



# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

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

**December 11, 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 comments 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 October 23, 2025, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.
- 6.2 Consideration of approval of the reappointment of Ramona Davie, US Bank, to the MCWIC Board for an additional 3-year term: 10/24/25 to 10/24/28.
- 6.3 Consideration of approval of a budget increase in the amount of \$71,450 for the Madera County Public Health Department (MCPH) Resilience Program grant.

### **7.0 Action Items**

- 7.1 Consideration of approval of the Audit Report for the 2024-2025 audited financial statements submitted by Price Paige & Company.
- 7.2 Consideration of approval of the MCWIC year-to-date financial reports for period ending September 30, 2025.

### **8.0 Information Items**

8.1 Success Stories



8.2 Workforce Development Board (WDB) of Madera County Update

8.3 Federal and Legislative Updates

8.4 PY 2025-2028 Local and Regional Workforce Plan Approvals

8.5 Local Area Subsequent Designation and Local Board Recertification Program Year 2025-27 Approval

8.6 Employment Development Department (EDD) PY 2024-2025 Final Monitoring Report

8.7 KTGD LLC Common Area Maintenance (CAM) Square Footage Fee Increase Information

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

## **9.0 Written Communication**

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

11.1 Board Members

11.2 Staff

## **11.0 Next Meeting**

February 19, 2026

## **12.0 Adjournment**





## MINUTES

**October 23, 2025**

Convened at:

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

**PRESENT:** Aaron Chambers, Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach, Tim Riche

**ABSENT:**

**GUEST:**

**STAFF:** Ahmed Metwally, Bertha Vega, Christian Colomer, Jessica Roche, Maiknue Vang, Nicki Martin, Wendy Sandoval

### **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 everyone in attendance. Aaron Chambers, Boos & Associates, introduced himself. He was recently appointed to the Madera County Workforce Investment Corporation (MCWIC) and will represent MCWIC on the Workforce Development Board (WDB) of Madera County in Debi Bray's place. Wendy Sandoval and Christian Colomer were introduced. Wendy is a Program Technician and is helping with up-front services and learning Specialist of the Day duties. Christian is the newest Business Specialist and will be working around sector partnerships and green job development.*

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

*Tim Riche moved to adopt the agenda, seconded by Gabriel Mejia.*

*Vote: Approved – unanimous*

*Yes: Aaron Chambers, Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach, Tim Riche*

### **6.0 Consent Calendar**

**6.1 Consideration of approval of August 28, 2025, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.**

**6.2 Consideration of approval of September 11, 2025, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.**

**6.3 Consideration of approval of the reappointment of Roger Leach, Valley West Christian Center, to the MCWIC Board for an additional 3-year term: 11/15/25 to 11/15/28.**



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

*Vote: Approved – unanimous*

*Yes: Aaron Chambers, Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach, Tim Riche*

## **7.0 Closed Session**

*Mattie Mendez moved to close open session and go into closed session at 3:08 p.m., seconded by Aaron Chambers.*

*Vote: Approved – unanimous*

*Yes: Aaron Chambers, Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach, Tim Riche*

### **7.1 Request for Closed Session: Potential Employee Appointment/Evaluation/Release/Compensation Pursuant to Government Code § 54957(b).**

*Roger Leach moved to adjourn closed session at 3:25 p.m., seconded by Mattie Mendez.*

*Vote: Approved – unanimous*

*Yes: Aaron Chambers, Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach, Tim Riche*

#### **a. Closed session report out**

*No reportable actions were taken during closed session.*

## **8.0 Action Items**

### **8.1 Consideration and approval of the revised MCWIC handbook to update language around Paid Sick Leave, Victim's Leave, and Vacation Leave in alignment with revised Labor Laws and guidelines.**

*The handbook was reviewed and the edits were provided by Sierra HR. Mattie Mendez suggested that the handbook be reviewed by the attorney for any possible HR issues. Discussion about staff salary schedules included possibly demonstrating how staff get raises – how determine their range. Staff noted that employees earn raises on a performance basis and MCWIC went away from automatic step raises when the MCWIC non-profit was established.*

*Mattie Mendez moved to approved, seconded by Gabriel Mejia.*

*Vote: Approved – unanimous*

*Yes: Aaron Chambers, Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach, Tim Riche*

### **8.2 Consideration of approval of the MCWIC Executive Director Goals for program year 2025-2026.**

*Maiknue Vang, Executive Director, reviewed her Goals with the Board. Goals provided within the agenda packet.*

- *Goal 1 Succession Planning: Develop plan for essential roles including Deputy Director and Controller. Provide opportunity for upskilling these positions and planning to regularly assess the succession plan for effectiveness and adjust as needed.*
- *Goal 2 Staff Development: Continue work to support skilled development and lifelong learning for staff. Trainings will be available for staff to participate in. Some trainings such as DiSC Assessment and the Customer Service Academy training offered by the Fresno City Training Institute have already been scheduled. Staff have already been identified for the Next Gen Sector Partnership and the ToP Facilitation training. Staff have also been identified for the Community Partner Work Incentives counselor training. If available, staff will participate in the California Workforce Association (CWA) Executive Bootcamp and the CWA Workforce Development Apprenticeship Program (WDAP). Maiknue is also working on having staff provide presentations at CWA conferences instead of herself or other management staff.*
- *Goal 3 WDB Action Planning Implementation: Working with the WDB the Leadership Committee to re-evaluate and engage leadership on the WDB. The bulk of this committee's work is done and they are now waiting on the Marketing Committee's work with Archer & Hound to finalize the marketing analysis/plan in order to incorporate that into the Leadership Committee's work with leadership and engagement. The Training Committee is developing a responsive training to meet industry demands. The Committee is looking at growing sector partnerships in Healthcare, Transportation and Manufacturing. The partnerships will help us understand the short term/long term skills needed in each of those industries. Occupational*



shortages and skills gaps will be identified in order to bring in new training programs into Madera County. The Training Committee is also looking to launch a work-based learning (WBL) initiative. The Work Ethics Committee is working on developing metrics for the Madera Promise and is working with IMAGO to use AI assessment to measure soft skills in students. The Committee is also working on developing common messaging and marketing for the Madera Promise. Work is already happening on aligning the WDB Essential Workforce Skills workshops with the Madera Promise. The Marketing Committee is working towards increasing awareness, access and the value of the Workforce system. The Committee is working with a PR firm to develop a brand and consistent messaging to elevate the work being done in Madera County. The website and logos will be redesigned and a mobile unit will be launched so that services can be provided to the more rural areas. An annual report will be designed and launched. The Policy Committee is working on connecting with other rural WDBs on best practices and working with a PR firm to ensure that the local policies are meeting the needs of rural communities. The committee will compile a list of Madera County CTE and ROP programs and will schedule meetings to discuss alignment with WDB to support and enhance college and career ready students. Some of the work that the committees are doing are starting to overlap so the Executive Committee will meet to discuss the Action Plan and how to possibly consolidate the committees.

- **Goal 4 Fund Diversification & Program Expansion:** Staff are continuously looking for ways to diversity funds and search for additional Foundation grants and hope to pursue long-term philanthropic partnerships that can help support staffing, youth development and operational productivity. Staff are working with Metasoft Inc. Metasoft will search for funding opportunities for MCWIC to apply for that are aligned with the work that MCWIC does. MCWIC was awarded the DOR AJCC grant which will help redesign the Ticket to Work program in order to generate unrestricted revenue. Dedicated staff will be hired to serve persons with disabilities. The Ticket to Work program's current marketing strategies, processes, and materials will be reviewed and revamped in order to increase program awareness and ticket assignments.
- **Goal 5 (ED) Professional Development:** Continue system knowledge development at regional and State levels. Continue to develop and improve partnerships and professional relationships. Maintain regular meetings with local key partners/individuals to align and support priorities and maintain visibility in the community.

Roger Leach moved to approve, seconded by Tim Riche.

Vote: Approved – unanimous

Yes: Aaron Chambers, Debi Bray, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach, Tim Riche

### **8.3 MCWIC Chair Election**

Gabriel Mejia moved to elect Debi Bray as MCWIC Chair, seconded by Tim, Riche.

Vote: Approved – unanimous

Yes: Aaron Chambers, Gabriel Mejia, Mattie Mendez, Ramona Davie, Roger Leach, Tim Riche

Abstain: Debi Bray

### **8.4 MCWIC Vice Chair Election**

Tim Riche moved to elect Gabriel Mejia as Vice Chair, seconded by Roger Leach.

Vote: Approved – unanimous

Yes: Aaron Chambers, Debi Bray, Mattie Mendez, Ramona Davie, Roger Leach, Tim Riche

Abstain: Gabriel Mejia

## **9.0 Information Items**

### **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 WDB Marketing Committee Update**



Information provided within the agenda packet. Staff and the WDB Marketing Committee started working with Archer & Hound with the James Irvine Foundation grant funds to update Workforce's brand identity. Research and analysis has been done. A couple of redesigned logos were developed and provided to the WDB for review. The WDB liked the concept which includes the Workforce Assistance Center, the MCWIC, and the WDB. The research done by Archer & Hound indicated that Madera Workforce has a brand identity confusion because of the 3 different logos currently being used. Archer & Hound focused on not who we are as an agency but about the work that is being done. Archer & Hound is proposing an overarching brand logo (provided in packet) – Madera Workforce. They propose that this is the brand (logo) that is used throughout the community and is already recognized within the community. They felt the existing Workforce Assistance Center logo was already strong and recognized and so they refreshed the logo rather than completely redesigning it. The conversation that is taking place now is about the wording that is being used with the refreshed Workforce Assistance Center logo – Madera Workforce versus Madera County Workforce. The multicolored W logo will be the overarching logo with MCWIC, the WDB, and the Workforce Assistance Center also being represented with their own color in their corresponding logo. Currently, staff are surveying customers through a survey link on the Resource Room computers. The Specialist of the Day is providing the link to customers they meet with via a link on a tablet. A survey was emailed to anyone who has a CalJOBS account and businesses and partners are getting the survey electronically. The WDB wants to come together with the MCWIC Board at a Special joint-meeting for a presentation from Archer & Hound to discuss the logo redesign process and to gather input from both boards on the final wording for the logos. Staff would like to schedule a meeting soon so that the work can be finalized by December. November 4th was identified as a good date for MCWIC members to participate.

#### **9.4 Congressional and Administration Updates**

Information provided within the agenda packet.

#### **9.5 California Workforce Association (CWA) Meeting of the Minds in Monterey 2025 Conference**

Information provided within the agenda packet.

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

Information provided within the agenda packet.

#### **9.7 Workforce Innovation and Opportunity Act (WIOA) Formula and Special Projects Quarterly Program Overview Through June 30, 2025**

Information provided within the agenda packet.

#### **9.8 Workforce Innovation and Opportunity Act (WIOA) Formula and Special Projects Quarterly Program Overview Through September 30, 2025**

Information provided within the agenda packet.

#### **9.9 MCWIC Health (Medical/Dental/Vision) Benefits Renewal Update**

Information provided within the agenda packet.

#### **9.10 Weekly Unemployment Insurance (UI) Initial Claims for Madera County**

Information provided within the agenda packet.

### **10.0 Written Communication**

None.

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

#### **11.1 Board Members**

Tim Riche thanked Maiknue and Bertha for attending the CTE Advisory Committee meeting last night. Maiknue stated that staff have ideas on how to connect with CTE students sooner.

#### **11.2 Staff**

None.

### **12.0 Next Meeting**



*The next regularly scheduled MCWIC Board meeting falls during the Christmas holiday, and the office will be closed. The Board needs to meet before December 15, 2025, to get the audited financials approved. It was determined that the next MCWIC Board meeting will take place on December 11, 2025, at 3:00 p.m.*

### **13.0 Adjournment**

*Roger Leach moved to adjourn at 4:38, seconded by Gabriel Mejia.*



## Budget Adjustment Request

Request Date 9/30/2025Grant/Contract: MCPH Resilience ProgramNet Amount: 71,450.00Effective GL Date of Adjustment: 10/1/2025Requester: Jessica RocheBoard Approval Needed (as outlined in policy): Yes X or No     

### Requested Budget Adjustment

New contact with Madera County Public Health

### Rationale

New project to assess energy/green jobs within the community and business sectors in Madera County

Funding provided by Madera County Public Health Dept.

### Signatures

I request approval for this budget adjustment:

Controller: Date 10/1/25

Reviewed and Approved:

Executive Director Date 10/2/25

### Policy Budget Modifications

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



**MADERA COUNTY PURCHASING AGENT AGREEMENT NO. 2025-31**  
(Department of Public Health: Madera County Workforce Investment Corporation –  
Workforce Development)

**THIS AGREEMENT** is made and entered into this 30th day of  
September, 2025, by and between the COUNTY OF MADERA, a political  
subdivision of the State of California ("COUNTY"), acting by and through the Madera  
County Purchasing Agent, and MADERA COUNTY WORKFORCE INVESTMENT  
CORPORATION ("CONTRACTOR").

**AGREEMENT**

1. **TERM.** CONTRACTOR's services under this Agreement will commence  
upon execution and shall terminate January 31, 2027, unless earlier terminated.

2. **SCOPE OF SERVICES.** CONTRACTOR shall provide workforce  
development services as further described in CONTRACTOR's Scope of Work attached  
hereto as Exhibit "A" and incorporated herein by reference.

3. **INCORPORATION OF MASTER AGREEMENT.** Madera County Master  
Contract No. 009, found at: <https://www.maderacounty.com/i-want-to/view-county-master-contracts>, is incorporated herein by reference as if fully stated. CONTRACTOR  
shall adhere to all terms and conditions of Master Contract No. 009.

4. **COMPENSATION AND COSTS.** COUNTY shall pay CONTRACTOR a  
total amount of Seventy-One Thousand Four Hundred Fifty Dollars (\$71,450.00) for the  
services provided under this Agreement, as further described in the Budget, attached  
hereto as Exhibit "B," and incorporated herein by reference. Seventy Percent (70%) of  
the total Agreement amount must be spent between execution, and August 31, 2026.



The remaining Thirty Percent (30%) of the total Agreement amount must be spent between September 1, 2026, and January 31, 2027.

5. **NOTICES.** All notices required by this Agreement shall be in writing and shall be effective upon personal service or deposit in the mail, postage prepaid and addressed as follows:

**COUNTY**

Sara Bosse, Public Health Director  
Department of Public Health  
1604 Sunrise Avenue  
Madera, CA 93638

**With Copy to**

Darin McCandless  
Purchasing Agent  
200 West 4th Street  
Madera, CA 93637

**CONTRACTOR**

Maiknue Vang  
Madera County Workforce  
Investment Corporation  
2037 W. Cleveland Ave.  
Madera, CA 93637  
(559) 662-4503  
[mvang@maderaworkforce.org](mailto:mvang@maderaworkforce.org)

6. **INSURANCE.** CONTRACTOR shall not commence work under this Agreement until first obtaining, at its own expense, the following insurance policies: commercial general liability in the amount of One Million Dollars (\$1,000,000.00) per occurrence and Two Million Dollars (\$2,000,000.00) annual aggregate, with additional-insured endorsement; automotive liability, One Million Dollars (\$1,000,000.00) per occurrence, combined single limit, including coverage for bodily injury and property damage; and workers' compensation, as required by California law.

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\* \* \* \* \*

**IN WITNESS WHEREOF** the foregoing Agreement is executed on the date and  
year first above-written.

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: 2025.09.24 11:54:49 -0700

Approved as to Form:  
COUNTY ADMINISTRATIVE OFFICER

By: E-SIGNED by Joel Bugay  
Madera County  
on 2025-09-30 00:30:35 GMT

Approved as to Accounting Form:  
COUNTY AUDITOR-CONTROLLER

By: E-SIGNED by David Richstone  
Madera County  
on 2025-09-29 23:41:47 GMT

ACCOUNT NUMBER(S)

M.M.  
06810 - 721400

4925-9434-9420

COUNTY OF MADERA

E-SIGNED by Darin McCandless  
Madera County  
on 2025-09-30 13:38:55 GMT  
Darin McCandless, Purchasing Agent

MADERA COUNTY WORKFORCE  
INVESTMENT CORPORATION

By: E-SIGNED by Maiknue Vang  
Madera County  
on 2025-09-29 23:32:41 GMT  
(Signature)

Maiknue Vang

(Print Name)

Title: Executive Director

Y.G.  
Madera County



# EXHIBIT A



**Attachment B – Scope of Work, Deliverables, Outcomes, and Metrics****Madera County Workforce Investment Corporation****Project Period:** Execution – January 31, 2027**Target Population and Service Area:** Madera County residents**Project Activities**

<b>Activity</b>	<b>Deliverable</b>	<b>Minimum Requirement</b>
<b>Energy/Green Jobs Community Needs &amp; Gaps Assessment</b>	<ul style="list-style-type: none"><li>• Review available needs assessments and identify data gaps.</li><li>• Support staff in designing, collecting, and reviewing data (surveys, focus groups, tools).</li><li>• Analyze labor market and community data to identify vulnerabilities and shared priorities.</li><li>• Develop a workforce plan to improve workforce readiness.</li><li>• Disseminate findings to community and business partners.</li><li>• Identify new workforce programs or industries for job development</li></ul>	<ul style="list-style-type: none"><li>• Develop an assessment framework focused on green job awareness, interest, barriers, and perceived opportunities within Madera County.</li><li>• Participate in a minimum of 4 community meetings and facilitate at least 2 focus groups to gather qualitative insights.</li><li>• Collect responses from at least 150 community members via surveys or equivalent tools.</li><li>• Provide at least 3 actionable written recommendations to support workforce development</li></ul>
<b>Infrastructure Development – Renewable Energy/Green Workforce</b>	<ul style="list-style-type: none"><li>• Launch sector partnership in renewable energy/green industries.</li><li>• Pull and analyze labor market data for renewable energy/green occupations.</li><li>• Identify shared priorities, best practices, and recommendations.</li><li>• Engage core business champions and support partners.</li></ul>	<ul style="list-style-type: none"><li>• Convene a minimum of 3 sector partnership meetings.</li><li>• Identify and engage at least 5 business champions.</li><li>• Develop and submit 2 written recommendations to inform training and program development.</li></ul>



<b>Educational Programs &amp; Workforce Development</b>	<ul style="list-style-type: none"> <li>• Use sector partnership findings to address skill gaps and training needs.</li> <li>• Develop or adapt community resilience and green workforce programming.</li> <li>• Support staff in integrating employer and community feedback.</li> <li>• Host vocational training, mentorship programs, and internship programs for energy/green occupations</li> <li>• Spread awareness of energy/green jobs and track engagement of community residents</li> <li>• Develop plans for vendor usage of community resiliency center.</li> </ul> <p><u>Wellness &amp; Support Services Outreach and Education</u></p> <ul style="list-style-type: none"> <li>• New instructor training for a mental health education program such as Mental Health First Aid (MHFA)</li> </ul>	<ul style="list-style-type: none"> <li>• Produce at least 3 training topics and curriculum recommendations by the end of Q2.</li> <li>• Facilitate at least 2 joint planning sessions with MCDPH and partners.</li> <li>• Document at least 2 examples of alignment between labor market needs and training programs.</li> <li>• Host 2 or more job/resource fairs</li> <li>• Track participation and share data collected in relation to events with MCDPH</li> </ul> <p><u>Wellness &amp; Support Services Minimums:</u></p> <ul style="list-style-type: none"> <li>• Train at a minimum of 2 staff in mental health training</li> </ul>
<b>Qualtrics Reporting Survey</b> To document deliverables, complete the survey for all workshops, trainings, events, and/or activities.	<ul style="list-style-type: none"> <li>• Survey for each workshop, training, event, and/or activity</li> </ul>	<ul style="list-style-type: none"> <li>• Complete data surveys for each workshop, training, event, and activity.</li> <li>• Submit within 24 hours of the end of each event.</li> </ul>
<b>Monthly Invoicing and Reporting</b> <ul style="list-style-type: none"> <li>• Monthly invoices must reference this Agreement number, list expenses by budget category, and be accompanied by supporting documentation.</li> </ul>	<ul style="list-style-type: none"> <li>• Monthly invoices with all supporting documentation</li> <li>• Submit quarterly progress updates and findings to MCDPH around green/energy community needs and gaps.</li> <li>• Progress reports using the template provided</li> </ul>	16 monthly invoices and progress reports 5 quarterly progress updates



<ul style="list-style-type: none"> <li>Progress reports summarizing activities, deliverables, and challenges.</li> </ul>		
<b>Quarterly Success Stories</b> Demonstrate the impact of program deliverables among Madera County residents.	Success stories using the template provided	Complete 5 success stories.
<b>Final Project Report</b> Summarize program deliverables completed, outcome data, lessons learned, and recommendations.	Report using the template provided	Complete Final Project Report by February 28, 2027.



# EXHIBIT B



**Project Budget: Madera County Public Health Community Resilience Program**

Line Item	Expense Item	Grant Costs	Total Project Budget	Line Item Description
A.	Staff Salaries	\$ 38,068.00	\$ 38,068.00	Direct Time Charge (DTC) - Portion of Executive Director, Program Manager, and Program Navigator to implement scope of work. Support staff are allocated based on DTC by project staff and are allocated based on approved Cost Allocation Plan (CAP) by County of Madera - Audit Controller.
B.	Number of full-time equivalents: .36 FTE			.36 FTE is combined DTC and Allocated Staff
C.	Staff Benefit Cost	\$ 15,850.00	\$ 15,850.00	% benefits include required employer taxes, workers compensation, and benefits (med/dent/vis/eap/retirement)
D.	Staff Benefit Rate (percent 38.70%)			38.70%
E.	Staff Travel for Conferences	\$ -	\$ -	
F.	Operating Expenses	\$ 8,901.00	\$ 8,901.00	Operating expenses include rent, facility costs, utilities, alarm monitoring, staff mileage, etc., which are all allocated monthly as outlined in the CAP and based on DTC.
G.	Participant Activities	\$ -	\$ -	
H.	Furniture and Equipment	\$ -	\$ -	
I.	Contractual Services	\$ -	\$ -	
J.	Indirect Costs (ICR Only)	\$ -	\$ -	MCWIC does not utilize an ICR or DeMinimus Rate - all indirect costs are allocated based on approved County CAP
K.	Other (describe) - Direct costs for Sector Partnership Meetings, community engagement events	\$ 8,631.00	\$ 8,631.00	Costs may include supplies for meetings/events, refreshments for public events and food for business convenings/meetings; outreach costs; community participation incentives; and other costs specific to project.
	<b>Total Project Budget Request</b>	<b>\$ 71,450.00</b>	<b>\$ 71,450.00</b>	

\$ -



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

Financial Statements

For the Year Ended June 30, 2025

DRAFT



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



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## **INDEPENDENT AUDITOR'S REPORT**

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

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

#### ***Opinion***

We have audited the accompanying financial statements of Madera County Workforce Investment Corporation (the Corporation), a nonprofit organization, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Corporation as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

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

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

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



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

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

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

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

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

### ***Supplementary Information***

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



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

In accordance with *Government Auditing Standards*, we have also issued our report dated December XX, 2025, on our consideration of the Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control over financial reporting and compliance.

Clovis, California  
December XX, 2025

DRAFT



## FINANCIAL STATEMENTS



**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | JUNE 30, 2025**  
Statement of Financial Position

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**ASSETS**

Current assets:

Cash	\$	550,395
Grants receivable		422,658
Accounts receivable		17,448
Contracts receivable		115,160
Prepaid expenses		<u>115,112</u>
Total current assets		1,220,773

Property and equipment, net		93,128
Operating right-of-use asset		<u>2,410,513</u>

Total assets	\$	<u><u>3,724,414</u></u>
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**LIABILITIES AND NET ASSETS**

Current liabilities:

Accounts payable	\$	112,976
Accrued payroll and related expenses		100,229
Deferred revenue		44,016
Operating lease liability, current portion		<u>157,745</u>
Total current liabilities		414,966

Operating lease liability, net of current portion		<u>2,337,019</u>
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Total liabilities		<u>2,751,985</u>
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Net assets:

With donor restrictions		7,481
Without donor restrictions		<u>964,948</u>

Total net assets		<u>972,429</u>
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Total liabilities and net assets	\$	<u><u>3,724,414</u></u>
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See Independent Auditor's Report and Notes to the Financial Statements.



**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2025**

## Statement of Activities

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Contributions:			
Cash and other financial assets	\$ 255,378	\$ -	\$ 255,378
Nonfinancial assets	221	-	221
Contracts and grants:			
Contracts	806,660	-	806,660
Federal grants	2,348,149	-	2,348,149
Rental income	204,688	-	204,688
 Total revenue and support before net assets released from restrictions	 3,615,096	 -	 3,615,096
Net assets released from restrictions	29,000	(29,000)	-
 Total revenue and support after net assets released from restrictions	 3,644,096	 (29,000)	 3,615,096
Expenses:			
Program services	2,776,718	-	2,776,718
Supporting services	536,050	-	536,050
 Total expenses	 3,312,768	 -	 3,312,768
Changes in net assets	331,328	(29,000)	302,328
Net assets, beginning of year	633,620	36,481	670,101
Net assets, end of year	\$ 964,948	\$ 7,481	\$ 972,429

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



**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2025**

Statement of Functional Expenses

	Program Services				Supporting Services	Total Expenses
	Workforce	Community Corrections	Community Benefit Support	Regional Workforce	Management and General	
Expenses:						
Salaries	\$ 734,654	\$ 224,343	\$ 79,702	\$ 58,839	\$ 188,731	\$ 1,286,269
Paid work experience	31,241	-	32,702	-	-	63,943
Payroll taxes	75,796	22,229	10,811	7,404	18,233	134,473
Employee benefits	140,659	40,266	20,758	4,220	40,975	246,878
Materials and supplies	11,715	2,251	943	2,034	2,814	19,757
Equipment and maintenance	40,079	10,692	5,144	943	3,440	60,298
Office expenses	44,989	185	167	8,014	8,217	61,572
Utilities	15,150	4,688	2,230	612	105,034	127,714
Professional fees	77,601	32,855	874	340	45,214	156,884
Taxes and fees	-	-	-	-	204	204
Computer and software	84,890	6,298	3,214	610	16,853	111,865
Travel and conferences	29,379	739	502	103	1,528	32,251
Direct client assistance	552,679	19,118	136,531	29,732	-	738,060
Lease expense	143,574	19,332	2,136	2,751	83,460	251,253
Credit loss	-	-	-	-	3,512	3,512
Depreciation expense	-	-	-	-	17,835	17,835
Total expenses	<u>\$ 1,982,406</u>	<u>\$ 382,996</u>	<u>\$ 295,714</u>	<u>\$ 115,602</u>	<u>\$ 536,050</u>	<u>\$ 3,312,768</u>

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



**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2025**  
Statement of Cash Flows

**Cash flows from operating activities:**

Change in net assets	\$ 302,328
Adjustment to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	17,835
Reduction in the carrying amount of ROU asset	173,956
Credit loss	3,512
Change in operating assets and liabilities:	
Grants receivable	(49,352)
Accounts receivable	15,447
Contracts receivable	(20,909)
Prepaid expenses	(94,139)
Accounts payable	(54,843)
Accrued payroll and related expenses	(9,114)
Deferred revenue	(16,066)
Lease liability	(149,461)

Net cash provided by (used in) operating activities 119,194

**Cash flows from investing activities:**

Purchase of property and equipment (82,307)

Net cash provided by (used in) investing activities (82,307)

Net increase (decrease) in cash 36,887

Cash, beginning of year 513,508

Cash, end of year \$ 550,395

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



## NOTES TO THE FINANCIAL STATEMENTS



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

**Organization**

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

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

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

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

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

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

**Reporting Entity**

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



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

**Classification of Net Assets**

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

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

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

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

**Basis of Accounting**

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

**Concentration of Credit Risk**

Accounts at each financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2025, there was an uninsured cash balance of approximately \$441,000.

**Grants, Contracts and Accounts Receivable**

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

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

Accounts receivable consist primarily of rental income in addition to reimbursed administrative fees charged to sub-lessees. Receivables are written off through an allowance for doubtful accounts when the Corporation determines the payments will not be received.

Management believes all receivables are fully collectible due to minimal historical write-offs and consideration of existing and future economic conditions and financial stability of its customer base; therefore, no allowance has been recorded at June 30, 2025.



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

**Property and Equipment**

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

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

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

**Revenue and Revenue Recognition**

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

**Contributions**

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

**Contributed Nonfinancial Assets**

Donated services are recognized as contributions if they 1) significantly enhance non-financial assets or 2) involve a professional service that would otherwise have been purchased and whose values can be objectively measured. During the year ended June 30, 2025, the Corporation did not receive any donated professional services.

Contributed nonfinancial assets consist of donated goods and services. Contributed nonfinancial assets are recognized as contributions if they have ascertainable fair values and are able to be realized in cash or other liquid assets. During the year ended June 30, 2025, the Corporation received \$221 in donated goods to support the Corporation’s job fairs.

**Deferred Revenue**

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



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

**Grants and Contracts**

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

**Functional Expenses**

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

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

**Income Taxes**

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

**Uncertain Tax Positions**

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



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

**Leases**

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

**Use of Estimates**

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

**NOTE 2 – AVAILABILITY AND LIQUIDITY**

The following table reflects the Corporation's financial assets as of June 30, 2025, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year.

Financial assets available to meet cash needs for general expenditures within one year as of June 30, 2025:

Cash	\$	550,395
Grants receivable		422,658
Accounts receivable		17,448
Contracts receivable		115,160
Total financial assets		1,105,661
Less: those unavailable for general expenditure within one year		(7,481)
Financial assets available to meet cash needs for general expenditures within one year	\$	<u>1,098,180</u>

The Corporation has a policy to structure their financial assets to be available as their general expenditures come due which is consistent with their spending policy. The Corporation has certain donor restricted net assets that are available for general expenditures within one year of June 30, 2025, because the restrictions on the net assets are expected to be met by conducting the normal activities of the programs in the upcoming year.



**NOTE 3 – GRANTS RECEIVABLE**

The following grants receivable from funding sources were due to the Corporation as of June 30, 2025:

		<u>% of Total</u>
State of California, Employment Development Department	\$ 232,686	55.05%
EDC of Fresno County	180,277	42.66%
Stanislaus County Workforce Development	4,154	0.98%
Fresno Regional Workforce Development Board	<u>5,541</u>	<u>1.31%</u>
Total	<u>\$ 422,658</u>	<u>100.00%</u>

**NOTE 4 – PROPERTY AND EQUIPMENT**

Property and equipment, net, consisted of the following at June 30, 2025:

Computer equipment	\$ 260,902
Office equipment	23,509
Furniture and fixtures	<u>550</u>
Subtotal	284,961
Less: accumulated depreciation	<u>(191,833)</u>
Total	<u>\$ 93,128</u>

The Corporation incurred \$17,835 in depreciation expense for the year ended June 30, 2025, as reflected on the Statement of Functional Expenses.

**NOTE 5 – LEASES**

The Corporation evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) asset represents the Corporation's right to use underlying assets for the lease term, and the lease liabilities represent the Corporation's obligation to make lease payments arising from these leases. The ROU asset and lease liability, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease term. The Corporation uses the incremental borrowing rate to discount future operating lease payments. The weighted-average discount rate applied to calculate lease liability as of June 30, 2025 was 3.0%.

The Corporation leases office space under an operating lease, which requires certain minimum monthly rental payments. The lease term is for ten years with the option to extend for two successive periods of five years and expires in December 2036. The Corporation's operating lease consist primarily of office space. For the year ended June 30, 2025, total operating lease cost was \$251,253. The total right-of-use asset was \$2,410,513 and lease liability was \$2,494,764 at June 30, 2025.



**NOTE 5 – LEASES** (Continued)

The future minimum rental payments as of June 30, 2025, are as follows:

<u>Years Ending June 30,</u>	
2026	\$ 230,445
2027	235,054
2028	240,585
2029	246,115
2030	251,646
Thereafter	<u>1,769,818</u>
Total lease payments	2,973,663
Less: present value adjustment	<u>(478,899)</u>
Present value of lease liability	<u>\$ 2,494,764</u>

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

The Corporation sub-leases a portion of its office facilities to related parties within the County and nonrelated parties. The projected sub-lease income below is based on current active sub-leases of which one is expected to renew in 2028 and two expected to renew in 2029. Future minimum rental income relating to sub-leased property as of June 30, 2025, is as follows:

<u>Years Ending June 30,</u>	
2026	\$258,329
2027	258,589
2028	261,656
2029	264,815
2030	<u>268,069</u>
Total	<u>\$ 1,311,458</u>

Rental income on all leases for the year ended June 30, 2025, was \$204,688, which includes utilities, facility maintenance, and other administrative charges allocated proportionately to the sub-lessor based on square footage leased.

**NOTE 7 – RETIREMENT PLAN**

The Corporation maintains a 457 Retirement Plan (the Plan) covering all active full-time employees. All full-time employees are eligible to participate in the Plan after completing a six-month introductory period. If an employee contributes a minimum of 3% of their salary, the Corporation will contribute 6% of the employee's compensation for the year. If an employee chooses to opt-out within the first 30 days of enrollment, the Corporation will contribute 2% of the employees' compensation for the year. The employer contribution for the year ended June 30, 2025, was \$70,894 and is included within employee benefits on the Statement Functional Expenses.



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

Net assets with donor restrictions consisted of the following at June 30, 2025:

Net assets with donor restrictions:

Purpose restricted:

Wells Fargo Foundation - Veterans Assistance Project	\$	528
US Bank - Pathway to Careers		<u>6,953</u>
Total net assets with donor restrictions	\$	<u>7,481</u>

**NOTE 9 – CONTRACTS WITH CUSTOMERS**

The following table provides a listing of revenue recognized from contracts with customers at a point in time at June 30, 2025:

Federal grants:

Workforce Innovation and Opportunity Act	\$	2,180,108
Fresno EDA Good Jobs Challenge		128,710
Pathway Home		<u>39,331</u>
Total federal grants		<u>2,348,149</u>

Contracts:

Madera County Probation Department	307,834
EDC of Fresno County	157,720
California Department of Correctional Rehabilitation	150,000
Madera County Superintendent of Schools	57,225
Fresno Resilient Workforce Fund	51,732
County of San Joaquin	35,928
Stanislaus County Workforce Development	19,523
Central Valley Community Foundation	15,974
Others	<u>10,724</u>
Total contracts	<u>806,660</u>
Total contracts with customers	<u>\$ 3,154,809</u>



**NOTE 10 – CONTRACT BALANCES**

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

	<u>6/30/2025</u>	<u>6/30/2024</u>
Contract assets:		
Contracts receivable	\$ <u>115,160</u>	\$ <u>94,251</u>

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

	<u>6/30/2025</u>	<u>6/30/2024</u>
Contract liabilities:		
Deferred revenue	\$ <u>44,016</u>	\$ <u>60,082</u>

The following table provides information about the significant changes in contract liabilities for the year ended June 30, 2025.

Deferred revenue, beginning of year	\$ 60,082
Revenue recognized that was included in deferred revenue at the beginning of year	(60,082)
Increase in deferred revenue due to cash received during the period	<u>44,016</u>
Deferred revenue, end of year	\$ <u>44,016</u>

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

**Federal and State Grants**

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



**NOTE 11 – CONTINGENCIES, CONCENTRATIONS AND UNCERTAINTIES** (Continued)

**Economic Dependency**

Approximately 69% of the Corporation's total support and revenue is derived from state and federal grants. Grant and contract revenue for the year ended June 30, 2025, consisted of the following:

		<u>% of Total</u>
Programs:		
Workforce Innovation and Opportunity Act:		
Adult Program	\$ 816,495	25.88%
Youth Program	760,618	24.11%
Dislocated Worker Program	301,530	9.56%
Rapid Response	270,208	8.56%
Rapid Response Layoff Aversion	8,843	0.28%
Quest Disaster Recovery NDWG	22,414	0.71%
Subtotal	<u>2,180,108</u>	<u>69.10%</u>
Madera County Probation Department	307,834	9.76%
EDC of Fresno County	157,720	5.00%
California Department of Correctional Rehabilitation	150,000	4.76%
Fresno EDA Good Jobs Challenge	128,710	4.08%
Madera County Superintendent of Schools	57,225	1.81%
Reintegration of Ex-Offenders - Pathway Home	39,331	1.25%
Others	<u>133,881</u>	<u>4.24%</u>
Total	<u>\$ 3,154,809</u>	<u>100.00%</u>

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

**NOTE 12 – SUBSEQUENT EVENTS**

Management has evaluated and concluded that there were no subsequent events that have occurred from June 30, 2025 through the date the financial statements were available to be issued at **December XX, 2025** that would require disclosure or adjustment.



## **SUPPLEMENTARY INFORMATION**



**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2025**

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-through Grantor's Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF LABOR</b>			
<b>Workforce Innovation and Opportunity Act</b>			
<b>Workforce Innovation and Opportunity Act - Cluster:</b>			
Passed through the State of California Employment Development:			
Department Workforce Services Division:			
Title I-A: Workforce Innovation and Opportunity Act - Adult	17.258	201/202/500	* \$ 816,495
Title I-Y: Workforce Innovation and Opportunity Act - Youth	17.259	301/302	* 760,618
Title I-D: Workforce Innovation and Opportunity Act - Dislocated Workers	17.278	501/502	* 301,530
Dislocated Worker Discretionary - Rapid Response	17.278	540/541	* 270,208
Dislocated Worker Discretionary - Rapid Response Layoff Aversion	17.278	292/293	* 8,843
<b>Total Workforce Innovation and Opportunity Act - Cluster</b>			<u>2,157,694</u>
Passed through the State of California Employment Development:			
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	1262	<u>22,414</u>
<b>Total Workforce Innovation and Opportunity Act</b>			<u>2,180,108</u>
<b>Other programs:</b>			
Passed through Fresno EDC:			
Economic Development Administration - Good Jobs Challenge	11.307	n/a	128,710
Passed through GRID Alternatives:			
Reintegration of Ex-Offenders - Pathway Home	17.270	n/a	<u>39,331</u>
<b>Total other programs</b>			<u>168,041</u>
<b>Total U.S. Department of Labor</b>			<u>2,348,149</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ 2,348,149</u></u>

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

The accompanying notes are an integral part of this schedule.



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

**Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Madera County Workforce Investment Corporation (the Corporation) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Corporation, it is not intended to, and does not present, the financial position, changes in net position, or cash flows of Madera County Workforce Investment Corporation.

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

Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

**Pass-through Grantor's Identifying Number**

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

**Relationship to Financial Reports**

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

**Subrecipients**

The Corporation does not pass through funds to subrecipients.

**NOTE 2 – INDIRECT COSTS**

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



**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2025**

Schedule of Grant Expenses – Workforce Innovation and Opportunity Act

	Adult Program	Dislocated Workers Program	Youth Program	Rapid Response	WIA National Emergency	Total
Salaries	\$ 250,452	\$ 123,049	\$ 326,432	\$ 141,444	\$ 9,156	\$ 850,533
Payroll taxes	21,166	10,082	27,915	11,775	753	71,691
Employee benefits	55,756	25,291	58,634	30,221	1,996	171,898
Materials and supplies	6,591	1,002	2,274	2,706	50	12,623
Overhead and operating expenses	229,322	63,618	143,080	86,495	2,750	525,265
Client program expenses	253,208	78,488	202,283	6,410	7,709	548,098
Total	<u>\$ 816,495</u>	<u>\$ 301,530</u>	<u>\$ 760,618</u>	<u>\$ 279,051</u>	<u>\$ 22,414</u>	<u>\$ 2,180,108</u>



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Madera County Workforce Investment Corporation (the Corporation), a nonprofit organization, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December XX, 2025.

**Report on Internal Control over Financial Reporting**

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

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

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



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

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

### **Purpose of This Report**

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

Clovis, California

December XX, 2025



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

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

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

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

We have audited Madera County Workforce Investment Corporation's (the Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Corporation's major federal programs for the year ended June 30, 2025. The Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

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

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

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

***Responsibilities of Management for Compliance***

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



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

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

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

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

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

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

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

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

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



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

Clovis, California

December 11, 2024

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## FINDINGS AND QUESTIONED COSTS



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

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

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

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

**FEDERAL AWARDS**

Internal control over major programs:

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

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

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

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

Identification of major programs:

Federal Assistance Listing Numbers Name of Federal Program or Cluster

17.258, 17.259, 17.278 Workforce Innovation and Opportunity Act Cluster

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

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



**SECTION II – FINANCIAL STATEMENT FINDINGS**

None reported.

**SECTION III – FEDERAL AWARD FINDINGS**

None reported.

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**FINANCIAL STATEMENT FINDINGS**

None reported.

**FEDERAL AWARD FINDINGS**

None reported.

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**Madera County Workforce Investment Corporation**  
**Balance Sheet - MCWIC Statement of Financial Position**

As of 9/30/2025

(In Whole Numbers)

	<u>Current Period Balance</u>	<u>Un-Audited Prior Year Financials</u>
<b>ASSETS</b>		
Current Assets:		
Cash		
Cash in BA - Main	413,426	537,960
Cash in BA - Payroll	13,863	12,435
Total Cash	<u>427,289</u>	<u>550,395</u>
Accounts Receivable		
Accounts Receivable	41,481	7,448
Grants/Program Contracts Receivable	522,865	547,818
Total Accounts Receivable	<u>564,346</u>	<u>555,266</u>
Prepaid Expenses		
Prepaid Expense	116,032	115,112
Total Prepaid Expenses	<u>116,032</u>	<u>115,112</u>
Total Current Assets:	<u>1,107,667</u>	<u>1,220,773</u>
Long-Term Assets:		
Property and Equipment		
Computer & Software	258,038	260,902
Office Equipment	23,509	23,509
Vehicles	0	0
Furniture & Fixtures	550	550
Accumulated Depreciation	(191,833)	(191,833)
Total Property and Equipment	<u>90,264</u>	<u>93,129</u>
Operating ROU Lease	2,366,314	2,410,513
Total Long-Term Assets:	<u>2,456,578</u>	<u>2,503,641</u>
Total ASSETS	<u><u>3,564,245</u></u>	<u><u>3,724,414</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Accounts Payable	90,306	112,977
Accrued Payroll and Related Liabilities	66,196	79,577
Vacation Payable Liability	62,463	20,652
Short-Term Deferred Revenue	0	44,016
Facility Lease Liability, current portion	119,209	157,745
Total Current Liabilities:	<u>338,174</u>	<u>414,967</u>



Madera County Workforce Investment Corporation  
Balance Sheet - MCWIC Statement of Financial Position

As of 9/30/2025  
(In Whole Numbers)

	Current Period Balance	Un-Audited Prior Year Financials
Long-Term Liabilities		
Facility Lease Liability, long-term portion	2,337,019	2,337,019
Total LIABILITIES AND NET ASSETS	<u>2,675,193</u>	<u>2,751,986</u>
NET ASSETS		
Temporary restricted and unrestricted		
Unrestricted	(865,621)	(965,862)
Restricted	<u>(23,431)</u>	<u>(6,566)</u>
Total Temporary restricted and unrestricted	<u>(889,052)</u>	<u>(972,428)</u>
Total NET ASSETS	<u>(889,052)</u>	<u>(972,428)</u>
Total liabilities and net assets	<u><u>3,564,245</u></u>	<u><u>3,724,414</u></u>





Madera County Workforce Investment Corporation  
Statement of Cash Flows - Board Report - Statement of Cash Flow  
As of 9/30/2025  
(In Whole Numbers)

	<u>Current FY Period</u>
Beginning Cash and Cash Equivalents	<u>550,395</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in Net Assets	(90,616)
Change in Operating Assets:	
Accounts Receivable	<u>(2,761)</u>
Total Change in Operating Assets:	<u>(2,761)</u>
Change in Operating Liabilities:	
Accounts payable	(22,671)
Accrued payroll and related expenses	28,430
Deferred Revenue	(44,016)
Facility Lease Liability	<u>(38,536)</u>
Total Change in Operating Liabilities:	<u>(76,793)</u>
Total CASH FLOWS FROM OPERATING ACTIVITIES	<u>(170,169)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of Property and Equipment	<u>47,063</u>
Total CASH FLOWS FROM INVESTING ACTIVITIES	<u>47,063</u>
Net Cash used in Investing Activities	<u>47,063</u>
Net Change in Cash and Cash Equivalents	<u>(123,106)</u>
Cash and Cash Equivalents as of Current Period End Date	<u>427,289</u>





**Madera County Workforce Investment Corporation****Statement of Activities**

From 7/1/2025 Through 9/30/2025

(In Whole Numbers)

	Unrestricted	Restricted	Total
Operating Revenue			
Grant Revenue			
Grant Revenue (Federal)	579,353	0	579,353
Total Grant Revenue	579,353	0	579,353
State/Local Revenue			
Other Revenue (State or Local)	185,264	25,000	210,264
Total State/Local Revenue	185,264	25,000	210,264
Rental Revenue			
Sublease/Rental Income	55,599	0	55,599
Total Rental Revenue	55,599	0	55,599
Contributions			
Contribution Income	195	0	195
Contribution In-Kind (goods)	0	0	0
Total Contributions	195	0	195
Deferred Revenue			
Interest Revenue	1	0	1
Total Deferred Revenue	1	0	1
Total Operating Revenue	820,411	25,000	845,411
Expenditures			
Salaries, Taxes, Benefits	513,490	0	513,490
Total Salaries, Taxes, Benefits	513,490	0	513,490
Materials & Supplies	23,209	0	23,209
Total Materials & Supplies	23,209	0	23,209
Overhead/Operating Expenses	192,285	3,984	196,269
Total Overhead/Operating Expenses	192,285	3,984	196,269
Client Program Expenses (SS, ITA, Contracts, etc.)	198,908	4,151	203,058
Total Client Program Expenses (SS, ITA, Contracts, etc.)	198,908	4,151	203,058
Total Expenditures	927,892	8,135	936,026
Net Revenue over Expenditures	(107,481)	16,865	(90,616)





# Madera County Workforce Investment Corporation

## Statement of Activities

From 7/1/2025 Through 9/30/2025

(In Whole Numbers)

	Unrestricted	Restricted	Total
Beginning Net Assets			
Fund Balance	1,020,278	6,566	1,026,844
Net Assets - Capital Assets	(54,416)	0	(54,416)
Total Beginning Net Assets	965,862	6,566	972,428
Ending Net Assets	858,381	23,431	881,812





**Madera County Workforce Investment Corporation**  
**Budget to Actual**  
**From 7/1/2025 Through 09/30/2025**

Account Code	Account Title	Budget Board Approved 08.28.25	1st Quarter Actuals (07/01/2025 - 09/30/2025)	YTD Actual	YTD Enc	Budget Variance	Variance %
<b>01</b>	<b>General Operating</b>						
<b>01</b>	<b>Revenue</b>						
4000	Grant Revenue (Federal)	4,607,284	579,353	579,353		\$ 4,027,931	
4100	Contribution Income	374,091	195	195		\$ 373,896	
4200	Contribution In-Kind (goods)					\$ -	
4300	Other Revenue (State or Local)	1,192,781	210,264	210,264		\$ 982,517	
4500	Interest Revenue	-	1	1		\$ (1)	
4600	Sublease/Rental Income	225,939	62,839	62,839		\$ 163,100	
<b>Total 01</b>	<b>Revenue</b>	<b>\$ 6,400,095</b>	<b>\$ 852,651</b>	<b>\$ 852,651</b>	<b>\$ -</b>	<b>\$ 5,547,444</b>	<b>87%</b>
<b>02</b>	<b>Personnel Costs</b>						
5100	Staff Salaries	1,621,304	335,364	335,364		\$ 1,285,940	
	5105- Vacation	-	57,221	57,221		\$ (57,221)	
5111	Employer Medicare Expense	23,510	5,317	5,317		\$ 18,193	
5112	Social Security Employer Exp	100,517	22,736	22,736		\$ 77,781	
5115	CA Unemployment Insurance Exp	48,637	193	193		\$ 48,444	
5116	CA Training Tax Expense	1,624	9	9		\$ 1,615	
5120	Workers Compensation Expense	24,320	3,097	3,097		\$ 21,223	
5130	Group Health Insurance Expense	382,813	40,025	40,025		\$ 342,788	
5140	Employers 457 Expense	97,277	17,530	17,530		\$ 79,747	
5160	Group Dental Insurance	15,661	2,602	2,602		\$ 13,059	
5170	Group Vision Insurance	3,656	609	609		\$ 3,047	
5180	Group Life Insurance	3,656	693	693		\$ 2,963	
5190	Employee Assistance Program Exp	1,047	152	152		\$ 896	
<b>Total 02</b>	<b>Personnel Costs</b>	<b>\$ 2,324,022</b>	<b>\$ 485,546</b>	<b>\$ 485,546</b>	<b>\$ -</b>	<b>\$ 1,838,476</b>	<b>79%</b>
<b>03</b>	<b>General Operating</b>						
5200	Office Materials and Supplies	18,002	5,238	5,238	926.13	\$ 11,838	
5210	Facility Materials and Supplies	33,501	-	-		\$ 33,501	
5310	CAM & Bldg Ins	27,501	6,006	6,006		\$ 21,495	
5320	Telephone Expense	16,798	4,184	4,184		\$ 12,614	
5330	Utilities Expense	115,695	34,389	34,389		\$ 81,306	
5340	Property & Liability Insurance	16,096	-	-		\$ 16,096	
5400	Postage Expense	322	-	-		\$ 322	
5410	Printing Expense	4,499	108	108		\$ 4,391	
5420	Advertising Expense	-	10,070	10,070		\$ (10,070)	
5440	Dues, Subscriptions, Fees Expense	33,110	17,971	17,971	9,000	\$ 6,139	
5510	Legal Fees	19,997	1,950	1,950	-	\$ 18,047	
5520	Contracting/Professional Services	137,927	498	498	136,977	\$ 453	
5530	Taxes and Fees	400	4	4	15,859	\$ (15,463)	

*General Operating section Continued on next page*



**Madera County Workforce Investment Corporation**  
**Budget to Actual**  
**From 7/1/2025 Through 09/30/2025**

		Budget Board	1st Quarter Actuals			Budget		
		Approved	(07/01/2024 -					
Account Code	Account Title	10.24.24	09/30/2024)	YTD Actual	YTD Enc	Variance		
5610	Equipment Maintenance	7,999	2,093	2,093		\$ 5,906		
5620	Equipment Rental	16,700	960	960		\$ 15,740		
5630	Software Expense	-	1,656	1,656		\$ (1,656)		
5632	Information Technology Services	150,836	19,936	19,936		\$ 130,900		
5640	Internet Expense	9,901	2,580	2,580		\$ 7,321		
5650	Computer Hardware	45,501	7,214	7,214		\$ 38,287		
5670	Vehicle	165,447	-	-				
5710	Staff Training Expense	6,250	800	800		\$ 5,450		
5720	Travel Expense	24,166	17,192	17,192		\$ 6,974		
5730	Conference, Conventions & Meetir	35,820	4,202	4,202		\$ 31,618		
5810	General Operating Services	10,899	6,150	6,150		\$ 4,749		
5820	Facility Maintenance Services	64,742	10,599	10,599		\$ 54,143		
5980	Fixed Asset - Expense Offset	-	2,864	2,864		\$ (2,864)		
5990	Bad Debt Expense	-	-	-		\$ -		
5995	Lease Cost (Facility-ASC 842)	230,446	62,813	62,813		\$ 167,633		
Total 03	General Operating	\$ 1,192,555	\$ 219,478	\$ 219,478	\$ 162,762	\$ 644,868		54%
02	Direct Client Costs - Payroll							
02	Personnel Costs	\$ 190,764			\$ 13,997	\$ 176,767		
5107	Temporary Worker WEX/TJT		24,360	24,360		\$ (24,360)		
5111	Employer Medicare Expense		349.82	350		\$ (350)		
5112	Social Security Employer Exp		1,495.65	1,496		\$ (1,496)		
5115	CA Unemployment Insurance Exp		530.73	531		\$ (531)		
5116	CA Training Tax Expense		24.16	24		\$ (24)		
5120	Workers Compensation Expense		1,183.57	1,184		\$ (1,184)		
Total 02	Personnel Costs (client)	\$ 190,764	\$ 27,944	\$ 27,944	\$ 13,997	\$ 148,823		78%
04	Direct Client Costs							
Program Services- Activity Description Breakout								
9021	Skills Training (ITA)	1,278,555	155,130	155,130	71,448	\$ 1,051,977		82%
9022	On-The-Job (OJT) Training	626,216	26,333	26,333	4,149	\$ 595,734		95%
9024	Incumbent Worker Training	52,982	-	-	-	\$ 52,982		100%
9052	Client Supportive Services	531,182	17,867	17,867	20,177	\$ 493,138		93%
9056	Incentives	101,333	3,350	3,350	50	\$ 97,933		97%
9554	Assessments	10,681	378	378	-	\$ 10,303		96%
5800	Program Services	2,600,950	203,058	203,058	95,824	\$ 2,302,067		
Total 04	Direct Client Costs	\$ 2,600,950	\$ 203,058	\$ 203,058	\$ 95,824	\$ 2,302,067		89%
Total 02,03,04	Total Expenditures	\$ 6,308,291	\$ 936,026	\$ 936,027	\$ 272,583	\$ 4,934,234		78%
Report Total	Revenue less Expenditures	\$ 91,804	\$ (83,376)	\$ (83,376)	\$ (272,583)	\$ 613,210		

Notes:

Cleint enrollment into direct program services is low. Management is seeking alternative marketing to increase enrollment into direct program services.





**Madera County Workforce Investment Corporation**

Aged Receivables by Due Date - Aged Receivables

Aging Date - 9/30/2025

1200 - Accounts Receivable

From 7/1/2025 Through 9/30/2025

Customer ID	Customer Name	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
1008	Department of Rehabilitation	ARDoc2268	8/27/2025	0.00	0.00	2,795.00	0.00	0.00	2,795.00
1008		ARDoc2273	9/7/2025	0.00	2,795.00	0.00	0.00	0.00	2,795.00
1008		ARDoc2293	10/10/20...	2,795.00	0.00	0.00	0.00	0.00	2,795.00
Total 1008	Department of Rehabilitation			2,795.00	2,795.00	2,795.00	0.00	0.00	8,385.00
1065	MUSD/Madera Adult School	ARDoc2310	9/29/2025	0.00	7,239.99	0.00	0.00	0.00	7,239.99
1065		ARDoc2311	11/7/2025	6,410.59	0.00	0.00	0.00	0.00	6,410.59
1065		ARDoc2312	11/8/2025	8,867.27	0.00	0.00	0.00	0.00	8,867.27
Total 1065	MUSD/Madera Adult School			15,277.86	7,239.99	0.00	0.00	0.00	22,517.85
1073	EDD-DGS	ARDoc2219	6/7/2025	0.00	0.00	0.00	0.00	270.00	270.00
1073		ARDoc2271	8/27/2025	0.00	0.00	300.00	0.00	0.00	300.00
1073		ARDoc2276	9/7/2025	0.00	300.00	0.00	0.00	0.00	300.00
1073		ARDoc2294	10/10/20...	9,408.63	0.00	0.00	0.00	0.00	9,408.63
1073		ARDoc2297	10/10/20...	300.00	0.00	0.00	0.00	0.00	300.00
Total 1073	EDD-DGS			9,708.63	300.00	300.00	0.00	270.00	10,578.63
		Total 1200 - Accounts Receivable		27,781.49	10,334.99	3,095.00	0.00	270.00	41,481.48



**Madera County Workforce Investment Corporation**

Aged Receivables by Due Date - Aged Receivables

Aging Date - 9/30/2025

1210 - Grants/Program Contracts Receivable

From 7/1/2025 Through 9/30/2025

Customer ID	Customer Name	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
1003	EDD - WIOA Cash Draw	ARDoc2313	10/30/20...	189,558.84	0.00	0.00	0.00	0.00	189,558.84
1003		ARDoc2326	10/30/20...	8,162.79	0.00	0.00	0.00	0.00	8,162.79
Total 1003	EDD - WIOA Cash Draw			197,721.63	0.00	0.00	0.00	0.00	197,721.63
1005	Madera County Probation Department	ARDoc2281	9/12/2025	0.00	5,508.08	0.00	0.00	0.00	5,508.08
1005		ARDoc2298	10/10/20...	5,422.95	0.00	0.00	0.00	0.00	5,422.95
1005		ARDoc2299	10/4/2025	12,928.51	0.00	0.00	0.00	0.00	12,928.51
1005		ARDoc2300	10/10/20...	5,546.68	0.00	0.00	0.00	0.00	5,546.68
1005		ARDoc2314	11/8/2025	21,550.77	0.00	0.00	0.00	0.00	21,550.77
1005		ARDoc2315	11/8/2025	5,441.21	0.00	0.00	0.00	0.00	5,441.21
1005		ARDoc2316	11/7/2025	5,509.30	0.00	0.00	0.00	0.00	5,509.30
Total 1005	Madera County Probation Department			56,399.42	5,508.08	0.00	0.00	0.00	61,907.50
1020	(CDCR) California Department Corrections and Rehab	ARDoc2288	9/30/2025	12,500.00	0.00	0.00	0.00	0.00	12,500.00
Total 1020	(CDCR) California Department Corrections and Rehab			12,500.00	0.00	0.00	0.00	0.00	12,500.00
1024	Fresno Regional Workforce Development Board	ARDoc2265	8/20/2025	0.00	0.00	(73.66)	0.00	0.00	(73.66)
1024		ARDoc2283	9/12/2025	0.00	3,863.35	0.00	0.00	0.00	3,863.35
1024		ARDoc2303	10/11/20...	4,147.06	0.00	0.00	0.00	0.00	4,147.06
1024		ARDoc2325	10/30/20...	4,853.92	0.00	0.00	0.00	0.00	4,853.92



**Madera County Workforce Investment Corporation**

Aged Receivables by Due Date - Aged Receivables

Aging Date - 9/30/2025

1210 - Grants/Program Contracts Receivable

From 7/1/2025 Through 9/30/2025

Customer ID	Customer Name	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Total 1024	Fresno Regional Workforce Development Board			9,000.98	3,863.35	(73.66)	0.00	0.00	12,790.67
1065	MUSD/Madera Adult School	ARDoc2272	8/29/2025	0.00	0.00	15,000.00	0.00	0.00	15,000.00
Total 1065	MUSD/Madera Adult School			0.00	0.00	15,000.00	0.00	0.00	15,000.00
1072	Stanislaus County Workforce Development	ARDoc2302	10/4/2025	2,487.89	0.00	0.00	0.00	0.00	2,487.89
Total 1072	Stanislaus County Workforce Development			2,487.89	0.00	0.00	0.00	0.00	2,487.89
1106	County of San Joaquin	ARDoc2284	9/12/2025	0.00	1,085.11	0.00	0.00	0.00	1,085.11
1106		ARDoc2324	11/10/20...	8,296.86	0.00	0.00	0.00	0.00	8,296.86
Total 1106	County of San Joaquin			8,296.86	1,085.11	0.00	0.00	0.00	9,381.97
1130	EDC of Fresno County	ARDoc2252	7/26/2025	0.00	0.00	0.00	30,771.44	0.00	30,771.44
1130		ARDoc2253	7/26/2025	0.00	0.00	0.00	4,265.91	0.00	4,265.91
1130		ARDoc2254	7/26/2025	0.00	0.00	0.00	3,919.19	0.00	3,919.19
1130		ARDoc2263	7/30/2025	0.00	0.00	0.00	28,457.77	0.00	28,457.77
1130		ARDoc2266	8/20/2025	0.00	0.00	58,400.16	0.00	0.00	58,400.16
1130		ARDoc2278	9/12/2025	0.00	12,002.40	0.00	0.00	0.00	12,002.40
1130		ARDoc2286	9/14/2025	0.00	3,640.63	0.00	0.00	0.00	3,640.63
1130		ARDoc2291	10/10/20...	13,509.59	0.00	0.00	0.00	0.00	13,509.59
1130		ARDoc2292	10/10/20...	15,753.99	0.00	0.00	0.00	0.00	15,753.99
1130		ARDoc2307	10/31/20...	6,566.59	0.00	0.00	0.00	0.00	6,566.59
1130		ARDoc2308	11/7/2025	12,956.75	0.00	0.00	0.00	0.00	12,956.75



**Madera County Workforce Investment Corporation**

Aged Receivables by Due Date - Aged Receivables

Aging Date - 9/30/2025

1210 - Grants/Program Contracts Receivable

From 7/1/2025 Through 9/30/2025

Customer ID	Customer Name	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Total 1130	EDC of Fresno County			48,786.92	15,643.03	58,400.16	67,414.31	0.00	190,244.42
1143	EDD - DOR/AJCC	ARDoc2304	10/11/20...	10,269.59	0.00	0.00	0.00	0.00	10,269.59
1143		ARDoc2309	11/7/2025	10,560.88	0.00	0.00	0.00	0.00	10,560.88
Total 1143	EDD - DOR/AJCC			20,830.47	0.00	0.00	0.00	0.00	20,830.47
		Total 1210 - Grants/Program Contracts Receivable		356,024.17	26,099.57	73,326.50	67,414.31	0.00	522,864.55
Report Total				383,805.66	36,434.56	76,421.50	67,414.31	270.00	564,346.03



**Madera County Workforce Investment Corporation**

Aged Payables by Invoice Date - Board - Aged Payables

Aging Date - 9/30/2025

From 7/1/2025 Through 9/30/2025

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
1007	APDoc13069	10/30/2025	2,612.73	0.00	0.00	0.00	0.00	2,612.73
	APDoc13070	10/30/2025	4,399.77	0.00	0.00	0.00	0.00	4,399.77
	APDoc13086	9/30/2025	0.00	1,618.09	0.00	0.00	0.00	1,618.09
	APDoc13087	9/30/2025	0.00	1,346.60	0.00	0.00	0.00	1,346.60
	APDoc13093	10/30/2025	598.03	0.00	0.00	0.00	0.00	598.03
	APDoc13100	10/30/2025	451.72	0.00	0.00	0.00	0.00	451.72
	APDoc13102	10/30/2025	315.35	0.00	0.00	0.00	0.00	315.35
	APDoc13193	10/30/2025	557.11	0.00	0.00	0.00	0.00	557.11
	APDoc13234	10/30/2025	750.42	0.00	0.00	0.00	0.00	750.42
	APDoc13254	10/30/2025	3,166.03	0.00	0.00	0.00	0.00	3,166.03
	APDoc13255	10/30/2025	2,520.28	0.00	0.00	0.00	0.00	2,520.28
	APDoc13256	10/30/2025	2,520.28	0.00	0.00	0.00	0.00	2,520.28
	APDoc13257	10/30/2025	2,520.28	0.00	0.00	0.00	0.00	2,520.28
	APDoc13258	10/30/2025	2,520.28	0.00	0.00	0.00	0.00	2,520.28
	APDoc13259	10/30/2025	2,520.28	0.00	0.00	0.00	0.00	2,520.28
	APDoc13260	10/30/2025	2,520.28	0.00	0.00	0.00	0.00	2,520.28
	APDoc13261	10/30/2025	2,560.39	0.00	0.00	0.00	0.00	2,560.39
Total 1007			30,533.23	2,964.69	0.00	0.00	0.00	33,497.92
1013	APDoc13088	9/30/2025	0.00	2,000.00	0.00	0.00	0.00	2,000.00
	APDoc13104	9/30/2025	0.00	1,000.00	0.00	0.00	0.00	1,000.00
	APDoc13172	10/30/2025	681.59	0.00	0.00	0.00	0.00	681.59
	APDoc13182	10/30/2025	292.48	0.00	0.00	0.00	0.00	292.48
	APDoc13196	10/30/2025	484.12	0.00	0.00	0.00	0.00	484.12
	APDoc13249	10/30/2025	1,000.00	0.00	0.00	0.00	0.00	1,000.00
Total 1013			2,458.19	3,000.00	0.00	0.00	0.00	5,458.19
1017	APDoc13071	10/30/2025	700.29	0.00	0.00	0.00	0.00	700.29



**Madera County Workforce Investment Corporation**

Aged Payables by Invoice Date - Board - Aged Payables

Aging Date - 9/30/2025

*From 7/1/2025 Through 9/30/2025*

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
	APDoc13089	9/30/2025	0.00	368.25	0.00	0.00	0.00	368.25
	APDoc13090	9/30/2025	0.00	192.00	0.00	0.00	0.00	192.00
	APDoc13105	9/30/2025	0.00	364.00	0.00	0.00	0.00	364.00
	APDoc13106	9/30/2025	0.00	330.00	0.00	0.00	0.00	330.00
	APDoc13164	10/30/2025	386.75	0.00	0.00	0.00	0.00	386.75
	APDoc13166	10/30/2025	2,233.30	0.00	0.00	0.00	0.00	2,233.30
	APDoc13168	10/30/2025	441.90	0.00	0.00	0.00	0.00	441.90
	APDoc13170	10/30/2025	442.80	0.00	0.00	0.00	0.00	442.80
	APDoc13243	10/30/2025	442.80	0.00	0.00	0.00	0.00	442.80
	APDoc13245	10/30/2025	401.92	0.00	0.00	0.00	0.00	401.92
	APDoc13250	10/30/2025	409.50	0.00	0.00	0.00	0.00	409.50
	APDoc13262	10/30/2025	525.00	0.00	0.00	0.00	0.00	525.00
Total 1017			5,984.26	1,254.25	0.00	0.00	0.00	7,238.51
1027	3107365669	10/30/2025	479.99	0.00	0.00	0.00	0.00	479.99
Total 1027			479.99	0.00	0.00	0.00	0.00	479.99
1031	1346942	10/30/2025	216.00	0.00	0.00	0.00	0.00	216.00
Total 1031			216.00	0.00	0.00	0.00	0.00	216.00
1036	8817886	10/17/2025	0.00	292.00	0.00	0.00	0.00	292.00
	88260887	10/24/2025	0.00	876.00	0.00	0.00	0.00	876.00



**Madera County Workforce Investment Corporation**  
Aged Payables by Invoice Date - Board - Aged Payables  
Aging Date - 9/30/2025

From 7/1/2025 Through 9/30/2025

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Total 1036			0.00	1,168.00	0.00	0.00	0.00	1,168.00
1098	APDoc13036	10/28/2025	0.00	479.70	0.00	0.00	0.00	479.70
	APDoc13044	10/24/2025	0.00	215.82	0.00	0.00	0.00	215.82
	APDoc13045	10/24/2025	0.00	(2.17)	0.00	0.00	0.00	(2.17)
	APDoc13046	10/25/2025	0.00	1,080.34	0.00	0.00	0.00	1,080.34
	APDoc13047	10/25/2025	0.00	540.17	0.00	0.00	0.00	540.17
	APDoc13049	10/15/2025	0.00	28.09	0.00	0.00	0.00	28.09
	APDoc13052	10/23/2025	0.00	259.59	0.00	0.00	0.00	259.59
	APDoc13054	10/17/2025	0.00	63.83	0.00	0.00	0.00	63.83
	APDoc13055	10/18/2025	0.00	78.99	0.00	0.00	0.00	78.99
	APDoc13056	10/18/2025	0.00	104.51	0.00	0.00	0.00	104.51
	APDoc13057	10/19/2025	0.00	263.98	0.00	0.00	0.00	263.98
	APDoc13058	10/20/2025	0.00	57.35	0.00	0.00	0.00	57.35
	APDoc13059	10/19/2025	0.00	88.72	0.00	0.00	0.00	88.72
	APDoc13060	10/19/2025	0.00	37.75	0.00	0.00	0.00	37.75
	APDoc13061	10/12/2025	0.00	322.20	0.00	0.00	0.00	322.20
	APDoc13134	10/18/2025	0.00	593.25	0.00	0.00	0.00	593.25
Total 1098			0.00	4,212.12	0.00	0.00	0.00	4,212.12
1099	APDoc13091	9/30/2025	0.00	1,887.17	0.00	0.00	0.00	1,887.17
	APDoc13092	10/30/2025	1,661.33	0.00	0.00	0.00	0.00	1,661.33
Total 1099			1,661.33	1,887.17	0.00	0.00	0.00	3,548.50
1283	APDoc13050	10/30/2025	32.48	0.00	0.00	0.00	0.00	32.48
Total 1283			32.48	0.00	0.00	0.00	0.00	32.48



**Madera County Workforce Investment Corporation**

Aged Payables by Invoice Date - Board - Aged Payables

Aging Date - 9/30/2025

*From 7/1/2025 Through 9/30/2025*

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
1711	84409	10/30/2025	197.50	0.00	0.00	0.00	0.00	197.50
Total 1711			197.50	0.00	0.00	0.00	0.00	197.50
174	APDoc13051	10/30/2025	44.32	0.00	0.00	0.00	0.00	44.32
Total 174			44.32	0.00	0.00	0.00	0.00	44.32
1778	4244748714	10/26/2025	0.00	79.12	0.00	0.00	0.00	79.12
Total 1778			0.00	79.12	0.00	0.00	0.00	79.12
181	APDoc13063	10/30/2025	92.40	0.00	0.00	0.00	0.00	92.40
Total 181			92.40	0.00	0.00	0.00	0.00	92.40
1939	825947	10/1/2025	0.00	4,349.47	0.00	0.00	0.00	4,349.47
	830380	10/1/2025	0.00	112.72	0.00	0.00	0.00	112.72
Total 1939			0.00	4,462.19	0.00	0.00	0.00	4,462.19
1940	41873668	10/22/2025	0.00	313.11	0.00	0.00	0.00	313.11
Total 1940			0.00	313.11	0.00	0.00	0.00	313.11
2004	APDoc13233	10/30/2025	2,750.00	0.00	0.00	0.00	0.00	2,750.00
Total 2004			2,750.00	0.00	0.00	0.00	0.00	2,750.00



**Madera County Workforce Investment Corporation**

Aged Payables by Invoice Date - Board - Aged Payables

Aging Date - 9/30/2025

*From 7/1/2025 Through 9/30/2025*

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
2024	APDoc13094	9/30/2025	0.00	431.49	0.00	0.00	0.00	431.49
	APDoc13095	10/30/2025	413.17	0.00	0.00	0.00	0.00	413.17
	APDoc13107	9/30/2025	0.00	440.66	0.00	0.00	0.00	440.66
	APDoc13108	10/30/2025	410.50	0.00	0.00	0.00	0.00	410.50
	APDoc13190	10/30/2025	226.05	0.00	0.00	0.00	0.00	226.05
Total 2024			1,049.72	872.15	0.00	0.00	0.00	1,921.87
2157	APDoc13065	10/30/2025	30.94	0.00	0.00	0.00	0.00	30.94
Total 2157			30.94	0.00	0.00	0.00	0.00	30.94
2179	APDoc13062	10/30/2025	31.08	0.00	0.00	0.00	0.00	31.08
Total 2179			31.08	0.00	0.00	0.00	0.00	31.08
2233	APDoc13064	10/30/2025	42.28	0.00	0.00	0.00	0.00	42.28
Total 2233			42.28	0.00	0.00	0.00	0.00	42.28
2288	APDoc13183	10/30/2025	1,776.88	0.00	0.00	0.00	0.00	1,776.88
Total 2288			1,776.88	0.00	0.00	0.00	0.00	1,776.88
2320	245132	10/26/2025	0.00	214.50	0.00	0.00	0.00	214.50
Total 2320			0.00	214.50	0.00	0.00	0.00	214.50
2393	APDoc13048	10/30/2025	28.91	0.00	0.00	0.00	0.00	28.91
Total 2393			28.91	0.00	0.00	0.00	0.00	28.91
2394	61646	10/30/2025	2,864.30	0.00	0.00	0.00	0.00	2,864.30



**Madera County Workforce Investment Corporation**

Aged Payables by Invoice Date - Board - Aged Payables

Aging Date - 9/30/2025

*From 7/1/2025 Through 9/30/2025*

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Total 2394			2,864.30	0.00	0.00	0.00	0.00	2,864.30
2395	APDoc13072	9/14/2025	0.00	0.00	30.00	0.00	0.00	30.00
Total 2395			0.00	0.00	30.00	0.00	0.00	30.00
2413	APDoc13109	10/30/2025	40.00	0.00	0.00	0.00	0.00	40.00
Total 2413			40.00	0.00	0.00	0.00	0.00	40.00
2421	APDoc13081	9/30/2025	0.00	60.00	0.00	0.00	0.00	60.00
	APDoc13246	10/15/2025	0.00	120.00	0.00	0.00	0.00	120.00
	APDoc13247	10/30/2025	165.00	0.00	0.00	0.00	0.00	165.00
Total 2421			165.00	180.00	0.00	0.00	0.00	345.00
2422	APDoc13082	10/15/2025	0.00	40.00	0.00	0.00	0.00	40.00
	APDoc13115	10/30/2025	40.00	0.00	0.00	0.00	0.00	40.00
Total 2422			40.00	40.00	0.00	0.00	0.00	80.00
2423	1050-1000253957	5/31/2025	0.00	0.00	0.00	0.00	(4,295.73)	(4,295.73)
	1050-1000255983	5/31/2025	0.00	0.00	0.00	0.00	200.00	200.00
	1050-1000266998	5/31/2025	0.00	0.00	0.00	0.00	200.00	200.00
	1050-1000274389	10/1/2025	0.00	666.06	0.00	0.00	0.00	666.06
	1050-1000278874	10/1/2025	0.00	740.08	0.00	0.00	0.00	740.08
	1050-1000280084	10/3/2025	0.00	250.00	0.00	0.00	0.00	250.00
	1050-100255832	5/31/2025	0.00	0.00	0.00	0.00	25.81	25.81
	1050-100258450	5/31/2025	0.00	0.00	0.00	0.00	2,000.00	2,000.00



**Madera County Workforce Investment Corporation**

Aged Payables by Invoice Date - Board - Aged Payables

Aging Date - 9/30/2025

From 7/1/2025 Through 9/30/2025

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
	1050-100259004	5/31/2025	0.00	0.00	0.00	0.00	200.00	200.00
	1050-100263239	5/31/2025	0.00	0.00	0.00	0.00	200.00	200.00
Total 2423			0.00	1,656.14	0.00	0.00	(1,469.92)	186.22
2433	APDoc13085	10/15/2025	0.00	60.00	0.00	0.00	0.00	60.00
	APDoc13171	10/30/2025	75.00	0.00	0.00	0.00	0.00	75.00
Total 2433			75.00	60.00	0.00	0.00	0.00	135.00
2450	APDoc13110	9/14/2025	0.00	0.00	60.00	0.00	0.00	60.00
Total 2450			0.00	0.00	60.00	0.00	0.00	60.00
2453	APDoc13083	10/15/2025	0.00	60.00	0.00	0.00	0.00	60.00
	APDoc13224	10/30/2025	75.00	0.00	0.00	0.00	0.00	75.00
Total 2453			75.00	60.00	0.00	0.00	0.00	135.00
2459	APDoc13042	10/18/2025	0.00	24.73	0.00	0.00	0.00	24.73
	APDoc13043	10/26/2025	0.00	393.79	0.00	0.00	0.00	393.79
Total 2459			0.00	418.52	0.00	0.00	0.00	418.52
2460	25-MCW-1753356789	10/16/2025	0.00	10,000.00	0.00	0.00	0.00	10,000.00
Total 2460			0.00	10,000.00	0.00	0.00	0.00	10,000.00
2465	APDoc13112	10/30/2025	45.00	0.00	0.00	0.00	0.00	45.00
Total 2465			45.00	0.00	0.00	0.00	0.00	45.00
2467	APDoc13074	9/30/2025	0.00	30.00	0.00	0.00	0.00	30.00
	APDoc13177	10/15/2025	0.00	60.00	0.00	0.00	0.00	60.00
	APDoc13178	10/30/2025	60.00	0.00	0.00	0.00	0.00	60.00



**Madera County Workforce Investment Corporation**

Aged Payables by Invoice Date - Board - Aged Payables

Aging Date - 9/30/2025

*From 7/1/2025 Through 9/30/2025*

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Total 2467			60.00	90.00	0.00	0.00	0.00	150.00
2468	APDoc13078	9/14/2025	0.00	0.00	45.00	0.00	0.00	45.00
	APDoc13079	9/29/2025	0.00	0.00	60.00	0.00	0.00	60.00
	APDoc13169	10/30/2025	75.00	0.00	0.00	0.00	0.00	75.00
	APDoc13192	10/15/2025	0.00	60.00	0.00	0.00	0.00	60.00
Total 2468			75.00	60.00	105.00	0.00	0.00	240.00
2471	APDoc13098	9/30/2025	0.00	120.00	0.00	0.00	0.00	120.00
	APDoc13099	10/15/2025	0.00	135.00	0.00	0.00	0.00	135.00
	APDoc13179	10/30/2025	135.00	0.00	0.00	0.00	0.00	135.00
Total 2471			135.00	255.00	0.00	0.00	0.00	390.00
2473	0518730033377	10/30/2025	170.67	0.00	0.00	0.00	0.00	170.67
Total 2473			170.67	0.00	0.00	0.00	0.00	170.67
2474	APDoc13253	10/30/2025	45.00	0.00	0.00	0.00	0.00	45.00
Total 2474			45.00	0.00	0.00	0.00	0.00	45.00
2475	APDoc13096	9/30/2025	0.00	60.00	0.00	0.00	0.00	60.00
	APDoc13097	10/15/2025	0.00	60.00	0.00	0.00	0.00	60.00
	APDoc13174	10/30/2025	75.00	0.00	0.00	0.00	0.00	75.00
Total 2475			75.00	120.00	0.00	0.00	0.00	195.00
2476	APDoc13080	10/15/2025	0.00	60.00	0.00	0.00	0.00	60.00
Total 2476			0.00	60.00	0.00	0.00	0.00	60.00
2478	APDoc13129	9/14/2025	0.00	0.00	90.00	0.00	0.00	90.00
	APDoc13130	9/30/2025	0.00	60.00	0.00	0.00	0.00	60.00



**Madera County Workforce Investment Corporation**  
Aged Payables by Invoice Date - Board - Aged Payables  
Aging Date - 9/30/2025

*From 7/1/2025 Through 9/30/2025*

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Total 2478			0.00	60.00	90.00	0.00	0.00	150.00
2479	APDoc13111	10/30/2025	150.00	0.00	0.00	0.00	0.00	150.00
Total 2479			150.00	0.00	0.00	0.00	0.00	150.00
2480	APDoc13084	10/15/2025	0.00	60.00	0.00	0.00	0.00	60.00
	APDoc13165	10/30/2025	60.00	0.00	0.00	0.00	0.00	60.00
Total 2480			60.00	60.00	0.00	0.00	0.00	120.00
2493	APDoc13181	10/30/2025	2,751.37	0.00	0.00	0.00	0.00	2,751.37
Total 2493			2,751.37	0.00	0.00	0.00	0.00	2,751.37
2507	APDoc13187	10/15/2025	0.00	30.00	0.00	0.00	0.00	30.00
	APDoc13188	10/30/2025	30.00	0.00	0.00	0.00	0.00	30.00
Total 2507			30.00	30.00	0.00	0.00	0.00	60.00
2519	APDoc13175	10/30/2025	90.00	0.00	0.00	0.00	0.00	90.00
Total 2519			90.00	0.00	0.00	0.00	0.00	90.00
2520	APDoc13114	10/30/2025	70.00	0.00	0.00	0.00	0.00	70.00
Total 2520			70.00	0.00	0.00	0.00	0.00	70.00
2525	APDoc13073	10/30/2025	75.00	0.00	0.00	0.00	0.00	75.00
Total 2525			75.00	0.00	0.00	0.00	0.00	75.00
2526	APDoc13066	10/30/2025	150.00	0.00	0.00	0.00	0.00	150.00



**Madera County Workforce Investment Corporation**

Aged Payables by Invoice Date - Board - Aged Payables

Aging Date - 9/30/2025

From 7/1/2025 Through 9/30/2025

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
	APDoc13067	10/15/2025	150.00	0.00	0.00	0.00	0.00	150.00
	APDoc13068	10/30/2025	150.00	0.00	0.00	0.00	0.00	150.00
Total 2526			450.00	0.00	0.00	0.00	0.00	450.00
2529	APDoc13038	10/30/2025	188.30	0.00	0.00	0.00	0.00	188.30
Total 2529			188.30	0.00	0.00	0.00	0.00	188.30
2531	APDoc13037	10/30/2025	201.60	0.00	0.00	0.00	0.00	201.60
Total 2531			201.60	0.00	0.00	0.00	0.00	201.60
2533	APDoc13228	10/15/2025	0.00	110.00	0.00	0.00	0.00	110.00
	APDoc13229	10/30/2025	110.00	0.00	0.00	0.00	0.00	110.00
Total 2533			110.00	110.00	0.00	0.00	0.00	220.00
2536	APDoc13116	10/30/2025	70.00	0.00	0.00	0.00	0.00	70.00
Total 2536			70.00	0.00	0.00	0.00	0.00	70.00
2539	APDoc13217	10/30/2025	30.00	0.00	0.00	0.00	0.00	30.00
Total 2539			30.00	0.00	0.00	0.00	0.00	30.00
2542	APDoc13120	10/15/2025	0.00	20.00	0.00	0.00	0.00	20.00
	APDoc13121	10/30/2025	50.00	0.00	0.00	0.00	0.00	50.00
Total 2542			50.00	20.00	0.00	0.00	0.00	70.00
2547	APDoc13117	10/15/2025	0.00	30.00	0.00	0.00	0.00	30.00
	APDoc13118	10/30/2025	75.00	0.00	0.00	0.00	0.00	75.00
Total 2547			75.00	30.00	0.00	0.00	0.00	105.00



**Madera County Workforce Investment Corporation**

Aged Payables by Invoice Date - Board - Aged Payables

Aging Date - 9/30/2025

From 7/1/2025 Through 9/30/2025

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
2549	APDoc13119	10/30/2025	135.00	0.00	0.00	0.00	0.00	135.00
	APDoc13313	10/15/2025	0.00	150.00	0.00	0.00	0.00	150.00
Total 2549			135.00	150.00	0.00	0.00	0.00	285.00
2552	APDoc13191	10/30/2025	498.27	0.00	0.00	0.00	0.00	498.27
Total 2552			498.27	0.00	0.00	0.00	0.00	498.27
2559	APDoc13194	10/30/2025	70.00	0.00	0.00	0.00	0.00	70.00
Total 2559			70.00	0.00	0.00	0.00	0.00	70.00
366	437824403001	10/30/2025	105.57	0.00	0.00	0.00	0.00	105.57
	439574487002	10/25/2025	0.00	12.68	0.00	0.00	0.00	12.68
	441802386001	10/24/2025	0.00	99.64	0.00	0.00	0.00	99.64
Total 366			105.57	112.32	0.00	0.00	0.00	217.89
367	APDoc13053	10/18/2025	0.00	235.00	0.00	0.00	0.00	235.00
Total 367			0.00	235.00	0.00	0.00	0.00	235.00
368	APDoc13039	10/30/2025	253.00	0.00	0.00	0.00	0.00	253.00
	APDoc13040	10/30/2025	284.17	0.00	0.00	0.00	0.00	284.17
	APDoc13041	10/30/2025	235.00	0.00	0.00	0.00	0.00	235.00
Total 368			772.17	0.00	0.00	0.00	0.00	772.17



**Madera County Workforce Investment Corporation**

Aged Payables by Invoice Date - Board - Aged Payables

Aging Date - 9/30/2025

*From 7/1/2025 Through 9/30/2025*

Vendor ID	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Report Total			57,256.76	34,234.28	285.00	0.00	(1,469.92)	90,306.12



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

**Summary**

**Cash Account: 1010 Cash in BA - Main**  
**Reconciliation ID: Bank Reconciliation for 1010 for 9.30.25**  
**Reconciliation Date: 9/30/2025**  
**Status: Open**

Bank Balance	462,553.60
Less Outstanding Checks/Vouchers	49,127.94
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	413,425.66
Balance Per Books	<u>413,425.66</u>
Unreconciled Difference	<u><u>0.00</u></u>



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





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

**Summary****Cash Account: 1020 Cash in BA - Payroll****Reconciliation ID: Bank Reconciliation for 1020 for 9.30.25****Reconciliation Date: 9/30/2025****Status: Open**

Bank Balance	14,009.37
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	13,863.37
Balance Per Books	<u>13,863.37</u>
Unreconciled Difference	<u><u>0.00</u></u>



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





# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 8.1**

☐ **Consent**

☐ **Action**

☒ **Information**

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: December 11, 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



# Meet Maria

A Workforce Success Story

## Perseverance Meets Opportunity

My name is Maria, I previously worked as an instructional aid for deaf students, but after COVID-19, 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 like waxing the bus and repairing seats.



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.

**Maria turned a leap of faith into a rewarding future.**

“ I didn't know what to expect when I joined the training program, but I learned so much and felt supported the whole way. Today, I'm excited to be a school bus driver for Madera Unified School District. ”

-Maria



# Meet

Diamond Communications, Inc.

A Workforce Success Story



## Making Success Happen

Diamond Communications, Inc., based in Madera, California, has been a trusted provider of electronic safety and communication systems since 1968.

The company specializes in security services such as burglar alarms, fire safety systems, video camera systems, door entry systems, and business communication systems. They support these services with a certified monitoring center and trained staff.

As a licensed California electrical contractor and minority-owned small business, Diamond Communications is recognized as one of the top contractors in the state for quality and reliability.

With over fifty years of experience and a commitment to new technology and customer satisfaction, Diamond Communications continues to provide complete safety and communication solutions for homes, businesses, and government clients.

## Turning challenges into success.

“Diamond Communications, Inc., has been using the resources of the Madera Workforce for hiring new employees for many years. As a Security Company we have found their screening process very helpful in finding employees. The process is very quick and easy, with great results. To date, we have never not kept an employee/trainee. Jorge, our representative has always been very eager to assist us and is a pleasure to work with. –Diamond Communications, Inc. ”





# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 8.2**

☐ **Consent**

☐ **Action**

☒ **Information**

**To: Madera County Workforce Investment Corporation**  
**From: Maiknue Vang, Executive Director**  
**Date: December 11, 2025**  
**Subject: Workforce Development Board (WDB) of Madera County Update**

### **Information:**

The Executive Committee met on October 30<sup>th</sup> to discuss how the subcommittees can be consolidated to ensure more member engagement.

Staff are still recruiting for 1 private sector member to fill the transportation and Chowchilla seat. Staff have reached out to AutoZone, who provides their own truck driving training program and may have valuable skills and training information to support our work.

A joint meeting between the WDB and MCWIC was held on November 4<sup>th</sup> to approve the brand identity and logo as presented by Archer & Hound. Significant progress has been made on the mobile unit; allowing Field Van to complete the build ahead of schedule. Staff conducted a final walk through on November 6<sup>th</sup> and are currently working on placing the new logo on the vehicle.

Several board members have been reassigned to the Training and Work Ethics committees to provide additional support towards planning tasks.

### **Financing:**

Workforce Innovation and Opportunity Act/James Irvine Foundation





# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 8.3**

☐ **Consent**

☐ **Action**

☒ **Information**

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: December 11, 2025**

**Subject: Federal and Legislative Updates**

### **Information:**

The federal government re-opened at the end of November with a Continuing Resolution (CR) that extends funding through January 2026. There are still many uncertainties, and another CR may be possible. Congressional staff indicate that WIOA Reauthorization is unlikely before early 2026, due to the election-year timelines and stalled appropriations. However, if and when reauthorization is revisited, it will include the provisions proposed back in December of 2024. Current negotiations focus on modernizing outdated definitions, addressing training expenditure rules, and improving data expectations.

A major area of debate is still the 50% training expenditure requirement, which staff say will remain, but with efforts to expand what qualifies as "training" so states and local boards have greater flexibility. This includes better integration of apprenticeships, OJT, and emerging training models into allowable expenditures. Another provision that will remain is the redesignation of local workforce development areas, but with efforts to include a vote among local workforce board areas to ensure that the workforce development system remains responsive to local demand driven needs.

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

### **Financing:**

Workforce Innovation and Opportunity Act





## Agenda Item 8.4

☐ Consent

☐ Action

☒ Information

**To:** Madera County Workforce Investment Corporation  
**From:** Maiknue Vang, Executive Director  
**Date:** December 11, 2025  
**Subject:** PY 2025-2028 Local & Regional Workforce Plan Approvals

### **Information:**

Under WIOA sec.108, each Local WDB must, in partnership with the appropriate chief elected officials, develop and submit a comprehensive 4-year Local Plan to the Governor. The plan must identify and describe the policies, procedures, and local activities that are carried out in the local area, consistent with the State Plan. Similarly, the San Joaquin Valley and Associated Counties Regional Planning Unit (covering the entire Central Valley) must also submit a 4-year Regional Plan to the State. Local plans are considered part of the regional plan and should also be aligned to regional goals and efforts.

The Local and Regional Plans were submitted to the California Workforce Development Board (CWDB) in April 2025. Staff are pleased to report that Madera's PY 2025-2028 Local and Regional Plans have been approved.

### **Financing:**

Workforce Innovation and Opportunity Act





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Joanna Rees, Chair

▪ Kaina Pereira, Executive Director

▪ Gavin Newsom, Governor

October 13, 2025

Maiknue Vang  
Madera County Workforce Development Board

SUBJECT: Local Workforce Development Plan for Program Years 2025-28

Dear Maiknue,

The Local Workforce Development Plan you have submitted for Program Years 2025 - 2028 has been reviewed and evaluated for compliance with the Regional and Local Plan requirements outlined in [Workforce Services Directive WSD24-09](#).

On behalf of the California Workforce Development Board, your Local Workforce Development Plan has been approved. We want to thank you for your efforts to meet the goals outlined in the California Unified Strategic Workforce Development Plan by facilitating a planning process that ensures greater coordination and collaboration with our strategic partners.

If you have any questions, please contact your Employment Development Department Regional Advisor or you can contact us directly at [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov).

A handwritten signature in blue ink, appearing to read 'Kaina Pereira', with a stylized flourish extending to the right.

Kaina Pereira, Executive Director  
California Workforce Development Board

cc: Kristy Thorp





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Joanna Rees, Chair

▪ Kaina Pereira, Executive Director

▪ Gavin Newsom, Governor

October 13, 2025

Maiknue Vang  
Madera County Workforce Development Board

SUBJECT: Regional Workforce Development Plan for Program Years 2025-28

Dear Maiknue,

The Regional Workforce Development Plan you have submitted for Program Years 2025 - 2028 has been reviewed and evaluated for compliance with the Regional and Local Plan requirements outlined in [Workforce Services Directive WSD24-09](#).

On behalf of the California Workforce Development Board, your Regional Workforce Development Plan has been approved. We want to thank you for your efforts to meet the goals outlined in the California Unified Strategic Workforce Development Plan by facilitating a planning process that ensures greater coordination and collaboration with our strategic partners

If you have any questions, please contact your Employment Development Department Regional Advisor or you can contact us directly at [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov).

A handwritten signature in blue ink, appearing to be 'Kaina Pereira', with a stylized flourish extending to the right.

Kaina Pereira, Executive Director  
California Workforce Development Board

cc: Kristy Thorp





# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 8.5**

☐ **Consent**

☐ **Action**

☒ **Information**

**To: Madera County Workforce Investment Corporation**  
**From: Maiknue Vang, Executive Director**  
**Date: December 11, 2025**  
**Subject: PY 2025-2027 Local Area Subsequent Designation and Local Board  
Recertification Approval**

### **Information:**

The local area designation and board recertification is an administrative requirement by the State that is done every 2 years. The application includes information on WDB composition, performance standards, fiscal integrity, and engagement on local and regional planning. Madera's application was approved by the WDB and the Board of Supervisors and was submitted to the State in May 2025.

Staff are pleased to report that Madera's PY 2025-2027 application for Local Area Subsequent Designation and Local Board Recertification has been approved through June 30, 2027.

### **Financing:**

Workforce Innovation and Opportunity Act





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Joanna Rees, Chair

▪ Kaina Pereira, Executive Director

▪ Gavin Newsom, Governor

October 13, 2025

Maiknue Vang  
Madera Workforce Development Board

SUBJECT: Approval of Local Area Subsequent Designation and Local Board  
Recertification for Program Years 2025 and 2026

Dear Maiknue,

The California Workforce Development Board has received and carefully assessed your application for Local Area Subsequent Designation and Local Board Recertification Program Years 2025 and 2026, in accordance with the criteria established in [Workforce Services Directive 24-10](#). We are pleased to inform you that you have received approval through June 30, 2027.

If you have any additional questions, please contact your Employment Development Department Regional Advisor or you can contact us directly at [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov).

A handwritten signature in blue ink, appearing to be 'Kaina Pereira', with a stylized flourish extending to the right.

Kaina Pereira, Executive Director  
California Workforce Development Board

cc: Kristy Thorp





# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 8.6**

☐ **Consent**

☐ **Action**

☒ **Information**

**To:** Madera County Workforce Investment Corporation  
**From:** Maiknue Vang, Executive Director  
**Date:** December 11, 2025  
**Subject:** Employment Development Department (EDD) PY 2024-2025 Final Monitoring Report

### **Information:**

Each Program Year, the Employment Development Department's Compliance Review Office (CRO), conducts an on-site monitoring review of Madera County Workforce Investment Corporation's (MCWIC) programmatic, fiscal, and procurement systems. 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 the Workforce Innovation and Opportunity Act (WIOA). The on-site review for PY 2024-2025 was conducted from September 15, 2025, through September 19, 2025, and the primary focus was Youth and Rapid Response programs.

Staff are happy to report that there were no findings and that MCWIC is meeting WIOA requirements related to fiscal, procurement, and programs.

### **Financing:**

Workforce Innovation and Opportunity Act





October 10, 2025

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

Dear Maiknue Vang:

ANNUAL REVIEW  
85% FORMULA GRANT  
FISCAL YEAR 2024-25 FINAL MONITORING REPORT

This final monitoring report is to inform you of the results of the Employment Development Department, Compliance Review Office (CRO), Workforce Innovation and Opportunity Act (WIOA), on-site monitoring review of Madera County Workforce Investment Corporation's (MCWIC) fiscal and program systems for Program Year (PY) 2024-25.

Our review was conducted under the authority of WIOA, Sections 183(a) and 184(a)(4). The purpose of this review was to determine the level of compliance by MCWIC with applicable federal and state laws, regulations, policies, and directives related to the WIOA grant activities for PY 2024-25. The MCWIC was awarded WIOA funds to provide centralized comprehensive workforce services to adults, dislocated workers, youth, and rapid response. The scope of the review covered the period of July 1, 2024, through June 30, 2025.

For the review, we focused on the WIOA 85% Youth and 25% Rapid Response programs. We reviewed policies and procedures, financial reporting, expenditures, cost allocation, indirect cost rate, cash management, internal controls, payroll, procurement, oversight of your subrecipients, property management, Workforce Development Board by-laws and composition, eligibility, case management and supportive services.



The on-site review was conducted by Christine Augulis from September 15, 2025, through September 19, 2025. The exit conference for this review was held on September 23, 2025. We collected the information for this report through interviews with MCWIC representatives; and by reviewing applicable policies, procedures, a sample of PY 2024-25 expenditures, and your response to the Annual Review Questionnaire.

### **FISCAL REVIEW RESULTS**

We conclude that we did not identify any areas of the MCWIC not meeting WIOA requirements concerning financial management.

### **PROCUREMENT REVIEW RESULTS**

We conclude that we did not identify any areas of the MCWIC not meeting WIOA requirements concerning procurement.

### **PROGRAM REVIEW RESULTS**

We conclude that we did not identify any areas of the MCWIC not meeting WIOA requirements concerning program management.

### **SUMMARY**

Because the methodology for our monitoring review included sample testing, this report is not a comprehensive assessment of all areas included in our review. It is MCWIC's responsibility to ensure that the systems, programs, and related activities comply with the WIOA grant program, federal and state regulations, and applicable state directives. Therefore, any deficiencies identified in subsequent reviews, such as an audit, would remain MCWIC's responsibility.



Maiknue Vang  
October 10, 2025  
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Please extend our appreciation to your staff for their cooperation and assistance during our review. If you have any questions regarding this report or the review that was conducted, please contact Christine Augulis, Compliance Monitoring Analyst, at [Christine.Augulis@edd.ca.gov](mailto:Christine.Augulis@edd.ca.gov) or Melissa McDaniel, Compliance Monitoring Manager, at [Melissa.McDaniel@edd.ca.gov](mailto:Melissa.McDaniel@edd.ca.gov).

Sincerely,



GRANT BROUQUA, Chief  
Compliance Monitoring Section  
Compliance Review Office

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





# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 8.7**

☐ **Consent**

☐ **Action**

☒ **Information**

**To: Madera County Workforce Investment Corporation**  
**From: Jessica Roche, Controller**  
**Date: December 11, 2025**  
**Subject: KTGD LLC Common Area Maintenance (CAM) Square Footage Fee Increase Information**

### **Information:**

KTGD LLC is increasing the Common Area Maintenance (CAM) cap from \$1.78 to \$2.25 per annual square footage in the facility lease effective October 1, 2025.

### **Financing:**

Workforce Innovation and Opportunity Act, State and Local funding



## Budget Adjustment Request

Request Date 12/8/2025  
 Grant/Contract: KTGD LLC Lease  
 Net Amount: \$3,610.31  
 Effective GL Date of Adjustment: 12/1/2025  
 Requester: Jessica Roche  
 Board Approval Needed (as outlined in policy): Yes \_\_\_ or No X

### Requested Budget Adjustment

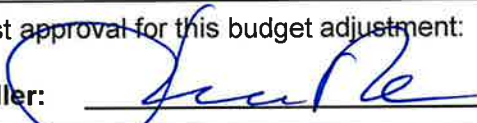
KTGD LLC is requesting an increase to the CAM (common area maintenance) cap outlined in the facility lease agreement. Cost is distributed by SF A to all Workforce partners.


### Rationale

KTGD LLC - the complex manager GRE projects the 2025 actuals will exceed the current cap. The rate of inflation is also contributing to increase costs.

The CAM cap is only for complex maintenance and not capital improvements to the complex.

### Signatures

I request approval for this budget adjustment:  
 Controller:  Date 12/8/25

Reviewed and Approved:  
 Executive Director  Date 12/9/25

### Policy Budget Modifications

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



### Amendment

This amendment is to update Section 4 of the lease dated May 13, 2019 between KTGD LLC (landlord) and Madera County Workforce Investment Corporation (tenant) at 2037 W Cleveland Ave Madera, California.

Section 4 of this lease states that the tenant shall pay landlord a monthly Common Area Maintenance (CAM) charge not to exceed \$1.78 per square foot annually. This amendment is to:

- Revise the cap to \$2.25 per square foot starting 4<sup>th</sup> quarter 2025, for the following reasons:
  - GRE – the complex maintenance manager – projects that the 2025 actuals will exceed the current cap. Additionally, the cumulative rate of inflation since the last signed addendum is 26%.
- Distinguish complex improvements from complex maintenance
  - Improvements made to the complex shall not count against the budget. The cap is for maintenance expense only.

Landlord: KTGD LLC

Tenant: Madera County Workforce

By: \_\_\_\_\_

By: \_\_\_\_\_

Print: \_\_\_\_\_

Print: \_\_\_\_\_



### Creekside Rent Agreement Information Chart

<u>Description</u>	<u>Date/Term</u>	
Contract Term Start	1/1/2017	
Contract Term End - Initial	12/31/2026	
Contract Term Years - Initial	10 Years	
Option to Extend #1	5 Year Extension	Written notice by 8/30/2026
Option to Extend #0	5 Year Extension	Written notice by 8/30/2031

<u>OBLIGATIONS UNDER CURRENT OPERATING LEASE</u>							<u>CAM (Common Area Maint for complex)</u>		
Description	Date/Term	Monthly SF Amount	Annual SF Amount	SF	Total Annual Amount Calendar Year	Cost Per Calendar Month	Estimated CAM	Proposed CAM Increase	Variance
Initial Rent SF Monthly Amount	1/1/2017	\$ 1.16	\$ 13.92	15363	\$ 213,852.96	\$ 17,821.08	\$ 17,667.45		
1st Rent increase 2%	1/1/2022	\$ 1.18	\$ 14.16	15363	\$ 217,540.08	\$ 18,177.50	\$ 17,667.45		
2nd Rent Increase 2%	1/1/2023	\$ 1.20	\$ 14.40	15363	\$ 221,227.20	\$ 18,435.60	\$ 27,346.14		
3rd Remt Omcrease 2%	1/1/2024	\$ 1.22	\$ 14.64	15363	\$ 224,914.32	\$ 18,742.86	\$ 27,346.14		
4th Rent Increase 2%	1/1/2025	\$ 1.24	\$ 14.88	15363	\$ 228,601.44	\$ 19,050.12	\$ 27,346.14		
5th Rent Increase 2%	1/1/2026	\$ 1.26	\$ 15.12	15363	\$ 232,288.56	\$ 19,357.38	\$ 27,346.14	\$ 34,566.75	\$ 7,220.61
<i>In Option to Extend</i>	1/1/2027	\$ 1.29	\$ 15.48	15363	\$ 237,819.24	\$ 19,818.27		\$ 34,566.75	
<b>Cost Per Fiscal Year</b>	<b>FY Annual Amount</b>	<b>July-Dec Monthly</b>	<b>Jan-June Monthly</b>						
2017-2018	\$ 213,852.96	\$ 17,821.08	\$ 17,821.08						
2018-2019	\$ 213,852.96	\$ 17,821.08	\$ 17,821.08						
2019-2020	\$ 213,852.96	\$ 17,821.08	\$ 17,821.08						
2020-2021	\$ 213,852.96	\$ 17,821.08	\$ 17,821.08						
2021-2022	\$ 215,696.52	\$ 17,821.08	\$ 18,128.34						
2022-2023	\$ 219,383.64	\$ 18,128.34	\$ 18,435.60						
2023-2024	\$ 223,070.76	\$ 18,435.60	\$ 18,742.86						
2024-2025	\$ 226,757.88	\$ 18,742.86	\$ 19,050.12						
2025-2026	\$ 230,445.00	\$ 19,050.12	\$ 19,357.38						
2026-2027 (lease term 12/31/2026)	\$ 235,053.90	\$ 19,357.38	\$ 19,818.27						



Common Area Maintenance Charges 2025																		
	Complex	Q1 (Jan - Mar)			Q2 (Apr - June)			Q3 (July - Sept)			Q4 (Oct - Dec)			Total			Budget Balance	% Balance
Budget - GRE 2025	Budget	Total	MUSD	MCW	Total	MUSD	MCW	Total	MUSD	MCW	Total	MUSD	MCW	Total	MUSD	MCW		
Admin Fee	\$ 7,542	\$ 1,813	\$ 978	\$ 835	\$ 1,186	\$ 640	\$ 546	\$ 1,480	\$ 798	\$ 681		\$ -	\$ -	\$ 4,478	\$ 2,418	\$ 2,062	\$ 3,064	41%
Electrical Repair	\$ 1,158		\$ -	\$ -								\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,158	100%
Insurance - annual	\$ 6,374		\$ -	\$ -	\$ -							\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,374	100%
Irrigation Water Site	\$ 4,577	\$ 416	\$ 225	\$ 192	\$ 839	\$ 452	\$ 386	\$ 2,289	\$ 1,235	\$ 1,054		\$ -	\$ -	\$ 3,544	\$ 1,912	\$ 1,632	\$ 1,033	23%
Landscaping	\$ 11,063	\$ 1,910	\$ 1,031	\$ 880	\$ 1,925	\$ 1,039	\$ 886	\$ 1,910	\$ 1,031	\$ 880		\$ -	\$ -	\$ 5,746	\$ 3,100	\$ 2,646	\$ 5,318	48%
Parking Lot Electricity	\$ 7,912	\$ 2,698	\$ 1,456	\$ 1,242	\$ 1,468	\$ 792	\$ 676	\$ 3,063	\$ 1,652	\$ 1,410		\$ -	\$ -	\$ 7,229	\$ 3,900	\$ 3,329	\$ 683	9%
Parking Lot Repair	\$ 1,520		\$ -	\$ -								\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,520	100%
Pressure Wash/Porter	\$ 8,654	\$ 2,163	\$ 1,167	\$ 996	\$ 2,163	\$ 1,167	\$ 996	\$ 2,284	\$ 1,232	\$ 1,052		\$ -	\$ -	\$ 6,610	\$ 3,566	\$ 3,044	\$ 2,043	24%
Property Tax-annual	\$ 11,128	\$ 5,509	\$ 2,972	\$ 2,537	\$ -							\$ -	\$ -	\$ 5,509	\$ 2,972	\$ 2,537	\$ 5,619	50%
Repair & Main. & Pest	\$ 1,254	\$ 72	\$ 39	\$ 33	\$ 145	\$ 78	\$ 67		\$ -	\$ -		\$ -	\$ -	\$ 217	\$ 117	\$ 100	\$ 1,037	83%
Security Serv	\$ 15,075	\$ 3,647	\$ 1,968	\$ 1,680	\$ 3,688	\$ 1,990	\$ 1,698	\$ 3,456	\$ 1,865	\$ 1,591		\$ -	\$ -	\$ 10,791	\$ 5,822	\$ 4,969	\$ 4,284	28%
Sweeping	\$ 6,240	\$ 1,495	\$ 806	\$ 688	\$ 1,495	\$ 806	\$ 688	\$ 1,495	\$ 806	\$ 688		\$ -	\$ -	\$ 4,484	\$ 2,419	\$ 2,065	\$ 1,755	28%
Trash	\$ 463	\$ 217	\$ 117	\$ 100	\$ 135	\$ 73	\$ 62	\$ 299	\$ 161	\$ 138		\$ -	\$ -	\$ 651	\$ 351	\$ 300	\$ (188)	-41%
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Other -	\$ -		\$ -	\$ -								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ 82,960	\$ 19,941	\$ 10,759	\$ 9,183	\$ 13,043	\$ 7,037	\$ 6,008	\$ 16,276	\$ 8,781	\$ 7,495	\$ -	\$ -	\$ -	\$ 49,260	\$ 26,577	\$ 22,683	\$ 33,700	41%
														\$ 1.48	ACTUAL CAM Cost per SF		Within CAM CAP	

Building Insurance Premium				Allocation @ \$1.78 SF Annually				2025 Madera Complex CAM Budget	
	Total	MUSD	MCW	Tenant	SF	Share	\$59,386.14	CAM % Estimated	
Total	\$ 10,435.00	\$ 5,629.89	\$ 4,805.11	MUSD	18,000	53.95%	\$32,040.00	\$ 44,758.51	
Total SF	\$ 33,363	18,000	15,363	MCW	15,363	46.05%	\$27,346.14	\$ 38,201.39	
% Allocation	100.00%	53.95%	46.05%	Total	33,363	100.00%	\$59,386.14	\$ 82,959.90	
				CAM Cap @ \$1.78 per MCWIC Lease with Creekside Farming				Budget estimated to be over/(under)	
								MCWIC lease cap by:	
								\$ 10,855.25	



## AJCC Facility SF Allocation 7.1.2025

ALLOCATION METHODS as of 7/1/2025	9911-512	9911-517	9911-521	5900-000	9911-522	9911-523	
	CVOC	DOR	EDD	MCWIC	MAS	SCCCD-MC	TOTAL
Common A/B SF % Allocation	0.5560%	2.8863%	8.8253%	33.9406%	53.2795%	0.5123%	100.0000%
Common A/B Occupancy % Allocation (PGE only)	0.3165%	1.2658%	3.1646%	9.8101%	84.8101%	0.6329%	100.0000%
Common A SF % Allocation	1.0000%	6.0000%	19.0000%	73.0000%	0.0000%	1.0000%	100.0000%





# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 8.8**

☐ Consent

☐ Action

☒ Information

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: December 11, 2025**

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

### **Information:**

The most recent data on UI Claims for the period of October 11, 2025, through November 29, 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

	October 2025 (Week Ending)			November 2025 (Week Ending)				
County	11	18	25	1	8	15	22	29
Madera	227	294	304	289	379	351	404	236

**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.