



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

AGENDA

April 23, 2026
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 the February 26, 2026, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.

7.0 Action Items

7.1 Review of Form 990 199 2024 tax returns by the MCWIC Board of Directors in preparation for submittal to the IRS.

7.2 Consideration of approval of the MCWIC year-to-date financial reports for period ending March 31, 2026.

7.3 Consideration of approval of a Resolution to add Nuvia Moreno, Deputy Director, as an authorized signer on all Bank of America business accounts.

8.0 Information Items

8.1 Success Stories

8.2 Workforce Development Board (WDB) of Madera County Update

8.3 One Stop Operator (OSO) Quarterly Report for the Period of January 1, 2026, through March 31, 2026

8.4 Addendum to Lease Agreement

8.5 National Association of Workforce Boards (NAWB) 2026 Conference

8.6 California Workforce Association (CWA) WORKCON 2026 Conference

8.7 Transfer of funds from the Dislocated Worker Funding Stream to the Adult Funding Stream

8.8 Information on Federal and Legislative Updates

8.9 Update on James Irvine Foundation Better Careers Retreat

8.10 Update on Mountain Community and Madera County Job Fairs

8.11 Update on Business Closures

8.12 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

June 25, 2026

12.0 Adjournment



MINUTES

February 26, 2026

Convened at:

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

PRESENT: Aaron Chambers, Debi Bray, Mattie Mendez, Roger Leach, Tim Riche
ABSENT: Ramona Davie, Gabriel Mejia
GUEST: Russ Ryan
STAFF: Bertha Vega, Jessica Roche, Maiknue Vang, Nicki Martin

1.0 Call to Order

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

1.1 Pledge of Allegiance

2.0 Additions to the Agenda

None.

3.0 Public Comment

None.

4.0 Introductions and Recognitions

Roundtable introductions were made by everyone in attendance. Russ Ryan, Ryan Legal, PC, introduced himself.

5.0 Adoption of Board Agenda

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

Vote: Approved – unanimous

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

6.0 Closed Session

Mattie Mendez moved to close open session and open closed session at 3:07 p.m., seconded by Aaron Chambers.

Vote: Approved – unanimous

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

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

Roger Leach moved to adjourn closed session at 3:46 p.m., seconded by Mattie Mendez.

Vote: Approved – unanimous

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

a. Closed Session Report Out

Roger Leach moved to approve the remote employment contract for Jessica Roche, Controller, seconded by Tim Riche.

Vote: Approved – unanimous

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

7.0 Consent Calendar

7.1 Consideration of approval of December 11, 2025, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.

Tim Riche moved to approve, seconded by Mattie Mendez.

Vote: Approved – unanimous

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

8.0 Action Items

8.1 Consideration of approval of the MCWIC year-to-date financial reports for period ending December 31, 2025.

Client trainings have increased during the 2nd quarter. There are additional training cohorts going through the 3rd and 4th quarters so those expenditures will be reflected on the upcoming reports. Staff and operating costs are on-point. Staffing costs are underspent as there are some staff on leave. Some staff salaries were budgeted but a few staff were ultimately hired through a staffing agency for a temporary time period. This moved the staffing cost to operational costs. The paid work experience (PWEX) budget is slightly under budget for youth, however, there was an increase to youth individual training accounts (ITA). Youth are still coming in for services but instead of going into PWEX they are going directly into training and will subsequently get on the job training (OJT). Staff will most likely bring a line item adjustment for youth expenses in the future. Some office equipment such as new audio/visual set up in the Conference and Workshop room were updated. Staff are researching replacing the existing furniture in the rooms as well. The current furniture is over 25 years old and is starting to break.

Mattie Mendez moved to approve, seconded by Roger Leach.

Vote: Approved – unanimous

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

8.2 Consideration of approval of a budget increase in the amount of \$59,375.93 for the Fresno Regional Workforce Development Board's (FRWDB) ValleyBuild project in Eastern Madera County.

ValleyBuild is a 4-county regional project that uses a MC3 pre-apprenticeship training and union referrals with 355 participants with 20 participants for Madera County. This funding is for providing referrals, case management and supportive services for Madera's 20 individuals.

Aaron Chambers moved to approve, seconded by Mattie Mendez.

Vote: Approved – unanimous

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

8.3 Consideration of approval of the MCWIC Exempt Salary Schedule to include revisions to the Executive Director salary.

As requested after the Executive Director evaluation, staff are bringing an updated exempt salary schedule reflecting an increase to the Executive Director salary range from \$130,000 to \$140,000. The salary range in the schedule is used for new employee recruiting and salary placement. Some MCWIC employees, such as the current Controller, earn a salary above the range on the schedule due to performance and COLA increases throughout the years.

Tim Riche moved to approve, seconded by Aaron Chambers.

Vote: Approved – majority

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

Abstain: Mattie Mendez

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 MCWIC Executive Director Mid-Year Goals Update

Information provided within the agenda packet.

- *Goal 1 – Succession Planning: a Program Supervisor position was terminated in 2026 for staff restructuring purposes. Recruitment for a Deputy Director was done in February 2026. The Interview panel will consist of 1 Board member each from the WDB and the MCWIC along with the Controller. Interviews will take place on March 5, 2026. There will be upskilling or recruitment for a higher-level accounting technician. This will help support the fiscal department once the Controller goes remote. Work on the succession planning is continuous and involves the recruitment of a Deputy Director.*
- *Goal 2 – Staff Development: staff have participated in and completed the DISC and Next Gen Sector Partnership trainings and will be scheduling the ToP Facilitation training. Staff are looking into additional training opportunities with IMAGO for the Building Better Leaders and Facilitator trainings. The ToPs trainings have been written into a number of regional grant proposals in hopes that the region will be awarded funds for the trainings. A staff member has been identified and registered for the Community Partner Work Incentives Counselor Training in March 2026 although there is a possibility that this staff member may need additional training which will push the Counselor training to May. The California Workforce Association (CWA) is not currently offering their Executive Bootcamp or the Workforce Development Apprenticeship Program (WDAP). Staff (Maiknue and Bertha) presented at the Meeting of the Minds conference in September 2025. Staff have submitted a workshop proposal for CWA's WORKCON 2026 conference. The proposal will highlight the school bus driver training and the collaboration with the Madera Unified School District and the Advanced Career Institute.*
- *Goal 3 – WDB Action Planning Implementation: the membership on the WDB was re-evaluated by the Leadership Committee. Gurminder Sangha, Madera Community College, Erick Niino, EVAPCO, Aaron Chambers, MCWIC, and Michelle Jones were added to the WDB. Michelle is excited to add her input on the Training Committee and provide information on the skills and training needed for the transportation and logistics sector. There are a number of Board member engagement opportunities. The Board of Supervisors presented a proclamation for Workforce Professional's Month for September 2025. Board members attended the MCWIC Workforce Professional's Day on September 12, 2025 and the EDC's State of the County Luncheon on November 13, 2025. Gurminder Sangha, Erick Niino, and Kristina Gallagher attended the Meeting of the Minds conference alongside Maiknue and Bertha in September 2025. Rob Poythress attended the MUSD Parent Resource Center ribbon cutting ceremony on January 22, 2026. Nichole Mosqueda is scheduled to attend the National Association of Workforce Boards (NAWB) with Maiknue in March 2026. Staff are continuously looking for opportunities for Board members to participate in and are working on developing a presentation or speaking points for Board members to use for marketing purposes. The CTE and Training committee was a bit delayed due to the restructuring of the Board and losing some members. New members have been added and have been assigned to the CTE Training Committee. They are now making progress on the Action Plan. It was determined that the work being done on the Leadership and the Policy committee was completed for the most part. The Work Ethics and the Training committees still have some work to do and so the Leadership and Policy members were reassigned to other committees to help their committee's work move along. Work on growing sector partnerships in healthcare, transportation, and manufacturing is in progress. Staff are meeting regularly with transportation and manufacturing partners and re-engaging with healthcare partners. A new green energy sector partnership was created. New training opportunities were created with the school bus driver training, ValleyBuild Pre-Apprenticeship and childcare. Staff are exploring new training opportunities for CNA and Medical Assistants. The Work Ethics committee is working on developing metrics for the MUSD Madera Promise. Staff are working with IMAGO on developing AI assessments to measure soft skills. Staff are working on*

developing language for messaging and marketing for the Madera promise and utilizing 5 to 10 local businesses to commit to the Madera Promise. Staff and the WDB are engaged in a campaign for Board members to participate in the MUSD Graduate Profile and to bring a friend/fellow business associate. Many members who participated in last year's event noted that there were not enough local business members/community members participating in the event. It was decided that the WDB members could play a bigger role in recruiting local members of the community to participate and also to commit to being one of the 5 to 10 local businesses in the Madera Promise. Work on aligning the WDB Essential Workforce Skills workshops with the Madera Promise was completed in the 1st and 2nd quarters of 2025. Work on marketing and rebranding is ongoing and very busy. The mobile unit wrap was finalized this morning. Staff are working with Archer & Hound on preparations for the internal and external rebrand launches. A & H worked on the redesign for the WDB logo and website. They also created a QR code that is on the van that will take individuals who use it to a landing page that asks users if they are looking for talent (employers) or employment (job seekers). These links will take them directly to a job seeker page or to the business page. Method Media created the design and installed the wrap on the van. Staff are in the process of ordering the supplies and furniture that will be used in the van. The van will be equipped with laptops, printer/scanner combo, wifi, tables and chair and canopies. The van will be parked at the juvenile probation services location when not in use. A ribbon cutting for the van will be scheduled.

9.4 Local Business Closures

Information provided within the agenda packet. Debi Bray noted that there have been many business closures lately and thanked staff for being on top of the situation. There have been a number of large businesses that have announced that they are closing or laying off employees. Quality Container laid off 12 employees. The Workforce Rapid Response team consists of various Workforce partner staff as well as Workforce business services staff. The team provides information around unemployment insurance, re-employment opportunities, training services and other support services available to them through the workforce system. The team also looks at how employees can be rapidly re-employed. Staff received WARN notices for Mission Bell Winery and JBT Marel in January. Mission Bell will begin layoffs in April which will conclude in June 2026. JBT's closure will affect 269 workers and will begin layoffs in September and will conclude at the end of December 2026. Both JBT and Mission Bell will be permanent closures. JBT elected to work with an out of state re-employment agency rather than work with Workforce however, staff have targeted a marketing campaign towards these employees hoping to encourage them to come to the Center for services or information. Mission Bell will have rapid response orientation for their staff in March. As of the first week of February, Ardagh announced that they would be laying off 45 employees. Staff became aware of the layoffs when one of their employees came to the Center and shared the news. A WARN notice was not issued for Ardagh as the threshold for these notices includes a minimum layoff of 50 employees. The Rapid Response team's goal is to get as many of the impacted employees into the Center so they can get connected with services. These layoffs are impacting the local manufacturing industry. 6 to 10 local manufacturing employers who are ready and willing to rehire affected laid off individuals will participate in a manufacturing job fair which will help keep these employees local. Staff also received news that the Madera Community Hospital laid off staff. Initially, 50 staff were believed to have been laid off but staff confirmed that there were only 16 staff laid off. Staff will continue to monitor the situation with the hospital. The number of closures is unusual for Madera County. Ardagh reported that their layoffs are affecting a production line only. Board members shared that Harris Ranch closed their trucking line and laid off the drivers and will be outsourcing the deliveries. Harris also shut down their horse operation. JBT positions will go remote and some will be relocating to Visalia. Staff are working with a group of staff from the City and County so everyone has the same information and message to the media. The local media has been reaching out for information and staff and officials want to ensure that the same message and details are being shared.

9.5 Federal and Legislative Updates

Information provided within the agenda packet.

9.6 One Stop Operator (OSO) quarterly report for the periods of July 1, 2025, through September 30, 2025.

Information provided within the agenda packet.

9.7 One Stop Operator (OSO) quarterly report for the periods of October 1, 2025, through December 31, 2025.

Information provided within the agenda packet.

9.8 Workforce Innovation and Opportunity Act (WIOA) Budget Adjustment

Information provided within the agenda packet.

9.9 James Irvine Foundation Better Careers Retreat

Information provided within the agenda packet.

9.10 Program Year 2024 Local Area Performance Goals

Information provided within the agenda packet.

9.11 High Performing Board Application Notice

Information provided within the agenda packet.

9.12 Program Impact Report July 1, 2025, to December 31, 2025

9.13 Workforce Innovation and Opportunity Act (WIOA) Formula and Special Projects Quarterly Program Overview Through December 31, 2025

Information provided within the agenda packet.

9.14 Mountain Community and Madera County Job Fairs

Information provided within the agenda packet.

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

Information provided within the agenda packet.

9.16 Form 700 Due April 1, 2026

Information provided within the agenda packet.

10.0 Written Communication

11.0 Open Discussion/Reports/Information

11.1 Board Members

11.2 Staff

12.0 Next Meeting

The next meeting will be held at the Workforce Assistance Center on April 23, 2026.

13.0 Adjournment

The meeting was adjourned at 4:25 p.m. due to loss of quorum during agenda item 9.3 MCWIC Executive Director Mid-Year Goals Update.

Form 990

OMB No. 1545-0047

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2024

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2024 calendar year, or tax year beginning 7/01, 2024, and ending 6/30, 2025

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C MADERA COUNTY WORKFORCE INVESTMENT CORPORATION, 2037 W. CLEVELAND AVE, MADERA, CA 93637. D Employer identification number 45-5243432. E Telephone number (559) 662-4500. G Gross receipts \$ 3,615,096.

F Name and address of principal officer: MAIKNUE VANG, SAME AS C ABOVE. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No.

I Tax-exempt status: X 501(c)(3), 501(c) () (insert no.), 4947(a)(1) or 527. J Website: WWW.MADERAWORKFORCE.ORG. H(c) Group exemption number.

K Form of organization: X Corporation, Trust, Association, Other. L Year of formation: 2011. M State of legal domicile: CA.

Part I Summary

1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O

Table with 2 columns: Description, Amount. Rows include: 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 8. 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 6. 5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 55. 6 Total number of volunteers (estimate if necessary) 6 6. 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants (Part VIII, line 1h) 3,193,584. 3,410,408. 9 Program service revenue (Part VIII, line 2g) 204,320. 204,688. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 3. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e). 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 3,397,907. 3,615,096.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3). 14 Benefits paid to or for members (Part IX, column (A), line 4). 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10). 1,721,116. 1,667,620. 16a Professional fundraising fees (Part IX, column (A), line 11e). b Total fundraising expenses (Part IX, column (D), line 25). 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e). 1,689,390. 1,645,148. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25). 3,410,506. 3,312,768. 19 Revenue less expenses. Subtract line 18 from line 12 -12,599. 302,328.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets (Part X, line 16). 3,651,570. 3,724,414. 21 Total liabilities (Part X, line 26). 2,981,469. 2,751,985. 22 Net assets or fund balances. Subtract line 21 from line 20 670,101. 972,429.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer MAIKNUE VANG, EXEC DIR/SEC. Date. Type or print name and title.

Paid Preparer Use Only: Preparer's name HENRY OUM, CPA, Preparer's signature HENRY OUM, CPA, Date, Check self-employed if PTIN P01552333. Firm's name PRICE PAIGE & COMPANY CPAS LLP, Firm's address 570 N MAGNOLIA AVE STE 100, CLOVIS, CA 93611, Firm's EIN 87-3267876, Phone no. (559) 299-9540.

May the IRS discuss this return with the preparer shown above? See instructions. X Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III.

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior

Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,982,406. including grants of \$) (Revenue \$ 204,688.)

SEE SCHEDULE O

4b (Code:) (Expenses \$ 382,996. including grants of \$) (Revenue \$)

SEE SCHEDULE O

4c (Code:) (Expenses \$ 295,714. including grants of \$) (Revenue \$)

COMMUNITY BENEFIT SUPPORT: OTHER PROGRAM SERVICES INCLUDE THE WELLS FARGO FOUNDATION GRANT, KAISER COMMUNITY SERVICES GRANT. THE WELLS FARGO FUNDING PROVIDES HI-SET CLASSES, INCLUDING A LAPTOP FOR REMOTE LEARNING, FOR THOSE PARTICIPANTS NEEDING TO OBTAIN THEIR GED IN ORDER FOR THEM TO CONTINUE INTO TRAINING AND/OR BECOME EMPLOYED. KAISER COMMUNITY FUNDING ASSIST INDIVIDUALS NEEDING TO OBTAIN LEGAL STATUS AND RIGHT TO WORK DOCUMENTS. INDIVIDUALS ARE ALSO ASSISTED WITH OTHER NEEDS SUCH AS TRAINING, SUPPORT SERVICES, EMPLOYMENT AND COMMUNITY REFERRALS.

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O

(Expenses \$ 115,602. including grants of \$) (Revenue \$)

4e Total program service expenses 2,776,718.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	X	
b Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments — program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions.</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II.		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III.		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV.		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV.		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2.		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V.

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 55		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
	Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
	If "Yes," see the instructions and file Form 4720, Schedule N.		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
	If "Yes," complete Form 4720, Schedule O.		
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?	17	
	If "Yes," complete Form 6069.		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year.	1a 8		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent.	1b 6		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.	11b	SEE SCHEDULE O	
12a Did the organization have a written conflict of interest policy? If "No," go to line 13.	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official.	15a	X	
b Other officers or key employees of the organization	15b	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. **SEE SCHEDULE O**
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
JESSICA ROCHE 2037 W. CLEVELAND AVE MADERA CA 93637 (559) 662-4500

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MAIKNUE VANG EXEC DIR/SEC	40 0			X			128,730.	0.	7,515.	
(2) JESSICA ROCHE TREAS/CONTROLL	40 0			X			107,464.	0.	12,349.	
(3) DEBI BRAY CHAIR	1 0	X	X				0.	0.	0.	
(4) MATTIE MENDEZ DIRECTOR	1 0	X	X				0.	0.	0.	
(5) GABRIEL MEJIA VICE CHAIR	1 0	X	X				0.	0.	0.	
(6) ROGER LEACH DIRECTOR	1 0	X					0.	0.	0.	
(7) RAMONA DAVIE DIRECTOR	1 0	X					0.	0.	0.	
(8) TIM RICHE DIRECTOR	1 0	X					0.	0.	0.	
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										

1b Subtotal	236,194.	0.	19,864.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	236,194.	0.	19,864.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **2**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
KTGD LLC 30814 AVENUE 9 MADERA, CA 93637	PROPERTY MANAGEMENT	230,156.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII.

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns.....	1a					
	b Membership dues.....	1b					
	c Fundraising events.....	1c					
	d Related organizations.....	1d					
	e Government grants (contributions)....	1e	2,348,149.				
	f All other contributions, gifts, grants, and similar amounts not included above....	1f	1,062,259.				
	g Noncash contributions included in lines 1a-1f.....	1g	221.				
	h Total. Add lines 1a-1f.....		3,410,408.				
Program Service Revenue	2a <u>PROGRAM SERVICE RENTAL</u>		Business Code				
		900099	204,688.	204,688.			
	b -----						
	c -----						
	d -----						
	e -----						
	f All other program service revenue....						
g Total. Add lines 2a-2f.....		204,688.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts).....						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents.....	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss).....						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss).....	7c					
d Net gain or (loss).....							
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18.....	8a						
b Less: direct expenses.....	8b						
c Net income or (loss) from fundraising events.....							
9a Gross income from gaming activities. See Part IV, line 19.....	9a						
b Less: direct expenses.....	9b						
c Net income or (loss) from gaming activities.....							
10a Gross sales of inventory, less returns and allowances.....	10a						
b Less: cost of goods sold....	10b						
c Net income or (loss) from sales of inventory.....							
Miscellaneous Revenue	11a -----		Business Code				
	b -----						
	c -----						
	d All other revenue.....						
	e Total. Add lines 11a-11d.....						
12 Total revenue. See instructions			3,615,096.	204,688.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	236,194.	127,730.	108,464.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	1,050,075.	969,808.	80,267.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	246,878.	205,903.	40,975.	
10 Payroll taxes.	134,473.	116,240.	18,233.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	156,884.	111,670.	45,214.	
12 Advertising and promotion.				
13 Office expenses.	61,572.	53,355.	8,217.	
14 Information technology.	111,865.	95,012.	16,853.	
15 Royalties.				
16 Occupancy.	127,714.	22,680.	105,034.	
17 Travel.	32,251.	30,723.	1,528.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	17,835.		17,835.	
23 Insurance.				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>DIRECT CLIENT ASSISTANCE</u>	738,060.	738,060.		
b <u>LEASE EXPENSE</u>	251,253.	167,793.	83,460.	
c <u>PAID WORK EXPERIENCE</u>	63,943.	63,943.		
d <u>EQUIPMENT & MAINTENANCE</u>	60,298.	56,858.	3,440.	
e All other expenses.	23,473.	16,943.	6,530.	
25 Total functional expenses. Add lines 1 through 24e.	3,312,768.	2,776,718.	536,050.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	513,508.	1	550,395.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	373,306.	3	422,658.
	4 Accounts receivable, net	130,658.	4	132,608.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	20,973.	9	115,112.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 284,961.		
	b Less: accumulated depreciation	10b 191,833.	28,656.	10c 93,128.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		2,584,469.	15 2,410,513.
16 Total assets. Add lines 1 through 15 (must equal line 33)		3,651,570.	16 3,724,414.	
Liabilities	17 Accounts payable and accrued expenses	277,162.	17	213,205.
	18 Grants payable		18	
	19 Deferred revenue	60,082.	19	44,016.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		2,644,225.	25 2,494,764.	
26 Total liabilities. Add lines 17 through 25		2,981,469.	26 2,751,985.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	633,620.	27	964,948.
	28 Net assets with donor restrictions	36,481.	28	7,481.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances		670,101.	32 972,429.	
33 Total liabilities and net assets/fund balances		3,651,570.	33 3,724,414.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,615,096.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,312,768.
3	Revenue less expenses. Subtract line 2 from line 1.	3	302,328.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	670,101.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	972,429.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. SEE SCHEDULE O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.	X	

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION** Employer identification number **45-5243432**

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations. _____
 - g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)							
(B)							
(C)							
(D)							
(E)							
Total							

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,685,871.	2,969,977.	2,846,775.	3,193,584.	3,410,408.	15,106,615.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	2,685,871.	2,969,977.	2,846,775.	3,193,584.	3,410,408.	15,106,615.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						15,106,615.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4.	2,685,871.	2,969,977.	2,846,775.	3,193,584.	3,410,408.	15,106,615.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	21,095.	55,340.	2.	3.		76,440.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10.						15,183,055.
12 Gross receipts from related activities, etc. (see instructions)					12	55,323.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	99.50 %
15 Public support percentage from 2023 Schedule A, Part II, line 14.	15	97.65 %
16a 33-1/3% support test—2024. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b 33-1/3% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Amount, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)). Row 16: Public support percentage from 2023 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Amount, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)). Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17.

19a 33-1/3% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

b 33-1/3% support tests—2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- a** The organization satisfied the Activities Test. Complete **line 2** below.
- b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Schedule A (Form 990) 2024

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required – explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019.....		
b	From 2020.....		
c	From 2021.....		
d	From 2022.....		
e	From 2023.....		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020.....		
b	Excess from 2021.....		
c	Excess from 2022.....		
d	Excess from 2023.....		
e	Excess from 2024.....		

BAA

Schedule A (Form 990) 2024

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Employer identification number

45-5243432

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, Held at the End of the Tax Year (2a-2d), and Yes/No. Rows include purpose of easements, total number and acreage, modified easements, monitoring policy, expenses, and reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, Revenue, Assets. Rows include reporting requirements for art collections and amounts for revenue and assets.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange program
- e** Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment _____ %
- b** Permanent endowment _____ %
- c** Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations?	3a(i)	
(ii) Related organizations?	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		284,961.	191,833.	93,128.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 93,128.

Part VII Investments – Other Securities N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B))		

Part VIII Investments – Program Related N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B))		

Part IX Other Assets
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RIGHT OF USE ASSETS	2,410,513.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B))	2,410,513.

Part X Other Liabilities
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	2,494,764.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B))	2,494,764.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII SEE PART XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	3,615,096.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	3,615,096.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	3,615,096.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	3,312,768.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	3,312,768.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,312,768.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FASB ASC 740 FOOTNOTE

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.

Part XIII Supplemental Information *(continued)***PART X - FASB ASC 740 FOOTNOTE (CONTINUED)**

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.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization **MADERA COUNTY WORKFORCE INVESTMENT
CORPORATION**

Employer identification number
45-5243432

FORM 990, PART I, LINE 1 - ORGANIZATION MISSION OR SIGNIFICANT ACTIVITIES

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION PROVIDES AND INVESTS IN A COMPREHENSIVE ARRAY OF BUSINESS AND CAREER SERVICES, INCLUDING EMPLOYMENT ASSISTANCE, JOB TRAINING, AND SKILLS DEVELOPMENT THAT PROMOTE ECONOMIC HEALTH AND PROSPERITY AND SUPPORT THE ECONOMIC SUCCESS OF BUSINESSES, RESIDENTS, AND COMMUNITIES WITHIN MADERA COUNTY.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION PROVIDES AND INVESTS IN A COMPREHENSIVE ARRAY OF BUSINESS AND CAREER SERVICES, INCLUDING EMPLOYMENT ASSISTANCE, JOB TRAINING, AND SKILLS DEVELOPMENT THAT PROMOTE ECONOMIC HEALTH AND PROSPERITY AND SUPPORT THE ECONOMIC SUCCESS OF BUSINESSES, RESIDENTS, AND COMMUNITIES WITHIN MADERA COUNTY.

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) - THE WIOA ENACTED IN 2015 IS A FEDERAL ACT DESIGNED TO STRENGTHEN AND IMPROVE OUR NATION'S PUBLIC WORKFORCE SYSTEM AND HELP GET AMERICANS, SUCH AS VETERANS, LOW INCOME, UNEMPLOYED, YOUTH, AND THOSE WITH SIGNIFICANT BARRIERS TO EMPLOYMENT, INTO HIGH-QUALITY JOBS AND CAREERS AND HELP EMPLOYERS HIRE AND RETAIN SKILLED WORKERS. WIOA IS DESIGNED TO HELP JOB SEEKERS ACCESS EMPLOYMENT, EDUCATION, TRAINING, AND SUPPORT SERVICES TO SUCCEED IN THE LABOR MARKET AND TO MATCH EMPLOYERS WITH THE SKILLED WORKERS THEY NEED TO COMPETE IN THE GLOBAL ECONOMY. WIOA REQUIRED CORE PARTNERS CONTRIBUTE TO THE SHARED COSTS OF OPERATING THE AMERICAN JOB CENTERS (AJC), WHICH INCLUDES RENT, UTILITIES AND MAINTENANCE. MOU'S AND THE INFRASTRUCTURE FUNDING AGREEMENTS ARE USED TO DETERMINE THESE COSTS AND SUBLEASES ARE USED TO HELP REIMBURSE THESE COSTS TO THE PRIMARY LEASE HOLDER OPERATING THE AJC.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization **MADERA COUNTY WORKFORCE INVESTMENT
CORPORATION**

Employer identification number
45-5243432

FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

COMMUNITY CORRECTIONS: MADERA COUNTY DEPARTMENT OF CORRECTIONS (MCDC) PROBATION AND JUVENILE DETENTION FACILITY - CAREER COUNSELING, CAREER DEVELOPMENT WORKSHOPS AND ASSESSMENTS ARE PROVIDED ON SITE AT THE MCDC TO IMPROVE THE VOCATIONAL APTITUDE OF OFFENDERS, BOTH ADULT AND YOUTH WHILE IN CUSTODY AND WHILE ON PROBATION, TO INCREASE THE LIKELIHOOD OF THEIR SECURED EMPLOYMENT AND TO REDUCE RECIDIVISM. CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION (CDCR) AND PRISON TO EMPLOYMENT - PRISON TO EMPLOYMENT FUNDING ALLOWS LOCAL AJCC PROGRAMS TO ASSIST STATE INSTITUTIONALIZED RESIDENTS NEARING PAROLE WITH SKILLS AND NEEDS ASSESSMENT, LABOR MARKET DATA, REFERRALS TO APPROPRIATE COMMUNITY RESOURCES, DEVELOPMENT OF A JOB SEARCH PORTFOLIO, AND JOB READINESS. UPON RELEASE, PAROLEES ARE THEN CONNECTED TO LOCAL AJCC CENTERS, WHERE CAREER COUNSELORS REVIEW THEIR PORTFOLIO AND SKILLS ASSESSMENT AND ARE ABLE TO CONNECT INDIVIDUALS TO JOB TRAINING AND/OR JOB PLACEMENT. THE DIRECT PARTNERSHIP BETWEEN REHABILITATIVE PROGRAMS WITHIN CDCR AND THE STATE WORKFORCE SYSTEM WILL HELP TO IMPROVE LABOR MARKET OUTCOMES AND REDUCE RECIDIVISM.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

<u>EXPENSES</u>	<u>INCLUDING GRANTS</u>	<u>REVENUE</u>
115,602.		
REGIONAL WORKFORCE: REGIONAL EQUITY AND RECOVERY PARTNERSHIP (RERP) FUNDING INVEST IN PARTNERSHIP ATTEMPTING TO ADD HIGH ROAD APPROACHES TO EXISTING LOCAL AND REGIONAL SECTOR STRATEGIES AND CARER PATHWAY PROGRAMS. GOOD JOBS CHALLENGE (GJC) FUNDING ASSISTS LOCAL AND REGIONAL WORKFORCE SYSTEMS IN DEVELOPING AND ACCELERATING LOCAL ECONOMIC GROWTH AND REBUILDING REGIONAL ECONOMIES, SO THEY ARE MORE RESILIENT TO FUTURE CHALLENGES, WHILE PROVIDING GOOD JOB OPPORTUNITIES FOR AMERICAN WORKERS TO ACHIEVE ECONOMIC MOBILITY AND SECURITY. GJC WILL EXPAND OPPORTUNITIES ACROSS DIVERS POPULATIONS, REGIONS AND COMMUNITIES, FOCUSING ON COORDINATED AND COMPREHENSIVE APPROACHES TO REMOVING SYSTEMIC BARRIERS FOR WORKERS.		

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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Open to Public
Inspection

Name of the organization **MADERA COUNTY WORKFORCE INVESTMENT
CORPORATION**

Employer identification number
45-5243432

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

MCWIC'S ANNUAL FORM 990 IS REVIEWED BY THE EXECUTIVE DIRECTOR AND BOARD PRIOR TO BEING FILED WITH THE IRS. HOWEVER, IN THE CASE OF A PENDING SUBMISSION DEADLINE AND TO AVOID PENALTY BY THE IRS, THE FORM 990 MAY BE REVIEWED AND APPROVED BY THE EXECUTIVE DIRECTOR PRIOR TO BEING FILED, AND WILL BE REVIEWED BY THE BOARD AFTER BEING FILED. THE INTERNAL REVENUE CODE AND REGULATIONS DO NOT REQUIRE THE GOVERNING BOARD TO REVIEW THE FORM 990. THEREFORE, THE IRS DOES NOT REQUIRE AN ORGANIZATION'S BOARD TO DO SO. HOWEVER, THE IRS BELIEVES THAT BOARD REVIEW OF FORM 990 MAY REFLECT GOOD GOVERNANCE; IN PARTICULAR, A BOARD THAT IS MORE PROACTIVE, INFORMED AND ENGAGED IN ENSURING THAT THE ORGANIZATION CONTINUES TO BE ORGANIZED AND OPERATED EXCLUSIVELY FOR EXEMPT PURPOSES.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

EACH BOARD MEMBER AND OFFICER IS REQUIRED TO REVIEW AND SIGN A DISCLOSURE OF INTEREST AND THE ACKNOWLEDGMENT OF CONFLICT OF INTEREST ON AN ANNUAL BASIS. THIS KNOWLEDGE IS REVIEWED BY THE EXECUTIVE COMMITTEE WHEN POSSIBLE CONFLICTS EXIST. THERE HAVE BEEN NO CONFLICTS IDENTIFIED IN THE PAST YEAR.

ALL BOARD OF DIRECTOR MEMBERS ARE COVERED UNDER THE POLICY. THE DETERMINATIONS ARE MADE AT THE BOARD OF DIRECTOR MEETINGS. IF THERE WERE TO BE A CONFLICT, IT WOULD BE REVIEWED AT THE BOARD OF DIRECTORS MEETINGS. IF A CONFLICT OF INTEREST IS DETERMINED TO EXIST, THE PERSON OR PERSONS WITH A CONFLICT WOULD BE PROHIBITED FROM PARTICIPATING IN THE GOVERNING BODY'S DELIBERATIONS AND DECISIONS IN THE TRANSACTION.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE EXECUTIVE DIRECTOR'S SALARY IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS ON AN ANNUAL BASIS. IF MEMBERS OF THE BOARD HAVE A CONFLICT, THEY ARE NOT INVOLVED.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization **MADERA COUNTY WORKFORCE INVESTMENT
CORPORATION**

Employer identification number
45-5243432

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT (CONT

AS STATED IN QUESTION 12C, THERE HAVE BEEN NO CONFLICTS IDENTIFIED IN THE PAST YEAR.
COMPARABLE DATA USED INCLUDED OTHER DIRECTORS SALARIES FROM OTHER WORKFORCE
DEVELOPMENT BOARD (WDB) AREAS. SINCE OTHER WDB'S ARE LARGER, THE AREA'S POPULATION
IN CONJUNCTION WITH ALLOCATIONS WERE TAKEN INTO CONSIDERATION AND ADJUSTED
PROPORTIONATELY IN ORDER DETERMINE A COMPARABLE WAGE ANALYSIS.

OTHER OFFICERS' AND KEY EMPLOYEES' COMPENSATION IS REVIEWED AND APPROVED BY THE
EXECUTIVE DIRECTOR, AND REVIEWED BY THE BOARD OF DIRECTORS.

THESE PROCESSES WERE MOST RECENTLY CONDUCTED IN SEPTEMBER 2021 AND DOCUMENTED IN THE
MEETING MINUTES.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE
MAINTAINED AT THE MADERA COUNTY WORKFORCE INVESTMENT CORPORATION'S OFFICE AND ARE
AVAILABLE FOR REVIEW UPON REQUEST.

FORM 990, PART XII, LINE 2 - CHANGE OF OVERSIGHT OR SELECTION PROCESS

THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT, REVIEW,
COMPILATION OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT.
THE ORGANIZATION HAS NOT CHANGED ITS OVERSIGHT OR SELECTION PROCESS DURING THE YEAR.

2024 FEDERAL BOOK DEPRECIATION SCHEDULE
MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
MACHINERY AND EQUIPMENT																
1	EQUIPMENT -DETAIL ON FILE	VARIOUS		284,961							284,961	173,998	S/L	7		17,835
TOTAL MACHINERY AND EQUIPME						0	0	0	0	0	284,961	173,998				17,835
TOTAL DEPRECIATION						0	0	0	0	0	284,961	173,998				17,835
GRAND TOTAL DEPRECIATION						0	0	0	0	0	284,961	173,998				17,835

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2024, or fiscal year beginning 7/01, 2024, and ending 6/30, 202025

2024

Department of the Treasury
Internal Revenue Service

**Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

EIN or SSN
45-5243432

Name and title of officer or person subject to tax

MAIKNUE VANG EXEC DIR/SEC

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here.	<input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	<u>3,615,096.</u>
2a Form 990-EZ check here.	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here.	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here.	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here.	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here.	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here.	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here.	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here.	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize PRICE PAIGE & COMPANY CPAS LLP to enter my PIN 33393 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Maiknue M. Vang

Date

3/20/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

77631367713

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

HENRY OUM, CPA

Date

3/13/2026

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Date Accepted

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

California e-file Return Authorization for Exempt Organizations

FORM

2024

8453-EO

Exempt Organization name	Identifying number
MADERA COUNTY WORKFORCE INVESTMENT	45-5243432

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	3,615,096.
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	3,615,096.
3	Refund (Form 109, line 26)	3	
4	Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	0.

Part II Settle Your Account Electronically for Taxable Year 2024

5 Direct deposit of refund (Form 109 only.)

6 Electronic funds withdrawal 6a Amount _____ 6b Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are not installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

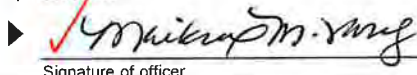
9 Routing number _____

10 Account number _____ 11 Type of account: Checking Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

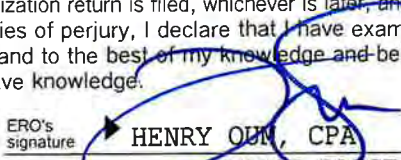
Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

Sign Here  3/20/26 EXEC DIR/SEC

Signature of officer Date Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign  Date 3/13/26 Check if also paid preparer Check if self-employed ERO's PTIN P01552333

Firm's name (or yours if self-employed) and address Firm's FEIN ZIP code

PRICE PAIGE & COMPANY CPAS LLP 87-3267876

570 N MAGNOLIA AVE STE 100 CA 93611

CLOVIS

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign Paid preparer's signature Date Check if self-employed Paid preparer's PTIN

Firm's name (or yours if self-employed) and address Firm's FEIN ZIP code

California Exempt Organization Annual Information Return

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 7/01/2024, and ending (mm/dd/yyyy) 6/30/2025

Corporation/Organization name: MADERA COUNTY WORKFORCE INVESTMENT CORPORATION
California corporation number: 3435527
FEIN: 45-5243432
Street address: 2037 W. CLEVELAND AVE
City: MADERA, State: CA, ZIP code: 93637

A First return? Yes No
B Amended return? Yes No
C IRC Section 4947(a)(1) trust? Yes No
D Final information return? Dissolved Surrendered (Withdrawn) Merged/Reorganized
E Check accounting method: Cash Accrual Other
F Federal return filed? 990T 990-PF Sch H (990) Other 990 series
G Is this a group filing?
H Is this organization in a group exemption?
I Did the organization have any changes to its guidelines not reported to the FTB?
J If exempt under R&TC Section 23701d, has the organization engaged in political activities?
K Is the organization exempt under R&TC Section 23701g?
L Is the organization a limited liability company?
M Did the organization file Form 100 or Form 109 to report taxable income?
N Is the organization under audit by the IRS or has the IRS audited in a prior year?
O Is federal Form 1023/1024 pending?

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 16 rows for Receipts and Revenues, Expenses, and Payments. Includes line items for gross sales, total gross receipts, total costs, and total gross income.

Sign Here: Declaration of preparer. Signature of officer: EXEC DIR/SEC.
Paid Preparer's Use Only: Preparer's signature: HENRY OUM, CPA. Firm's name: PRICE PAIGE & COMPANY CPAS LLP, 570 N MAGNOLIA AVE STE 100, CLOVIS, CA 93611.

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.....	●	1		
	2	Interest.....	●	2		
	3	Dividends.....	●	3		
	4	Gross rents.....	●	4		
	5	Gross royalties.....	●	5		
	6	Gross amount received from sale of assets (See instructions).....	●	6		
	7	Other income. Attach schedule..... SEE STATEMENT 1	●	7	204,688.	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.....	●	8	204,688.	
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.....	●	9		
	10	Disbursements to or for members.....	●	10		
	11	Compensation of officers, directors, and trustees. Attach schedule.....	●	11	236,194.	
	12	Other salaries and wages.....	●	12	1,050,075.	
	Expenses and Disbursements	13	Interest.....	●	13	
		14	Taxes.....	●	14	134,473.
		15	Rents.....	●	15	127,714.
		16	Depreciation and depletion (See instructions).....	●	16	17,835.
		17	Other expenses and disbursements. Attach schedule..... SEE STATEMENT 2	●	17	1,746,477.
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.....	●	18	3,312,768.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash.....		513,508.		550,395.
2	Net accounts receivable.....		503,964.		555,266.
3	Net notes receivable.....				
4	Inventories.....				
5	Federal and state government obligations.....				
6	Investments in other bonds.....				
7	Investments in stock.....				
8	Mortgage loans.....				
9	Other investments. Attach schedule.....				
10a	Depreciable assets.....	203,752.		284,961.	
b	Less accumulated depreciation.....	175,096.	28,656.	191,833.	93,128.
11	Land.....				
12	Other assets. Attach schedule..... STM 3		2,605,442.		2,525,625.
13	Total assets		3,651,570.		3,724,414.
Liabilities and net worth					
14	Accounts payable.....		277,162.		213,205.
15	Contributions, gifts, or grants payable.....				
16	Bonds and notes payable.....				
17	Mortgages payable.....				
18	Other liabilities. Attach schedule..... STM 4		2,704,307.		2,538,780.
19	Capital stock or principal fund.....				
20	Paid-in or capital surplus. Attach reconciliation.....				
21	Retained earnings or income fund.....		670,101.		972,429.
22	Total liabilities and net worth		3,651,570.		3,724,414.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books.....	●	302,328.	7	Income recorded on books this year not included in this return. Attach schedule.....	●	
2	Federal income tax.....	●		8	Deductions in this return not charged against book income this year. Attach schedule.....	●	
3	Excess of capital losses over capital gains.....	●		9	Total. Add line 7 and line 8.....	●	
4	Income not recorded on books this year. Attach schedule.....	●		10	Net income per return. Subtract line 9 from line 6.....	●	302,328.
5	Expenses recorded on books this year not deducted in this return. Attach schedule.....	●					
6	Total. Add line 1 through line 5.....	●	302,328.				

2024

Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Table with Corporation name (MADERA COUNTY WORKFORCE INVESTMENT CORPORATION) and California corporation number (3435527).

Part I Election To Expense Certain Property Under IRC Section 179

Table for Part I with 13 rows. Includes fields for maximum deduction, total cost, threshold cost, reduction in limitation, and dollar limitation.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table for Part II with 15 rows. Columns include description of property, date acquired, cost, depreciation allowed, method, life or rate, depreciation for this year, and additional first year depreciation.

Part III Summary

Table for Part III with 3 rows. Includes total depreciation claimed for federal purposes and depreciation adjustment.

Part IV Amortization

Table for Part IV with 7 rows. Columns include description of property, date acquired, cost, amortization allowed, R&TC Section, period or percentage, and amortization for this year.

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

PROGRAM SERVICE REVENUE.....	\$ 204,688.
TOTAL	<u>\$ 204,688.</u>

STATEMENT 2
FORM 199, PART II, LINE 17
OTHER EXPENSES

CREDIT LOSS.....	\$ 3,512.
DIRECT CLIENT ASSISTANCE.....	738,060.
EQUIPMENT & MAINTENANCE.....	60,298.
INFORMATION TECHNOLOGY.....	111,865.
LEASE EXPENSE.....	251,253.
MATERIALS & SUPPLIES.....	19,757.
OFFICE EXPENSES.....	61,572.
OTHER EMPLOYEE BENEFIT.....	246,878.
OTHER FEES.....	156,884.
PAID WORK EXPERIENCE.....	63,943.
TAXES & FEES.....	204.
TRAVEL.....	32,251.
TOTAL	<u>\$ 1,746,477.</u>

STATEMENT 3
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

PREPAID EXPENSES AND DEFERRED CHARGES.....	115,112.
RIGHT OF USE ASSETS.....	2,410,513.
TOTAL	<u>\$ 2,525,625.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

DEFERRED REVENUE.....	44,016.
OPERATING LEASE LIABILITY.....	2,494,764.
TOTAL	<u>\$ 2,538,780.</u>

2024 CALIFORNIA BOOK DEPRECIATION SCHEDULE
MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 199															
MACHINERY AND EQUIPMENT															
1	EQUIPMENT -DETAIL ON FILE	VARIOUS			284,961					284,961	173,998	S/L	7		17,835
TOTAL MACHINERY AND EQUIPME															
					284,961					284,961	173,998				17,835
TOTAL DEPRECIATION															
					284,961					284,961	173,998				17,835
GRAND TOTAL DEPRECIATION															
					284,961					284,961	173,998				17,835

Madera County Workforce Investment Corporation
Statement of Financial Position
As of 3/31/2026
(In Whole Numbers)

	Current Year Balance	Audited Prior Year Balance
ASSETS		
Current Assets		
Cash		
Cash in BA - Main	519,998	537,960
Cash in BA - Payroll	13,980	12,435
Total Cash	533,978	550,395
Accounts Receivable		
Accounts Receivable	49,230	7,448
Grants/Program Contracts Receivable	466,958	547,818
Total Accounts Receivable	516,188	555,266
Prepaid	40,471	115,112
Total Current Assets	1,090,637	1,220,773
Long-Term Assets		
Property and Equipment		
Computer & Software	264,628	260,902
Office Equipment	25,585	23,509
Vehicles	200,033	0
Furniture & Fixtures	550	550
Accumulated Depreciation	(191,833)	(191,833)
Total Property and Equipment	298,963	93,129
Operating ROU Facility Lease		
ROU Asset, Lease	2,291,904	2,410,513
Total Operating ROU Facility Lease	2,291,904	2,410,513
Total Long-Term Assets	2,590,868	2,503,641
Total ASSETS	3,681,505	3,724,414
LIABILITIES		
Current Liabilities		
Accounts Payable	48,664	113,589
Payroll Payable	71,821	78,965
Vacation Payable	41,117	20,652
Short-Term Deferred Revenue	0	44,016
ROU Facility Lease, Current	53,316	157,745
Total Current Liabilities	214,918	414,967
Long-Term Liabilities		
ROU Facility Lease, long-term	2,337,019	2,337,019
Total LIABILITIES	2,551,938	2,751,986
Net Assets, restricted and unrestricted	(1,129,567)	(972,428)
Total Net Assets, restricted and unrestricted	(1,129,567)	(972,428)
TOTAL LIABILITIES AND NET ASSETS	(3,681,505)	(3,724,414)

Madera County Workforce Investment Corporation
 Statement of Cash Flows - Board Report - Statement of Cash Flow
 As of 3/31/2026
 (In Whole Numbers)

	Current Month Period	Current FY Period
Beginning Cash and Cash Equivalents	574,324	550,395
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets		
	53,709	155,764
Change in Operating Assets:		
Accounts Receivable	3,968	113,718
Total Change in Operating Assets:	3,968	113,718
Change in Operating Liabilities:		
Accounts payable	(104,517)	(63,640)
Accrued payroll and related expenses	4,913	13,411
Deferred Revenue	0	(44,016)
Facility Lease Liability	(13,381)	(104,429)
Total Change in Operating Liabilities:	(112,985)	(198,673)
Total CASH FLOWS FROM OPERATING ACTIVITIES	(55,307)	70,809
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment		
	14,961	(87,227)
Total CASH FLOWS FROM INVESTING ACTIVITIES	14,961	(87,227)
Net Cash used in Investing Activities	14,961	(87,227)
Net Change in Cash and Cash Equivalents	(40,346)	(16,418)
Cash and Cash Equivalents as of Current Period End Date	533,978	533,978

Madera County Workforce Investment Corporation

Statement of Activities

From 7/1/2025 Through 3/31/2026

(In Whole Numbers)

	Unrestricted	Restricted	Total
Operating Revenue			
Grant Revenue			
Grant Revenue (Federal)	1,991,461	0	1,991,461
Total Grant Revenue	<u>1,991,461</u>	<u>0</u>	<u>1,991,461</u>
State/Local Revenue			
Other Revenue (State or Local)	515,899	0	515,899
Total State/Local Revenue	<u>515,899</u>	<u>0</u>	<u>515,899</u>
Rental Revenue			
Sublease/Rental Income	172,119	0	172,119
Total Rental Revenue	<u>172,119</u>	<u>0</u>	<u>172,119</u>
Contributions			
Contribution Income	263,640	25,000	288,640
Contribution In-Kind (goods)	0	0	0
Total Contributions	<u>263,640</u>	<u>25,000</u>	<u>288,640</u>
Deferred Revenue			
Interest Revenue	2	0	2
Total Deferred Revenue	<u>2</u>	<u>0</u>	<u>2</u>
Total Operating Revenue	<u>2,943,121</u>	<u>25,000</u>	<u>2,968,121</u>
Expenditures			
Salaries, Taxes, Benefits	1,418,074	0	1,418,074
Materials & Supplies	59,959	0	59,959
Overhead/Operating Expenses	683,992	3,984	687,976
Client Program Expenses (SS, ITA, Contracts, etc.)	636,241	4,151	640,392
Total Expenditures	<u>2,798,266</u>	<u>8,135</u>	<u>2,806,401</u>
Net Revenue over Expenditures	<u>144,855</u>	<u>16,865</u>	<u>161,720</u>
Beginning Net Assets			
Fund Balance	1,019,363	7,481	1,026,844
Net Assets - Capital Assets	(54,416)	0	(54,416)
Total Beginning Net Assets	<u>964,948</u>	<u>7,481</u>	<u>972,428</u>
Ending Net Assets	<u>1,109,803</u>	<u>24,346</u>	<u>1,134,148</u>

**Madera County Workforce Investment Corporation
Budget to Actual
From 7/1/2025 Through 03/31/2026**

Account Code	Account Title	Budget Board	1st Quarter Actuals	2nd Quarter Actual	3rd Quarter Actual	YTD Actual	YTD Enc	Budget	Variance
		Approved 08.28.25	(07/01/2025 - 09/30/2025)	(10/01/2025 - 12/31/2025)	(1/1/2026- 3/31/2026)			Variance	%
01	General Operating								
01	Revenue								
4000	Grant Revenue (Federal)	4,607,284	579,353	722,221	689,888	1,991,461		\$ 2,615,823	
4100	Contribution Income	374,091	25,195	263,445	0	288,640		\$ 85,452	
4200	Contribution In-Kind (goods)	-	-	-	-	-		\$ -	
4300	Other Revenue (State or Local)	1,192,781	185,264	176,902	204,454	566,620		\$ 626,161	
4500	Interest Revenue	-	1	1	1	2		\$ (2)	
4600	Sublease/Rental Income	225,939	62,839	56,964	52,317	172,119		\$ 53,820	
Total 01	Revenue	\$ 6,400,095	\$ 852,651	\$ 1,219,531	\$ 946,659	3,018,842	-	\$ 3,381,253	53%
02	Personnel Costs								
5100	Staff Salaries	1,541,304	335,364	342,702	331,956	1,010,022		\$ 531,282	
	5105- Vacation	-	57,221	19,024	14,059	90,304		\$ (90,304)	
5111	Employer Medicare Expense	23,510	5,317	5,630	5,448	16,396		\$ 7,114	
5112	Social Security Employer Exp	100,517	22,736	24,074	23,297	70,106		\$ 30,411	
5115	CA Unemployment Insurance Exp	48,637	193	1,790	3,293	5,276		\$ 43,361	
5116	CA Training Tax Expense	1,624	9	81	116	206		\$ 1,418	
5120	Workers Compensation Expense	24,320	3,097	3,853	1,194	8,144		\$ 16,176	
5130	Group Health Insurance Expense	382,813	40,025	42,587	53,787	136,399		\$ 246,414	
5140	Employers 457 Expense	97,277	17,530	19,090	19,886	56,506		\$ 40,771	
5160	Group Dental Insurance	15,661	2,602	2,772	2,986	8,359		\$ 7,302	
5170	Group Vision Insurance	3,656	609	649	615	1,872		\$ 1,784	
5180	Group Life Insurance	3,656	693	764	873	2,329		\$ 1,327	
5190	Employee Assistance Program Exp	1,047	152	160	160	471		\$ 576	
Total 02	Personnel Costs	\$ 2,244,022	\$ 485,546	\$ 463,176	\$ 457,669	1,406,391	-	\$ 837,631	37%
03	General Operating								
5200	Office Materials and Supplies	18,002	5,238	4,987	11,433	21,657	1,159	\$ (4,814)	
5210	Facility Materials and Supplies	18,501	-	36	2,696	2,732	417	\$ 15,352	
5310	CAM & Bldg Ins	27,501	6,006	7,495	11,883	25,384	-	\$ 2,117	
5320	Telephone Expense	16,798	4,184	4,769	4,823	13,775	-	\$ 3,023	
5330	Utilities Expense	115,695	34,389	29,635	17,481	81,505	-	\$ 34,190	
5340	Property & Liability Insurance	16,096	-	13,505	2,901	16,406	-	\$ (310)	
5400	Postage Expense	322	-	500	398	898	-	\$ (576)	
5410	Printing Expense	4,499	108	-	-	108	-	\$ 4,391	
5420	Advertising Expense	31,000	70	736	28,001	28,807	6,887	\$ (4,694)	
5440	Dues, Subscriptions, Fees Expense	33,110	17,971	3,346	14,576	35,893	795	\$ (3,578)	
5500	Auditing Fees	23,960	-	23,960	2,300	26,260	-	\$ (2,300)	
5510	Legal Fees	19,997	1,950	3,150	4,650	9,750	500	\$ 9,747	
5520	Contracting/Professional Services	87,000	10,498	13,184	12,289	35,971	43,485	\$ 7,544	
5521	Staffing Agency Services	80,000	-	9,967	30,442	40,409	30,144	\$ 9,447	
5530	Taxes and Fees	16,741	4	16,063	200	16,267	-	\$ 474	

General Operating section Continued on next page

**Madera County Workforce Investment Corporation
Budget to Actual
From 7/1/2025 Through 03/31/2026**

Account Code	Account Title	Budget Board	1st Quarter Actuals	2nd Quarter Actual	3rd Quarter Actual	YTD Actual	YTD Enc	Budget	Variance
		Approved 08.28.25	(07/01/2025 - 09/30/2025)	(10/01/2025 - 12/31/2025)	(1/1/2026- 3/31/2026)				
'5600	Office Equipment	30,000	\$ -	-	2,315	2,315	-	\$ 27,685	
5610	Equipment Maintenance	7,999	2,093	5,959	3,526	11,578	2,581	\$ (6,159)	
5620	Equipment Rental	11,700	960	1,174	827	2,961	1,697	\$ 7,042	
5630	Software Expense	17,000	1,656	1,480	11,716	14,853	-	\$ 2,147	
5632	Information Technology Services	133,836	19,936	18,325	30,673	68,934	18,600	\$ 46,302	
5640	Internet Expense	9,901	2,580	2,800	3,331	8,711	-	\$ 1,190	
5650	Computer Hardware	45,501	7,214	7,742	-	14,956	5,758	\$ 24,787	
5670	Vehicle	200,033	-	200,033	-	200,033	-	\$ -	
5710	Staff Training Expense	6,250	800	2,925	142	3,867	-	\$ 2,383	
5720	Travel Expense	24,166	17,192	4,831	8,297	30,320	-	\$ (6,154)	
5730	Conference, Conventions & Meetin	35,820	4,202	3,253	798	8,253	1,967	\$ 25,599	
5810	General Operating Services	10,899	6,150	2,207	5,647	14,004	-	\$ (3,105)	
5820	Facility Maintenance Services	64,742	10,599	19,912	6,355	36,866	27,660	\$ 216	
5980	Fixed Asset - Expense Offset	-	-	-	-	-	-	\$ -	
5995	Lease Cost (Facility-ASC 842)	-	-	-	-	-	-	\$ -	
Total 03	General Operating	\$ 230,446	\$ 62,813	\$ 41,876	\$ 62,813	167,502	-	\$ 62,944	19%
02	Direct Client Costs - Payroll								
02	Personnel Costs	\$ 190,764					4,624	\$ 186,140	
5107	Temporary Worker WEX/TJT		24,360	3,341	7,491	34,882		\$ (34,882)	
5111	Employer Medicare Expense		349.82	48	109	507		\$ (507)	
5112	Social Security Employer Exp		1,495.65	207	464	2,167		\$ (2,167)	
5115	CA Unemployment Insurance Exp		530.73	76	195	802		\$ (802)	
5116	CA Training Tax Expense		24.16	3	7	35		\$ (35)	
5120	Workers Compensation Expense		1,183.57	7	51	1,242		\$ (1,242)	
Total 02	Personnel Costs (client)	\$ 190,764	\$ 27,944	\$ 3,684	\$ 8,318	39,635	4,624	\$ 146,505	77%
04	Direct Client Costs								
Program Services- Activity Description Breakout									
9021	Skills Training (ITA)	1,262,555	155,130	129,503	157,433	442,066	216,014	\$ 604,476	48%
9022	On-The-Job (OJT) Training	626,216	26,333	24,690	17,655	68,678	28,537	\$ 529,002	84%
9024	Incumbent Worker Training	52,982	-	-	-	-	-	\$ 52,982	100%
9052	Client Supportive Services	531,182	17,867	64,605	39,273	121,745	67,950	\$ 341,487	64%
9056	Incentives	101,333	3,350	16,540	6,725	26,615	885	\$ 73,833	73%
9554	Assessments	10,681	624	608	986	2,217	-	\$ 8,465	79%
5800	Program Services	2,584,950	203,304	235,946	222,070	661,320	313,385	\$ 1,610,244	
Total 04	Direct Client Costs	\$ 2,584,950	\$ 203,304	\$ 235,946	\$ 222,070	661,320	313,385	\$ 1,610,244	62%
Total 02,03,04	Total Expenditures	\$ 6,357,251	\$ 933,408	\$ 1,146,653	\$ 968,572	\$ 3,048,322	459,660	\$ 2,849,269	45%
Net Report Total	Revenue less Expenditures	\$ 42,844	\$ (80,757)	\$ 72,879	\$ (21,913)	\$ (29,480)	(459,660)	\$ 531,984	

Notes:

Office equipment budget was increased by \$25,000 to accommodate new furniture for conference room, workshop room, and break area

Madera County Workforce Investment Corporation
 Aged Receivables by Due Date - <Aged Receivables>
 Aging Date - 3/31/2026
 From 7/1/2025 Through 3/31/2026

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
1000	Central Valley Op...	ARDoc2330	12/4/2025	0.00	0.00	0.00	0.00	483.60	483.60
1000		ARDoc2346	12/31/20...	0.00	0.00	0.00	483.60	0.00	483.60
1000		ARDoc2361	2/4/2026	0.00	0.00	483.60	0.00	0.00	483.60
1000		ARDoc2386	3/19/2026	0.00	483.60	0.00	0.00	0.00	483.60
1000		ARDoc2402	4/10/2026	483.60	0.00	0.00	0.00	0.00	483.60
Total 1000	Central Valley Op...			483.60	483.60	483.60	483.60	483.60	2,418.00
1003	EDD - WIOA Cas...	ARDoc2407	4/30/2026	223,005.07	0.00	0.00	0.00	0.00	223,005.07
Total 1003	EDD - WIOA Cas...			223,005.07	0.00	0.00	0.00	0.00	223,005.07
1004	State Center Co...	ARDoc2401	4/10/2026	462.00	0.00	0.00	0.00	0.00	462.00
Total 1004	State Center Co...			462.00	0.00	0.00	0.00	0.00	462.00
1005	Madera County P...	ARDoc2377	3/12/2026	0.00	25,114.15	0.00	0.00	0.00	25,114.15
1005		ARDoc2378	3/12/2026	0.00	1,347.78	0.00	0.00	0.00	1,347.78
1005		ARDoc2379	3/12/2026	0.00	6,100.59	0.00	0.00	0.00	6,100.59
1005		ARDoc2415	5/10/2026	6,492.05	0.00	0.00	0.00	0.00	6,492.05
1005		ARDoc2416	5/10/2026	24,332.09	0.00	0.00	0.00	0.00	24,332.09
1005		ARDoc2417	5/10/2026	5,986.81	0.00	0.00	0.00	0.00	5,986.81
Total 1005	Madera County P...			36,810.95	32,562.52	0.00	0.00	0.00	69,373.47
1008	Department of R...	ARDoc2268	8/27/2025	0.00	0.00	0.00	0.00	2,795.00	2,795.00
1008		ARDoc2273	9/7/2025	0.00	0.00	0.00	0.00	2,795.00	2,795.00
1008		ARDoc2293	10/10/20...	0.00	0.00	0.00	0.00	2,795.00	2,795.00
1008		ARDoc2317	11/8/2025	0.00	0.00	0.00	0.00	2,795.00	2,795.00
1008		ARDoc2327	12/4/2025	0.00	0.00	0.00	0.00	2,795.00	2,795.00
1008		ARDoc2343	12/31/20...	0.00	0.00	0.00	2,795.00	0.00	2,795.00
1008		ARDoc2383	3/19/2026	0.00	2,845.00	0.00	0.00	0.00	2,845.00
1008		ARDoc2399	4/10/2026	2,845.00	0.00	0.00	0.00	0.00	2,845.00
Total 1008	Department of R...			2,845.00	2,845.00	0.00	2,795.00	13,975.00	22,460.00
1024	Fresno Regional ...	ARDoc2357	1/8/2026	0.00	0.00	0.00	30,471.99	0.00	30,471.99
1024		ARDoc2366	2/11/2026	0.00	0.00	29,682.50	0.00	0.00	29,682.50

Madera County Workforce Investment Corporation
Aged Receivables by Due Date - <Aged Receivables>
Aging Date - 3/31/2026
From 7/1/2025 Through 3/31/2026

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
1024		ARDoc2391	4/5/2026	25,411.79	0.00	0.00	0.00	0.00	25,411.79
1024		ARdoc2406	4/26/2026	25,309.09	0.00	0.00	0.00	0.00	25,309.09
Total 1024	Fresno Regional ...			<u>50,720.88</u>	<u>0.00</u>	<u>29,682.50</u>	<u>30,471.99</u>	<u>0.00</u>	<u>110,875.37</u>
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	0.00	0.00	300.00	300.00
1073		ARDoc2276	9/7/2025	0.00	0.00	0.00	0.00	300.00	300.00
1073		ARDoc2297	10/10/20...	0.00	0.00	0.00	0.00	300.00	300.00
1073		ARDoc2362	2/4/2026	0.00	0.00	300.00	0.00	0.00	300.00
1073		ARDoc2388	3/19/2026	0.00	300.00	0.00	0.00	0.00	300.00
1073		ARDoc2400	4/10/2026	9,612.28	0.00	0.00	0.00	0.00	9,612.28
1073		ARDoc2404	4/10/2026	300.00	0.00	0.00	0.00	0.00	300.00
Total 1073	EDD-DGS			<u>9,912.28</u>	<u>300.00</u>	<u>300.00</u>	<u>0.00</u>	<u>1,170.00</u>	<u>11,682.28</u>
1130	EDC of Fresno C...	ARDoc2376	3/12/2026	0.00	13,560.04	0.00	0.00	0.00	13,560.04
1130		ARDoc2392	4/8/2026	12,101.14	0.00	0.00	0.00	0.00	12,101.14
1130		ARDoc2414	5/10/2026	11,104.21	0.00	0.00	0.00	0.00	11,104.21
Total 1130	EDC of Fresno C...			<u>23,205.35</u>	<u>13,560.04</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>36,765.39</u>
1143	EDD - DOR/AJCC	ARDoc2393	4/8/2026	9,906.96	0.00	0.00	0.00	0.00	9,906.96
1143		ARDoc2419	5/10/2026	12,400.78	0.00	0.00	0.00	0.00	12,400.78
Total 1143	EDD - DOR/AJCC			<u>22,307.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,307.74</u>
1147	Madera County D...	ARDoc2418	5/10/2026	4,630.75	0.00	0.00	0.00	0.00	4,630.75
Total 1147	Madera County D...			<u>4,630.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,630.75</u>
1149	North Fork Ranc...	ARDoc2387	3/19/2026	0.00	6,104.00	0.00	0.00	0.00	6,104.00
1149		ARDoc2403	4/10/2026	6,104.00	0.00	0.00	0.00	0.00	6,104.00
Total 1149	North Fork Ranc...			<u>6,104.00</u>	<u>6,104.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,208.00</u>
Report Total				<u>380,487.62</u>	<u>55,855.16</u>	<u>30,466.10</u>	<u>33,750.59</u>	<u>15,628.60</u>	<u>516,188.07</u>

Madera County Workforce Investment Corporation
 Aged Payables by Invoice Date - Aged Payables
 Aging Date - 3/31/2026
 From 7/1/2025 Through 3/31/2026

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
1016	3/25/2026	32520261	0.00	37.89	0.00	0.00	37.89
Total 1016			0.00	37.89	0.00	0.00	37.89
1017	1/31/2026	APDoc14294	0.00	0.00	393.50	0.00	393.50
	2/28/2026	APDoc14295	0.00	0.00	393.50	0.00	393.50
	2/28/2026	APDoc14299	0.00	0.00	352.00	0.00	352.00
Total 1017			0.00	0.00	1,139.00	0.00	1,139.00
1023	3/6/2026	270167	0.00	521.74	0.00	0.00	521.74
	3/17/2026	269616	0.00	1,925.78	0.00	0.00	1,925.78
Total 1023			0.00	2,447.52	0.00	0.00	2,447.52
1031	3/31/2026	1358773	418.50	0.00	0.00	0.00	418.50
Total 1031			418.50	0.00	0.00	0.00	418.50
1098	3/3/2026	APDoc14286	0.00	275.00	0.00	0.00	275.00
	3/5/2026	APDoc14276	0.00	409.76	0.00	0.00	409.76
	3/5/2026	APDoc14277	0.00	360.76	0.00	0.00	360.76
	3/6/2026	APDoc14275	0.00	661.25	0.00	0.00	661.25
	3/6/2026	APDoc14278	0.00	104.02	0.00	0.00	104.02
	3/7/2026	APDoc14279	0.00	162.46	0.00	0.00	162.46
	3/10/2026	APDoc14280	0.00	235.84	0.00	0.00	235.84
	3/13/2026	APDoc14210	0.00	222.74	0.00	0.00	222.74
	3/13/2026	APDoc14211	0.00	222.74	0.00	0.00	222.74
	3/14/2026	APDoc14209	0.00	119.03	0.00	0.00	119.03
	3/20/2026	APDoc14288	0.00	239.22	0.00	0.00	239.22
	3/25/2026	APDoc14283	0.00	3,819.88	0.00	0.00	3,819.88
	3/25/2026	APDoc14284	0.00	50.00	0.00	0.00	50.00
	3/26/2026	APDoc14287	0.00	562.38	0.00	0.00	562.38
	3/27/2026	APDoc14285	0.00	2,636.16	0.00	0.00	2,636.16
	3/28/2026	APDoc14282	0.00	540.21	0.00	0.00	540.21
	3/29/2026	APDoc14281	0.00	2,068.13	0.00	0.00	2,068.13
Total 1098			0.00	12,689.58	0.00	0.00	12,689.58

Madera County Workforce Investment Corporation

Aged Payables by Invoice Date - Aged Payables

Aging Date - 3/31/2026

From 7/1/2025 Through 3/31/2026

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
1216	3/20/2026	APDoc14274	0.00	200.00	0.00	0.00	200.00
Total 1216			0.00	200.00	0.00	0.00	200.00
1223	2/28/2026	APDoc14320	0.00	0.00	1,239.95	0.00	1,239.95
	3/18/2026	APDoc14319	0.00	6,255.05	0.00	0.00	6,255.05
Total 1223			0.00	6,255.05	1,239.95	0.00	7,495.00
1283	3/31/2026	APDoc14293	35.02	0.00	0.00	0.00	35.02
Total 1283			35.02	0.00	0.00	0.00	35.02
1707	3/20/2026	16378147	0.00	2,750.82	0.00	0.00	2,750.82
Total 1707			0.00	2,750.82	0.00	0.00	2,750.82
1711	3/31/2026	86845	276.50	0.00	0.00	0.00	276.50
Total 1711			276.50	0.00	0.00	0.00	276.50
1778	3/13/2026	4262646760	0.00	81.26	0.00	0.00	81.26
	3/27/2026	4264159036	0.00	81.26	0.00	0.00	81.26
Total 1778			0.00	162.52	0.00	0.00	162.52
181	3/29/2026	APDoc14297	0.00	48.32	0.00	0.00	48.32
Total 181			0.00	48.32	0.00	0.00	48.32
1939	3/20/2026	858148	0.00	15.00	0.00	0.00	15.00
Total 1939			0.00	15.00	0.00	0.00	15.00
1995	3/1/2026	19790	0.00	52.52	0.00	0.00	52.52
Total 1995			0.00	52.52	0.00	0.00	52.52
2051	3/31/2026	APDoc14308	65.90	0.00	0.00	0.00	65.90
Total 2051			65.90	0.00	0.00	0.00	65.90

Madera County Workforce Investment Corporation
Aged Payables by Invoice Date - Aged Payables
Aging Date - 3/31/2026
From 7/1/2025 Through 3/31/2026

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
2157	3/31/2026	APDoc14298	28.79	0.00	0.00	0.00	28.79
Total 2157			28.79	0.00	0.00	0.00	28.79
2179	3/31/2026	APDoc14289	8.78	0.00	0.00	0.00	8.78
Total 2179			8.78	0.00	0.00	0.00	8.78
2233	3/31/2026	APDoc14309	46.33	0.00	0.00	0.00	46.33
Total 2233			46.33	0.00	0.00	0.00	46.33
2273	3/27/2026	38039	0.00	2,300.00	0.00	0.00	2,300.00
Total 2273			0.00	2,300.00	0.00	0.00	2,300.00
2393	3/31/2026	APDoc14296	19.24	0.00	0.00	0.00	19.24
Total 2393			19.24	0.00	0.00	0.00	19.24
2394	3/1/2026	64604	0.00	48.00	0.00	0.00	48.00
Total 2394			0.00	48.00	0.00	0.00	48.00
2416	3/31/2026	APDoc14304	30.00	0.00	0.00	0.00	30.00
Total 2416			30.00	0.00	0.00	0.00	30.00
2433	2/28/2026	APDoc14336	0.00	0.00	165.00	0.00	165.00
	3/15/2026	APDoc14337	0.00	75.00	0.00	0.00	75.00
Total 2433			0.00	75.00	165.00	0.00	240.00
2471	3/15/2026	APDoc14335	0.00	120.00	0.00	0.00	120.00
Total 2471			0.00	120.00	0.00	0.00	120.00
2473	3/28/2026	06C873003...	0.00	241.08	0.00	0.00	241.08
Total 2473			0.00	241.08	0.00	0.00	241.08

Madera County Workforce Investment Corporation
Aged Payables by Invoice Date - Aged Payables
Aging Date - 3/31/2026
From 7/1/2025 Through 3/31/2026

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
2475	3/15/2026	APDoc14306	0.00	60.00	0.00	0.00	60.00
Total 2475			0.00	60.00	0.00	0.00	60.00
2520	2/28/2026	APDoc14326	0.00	0.00	80.00	0.00	80.00
	3/15/2026	APDoc14327	0.00	10.00	0.00	0.00	10.00
Total 2520			0.00	10.00	80.00	0.00	90.00
2533	2/15/2026	APDoc14332	0.00	0.00	100.00	0.00	100.00
Total 2533			0.00	0.00	100.00	0.00	100.00
2571	3/15/2026	APDoc14300	0.00	150.00	0.00	0.00	150.00
Total 2571			0.00	150.00	0.00	0.00	150.00
2583	3/15/2026	APDoc14305	0.00	60.00	0.00	0.00	60.00
Total 2583			0.00	60.00	0.00	0.00	60.00
2602	3/15/2026	APDoc14312	0.00	75.00	0.00	0.00	75.00
	3/31/2026	APDoc14313	90.00	0.00	0.00	0.00	90.00
Total 2602			90.00	75.00	0.00	0.00	165.00
2608	3/15/2026	APDoc14303	0.00	60.00	0.00	0.00	60.00
Total 2608			0.00	60.00	0.00	0.00	60.00
2819	3/11/2026	APDoc14316	0.00	60.00	0.00	0.00	60.00
	3/11/2026	APDoc14317	0.00	165.00	0.00	0.00	165.00
	3/11/2026	APDoc14318	0.00	75.00	0.00	0.00	75.00
Total 2819			0.00	300.00	0.00	0.00	300.00
2820	2/15/2026	APDoc14301	0.00	0.00	15.00	0.00	15.00
	2/28/2026	APDoc14302	0.00	0.00	75.00	0.00	75.00
Total 2820			0.00	0.00	90.00	0.00	90.00

Madera County Workforce Investment Corporation
Aged Payables by Invoice Date - Aged Payables
Aging Date - 3/31/2026
From 7/1/2025 Through 3/31/2026

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Over 90 Days Past Due	Total
2821	2/28/2026	APDoc14328	0.00	0.00	120.00	0.00	120.00
	3/15/2026	APDoc14329	0.00	120.00	0.00	0.00	120.00
	3/31/2026	APDoc14325	150.00	0.00	0.00	0.00	150.00
Total 2821			150.00	120.00	120.00	0.00	390.00
2824	2/15/2026	APDoc14333	0.00	0.00	150.00	0.00	150.00
	2/28/2026	APDoc14334	0.00	0.00	150.00	0.00	150.00
Total 2824			0.00	0.00	300.00	0.00	300.00
2826	3/15/2026	APDoc14315	0.00	135.00	0.00	0.00	135.00
	3/31/2026	APDoc14324	75.00	0.00	0.00	0.00	75.00
Total 2826			75.00	135.00	0.00	0.00	210.00
2843	3/15/2026	APDoc14314	0.00	60.00	0.00	0.00	60.00
Total 2843			0.00	60.00	0.00	0.00	60.00
2857	3/20/2026	7C-0626-1C	0.00	1,750.00	0.00	0.00	1,750.00
Total 2857			0.00	1,750.00	0.00	0.00	1,750.00
2872	3/31/2026	120165-1	406.26	0.00	0.00	0.00	406.26
	3/31/2026	120185-1	2,379.22	0.00	0.00	0.00	2,379.22
	3/31/2026	120186-1	3,339.31	0.00	0.00	0.00	3,339.31
	3/31/2026	120187-1	2,457.71	0.00	0.00	0.00	2,457.71
	3/31/2026	120188-1	1,461.38	0.00	0.00	0.00	1,461.38
	3/31/2026	120189-1	463.02	0.00	0.00	0.00	463.02
	3/31/2026	120190-1	1,040.42	0.00	0.00	0.00	1,040.42
	3/31/2026	120191-1	1,167.81	0.00	0.00	0.00	1,167.81
	3/31/2026	120203-1	1,050.03	0.00	0.00	0.00	1,050.03
Total 2872			13,765.16	0.00	0.00	0.00	13,765.16
2881	3/3/2026	03032026-11	0.00	100.00	0.00	0.00	100.00
Total 2881			0.00	100.00	0.00	0.00	100.00

Madera County Workforce Investment Corporation
Aged Payables by Invoice Date - Aged Payables
Aging Date - 3/31/2026
From 7/1/2025 Through 3/31/2026

<u>Vendor ID</u>	<u>Date Invoiced</u>	<u>Invoice Number</u>	<u>Amount Due</u>	<u>1 - 30 Days Past Due</u>	<u>31 - 60 Days Past Due</u>	<u>Over 90 Days Past Due</u>	<u>Total</u>
2882	3/31/2026	APDoc14307	63.66	0.00	0.00	0.00	63.66
Total 2882			63.66	0.00	0.00	0.00	63.66
2883	3/31/2026	APDoc14310	22.77	0.00	0.00	0.00	22.77
Total 2883			22.77	0.00	0.00	0.00	22.77
2886	3/15/2026	APDoc14330	0.00	60.00	0.00	0.00	60.00
Total 2886			0.00	60.00	0.00	0.00	60.00
366	3/6/2026	4600652350...	0.00	444.29	0.00	0.00	444.29
Total 366			0.00	444.29	0.00	0.00	444.29
367	3/31/2026	APDoc14292	34.00	0.00	0.00	0.00	34.00
Total 367			34.00	0.00	0.00	0.00	34.00
Report Total			15,129.65	30,827.59	3,233.95	0.00	49,191.19

Madera County Workforce Investment Corporation
 Functional Expenses - Statement of Functional Exp-Summary
 From 7/1/2025 Through 3/31/2026

	<u>Workforce</u>	<u>Community Corrections</u>	<u>Community Benefit Support</u>	<u>Management and General</u>	<u>AJCC Facility</u>	<u>Total</u>
Revenue						
Revenue	1,829,397.85	335,961.36	619,218.67	11,423.85	172,118.96	2,968,120.69
Total Revenue	<u>1,829,397.85</u>	<u>335,961.36</u>	<u>619,218.67</u>	<u>11,423.85</u>	<u>172,118.96</u>	<u>2,968,120.69</u>
Expenses						
Salaries	(655,797.36)	(191,648.70)	(239,544.40)	(20,630.47)	(5,926.14)	(1,113,547.07)
Payroll Taxes	(61,805.09)	(18,081.52)	(24,005.56)	1,619.69	(507.59)	(102,780.07)
Employee Benefits	(122,410.65)	(37,903.79)	(41,238.53)	20.40	(214.54)	(201,747.11)
Materials and Supplies	(14,420.52)	(2,668.83)	(4,254.03)	(1,329.06)	(1,636.43)	(24,308.87)
Overhead and Operating Expenses	(354,491.58)	(69,703.82)	(326,181.30)	(61,249.62)	(117,834.24)	(929,460.56)
Subcontracted Program Services	(629,766.65)	(12,386.01)	2,782.92	(1,022.00)	0.00	(640,391.74)
Total Expenses	<u>(1,838,691.85)</u>	<u>(332,392.67)</u>	<u>(632,440.90)</u>	<u>(82,591.06)</u>	<u>(126,118.94)</u>	<u>(3,012,235.42)</u>
Net Revenue Over Expenditures	<u>(9,294.00)</u>	<u>3,568.69</u>	<u>(13,222.23)</u>	<u>(71,167.21)</u>	<u>46,000.02</u>	<u>(44,114.73)</u>

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

Summary

Cash Account: 1010 Cash in BA - Main
Reconciliation ID: Bank Reconciliation for 1010 for 03.31.26
Reconciliation Date: 3/31/2026
Status: Open

Jessica Roche

Apr 15, 202

Bank Balance	628,480.60
Less Outstanding Checks/Vouchers	108,482.45
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	519,998.15
Balance Per Books	<u>519,998.15</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 03.31.26
Reconciliation Date: 3/31/2026
Status: Open

Jessica Roche

Apr 15, 2026

Bank Balance	13,979.53
Less Outstanding Checks/Vouchers	0.00
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	13,979.53
Balance Per Books	<u>13,979.53</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.






Bank Rec March 2026

Final Audit Report

2026-04-15

Created:	2026-04-09
By:	May Her (mher@maderaworkforce.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA31uzcvkgovd1TSFKItoloP2fCAN5sZRF

"Bank Rec March 2026" History

-  Document created by May Her (mher@maderaworkforce.org)
2026-04-09 - 10:04:23 PM GMT
-  Document emailed to Jessica Roche (jroche@maderaworkforce.org) for signature
2026-04-09 - 10:04:34 PM GMT
-  Email viewed by Jessica Roche (jroche@maderaworkforce.org)
2026-04-09 - 10:15:25 PM GMT
-  Document e-signed by Jessica Roche (jroche@maderaworkforce.org)
Signature Date: 2026-04-15 - 10:17:25 PM GMT - Time Source: server
-  Agreement completed.
2026-04-15 - 10:17:25 PM GMT

Board Resolution to Add Authorized Bank Signatories

RESOLVED, that the Board of Directors of the Madera County Workforce Investment Corporation (the "Company") hereby authorizes and approves the addition of the following individual as an authorized signer on the Company's bank accounts maintained with Bank of America (the "Bank"):

- Name: Nuvia Moreno, Deputy Director

RESOLVED FURTHER, that the aforementioned authorized signatory is empowered to sign checks and other instruments, as well as to manage electronic transfers, on behalf of the Company.

RESOLVED FURTHER, that the Bank is authorized to honor all checks, drafts, or other orders for the payment of money drawn on the Company's account when signed by the above.

RESOLVED FURTHER, that this resolution shall remain in full force and effect until written notice of rescission or modification has been received by the Bank.

CERTIFICATION

I, the undersigned, do hereby certify that I am the duly elected Chair of the Company, and that the above is a true and correct copy of the resolution adopted by the Board of Directors on [Date].

Signature: _____

Name: Debi Bray

Title: Board Chair

Date: April 23, 2026



**MADERA COUNTY
WORKFORCE
INVESTMENT CORPORATION**

Agenda Item 8.1

Consent

Action

Information

To: Madera County Workforce Investment Corporation

From: Maiknue Vang, Executive Director

Date: April 23, 2026

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 Jerome

A Workforce Success Story

Resilience in Motion

Jerome's journey is one of resilience and transformation. After being sentenced to 14 years in prison, he spent nearly a decade incarcerated before earning early release through good behavior and participation in rehabilitative programming.

Six months prior to his release, he connected with Madera County Workforce, a program that would support his transition back into the community.

After his release, he enrolled in the program and quickly began rebuilding his future. Within three months, he renewed his commercial driver's license at no cost, removing a key barrier to employment and opening the door to new opportunities.



Today, he is employed with J&E Freight LLC in Madera, CA, earning up to \$1,500 per week.

His success reflects both the support of Madera County Workforce and his commitment to growth, discipline, and accountability.

Now, he shares his story to inspire others facing similar challenges. His journey highlights that while support systems are important, lasting change begins with personal responsibility and the decision to move forward.

Success Starts With Personal Accountability

“It's me against me. Once I stopped making excuses and focused on what I wanted, everything started to change.”
- Jerome

Meet Jazmine

A Workforce Success Story

Finding a Career Path

After graduating high school in 2023, Jazmine was unsure which career path to pursue. She connected with Madera County Workforce for guidance and career direction and explored new opportunities.

Through their support, she was placed at JKaur Dentistry under the Paid Work Experience Program, where she began learning the responsibilities of a Dental Assistant in a real-world setting.

At the same time, Madera County Workforce sponsored her enrollment in a Dental Assistant course to help her earn her certification and build new skills for long-term success.



With determination and hard work, she successfully completed both the work experience and training program with confidence.

Today, she is thriving at JKaur Dental Corporation in Madera, earning \$19.50 per hour and taking on additional responsibilities, including training new staff members.

Her journey reflects the impact of hands-on experience, supportive guidance, and perseverance in building a successful career path.

Jazmine Turned Opportunity Into Growth

“ I wasn’t sure what path to take, but with the support I received, I found a career I’m proud of and a future I’m excited about. **-Jazmine** ”

Meet

Madera Cemetery District

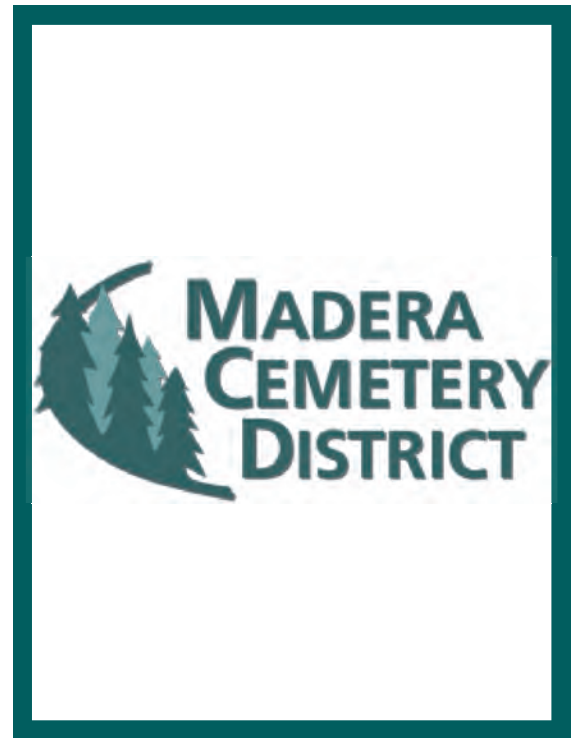
A Workforce Success Story

Partnership in Action

Madera Cemetery District partnered with Madera County Workforce to provide meaningful work-based learning opportunities for local youth.

What began as a request to support a young individual interested in landscaping grew into a successful collaboration benefiting both the organization and participants.

As the District worked to digitize cemetery maps and update its database, Madera County Workforce connected them with participants who supported both grounds work and technical projects. Three individuals were placed, each contributing in different ways.



Adrianna supported technology efforts, quickly learning new skills and earning a direct hire. She continued digital mapping and training others before pursuing her college goals.

Additional participants, including Ramiro, supported daily operations and strengthened overall team capacity.

This collaboration advanced key projects and created opportunities for local youth.

Strong Partnerships Create Meaningful Opportunities

“ All of the participants were respectful, hardworking, and made a meaningful impact on our team.

—Madera Cemetery District





Agenda Item 8.2

Consent

Action

Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: April 23, 2026
Subject: Workforce Development Board (WDB) of Madera County Update

Information:

The WDB last met on April 16, 2026. The agenda for the meeting is provided for the Board's review. The minutes for their meeting on February 19, 2025, are also provided.

Joe Perez, Department of Rehabilitation, retired in January 2026 and came off from the WDB in February. Pricella Varela was approved at the last WDB meeting to replace Joe. In addition, Donald Foster, Golden Valley Chambers of Commerce, was not re-appointed for another 3-year term. The Leadership Committee will meet to identify an appropriate replacement for this vacancy. In addition, staff continue to provide new training opportunities for School Bus Driver, Valley Build Pre-Apprenticeship, Childcare, and CNA. The WDB is also working on developing a campaign to market the Madera Promise and utilize members to identify 5-10 local businesses to commit to launching the Madera Promise. MUSD held their Graduate Profile Showcase on March 23, 2026, and many MCWIC staff and WDB members participated as industry partners. Lastly, we have completed an internal launch of our rebrand and will continue to work with Archer & Hound on our website redesign and external launch to the public, scheduled for later this summer. The mobile outreach van is finished and an unveiling/ribbon cutting event is scheduled for May 20, at 10am.

Financing:

Workforce Innovation and Opportunity Act



**MADERA COUNTY
WORKFORCE
INVESTMENT CORPORATION**

Agenda Item 8.3

Consent

Action

Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: April 23, 2026
Subject: One Stop Operator (OSO) quarterly report for the periods of January 1, 2026, through March 31, 2026

Information:

The Munoz Group is the One-Stop Operator (OSO) for our local area – a role that is required in the law and by state policy. The OSO plans, develops agendas, and facilitates monthly partner meetings in our area. The OSO provides quarterly reports on progress to the Workforce Development Board. The quarterly report for the period of January 1, 2026, through March 31, 2026, is attached for the Board's review.

Financing:

Workforce Innovation and Opportunity Act

One-Stop (OS) / AJCC Operator 3rd Quarter Report



Program Year (PY)	2025-2026
Report Period	Q3: January 1, 2026 – March 31, 2026
Local Workforce Area	Madera County

BACKGROUND

The Munoz Group (TMG) was procured to provide One-Stop Operator Services for the Sub-Region as July 1, 2025. The Sub-Region is comprised of four local workforce development areas: Kings County, Madera County, San Joaquin County, and Stanislaus County. TMG services are to include AJCC partner meeting facilitation, coordination of service delivery among workforce partners, and MOU review/compliance. Each local area has the flexibility to customized services delivered by the One-Stop Operator. Madera County functioned as the lead for procurement and contract administration.

OS OPERATOR DELIVERABLES– 3rd Quarter

- Coordinated and Facilitated Three Monthly Partner Meetings
- Continued Maintenance / Development of MC Partner Network Resource
- Promoted Multiple MCWAC sponsored events
- Modification and Implementation of Madera Action Plan
- On-Site Meeting with MCWAC Partners and Staff
- Developed Survey for Sub-Region Cross-Training Sessions (Focused on Priorities)



Deliverable Related Activities Summary

ACTIVITY	DATE	IMPACT(S)
Monthly AJCC Partner Meetings	January 14 February 11 March 11	<ul style="list-style-type: none"> • Maintained Partner Engagement • Added New to Workforce Development Professionals to Partnership
Sub-Region AJCC Action Plan Updates	January 2026 – March 2026	<ul style="list-style-type: none"> • Review Existing MCWAC Initiatives (Alignment with CIP) • Initiated Private-Post Secondary Training Provider Review • Partner Roundtable Coordination
Communications with MCWAC Staff	February 2026 – March 2026	<ul style="list-style-type: none"> • Ongoing promotion of MCWAC and MCWDB Employment Opportunities • Developed Strategies for Increased Targeted Partner Engagement
Maintained and Improved Madera County Partner Network	January 2026 – March 2026	<ul style="list-style-type: none"> • Completed Network Usage and Posting Guideline • Promotion of Partner Online Resources for Job Seekers

Deliverable Related Attachments

- Partner Meeting Agendas
- MCWAC / AJCC Partner Network Screenshots

MCWAC / AJCC PARTER MEETING: January 14, 2026



America's JobCenter
of Calipatria

California Indian Migration
Consortium

Central Valley
Opportunity Center

Housing Authority of the City
of Madera

Job Corps

Madera County Department
of Social Services

Madera County Workforce
Investment Corporation

Madera Unified School
District
Madera Adult School

SRR - Skills for Progress, Inc.

State Center Adult Education
Consortium

State Center Community
College District
Madera Community College
Center

State of California
Department of Rehabilitation

State of California
Employment Development
Department

Madera County AJCC Partner Meeting Agenda

Wednesday, January 14, 2026

9:00 A.M. to 10:00 A.M.

Madera County Workforce Assistance Center (MCWAC)

2037 W. Cleveland Street

Madera, CA 93637

Executive Conference Room

IN-PERSON

Welcome and Introductions

- I. MCWAC / AJCC Service Reports**
 - a. Customer Satisfaction Surveys (Q2)**
- II. AJCC Sub-Region Partner Meetings (Handout)**
- III. MCWAC / AJCC Partner Survey**
- IV. [Madera County AJCC Partner Network Info. + News](#)**
- V. Action Plan Review + Update**
- VI. Partner Updates: Service Delivery + Staffing Changes**
- VII. Declarations and Last-Minute Announcements**

NEXT MEETING:

WEDNESDAY

February 11, 2026

Zoom Call

MCWAC / AJCC PARTER MEETING: February 11, 2026



America's JobCenter
of California™

California Indian Manpower
Consortium

Central Valley
Opportunity Center

Housing Authority of the City
of Madera

Job Corps

Madera County Department
of Social Services

Madera County Workforce
Investment Corporation

Madera Unified School
District
Madera Adult School

SER - Jobs for Progress, Inc.

State Center Adult Education
Consortium

State Center Community
College District
Madera Community College
Center

State of California
Department of Rehabilitation

State of California
Employment Development
Department

Madera County AJCC Partner Meeting Agenda Zoom Call

Wednesday, February 11, 2026
9:00 A.M. to 10:00 A.M.

[Zoom Log-In Link](#)

Meeting ID: 850 7436 1359

Welcome and Introductions

- I. Action Plan Review + Update
- II. Partner Roundtable Schedule
- III. Madera County AJCC Partner Network Info. + News
 - Launch Date / User Tips
 - Viewer vs. Commenter
 - Request for AJCC Services Information
- IV. Partner Updates: Service Delivery + Staffing Changes
 - Opportunity MCWIC Deputy Director (Deadline February 17th)
- V. Declarations and Last-Minute Announcements

NEXT MEETING:

WEDNESDAY
March 11, 2026
Zoom Call

MCWAC / AJCC PARTER MEETING: March 11, 2026



America's Job Center
of California™

California Indian Manpower
Consortium

Central Valley
Opportunity Center

Housing Authority of the City
of Madera

Job Corps

Madera County Department
of Social Services

Madera County Workforce
Investment Corporation

Madera Unified School
District
Madera Adult School

SER - Jobs for Progress, Inc.

State Center Adult Education
Consortium

State Center Community
College District
Madera Community College
Center

State of California
Department of Rehabilitation

State of California
Employment Development
Department

Madera County AJCC Partner Meeting Agenda

Zoom Call

Wednesday, March 11, 2026

9:00 A.M. to 10:00 A.M.

[Zoom Log-In Link](#)

Meeting ID: 850 7436 1359

REVISED AGENDA

Welcome and Introductions

- I. **PRESENTATION: Madera County Rebranding**
Sheyla Garcia, Marketing and Outreach Coordinator
- II. Partner Roundtable Update
- III. Cross Training Needs Assessment
- IV. [Madera County Partner Network](#)
- IV. Partner Updates: Service Delivery + Staffing Changes

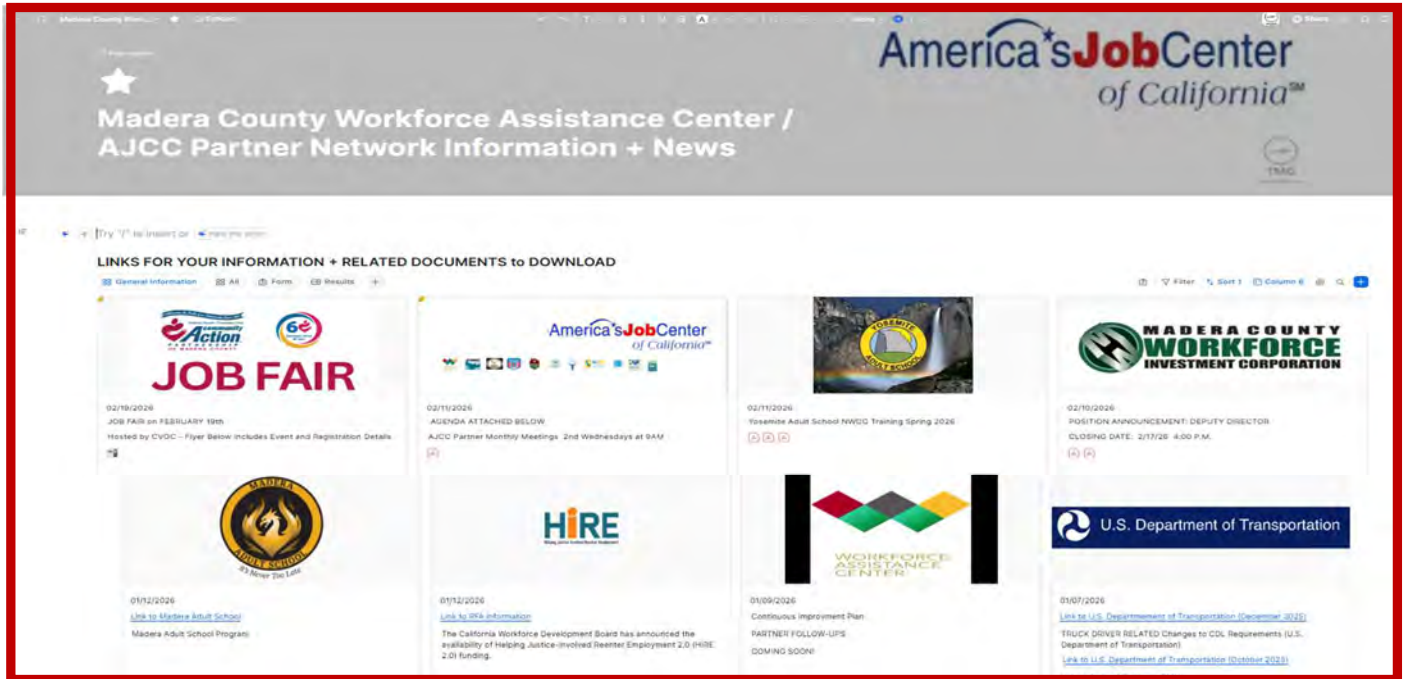


- V. Declarations and Last-Minute Announcements

NEXT MEETING: WEDNESDAY April 8, 2026

MADERA COUNTY PARTNER NETWORK

Information and News (Screenshots)



(QR Code Sample)



**MADERA COUNTY
WORKFORCE
INVESTMENT CORPORATION**

Agenda Item 8.4

Consent

Action

Information

To: Madera County Workforce Investment Corporation

From: Maiknue Vang, Executive Director

Date: April 23, 2026

Subject: Addendum to Lease Agreement

Information:

Staff requested to extend the current lease for 5 years by utilizing the Option to Extend within the lease agreement. The term now extends until December 31, 2031, with a 2% increase in rent per year during the renewal term. MCWIC has one (1) more Option to Extend for a 5-year period before entering new lease discussions.

Financing:

Workforce Innovation and Opportunity Act

ADDENDUM TO LEASE AGREEMENT

1. Extension of Term. The parties agree that the Tenant has properly exercised its Option to extend the term of the Lease Agreement for five years, resulting in the term now extending until December 31, 2031 and a 2% increase in rent per year during the renewal term.

2. Remaining Option. The parties acknowledge and agree that the Tenant has one remaining Option to extend the term by an additional five years each, with 2% increases in rent per year during the renewal terms.

3. In all other respects, the Lease Agreement remains in full force and effect.

Dated: 4/9/26

LANDLORD:

KTGD LLC

By: 
Jay Mahil, Member

Dated: 4/7/26

TENANT:

Madera County Workforce, IC

Maikue M. Vang
By: Maikue M. Vang its: Executive Director



Agenda Item 8.5

Consent

Action

Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: April 23, 2026
Subject: National Association of Workforce Boards (NAWB) 2026 Conference

Information:

The ED and Nichole Mosqueda, WDB Vice Chair, attended the 2026 National Association of Workforce Boards Forum in Las Vegas from Monday, March 23, 2026, through Thursday, March 26, 2026. This conference marked the first time in over 40 years that the conference moved from Washington, D.C.

The theme, “**Ignite. Innovate. Impact,**” focused on advancing workforce development through new ideas, partnerships, and practical strategies. The conference brought together workforce leaders, policymakers, educators, and employers to:

- explore future-of-work trends, including AI, apprenticeships, and skills-based hiring;
- participate in interactive sessions and hands-on workshops;
- engage in a stronger advocacy focus, including federal policy discussions and training; and
- build partnerships and share real-world solutions for workforce systems.

The 2026 Forum emphasized innovation, policy engagement, and actionable solutions, with a shift toward a more dynamic, nationwide approach to shaping the future of workforce development.

Financing:

Workforce Innovation and Opportunity Act



**MADERA COUNTY
WORKFORCE
INVESTMENT CORPORATION**

Agenda Item 8.6

Consent

Action

Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: April 23, 2026
Subject: California Workforce Association (CWA) WORKCON 2026 Conference

Information:

Staff and Advanced Career Institute (ACI) will attend the WorkCon Conference hosted annually by the California Workforce Association (CWA) from Tuesday, April 28, 2026, through Thursday, April 30, 2026, in Irvine, CA. Our team will present on the School Bus Driver training program. The workshop will highlight the unique partnership between ACI and the Madera Unified School District and share how Madera has developed a local training pipeline for this demand.

Financing:

Workforce Innovation and Opportunity Act



**MADERA COUNTY
WORKFORCE
INVESTMENT CORPORATION**

Agenda Item 8.7

Consent

Action

Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: April 23, 2026
Subject: Transfer of funds from the Dislocated Worker Funding Stream to the Adult Funding Stream

Information:

The Workforce Development Board met on April 16, 2026, to approve the transfer of funds from the Dislocated Worker funding stream to the Adult funding stream in order to maximize customer service and provide more flexibility in the areas of greatest needs as allowed by Workforce Innovation and Opportunity Act (WIOA) Section 113(b)(4) and as outlined in EDD Directive WSD22-09:

- EDD Subgrant AA511014 YOA 2024 Transfer of Fund request 02 in the amount of \$120,000

We continue to see an increase in Adult eligible clients where training activities are generally longer and higher in costs. While several businesses have provided layoff or closure notices, many have been able to find re-employment opportunities with local manufacturers, and thus, we have yet to see an influx of impacted workers. The transfer still leaves a robust dislocated worker budget should we start to see an increase in DWs, and if needed, Adult funds may also serve dislocated workers.

Financing:

Workforce Innovation and Opportunity Act

Transfer of Funds Request

1. Local Area Madera County
 2. Subgrant Number AA511014 3. Request Date 4/9/2026
 4. Program Year 2024 5. Transfer Request No 02

6. Direction of Transfer (Check One):

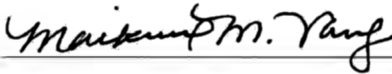
Adult to Dislocated Worker	Dislocated Worker to Adult
<input type="checkbox"/> 201 → 299	<input type="checkbox"/> 501 → 499
<input type="checkbox"/> 202 → 200	<input checked="" type="checkbox"/> 502 → 500

7. Amount of Transfer \$120,000
 8. Contact Person Jessica Roche
 9. Contact Person's Telephone Number 559-662-4590

10. All transfer requests must be approved and signed off by the Local Board.

Date of Local Board meeting to discuss transfer April 16, 2026
 Date of Local Board meeting to approve transfer April 16, 2026

11. By signing below, the Local Area Administrator/Designee requests a transfer of funds and certifies that this transfer request was approved at the Local Board Meeting on the date indicated above.

Signature 
 Name Maiknue Vang
 Title Executive Director
 Date 4/16/2026

12. Taking into account the factors described under the Transfer of Funds Procedures section on page 5 of the directive, describe the Local Board's reasoning to request a transfer of funds.

Madera County is experiencing low DW enrollment numbers which is in alignment with the low unemployment rate. Adult eligible participants have been holding steady, but the adult enrolled clients are needing more individualized services and support than typically needed. Training and support service costs have also increased with the Adult individuals.

Transfer of Funds Request Budget Plan

Local Area <u>MAD</u>	Date Prepared <u>4/9/2026</u>
------------------------------	--------------------------------------

Subgrant Number <u>AA5111014</u>	Grant Code	Adult to DW	DW to Adult
Year of Appropriation <u>2024</u>		<input type="checkbox"/> 201 → 299 <input type="checkbox"/> 202 → 200	<input type="checkbox"/> 501 → 499 <input checked="" type="checkbox"/> 502 → 500

FUNDING IDENTIFICATION	ADULT	DW
1. Formula Allocation	901,189	563,402
2. Prior Adjustments - Plus or Minus	0	0
3. Previous Amounts Transferred	100,000	(100,000)
4. Current Amount to be Transferred	120,000	(120,000)
5. TOTAL FUNDS AVAILABLE (Lines 1 through 4)	1,121,189	343,402

TOTAL ALLOCATION COST CATEGORY PLAN		
6. Program Services (Lines 6a through 6c)	1,009,070	224,610
a. Career Services	482,390	98,236
b. Training Services	372,314	68,680
c. Other	154,366	57,694
7. Administration	112,119	34,340
8. TOTAL (Lines 6 plus 7)	1,121,189	258,951

QUARTERLY TOTAL EXPENDITURE PLAN (cumulative)		
9. September 2024	0	0
10. December 2024	0	0
11. March 2025	46,086	34,259
12. June 2025	88,925	133,831
13. September 2025	258,317	200,383
14. December 2025	510,179	280,207
15. March 2026	782,442	323,884
16. June 2026	1,121,189	343,402

COST COMPLIANCE PLAN (maximum 10%)		
17. % for Administration Expenditures (Line 7/Line 5)	10.00%	10.00%

<u>Jessica Roche, Controller</u>	<u>559-662-4590</u>
Contact Person, Title	Telephone Number

Comments

Expenditures listed above are in alignment with current year expenditures and forecasted projections based on enrolled and client activity.

Transfer of Funds Request Participant Plan

Local Area: MADPrepared Date 4/9/2026

Enter the number of individuals in each category.

TOTALS FOR PY 20__	ADULT	DW
1. Registered Participants Carried in from PY 20__	137	28
2. New Registered Participants for PY 20__	107	11
3. Total Registered Participants for PY 20__ (Line 1 plus 2)	244	39
4. Exiters for PY 20__	85	21
5. Registered Participants Carried Out to PY 20__ (Line 3 minus 4)	159	18

PROGRAM SERVICES		
6. Career Services		
a. Basic Career Services	244	39
b. Individualized Career Services	238	38
7. Training Services	109	17

Jessica Roche, Controller

Contact Person, Title

559-662-4590

Telephone Number**Comments:**

Although dislocated workers are indeed coming into the center, they are not needing individualized services, due to their ability to be self sufficient in finding employment. Therefore, we are moving DW funds to Adult and extending specialized cohorts training, such as Valley Build Trades Training and also School Bus Driver Training.



Agenda Item 8.8

Consent Action Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: April 23, 2026
Subject: Information on Federal and Legislative Updates

Information:

On April 3, 2026, the White House released its FY2027 budget overview, requesting \$9.9 billion in discretionary funding for the Department of Labor, a \$3.5 billion (25.9%) decrease from the FY2026 enacted level. The President's budget is a non-binding proposal that reflects Administration priorities and is the first step in a long appropriations process. Detailed programmatic figures are expected in mid-April. From there, the House and Senate Appropriations Committees will hold agency hearings, markup their own spending bills, and negotiate final funding levels through the Labor-HHS-Education appropriations bill, a process that typically extends into the fall or beyond.

Similar to the FY2026 request, the budget again proposes the Make America Skilled Again (MASA) block grant that would consolidate WIOA Title I formula programs, the complete elimination of Job Corps and the Senior Community Service Employment Program and require that states dedicate at least 10% of MASA funding to registered apprenticeship. As with last year, MASA cannot be implemented without significant changes to WIOA, which remains the governing law. New in the FY2027 request, the budget positions DOL as the lead agency for Career and Technical Education and Adult Education, functions traditionally housed at the Department of Education. It ties MASA to the implementation of Workforce Pell Grants, and it references Executive Order 14278 and a goal of one million active apprentices. For context, Congress rejected the MASA consolidation and most of the Administration's proposed program eliminations in FY2026, maintaining distinct WIOA funding streams in the final enacted appropriations.

In addition, on April 6, 2026, House Education and Workforce Committee Chairman Tim Walberg (R-MI) introduced A Stronger Workforce for America Act of 2026 (H.R. 8210), the latest effort to reauthorize the Workforce Innovation and Opportunity Act (WIOA), which has been expired since 2020. The text of ASWA 2026 structures closely to the version of ASWA that was nearly enacted by Congress in late 2024. However, unlike the previous iterations of ASWA, this new, updated bill is not bipartisan and does not carry Democratic co-sponsors. One significant difference between the two bills is that ASWA 2026 proposes the transfer of WIOA Title II Adult Education and Family Literacy Act funding and programming from the Department of Education (ED) to the Department of Labor (DOL), which is likely to face strong Democratic opposition.

Whether the bill can advance through committee and the House floor without bipartisan support will depend on Republican unity and the political dynamics of the legislative calendar.

Three concerning policy proposals remain in ASWA 2026 including:

- 50% training requirement for Adult and Dislocated Worker funds (allowing for up to 10% for supportive services and/or individual career services related to the provision of training services)
- Additional 10% Governors Reserve funding for Critical Industry Skills Fund (essentially allowing states to reserve up to 25% of all WIOA Title I funding, up from 15% in current law)
- Single State Board Redesignation authority for states with a population below 5.1 million or with fewer than 5 local areas to be designated as a single state local area, subject to state legislature approval. While California is not directly affected by the population threshold, there are concerns that this provision sets a precedent for consolidating local workforce governance into state-level control. Any redesignation process should include options for local stakeholders to negotiate and propose alternatives, and any change should be measured against the existing accountability framework to ensure it produces better outcomes and not just administrative convenience. We are particularly concerned that rural communities and historically underserved areas like Madera County may lose voice and visibility under consolidated state-level governance, where their needs may be subordinated to statewide priorities.

ASWA 2026 would also authorize federal funding for Title I Adult and Youth programs at current enacted levels for six years and cut Dislocated Worker funding levels by 4.5% over those six years. There is no funding increases envisioned as part of this proposed reauthorization effort. ASWA 2026 also has a more elaborate 'Performance Accountability' section with greater data and reporting requirements for local workforce boards and eligible training providers. Following introduction, the House Education and Workforce Committee will schedule a markup of the legislation in the coming weeks, providing Committee members with a chance to amend and vote on the bill. If the bill is approved by the Committee, it would then be eligible for House floor consideration.

WDB staff will provide additional information as more detailed budget and ASWA 2026 information becomes available.

Financing:

Workforce Innovation and Opportunity Act



Agenda Item 8.9

Consent

Action

Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: April 23, 2026
Subject: Update on James Irvine Foundation Better Careers Retreat

Information:

The James Irvine Foundation and their Better Careers team held their retreat in Madera County on April 14, 2026. Their visit began at the Tesoro Viejo Camarena Health Center where staff provided an overview of the public workforce system, priorities and challenges, and local updates on Madera's current project with the Irvine Foundation. The afternoon included a tour of the Workforce Assistance Center, our mobile unit, and a partner discussion before heading over to the Justice Center for a tour of our mini-AJCC. The Irvine team was highly impressed by the collaborations and initiatives taking place in Madera County, and wrapped up the day with dinner at the Vineyard alongside staff and a Board member. An unveiling and ribbon cutting for the mobile unit will be held on May 20, at 10am.



Financing:

Workforce Innovation and Opportunity Act



**MADERA COUNTY
WORKFORCE
INVESTMENT CORPORATION**

Agenda Item 8.10

Consent

Action

Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Executive Director
Date: April 23, 2026
Subject: Update on Mountain Community and Madera County Job Fairs

Information:

The Mountain Community job fair was held on Thursday, March 19, 2026, from 2-6pm, at the Oakhurst Community Center. There were 14 employers and 77 job seekers in attendance. In addition, the Madera job fair was held on Thursday, April 2, from 10am-2pm, at the Madera County Fairgrounds – Hatfield Hall. The event included 53 employers and had 635 job seekers in attendance.

Financing:

Workforce Innovation and Opportunity Act



Agenda Item 8.11

Consent

Action

Information

To: Madera County Workforce Investment Corporation

From: Maiknue Vang, Executive Director

Date: April 23, 2026

Subject: Update on Business Closures

Information:

The Business Services Division coordinated Rapid Response Orientations for Ardagh employees on February 18, February 24, and February 26 at the Workforce Assistance Center. In addition, the Rapid Response team is currently providing orientations for Mission Bell employees, who were laid off beginning April 3, 2026. Partners have provided information and guidance to assist affected employees with accessing unemployment insurance, re-employment opportunities, training services, and other support benefits available through the local workforce system.

Our Rapid Response team has been in coordination with all impacted employees and local and regional partners to ensure that workers receive timely information and direct connections to services that support rapid re-employment and career transition. Our Business Services team hosted a Manufacturing Job Fair on March 11, for all employees impacted by recent layoffs. Employers expressed great satisfaction with the quality of candidates who attended. A total of 92 job seekers participated, including impacted employees from JBT, Ardagh, Mission Bell, and Quality Containers.

Financing:

Workforce Innovation and Opportunity Act



**MADERA COUNTY
WORKFORCE
INVESTMENT CORPORATION**

Agenda Item 9.12

Consent

Action

Information

To: Madera County Workforce Investment Corporation

From: Maiknue Vang, Executive Director

Date: April 23, 2026

Subject: Unemployment Insurance (UI) Claims Information

Information:

The most recent data on UI Claims for the period of February 14, 2026, through April 11, 2026, for Madera County is being provided for the WDB'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
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Weekly Initial Claims by County

County	February 2026			March 2026			April 2026	
	(Week Ending)			(Week Ending)			(Week Ending)	
	14	21	28	7	14	21	28	4
Madera	282	266	294	307	220	204	203	192

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.