\$ 77,694	\$ 125,000	\$ 273,843	\$ 23,971	\$ 3,500	\$ 212,360	
Total Budget by Program/Function			\$ 6,391,834	\$ 13,500	\$ 84,000	\$ 125,000	\$ 349,091	\$ 25,000	\$ 3,500	\$ 226,856	
Percentage of Total Expenses			100%	0%	1%	2%	5%	0%	0%	4%	

GL Code	Position or Expense Category		Base Salary or Line Budget	M&A	Total	
GL Code	PERSONNEL					
	TOTAL SALARIES/WAGES		\$ 1,617,621	\$ -	\$ 1,617,598	
	TOTAL FRINGE		\$ 702,034	\$ -	\$ 702,024	
	TOTAL PERSONNEL COSTS		\$ 2,319,655	\$ -	\$ 2,319,655	
	Total Salaries/Wages & Benefits Breakdown					
	5100	5100-Staff Salaries	\$ 1,617,621	\$ -	\$ 1,617,621	
	5120	5120-Workers Compensation	\$ 24,264	\$ -	\$ 24,264	
	5111	5111-Medicade (Fed)	\$ 23,455	\$ -	\$ 23,455	
	5112	5112-OASDI (Fed)	\$ 100,291	\$ -	\$ 100,291	
	5115	5115-State Unemployment Insurance	\$ 48,528	\$ -	\$ 48,528	
	5116	5116-State ETT	\$ 1,618	\$ -	\$ 1,618	
	5130	5130-Medical Insurance	\$ 382,800	\$ -	\$ 382,800	
	5160	5160-Dental Insurance	\$ 15,660	\$ -	\$ 15,660	
	5170	5170-Vision	\$ 3,654	\$ -	\$ 3,654	
	5180	5180-AD&D/Life	\$ 3,654	\$ -	\$ 3,654	
	5140	5140-Retirement	\$ 97,056	\$ -	\$ 97,056	
	5190	5190-EAP	\$ 1,044	\$ -	\$ 1,044	
	Total # of Full Time Equivalents (FTEs)		28.00	out of balance	-	28.00
	Total % of all FTEs		100.00%	0.00%	0.00%	100.00%
	Non-Personnel / OTPS					
	DIRECT COSTS					
	Direct Participant Costs					
	5800	ITA	see WIOA Trmg wksl	\$ 1,167,320	\$ -	100%
5800	OJT	see WIOA Trmg wksl	\$ 569,757	\$ -	100%	
5800	TJT	see WIOA Trmg wksl	\$ 15,840	\$ -	100%	
5800	PWEX	see WIOA Trmg wksl	\$ 170,995	\$ -	100%	
5800	Supportive Services	see WIOA Trmg wksl	\$ 508,541	\$ -	100%	
5800	Incentives	\$ -	\$ 101,333	\$ -	100%	
5800	IWT (charge up to 20% to RR)	\$ -	\$ 48,261	\$ -	100%	
5800	Year-End Obligations Carried In - ITA	\$ -	\$ 149,453	\$ -	100%	
5800	Year-End Obligations Carried In - OJT	\$ -	\$ 89,712	\$ -	100%	
5800	Year-End Obligations Carried In - SS	\$ -	\$ 45,314	\$ -	100%	
5800	Year-End Obligations Carried In - WEX	\$ -	\$ 3,929	\$ -	100%	
5800	Year-End Obligations Carried In	\$ -	\$ -	\$ -	0%	
Other Project Direct Costs						
5632	Year-End Obligations Carried In - IT Servers		\$ 37,143	\$ -	0%	
5800	Assessments		\$ 10,681	\$ -	100%	
5640	AT&T Data Plan		\$ 4,400	\$ -	100%	
5810	Bottled Water		\$ 1,000	\$ -	100%	
5650	Computer Hardware/Software - resource room		\$ 5,000	\$ -	100%	
5720	Contract Specific Travel		\$ 1,800	\$ -	100%	
5440	Dues, Memberships and Subscriptions		\$ 13,259	\$ 570	100%	
5730	Graduation Ceremony		\$ 3,000	\$ -	100%	
5420	Sponsorship - advertising		\$ -	\$ -	0%	
5200	Work Readiness Workbooks		\$ -	\$ -	0%	
5410	Printing/Copying		\$ -	\$ -	0%	
5200	Job Fair Marketing Materials		\$ 5,500	\$ -	100%	
5730	Conference Registration Fees		\$ 4,530	\$ 3,295	100%	
5720	Conference Travel		\$ 3,070	\$ 1,000	100%	
5510	Legal Fees - corp		\$ 15,000	\$ 15,000	100%	
5710	Employee Training		\$ -	\$ -	0%	
5520	Staffing Agency		\$ 32,427	\$ -	100%	
5200	Materials and Supplies Special Contract		\$ 500	\$ -	100%	
5200	Year-end		\$ 1,500	\$ 1,500	100%	
5650	Staff Monitors (dual monitors)		\$ 10,500	\$ -	100%	
5520	Human Solution		\$ 4,500	\$ -	100%	
5670	Van		\$ 165,447	\$ -	100%	
5520	PR Firm		\$ 45,000	\$ -	100%	
Total Direct Costs		\$ -	\$ 3,234,712	\$ 21,365	100%	
SHARED COSTS (FTE ALLOCATED)			FTE %	0.00%	100%	
5650	Computer Hardware		\$ 30,000		100%	
5632	Computer Software		\$ 10,000		100%	
5610	Equipment Maintenance		\$ 8,000		100%	
5620	Equipment Rental		\$ 3,700		100%	
5640	Internet Expense		\$ 5,500		100%	
5632	IT Licenses/subscriptions		\$ 27,990		100%	
5632	IT Service Contract		\$ 50,200		100%	
5510	Legal Fees		\$ 5,000		100%	
5210	Materials and Supplies - Facility		\$ 3,500		100%	
5200	Materials and Supplies - Office		\$ 10,000		100%	
5820	Misc. Janitorial Services		\$ 4,548		100%	
5400	Postage/Shipping		\$ 322		100%	
5410	Printing/copying Expense		\$ 4,500		100%	
5340	Property & Liability Insurance		\$ 11,500		100%	
5530	Taxes & Fees		\$ 250		100%	
5440	Dues, Memberships and Subscriptions		\$ -		0%	
5520	HR Professional Services		\$ 8,500		100%	
5810	Payroll Processing Services		\$ 8,000		100%	
5520	Audit/Annual Tax Return Services		\$ 38,000		100%	
5530	Bank Fees		\$ 150		100%	
5632	Information Technology - general		\$ 15,500		100%	
5720	General Staff Travel		\$ 500			
AJCC SHARED FACILITY COSTS		MCWIC	All Partners		0%	
5300	Rent	\$ 170,070	\$ 230,445	\$ -	100%	
5820	Alarm Monitoring	\$ 849	\$ 2,500	\$ -	100%	
5820	Mat Service and sanitize service	\$ 781	\$ 2,300	\$ -	100%	
5330	City Utilities	\$ 2,613	\$ 7,700	\$ -	100%	
5620	Copier Lease	\$ 8,030	\$ 11,000	\$ -	100%	
5330	Gas & Elect	\$ 10,595	\$ 108,000	\$ -	100%	
5820	Facilities Maintenance	\$ 3,258	\$ 9,600	\$ -	100%	
5820	Custodial Services	\$ 29,200	\$ 40,000	\$ -	100%	
5210	Janitorial Supplies	\$ 21,900	\$ 30,000	\$ -	100%	
5820	Fire Extinguisher Maintenance and Exit Li	\$ 1,679	\$ 2,300	\$ -	100%	
5810	Shredding Service	\$ 438	\$ 600	\$ -	100%	
5320	Phone Service	\$ 12,264	\$ 16,800	\$ -	100%	
5620	Postage Meter	\$ 679	\$ 2,000	\$ -	100%	
5820	Pest Control	\$ 2,555	\$ 3,500	\$ -	100%	
5310	CAM Fees	\$ 20,075	\$ 27,500	\$ -	100%	
5810	Security Service	\$ 441	\$ 1,300	\$ -	100%	
5340	Building Insurance	\$ 3,358	\$ -	\$ -	100%	
WIOA Program Distribution					0%	
5440	Dues, Memberships and Subscriptions		\$ 19,851	\$ -	100%	
5520	OSO Contract		\$ 7,000	\$ -	100%	
5520	OSO Contract + Obligations		\$ 2,500	\$ -	100%	
5800	Casas/Workkeys		\$ 4,720	\$ -	100%	
5730	Conference Registration Fees		\$ 28,290	\$ -	100%	
5720	Conference Travel		\$ 16,800	\$ -	100%	
5200	Workforce Professionals Day		\$ 500	\$ -	100%	
0	Blank		\$ -	\$ -	0%	
5720	WIOA Program Staff Mileage Reimb		\$ 2,000	\$ -	100%	
0	WIOA IT Services		\$ 10,000	\$ -	100%	
	Staff Training		\$ 6,250	\$ -	100%	
			\$ -	\$ -	0%	
Total Shared Expenses			\$ 837,466	\$ -	101%	
Total Non-Personnel / OTPS Costs			\$ 4,072,179	\$ 21,365	100%	
Total Budget by Program/Function			\$ 6,391,834	\$ 21,365	\$ 6,398,079	
Percentage of Total Expenses			100%	0%	100%	

AB1149 Training Requirement for Adult and DW ONLY			Youth
	Adult	DW	
Allocations	\$ 1,159,342	\$ 564,497	\$ 946,215
30% Requirement WSD 18-10 (direct+lev)	\$ 347,803	\$ 169,349	\$ 283,865
Direct min 20%	\$ 289,836	\$ 141,124	\$ 236,554
Carry-in required from 06.2025 AA511014	\$ 214,530	\$ 108,367	\$ 118,420
Training/SS Budget 24-25	\$ 504,366	\$ 249,491	\$ 354,974
ITA (ETPL-training activity)	\$ 353,056	\$ 124,745	\$ 156,189
ITA-School Bus Driver Training	\$ 182,325	\$ 42,075	
OJT (training activity)	\$ 151,310	\$ 124,745	\$ 60,346
IWT (training activity)	\$ 12,500	\$ -	n/a
Customized Training (non-ETPL training activity)	\$ -	\$ -	\$ -
TJT (Individualized service)	\$ 15,840	\$ -	\$ -
PWEX (individualized service)	n/a	n/a	\$ 70,995
PWEX Youth Probation project	n/a	n/a	\$ 50,000
Supportive Services (leveraged training related)	\$ 100,873	\$ 77,342	\$ 67,445
Supportive Services (non-training related)	\$ 50,000	\$ 30,000	\$ 45,000
Incentives calc based on part counts	\$ 37,500	\$ 11,500	\$ 25,333

Note: training above takes into consideration DW to Adult transfer projected on budget

WIOA Enrollments - See Participant Counts Tab		
	Total Enrolled	%
Adult	300	61.86%
DW	65	13.40%
<u>Youth</u>	<u>120</u>	<u>24.74%</u>
Total	485	100%

bd

Supplement - Fringe Calculation**Benefits**

<u>Rate</u>	<u>Mandatory Categories</u>		<u>GL Code</u>
1.50%	Workers Compensation	\$ 24,263.97	5120
1.45%	Medicare (Fed)	\$ 23,455.18	5111
6.20%	OASDI (Fed - SS)	\$ 100,291.09	5112
3.00%	State Unemployment Insurance	\$ 48,527.95	5115
0.10%	State ETT	\$ 1,617.60	5116
<i>Note, FICA is Medicare + SS (OASDI)</i>			
	Fringe Rate	12.25%	
<i>Avg per EE</i>	<u>Other Benefits</u>		
\$ 1,100.00	Medical Insurance	\$ 382,800	5130
\$ 45.00	Dental Insurance	\$ 15,660	5160
\$ 10.50	Vision	\$ 3,654	5170
\$ 10.50	AD&D/Life	\$ 3,654	5180
6.00%	Retirement	\$ 97,055.90	5140
\$ 3.00	EAP	\$ 1,044	5190
	Fringe Rate	31.15%	

Note: Other benefits are rounded up for potential mid-year increase purposes

Effective Total Fringe Rate:

Full-Time

43.4%

Part-Time

12.3%

JULY 2025 – JUNE 2026

PROPOSED GOALS

MAIKNUEVANG,
EXECUTIVE DIRECTOR
AUGUST 28, 2025

GOAL I: SUCCESSION PLANNING

- ❖ Objective 1: Develop Tailored Plan & Budget for Essential Roles
 - Deputy Director
 - Controller
- ❖ Objective 2: Provide Opportunities for Upskilling
 - Include training, mentoring, job shadowing, etc. opportunities
- ❖ Objective 3: Evaluate and Adjust
 - Regularly assess the effectiveness of succession plan and adjust as necessary

GOAL 2: STAFF DEVELOPMENT

❖ Objective 1: Continuous Support for Skill Development and Lifelong Learning

- Provide DISC Assessment training for all staff
- Next Gen Sector Partnership training for identified staff
- Provide staff Apprenticeship opportunities
 - CWA Executive Bootcamp
 - CWA Workforce Development Apprenticeship Program (WDAP) for staff
- Staff presentations at CWA Conferences

GOAL 3: WDB ACTION PLANNING IMPLEMENTATION

❖ Objective 1: Re-evaluate and engage leadership to ensure that the right leaders of today are investing in the leaders of tomorrow.

- Provide leadership development and engagement opportunities for members at local, regional, and state levels
- Develop a PPT or speaking points for Board members to use and include in marketing plan & efforts

GOAL 3: WDB ACTION PLANNING IMPLEMENTATION

❖ Objective 2: Develop responsive training to meet industry demands.

- Grow Sector Partnerships in Healthcare, Transportation, and Manufacturing to determine short term/long term needs.
- Identify occupational shortages, pain points, and skills gaps to bring new training programs and opportunities to Madera County.
- Launch Work-Based Learning (WBL) initiative

GOAL 3: WDB ACTION PLANNING IMPLEMENTATION

❖ Objective 3: Increase community focus on cultural adaptability and work ethics.

- Develop metrics of Madera Promise
- Develop work-based learning opportunities aligned with Madera County School districts for students who are achieving the Madera Promise
- Develop common messaging/marketing of Madera Promise
- Connect and align the WDB Essential Workforce Skills workshops with the Madera Promise (Adult ED)

GOAL 3: WDB ACTION PLANNING IMPLEMENTATION

- ❖ Objective 4: Design and implement a marketing plan that increases awareness, access, and value of the Workforce system.
 - Develop brand and consistent messaging/campaigns to elevate our work and Madera County
 - Re-design WDB logo and website
 - Launch mobile services to increase visibility in the Community and further expand services to rural and Eastern Madera County
 - Design and launch Annual Report

GOAL 3: WDB ACTION PLANNING IMPLEMENTATION

- ❖ Objective 5: Create a unified & aligned vision for Madera County that supports inclusive policies and demonstrates our connectedness.
 - Connect with other rural local WDBs on best practices to serve ALL communities
 - Work with PR Firm to ensure policies are meeting the needs of rural communities
 - Compile inventory list of Madera County CTE & ROP programs with academic partners. Schedule meetings to discuss alignment with WDB to support and enhance college and career ready students.

GOAL 4: FUND DIVERSIFICATION & PROGRAM EXPANSION

❖ Objective 1: Funds Identification & Development

- Implement foundation funding strategies provided by Metasoft Systems, Inc.
- Position MCWIC with improved access to foundation grants and institutional readiness to pursue long-term philanthropic partnerships that will support needs for staffing, youth development, and operational continuity
- Seek and apply for available grants – Philanthropic, Foundation, Federal, State, and Local

GOAL 4: FUND DIVERSIFICATION & PROGRAM EXPANSION

❖ Objective 2: Redesign the Ticket to Work Program to increase revenue

- Hire dedicated staff person to serve persons with disabilities
- Provide Ticket to Work (TtW) training opportunities for staff person to understand Social Security and TtW program
- Provide work incentives training through Virginia Commonwealth University to become certified as a Community Partner Work Incentives Counselor (CPWIC)

GOAL 4: FUND DIVERSIFICATION & PROGRAM EXPANSION

- ❖ Objective 2: Redesign the Ticket to Work Program to increase revenue
 - Review and analyze current marketing strategies, process, and materials
 - Revamp marketing and outreach to increase program awareness and ticket assignments
 - Generate ticket earnings to increase unrestricted fund balance

GOAL 5: PROFESSIONAL DEVELOPMENT

- ❖ Objective 1: Continue System Knowledge Development – Regional & State Levels
 - Continue to develop & improve partnerships and professional relationships
 - Continue to participate in regional and sub-regional efforts related to the Governor's Master CTE Plan and Jobs First
- ❖ Objective 2: Maintain regular meetings with local key partners/individuals to align and support priorities
- ❖ Objective 3: Maintain visibility in the community

Thank you!
QUESTIONS & DISCUSSIONS?



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Agenda Item 9.1

☐ **Consent**

☐ **Action**

☒ **Information**

To: Madera County Workforce Investment Corporation

From: Maiknue Vang, Executive Director

Date: August 21, 2025

Subject: Success Stories

Information:

Program participants and employers share about their experience working with the workforce system and how their participation and partnership has contributed to positive results.

Financing:

Workforce Innovation and Opportunity Act



My name is Jerome. My journey hasn't been easy. I was sentenced to 14 years in prison, but through good behavior and actively participating in positive programming, I was able to reduce my sentence and be released early, after spending nearly a decade behind bars.

Six months before my release, I discovered the Workforce program, and from that point on, everything started to change. After I was released, Workforce provided the support I needed to successfully navigate the transition. I enrolled in their program, and just three months later, they helped me renew my truck driver's license—free of charge.

I'm not paid to share my story—this is my truth, and I want it to be a resource for others. I'm taking the time to speak up because I hope my experience can inspire even one person. If I can make a difference in someone's life, then it's all worth it.

Here's what I want you to understand: It's you against you. It's me against me. We are our own worst enemies when we make excuses and build barriers. I've been there—I've faced countless hurdles and made plenty of excuses along the way. But I had to set them aside and focus. I found the desire to succeed, and that's all it really takes. I've been employed with J&E Freight LLC in Madera, CA, since March 2025, earning around \$1,250 a week. If you want it badly enough, you will achieve it.



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Agenda Item 9.2

☐ **Consent**

☐ **Action**

☒ **Information**

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: August 28, 2025
Subject: Workforce Development Board (WDB) of Madera County Update

Information:

The WDB met on August 21, 2025. Subcommittees continue to meet to ensure progress towards action plan tasks through Q5, which are tracked on an action planning dashboard and updates are provided during board meetings.

Erick Niino/Evapco has filled the manufacturing seat on the WDB. Staff are still recruiting for 1 private sector member to fill the transportation and Chowchilla seat. Woods Express have been contacted as a potential candidate. This application will be brought to the WDB at their October meeting for approval.

Archer & Hound continues to work on our marketing and branding efforts. A&H have completed the marketing analysis and will meet with the subcommittee to present their findings. Progress is also moving along with the mobile unit. Stage 1 has been completed and windows, ceiling fan, A/C unit, and raptor liner have been installed. The van is moving into stage 2 where sound deadening, wiring, flooring, insulation, and lower walls will be added.

The work ethics subcommittee will be meeting with Imago to learn more about the Essential Workforce Skills curriculum and how AI assessments may be used to measure these skills. The training subcommittee has met with key industry partners to develop a survey to gather insights into skill gaps, training needs, and potential internship opportunities. The survey will be shared with local employers.

Financing:

Workforce Innovation and Opportunity Act/James Irvine Foundation



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Agenda Item 9.3

☐ Consent

☐ Action

☒ Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: August 28, 2025
Subject: Beaudette Inc.'s One Stop Operator (OSO) Quarterly Report for the Period of April 1, 2025, through June 30, 2025

Information:

The OSO provides quarterly reports on progress and recommendations to the Workforce Development Board. The quarterly report for the period of 4/1/25 to 6/30/25 is attached for the Board's review.

Financing:

Workforce Innovation and Opportunity Act



Madera County AJCC Q4 Report – FY 2024–2025

Prepared by Gary Beaudette, One-Stop Operator

1. Introduction

This report summarizes Quarter 4 (April 1 – June 30, 2025) activities for the Madera County America's Job Center of California (AJCC) Partnership. This quarter continued the strong focus on collaboration, service alignment, and ongoing implementation of the AJCC Continuous Improvement Plan (CIP). Three meetings were held this quarter: April 9 (virtual), May 14 (in person), and June 11 (virtual).

The April meeting focused on partner program activity, career pathways, and client engagement strategies. The May and June sessions emphasized implementation priorities, follow-up from Q3 cross-training, and preparations for summer/fall outreach and employer engagement. The June meeting also included a special leadership development session led by Dr. Sam Romeo from Seity Health, focusing on core values and workforce readiness—particularly relevant to Gen Z clients.

2. Partner Engagement Highlights

April 9, 2025 – Virtual Meeting:

- Discussed setting a recurring quarterly structure with in-person meetings held in the first month of each quarter.
- Partners emphasized the importance of consistently capturing client education levels and farmworker status in intake forms.
- Reviewed client outcomes from recent job and resource fairs and shared best practices around career readiness programming.

May 14, 2025 – In-Person Meeting:

- Hosted at MCWIC. Discussions included leveraging AJCC space for community events and clarifying partner roles during these events.
- Agencies shared trends around youth summer employment, ESL enrollment, and transitions from adult school to job training.
- Focused on improving the client onboarding experience—clarifying internal referral steps and aligning printed outreach materials.

June 11, 2025 – Virtual Meeting:

- Featured **Dr. Sam Romeo from Seity Health**, who delivered a session on **Gen Z behavior, motivation, and core value development**.
 - Dr. Sam shared insights on why today's younger clients often struggle with communication, accountability, and long-term engagement.
 - He introduced Seity's **core value self-assessment tool**, which can be used by both clients and workforce professionals to drive personal development and improve workplace fit.
 - Partners explored how this tool could enhance onboarding conversations, youth program delivery, and leadership culture.
 - Encouraged partners to submit updated agency contacts and program flyers for centralized access.
 - Revisited CIP goals, including improvements in client follow-up procedures, agency cross-awareness, and survey strategies.
 - Continued momentum toward fall outreach campaigns, including career workshops and school-based engagement events.
-

3. Coordination and System Integration

Quarter 4 emphasized improved coordination and the integration of soft skill development into broader system strategies:

- Several partners committed to setting up “table days” inside the AJCC to directly engage clients.
 - Referral tool solutions were discussed again. Partners remain cautious about complex platforms; preference remains for simple, email- or form-based options.
 - Dr. Sam's presentation reinforced the value of **integrating behavioral development tools** into both client programming and internal staff leadership.
-

4. Continuous Improvement Plan Progress

Quarter 4 actions continued to align with the CIP:

- Meeting agendas included ongoing CIP review—specifically onboarding, staff development, and client feedback.
- Agencies shared how frontline staff were being engaged in referral tracking and service coordination.
- A live shared document was launched for agencies to enter cross-referral pathways, contact persons, and onboarding tips.

5. Opportunities for Improvement

- **Referral System:** No unified digital solution is in place. A pilot test using a simplified Google Form is being explored.
- **Survey Collection:** Client satisfaction survey return rates remain low. Strategies include adding QR codes at the exit desk and using prompts from front desk staff.
- **Meeting Attendance:** Several agencies only attended one meeting this quarter. To address this, meeting calendars will be distributed in six-month blocks to help with advance planning.

6. Summary and Next Steps

Quarter 4 reflected strong collaboration among Madera's AJCC partners, with added momentum around behavioral development and leadership. The inclusion of Seity Health's presentation helped ground key discussions around motivation, accountability, and readiness for Gen Z job seekers—linking directly to the work of education, employment, and case management teams.

Next Steps

- **Hold a fall cross-training event** with updated presentations and a focus on youth/employer alignment.
- **Implement a shared referral solution** that is simple, reliable, and easy for all agencies to use.
- **Incorporate core value tools** from Seity into internal leadership development and/or client programming pilots.
- **Enhance partner visibility** through structured "in-center" days and shared event planning.



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Agenda Item 9.4

☐ Consent

☐ Action

☒ Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: August 28, 2025
Subject: Beaudette Inc.'s One Stop Operator (OSO) Annual Report for Fiscal Year 2024-2025.

Information:

In addition to quarterly reports, the OSO is also required to provide an annual report on activities and performance to the Workforce Development Board. The annual report for the 2024-2025 fiscal year is provided for the Board's review.

Financing:

Workforce Innovation and Opportunity Act



Madera County AJCC – Annual Report

Fiscal Year 2024–2025

Prepared by: Gary Beaudette, One-Stop Operator

Executive Summary

The Madera County America’s Job Center of California (AJCC) continued its commitment to collaboration, continuous improvement, and enhanced customer service throughout Fiscal Year 2024–2025. With steady momentum across all four quarters, partners worked together to streamline referral processes, strengthen staff alignment, and develop practical tools to serve Madera County job seekers more effectively. The year culminated with the rollout of a new electronic referral system and a specialized workforce development presentation on Gen Z by Seity Health, both of which point to sustainable innovations for the year ahead.

AJCC Partner Agencies

- California Department of Rehabilitation (DOR)
- California Employment Development Department (EDD)
- California Indian Manpower Consortium (CIMC)
- Central Valley Opportunity Center (CVOC)
- Housing Authority of the City of Madera
- Job Corps
- Madera County Department of Social Services
- Madera County Workforce Investment Corporation (MCWIC)
- Madera Unified School District / Madera Adult School
- SER – Jobs for Progress, Inc.
- State Center Adult Education Consortium (SCAEC)
- State Center Community College District – Madera Community College



Year in Review by Quarter

Quarter 1 (July – September 2024)

- Reinforced commitment to customer satisfaction through survey campaign.
- Reviewed foundational elements of the Continuous Improvement Plan (CIP).
- Identified gaps in referral practices and initiated discussions on solutions.
- Began planning for a partner-led mock interview series.

Quarter 2 (October – December 2024)

- Hosted the Local Plan Public Forum to gather regional input.
- Refined CIP action items and clarified roles of partner agencies.
- Explored concepts for a shared referral tool.

Quarter 3 (January – March 2025)

- Coordinated a cross-training event where all agencies presented services.
- Created and distributed the Partner Referral Description Matrix.
- Continued planning for AJCC certification and outreach enhancements.

Quarter 4 (April – June 2025)

- Launched the electronic referral system using Fillout and Airtable.
- Hosted a presentation by Dr. Sam Romeo (Seity Health) on Gen Z workforce readiness and value-driven leadership.
- Integrated the referral tool into meeting follow-ups and staff demos.

Major Accomplishments

1. **Electronic Referral System:** Developed and deployed a custom, easy-to-use referral platform that supports real-time, trackable referrals between partner agencies. The system was built using Fillout and Airtable and is positioned to become a central coordination tool.
2. **Cross-Training & Resource Alignment:** Facilitated structured cross-training to enhance awareness of partner services. The new referral matrix and centralized documentation helped clarify eligibility and contact protocols.

3. **Customer Journey Tools:** Launched an improved customer satisfaction survey and standardized new client onboarding processes.
 4. **Gen Z Readiness Training:** Featured Dr. Sam Romeo in a partner-wide session exploring how core values and generational behavior patterns impact workforce engagement. Partners responded positively to the relevance and depth of the presentation.
 5. **Communication Improvements:** Standardized agency contacts, created shared program directories, and began archiving partner collateral to improve coordination.
-

Challenges and Opportunities

- **Referral Tracking:** While the new system is now live, continued training and adoption across all partners will be critical.
 - **Survey Participation:** Client survey collection remains limited. More front-line prompts and digital options may help.
 - **Meeting Attendance:** Fluctuating partner representation highlights the need for 6-month calendars and stronger meeting follow-up.
-

Recommendations for FY 2025–2026

- **Sustain the Electronic Referral System:** Use it as the default method for referrals. Keep training new staff and reviewing utilization quarterly.
 - **Reinforce Cross-Training Events:** Host one event each quarter to maintain momentum and ensure consistency.
 - **Explore Additional Seity Health Training:** Consider follow-up workshops or access to Seity's platform to support value-driven service delivery.
 - **Continue Using the CIP:** Keep embedding the plan into all meetings and operational decisions.
-

Conclusion

FY 2024–2025 was a year of practical solutions, steady progress, and genuine collaboration. The tools and relationships built throughout the year provide a strong



foundation for the Madera AJCC to continue evolving and delivering high-impact service to job seekers and the broader community.



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Agenda Item 9.5

☐ **Consent**

☐ **Action**

☒ **Information**

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: August 28, 2025
Subject: WDB and America's Job Center of California (AJCC) Memorandum of Understanding for the period of July 1, 2025, to June 30, 2028.

Information:

Title I of the Workforce Innovation and Opportunity Act (WIOA) requires each local workforce development board, with the agreement of the Chief Local Elected Official, to develop and enter into a Memorandum of Understanding (MOU) between the local Workforce Development Board and the required America's Job Center of California (AJCC) partners. The MOU outlines the services offered through the local one-stop delivery system and is updated once every 3 years. The WDB approved the MOU on August 21, 2025, and will forward the MOU to the Madera County Board of Supervisors for final approval and signature.

Financing:

Workforce Innovation and Opportunity Act

Workforce Innovation and Opportunity Act Memorandum of Understanding Workforce Development Board of Madera County and America's Job Center of California Partners

Title I of the Workforce Innovation and Opportunity Act (WIOA) requires each local workforce development board, with the agreement of the Chief Local Elected Official, to develop and enter into a Memorandum of Understanding (MOU) between the local Workforce Development Board and the required America's Job Center of California (AJCC) partners relating to the operation of the AJCC delivery system in the local area.

California's one-stop delivery system, the AJCC, is a locally-driven system which develops partnerships and provides programs and services to achieve three main policy objectives established by the California Workforce Development Strategic Plan by:

- Fostering demand-driven skills attainment;
- Enabling upward mobility for all Californians;
- Aligning, coordinating, and integrating programs and services.

These objectives will be accomplished by ensuring access to high-quality AJCCs that provide the full range of services available in the community for all customers seeking the following:

- Looking to find a job.
- Building basic educational or occupational skills.
- Earning a postsecondary certificate or degree.
- Obtaining guidance on how to make career choices.
- Seeking to identify and hire skilled workers.

Vision and Mission of the Workforce Development Board of Madera County

The Workforce Development Board of Madera County (WDB) is committed to the economic health of Madera County by providing leadership and guidance resulting in a quality employment and training system. The WDB is focused on establishing innovative collaborations that inspire success, while ensuring that the workforce system provides skill development opportunities for lifelong learning and personal growth resulting in a quality workforce. The WDB contributes to the economic health of the County and the region through supporting an environment conducive to economic development and assisting to build a vibrant economy through increased employment opportunities.

Purpose of Memorandum of Understanding (MOU)

- I. To define and reinforce (or establish) relationship between the Workforce Development

Board of Madera County (WDB) and the designated Partner Agencies;

- II. To define the roles and responsibilities of these entities, in the performance of their combined goal of establishing a workforce development system through an AJCC method of service delivery that is:
- Integrated (offering as many employment, training, and education services as possible for employers and individuals seeking jobs or wishing to enhance their skills) and affording universal access to the system overall;
 - Comprehensive (offering a large array of useful information with wide and easy access to needed services);
 - Customer Centered (providing the means for customers to judge the quality of services and make informed choices based on their individual needs); and
 - Performance Based (based on clear outcomes to be achieved; mutually negotiated outcomes and methods for measurements; and the means toward measuring and attaining customer satisfaction).

Parties to the MOU

The WIOA specifies that the required AJCC partners include employment and training services and programs authorized by:

- Adult, Dislocated Worker and Youth, WIOA Title I
- Wagner-Peyser Act, WIOA Title III
- Adult Education and Literacy, WIOA Title II
- Vocational Rehabilitation, WIOA Title IV
- Indian and Native American Programs, WIOA Section 166
- Migrant and Seasonal Farmworker Programs, WIOA Section 167
- Temporary Assistance for Needy Families/CalWORKS, 42 USC Section 601
- Older Americans Act of 1965, Title V
- Postsecondary Career and Technical Education, Perkins Act of 2006
- Trade Act of 1974, Title II
- Veterans' Employment and Training Service, 38 USC Chapter 41
- Community Services Block Grant Act
- Department of Housing and Urban Development
- EDD Unemployment Insurance
- Job Corps

As required AJCC partners in accordance with the Workforce Innovation and Opportunity Act, organizations in Madera County representing the above programs enter into a Memorandum of Understanding (MOU) with the Workforce Development Board of Madera County (WDB)

regarding the manner in which the partner agencies will participate in and provide access to their services through the AJCC system of service delivery. Any questions about the MOU should be directed to the Partner Agency Administrator listed on the signature page(s).

AJCC System Services

In consideration of mutual aims and shared desires of the AJCC System and in recognition of the public benefit to be derived from effective collaboration of the programs involved, the partner agrees to support, as authorized by applicable law, the following services through the AJCC Centers:

1. Basic Career Services as specified under the Workforce Innovation and Opportunity Act, Title I-Subtitle B, including eligibility determination for multiple programs; outreach, intake and orientation; initial assessment of skill levels, job search, placement assistance and career counseling; business services including recruitment; activity referral and coordination with other programs; provision of workforce and labor market statistical information relating to local, regional and national labor markets.
2. Individualized Career Services as specified under the Workforce Innovation and Opportunity Act (WIOA Section 134(c)(2)(A)(i)-(xi) and WIOA Final Rule Section 680.150), including but not limited to, comprehensive and specialized assessment, development of an individual employment plan, group and individual counseling, case management for participants seeking training services, and short-term and pre-vocational services.
3. Follow-up Services will be made available to participants for twelve months after exit. A participant will receive follow-up services necessary to enable them to progress further in their occupation or retain their employment. Follow-up services can include additional career planning, counseling, mentoring, assisting individuals to secure a better paying job, career development and further education. Agency staff is required to contact the participant and determine a participant's employment and educational status after exiting all WIOA programs at least once per calendar quarter for one year.
4. Access to training services (WIOA Section 134 (c)(3)(D) and WIOA Final Rule Section 680.200) which may include, but are not limited to, occupational skills training, on-the job-training, private sector training programs, skill upgrading and retraining, job readiness training, adult basic education and literacy programs, and customized training.
5. Access to Wagner-Peyser services including job search, placement, recruitment, and CalJOBS.
6. Access to AJCC Programs and activities.
7. Services for employers including, but not limited to, job listings, meeting facilities, referral

of job seekers, pre-screening of applicants, labor market information, tax credit information, job and hiring fairs, and small business development assistance.

A chart specifying the Partner agencies and their respective services provided through the Madera County AJCC system is attached as Exhibit A.

Responsibilities of AJCC Partners

The AJCC Partner agrees to participate in joint planning, plan development, and other system activities to accomplish the following:

1. Continuous partnership building between all parties to this agreement;
2. Continuous planning responsive to State and Federal requirements;
3. Responsiveness to specific local and economic conditions including employer needs;
4. Adherence to common data collection and reporting requirements, including needs for modification or change;
5. Diligence in developing coordinated local leadership in workforce development through;
 - a) Responsiveness to customer needs;
 - b) Maintenance to system infrastructure
 - c) Shared technology and information;
 - d) Performance management to measure the success of the AJCC system overall and to enhance performance in a spirit of quality management and continuous improvement;
6. Making the applicable service(s) relevant to the partner program available to customers through the AJCC;
7. Participation in the operation of the AJCC, consistent with the terms of the MOU and the requirements of applicable laws; and
8. Participation in capacity building and staff development activities to insure that all partners and staff are adequately cross-trained.

Infrastructure Funding Agreement & Other Shared System Costs

A spreadsheet outlining the agreed upon Infrastructure Funding and other shared system costs for the Madera County AJCC system is attached at Exhibit B.

Methods of Referral

Parties to this MOU agree to jointly develop and mutually implement referral processes acceptable to all AJCC partners. Parties agree to cross-train staff on the services of each partner agency to facilitate effective and informed referrals between and among the partner organizations. Partners will adopt a common referral form to the extent practicable and will agree to the format and modality to be used for referrals to their respective agencies. Partners

agree to refer individuals to other AJCC partner agencies, when such individuals may benefit from the partner agency's services.

The referral process:

- Ensures that intake and referral processes are customer-centered and provided by staff trained in customer service;
- Ensures that general information regarding AJCC programs, services, activities, and resources will be made available to all customers, as appropriate;
- Describes how customer referrals are made electronically, through traditional correspondence, verbally, or through other means determined in cooperation with partners; and
- Describes how each AJCC partner will provide a direct link or access to other AJCC partner staff that can provide meaningful information or service, through the use of co-location, cross training of AJCC staff, or real-time two-way communication and interaction that results in the services needed by the customer.

The agreed upon Referral Process and Form for the Madera County AJCC system are included as Exhibits C1 and C2, respectively.

Access for Individuals with Barriers to Employment

The term "individual with a barrier to employment" means an individual who is a member of one or more of the following populations:

- A. Displaced homemakers
- B. Low-income individuals
- C. Native Americans, including Alaska Natives and Native Hawaiians
- D. Individuals with a disability, including Veterans served by Jobs for Veterans State Grants (JVSG)
- E. Older individuals
- F. Homeless individuals
- G. Youth who are in or who have aged out of the foster care system
- H. Individuals who are English language learners, who have low levels of literacy, and/or who are facing substantial cultural barriers
- I. Eligible migrant and seasonal farmworkers
- J. Individuals within two years of exhausting lifetime eligibility for TANF
- K. Single parents, including pregnant women
- L. Long-term unemployed individuals
- M. Such other groups as the Governor may determine to have barriers to employment.

Each party to the MOU assures that its policies, programs, procedures, and services are in compliance with the ADA of 1990 and its amendments, which prohibits discrimination on the basis of disability, in order to provide equal access to all customers with disabilities.

Each party is committed to offering priority for services to recipients of public assistance, other low-income individuals, or individuals who are basic skills deficient when providing individualized career services and training services with WIOA Adult funds.

A system map identifying the location of the comprehensive AJCC and other service locations within the local area is included as Exhibit D.

Shared Technology and System Security

The WIOA emphasizes technology as a critical tool for making all aspects of information exchange possible, including client tracking, common case management, reporting, and data collection. To support the use of these tools, each AJCC partner agrees to:

- Comply with the applicable provisions of the WIOA, Welfare and Institutions Code, California Education Code, Rehabilitation Act, and any other appropriate statutes or requirements;
- The principles of common reporting and shared information through electronic mechanisms, including shared technology;
- Commit to share information to the greatest extent allowable under their governing legislation and confidentiality requirements;
- Maintain all records of AJCC customers or partners (e.g. applications, eligibility, and referral records, or any other individual records related to services provided under this MOU) in the strictest of confidence, and use them solely for purposes directly related to such services;
- Develop technological enhancements that allow interfaces of common information needs, as appropriate; and
- Understand that system security provisions shall be agreed upon by all partners.

Confidentiality

The AJCC Partner agrees to comply with the provisions of WIOA as well as the applicable sections of the Welfare and Institutions Code, the California Education Code, the Rehabilitation Act, and any other appropriate statute or requirement to assure the following:

- All applications and individual records related to services provided under this MOU, including eligibility for services and enrollment and referral, shall be confidential and shall not be open to examination for any purpose not directly connected with the delivery of such services.
- No person will publish, disclose use, or permit, cause to be published, disclosed or used, any confidential information pertaining to AJCC applicants, participants, or customers overall unless a specific release is voluntarily signed by the participant or customer.
- The AJCC partner agrees to abide by the current confidentiality provisions of the respective statutes to which AJCC operators and other AJCC partners must adhere, and shall share information necessary for the administration of the program as

allowed under law and regulation. The AJCC partner, therefore, agrees to share client information necessary for the provision of services such as assessment, universal intake, program or training referral, job development or placement activities, and other services as needed for employment or program support purposes.

- Client information shall be shared solely for the purpose of enrollment, referral or provision of services. In carrying out their respective responsibilities, each party shall respect and abide by the confidentiality policies of the other parties.

Non-Discrimination and Equal Opportunity

Parties to this MOU shall comply with the provisions of WIOA Section 188 and 29 CFR Part 38, and shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant, or applicant for employment due to sex (including, but not limited to, pregnancy, childbirth and related medical conditions, transgender status, and gender expression or identity), race, color, ancestry, religion, national origin (including limited English proficiency), veteran status, physical disability, mental disability, medical conditions, age (over 40), or marital status. Nor shall any partner or the WDB, including the AJCC Operator, deny family and medical care leave or pregnancy disability leave to employees entitled to such leave. Partners and the WDB, including the AJCC Operator, shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Partners shall comply with the provisions of Fair Employment and Housing Act (California Government Code Section 12900, et seq.) and related, applicable regulations promulgated thereunder (Title 2, California Code of Regulations Section 7285 et seq.). Code of Regulations Section 8103 et seq. are incorporated into this MOU by reference and made a part hereof as if set forth in full. Partners shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining agreement or other such agreement. Parties to this MOU shall include non-discrimination and compliance provisions of this clause in all related subcontracts or financial agreements.

The WDB, including the AJCC Operator and other partners to the AJCC system, will ensure that policies and procedures established by the WDB, including the AJCC Operator, and programs and services provided by and through the AJCC are in compliance with the Americans with Disabilities Act of 1990 (ADA) and its amendments, which prohibits discrimination on the basis of disability, as well as applicable regulations and guidelines issued pursuant to the ADA.

All parties agree to universal access as an AJCC provision. Policies adopted locally for ensuring access for all customers include those with special needs; those with literacy deficits, physical or learning disabilities; limited English speakers, in accordance with Dymally-Alatorre Bilingual Services Act; Unemployment Insurance claimants; Veterans, Migrant and Seasonal Farmworkers; and others with economic or geographical barriers to service or employment.

Grievances and Complaints Procedure

The AJCC Partner agrees to establish and maintain a procedure for grievances and complaints as outlined in WIOA. The process for handling grievances and complaints is applicable to customers and partners. These procedures will allow the customer or entity filing the complaint to exhaust every administrative level in receiving a fair and complete hearing and resolution of their grievance. The partner further agrees to communicate openly and directly to resolve any problems or disputes related to the provision of services in a cooperative manner and at the lowest level of intervention possible.

Americans with Disabilities Act and Amendments Compliance

The AJCC Partner agrees to ensure that the policies and procedures as well as the programs and services provided at the AJCC are in compliance with the Americans with Disabilities Act and its amendments. Additionally, partners agree to fully comply with the provisions of WIOA, Title VII of the Civil Rights Act of 1964, the Age Discrimination Act of 1975, Title IX of the Education Amendments of 1972, 29 Code of Federal Regulations Part 38, and all other regulations implementing the aforementioned laws.

Effective Dates

This MOU shall become effective on July 1, 2025 and shall continue for three years, through June 30, 2028, unless terminated sooner by one of the parties. The MOU will be reviewed not less than once every three years to identify and incorporate any substantial changes that may have occurred.

This MOU is of no force or effect until signed by authorized representatives of the participating agencies, and until approved by the Chief Local Elected Official. The MOU, once signed, becomes a part of the local WIOA Plan.

Revisions and Modifications

This MOU constitutes the entire agreement between the parties and no oral understanding not incorporated herein shall be binding on any of the parties hereto. This MOU may be modified, altered, or revised, as necessary, by mutual consent of the parties, by the issuance of a written amendment, signed and dated by the parties.

Each party reserves the right to modify the scope, structure, and content of this MOU based on legislative changes, local WDB policies, availability of funding, or other circumstances as warranted and agreed upon by the WDB and the partner agency.

Extensions

This MOU may be extended by written agreement between the parties, provided such agreement is signed by both parties prior to the termination date of this agreement, and contains the following:

1. A statement of intent to continue all provisions of the MOU;
2. Revised effective and end dates; and
3. Dated signatures of both parties.

Terminations

Either party to this MOU may elect to terminate its participation in this MOU without cause by delivering a thirty (30) day written notice of intent to terminate to the other party.

Administrative and Operational Management

License for Use:

During the term of this MOU, all partners to this MOU shall have a license to use space in the AJCC for the sole purpose of conducting acceptable AJCC services as outlined herein, or according to the terms of any separately negotiated cost sharing agreements.

Supervision/Day to Day Operations:

The day-to-day supervision of staff assigned to the AJCCs will be the responsibility of the site supervisor(s). The original employer of staff assigned to the AJCCs will continue to set the priorities of its staff. Any change in work assignments or any problems at the worksite will be handled by the site supervisor(s) and the management of the original employer.

The office hours for the staff at the AJCCs will be established by the site supervisor(s) and the primary employer. All staff will comply with the holiday schedule of their primary employer and will provide a copy of their holiday schedule to the operator and host agency at the beginning of each fiscal year.

Disciplinary actions may result in removal of co-located staff from the AJCCs and each party will take appropriate action.

Each party shall be solely liable and responsible for providing to, or on behalf of, its employee(s) all legally-required employee benefits. In addition, each party shall be solely responsive and save all other parties harmless from all matters relating to payment of each party's employee(s), including compliance with social security withholding, workers' compensation, and all other regulations governing such matters.

Dispute Resolution:

The parties agree to try to resolve policy or practice disputes at the lowest level, starting with the site supervisor(s) and staff. If issues cannot be resolved at this level, they shall be referred to the management staff of the respective staff employer and the operator, for discussion and resolution.

Press Releases and Communications:

All parties shall be included when communicating with the press, television, radio or any other form of media regarding its duties or performance under this MOU. Participation of each party in press/media presentations will be determined by each party's public relations policies. Unless otherwise directed by the other parties, in all communications, each party shall make specific reference to all other parties.

The parties agree to utilize the AJCC logo developed by the State of California and the local Board on buildings identified for AJCC usage. This also includes letterhead, envelopes, business cards, any written correspondence, and fax transmittals.

Hold Harmless/Indemnification/Liability:

In accordance with provisions of Section 895.4 of the California Government Code, each party hereby agrees to indemnify, defend, and hold harmless all other parties identified in this MOU from and against any and all claims, demands, damages and costs arising out of or resulting from any acts or omissions which arise from the performance of the obligations by such indemnifying party pursuant to this MOU. In addition, except for Departments of the State of California which cannot provide for indemnification of court costs and attorney's fees under the indemnification policy of the State of California, all other parties to this MOU agree to indemnify, defend, and hold harmless each other from and against all court costs and attorney's fees arising out of or resulting from any acts or omissions which arise from the performance of the obligations by such indemnifying party pursuant to this MOU. It is understood and agreed that all indemnity provided herein shall survive the termination of this MOU.

Signature Page

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

California Indian Manpower Consortium, Inc.
738 Market Boulevard
Sacramento, CA 95834

Lorenda T. Sanchez, Executive Director

Printed Name and Title

Lorenda Sanchez 6.25.2025

Signature

Date

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

Central Valley Opportunity Center, Inc.
1930 Howard Road, Suite 125
Madera, CA 93637

Jorge De Nava, Executive Director

Printed Name and Title

Jorge De Nava Jr

06/30/25

Signature

Date

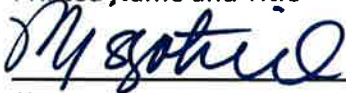
Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

State of California
Department of Rehabilitation
464 E. Yosemite Avenue, Suite A
Merced, CA 95340

Mahalia Gotico, Acting Regional Director – San Joaquin Valley District

Printed Name and Title



6/30/2025

Signature

Date

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

State of California
Employment Development Department
Workforce Services Branch
1600 E. Belle Terrace
Bakersfield, CA 93307

Christina Garza, DDC

Printed Name and Title

Christina Garza

6/25/2025

Signature

Date

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

State of California
Employment Development Department
Workforce Services Branch
1600 E. Belle Terrace
Bakersfield, CA 93307

Christina Garza, DDC
Printed Name and Title

See Page 14 for signature

Signature

Date

State of California
Employment Development Department
Unemployment Insurance Branch
P.O. Box 419132
Rancho Cordova, CA 95741-9132

David Rangel, Employment Development Administrator
Printed Name and Title

David Rangel, EDA

June 25, 2025

Signature

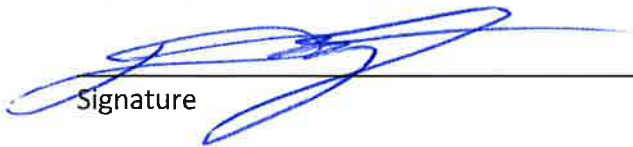
Date

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

Madera County Department of Social Services
1626 Sunrise Avenue
Madera, CA 93638

Deborah Martinez, Director
Printed Name and Title

	
Signature	Date

Approved as to Legal Form:
COUNTY COUNSEL

By Crystal Pizano

Digitally signed by: Crystal Pizano
DN: CN = Crystal Pizano email =
cpizano@lozanosmith.com C =
US O = Lozano Smith
Date: 2025.07.10 11:44:59 -0700

ACCOUNT NUMBERS:

CONTRACTING PARTIES:

THE WORKFORCE DEVELOPMENT BOARD

OF MADERA COUNTY, MADERA COUNTY THROUGH

DEPARTMENT OF SOCIAL SERVICES

TITLE OF CONTRACT:

WORKFORCE INNOVATION AND OPPORTUNITY ACT

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

Housing Authority of the City of Madera
205 North G Street
Madera, CA 93637

Blanca Mendoza-Navarro, Executive Director
Printed Name and Title

DocuSigned by: <i>Blanca Mendoza-Navarro</i> 6000F31F0000B100	6/30/2025
Signature	Date

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

San Jose Job Corps Center
3485 East Hill Drive
San Jose, CA 95127

Davina Wong, Center Director

Printed Name and Title

Davina Wong

6/30/2025

Signature

Date

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

Madera Unified School District
Madera Adult School
1902 Howard Road
Madera, CA 93637

Todd Lile, Superintendent

Printed Name and Title


Signature

6/30/25
Date

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

SER, Jobs for Progress, Inc.
255 North Fulton Street, #106
Fresno, CA 93701

Saul Palomares, SCSEP Director

Printed Name and Title



Signature

6/30/2025

Date

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

State Center Adult Education Consortium
7942 N. Maple, Suite 103
Fresno, CA 93720

Sherri Watkins, Executive Director

Printed Name and Title



June 25, 2025

Signature

Date

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

State Center Community College District
Madera Community College
30277 Avenue 12
Madera, CA 93638

Dr. David El Fattal, Vice Chancellor, Finance & Admin

Printed Name and Title

Signature

Date

Signature Pages

By signing below, the Partner agency agrees to the terms prescribed in this MOU, including the attached IFA and other system costs budget.

Madera County Workforce Investment Corporation
2037 West Cleveland Avenue
Madera, CA 93637

Maiknue Vang, Executive Director

Printed Name and Title

Maiknue M. Vang

Signature

6/20/25

Date

Signature Page

The Workforce Development Board of Madera County has reviewed and approved this MOU encompassing all mandated Partners services, infrastructure costs, and other shared system costs, for the America's Job Center of California system in the Madera County Local Workforce Development Area.

Workforce Development Board of Madera County
2037 West Cleveland Avenue
Madera, CA 93637

Brett Frazier, Chair

Printed Name and Title

Brett Frazier

Signature

01/21/25

Date

Madera County Board of Supervisors

Leticia Gonzalez, Chair of the Board

Printed Name and Title

Signature

Date

Summary Annual Costs of Career Services Applicable to Each One-Stop Delivery System Partner FY 2025-2028											EXHIBIT A	
Budget for Applicable Career Services - MCWIC: T-I Adult												
Applicable Career Services	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$86,126	\$70,467	\$78,297	\$31,319	\$7,830	\$15,659	\$0	\$39,148	\$15,659	\$7,830	\$0	\$ 352,336
Individualized Career Services	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$70,467	\$70,467	\$156,594	\$78,297	\$0	\$0	\$54,808	\$0	\$0	\$0	\$0	\$ 430,632
Total by Program	\$156,594	\$140,934	\$234,890	\$109,616	\$7,830	\$15,659	\$54,808	\$39,148	\$15,659	\$7,830	\$0	\$ 782,968
Budget for Applicable Career Services - MCWIC: T-I DW												
Applicable Career Services	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$21,726	\$19,312	\$24,140	\$12,070	\$2,414	\$9,656	\$0	\$2,414	\$14,484	\$2,414	\$0	\$ 108,629
Individualized Career Services	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$26,554	\$26,554	\$26,554	\$36,210	\$0	\$0	\$16,898	\$0	\$0	\$0	\$0	\$ 132,768
Total by Program	\$48,279	\$45,865	\$50,693	\$48,279	\$2,414	\$9,656	\$16,898	\$2,414	\$14,484	\$2,414	\$0	\$ 241,397
Budget for Applicable Career Services - MCWIC: T-I Youth												
Applicable Career Services	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$42,777	\$48,125	\$58,819	\$21,389	\$16,042	\$5,347	\$0	\$53,472	\$0	\$5,347	\$0	\$ 251,317
Individualized Career Services	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$53,472	\$53,472	\$64,166	\$37,430	\$53,472	\$0	\$21,389	\$0	\$0	\$0	\$0	\$ 283,401
Total by Program	\$96,249	\$101,596	\$122,985	\$58,819	\$69,513	\$5,347	\$21,389	\$53,472	\$0	\$5,347	\$0	\$ 534,718
Budget for Applicable Career Services - CVOC												
Applicable Career Services	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$16,675	\$16,675	\$4,735	\$4,735	\$4,735	\$4,745	\$0	\$4,735	\$0	\$0	\$0	\$ 57,035
Individualized Career Services	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$16,675	\$16,675	\$4,735	\$4,735	\$4,735	\$4,745	\$0	\$4,735	\$0	\$0	\$0	\$ 57,035
Total by Program	\$33,350	\$33,350	\$9,470	\$9,470	\$9,470	\$9,490	\$0	\$9,470	\$0	\$0	\$0	\$ 114,070

Budget for Applicable Career Services - MCDSS												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500	\$ 12,500
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total by Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500	\$ 12,500
Budget for Applicable Career Services - Housing Authority												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,508	\$ 2,508
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total by Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,508	\$ 2,508
Budget for Applicable Career Services - Vocational Rehabilitation												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,119	\$ 64,119
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$256,476	\$ 256,476
Total by Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320,595	\$ 320,595
Budget for Applicable Career Services - Madera Community College Center												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$25,000	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 35,585
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total by Program	\$0	\$25,000	\$0	\$3,000	\$0	\$0	\$8,585	\$0	\$0	\$0	\$0	\$ 36,585

Budget for Applicable Career Services - Madera Adult School												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$2,500	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$1,500	\$0	\$ 6,000
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$2,500	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 4,000
Total by Program	\$0	\$2,500	\$2,500	\$1,500	\$2,000	\$0	\$0	\$0	\$0	\$1,500	\$0	\$ 10,000
Budget for Applicable Career Services - EDD: Title III WP												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234,819	\$ 234,819
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total by Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234,819	\$ 234,819
Budget for Applicable Career Services - EDD:JVSG												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total by Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Budget for Applicable Career Services - SER												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070	\$ 1,070
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total by Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070	\$ 1,070

Budget for Applicable Career Services - Job Corp												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total by Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Budget for Applicable Career Services - State Unemployment Insurance Program												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,095	\$0	\$0	\$ 39,095
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total by Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,095	\$0	\$0	\$ 39,095
Budget for Applicable Career Services - Native American												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$ 5,000
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total by Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$ 5,000
Budget for Applicable Career Services - State Center Adult Education Consortium												
<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,125	\$ 19,125
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other: Community Pro Suites	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total by Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,125	\$ 19,125

Budget for Applicable Career Services - Summary

<i>Applicable Career Services</i>	T-I Program Eligibility	Outreach, Intake, Orient	Initial Assessment	Labor Exch/Job Search	Referrals to Partners	LMI	Performance /Cost Info	Support Service Info	UI Info/Assistance	Financial Aid Info	Basic Services (no break out)	Total Career Basic Services Costs
Basic Career Services	\$167,305	\$182,079	\$165,990	\$72,512	\$33,020	\$35,407	\$0	\$99,769	\$69,238	\$17,091	\$339,141	\$ 842,412
<i>Individualized Career Services</i>	Comp Assessment	IEP	Career Plan/Counsel	Short-Term Prevoc	Internships/Wk Exper	Out-of-Area Job Search	Financial Literacy	IET/ELA	Workforce Preparation	Other:	Individualized Services (no break out)	Total Career Indiv. Services Costs
Individualized Career Services	\$167,168	\$167,168	\$254,548	\$158,172	\$58,207	\$4,745	\$93,094	\$4,735	\$0	\$0	\$256,476	\$ 907,836
Total by Program	\$334,472	\$349,246	\$420,539	\$230,684	\$91,227	\$40,152	\$93,094	\$104,504	\$69,238	\$17,091	\$595,616	\$ -
Consolidated Total of Estimated Annual Career Services Delivered through the AJCC							\$2,354,449					

**AJCC Infrastructure Budget Planning Document:
Comprehensive AJCC: Madera County Workforce Assistance Center**

Planning Estimates Forecasted for a Three (3) Year Period

<i>Cost Category/Line Item</i>	<i>CVOC</i>	<i>DOR</i>	<i>EDD-WSB</i>	<i>MAS</i>	<i>MCWIC</i>	<i>SCCCD</i>	<i>Cost</i>
Rent, Utilities and Maintenance							
AJCC Facility Rent	\$ 17,745	\$ 100,620	\$ 342,375	\$ 306,801	\$ 765,018	\$ 16,470	\$ 1,549,029
Subtotal: AJCC Facility Costs	\$ 17,745	\$ 100,620	\$ 342,375	\$ 306,801	\$ 765,018	\$ 16,470	\$ 1,549,029
Equipment							
AJCC Assistive technology for individuals with disabilities (Access and Accommodation)	\$ -	\$ -	\$ -	\$ -	\$ 14,600	\$ -	\$ 14,600
AJCC Resource Room Computer/IT Equipment	\$ -	\$ -	\$ -	P	\$ 52,720	\$ -	\$ 52,720
Resource Room furniture	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ -	\$ 4,800
Digital Facility Camera Monitoring	\$ -	\$ -	\$ -	\$ -	\$ 2,480	\$ -	\$ 2,480
Facility Access Control Maintenance/Monitoring	\$ -	\$ -	\$ -	\$ -	\$ 3,850	\$ -	\$ 3,850
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal: Equipment Costs	\$ -	\$ -	\$ -	\$ -	\$ 78,450	\$ -	\$ 78,450
Technology to Facilitate Access to the AJCC							
AJCC IT Service Technology used for AJCC Job Fairs - laptops	\$ -	\$ -	\$ -	\$ -	\$ 38,250	\$ -	\$ 38,250
AJCC IT Services allocated to WIOA One-Stop Services/WP (resource room/lobby)	\$ -	\$ -	\$ -	\$ -	\$ 72,930	\$ -	\$ 72,930
AJCC CalJobs Universal Employment system/UI - dedicated phones	\$ -	\$ -	\$ -	\$ -	\$ 14,628	\$ -	\$ 14,628
Subtotal: Technology to Facilitate Access Costs	\$ -	\$ -	\$ -	\$ -	\$ 125,808	\$ -	\$ 125,808
Common Identifier Costs (Local Option, If Agreed To By All Collocated Partners)							
Other: Cubicles available to local CBO's to assist customers	\$ -				\$ 16,310		\$ 16,310
AJCC Community Resource Flyers/Information for Lobby	\$ -	\$ 97			\$ 3,800		\$ 3,897
Subtotal: Common Identifier	\$ -	\$ 97	\$ -	\$ -	\$ 20,110	\$ -	\$ 20,208
SUMMARY OF TOTAL INFRASTRUCTURE COSTS TO BE SHARED BY CO-LOCATED PARTNERS							
<i>Cost Category</i>							<i>Total</i>
Subtotal: Facility Costs	\$ 17,745	\$ 100,620	\$ 342,375	\$ 306,801	\$ 765,018	\$ 16,470	\$ 1,549,029
Subtotal: Equipment Costs	\$ -	\$ -	\$ -	\$ -	\$ 78,450	\$ -	\$ 78,450
Subtotal: Technology to Facilitate Access Costs	\$ -	\$ -	\$ -	\$ -	\$ 125,808	\$ -	\$ 125,808
Subtotal: Common Identifier Costs	\$ -	\$ 97	\$ -	\$ -	\$ 20,110	\$ -	\$ 20,208
TOTAL PROJECTED INFRASTRUCTURE COSTS	\$ 17,745	\$ 100,717	\$ 342,375	\$ 306,801	\$ 989,386	\$ 16,470	\$ 1,773,495
Allocation of Proportionate Share of Infrastructure Costs for Collocated Partners							
COLLOCATED PARTNERS	CVOC Migrant Seasonal Farm Worker	DOR T-IV VR	EDD T-III WP	MAS T-II AEL	MCWIC T-I WIOA	SCCCD Career Tech	Total
Square Footage Allocated Share for Common A/B Suite	0.56%	2.89%	8.83%	53.42%	33.64%	0.51%	100%
Square Footage Allocated Share for Common A Suite	1.00%	6.00%	19.00%	0.00%	73.00%	1.00%	100%
Occupancy Allocation Method used for PGE	1.50%	1.20%	7.19%	80.58%	9.28%	0.60%	100%
Allocated Shared Costs	\$ 17,745	\$ 100,620	\$ 342,375	\$ 306,801	\$ 765,018	\$ 16,470	\$ 1,549,029
In-Kind Costs	\$ -	\$ 97	\$ -	\$ -	\$ 224,368	\$ -	\$ 224,466
TOTAL PROJECTED INFRASTRUCTURE COSTS	\$ 17,745	\$ 100,717	\$ 342,375	\$ 306,801	\$ 989,386	\$ 16,470	\$ 1,773,495
<i>All facility direct costs above are based on budgeted costs projected for the year, then forecasted for a three (3) year period.</i> <i>The methodology used for all infrastructure costs is based on the allowed OMB cost allocation method of square footage and is allocated monthly to the appropriate organization housed within the AJCC.</i>							

Partner Agreement to Share Other System Costs Estimated Forecasted Budget 2025-2028

The other system costs budget may include any other shared services that are authorized for and commonly provided through the AJCC partner programs to any individual, such as initial intake, assessment of needs, appraisal of basic skills, identification of appropriate services to meet such needs, referrals to other One-Stop partners, and business services. Shared operating costs may also include shared costs related to the Local Board's functions.

As with infrastructure costs, other system costs must be allocable according to the proportion of benefit received by each of the AJCC partner programs, consistent with the partner's authorizing federal statute and Uniform Guidance. The MOU Phase II must also include an agreed upon budget for these other costs along with the agreed upon cost sharing methodology.

These costs may be shared through cash, non-cash, or third-party in-kind contributions

All local partners must agree to the other system costs budget. There is no state funding mechanism for other system costs that will be triggered due to lack of agreement at the local level for these costs.

Other Program Costs: AJCC Personnel

AJCC Personnel	Budget Detail	Cost
TI - WIOA	One Stop Operator, Partner Meetings, AJCC Job Fairs, Staff to WDB	\$ 373,596
EDD - WP	Reception Staff, Partner Meetings	\$ 8,619
T-IV VR	Partner Meeting, board meetings	\$ 27,690
EDD - WP	Security Guard (day)	\$ 218,982
Adult School	Security Guard (evening)	\$ 42,000
Total		\$ 670,887.00

Proportionate Share: AJCC Personnel (Reception/Resource Room paid via Subleases)

Partner	Share Allocation Method Used	Partner Share (Allocation)	Share in Cash	Share In-Kind (reported by each agency)
<i>CVOC Migrant Seasonal FW</i>	SF	\$ 2,703.00	\$ -	\$ -
<i>DORT-IV VR</i>	SF	\$ 16,218.00	\$ -	\$ -
<i>EDDT-III WP</i>	SF	\$ -	\$ -	\$ -
<i>MCWIC T-I Adult/DW/Youth</i>	SF	\$ 197,328.00	\$ -	\$ 88,478.00
<i>Adult School</i>	SF	\$ -	\$ -	\$ -
<i>SCCCD</i>	SF	\$ 2,703.00	\$ -	\$ -
Total Costs		\$ 218,952.00	\$ -	\$ 88,478.00

MADERA COUNTY WORKFORCE ASSISTANCE CENTER

PARTNER REFERRAL PROCESS

The Partner organizations in the AJCC system in Madera County agree to use the process outlined below when referring customers between partner and other community agencies in the local AJCC system.

AJCC partners agree to use, to the extent allowable and practical, the standard Madera County Workforce Assistance Center referral form. If organizational systems, regulations, or requirements mandate the use of another form for referrals, the partner agrees that the format used will have substantially the same information as the standard referral form. A copy or description of other referral forms used by any AJCC partner organizations will be provided for dissemination to all AJCC system partners.

Referrals between AJCC partners and other community organizations may be made by email, fax, standard mail, interoffice mail, or may be hand-carried by the individual being referred. The method used to deliver referral forms will be based on each organization's regulatory, confidentiality, and procedural requirements. All AJCC partners will specify the method or methods they will use when making referrals, so that all AJCC partners are familiar with the referral method(s) used by each partner organization.

AJCC partners will provide contact information for their designated contact person(s) for the receipt of referrals. Partners agree to send referrals to the appropriate contact person(s) at each partner organization, using the delivery method required or preferred by that partner. Partners will communicate with the designated contact person(s) to follow up on referral results or if other information is needed regarding the referral.

AJCC partners will, in accordance with the applicable regulations, laws, or other program requirements, track referrals sent and received, as well as the outcomes associated with those referrals. Referral information such as number referred or received, number accessing specific services, number of no shows, or number returned to referring agency, will be tracked by each partner to the extent allowable or practical, and such information will be shared upon request with other AJCC partners, as allowable and with the AJCC Operator.

Referrals

- Standard AJCC Referral Form approved by all AJCC system partners will be used.
- If AJCC partner needs use a form other than the Standard AJCC Referral Form, copies of the referral form will be provided for dissemination to all AJCC system partners. The referral form will contain the same basic information as is included on the Standard AJCC Referral Form.

(Rev. 5/11/2016)

- Each partner will determine the method they will use when making referrals so all partners are familiar with the referral method(s) used by each agency. Referrals may be made via email, fax, standard mail, interoffice mail, or hand-carried by customer.
 - More than one method of referral delivery may be used.
 - Delivery method will be determined by each agency organization's regulatory, confidentiality and procedural requirements.
- All AJCC partners will provide contact information for their designated staff who will be designated to receive the referrals.
- AJCC partners will, in accordance with the applicable regulations, laws, or other program requirements, track referrals sent and received, as well as the outcomes associated with those referrals.
 - Referral information such as number referred or received, number accessing specific services, number of no shows, or number returned to referring agency, will be tracked by each partner to the extent allowable or practical, and such information will be shared upon request with other AJCC partners, as allowable and with the AJCC Operator.

MADERA COUNTY WORKFORCE ASSISTANCE CENTER CUSTOMER REFERRAL

REFERRAL TO:

Agency Name: _____ Address: _____

Appointment Date: _____ Appointment Time: _____

Agency Staff: _____ Phone #: _____

REFERRAL FROM:

Agency Name: _____ Referral Date: _____

Agency Staff: _____ Phone #: _____

Comments: _____

CUSTOMER INFORMATION:

Name: _____ Last 4 of SSN: _____

Mailing Address: _____ Date of Birth: _____

Phone#: _____ Email: _____

☐ Referral Reason: _____☐ Please respond with results of referral and any comments to referring agency contact

above: _____

AUTHORIZATION FOR RELEASE OF INFORMATION:

I _____ hereby authorize _____ to

Customer Signature Agency/Organization

discuss and/or release information to assist with my employment/training opportunities.

Email referrals to: clientreferrals@maderaworkforce.org

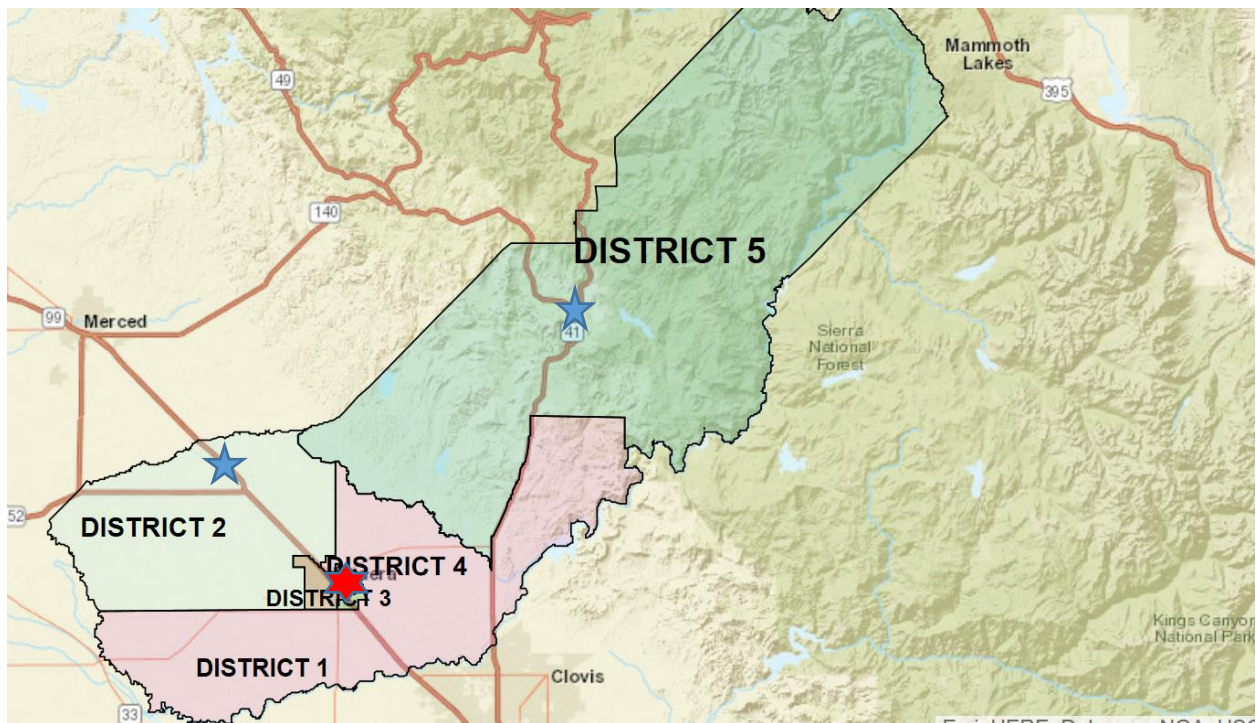
P.O. Box 1205, Madera, CA 93639 • 2037 W. Cleveland Avenue. • Madera, CA 93637

(559) 662-4500 • TTY 711 • FAX (559) 673-1794

Appointment for Chowchilla and Oakhurst, please call (559) 662-4500

The Workforce Assistance Center is an equal opportunity program. Auxiliary aids and services are provided upon request to individuals with disabilities. The Workforce Assistance Center is a proud partner of America's Job Center of Californiasm

MADERA COUNTY LOCAL WORKFORCE AREA AJCC SYSTEM MAP



- ★ - Madera County Workforce Assistance Center – Comprehensive AJCC
 2037 West Cleveland Ave., Madera, CA 93637
- ★ - Workforce Assistance Center– Chowchilla Service Location
 First 5 Family Resource Center, 405 Trinity Ave., Chowchilla, CA 93610
- ★ - Workforce Assistance Center – Oakhurst Service Location
 Oakhurst Community College Center, 40241 Highway 41, Oakhurst, CA 93644



Agenda Item 9.6

☐ Consent

☐ Action

☒ Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: August 28, 2025
Subject: California Workforce Development Board (CWDB) Subregion Visits

Information:

As part of a statewide regional tour to the 13 Jobs First regions around the state, the California Workforce Development Board (CWDB), which serves as the Governor's advisor on workforce development policies and issues, visited Madera County on Monday, August 11, where staff met with the CWDB team at the Workforce Assistance Center to discuss board-specific priorities, challenges, and opportunities before heading out to tour our School Bus Driving Training program at MUSD.

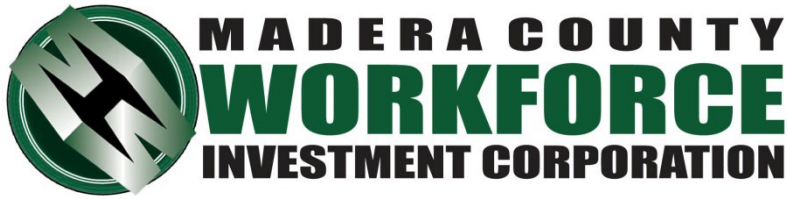
In the afternoon, the CWDB convened a regional partner and industry roundtable to discuss skills & training needs as well as opportunities to expand partnerships. The CWDB is eager to build out connections between state partners involved in the Governor's workforce, economic development, and career education initiatives such as the Master Plan for Career Education and CA Jobs First.

Staff would like to thank our WDB members and industry partners who were present to participate in these discussions.



Financing:

Workforce Innovation and Opportunity Act



Agenda Item 9.7

☐ Consent

☐ Action

☒ Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: August 28, 2025
Subject: National Workforce Development Month/Workforce Development Professional's Day

Information:

September is National Workforce Development Month and recognizes the contributions of workforce professionals that support job seekers and employers. This year, staff will celebrate Workforce Development Professionals (WDP) Day on Friday, September 26, which will include a full day of staff development, team building, recognition, goal setting/planning, food, and fun! If you would like to support our efforts to honor workforce staff and their contributions to our community and local economy, donations are welcomed but your presence is appreciated.



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: August 28, 2025
Subject: Program Impact Report July 1, 2024, through June 30, 2025

Information:

The Program Impact Report for July 1, 2024, through June 30, 2025, is provided for the Board's review. Although data reflects a decrease in visits to the One Stop Center and total services provided by the Comprehensive Center, Workforce programs saw an increase in the number of participants served and enrolled in training activities. This year, we invested over \$800,000 in training, work-based learning, and supportive services for Madera County.

Financing:

Workforce Innovation and Opportunity Act



**WORKFORCE DEVELOPMENT
BOARD OF MADERA COUNTY**

AGENDA ITEM 9.8

PY 2024/2025

PROGRAM IMPACT REPORT

July 1, 2024 - June 30, 2025

America's **JobCenter**
of California™

The Madera County Workforce Assistance Center is a partnership of community agencies specializing in meeting a variety of education, skill development, and employment needs.

VISITS TO THE ONE STOP CENTER

23,983

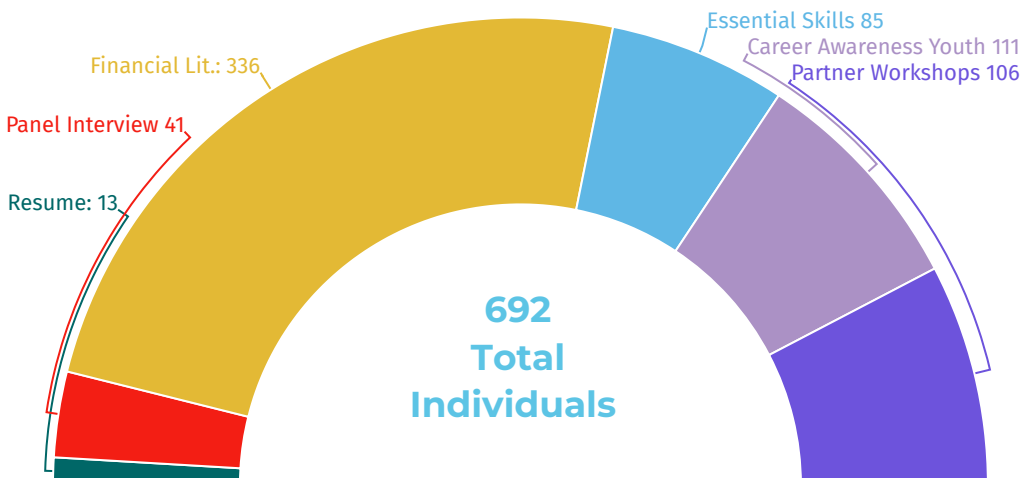
TOTAL SERVICES PROVIDED

28,843

"I previously worked as an instructional aid for deaf students, but after COVID-19, I became a stay at home mom with my kids. When I joined the bus driver training program, I didn't know what to expect, but the experience was great. I learned so much from learning new bus routes to hands on skills. The training was well structured and very informative. Now, I'm excited to share that I'm employed as a school bus driver for Madera Unified School District."

M. Morales

NUMBER OF INDIVIDUALS WHO ATTENDED WORKSHOPS

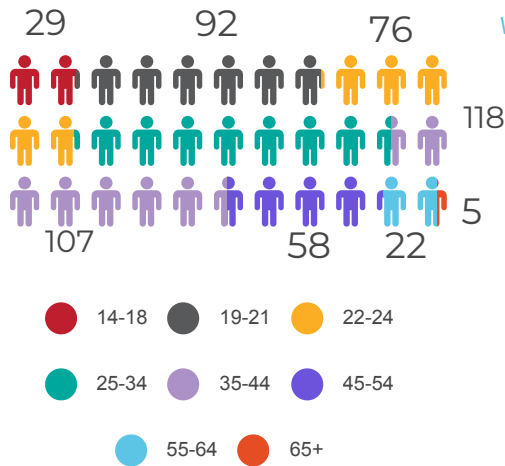


* Numbers reflect in person sessions

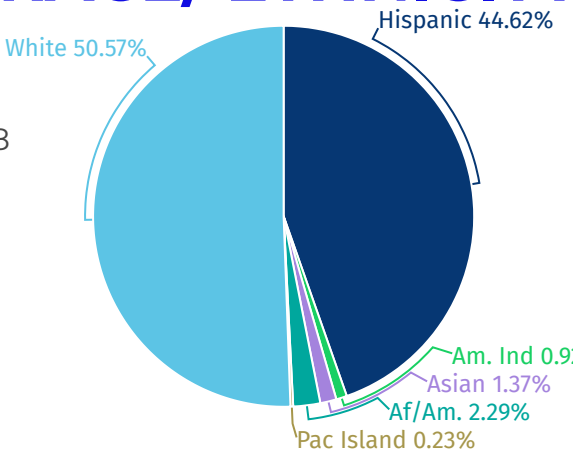
Job Seeker Demographics

The Workforce Development Board of Madera County serves a diverse job seeker base. Numbers below represent individuals enrolled in WIOA Adult, Dislocated Worker, Youth and Special Grants.

AGE



RACE/ ETHNICITY



PRIORITY POPULATIONS



21% Persons with Disabilities



7% Pregnant/ Parenting Youth



25% English Language Learners



78% Basic Literacy Skills Deficient



21% Single Parents



5% Homeless



21% Offenders



3% Veterans

GENDER

EDUCATIONAL ATTAINMENT

♂ 272

♀ 234

* Did Not Self-Identify = 1

Less than HSD

64

HSD or Equivalent

443

0 50 100 150 200 250 300 350 400 450

RESIDENCE

INCOME/PUBLIC ASSISTANCE

Eastern Madera 5.92%

Chowchilla 9.07%

Madera Ranchos 4.34%

Madera 80.67%

409

30

46

22

Low Income

338

TANF

58

SSI

7

Receiving
Social...

2

State or Local
Income-Bas...

5

Supplemental
Nutrition...

217

Foster Child

1

0 100 200 300

CAREER SERVICES

Intensive services for enrolled individuals include career counseling, supportive services, paid work experience, and job search preparation and support. Activities and outcomes represent special projects and WIOA individuals.

ENROLLMENTS



Served

2,889



Participants Carried In

256



Enrolled

507



Entered Employment
At Exit

65%



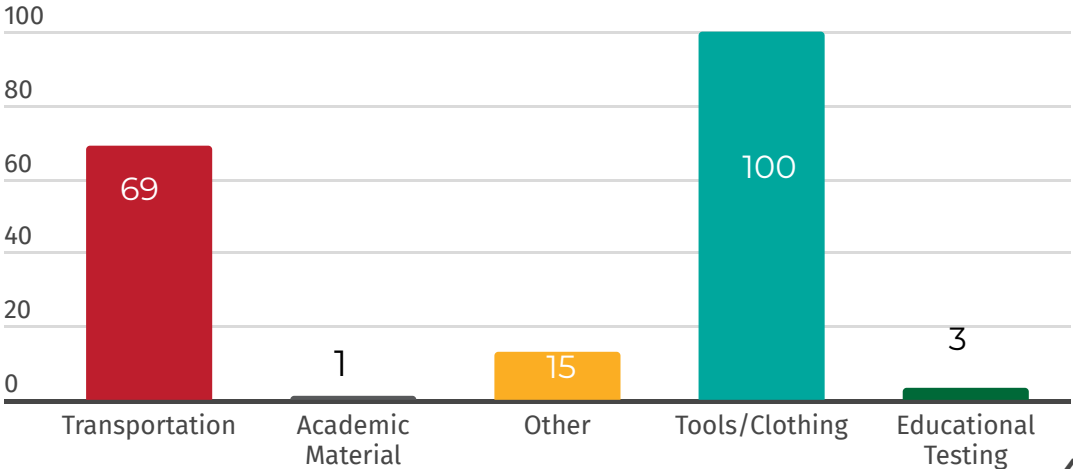
New Participants

251

* Non WIOA Justice Impacted Individuals - 1,088

"Services provided at Valley State Prison, County Jail, Justice Center and Juvenile Detention Facility."

SUPPORTIVE SERVICES



TRAINING

Median Earnings
4th Quarter after exit

\$10,822.50

Received Industry Recognized
Certificate

49%

Occupational Skills Training

210

Training Related Employment

71%

Direct Client Costs by Industry

Transportation/Logistics= 104

Manufacturing= 31

General Business = 25

Installation/Maintenance = 23

Forestry = 48

Healthcare = 77

Hospitality/Service = 5

Construction = 16

Protective Services = 6

INVESTMENTS

\$105,828.42

Total Supportive
Services

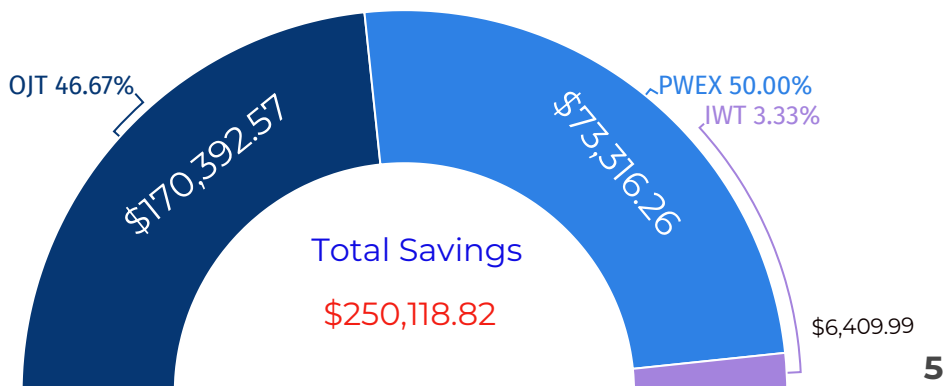
\$450,279.79

Total
Occupational Skills Training

\$6,871.86

Average Cost Per
Job Seeker

Work Based Learning Expended & Employer Savings



BUSINESS SERVICES

WDB staff members engage with the business community to better serve the workforce needs of the county.



150

Internal Job Orders Created



1,326

Businesses Served



53,740

Business Outreach Campaigns



4,580

Services Provided to Businesses



17

Rapid Response Events



29

Job Fairs

"Workforce has been a valuable partner to Nemat Inc., providing access to skilled temporary employees while supporting our workforce development efforts through their on-the-job training program. This partnership has allowed us to bring in qualified candidates while receiving partial wage reimbursement during their training period, helping offset costs as they learn and grow within our company. Recently, we hired Manuel, a CNC operator, and Jordan, a welder, through the program, and both have proven to be excellent additions to our team. They are professional, courteous, hardworking, and genuinely appreciative of the opportunity—qualities that reflect the strength and effectiveness of the Workforce program."

Nemat Inc.



WORKFORCE DEVELOPMENT
BOARD OF MADERA COUNTY

Workforce Development Board of Madera County

2037 W. Cleveland Ave

Madera, CA 93637

www.maderaworkforce.org



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Agenda Item 9.9

☐ **Consent**

☐ **Action**

☒ **Information**

To: Madera County Workforce Investment Corporation

From: Maiknue Vang, Executive Director

Date: August 28, 2025

Subject: Unemployment Insurance (UI) Claims Information

Information:

The most recent data on UI Claims for the period of June 21, 2025, through August 16, 2025, 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

	June 2025 (Week Ending)		July 2025 (Week Ending)				August 2025 (Week Ending)		
County	21	28	5	12	19	26	2	9	16
Madera	206	236	196	187	173	157	170	158	154

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.



July 28, 2025

Maiknue Vang
Executive Director
Madera County Workforce Investment Corporation
2037 West Cleveland Avenue
Madera, CA 93637

Dear Maiknue Vang:

ANNUAL REVIEW
ENGAGEMENT LETTER
PROGRAM YEAR 2024-25

This letter is to confirm that the Employment Development Department, Compliance Review Office (CRO), will conduct an on-site monitoring review of Madera County Workforce Investment Corporation's (MCWIC) programmatic, fiscal, and procurement systems associated with the Workforce Innovation and Opportunity Act (WIOA). The on-site monitoring review will be conducted by Christine Augulis and is scheduled to take place September 15, 2025 through September 19, 2025. The entrance conference will be held virtually, prior to the on-site review on September 11, 2025 at 1pm. Once the on-site review is complete, a virtual exit conference will occur the following week.

The purpose of this review is to determine MCWIC's compliance with applicable federal and state laws, regulations, and policies specific to programmatic, fiscal, and procurement systems related to WIOA. The compliance monitoring review will be conducted under the authority of WIOA Sections 183(a) and 184(a)(4). The scope of this review will cover the period of July 1, 2024, through June 30, 2025. However, if potential significant compliance issues are identified during the review, the timeframe may be expanded.

The primary focus will be the 85% WIOA Youth and Dislocated Worker 25% Rapid Response programs. However, samples outside of these programs may be selected. The on-site review will include interviews with management and staff (as appropriate) and focus on the following areas: policies and procedures, financial reporting, expenditures, cost allocation, indirect cost rate, cash management, internal controls, payroll, property management, procurement, oversight of your subrecipients, Workforce Development Board (WDB) by-laws and composition, eligibility, case management and supportive services.

As part of the pre-site preparation work, we are requesting the following documents and information be submitted along with the required questionnaire by the due date provided in this letter. Monitoring staff will use this information to select samples and prepare for the on-site review. We recommend completing the attached Monitoring Questionnaire first.

REQUIRED DOCUMENTS AND INFORMATION:

1. Chart of accounts, including sub-accounts and general ledger for WIOA formula Youth and Rapid Response programs and activities. Provide a detailed general ledger in PDF and Excel format showing all activities and transactions from July 1, 2024, through June 30, 2025.
2. Organization chart(s) identifying all employees, by name and position, who are paid with WIOA formula Youth and Rapid Response funds.
3. A list of subrecipients funded under the WIOA formula Youth grant and the monitoring log. Provide a list of subrecipients in the questionnaire and submit the monitoring log.
4. A list of contractors funded under the WIOA formula Youth and Rapid Response grants. Provide this information in the questionnaire.
5. A list of consultants funded by any WIOA formula funds. Provide a list of consultants in the questionnaire.
6. If indirect costs are being applied, provide the method, 10% de minimis, indirect cost rate, or cost allocation plan. Provide this information in the questionnaire.
7. A CalJOBS participant roster for the WIOA formula Youth grant, including all individuals that participated in the program between July 1, 2024 and June 30, 2025.
8. A list of the comprehensive, affiliated and specialized America's Job Centers of California in the Local Area.
9. Current WDB and any Standing Committee rosters. The roster should include the members' first and last name, their organization, and the category they represent.
10. Copies of WDB agendas and meeting minutes for the last three meetings.
11. A copy of the current WDB by-laws.
12. Most recently completed WIOA property inventory report, including equipment record.
13. Subrecipient Audit Control Log.

POLICIES AND PROCEDURES

The following policies and procedures have been selected for this review. Provide a copy of each:

1. Eligible Training Provider List
2. Payroll and Time Distribution
3. Property Management/Inventory Control/Disposition
4. Audits and Audit Resolution
5. Incumbent Worker

6. Work Authorization

The following policies and procedures are needed to complete other areas of this review. Provide a copy of each:

1. Subrecipient Monitoring
2. Procurement
3. Participant Eligibility
4. Supportive Services

Once the documents requested in this letter have been received, your assigned monitor will review and then request additional samples. The additional samples will be due one week prior to the on-site review. The monitor will request the additional samples at least two weeks prior to the due date.

Samples will be selected for the items listed below.:

1. Expenditure reports
2. Cash request reports
3. Expense payments
4. Payroll records
5. Subrecipient monitoring files
6. Contract management files
7. Procurement files
8. Inventory
9. Participant case files
10. Subrecipient audits

If you use only hardcopies for participant files. These do not need to be submitted prior to the on-site review. We instead request that the files be ready for review on the first day of the on-site review.

Please upload the completed LWDA Monitoring Questionnaire and copies of all requested documents above to the linked [Box Folder](#) by **August 19, 2025**.

Maiknue Vang
July 28, 2025
Page 4

If you have any questions or need additional information, please contact Christine Augulis, Compliance Monitoring Analyst, at Christine.Augulis@edd.ca.gov or myself at Melissa.McDaniel@edd.ca.gov.

Sincerely,

Melissa McDaniel

MELISSA MCDANIEL, Unit Chief
Compliance Monitoring Unit
Compliance Monitoring Section
Compliance Review Office

Enclosure: Local Area WIOA Monitoring Questionnaire
Engagement Letter Checklist

cc: Jessica Roche, MCWIC
Bertha Vega, MCWIC
Christine Augulis
Gustavo Alatorre
Grant Brouqua
Jennifer Gouvaia
Cynthia Harrington
Melissa McDaniel
Kimberlee Meyer
Tim Reynaga
Kristy Thorp
Charles Tobia
Natalie Villanueva



PRICE PAIGE & COMPANY
Certified Public Accountants

The Place to Be

August 7, 2025

Maiknue Vang, Executive Director
Madera County Workforce Investment Corporation
PO Box 1205
Madera, CA 93639

We are pleased to confirm our understanding of the services we are to provide for Madera County Workforce Investment Corporation (the Organization) for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2025, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our 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 (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Schedule of Expenditures of Federal Awards.
- 2) Schedule of Grant Expenses – Workforce Innovation and Opportunity Act.

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

tel 559.299.9540
fax 559.299.2344

www.ppc.cpa

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will prepare the Organization's federal and state information returns for the year ended June 30, 2025 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards,

including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with all nonaudit services we provide and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Electronic Data Communication and Storage and Use of Third-Party Service Provider

In the interest of facilitating our services to the Organization, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to the Organization may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation and document management software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors, and consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Price Paige & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to your cognizant agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Price Paige & Company

personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date.

ShareFile and Suralink are used solely as a method of exchanging information and are not intended to store the Organization's information. Upon completion of the engagement, data and other content will be removed from ShareFile and Suralink in accordance with Price Paige & Company's policy.

Henry Oum, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that Price Paige & Company's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Total fees for the fiscal year ended June 30, 2025 are as follows:

Financial Statement Audit	\$ 17,000
Single Audit	6,900
Information Returns	<u>2,300</u>
Total	<u>\$ 26,200</u>

The Single Audit fee is for one major program. If there are additional major programs, there will be an additional fee of \$5,500 for each program. Our fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you before we incur the additional costs. Our fees for these services will be billed at the hourly billing rates for the individual involved, plus out-of-pocket expenses. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our billing rates are reviewed annually and, where appropriate, adjusted for any increases due to inflation and other factors. We will issue a monthly billing statement for the work completed in that month. Payments for services are due when rendered and interim billings may be submitted as work progresses and expenses are incurred.

If any dispute pertaining to our work product arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

All work will be suspended if your account becomes 90 days past due. No work will be resumed until your account is fully paid. You acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services. Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of Madera County Workforce Investment Corporation. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please return a signed copy to us at your earliest convenience.

Very truly yours,



Henry Oum, CPA
Price Paige & Company

RESPONSE:

This letter correctly sets forth the understanding of **Madera County Workforce Investment Corporation**.


Management Signature

Executive Director
Title

August 7, 2025
Date