



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

SPECIAL MEETING MINUTES

December 11, 2025

Convened at:

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

PRESENT: Aaron Chambers (7.1), Debi Bray, Mattie Mendez, Ramona Davie, Roger Leach, Tim Riche

ABSENT: Gabriel Mejia

GUEST: Catalina Reyes, Henry Oum

STAFF: Bertha Vega, Jessica Roche, Maiknue Vang, Nelson Vang, Nicki Martin

1.0 Call to Order

Meeting called to order at 3:00 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. Nelson Vang, Marketing Intern, was introduced. He is providing support to Sheyla Garcia, Marketing & Outreach Coordinator, with marketing and outreach.

5.0 Adoption of Board Agenda

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

Vote: Approved – unanimous

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

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.

Roger Leach moved to approve the consent calendar, seconded by Mattie Mendez.

Vote: Approved – unanimous

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

Abstain: Ramona Davie

7.0 Action Items

7.1 Consideration of approval of the Audit Report for the 2024-2025 audited financial statements submitted by Price Page & Company.

Henry Oum, Price Page & Company, presented the audited financials to the Board. This will be Price Page & Company's 3rd year providing auditing services to MCWIC. There were no audit adjustments, waived adjustments or findings. Waived adjustments can mean that there are minor or trivial differences that have been identified but are not significant enough to worry about or record. MCWIC is receiving another year of unmodified opinions. Price Page & Company is contracted to audit the financial statements and provide an opinion on the overall financial statements as well as the Federal programs. The Independent Auditor's Report covers the overall financial statements, which is comprised of the statement of financial position, the related statements of activities, functional expenses, and cash flows for the year ended June 30, 2025, and related notes to the financial statements. In Price Page & Company's 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 ended in accordance with accounting principles generally accepted in the United States of America – a clean, unmodified opinion. Management is responsible for the preparation and presentation of the financial documents and maintenance of internal controls relevant to the preparation and presentation of financial statements, and must ensure that there are no material misstatements whether due to fraud or errors. Auditors must exercise professional judgement and maintain professional skepticism which means that they need to corroborate verbal representation by the management team with support and cross-check information. Auditors must obtain an understanding of internal controls but not provide an opinion of their overall effectiveness, evaluate accounting principles, and conclude whether there are conditions or events that raise substantial doubt about MCWIC's ability to continue and sustain operations for a 1-year period. The Statement of Financial Position was reviewed. Total assets for the year ended at approximately \$3.7 million. Lease liability shows as just over \$2.7 million with the offset to that being approximately \$2.4 million, which makes up the majority of the assets - approximately \$1.2 million. MCWIC does not have a lot of debt outside of the lease liability. There is no long-term debt, only accounts payable, accrued payroll and deferred revenue. Net assets equal \$972,429 and represent approximately 25% of total liabilities and total net assets. The Statement of Activities represents the income statement. It details revenue sources as well as expenditures. Total revenue is listed at \$3,615,096 against expenditures of \$3,312,768 million. Revenue less expenses equal changes in net asset (net income) which totals \$302,328. The Statement of Functional Expenses includes the natural expenses on the left column such as salaries, employee benefits, equipment, professional fees, as well as others. The Functional categories include Program Services and Supporting Services. This analysis is performed by management and is reviewed for reasonableness. Overall, this analysis was considered reasonable. The Statement of Cash Flow details how cash was spent throughout the year. The report starts with the net assets figures of \$302,328 and details adjustments made. This report details the beginning of the year cash amount of \$513,503 and the end of year cash amount of \$550,395. \$550,395 represents cash on hand - a change of \$36,887. There was nothing substantially new in terms of Notes to the Financial Statements. Note 2 – Availability and Liquidity details out how much financial resources the Corporation has to operate the following year if it didn't receive any other revenue. This figure is calculated by taking the amounts for cash, grants receivable, accounts receivable, and contracts receivable for a total in financial assets amount and subtracting the financial assets available to meet cash needs for general expenditures within one year. This figure, \$1,098,180, represents what would be available cash if there were no revenues incoming. All Notes were updated for the current audit year with nothing substantial of note. The Schedule of Federal Expenditures is a required schedule to be prepared by management. This is an audit of the Workforce Innovation and Opportunity Act (WIOA) funds. \$2,157,694 of WIOA expenses were tested from a total of \$2,348,149. The Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other Matters is the 2nd report being issued. This report talks about whether there are any issues related to internal controls over financial reporting or any potential noncompliance with rules and regulations. The results of this report disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. The last report, Independent Auditor's Report on Compliance for Each Major Program and on Internal Control, provides an opinion on compliance testing for a single audit. This report's opinion states that MCWIC complied, in all material respects, with the types of compliance requirements referred to that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025 – a clean internal audit report. The last pages of the report provide a summary of the auditor's results which provide a quick reference for the report. The summary also provides information on qualifying as a low-risk auditee, which

means that the Corporation can maintain the minimal requirements for auditing purposes and the auditors only have to test the minimum. If this line was marked No, the agency would need to test more items which would also mean more costs associated with an audit. The MCWIC Board and staff thanked Henry Oum for explaining the reports in a manner that was easily understandable and Catalina Reyes and her team for making the process very easy. Henry commended MCWIC for being able to get their reports ready in about 6 months as other nonprofits typically take about 8 months.

Roger Leach moved to approve, seconded by Tim Riche.

Vote: Approved – unanimous

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

7.2 Consideration of approval of the MCWIC year-to-date financial reports for period ending September 30, 2025.

The financial reports were presented to the Board. It was noted that on the budget to actual report under personnel costs, the amount was slightly higher due to some delays in hiring staff for the first quarter. Under direct client costs, there are still significant dollars partly due to some carry-over from the previous fiscal year. Marketing and outreach is ramping up in hopes of getting more people to the Center for services. Some grants can also carry over funds from one fiscal year to the next. Staff are working on bringing in cohort trainings to expend some funds as well. Staff are looking into replicating the school bus driver training in other school districts such as Golden Valley and Yosemite school districts. Other trainings such as medial assistant and CNA and also childcare training/certification are being researched. Staff are looking at Nurture for the childcare training and working with them on getting on to the State's eligible training provider list (ETPL). Other trainings such as Valley Build and the forestry training are helping spend down training funds. Everything else on the financial reports look good. Jessica Roche, Controller, stated that the unaudited financials were still listed on the reports as the audit took place after they were run. The audited financials will be reflected on the next set of financial documents.

Aaron Chambers moved to approve, seconded by Ramona Davie.

Vote: Approved – unanimous

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

8.0 Information Items

8.1 Success Stories

Information provided within the agenda packet. Maria is the featured success story. She completed the school bus driver training program and was hired by Madera Unified School District. Another cohort will be starting in January.

8.2 Workforce Development Board (WDB) of Madera County Update

Information provided within the agenda packet.

8.3 Federal and Legislative Updates

Information provided within the agenda packet.

8.4 PY 2025-2028 Local and Regional Workforce Plan Approvals

Information provided within the agenda packet.

8.5 PY 2025-2027 Local Area Subsequent Designation and Local Board Recertification Approval

Information provided within the agenda packet.

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

Information provided within the agenda packet.

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

Information provided within the agenda packet. The CAM fees are increasing from \$1.78 to \$2.25. Work is being done on the shopping center and it looks improved. The budget can sustain the increase and staff have been budgeting a little over to make sure that the budget isn't negatively impacted. Staff provided information on what future possible increases to the lease or CAM fees could look like. Every Workforce partner within the Center gets charged lease and fees based on the square footage they occupy. The school district holds their own lease. The human resources department staff for the North Fork casino will soon occupy space in the Center.

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

Information provided within the agenda packet.

9.0 Written Communication

None.

10.0 Open Discussion/Reports/Information

11.1 Board Members

Debi Bray shared that Herman Perez recently passed away. He was the original executive director for the local workforce area when it was first created as the Private Industry Council. He was also a former Mayor of Madera.

11.2 Staff

Maiknue Vang recently vacationed in Vietnam and stated that it was an impactful visit to the country and to the Hmong community in Sapa.

11.0 Next Meeting

The next meeting will be held at the Workforce Assistance Center on February 19, 2026.

12.0 Adjournment

Roger Leach moved to adjourn the meeting at 3:56 p.m., seconded by Tim Riche.