



# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **A G E N D A**

**January 25, 2018  
2:00 p.m.**

Meeting will be held at:

***Workforce Assistance Center  
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; 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/?page\\_id=736](http://www.maderaworkforce.org/?page_id=736). These documents are also available at the Madera County Workforce Assistance Center – office of the Executive Director.

### **1.0 Call to Order**

1.1 Pledge of Allegiance

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

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

### **3.0 Public Comment**

This time is made available for comment from the public on matters within the Board's jurisdiction. The comment period will be limited to 15 minutes. Each speaker will be limited to 3 minutes and only one speaker per subject matter.

### **4.0 Introductions and Recognitions**

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

### **6.0 Consent Calendar**

6.1 Consideration of approval of the Madera County Workforce Investment Corporation (MCWIC) meeting minutes – December 5, 2017

### **7.0 Action Items**

7.1 Consideration of approval to transition the 501c3 non-profit designation from the MCWIC to the Workforce Development Board (WDB) of Madera County to be effective July 1, 2018 with the WDB as the Corporate Board. Legal consultation services to be provided by Ken Price from Baker Manock & Jensen, PC.

7.2 Consideration of approval of the MCWIC Fiscal Year 2016-2017 Report of Independent Auditors and Financial Statements with Supplementary Information to be presented by Moss Adams LLP.

7.3 Consideration of approval of the MCWIC year to date financial reports for the quarter ending December 31, 2017.

7.4 Consideration of approval of the revised MCWIC bylaws to include term limits, board attendance criteria, board qualifications, board composition, Executive Director evaluation process and Board Authority.

**8.0 Information Items**

8.1 Grants/Projects Update

8.2 MCWIC Climate Survey Update

8.3 WDB Update

8.4 WDB and Workforce Assistance Center Logo and Website Update

8.5 2018 MCWIC Meeting Calendar

**9.0 Written Communication**

**10.0 Open Discussion/Reports/Information**

10.1 Committee Members

10.2 Staff

**11.0 Next Meeting**

February 22, 2018

**12.0 Adjournment**



## MINUTES

**December 5, 2017**  
**9:00 a.m.**

***Convened at Madera County Workforce Assistance Center - Workshop Room***  
***2037 W. Cleveland Avenue, Madera, CA 93637***  
***(559) 662-4589***

**PRESENT:** Lindsay Callahan, Bob Carlson, Victor Gonzalez, Roger Leach, Mattie Mendez, Robyn Smith

**ABSENT:** Debi Bray

**GUEST:**

**OTHERS:** Elaine Craig, Tracie Scott-Contreras, Gail Lopez, Jessica Roche, Maiknue Vang, Nicki Martin

### **1.0 Call to Order**

*Meeting called to order by Vice Chair Mattie Mendez at 9:06 a.m.*

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

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

*None.*

### **3.0 Public Comment**

*None.*

### **4.0 Introductions and Recognitions**

Elaine Craig, Executive Director provided information about the Trees for Charity event. MCWIC staff decorated and submitted a tree for the event. \$600 was collected at the event from Horn's Photography. An additional \$700 has been collected from other donors.

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

*The agenda incorrectly lists the Conference Room as the location of the meeting. The meeting is taking place in the Workshop Room and the location will be revised to reflect the correct location.*

### **6.0 Consent Calendar**

#### **6.1 Consideration of approval of the Madera County Workforce Investment Corporation (MCWIC) meeting minutes – September 28, 2017.**

*The Chair's name was misspelled on the September 28, 2017 minutes. The name will be corrected.*

*Vote: Approved – unanimous*

*Yes: Lindsay Callahan, Bob Carlson, Victor Gonzalez, Roger Leach, Mattie Mendez, Robyn Smith*

## **7.0 Action Items**

### **7.1 Consideration of the approval of the MCWIC Board Director Job Description.**

*The Job Description was previously discussed and is brought to the Board for approval. Elaine thanked Lindsay Callahan for her assistance with the information for the document. The job description will include being part of the marketing and recruitment for the Board. The intent is to provide this and other documents in an application packet for Board member recruitment. Staff will clarify the additional responsibility of representing the Board to the public when the Executive Director is not available on the document. Under ED Performance and Accountability, the word “process” will be added so as to clarify that the Board monitors the Executive Director’s performance process – not the Director’s performance. The Chair and Vice Chair oversee the Executive Director’s evaluation process.*

*Lindsay Callahan moved to approve with the changes to the section for Additional Responsibilities for Chair and Vice Chair of the Board for representing the Corporation to the public and adding the word “process” after the word performance for the ED Performance and Accountability section, seconded by Bob Carlson.*

*Vote: Approved – unanimous*

*Yes: Lindsay Callahan, Bob Carlson, Victor Gonzalez, Roger Leach, Mattie Mendez, Robyn Smith*

### **7.2 Consideration of approval of the MCWIC Board of Directors Agreement.**

*The Board of Directors agreement is being brought to the current members and will be provided to future Directors as well. Staff tried to capture and align it with the organization. The intent is to make the appointment to the Board a more formal process and so that it helps new members understand their roles and responsibilities. Staff hopes that the agreement can be used as a tool to engage its members.*

*Bob Carlson moved to approve, seconded by Victor Gonzalez.*

*Vote: Approved – unanimous*

*Yes: Lindsay Callahan, Bob Carlson, Victor Gonzalez, Roger Leach, Mattie Mendez, Robyn Smith*

### **7.3 Consideration of approval of the Organizational Assessment tool, process and letter to employees.**

*Conducting a climate survey was discussed as part of the Executive Director evaluation process. Mattie Mendez and Victor Gonzalez provided samples for staff to review and consider for a survey. A subscription to SurveyMonkey was purchased and staff have built a survey that they believe will capture how staff are feeling. The survey and Board letter will be emailed to staff. Staff are asking for approval of the survey and letter to be signed by the Directors if acceptable. The survey appears long but should be completed fairly quickly as there are not many sections for comments. Elaine informed the Board that all staff complete a self-appraisal for their annual evaluation process. Once everyone has completed the survey, management staff will review and bring information back to the Board. The Board recommended that the letter/message go to staff from the Executive Director and not the Board but that staff know that the Board supports the survey. Staff are more comfortable with the Executive Director. In reviewing the survey, it was suggested that the ranges suggesting in #64 and #65 be made broader and less delineated. #63 contains a typo and will be corrected. Staff feel that this question is necessary and should be included in the survey. It was clarified that #49 referred to the employee appraisal process and aligns with the benchmarks used in the appraisal process. #33 refers to Madera’s Strategic Plan. All staff are aware that there is a strategic plan – even though they may not be too familiar with the information.*

*Roger Leach moved to approve the survey with the changes and that the letter go out on behalf of the Executive Director, seconded by Victor Gonzalez.*

*Vote: Approved – unanimous*

*Yes: Lindsay Callahan, Bob Carlson, Victor Gonzalez, Roger Leach, Mattie Mendez, Robyn Smith*

**7.4 Consideration of approval of the revised MCWIC bylaws to include term limits, board attendance criteria, board qualifications, board composition, Executive Director evaluation process and Board Authority.**

*Staff provided Bylaws document to the Board with the changes tracked for review. Roger Leach requested further clarification of the change to section 4.02 section (a). Section (a) was deleted from the document as suggested in a previous discussion. It was suggested that the section be removed since it states that the Board has the power and authority to terminate staff as well as Officers and staff feel that the authority to terminate staff falls to the Executive Director and not the Board. The Deputy Director would have the authority in the absence of an Executive Director. It was discussed that section (a) may possibly need to be cleaned up and that the reference to staff be removed so that only the Executive Director and officers be included in this section instead of deleting it from the document. Staff recalled that at a previous meeting, the Chair suggested that the section may need to be removed to remove the reference to staff within it. In reviewing the document after the meeting, staff were concerned that the section was inaccurately gives the Board the authority to hire and fire staff. The hiring and firing of staff has historically been the role and responsibility of the Executive Director. The Bylaws further clarify that the Board may employ and/or appoint an Executive Director who shall be the administrative head of the Corporation in Section 7.01. It was discussed that there may be a conflict with sections (a) and (e) in Section 7.01 and that they need to be reconciled with each other. It was suggested that section (a) in 4.02 stay in the Bylaws with the reference to staff removed. That section is the only place within the Bylaws that references the Board's authority to appoint and remove the Executive Director and Officers and to remove that section would remove the Board's authority to do so. Staff agree that the section should remain and that that the reference to staff within the section be removed. The need for succession planning was also discussed and staff informed the Board that there is a plan in development.*

*Agenda item 7.4 was tabled. Staff will revise the Bylaws and bring back to the Board for approval.*

*Vote: Approved – unanimous*

*Yes: Lindsay Callahan, Bob Carlson, Victor Gonzalez, Roger Leach, Mattie Mendez, Robyn Smith*

**7.5 Consideration of approval of the MCWIC Executive Director evaluation process.**

*The Evaluation process was discussed as part of the Executive Director evaluation process. The process has been revised and brought back to the Board for review and approval. The previous discussion included trying to simplify the process. Roger Leach stated that the last paragraph may be too complicated and not in keeping with the previous discussion. The process was reviewed and discussed one bullet point at a time. Bullet #1 was acceptable as presented. Bullet #2 was acceptable as presented. Bullet #3 was discussed with an emphasis on the third sentence that refers to inviting other key informants and stakeholders to participate in the evaluation. The Executive Director prefers omitting the sentence that refers to inviting stakeholders as it leaves it open to too wide a pool of possible participants for the evaluation process. Input from staff can be gathered by the climate survey that will be conducted annually. Their input can be considered towards the evaluation process for the Executive Director. This sentence will instead be changed to include language that will allow the Board to opt to invite the Workforce Development Board Chair or Vice Chair to provide input for the Executive Director evaluation. The Board opted to omit this sentence for bullet #3. The word "if" in front of the word "any" in the second sentence of bullet #4 will be removed. Bullet #5 will be revised so that it states that the Executive Director will receive the ratings from the Board before the closed session. Bullet #6 was acceptable as presented. Bullet #7 refers to a more formal process for presenting updates to the Board. The Elaine feels that the Board received updates on a regular basis in a written format through the agenda packet for each meeting. This bullet was acceptable as presented.*

*Robyn Smith moved to approve with the revisions to the document, seconded by Victor Gonzalez.*

*Vote: Approved – unanimous*

*Yes: Lindsay Callahan, Bob Carlson, Victor Gonzalez, Roger Leach, Mattie Mendez, Robyn Smith*

**7.6 Consideration of approval of the MCWIC Executive Director goals for the period of January 1, 2018 through June 30, 2019.**

*Language around a fund development plan and enhancing the collaboration between the Workforce Development Board (WDB) and the MCWIC were added to the Executive Director Goals and Objectives. It was suggested that implementing the climate survey be added as well. The survey will be added to the information within the bullet that refers to Board Governance (#8).*

*Roger Leach moved to approve with the addition of the survey, seconded by Bob Carlson.*

*Vote: Approved – unanimous*

*Yes: Lindsay Callahan, Bob Carlson, Victor Gonzalez, Roger Leach, Mattie Mendez, Robyn Smith*

**7.7 Consideration of approval of the revised Contract with Chief Local Elected Official/Madera County Board of Supervisors to align with the Workforce Innovation and Opportunity Act and the Final Rule.**

*The contract with the chief local elected official (CLEO) was revised in order to align it to the Workforce Innovation and Opportunity Act (WIOA). The CLEO is required for all workforce areas. The County has fiduciary responsibility for the workforce area.*

*Bob Carlson moved to approve, seconded by Robyn Smith.*

*Vote: Approved – unanimous*

*Yes: Lindsay Callahan, Bob Carlson, Victor Gonzalez, Roger Leach, Mattie Mendez, Robyn Smith*

**8.0 Information Items**

**8.1 MCWIC Year-to-Date Financial Reports Update**

*As discussed in the September, the financial documents have been moved to and can be discussed as an information item. The financials will be brought to the Board for approval on a quarterly basis.*

**8.2 Grants/Projects Update**

*Information provided within the agenda packet. Madera did not get the Strengthening Working Families grant. All grant was awarded to urban areas.*

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

*Information provided with the agenda packet. The Executive Committee met last to approve items as the WDB was unable to establish a quorum and did not meet.*

**9.0 Written Communication**

*None.*

**10.0 Open Discussion/Reports/Information**

**10.1 Committee Members**

*None.*

**10.2 Staff**

*None.*

**11.0 Next Meeting**

*December 28, 2017*

**12.0 Adjournment**

*Bob Carlson moved to adjourn, seconded by Roger Leach. Meeting adjourned at 10:34 a.m.*



## Agenda Item 7.1

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Elaine Craig, Executive Director**

**Date: January 25, 2018**

**Subject: Non-profit 501c3 Designation Transfer from MCWIC to WDB**

### **Recommendation:**

Staff are recommending that the MCWIC consider the approval of transitioning the 501c3 non-profit designation from the MCWIC to the Workforce Development Board (WDB) of Madera County to be effective July 1, 2018 with the designation of the WDB as the non-profit's Corporate Board.

### **Summary:**

Staff are recommending approval to transfer/transition the designation of the 501c3 from MCWIC to the Workforce Development Board of Madera County effective 1 July 2018. The name of the Corporation would be changed, through the Secretary of State, to the Workforce Development Board of Madera County, Inc. The WDB would be the Corporate Board and provide oversight to the Corporation. When the 501c3 and the Corporation were formed in 2012, the Executive Committee of the WDB were designated as the Corporate Board. This was an operational model that worked well until WIOA was signed in 2014 and enacted with Final Rules in 2015 mandating a firewall between program and fiscal operation and oversight. A state monitor, during a review in 2014-15 indicated a concern and potential future finding that the Executive Committee of the WDB was providing oversight for all major functions of the local system, primarily because the WDB was the designated One Stop Operator and provider of delivery of career services, and that the Corporate Board should be bifurcated from the WDB and should be a different composition of members that did not sit on the WDB. In May, 2015 we began the bifurcation and created the current composition of the Corporate Board, with one member from the Corporate Board sitting on the WDB Executive Committee, to fulfill the requirement of a non-WDB member required by WIOA, as well as to provide some level of cohesion between the Corporate and WDB Board and program and fiscal operations.

In July 2017 a One Stop Operator was procured for the local system and Job Center and an application was approved by the California Workforce Development Board for the local WDB to provide and deliver career services. These two items address the firewall issue so legal counsel has indicated that the transfer of the 501c3 to the WDB and the role of Corporate Board was the best and most efficient use of staff as well as highlighting the WDB as the primary agency and oversight of the local workforce development system. This would also provide an ease for branding and marketing of the local system by

reducing layers and names that only confuse customers, both jobseekers and employers, as well as stakeholders and partners in the system. It would also reduce the confusion that has been experienced with the roles and responsibilities because of having two separate and distinct Boards. There is the possibility that the Executive Committee would be designated and given authority by the WDB, in the event of a business emergency, as a Corporate Board Executive Committee.

**Financing:**

Workforce Innovation and Opportunity Act





*Report of Independent Auditors and Financial Statements with  
Supplementary Information*

**Madera County Workforce  
Investment Corporation**

*June 30, 2017*

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# Table of Contents

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<b>REPORT OF INDEPENDENT AUDITORS</b> .....	1
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position.....	4
Statement of Activities.....	5
Statement of Functional Expenses .....	6
Statement of Cash Flows .....	7
Notes to Financial Statements .....	8
<b>SUPPLEMENTARY INFORMATION</b>	
Schedule of Expenditures of Federal Awards.....	15
Notes to Schedule of Expenditures of Federal Awards .....	16
Schedule of Grant Expenses – Workforce Innovation and Opportunity Act .....	17
<b>SINGLE AUDIT REPORTS</b>	
<b>REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</b> .....	19
<b>REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b> .....	21
Schedule of Findings and Questioned Costs.....	24
Summary Schedule of Prior Audit Findings .....	26

## Report of Independent Auditors

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Madera County Workforce Investment Corporation (the Organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Madera County Workforce Investment Corporation as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of grant expenses on page 17 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 15, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have issued our report dated December 26, 2017, on our consideration of Madera County Workforce Investment Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Madera County Workforce Investment Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Madera County Workforce Investment Corporation's internal control over financial reporting and compliance.



Fresno, California  
December 26, 2017

## **Financial Statements**

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**Madera County Workforce Investment Corporation**  
**Statement of Financial Position**  
**June 30, 2017**

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**ASSETS**

CURRENT ASSETS

Cash and cash equivalents	\$	158,400
Grants receivable		173,897
Accounts receivable		85,084
Prepaid expenses		6,837

Total current assets 424,218

PROPERTY AND EQUIPMENT, net

28,986

Total assets \$ 453,204

**LIABILITIES AND NET ASSETS**

CURRENT LIABILITIES

Accounts payable	\$	102,307
Accrued payroll and related expenses		90,571

Total current liabilities 192,878

NET ASSETS

Temporarily restricted		38,589
Unrestricted		221,737

Total net assets 260,326

Total liabilities and net assets \$ 453,204

**Madera County Workforce Investment Corporation**  
**Statement of Activities**  
**For the Year Ended June 30, 2017**

	Unrestricted	Temporarily Restricted	Total
Revenues, gains, and other support			
Grants and contracts	\$ 2,834,238	\$ -	\$ 2,834,238
Contributions	2,321	40,000	42,321
Rental and other income	144,170	-	144,170
Charges for services	63,541	-	63,541
	<u>3,044,270</u>	<u>40,000</u>	<u>3,084,270</u>
Net assets released from restrictions	<u>16,208</u>	<u>(16,208)</u>	<u>-</u>
Total revenues, gains, and other support	<u>3,060,478</u>	<u>23,792</u>	<u>3,084,270</u>
Expenses			
Program services	2,913,855	-	2,913,855
Supporting services	118,361	-	118,361
Total expenses	<u>3,032,216</u>	<u>-</u>	<u>3,032,216</u>
Change in net assets	<u>28,262</u>	<u>23,792</u>	<u>52,054</u>
Net assets, beginning of year	<u>193,475</u>	<u>14,797</u>	<u>208,272</u>
Net assets, end of year	<u>\$ 221,737</u>	<u>\$ 38,589</u>	<u>\$ 260,326</u>

**Madera County Workforce Investment Corporation**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2017**

Program Services

	Workforce Innovation and Opportunity Act	Disability Employment Initiative	Madera County Dept. of Corrections Realignment Services	Department of Social Services	City of Madera Community Development Block Grant	Foundation Grants	Total Program Services	Supporting Services	Total Expenses
Salaries	\$ 1,130,761	\$ -	\$ 38,989	\$ 19,299	\$ -	\$ 1,381	\$ 1,190,430	\$ 12,124	\$ 1,202,554
Payroll taxes	104,688	-	3,460	1,657	-	113	109,918	934	110,852
Employee benefits	184,485	-	5,618	3,061	-	260	193,424	-	193,424
Materials and supplies	20,306	-	522	240	336	-	21,404	2,965	24,369
Overhead and operating expenses	544,627	2,374	9,186	20,111	616	2,043	578,957	102,338	681,295
Client program expenses	26,527	-	-	-	712	511	27,750	-	27,750
Subcontracted program services	752,695	-	-	19,039	8,336	11,902	791,972	-	791,972
	<u>\$ 2,764,089</u>	<u>\$ 2,374</u>	<u>\$ 57,775</u>	<u>\$ 63,407</u>	<u>\$ 10,000</u>	<u>\$ 16,210</u>	<u>\$ 2,913,855</u>	<u>\$ 118,361</u>	<u>\$ 3,032,216</u>



**Madera County Workforce Investment Corporation**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2017**

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<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 52,054
Adjustment to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	14,347
Loss on disposal of property and equipment	710
Change in operating assets:	
Grants receivable	264,490
Accounts receivable	(75,455)
Prepaid expenses	(4,335)
Change in operating liabilities:	
Accounts payable	(299,402)
Accrued payroll and related expenses	<u>(12,779)</u>
Net cash used in operating activities	<u>(60,370)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of property and equipment	<u>(6,871)</u>
Net cash used in investing activities	<u>(6,871)</u>
Net change in cash and cash equivalents	(67,241)
CASH AND CASH EQUIVALENTS, beginning of year	<u>225,641</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 158,400</u></u>

# Madera County Workforce Investment Corporation

## Notes to Financial Statements

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

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

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

**Basis of presentation** – The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, as follows:

*Unrestricted* – These generally result from revenue generated by receiving grants, unrestricted contributions, providing services, and interest received from investments less expenses incurred in providing program-related services, raising contributions (fundraising expenses), and performing administrative functions.

*Temporarily restricted* – Gifts of cash and other assets are temporarily restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Organization had temporarily restricted net assets of \$38,589 at June 30, 2017.

*Permanently restricted* – These net assets are restricted by donors who stipulate that resources are to be maintained permanently, but permit the Organization to expend all of the income (or other economic benefits) derived from the donated assets. The Organization did not have any permanently restricted net assets at June 30, 2017.

**Method of accounting** – The Organization uses the accrual basis method of accounting in accordance with accounting principles generally accepted in the United States of America.

# Madera County Workforce Investment Corporation

## Notes to Financial Statements

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

**Cash and cash equivalents** – For purposes of reporting the statement of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Accounts at each financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2017, there were no uninsured cash balances.

**Grants and accounts receivable** – Grants receivable are primarily awards from federal and State of California grants for services provided under cost reimbursement agreements. These receivables are considered fully collectible and, therefore, no allowance for doubtful accounts has been recorded in the accompanying financial statements.

Accounts receivable consist primarily of rental income in addition to reimbursed administrative fees charged to sublessees. Receivables are written off through an allowance for doubtful accounts when the Organization determines the payments will not be received. Management believes all receivables are fully collectible and has historically experienced minimal write-offs; therefore, no allowance has been recorded at June 30, 2017. All accounts receivable are non-interest bearing.

**Exchange transactions** – Revenues earned from contracts and grants with state and federal agencies are considered to be exchange transactions. Revenue from exchange transactions are reported gross of any related expense in the accompanying financial statements.

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

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

Furniture and fixtures	5 – 10 years
Office and computer equipment	3 – 5 years
Vehicles	5 years

**Advertising costs** – Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which the future benefits are expected to be received. There were no costs required to be capitalized during the year ended June 30, 2017. Advertising costs during the year ended June 30, 2017 were \$13,458.

# Madera County Workforce Investment Corporation

## Notes to Financial Statements

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**Income taxes** – The Organization 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 Organization is subject to taxation on any unrelated business income. The Organization does not believe its unrelated business income activities result in a material tax liability and therefore no tax provision has been recorded in the financial statements.

**Uncertain tax positions** – The Organization recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. The Organization does not believe its financial statements include any uncertain tax positions.

**Subsequent events** – Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. The Organization recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including the estimates inherent in the process of preparing the financial statements. The Organization’s financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of financial position, but arose after the statement of financial position and before financial statements are issued. The Organization has evaluated subsequent events through December 26, 2017, which is the date the financial statements were available to be issued.

### NOTE 2 – GRANTS RECEIVABLE

The following grants receivable from funding sources were due to the Organization as of June 30, 2017:

		<u>% of Total</u>
State of California, Employment Development Department	\$ 143,794	82.69%
Madera County, Department of Social Services	13,426	7.72%
City of Madera, Community Development	9,099	5.23%
Madera County, Probation Department	7,128	4.10%
Other	450	0.26%
	<u>\$ 173,897</u>	<u>100%</u>

**Madera County Workforce Investment Corporation**  
**Notes to Financial Statements**

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**NOTE 3 – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30, 2017:

Computer equipment	\$	86,562
Office equipment		16,089
Furniture and fixtures		550
		103,201
Less: accumulated depreciation		(74,215)
	\$	28,986

The Organization incurred \$14,347 in depreciation expense for the year ended June 30, 2017, which is included in the statement of activities.

**NOTE 4 – OBLIGATIONS UNDER OPERATING LEASES**

The Organization leases office space and office equipment under operating leases, which require certain minimum monthly rental payments. The leases vary in terms and expire between February 2018 and December 2026. The future minimum rental payments as of June 30, 2017 are as follows:

Years Ended June 30,		
2018	\$	242,895
2019		241,527
2020		236,590
2021		236,590
2022		238,729
Thereafter		1,139,779
	\$	2,336,110

Total rent expense included in the statement of activities and functional expenses for the year ended June 30, 2017 was \$170,267.

# Madera County Workforce Investment Corporation

## Notes to Financial Statements

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### NOTE 5 – RENTAL INCOME UNDER OPERATING LEASES

The Organization sub-leases a portion of its office facilities to nonrelated parties. The sublease expiration dates range from June 2018 to October 2022. Future minimum rental income relating to subleased property as of June 30, 2017 is as follows:

<u>Years Ended June 30,</u>	
2018	\$ 144,906
2019	161,258
2020	130,201
2021	68,964
2022	70,294
Thereafter	<u>22,772</u>
	<u><u>\$ 598,395</u></u>

Rental income on all leases for the year ending June 30, 2017 was \$122,863, which includes utility and other administrative charges allocated proportionately to the sub-lessor based on square footage leased.

### NOTE 6 – RETIREMENT PLAN

The Organization maintains a 457 Retirement Plan (the Plan) covering all active full-time employees. All full-time employees are eligible to participate in the Plan after completing a six-month introductory period. The Organization contributes 6% of the employee's compensation for the year. The employer contribution for the year ended June 30, 2017 was \$58,792 and is included within employee benefits on the statement of functional expenses.

### NOTE 7 – NET ASSETS

Temporarily restricted net assets consisted of the following at June 30, 2017:

Wells Fargo Foundation – Basic Education & High School	
Equivalency Preparation for Adults	\$ 28,098
Wells Fargo Foundation – Veterans Assistance Project	5,972
Chukchansi – Community Grant Program for Computers	3,458
Wells Fargo Foundation – Resources for Single Female Parent	
Non-Working Households	<u>1,061</u>
	<u><u>\$ 38,589</u></u>

**Madera County Workforce Investment Corporation**  
**Notes to Financial Statements**

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**NOTE 8 – CONTINGENCIES AND CONCENTRATIONS**

***Federal and State Grants***

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

***Economic Dependency***

Approximately 92% of the Organization's total support and revenue is derived from state and federal grants. Grant and contract revenue for the year ended June 30, 2017 consisted of the following:

		% of Total
Programs		
Workforce Innovation and Opportunity Act:		
Adult Program	\$ 1,071,971	37.82%
Youth Program	659,589	23.27%
Dislocated Worker Program	615,055	21.70%
National Emergency Program	417,474	14.73%
	2,764,089	97.52%
CCP Realignment	57,775	2.04%
CDBG Block Grant	10,000	0.35%
Disability Employment Initiative	2,374	0.09%
	\$ 2,834,238	100%

## **Supplementary Information**

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**Madera County Workforce Investment Corporation**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

<u>Pass-Through Grantor/Federal Grantor/Program Title</u>	<u>Federal CFDA #</u>	<u>Pass-Through Grantor's Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Costs Expended</u>
Workforce Innovation and Opportunity Act – Cluster				
U.S. Department of Labor				
Passed through State of California Employment Development Department Workforce Services Division:				
Title I-A: Workforce Innovation and Opportunity Act - Adult	17.258	201/202/500/1032/1065/1080	-	\$ 1,071,971
Title I-D: Workforce Innovation and Opportunity Act - Dislocated Workers	17.278	292/293/501/502/540/541	-	615,055
Title I-Y: Workforce Innovation and Opportunity Act - Youth	17.259	301	<u>315,644</u>	<u>659,589</u>
Total Workforce Innovation and Opportunity Act - Cluster			<u>315,644</u>	<u>2,346,615</u>
Other programs				
U.S. Department of Labor				
Passed through State of California Employment Development Department Workforce Services Division:				
Employment Service – Cluster				
Employment Service/Wagner - Peyser Funded Activities	17.207	1017	-	2,374
Workforce Innovation and Opportunity Act - National Emergency Grant	17.277	1014	231,941	417,474
U.S. Department of Urban Housing and Development				
Passed through the City of Madera				
CDBG Entitlement Grants – Cluster				
Community Development Block Grant	14.218	2015-101	<u>-</u>	<u>10,000</u>
Total other programs			<u>231,941</u>	<u>429,848</u>
Total expenditures of federal awards			<u>\$ 547,585</u>	<u>\$ 2,776,463</u>

**Madera County Workforce Investment Corporation**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

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

**Basis of presentation** – The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Madera County Workforce Investment Corporation (the Organization) under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

**Program costs** – The Organization accounts for and reports on the costs of program activities covered under the federal grant awards on an accrual basis. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Indirect costs** – The Organization has not elected to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

**Madera County Workforce Investment Corporation**  
**Schedule of Grant Expenses – Workforce Innovation and Opportunity Act**  
**For the Year Ended June 30, 2017**

	Adult Program	Dislocated Workers Program	Youth Program	National Emergency Program	Total
Salaries	\$ 485,636	\$ 333,372	\$ 223,259	\$ 88,494	\$ 1,130,761
Payroll taxes	44,627	31,358	21,589	7,114	104,688
Employee benefits	79,363	46,977	40,690	17,455	184,485
Materials and supplies	13,233	3,618	2,883	572	20,306
Overhead and operating expenses	252,997	132,114	112,355	47,161	544,627
Client program expenses	16,593	6,870	608	2,456	26,527
Subcontracted program services	179,522	60,746	258,205	254,222	752,695
	<u>\$ 1,071,971</u>	<u>\$ 615,055</u>	<u>\$ 659,589</u>	<u>\$ 417,474</u>	<u>\$ 2,764,089</u>

## **Single Audit Reports**

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# **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Madera County Workforce Investment Corporation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 26, 2017.

## **Internal Control over Financial Reporting**

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

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

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

***Compliance and Other Matters***

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

**Purpose of this Report**

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



Fresno, California  
December 26, 2017

# **Report of Independent Auditors on Compliance for the Major Program and on Internal Control Over Compliance Required by the Uniform Guidance**

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

## **Report on Compliance for the Major Federal Program**

We have audited Madera County Workforce Investment Corporation's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Madera County Workforce Investment Corporation's major federal program for the year ended June 30, 2017. Madera County Workforce Investment Corporation's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for Madera County Workforce Investment Corporation's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Madera County Workforce Investment Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Madera County Workforce Investment Corporation's compliance.

### ***Opinion on the Major Federal Program***

In our opinion, Madera County Workforce Investment Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2017.

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

Management of Madera County Workforce Investment Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Madera County Workforce Investment Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Madera County Workforce Investment Corporation's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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

A handwritten signature in black ink, appearing to read "M. Allen LLP".

Fresno, California  
December 26, 2017

**Madera County Workforce Investment Corporation**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2017**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?      Yes   X   No

Significant deficiency(s) identified that are not consider to be material weaknesses? None reported

Noncompliance material to financial statements noted?      Yes   X   No

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?      Yes   X   No

Significant deficiency(s) identified that are not considered to be material weaknesses? None reported

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

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

**Identification of Major Federal Programs**

<i>CFDA Number</i>	<i>Name of Federal Program/Cluster</i>	<i>Type of Auditor's Report Issued on Compliance for Major Federal Program</i>
	<i>Workforce Innovation and Opportunity Cluster</i>	Unmodified
17.278	U.S. Department of Labor - Workforce Innovation and Opportunity Act - Dislocated Workers	
17.259	U.S. Department of Labor - Workforce Innovation and Opportunity Act - Youth	
17.258	U.S. Department of Labor - Workforce Innovation and Opportunity Act - Adult	

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

Auditee qualified as "low-risk auditee"?      Yes   X   No

**Madera County Workforce Investment Corporation**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2017**

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**Section II - Financial Statement Findings**

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None reported

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**Section III - Federal Award Findings and Questioned Costs**

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None reported

**Madera County Workforce Investment Corporation**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2017**

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**Types of Findings:**

None reported



## **Communications with Those Charged with Governance**

To the Board of Directors  
Madera County Workforce Investment Corporation

We have audited the financial statements of Madera County Workforce Investment Corporation (the "Organization") as of and for the year ended June 30, 2017, and have issued our report thereon dated December 26, 2017. Professional standards require that we provide you with the following information related to our audit.

### **Our Responsibility under Auditing Standards Generally Accepted in the United States of America, *Government Auditing Standards*, and Uniform Guidance.**

As stated in our engagement letter dated October 6, 2017, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and to design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free from material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Madera County Workforce Investment Corporation's internal control over financial reporting. Accordingly, we considered Madera County Workforce Investment Corporation's internal control solely for the purposes of determining our audit procedures and not to provide assurance concerning such internal control.

Additionally, our responsibility is to express an opinion for the Organization's major federal program based on our audit of the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization's major federal program. The standards referred to previously and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. While our audit provides a reasonable basis for our opinion on compliance for the major federal program, it does not provide a legal determination on the Organization's compliance.

We also considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

We are also responsible for communicating significant matters related to the financial statement audit that, in our professional judgment, are relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in the engagement letter dated October 6, 2017.

### **Significant Audit Findings and issues**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Madera County Workforce Investment Corporation are described in Note 1 to the financial statements. There were no changes in the application of existing policies during the year ended June 30, 2017. The Organization adopted ASC 205-40, *Management's Evaluation of Going Concern*. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

#### ***Significant Accounting Estimates***

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

#### ***Financial Statement Disclosures***

The disclosures in the financial statements are consistent, clear and understandable.

#### ***Significant Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all factual and judgmental misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

Corrected Misstatements: None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements as a whole.

Uncorrected Misstatements: There were not any uncorrected misstatements.

### ***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated December 26, 2017.

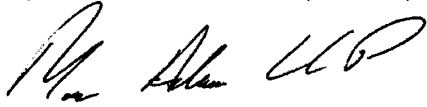
### ***Management Consultation with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### ***Other Significant Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors and management of Madera County Workforce Investment Corporation and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Moss Adams LLP", written in a cursive style.

Moss Adams LLP

Fresno, California  
December 26, 2017



Madera County Workforce Investment Corporation  
 Balance Sheet - Board Report FY 2017-2018  
 As of 12/31/2017

(In Whole Numbers)

	<u>Current FY 2017-2018</u>	<u>Beginning Year Balance</u>
<b>Assets</b>		
Cash		
Cash in BA - Main	141,993	86,051
Cash in BA - Payroll	<u>10,191</u>	<u>72,349</u>
Total Cash	152,184	158,401
Accounts Receivable	27,041	258,981
Prepaid Expenses	6,837	6,837
Fixed Assets		
Computer & Software	88,573	86,562
Office Equipment	16,089	16,089
Furniture & Fixtures	550	550
Accumulated Depreciation	<u>(74,215)</u>	<u>(74,215)</u>
Total Fixed Assets	<u>30,997</u>	<u>28,986</u>
Total Assets	<u>217,059</u>	<u>453,204</u>
<b>Liabilities and Net Assets</b>		
Accounts Payable		
COBRA Dental Payable	(311)	0
COBRA Vision Payable	(10)	0
Other	<u>41,699</u>	<u>102,307</u>
Total Accounts Payable	41,378	102,307
Employee Payroll and Taxes Payable		
Vacation Payable	33,851	33,851
Other	<u>51,204</u>	<u>47,128</u>
Total Employee Payroll and Taxes Payable	85,055	80,979
Employer Payroll Taxes Payable	6,801	4,124
Workers Compensation Payable	427	381
Dependent Benefits Payable	(827)	31
457 Plan Payable	5,307	5,057
Net Income and Expenditures		
Fund Balance	195,879	195,879
Net Assets - Capital Assets	64,448	64,448
Grant Revenue	899,250	0
Other Income	138,668	0
Interest Revenue	1	0
Vacation	(28,319)	0
Software Maintenance	(4,659)	0
Computer Hardware	(4,172)	0
Other	<u>(1,182,178)</u>	<u>0</u>
Total Net Income and Expenditures	<u>78,918</u>	<u>260,327</u>
Total Liabilities and Net Assets	<u>217,059</u>	<u>453,204</u>

*EMC  
1-19-19*

**Madera County Workforce Investment Corporation**  
 Statement of Cash Flows - Board Report - Cash Flow  
 As of 12/31/2017

*JM*  
 1-19-19

	Current Month	Current Year 2017-2018
<b>Cash Flows from Operating Activities</b>		
Increase in Net Assets	(46,949.42)	(181,408.30)
Increase in accounts receivable		
Accounts Receivable	13,757.75	231,939.44
Total Increase in accounts receivable	13,757.75	231,939.44
Increase in accounts payable		
Accounts Payable	(25,936.34)	(60,607.39)
COBRA Dental Payable	(44.43)	(311.01)
COBRA Vision Payable	(0.14)	(9.86)
Total Increase in accounts payable	(25,980.91)	(60,928.26)
Increase in accrued payroll and related expenses		
FIT Withholding Payable EE	(13.61)	871.31
Medicare Withholding Payable EE	(1.23)	62.70
Medicare Payable ER	(1.23)	62.70
Social Security Tax Payable ER	(5.28)	268.17
SIT Withholding Payable EE	(2.44)	351.10
CA SDI Payable EE	52.12	91.20
CA SUI Payable ER	2,379.32	2,296.05
CA Training Tax Payable ER	52.65	50.34
Social Security Withholding Payable EE	(5.28)	268.17
Worker's Compensation Payable	(1.94)	45.57
457 Withholding Payable	121.96	249.61
Payroll Payable	(236.95)	2,431.63
Dependent Medical Payable	3.76	(329.17)
Dependent Dental Payable	97.85	(450.08)
Dependent Vision Payable	26.92	(78.10)
Total Increase in accrued payroll and related expenses	2,466.62	6,191.20
Total Cash Flows from Operating Activities	(56,705.96)	(4,205.92)
<b>Cash Flows From Investing Activities:</b>		
Purchase of property and equipment		
Computer & Software	(516.24)	(2,010.96)
Total Purchase of property and equipment	(516.24)	(2,010.96)
Total Cash Flows From Investing Activities:	(516.24)	(2,010.96)
Net Cash used in investing activities	(516.24)	(2,010.96)
Cash Flows from Financing Activities	(57,222.20)	(6,216.88)
<b>Cash and Cash Equivalents at the Beginning of Year</b>		
Cash in BA - Main	197,153.26	86,051.15
Cash in BA - Payroll	12,252.57	72,349.36
Total Cash and Cash Equivalents at the Beginning of Year	209,405.83	158,400.51
Cash and Cash Equivalents as of Current Period End Date	152,183.63	152,183.63

MCWIC as of 12/31/17	WIA Adult #201 #202	WIA Dislocated Worker (DW) #501 #502	WIA Youth #301	WIA - Rapid Resp. (RR) #540 #541	Rapid Response Layoff Aversion
<b>Current Available Funding</b>	<b>5910</b>	<b>5930</b>	<b>5920</b>	<b>5932</b>	<b>5933</b>
FY 16-17 Carry Forward/Fund Balance	392,238.00	257,662.00	165,336.00	10,148.00	48,937.00
FY 17-18 Allocations/Contracts	726,491.00	600,864.00	717,894.00	167,054.00	28,434.00
FY 17-18 Reduction/Recession	(4,341.00)	(3,465.00)	0.00	(1,114.00)	(617.00)
FY 17-18 WIOA Transfers	150,000.00	(150,000.00)			
FY 17-18 Reserve for 18-19	(181,623.00)	(150,216.00)	(179,474.00)	0.00	0.00
FY 17-18 Sublease Contracts	0.00	0.00	0.00	0.00	0.00
<b>Total Funding for FY 17-18</b>	<b>1,082,765.00</b>	<b>554,845.00</b>	<b>703,756.00</b>	<b>176,088.00</b>	<b>76,754.00</b>
<b>Expenditures</b>					
5100 Staff Salaries	(211,111.90)	(62,245.47)	(134,959.00)	(46,718.99)	(633.32)
5105 Vacation	(9,564.33)	(3,040.67)	(5,511.54)	(1,187.69)	(7.95)
5111 Employer Medicare Expense	(3,417.36)	(1,012.11)	(2,143.60)	(739.49)	(9.75)
5112 Social Security Employer Exp	(14,612.14)	(4,327.62)	(9,165.85)	(3,162.25)	(41.65)
5115 CA Unemployment Insurance Exp	(1,182.47)	(344.75)	(594.83)	(166.43)	(28.36)
5116 CA Training Tax Expense	(26.94)	(7.79)	(13.71)	(4.01)	(0.64)
5120 Workers Compensation Expense	(1,749.23)	(515.39)	(1,147.22)	(407.03)	(5.38)
5130 Group Health Insurance Expense	(19,344.88)	(4,776.27)	(10,241.66)	(7,972.39)	(210.27)
5140 Employers 457 Expense	(12,770.10)	(3,809.25)	(8,086.66)	(2,776.57)	(36.46)
5160 Group Dental Insurance	(1,692.11)	(431.80)	(890.64)	(701.79)	(21.42)
5170 Group Vision Insurance	(393.55)	(99.95)	(207.51)	(162.69)	(4.91)
5180 Group Life Insurance	(43.80)	(2.59)	(41.10)	(32.01)	0.00
5200 Materials and Supplies	(1,725.20)	(466.35)	(1,022.15)	(312.06)	(9.89)
5210 Facility Materials and Supplies	(1.60)	(0.51)	(0.87)	0.00	0.00
5300 Rent Expense	(21,453.88)	(6,160.58)	(14,518.12)	(6,217.91)	(89.31)
5320 Telephone Expense	(1,184.02)	(327.98)	(705.81)	(327.62)	(3.78)
5330 Utilities Expense	(1,985.97)	(416.24)	(1,308.34)	(561.15)	(3.98)
5400 Postage Expense	(34.34)	(5.80)	(19.00)	(12.47)	0.54
5410 Printing Expense	(247.68)	(78.14)	(124.80)	(22.63)	(0.28)
5420 Advertising Expense	0.00	0.00	0.00	0.00	0.00
5430 Bank Charges	(13.77)	(4.11)	(8.52)	(3.83)	(0.04)
5440 Dues and Membership Expense	(1,351.17)	(1,171.62)	(1,148.10)	(402.63)	0.00
5450 Publications Expense	0.00	0.00	0.00	0.00	0.00
5500 Auditing Fees	(3,431.34)	(1,139.11)	(12.96)	(3,245.30)	(346.66)
5510 Legal Fees	(52.67)	(14.62)	(1.41)	(72.59)	0.00
5520 Consulting Fees	(1,958.47)	(1,113.83)	(1,188.60)	(728.03)	0.00
5530 Taxes and Fees	(54.61)	(18.35)	(3.83)	(42.88)	(4.33)
5610 Equipment Maintenance	682.89	198.03	16.88	11.91	(2.60)
5620 Equipment Rental	(1,685.71)	(518.04)	(782.06)	(319.17)	(5.81)
5630 Software Expense	(9.65)	(2.70)	(4.51)	(389.99)	0.00
5631 Software Maintenance	(830.74)	(388.13)	(666.43)	0.00	0.00
5640 Internet Expense	(967.68)	(287.88)	(594.53)	(612.69)	(2.79)
5650 Computer Hardware	(971.25)	(346.36)	(294.67)	(187.87)	(20.07)
5700 Client Transportation Assistance Expense	(2,016.00)	(2,528.00)	(240.00)	0.00	0.00
5720 Staff Travel Expense	(784.06)	(254.75)	(572.47)	(204.32)	(6.77)
5730 Conference, Conventions & Meetings	(72.15)	0.00	(90.43)	(80.00)	0.00
5800 Subcontracted Program Services	(34,463.13)	(17,541.39)	(51,685.04)	0.00	0.00
5810 General Outside Services	(14,352.10)	(4,102.94)	(7,425.20)	(3,541.10)	(55.79)
5820 Facility Maintenance Services	(57.86)	(19.36)	(25.09)	(4.76)	0.00
5900 Insurance Expense	(1,891.03)	(533.73)	(891.76)	(235.53)	(1.51)
5980 Fixed Assets - Expense Offset	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>(366,822.00)</b>	<b>(117,856.15)</b>	<b>(256,321.22)</b>	<b>(81,543.96)</b>	<b>(1,553.18)</b>
<b>Unliquidated Obligations</b>					
Basic/Individualized Obligations	76,527.38	27,098.28	65,084.97	6,485.96	0.00
Training Services Obligations	17,948.00	17,628.00	5,414.00	0.00	1,043.00
Other Obligations	1,460.00	1,351.00	1,429.00	0.00	0.00
<b>Total Unliquidated Obligations</b>	<b>95,935.38</b>	<b>46,077.28</b>	<b>71,927.97</b>	<b>6,485.96</b>	<b>1,043.00</b>
<b>FY Allocation Balance (less reserve for 18-19)</b>	<b>620,007.62</b>	<b>390,911.57</b>	<b>375,506.81</b>	<b>88,058.08</b>	<b>74,157.82</b>

Summary Information	WIA Adult #201 #202	WIA Dislocated Worker (DW) #501 #502	WIA Youth #301	WIA - Rapid Resp. (RR) #540 #541	Rapid Response Layoff Aversion
Total Funding for FY 17-18	1,082,765.00	554,845.00	703,756.00	176,088.00	76,754.00
Total Expenditures	(366,822.00)	(117,856.15)	(256,321.22)	(81,543.96)	(1,553.18)
Total Unliquidated Obligations	(95,935.38)	(46,077.28)	(71,927.97)	(6,485.96)	(1,043.00)
Training Available Balance	(112,514.98)	(108,959.85)	(82,792.56)	0.00	(18,956.90)
Projected Staff Costs	(447,589.80)	(141,925.56)	(194,264.04)	(65,146.44)	(12,001.32)
FY Year End Balance June 30, 2018	59,902.84	140,026.16	98,450.21	22,911.64	43,199.60

Revenue and Expenditures (FY 17-18)	WIA Adult #201 #202	WIA Dislocated Worker (DW) #501 #502	WIA Youth #301	WIA - Rapid Resp. (RR) #540 #541	Rapid Response Layoff Aversion
Federal Revenue	295,148.50	93,094.13	222,149.12	68,694.46	0.00
Other Local & State Revenue	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00
Total Revenue	295,148.50	93,094.13	222,149.12	68,694.46	0.00
Total Expenditures	(366,822.00)	(117,856.15)	(256,321.22)	(81,543.96)	(1,553.18)
Balance Revenue less Expenditures*	(71,673.50)	(24,762.02)	(34,172.10)	(12,849.50)	(1,553.18)

\*Note: MCWIC operates under the accrual basis of accounting, and therefore expenditures and revenue are accounted for in the period they occur/earned, not when cash is paid.

MCWC as of 12/31/17	WIOA High Performing Board #1080	DEA Phase II #1064	DEA Phase III #1103	WP DEI Rnd 7	VEAP Grant 1065 Adult
<b>Current Available Funding</b>	<b>5914</b>	<b>5976</b>	<b>5980</b>	<b>5978</b>	<b>5977</b>
FY 16-17 Carry Forward/Fund Balance	1,257.82	31,544.73	275,000.00	7,220.85	74,068.82
FY 17-18 Allocations/Contracts	0.00	0.00		0.00	0.00
FY 17-18 Reduction/Recession					(68,105.57)
FY 17-18 WIOA Transfers					
FY 17-18 Reserve for 18-19	0.00	0.00	(34,670.89)	0.00	0.00
FY 17-18 Sublease Contracts	0.00	0.00		0.00	0.00
<b>Total Funding for FY 17-18</b>	<b>1,257.82</b>	<b>31,544.73</b>	<b>240,329.11</b>	<b>7,220.85</b>	<b>5,963.25</b>
<b>Expenditures</b>					
5100 Staff Salaries	0.00	(14,511.49)	(33,779.10)	0.00	(4,627.34)
5105 Vacation	0.00	(1,032.27)	(325.44)	0.00	(101.32)
5111 Employer Medicare Expense	0.00	(208.09)	(556.60)	0.00	(72.46)
5112 Social Security Employer Exp	0.00	(889.64)	(2,380.06)	0.00	(309.77)
5115 CA Unemployment Insurance Exp	0.00	(15.65)	(150.70)	0.00	(5.67)
5116 CA Training Tax Expense	0.00	(0.43)	(3.51)	0.00	(0.15)
5120 Workers Compensation Expense	0.00	(115.44)	(290.30)	0.00	(36.82)
5130 Group Health Insurance Expense	0.00	(1,606.47)	(3,163.81)	0.00	(672.84)
5140 Employers 457 Expense	0.00	(784.32)	(2,042.48)	0.00	(273.81)
5160 Group Dental Insurance	0.00	(141.86)	(270.17)	0.00	(60.51)
5170 Group Vision Insurance	0.00	(32.98)	(62.94)	0.00	(14.04)
5180 Group Life Insurance	0.00	(12.39)	(4.83)	0.00	(5.25)
5200 Materials and Supplies	(1,257.82)	(43.33)	(259.85)	0.00	(18.15)
5210 Facility Materials and Supplies	0.00	0.00	(0.40)	0.00	0.00
5300 Rent Expense	0.00	(1,680.47)	(3,444.49)	0.00	(648.64)
5320 Telephone Expense	0.00	(71.54)	(205.63)	0.00	(27.85)
5330 Utilities Expense	0.00	(145.76)	(339.41)	0.00	(54.67)
5400 Postage Expense	0.00	(1.97)	(7.74)	0.00	(0.53)
5410 Printing Expense	0.00	0.00	(59.01)	0.00	0.00
5420 Advertising Expense	0.00	0.00	(300.00)	0.00	0.00
5430 Bank Charges	0.00	(0.86)	(2.36)	0.00	(0.35)
5440 Dues and Membership Expense	0.00	0.00	(201.44)	0.00	0.00
5450 Publications Expense	0.00	0.00	(125.00)	0.00	0.00
5500 Auditing Fees	0.00	0.00	(503.52)	0.00	0.00
5510 Legal Fees	0.00	0.00	(11.21)	0.00	0.00
5520 Consulting Fees	0.00	(2,666.21)	(299.44)	0.00	0.00
5530 Taxes and Fees	0.00	(0.08)	(8.86)	0.00	(0.04)
5610 Equipment Maintenance	0.00	17.95	(59.84)	0.00	(22.32)
5620 Equipment Rental	0.00	(43.35)	(327.57)	0.00	(15.55)
5630 Software Expense	0.00	0.00	(1.73)	0.00	0.00
5631 Software Maintenance	0.00	0.00	(200.36)	0.00	0.00
5640 Internet Expense	0.00	(59.65)	(163.90)	0.00	(23.88)
5650 Computer Hardware	0.00	0.00	(152.70)	0.00	0.00
5700 Client Transportation Assistance Expense	0.00	(184.00)	0.00	0.00	0.00
5720 Staff Travel Expense	0.00	(147.08)	(294.48)	(1,776.56)	(86.05)
5730 Conference, Conventions & Meetings	0.00	(12.76)	(6.68)	0.00	(3.46)
5800 Subcontracted Program Services	0.00	(5,762.28)	(1,095.31)	0.00	1,425.66
5810 General Outside Services	0.00	(1,392.31)	(2,440.52)	0.00	(307.44)
5820 Facility Maintenance Services	0.00	0.00	(13.78)	0.00	0.00
5900 Insurance Expense	0.00	0.00	(335.15)	0.00	0.00
5980 Fixed Assets - Expense Offset	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>(1,257.82)</b>	<b>(31,544.73)</b>	<b>(53,890.32)</b>	<b>(1,776.56)</b>	<b>(5,963.25)</b>
<b>Unliquidated Obligations</b>					
Basic/Individualized Obligations	0.00	0.00	16,821.78	0.00	0.00
Training Services Obligations	0.00	0.00	1,518.00	0.00	0.00
Other Obligations	0.00	0.00	550.00	0.00	0.00
<b>Total Unliquidated Obligations</b>	<b>0.00</b>	<b>0.00</b>	<b>18,889.78</b>	<b>0.00</b>	<b>0.00</b>
<b>FY Allocation Balance (less reserve for 18-19)</b>	<b>0.00</b>	<b>0.00</b>	<b>167,549.01</b>	<b>5,444.29</b>	<b>0.00</b>

Summary Information	WIOA High Performing Board #1080	DEA Phase II #1064	DEA Phase III #1103	WP DEI Rnd 7	VEAP Grant 1065 Adult
Total Funding for FY 17-18	1,257.82	31,544.73	240,329.11	7,220.85	5,963.25
Total Expenditures	(1,257.82)	(31,544.73)	(53,890.32)	(1,776.56)	(5,963.25)
Total Unliquidated Obligations	0.00	0.00	(18,889.78)	0.00	0.00
Training Available Balance	0.00	0.00	(76,418.40)	0.00	0.00
Projected Staff Costs	0.00	0.00	(57,901.32)	0.00	0.00
FY Year End Balance June 30, 2018	0.00	0.00	33,229.29	5,444.29	0.00

Revenue and Expenditures (FY 17-18)	WIOA High Performing Board #1080	DEA Phase II #1064	DEA Phase III #1103	WP DEI Rnd 7	VEAP Grant 1065 Adult
Federal Revenue	1,257.82	29,741.00	46,633.03	0.00	5,963.25
Other Local & State Revenue	0.00	0.00	0.00	1,776.56	0.00
Other Income	0.00	0.00	0.00	0.00	0.00
Total Revenue	1,257.82	29,741.00	46,633.03	1,776.56	5,963.25
Total Expenditures	(1,257.82)	(31,544.73)	(53,890.32)	(1,776.56)	(5,963.25)
<b>Balance Revenue less Expenditures*</b>	<b>0.00</b>	<b>(1,803.73)</b>	<b>(7,257.29)</b>	<b>0.00</b>	<b>0.00</b>

\*Note: MCWC operates under the accrual basis of accounting.

MCWC as of 12/31/17	VEAP Grant 1066 DW	ELL Navigator	Stanislaus VEAP Contract	CaJobs Vos Enhancement	MCDC Realignment Services - Post Release (probation)
	5982	5979	5984	5981	5972
<b>Current Available Funding</b>					
FY 16-17 Carry Forward/Fund Balance	95,728.00	498,455.21	57,491.00		
FY 17-18 Allocations/Contracts	0.00	0.00		3,000.00	26,580.00
FY 17-18 Reduction/Recession	(86,585.00)				
FY 17-18 WIOA Transfers					
FY 17-18 Reserve for 18-19	0.00	(38,188.00)	0.00	0.00	0.00
FY 17-18 Sublease Contracts	0.00	0.00	0.00	0.00	0.00
<b>Total Funding for FY 17-18</b>	<b>9,143.00</b>	<b>460,267.21</b>	<b>57,491.00</b>	<b>3,000.00</b>	<b>26,580.00</b>
<b>Expenditures</b>					
5100 Staff Salaries	0.00	(79,844.11)	0.00	0.00	(9,033.72)
5105 Vacation	0.00	676.55	0.00	0.00	37.29
5111 Employer Medicare Expense	0.00	(1,206.89)	0.00	0.00	(137.69)
5112 Social Security Employer Exp	0.00	(5,160.14)	0.00	0.00	(589.79)
5115 CA Unemployment Insurance Exp	0.00	(449.69)	0.00	0.00	(22.96)
5116 CA Training Tax Expense	0.00	(11.50)	0.00	0.00	(0.56)
5120 Workers Compensation Expense	0.00	(604.25)	0.00	0.00	(72.59)
5130 Group Health Insurance Expense	0.00	(7,955.68)	0.00	0.00	(1,489.36)
5140 Employers 457 Expense	0.00	(2,821.62)	0.00	0.00	(407.89)
5160 Group Dental Insurance	0.00	(696.50)	0.00	0.00	(136.70)
5170 Group Vision Insurance	0.00	(161.90)	0.00	0.00	(31.38)
5180 Group Life Insurance	0.00	(33.49)	0.00	0.00	(3.03)
5200 Materials and Supplies	0.00	(664.93)	0.00	0.00	(69.27)
5210 Facility Materials and Supplies	0.00	(0.92)	0.00	0.00	(0.17)
5300 Rent Expense	0.00	(625.52)	0.00	0.00	(1,418.23)
5320 Telephone Expense	0.00	(160.38)	0.00	0.00	(71.77)
5330 Utilities Expense	0.00	(816.42)	0.00	0.00	(137.40)
5400 Postage Expense	0.00	(14.60)	0.00	0.00	(3.10)
5410 Printing Expense	0.00	(130.87)	0.00	0.00	(20.72)
5420 Advertising Expense	0.00	0.00	0.00	0.00	0.00
5430 Bank Charges	0.00	0.00	0.00	0.00	(0.81)
5440 Dues and Membership Expense	0.00	(83.76)	0.00	0.00	(28.60)
5450 Publications Expense	0.00	0.00	0.00	0.00	0.00
5500 Auditing Fees	0.00	(774.19)	0.00	0.00	(493.92)
5510 Legal Fees	0.00	(21.61)	0.00	0.00	(12.41)
5520 Consulting Fees	0.00	(431.36)	0.00	0.00	(56.78)
5530 Taxes and Fees	0.00	(11.51)	0.00	0.00	(6.40)
5610 Equipment Maintenance	0.00	15.78	0.00	0.00	(423.52)
5620 Equipment Rental	0.00	(251.09)	0.00	0.00	(62.93)
5630 Software Expense	0.00	0.00	0.00	0.00	(0.13)
5631 Software Maintenance	0.00	(488.92)	0.00	0.00	(946.70)
5640 Internet Expense	0.00	0.00	0.00	0.00	(56.02)
5650 Computer Hardware	0.00	(87.23)	0.00	(2,040.28)	(28.60)
5700 Client Transportation Assistance Expense	0.00	0.00	0.00	0.00	0.00
5720 Staff Travel Expense	0.00	(2,012.08)	(6.42)	0.00	(40.86)
5730 Conference, Conventions & Meetings	0.00	(171.01)	0.00	0.00	(4.67)
5800 Subcontracted Program Services	(9,143.00)	(3,155.64)	0.00	0.00	0.00
5810 General Outside Services	0.00	(4,063.23)	0.00	0.00	(883.56)
5820 Facility Maintenance Services	0.00	(23.26)	0.00	0.00	(3.41)
5900 Insurance Expense	0.00	0.00	0.00	0.00	(25.79)
5980 Fixed Assets - Expense Offset	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>(9,143.00)</b>	<b>(112,241.97)</b>	<b>(6.42)</b>	<b>(2,040.28)</b>	<b>(16,683.15)</b>
<b>Unliquidated Obligations</b>					
Basic/Individualized Obligations	0.00	217,157.56	0.00	0.00	2,150.01
Training Services Obligations	0.00	21,424.00	4,435.00	0.00	0.00
Other Obligations	0.00	210.00	0.00	0.00	0.00
<b>Total Unliquidated Obligations</b>	<b>0.00</b>	<b>238,791.56</b>	<b>4,435.00</b>	<b>0.00</b>	<b>2,150.01</b>
<b>FY Allocation Balance (less reserve for 18-19)</b>	<b>0.00</b>	<b>109,233.68</b>	<b>53,049.58</b>	<b>959.72</b>	<b>7,746.84</b>

Summary Information	VEAP Grant 1066 DW	ELL Navigator	Stanislaus VEAP Contract	CaJobs Vos Enhancement	MCDC Realignment Services - Post Release (probation)
Total Funding for FY 17-18	9,143.00	460,267.21	57,491.00	3,000.00	26,580.00
Total Expenditures	(9,143.00)	(112,241.97)	(6.42)	(2,040.28)	(16,683.15)
Total Unliquidated Obligations	0.00	(238,791.56)	(4,435.00)	0.00	(2,150.01)
Training Available Balance	0.00	(41,942.62)	0.00	0.00	0.00
<i>Projected Staff Costs</i>	<i>0.00</i>	<i>(62,261.40)</i>	<i>0.00</i>	<i>0.00</i>	<i>(8,266.32)</i>
<b>FY Year End Balance June 30, 2018</b>	<b>0.00</b>	<b>5,029.66</b>	<b>53,049.58</b>	<b>959.72</b>	<b>(519.48)</b>
Revenue and Expenditures (FY 17-18)	VEAP Grant 1066 DW	ELL Navigator	Stanislaus VEAP Contract	CaJobs Vos Enhancement	MCDC Realignment Services - Post Release (probation)
Federal Revenue	9,143.00	104,870.46	0.00	2,040.28	0.00
Other Local & State Revenue	0.00	0.00	0.00	0.00	15,401.09
Other Income	0.00	0.00	0.00	0.00	0.00
<b>Total Revenue</b>	<b>9,143.00</b>	<b>104,870.46</b>	<b>0.00</b>	<b>2,040.28</b>	<b>15,401.09</b>
<b>Total Expenditures</b>	<b>(9,143.00)</b>	<b>(112,241.97)</b>	<b>(6.42)</b>	<b>(2,040.28)</b>	<b>(16,683.15)</b>
<b>Balance Revenue less Expenditures*</b>	<b>0.00</b>	<b>(7,371.51)</b>	<b>(6.42)</b>	<b>0.00</b>	<b>(1,282.06)</b>

\*Note: MCWC operates under the accrual basis of accounting.

MCWIC as of 12/31/17	MCDC Realignment Services- In Custody	Merced County WIOA Regional Training and Planning Contract #1	Merced County WIOA Regional Training and Planning Contract #2	DSS Assessment Services Contract	DSS Job Fair Contract
	5973	5983	5985	9905	9906
<b>Current Available Funding</b>					
FY 16-17 Carry Forward/Fund Balance		8,994.00	17,143.00		
FY 17-18 Allocations/Contracts	56,000.00			205,200.00	22,898.00
FY 17-18 Reduction/Recession					
FY 17-18 WIOA Transfers					
FY 17-18 Reserve for 18-19	0.00	0.00	0.00	0.00	0.00
FY 17-18 Sublease Contracts	0.00	0.00	0.00	0.00	0.00
<b>Total Funding for FY 17-18</b>	<b>56,000.00</b>	<b>8,994.00</b>	<b>17,143.00</b>	<b>205,200.00</b>	<b>22,898.00</b>
<b>Expenditures</b>					
5100 Staff Salaries	(8,306.11)	0.00	0.00	0.00	(691.18)
5105 Vacation	(17.71)	0.00	0.00	0.00	(32.13)
5111 Employer Medicare Expense	(122.74)	0.00	0.00	0.00	(10.97)
5112 Social Security Employer Exp	(524.95)	0.00	0.00	0.00	(46.97)
5115 CA Unemployment Insurance Exp	(8.82)	0.00	0.00	0.00	(24.31)
5116 CA Training Tax Expense	(0.24)	0.00	0.00	0.00	(0.53)
5120 Workers Compensation Expense	(74.67)	0.00	0.00	0.00	(5.73)
5130 Group Health Insurance Expense	(1,326.78)	0.00	0.00	0.00	(205.82)
5140 Employers 457 Expense	(165.37)	0.00	0.00	0.00	(41.51)
5160 Group Dental Insurance	(124.20)	0.00	0.00	0.00	(20.39)
5170 Group Vision Insurance	(28.48)	0.00	0.00	0.00	(4.67)
5180 Group Life Insurance	(5.30)	0.00	0.00	0.00	(0.07)
5200 Materials and Supplies	(53.07)	0.00	0.00	0.00	(9.04)
5210 Facility Materials and Supplies	(0.13)	0.00	0.00	0.00	0.00
5300 Rent Expense	(1,372.10)	0.00	0.00	0.00	(114.32)
5320 Telephone Expense	(63.09)	0.00	0.00	0.00	(4.98)
5330 Utilities Expense	(123.85)	0.00	0.00	0.00	(6.66)
5400 Postage Expense	(1.80)	0.00	0.00	0.00	0.37
5410 Printing Expense	(1,426.37)	0.00	0.00	0.00	(0.54)
5420 Advertising Expense	0.00	0.00	0.00	0.00	0.00
5430 Bank Charges	(0.74)	0.00	0.00	0.00	(0.05)
5440 Dues and Membership Expense	(8.71)	0.00	0.00	0.00	(0.58)
5450 Publications Expense	0.00	0.00	0.00	0.00	0.00
5500 Auditing Fees	(197.16)	0.00	0.00	0.00	(296.48)
5510 Legal Fees	(2.66)	0.00	0.00	0.00	(0.21)
5520 Consulting Fees	(37.68)	0.00	0.00	0.00	(0.34)
5530 Taxes and Fees	(2.51)	0.00	0.00	0.00	(3.71)
5610 Equipment Maintenance	(38.34)	0.00	0.00	(2.45)	(1.83)
5620 Equipment Rental	(42.71)	0.00	0.00	0.00	(5.88)
5630 Software Expense	(0.01)	0.00	0.00	0.00	0.00
5631 Software Maintenance	(808.55)	0.00	0.00	0.00	(7.53)
5640 Internet Expense	(51.06)	(35.00)	0.00	0.00	(3.78)
5650 Computer Hardware	(11.41)	0.00	0.00	0.00	(17.17)
5700 Client Transportation Assistance Expense	0.00	0.00	0.00	0.00	0.00
5720 Staff Travel Expense	(68.50)	(3,165.94)	(4,300.92)	(80.25)	(6.64)
5730 Conference, Conventions & Meetings	(6.43)	(3,880.60)	(2,400.00)	0.00	(0.22)
5800 Subcontracted Program Services	0.00	0.00	0.00	0.00	0.00
5810 General Outside Services	(786.11)	(830.30)	0.00	(1,566.22)	(516.51)
5820 Facility Maintenance Services	(2.52)	0.00	0.00	0.00	(0.02)
5900 Insurance Expense	(2.91)	0.00	0.00	0.00	(1.29)
5980 Fixed Assets - Expense Offset	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>(15,813.79)</b>	<b>(7,911.24)</b>	<b>(6,700.92)</b>	<b>(1,648.92)</b>	<b>(2,081.69)</b>
<b>Unliquidated Obligations</b>					
Basic/Individualized Obligations	4,144.22	0.00	0.00	0.00	1,450.00
Training Services Obligations	0.00	0.00	0.00	0.00	0.00
Other Obligations	0.00	0.00	0.00	0.00	0.00
<b>Total Unliquidated Obligations</b>	<b>4,144.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,450.00</b>
<b>FY Allocation Balance (less reserve for 18-19)</b>	<b>36,041.99</b>	<b>1,082.76</b>	<b>10,442.08</b>	<b>203,551.08</b>	<b>19,366.31</b>
<b>Summary Information</b>					
Total Funding for FY 17-18	56,000.00	8,994.00	17,143.00	205,200.00	22,898.00
Total Expenditures	(15,813.79)	(7,911.24)	(6,700.92)	(1,648.92)	(2,081.69)
Total Unliquidated Obligations	(4,144.22)	0.00	0.00	0.00	(1,450.00)
Training Available Balance	0.00	0.00	0.00	0.00	0.00
Projected Staff Costs	(1,745.64)	0.00	0.00	0.00	0.00
<b>FY Year End Balance June 30, 2018</b>	<b>34,296.35</b>	<b>1,082.76</b>	<b>10,442.08</b>	<b>203,551.08</b>	<b>19,366.31</b>
<b>Revenue and Expenditures (FY 17-18)</b>					
Federal Revenue	0.00	8,364.04	2,138.39	0.00	0.00
Other Local & State Revenue	15,033.58	0.00	0.00	5,225.00	183.15
Other Income	0.00	0.00	0.00	0.00	0.00
<b>Total Revenue</b>	<b>15,033.58</b>	<b>8,364.04</b>	<b>2,138.39</b>	<b>5,225.00</b>	<b>183.15</b>
Total Expenditures	(15,813.79)	(7,911.24)	(6,700.92)	(1,648.92)	(2,081.69)
<b>Balance Revenue less Expenditures*</b>	<b>(780.21)</b>	<b>452.80</b>	<b>(4,562.53)</b>	<b>3,576.08</b>	<b>(1,898.54)</b>

\*Note: MCWIC operates under the accrual basis of accounting.

MCWIC as of 12/31/17	DSS OJT Contract	CDBG	Wells Fargo - Veterans Grant	Wells Fargo - Single Female Parent Grant	Wells Fargo HS/GED Prep 2017-2018
	9907	9908	9909	9910	9913
<b>Current Available Funding</b>					
FY 16-17 Carry Forward/Fund Balance					
FY 17-18 Allocations/Contracts	194,403.00	7,945.00	5,970.94	1,060.83	20,000.00
FY 17-18 Reduction/Recession					
FY 17-18 WIOA Transfers		0.00	0.00	0.00	0.00
FY 17-18 Reserve for 18-19	0.00	0.00	0.00	0.00	0.00
FY 17-18 Sublease Contracts	0.00	0.00	0.00	0.00	0.00
<b>Total Funding for FY 17-18</b>	<b>194,403.00</b>	<b>7,945.00</b>	<b>5,970.94</b>	<b>1,060.83</b>	<b>20,000.00</b>
<b>Expenditures</b>					
5100 Staff Salaries	(1,509.39)	0.00	0.00	0.00	0.00
5105 Vacation	(107.54)	0.00	0.00	0.00	0.00
5111 Employer Medicare Expense	(24.93)	0.00	0.00	0.00	0.00
5112 Social Security Employer Exp	(106.64)	0.00	0.00	0.00	0.00
5115 CA Unemployment Insurance Exp	(1.65)	0.00	0.00	0.00	0.00
5116 CA Training Tax Expense	(0.05)	0.00	0.00	0.00	0.00
5120 Workers Compensation Expense	(12.45)	0.00	0.00	0.00	0.00
5130 Group Health Insurance Expense	(243.94)	0.00	0.00	0.00	0.00
5140 Employers 457 Expense	(92.18)	0.00	0.00	0.00	0.00
5160 Group Dental Insurance	(21.84)	0.00	0.00	0.00	0.00
5170 Group Vision Insurance	(5.01)	0.00	0.00	0.00	0.00
5180 Group Life Insurance	(0.79)	0.00	0.00	0.00	0.00
5200 Materials and Supplies	(11.25)	0.00	0.00	0.00	0.00
5210 Facility Materials and Supplies	(0.02)	0.00	0.00	0.00	0.00
5300 Rent Expense	(263.98)	0.00	0.00	0.00	0.00
5320 Telephone Expense	(13.51)	0.00	0.00	0.00	0.00
5330 Utilities Expense	(25.45)	0.00	0.00	0.00	0.00
5400 Postage Expense	(0.64)	0.00	0.00	0.00	0.00
5410 Printing Expense	(3.69)	0.00	0.00	0.00	0.00
5420 Advertising Expense	0.00	0.00	0.00	0.00	0.00
5430 Bank Charges	(0.16)	0.00	0.00	0.00	0.00
5440 Dues and Membership Expense	(6.53)	0.00	0.00	0.00	0.00
5450 Publications Expense	0.00	0.00	0.00	0.00	0.00
5500 Auditing Fees	0.00	0.00	0.00	0.00	0.00
5510 Legal Fees	(1.24)	0.00	0.00	0.00	0.00
5520 Consulting Fees	(10.93)	0.00	0.00	0.00	0.00
5530 Taxes and Fees	(0.05)	0.00	0.00	0.00	0.00
5610 Equipment Maintenance	7.30	0.00	0.00	0.00	0.00
5620 Equipment Rental	(11.23)	0.00	0.00	0.00	0.00
5630 Software Expense	(0.03)	0.00	0.00	0.00	0.00
5631 Software Maintenance	(165.18)	0.00	0.00	0.00	0.00
5640 Internet Expense	(10.94)	0.00	0.00	0.00	0.00
5650 Computer Hardware	0.00	0.00	0.00	0.00	0.00
5700 Client Transportation Assistance Expense	0.00	0.00	0.00	0.00	0.00
5720 Staff Travel Expense	(5.04)	0.00	0.00	0.00	0.00
5730 Conference, Conventions & Meetings	(0.64)	0.00	0.00	0.00	0.00
5800 Subcontracted Program Services	0.00	(7,945.00)	(430.25)	0.00	0.00
5810 General Outside Services	(154.84)	0.00	0.00	0.00	0.00
5820 Facility Maintenance Services	(0.63)	0.00	0.00	0.00	0.00
5900 Insurance Expense	(5.84)	0.00	0.00	0.00	0.00
5980 Fixed Assets - Expense Offset	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>(2,810.93)</b>	<b>(7,945.00)</b>	<b>(430.25)</b>	<b>0.00</b>	<b>0.00</b>
<b>Unliquidated Obligations</b>					
Basic/Individualized Obligations	405.07	0.00	0.00	0.00	0.00
Training Services Obligations	0.00	0.00	0.00	0.00	14,415.00
Other Obligations	0.00	0.00	0.00	0.00	0.00
<b>Total Unliquidated Obligations</b>	<b>405.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,415.00</b>
<b>FY Allocation Balance (less reserve for 18-19)</b>	<b>191,187.00</b>	<b>0.00</b>	<b>5,540.69</b>	<b>1,060.83</b>	<b>5,585.00</b>

Summary Information	DSS OJT Contract	CDBG	Wells Fargo - Veterans Grant	Wells Fargo - Single Female Parent Grant	Wells Fargo HS/GED Prep 2017-2018
Total Funding for FY 17-18	194,403.00	7,945.00	5,970.94	1,060.83	20,000.00
Total Expenditures	(2,810.93)	(7,945.00)	(430.25)	0.00	0.00
Total Unliquidated Obligations	(405.07)	0.00	0.00	0.00	(14,415.00)
Training Available Balance	0.00	0.00	0.00	0.00	0.00
Projected Staff Costs	0.00	0.00	0.00	0.00	0.00
FY Year End Balance June 30, 2018	191,187.00	0.00	5,540.69	1,060.83	5,585.00
<b>Revenue and Expenditures (FY 17-18)</b>	<b>DSS OJT Contract</b>	<b>CDBG</b>	<b>Wells Fargo - Veterans Grant</b>	<b>Wells Fargo - Single Female Parent Grant</b>	<b>Wells Fargo HS/GED Prep 2017-2018</b>
Federal Revenue	0.00	0.00	0.00	0.00	0.00
Other Local & State Revenue	2,810.93	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00
Total Revenue	2,810.93	0.00	0.00	0.00	0.00
Total Expenditures	(2,810.93)	(7,945.00)	(430.25)	0.00	0.00
<b>Balance Revenue less Expenditures*</b>	<b>0.00</b>	<b>(7,945.00)</b>	<b>(430.25)</b>	<b>0.00</b>	<b>0.00</b>

\*Note: MCWIC operates under the accrual basis of accounting,

MCWIC as of 12/31/17	Wells Fargo HS/GED Prep Jan 2016-June 2016	MCDSS- HiSet Contract 2017-2018	Assessment Services	General & Administration	AJCC Facility
Current Available Funding	9912	9901	9920	0000/9920	9911-xxx
FY 16-17 Carry Forward/Fund Balance					
FY 17-18 Allocations/Contracts	8,097.80	22,791.00	0.00	131,367.08	0.00
FY 17-18 Reduction/Recession					
FY 17-18 WIOA Transfers		0.00			
FY 17-18 Reserve for 18-19	0.00	0.00	0.00	0.00	0.00
FY 17-18 Sublease Contracts	0.00	0.00	0.00	0.00	261,199.12
<b>Total Funding for FY 17-18</b>	<b>8,097.80</b>	<b>22,791.00</b>	<b>0.00</b>	<b>131,367.08</b>	<b>261,199.12</b>
<b>Expenditures</b>					
5100 Staff Salaries	0.00	0.00	(2,696.33)	0.00	(7,098.45)
5105 Vacation	0.00	0.00	(281.75)	0.00	(2.95)
5111 Employer Medicare Expense	0.00	0.00	(45.11)	0.00	(103.42)
5112 Social Security Employer Exp	0.00	0.00	(192.86)	0.00	(442.23)
5115 CA Unemployment Insurance Exp	0.00	0.00	(13.28)	0.00	(170.40)
5116 CA Training Tax Expense	0.00	0.00	(0.31)	0.00	(4.50)
5120 Workers Compensation Expense	0.00	0.00	(23.02)	0.00	(52.44)
5130 Group Health Insurance Expense	0.00	0.00	(421.56)	0.00	(249.40)
5140 Employers 457 Expense	0.00	0.00	(170.62)	0.00	(33.43)
5160 Group Dental Insurance	0.00	0.00	(39.15)	0.00	(38.09)
5170 Group Vision Insurance	0.00	0.00	(8.99)	0.00	(8.38)
5180 Group Life Insurance	0.00	0.00	(0.95)	0.00	0.00
5200 Materials and Supplies	0.00	0.00	(185.70)	(86.81)	(904.10)
5210 Facility Materials and Supplies	0.00	0.00	(0.02)	0.00	(12.76)
5300 Rent Expense	0.00	0.00	(347.71)	0.00	(52,848.65)
5320 Telephone Expense	0.00	0.00	(17.09)	0.00	(1,109.28)
5330 Utilities Expense	0.00	0.00	(32.67)	0.00	(36,150.19)
5400 Postage Expense	0.00	0.00	(0.67)	(82.80)	(23.79)
5410 Printing Expense	0.00	0.00	(3.59)	0.00	0.00
5420 Advertising Expense	0.00	0.00	0.00	0.00	0.00
5430 Bank Charges	0.00	0.00	(0.19)	0.00	(0.21)
5440 Dues and Membership Expense	0.00	0.00	(5.57)	0.00	(22.29)
5450 Publications Expense	0.00	0.00	0.00	0.00	0.00
5500 Auditing Fees	0.00	0.00	(243.70)	0.00	(1,315.66)
5510 Legal Fees	0.00	0.00	(4.65)	0.00	(6.72)
5520 Consulting Fees	0.00	0.00	(10.08)	0.00	0.00
5530 Taxes and Fees	0.00	0.00	(3.10)	(39.00)	(16.46)
5610 Equipment Maintenance	0.00	0.00	6.06	0.00	(1,498.82)
5620 Equipment Rental	0.00	0.00	(16.18)	0.00	(22.61)
5630 Software Expense	0.00	0.00	(0.03)	0.00	(0.19)
5631 Software Maintenance	0.00	0.00	(156.46)	0.00	0.00
5640 Internet Expense	0.00	0.00	(13.13)	0.00	(14.52)
5650 Computer Hardware	0.00	0.00	(14.11)	0.00	0.00
5700 Client Transportation Assistance Expense	0.00	0.00	0.00	0.00	0.00
5720 Staff Travel Expense	0.00	0.00	(12.40)	(282.61)	(2.02)
5730 Conference, Conventions & Meetings	0.00	0.00	(1.55)	(330.00)	0.00
5800 Subcontracted Program Services	0.00	0.00	0.00	0.00	0.00
5810 General Outside Services	0.00	0.00	2,947.59	(1,220.00)	(10,912.22)
5820 Facility Maintenance Services	0.00	0.00	(0.59)	0.00	(278.72)
5900 Insurance Expense	0.00	0.00	(6.15)	0.00	(40.68)
5980 Fixed Assets - Expense Offset	0.00	0.00	0.00	2,010.96	0.00
<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,015.62)</b>	<b>(30.26)</b>	<b>(113,383.58)</b>
<b>Unliquidated Obligations</b>					
Basic/Individualized Obligations	0.00	0.00	8,129.65	0.00	131,794.80
Training Services Obligations	0.00	22,791.00	0.00	0.00	0.00
Other Obligations	0.00	0.00	0.00	5,633.00	0.00
<b>Total Unliquidated Obligations</b>	<b>0.00</b>	<b>22,791.00</b>	<b>8,129.65</b>	<b>5,633.00</b>	<b>131,794.80</b>
<b>FY Allocation Balance (less reserve for 18-19)</b>	<b>8,097.80</b>	<b>0.00</b>	<b>(10,145.27)</b>	<b>125,703.82</b>	<b>16,020.74</b>

Summary Information	Wells Fargo HS/GED Prep Jan 2016-June 2016	MCDSS- HiSet Contract 2017-2018	Assessment Services	General & Administration	AJCC Facility
Total Funding for FY 17-18	8,097.80	22,791.00	0.00	131,367.08	261,199.12
Total Expenditures	0.00	0.00	(2,015.62)	(30.26)	(113,383.58)
Total Unliquidated Obligations	0.00	(22,791.00)	(8,129.65)	(5,633.00)	(131,794.80)
Training Available Balance	0.00	0.00	0.00	0.00	0.00
Projected Staff Costs	0.00	0.00	(5,628.60)	0.00	(18,779.28)
FY Year End Balance June 30, 2018	8,097.80	0.00	(15,773.87)	125,703.82	(2,758.54)
Revenue and Expenditures (FY 17-18)	Wells Fargo HS/GED Prep Jan 2016-June 2016	MCDSS- HiSet Contract 2017-2018	Assessment Services	General & Administration	AJCC Facility
Federal Revenue	0.00	0.00	0.00	12,658.14	0.00
Other Local & State Revenue	0.00	0.00	600.00	0.00	95,921.73
Other Income	0.00	0.00	0.00	0.82	0.00
Total Revenue	0.00	0.00	600.00	12,658.96	95,921.73
Total Expenditures	0.00	0.00	(2,015.62)	(30.26)	(113,383.58)
<b>Balance Revenue less Expenditures*</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,415.62)</b>	<b>12,628.70</b>	<b>(17,461.85)</b>

\*Note: MCWIC operates under the accrual basis of accounting.



MCWIC as of 12/31/17	Total
<b>Current Available Funding</b>	
FY 16-17 Carry Forward/Fund Balance	1,941,224.43
FY 17-18 Allocations/Contracts	2,946,050.65
FY 17-18 Reduction/Recession	(164,227.57)
FY 17-18 WIOA Transfers	0.00
FY 17-18 Reserve for 18-19	(584,171.89)
FY 17-18 Sublease Contracts	261,199.12
<b>Total Funding for FY 17-18</b>	<b><u>4,400,074.74</u></b>
<b>Expenditures</b>	
5100 Staff Salaries	(617,765.98)
5105 Vacation	(20,499.45)
5111 Employer Medicare Expense	(9,811.21)
5112 Social Security Employer Exp	(41,951.56)
5115 CA Unemployment Insurance Exp	(3,179.97)
5116 CA Training Tax Expense	(74.87)
5120 Workers Compensation Expense	(5,111.96)
5130 Group Health Insurance Expense	(59,881.13)
5140 Employers 457 Expense	(34,312.27)
5160 Group Dental Insurance	(5,287.17)
5170 Group Vision Insurance	(1,227.38)
5180 Group Life Insurance	(185.60)
5200 Materials and Supplies	(7,698.97)
5210 Facility Materials and Supplies	(17.40)
5300 Rent Expense	(111,203.91)
5320 Telephone Expense	(4,294.33)
5330 Utilities Expense	(42,108.16)
5400 Postage Expense	(208.34)
5410 Printing Expense	(2,118.32)
5420 Advertising Expense	(300.00)
5430 Bank Charges	(36.00)
5440 Dues and Membership Expense	(4,431.00)
5450 Publications Expense	(125.00)
5500 Auditing Fees	(12,000.00)
5510 Legal Fees	(202.00)
5520 Consulting Fees	(8,501.75)
5530 Taxes and Fees	(215.72)
5610 Equipment Maintenance	(1,092.92)
5620 Equipment Rental	(4,109.89)
5630 Software Expense	(408.97)
5631 Software Maintenance	(4,659.00)
5640 Internet Expense	(2,897.45)
5650 Computer Hardware	(4,171.72)
5700 Client Transportation Assistance Expense	(4,968.00)
5720 Staff Travel Expense	(14,110.22)
5730 Conference, Conventions & Meetings	(7,060.00)
5800 Subcontracted Program Services	(129,795.38)
5810 General Outside Services	(51,602.80)
5820 Facility Maintenance Services	(430.00)
5900 Insurance Expense	(3,971.37)
5980 Fixed Assets - Expense Offset	2,010.96
<b>Total Expenditures</b>	<b><u>(1,219,416.21)</u></b>
<b>Unliquidated Obligations</b>	
Basic/Individualized Obligations	557,249.70
Training Services Obligations	106,616.00
Other Obligations	<u>10,633.00</u>
<b>Total Unliquidated Obligations</b>	<b><u>674,498.70</u></b>
<b>FY Allocation Balance (less reserve for 18-19)</b>	<b><u>2,506,159.83</u></b>

**Summary Information**

Summary Information	Total
Total Funding for FY 17-18	4,400,074.74
Total Expenditures	(1,219,416.21)
Total Unliquidated Obligations	(674,498.70)
Training Available Balance	(441,585.31)
<i>Projected Staff Costs</i>	<u>(1,015,509.72)</u>
<b>FY Year End Balance June 30, 2018</b>	<b><u>1,049,064.80</u></b>

**Revenue and Expenditures (FY 17-18)**

Revenue and Expenditures (FY 17-18)	Total
Federal Revenue	901,895.62
Other Local & State Revenue	136,952.04
Other Income	0.82
<b>Total Revenue</b>	<b>1,038,848.48</b>
<b>Total Expenditures</b>	<b><u>(1,219,416.21)</u></b>

**Balance Revenue less Expenditures\*** **(180,567.73)**

\*Note: MCWIC operates under the accrual basis of accounting, data as of 11/12/18, 12:38 pm



Madera County Workforce Investment Corporation  
Reconcile Cash Accounts

**Summary**

Cash Account: 1010 Cash in BA - Main  
 Reconciliation ID: Bank Reconciliation for 1010 for 12.31.17  
 Reconciliation Date: 12/31/2017  
 Status: Open

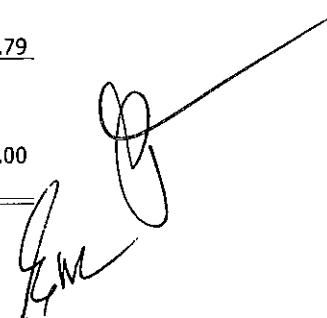
Bank Balance	155,860.61	
Less Outstanding Checks/Vouchers	13,867.77	
Plus Deposits in Transit	0.00	
Plus or Minus Other Cash Items	0.00	
Plus or Minus Suspense Items	<u>0.00</u>	
Reconciled Bank Balance	141,992.84	
Balance Per Books	<u>141,992.84</u>	
Unreconciled Difference	<u><u>0.00</u></u>	

Click the Next Page toolbar button to view details.

**Summary**

**Cash Account: 1020 Cash in BA - Payroll**  
**Reconciliation ID: Bank Reconciliation for 1020 for 12.31.17**  
**Reconciliation Date: 12/31/2017**  
**Status: Open**

Bank Balance	10,190.79
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	10,190.79
Balance Per Books	<u>10,190.79</u>
Unreconciled Difference	<u>0.00</u>



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

**RESTATED BYLAWS**  
**OF**  
**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION,**  
**a California Nonprofit Public Benefit Corporation**

ARTICLE I ORGANIZATION .....	1
1.01 Name .....	1
1.02 General Purposes and Limitations .....	1
1.03 Specific Purposes .....	1
1.04 Dedication of Assets .....	2
1.05 Nonpartisan Activities .....	2
ARTICLE II OFFICES .....	2
2.01 Principal Office .....	2
2.02 Other Offices .....	2
ARTICLE III MEMBERSHIP .....	2
3.01 Members .....	2
3.02 Affiliated Persons .....	2
ARTICLE IV BOARD OF DIRECTORS .....	3
4.01 General Powers .....	3
4.02 Specific Powers .....	3
4.03 Number of Directors .....	4
4.04 Qualifications and Appointment of Directors .....	4
4.05 Term of Office of Directors .....	4
4.06 Vacancies; Removal; Resignation of Directors .....	4
(a) Vacancy .....	4
(b) Removal .....	4
(c) Resignation .....	5
4.07 Annual Meeting of Directors .....	5
4.08 Other Regular Meetings .....	5
4.09 Special Meetings .....	5
4.10 Emergency Meetings .....	6
4.11 Place of Meetings; Meetings By Telephone .....	6
4.12 Quorum .....	6
4.13 Adjournment .....	6
4.14 Notice of Adjourned Meeting .....	6
4.15 Compensation and Reimbursement of Directors .....	7
4.16 Voting .....	7
4.17 Management of Meetings .....	7
4.18 Rules of Order .....	7
4.19 Open Meetings .....	7
4.20 Closed Sessions .....	7
ARTICLE V OFFICERS .....	7
5.01 Officers .....	7
5.02 Qualifications of Officers .....	7
5.03 Appointment of Officers .....	7
5.04 Term of Office .....	8
5.05 Additional Officers .....	8

5.06	Removal and Resignation of Officers.....	8
(a)	Removal.....	8
(b)	Resignation.....	8
5.07	Vacancies in Offices.....	8
5.08	Chair.....	8
5.09	Vice Chairs.....	9
5.10	Secretary.....	9
5.11	Treasurer.....	10
ARTICLE VI COMMITTEES.....		10
6.01	Committees of the Board.....	10
6.02	Meetings and Actions of Committees.....	11
ARTICLE VII EXECUTIVE DIRECTOR.....		11
7.01	Employment.....	11
7.02	Duties:.....	11
7.03	Performance Evaluation:.....	12
ARTICLE VIII INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES AND OTHER AGENTS.....		12
8.01	Agents, Proceedings, and Expenses.....	12
8.02	Actions Other Than By the Corporation.....	12
8.03	Actions By the Corporation.....	13
8.04	Successful Defense By Agent.....	13
8.05	Required Approval.....	13
8.06	Advance of Expenses.....	14
8.07	Other Contractual Rights.....	14
8.08	Limitations.....	14
8.09	Insurance.....	14
ARTICLE IX CONFLICTS OF INTERESTS.....		15
9.01	Disqualifying Financial Interest.....	15
9.02	Prior Board of Directors' Approval.....	15
9.03	Board of Directors Ratification.....	15
9.04	Disqualifying Non-Financial Interest.....	16
9.05	Procedure of Disqualification.....	16
9.06	Director Contracts or Grants with the Corporation.....	16
ARTICLE X RECORDS AND REPORTS.....		16
10.01	Records and Reports.....	16
10.02	Inspection of Articles and Bylaws.....	16
10.03	Inspection by Directors.....	17
10.04	Annual Report.....	17
10.05	Annual Statement of Certain Transactions and Indemnifications.....	17
ARTICLE XI GENERAL CORPORATE MATTERS.....		18
11.01	Construction and Definitions.....	18

11.02 Amendment by Directors .....18  
11.03 Authority to Bind Corporation.....18  
11.04 Insurance .....18  
ARTICLE XII FISCAL YEAR .....19  
12.01 Date of Fiscal Year .....19

**RESTATED BYLAWS  
OF  
MADERA COUNTY WORKFORCE INVESTMENT CORPORATION,  
a California Nonprofit Public Benefit Corporation**

**ARTICLE I  
ORGANIZATION**

**1.01 Name.** The name of this Corporation is Madera County Workforce Investment Corporation.

**1.02 General Purposes and Limitations.** This corporation is a California nonprofit public benefit corporation organized under the Nonprofit Public Benefit Corporation Law. This corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue Law (herein, the "Code"). The general purposes of this Corporation are:

(a) To have and exercise all rights and powers, other than those specifically designated in WIOA regulations as responsibilities of the Workforce Development Board, conferred through Titles I through V of the Workforce Innovation and Opportunity Act ("WIOA") which provide guidance for statewide and local workforce investment systems that prepare youth and adults for entry into the labor force and develop self-sufficiency;

(b) To do all other things allowed by a non-profit corporation and utilize funds from all other sources other than government to effectively educate, train, and place individuals with the necessary resources and skills to fulfill employer needs; and

(c) To have and exercise all rights and powers conferred on nonprofit public benefit corporations under the Nonprofit Public Benefit Corporation Law of California as such law is now in effect or may at any time hereafter be amended, provided, however, notwithstanding any of the foregoing statements, this Corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the above-stated purposes of this Corporation.

**1.03 Specific Purposes.** The specific purposes of this Corporation are to operate in accordance with and under the provisions of Titles I through V of the WIOA and the applicable regulations as set forth in the Code of Federal Regulations (CFR), Chapter 20, Parts 603, 675, and 679-688, as such law and regulations are now in effect or may be amended from time to time, in order to:

(a) Act as the administrative and fiscal entity for the Workforce Development Board and to assist the Workforce Development Board in the implementation of the WIOA in Madera County, California, in a manner that is responsive to the needs of the private sector.

**Deleted:** CFR Title 20 , Chapter V, Employment and Training Administration, Department of Labor, Part 652 and Parts 660 through 671

**Deleted:** <#>Improve the functioning of the nation's labor markets by bringing together employers who are seeking workers and individuals who are seeking employment;¶  
Attract greater employer participation in all aspects of local employment and training activities; and¶

**Deleted:** <#>an



(b) Act as the provider of Career Services for WIOA Adult and Dislocated Worker programs through June 30, 2019, as approved by the State, the County of Madera, and the Workforce Development Board of Madera County.

**1.04 Dedication of Assets.** The property of this Corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of this Corporation shall ever inure to the benefit of any director, officer, or member thereof or to the benefit of any private person. Upon the dissolution or winding up of this Corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this Corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501(c)(3) of the Code, and which is qualified for exemption from taxation under Section 23701d of the California Revenue and Taxation Code.

**1.05 Nonpartisan Activities.** The Corporation shall be nonpartisan. No substantial part of the activities of this Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office. The Corporation shall not, except in an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes and objectives described herein.

## ARTICLE II OFFICES

**2.01 Principal Office.** The principal office for the transaction of the activities and affairs of the Corporation (“principal executive office”) is located at 2037 West Cleveland Avenue, Madera, California, 93637. The Board of Directors may change the principal executive office from one location to another. Any change of this location shall be noted by the Secretary on these Bylaws opposite this Section, or this Section may be amended to state the new location.

Deleted: 441 East Yosemite Avenue, Madera, California 93638

**2.02 Other Offices.** The Board of Directors may at any time establish branch or subordinate offices at any place or places, within or without the State of California, where the Corporation is qualified to conduct its activities.

## ARTICLE III MEMBERSHIP

**3.01 Members.** This Corporation shall have no members within the meaning of Section 5056 of the California Corporations Code. Any action which would otherwise require approval by a majority of all members or approval by the members shall require only approval of the Board of Directors. All rights which would otherwise vest in the members shall vest in the Board of Directors.

**3.02 Affiliated Persons.** This Corporation may refer to contributors, advisors, or other persons or entities associated with it as “members” even though those contributors, advisors, or other persons or entities are not members, and no reference shall constitute anyone a

member, within the meaning of Section 5056 of the California Corporations Code. The Corporation may confer by amendment of its Articles of Incorporation or of these Bylaws some or all of the rights of a member, as set forth in the California Nonprofit Corporation Law, upon any person or persons who do not have the right to vote for the election of directors or on a disposition of substantially all of the assets of the Corporation or on a merger or on a dissolution or on changes to the Corporation's Articles of Incorporation or Bylaws, but no such person shall be a member within the meaning of Section 5056 of the California Corporations Code.

#### **ARTICLE IV BOARD OF DIRECTORS**

**4.01 General Powers.** Subject to the provisions and limitations of the California Nonprofit Public Benefit Corporation Law and any other applicable laws, and subject to any limitations in the Articles of Incorporation or these Bylaws, the activities and affairs of the Corporation shall be managed and all corporate powers shall be exercised by, or under the direction of, the Board of Directors

**4.02 Specific Powers.** Without prejudice to these general powers and subject to the same limitations, the Board of Directors, in addition to any other powers enumerated in these Bylaws, shall have the power to:

(a) Appoint and remove, subject to any employment agreement and, at the pleasure of the Board of Directors, ~~the Executive Director of~~ the Corporation; prescribe powers and duties for them that are consistent with law, with the Articles of Incorporation, and with these Bylaws; fix their compensation (if any); and require from them security for faithful service;

Deleted: all officers, agents, and employees of

(b) Change the principal executive office in the State of California from one location to another; cause the Corporation to conduct its activities within or without the State of California; and designate any place within or without the State of California for holding any meeting of Directors;

(c) Adopt and use a corporate seal and to alter the form of such seal from time to time, as in their judgment they may deem best, provided such seal shall at all times comply with the provisions of law;

(d) Approve an annual operating budget and capital expenditure budget, to borrow money and incur indebtedness on behalf of the Corporation and cause to be executed and delivered for the Corporation's purposes, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt and securities;

(e) To conduct, manage and control the affairs and activities of the Corporation and to make such rules and regulations therefor not inconsistent with applicable federal and California law, the Articles of Incorporation or the Bylaws as they may deem best;

(f) Pursuant to authority hereinafter granted, to appoint committees and to delegate to such committees powers and authority of the Board of Directors in the management of the activities and affairs of the Corporation, except the power to adopt, amend or repeal Bylaws or Articles, and except as otherwise set forth herein;

(g) Approve any action which, under the California Corporations Code, would require the approval by a majority of statutory members or approval by statutory members; and

(h) Perform any and all duties imposed upon them collectively or individually by law, by the Articles of Incorporation, by any agreement with the State of California or the County of Madera, or by these Bylaws.

**4.03 Number of Directors.** The authorized number of Directors shall be between five (5) and ~~nine (9)~~ until changed by a duly enacted amendment to these Bylaws.

Deleted: eight (8)

**4.04 Qualifications and Appointment of Directors.** Qualification for appointment to the Board shall be ~~individuals representing private sector, non-profit, or faith-based organizations serving Madera County~~, preferably who have workforce development or related knowledge or experience. Members will be identified through a public recruitment process, submission of an application and appointment by the Board.

Deleted: private sector membership

Deleted: In addition, up to (2) two members at large from local non- sectarian non-profit organizations, preferably who have workforce development or related knowledge or experience.

**4.05 Term of Office of Directors.** Each Director shall hold office for ~~a term of three (3) years, and may be re-appointed for one additional three year term at the discretion of the Board.~~

Deleted: an open ended term.

**4.06 Vacancies; Removal; Resignation of Directors.**

(a) **Vacancy.** Vacancies on the Board of Directors shall be filled by a public recruitment process, submission of an application and appointment by the Board. A vacancy or vacancies on the Board of Directors shall be deemed to exist on the occurrence of any of the following: (i) the death or resignation of any Director; (ii) the declaration by resolution of the Board of Directors of a vacancy in the office of a Director who has been declared of unsound mind by an order of court, convicted of a felony, or found by final order or judgment of any court to have breached a duty under Article 3 of Chapter 2 of the California Nonprofit Public Benefit Corporation Law; (iii) the increase of the authorized number of Directors; (iv) the removal of a Director in accordance with these Bylaws; No reduction of the authorized number of Directors shall have the effect of removing any Director from office before that Director's term of office has expired unless a resignation has been received.

(b) **Removal.** A Director may be removed, either with or without cause, by a three-fourths (3/4) majority vote of all other Directors at the time in office at any regular meeting or special meeting of the Board of Directors. The Board of Directors may set specific attendance guidelines that may cause a Director to be removed for failure to attend Board of Directors' meetings.

Attendance Guidelines: A Board of Director who does not attend three consecutive meetings and does not provide notice, may be subject to removal from the Board.

(c) Resignation. Except as provided below, any Director may resign by giving written notice to the Chair, any Vice Chair or the Secretary, or the Board of Directors. The resignation shall be effective when the notice is given unless it specifies a later time for the resignation to become effective. If a Director's resignation is effective at a future time, the Board of Directors may elect a successor to take office as of the date when the resignation becomes effective. Except on notice to the Attorney General of State of California, no Director may resign if the Corporation would be left without a duly elected Director or Directors.

4.07 Annual Meeting of Directors. The June regular meeting of each calendar year shall be known as the annual meeting. The month of this meeting is subject to change, however, if the Board of Directors fixes another date and all Directors are so notified. If the scheduled date falls on a legal holiday, the meeting shall be held on the next full business day. Each such annual meeting shall be held for purposes of organization, the election of officers, and the transaction of other business. Notice of the annual meeting shall state the matters that the board, at the time notice is given, intends to present for action.

4.08 Other Regular Meetings. Other regular meetings of the Board of Directors may be held at such time and place as the Board of Directors may fix from time to time. The time and place of such meetings will be stated in the minutes of the previous meeting of the Board of Directors. Notices of regular meetings of the Board shall include an agenda specifying the place, the day, and the hour of the meeting, and a brief general description of each item of business to be transacted or discussed at the meeting.

4.09 Special Meetings. Special meetings of the Board of Directors for any purpose may be called at any time by the Chair, any Vice Chair, the Secretary, or a majority of Directors. Notice for such meetings shall comply with the Ralph M. Brown Act. Additionally, notice of the time and place of special meetings shall be given to each Director by one of the following methods: (a) by personal delivery of written notice; (b) by first-class mail postage prepaid, (c) by telephone, either directly to the Director or to a person at such Director's office who would reasonably be expected to communicate that notice promptly to such Director; (d) by e-mail, either directly to the Director or to a person at such Director's office who would reasonably be expected to communicate that notice promptly to such Director; or (e) by facsimile, either directly to the Director or to a person at such Director's office who would reasonably be expected to communicate that notice promptly to such Director. All such notices shall be given or sent to the Director's address or telephone number as shown on the records of the Corporation. Notice sent by first-class mail shall be deposited in the United States mail at least four (4) days before the time set for the meeting. Notices given by personal delivery, telephone, e-mail or fax shall be delivered, telephoned, e-mailed or faxed at least forty-eight (48) hours before the time set for the meeting. The notice shall state the time of the meeting, the purpose of the meeting, that no other business may be transacted, and the place if the place is other than the principal executive office of the Corporation. No business, other than the business that was set forth in the notice of the meeting, may be transacted at a special meeting. The notice

shall be posted at least twenty-four (24) hours prior to the special meeting in a location that is freely accessible to members of the public.

**4.10 Emergency Meetings.** In the case of an emergency situation involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board of Directors may hold an emergency meeting without complying with either the 24-hour notice or the 24-hour posting requirements of Section 4.09 above. For the purposes of this Section, an “emergency situation” shall be defined as those events causing work stoppage, crippling activity, or other activity that severely impairs public health, safety, or both, as determined by a majority of the Directors. All definitions, notice and conduct specified in Government Code Section 54956.5 of the Ralph M. Brown Act is incorporated by reference.

**4.11 Place of Meetings; Meetings By Telephone.** Meetings of the Board shall be held at any place, within or without the State of California, that has been designated by resolution of the Board of Directors or in the notice of the meeting or, if not so designated, at the principal executive office of the Corporation. Any meeting may be held by conference telephone, as long as such telephonic communications are allowed under the Ralph M. Brown Act and all Directors participating in the meeting can hear one another. All such Directors shall be deemed to be present in person at such a meeting.

**4.12 Quorum.** A majority of the authorized number of Directors shall constitute a quorum for the transaction of any business, except to adjourn. Every action taken or decision made by a majority of the Directors present at a duly held meeting at which a quorum is present shall be the act of the Board of Directors, subject to the provisions of the California Nonprofit Public Benefit Corporation Law and the Ralph M. Brown Act, including, without limitation, those provisions relating to (a) approval of contracts or transactions in which a Director has a direct or indirect material financial interest; (b) approval of certain transactions between corporations having common directorships; (c) creation of, and appointments to, committees of the Board of Directors, and (d) indemnification of Directors. A meeting at which a quorum is initially present may continue to transact business, despite the withdrawal of Directors, if any action taken or decision made is approved by at least a majority of the required quorum for that meeting.

**4.13 Adjournment.** A majority of the Directors present, whether or not a quorum is present, may adjourn any meeting to another time and place. If all Directors are absent from any regular or adjourned regular or special or adjourned special meeting, the Chair may declare the meeting adjourned to a stated time and place. However, if more than 50% of the number of Directors required to reach a quorum are present at the meeting, discussion can be had by the Directors on those items set on the agenda and recommendations developed for presentation at the next regularly scheduled Board meeting at which a quorum exists.

**4.14 Notice of Adjourned Meeting.** Whenever a meeting is adjourned, written notice of the adjournment shall be given in the same manner as provided in Sections 4.08, 4.09 and 4.10 of this Article. A copy of the order or notice of adjournment shall be conspicuously posted within twenty-four (24) hours after the time of adjournment on or near the main public entrance of the building where the regular, adjourned regular, special, adjourned special or emergency meeting was held.

4.15 Compensation and Reimbursement of Directors. Directors and members serving on committees approved by the Board of Directors may not be compensated by the Corporation for their services. However, Directors and members of committees may receive such reimbursement of expenses, as may be fixed or determined by resolution of the Board of Directors to be just and reasonable as to the Corporation at the time that such resolution is adopted; provided that such reimbursement is consistent with the WIOA and relevant policies adopted by any agency with administrative oversight of the Workforce Development Board of Madera County (so long as such policy is not inconsistent with the WIOA or any federal or state statute).

4.16 Voting. Each Director is entitled to one (1) vote on each matter submitted to a vote of the Directors. Voting may be by voice or by ballot, except that any Director shall have a right to have a roll call vote on request, in which case the clerk shall call the roll and record each vote and report the final tally to the Chair.

4.17 Management of Meetings. Meetings of the Board of Directors shall be presided over by the Chair, or in the Chair's absence, by the Vice Chair, or in the absence of both, by the Secretary/Treasurer, or in the absence of all three, by an acting Chair chosen by a majority of the Directors.

4.18 Rules of Order. Meetings shall be governed by Robert's Rules of Order, to the extent that such rules are not inconsistent or in conflict with these Bylaws, with the Articles of Incorporation of the Corporation, or with applicable law.

4.19 Open Meetings. All meetings shall be open to the public and conducted in conformance with California Government Code Section 54950 et seq., commonly referred to as the "Ralph M. Brown Act."

4.20 Closed Sessions. Closed sessions are permitted in a duly noticed meeting for specific purposes controlled by the relevant sections of the Ralph M. Brown Act.

## ARTICLE V OFFICERS

5.01 Officers. The officers of the Corporation shall be a Chair, a Vice Chair, a Secretary, and a Treasurer. The Corporation may also have, at the discretion of the Board of Directors, such other officers as may be appointed in accordance with the provisions of this Article. Any number of offices may be held by the same person, except that neither the Secretary nor the Treasurer may serve concurrently as the Chair. Officers may, from time to time, delegate certain responsibilities to the Executive Director, if any.

Deleted: ?? This is Jessica and I and there was some concern about this from the Board but when you read the responsibilities in my mind it cannot be a Board member?

5.02 Qualifications of Officers. Officers need not be Directors of the Corporation. The Chair and Vice Chair shall be representatives of private sector business and industry or of the non-profit sector.

Deleted: a

5.03 Appointment of Officers. Except such officers as may be appointed under Section 5.05 below, officers shall be chosen every two years by the Board of Directors at the annual meeting through an election process.

**5.04 Term of Office.** Officers shall serve until that officer resigns or is removed or is otherwise disqualified to serve, or until a successor is elected or appointed under this terms of this Article. Officers shall serve at the pleasure of the Board of Directors, subject to the rights, if any, of an officer under any contract of employment.

**5.05 Additional Officers.** The Board of Directors may appoint, and may authorize the Chair or another officer to appoint, any other officers that the business of the Corporation may require. Each officer so appointed shall have the title, hold office for the period, have the authority, and perform the duties specified in these Bylaws or determined from time to time by the Board of Directors.

**5.06 Removal and Resignation of Officers.**

(a) **Removal.** Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, either with or without cause, by the Board of Directors, at any regular or special meeting of the Board of Directors or by unanimous written consent of the Board of Directors, or, except in case of an officer chosen by the Board of Directors, by any officer upon whom such power of removal may be conferred by the Board of Directors. The appointment of a new Chair or Vice Chair shall proceed as if that position was vacant.

(b) **Resignation.** Any officer may resign at any time by giving written notice to the Corporation. Any resignation shall take effect at the date of the receipt of that notice or at any later time specified in that notice and, unless otherwise specified in that notice, the resignation need not be accepted to make it effective. Any resignation is without prejudice to the rights, if any, of the Corporation under any contract to which the officer is a party.

**5.07 Vacancies in Offices.** A vacancy in any office because of death, resignation, removal, disqualification or any other cause shall be filled in the manner prescribed in these Bylaws for regular appointments to that office.

**5.08 Chair.** Subject to the control of the Board of Directors, the Chair shall direct, and control the activities and affairs of the Board and its officers. The Chair shall have such other powers and duties as the Board of Directors or these Bylaws may prescribe. In the absence of an executive director, retained either as an employee of the Corporation or as an administrative services contractor of the Corporation, the Chair shall serve as the chief executive officer and direct and control the Corporation's activities and affairs. The Chair shall be given the necessary authority and held responsible for the administration of the Corporation in all its activities and subject only to such policies as may be adopted and such orders as may be issued by the Board of Directors or by any of its committees to which it has delegated power for such action. The Chair shall act as the "duly authorized representative" of the Board of Directors in all matters in which the Board of Directors has not formally designated some other person for that specific purpose. Without prejudice to such general powers as above described, but subject to the limitations, authority and duties of the Chair are hereby expressly declared to be:

- (a) To carry out all policies established by the Board of Directors, and to advise on the formation of those policies;
- (b) To attend meetings of the Board of Directors and its committees;
- (c) To prepare plans for the achievement of the Corporation's long-range objectives and goals as adopted by the Board of Directors;
- (d) To promote effective and economical working relationships with other organizations;
- (e) To represent the Corporation to the public;
- (f) To see that the Corporation is in compliance with applicable laws and regulations and to assure review of and prompt action on reports and recommendations of authorized regulatory and inspecting agencies;
- (g) To oversee, together with the Board, the performance of the Executive Director; and
- (h) To perform any other duty that may be necessary in the best interest of the Corporation.

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**5.09** Vice Chairs. If the Chair is absent or disabled, the Vice Chair shall perform all the duties of the Chair, and when so acting shall have all the powers of, and be subject to all the restrictions upon, the Chair. The Vice Chair shall have such other powers and perform such other duties as from time to time may be prescribed for them respectively by the Board of Directors, these Bylaws, or the Chair.

**5.10** Secretary. The Secretary shall:

- (a) Certify and keep at the principal corporate office or such other place that the Board of Directors may order, the original, or a copy, of these Bylaws as amended or otherwise altered to date;
- (b) Keep at the principal corporate office or such other place the Board of Directors may order, a book of minutes of all meetings of the Directors and of all meetings of committees, recording therein the time and place of holding said meeting, whether regular, special or emergency, and, if special or emergency, how authorized, the notice given, the names of those present, the number of Directors present, and the proceedings thereof;
- (c) Be the custodian of records of the Corporation;
- (d) Exhibit at all reasonable times to any Director of the Corporation, the Bylaws and any requested minutes;



(e) Exhibit at all reasonable times to any member of the public any documents or records that by law the public has a right to see; and

(f) Perform all duties incident to the office of Secretary and such other duties as may be required by law, by the Articles of Incorporation of this Corporation, or by these Bylaws, or that may be assigned from time to time by the Chair or the Board of Directors.

~~(g) The Secretary shall not have a vote.~~

#### 5.11 ~~Treasurer.~~

The Treasurer shall:

(a) Keep and maintain, or cause to be kept and maintained, adequate and correct books and accounts of the Corporation's properties and transactions.

(b) Send or cause to be given to the Directors such financial statements and reports as are required to be given by law, by these Bylaws, or by the Board of Directors. The books of account shall be open to inspection by any Director at all reasonable times.

(c) Deposit, or cause to be deposited, all money and other valuables in the name of, and to the credit of, the Corporation with such depositories as the Board of Directors may designate; disburse the Corporation's funds as the Board of Directors may order; render to the Chair of the Board of Directors, and the Board of Directors, when requested, an account of all transactions as Treasurer and of the financial condition of the Corporation; and have such other powers and perform such other duties as the Board of Directors or these Bylaws may prescribe.

~~(d) The Treasurer shall not have a vote.~~

The Board of Directors may elect to secure in the name of the Corporation and the Treasurer a bond in the amount and with the surety or sureties specified by the Board of Directors for faithful performance of the duties of the office and for restoration to the Corporation of all of its books, papers, vouchers, money, and other property of every kind in the possession or under the control of, the Treasurer upon such officer's death, resignation, retirement, or removal from office.

In the event that the Corporation hires a bookkeeper, accountant, accounting firm, or other financial professional, the Treasurer may delegate to such financial professional the daily operational tasks but at all times shall be responsible for supervising their activities.

### ARTICLE VI COMMITTEES

6.01 Committees of the Board. The Board of Directors, by resolution adopted by a majority of the Directors then in office, provided a quorum is present, may create one or

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more committees, each consisting of two (2) or more Directors, and other persons that the Directors may appoint to serve at the pleasure of the Board of Directors. Appointments to committees of the Board shall be by majority vote of the Directors then in office. The Board of Directors may appoint one or more Directors as alternate members of any such committee, who may replace any absent member at any meeting. Any such committee, to the extent provided in the Board resolution, shall have all the authority of the Board of Directors, except that no committee, regardless of Board resolution, may:

- (a) Fill vacancies on the Board of Directors or on any committee that has the authority of the Board of Directors;
- (b) Amend or repeal bylaws or adopt new bylaws;
- (c) Amend or repeal any resolution of the Board of Directors that by its express terms is not so amendable or repealable;
- (d) Create any other committees of the Board of Directors or appoint the members of committees of the Board of Directors;
- (e) Approve any contract or transaction to which the Corporation is a party and in which one or more of its Directors has a material financial interest, except as special approval is provided for in Section 5233(d)(3) of the California Corporations Code; or
- (f) Take any final action in violation of the California Nonprofit Public Benefit Corporation Law.

**6.02 Meetings and Actions of Committees.** Meetings and actions of committees of the Board of Directors shall be governed by, held, and taken in accordance with, the provisions of these Bylaws concerning meetings and other Board actions, except that the time for regular meetings of such committees and the calling of special meetings of such committees may be determined either by Board resolution or, if there is none, by resolution of the committee of the Board of Directors. Minutes of each meeting of any committee of the Board of Directors shall be kept and shall be filed with the corporate records. The Board of Directors may adopt rules for the government of any committee, provided they are consistent with these Bylaws or, in the absence of rules adopted by the Board of Directors, the committee may adopt such rules.

## **ARTICLE VII EXECUTIVE DIRECTOR**

**7.01 Employment.** The Board may employ and/or appoint an Executive Director who shall be the administrative head of the Corporation.

**7.02 Duties:** The Executive Director shall be responsible to the Board of Directors. The Executive Director shall be given the authority to carry out the policies established by the Board of Directors. The Executive Director shall have, but not be limited to, the following duties:

- (a) Serve as the administrator of all aspects of the day-to-day operations of the Corporation, including operating policies and procedures;
- (b) Make recommendations to the Board for its consideration regarding broad policies of the Corporation;
- (c) Develop the overall program and services to be provided by the Corporation and its clients;
- (d) Be present either personally or through an appointed representative at all Board meetings and be an ex-officio member of all committees;
- (e) Select, employ, control, and discharge all administrative officers and employees authorized by the Board of Directors, in accordance with established policies and procedures of the Corporation;
- (f) Submit to the Board of Directors an annual budget showing the expected receipts and expenditures;
- (g) Require that all physical properties are kept in good repair and operating condition; and
- (h) Supervise all business and financial affairs such as the maintenance of financial transaction records, collections of accounts, and purchase and issuance of supplies in accordance with principles of prudent business management.

**7.03 Performance Evaluation:** The Executive Director’s performance will be evaluated annually by the full Board.

**Deleted:** Chair, Vice Chair and an appointed third Director

**ARTICLE VIII  
INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES  
AND OTHER AGENTS**

**8.01 Agents, Proceedings, and Expenses.** For the purposes of this Article, “agent” means any person who is or was a Director, officer, employee, or other agent of this Corporation, or is or was serving at the request of this Corporation as a Director, officer, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust or other enterprise, or was a Director, officer, employee, or agent of a foreign or domestic corporation which was a predecessor corporation of this Corporation or of another enterprise at the request of such predecessor corporation; “proceeding” means any threatened, pending or completed action or proceeding, whether civil, criminal, administrative, or investigative; and “expense” includes, without limitation, attorneys’ fees and any expenses of establishing a right to indemnification under Sections 8.04 or 8.05(b) below.

**8.02 Actions Other Than By the Corporation.** This Corporation shall have the power to indemnify any person who was or is a party, or is threatened to be made a party, to any proceeding (other than an action by, or in the right of, this Corporation to procure a judgment in its favor, an action brought under Section 5233 of the California Corporations Code, or an action

brought by the Attorney General or a person granted relator status by the Attorney General for any breach of duty relating to assets held in charitable trust) by reason of the fact that such person is or was an agent of this Corporation, against expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with such proceeding if that person acted in good faith and in a manner that person reasonably believed to be in the best interests of this Corporation and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of that person was unlawful. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in the best interests of this Corporation or that the person had reasonable cause to believe that the person's conduct was unlawful.

**8.03 Actions By the Corporation.** This Corporation shall have the power to indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action by, or in the right of, this Corporation, or brought under Section 5233 of the California Corporations Code, or brought by the Attorney General or a person granted relator status by the Attorney General for breach of duty relating to assets held in charitable trust, to procure a judgment in its favor by reason of the fact that person is or was an agent of this Corporation, against expenses actually and reasonably incurred by that person in connection with the defense or settlement of that action if that person acted in good faith, in a manner that person believed to be in the best interests of this Corporation, and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances. No indemnification shall be made under this Section 8.03 for any of the following reasons:

- (a) In respect of any claim, issue or matter as to which that person shall have been adjudged to be liable to this Corporation in the performance of that person's duty to this Corporation, unless, and only to the extent that, the court in which such proceeding is or was pending shall determine upon application that, in view of all the circumstances of the case, that person is fairly and reasonably entitled to indemnity for the expenses and then only to the extent that the court shall determine;
- (b) Of amounts paid in settling or otherwise disposing of a threatened or pending action, with or without court approval; or
- (c) Of expenses incurred in defending a threatened or pending action which is settled or otherwise disposed of without court approval unless it is settled with the approval of the Attorney General.

**8.04 Successful Defense By Agent.** To the extent that an agent of this Corporation has been successful on the merits in defense of any proceeding referred to in Sections 8.02 or 8.03 above, or in defense of any claim, issue, or matter therein, the agent shall be indemnified against expenses actually and reasonably incurred by the agent in connection therewith.

**8.05 Required Approval.** Except as provided in Section 8.04 above, any indemnification under this Article shall be made by this Corporation only if authorized in the

specific case upon a determination that indemnification of the agent is proper in the circumstances because the agent has met the applicable standard of conduct set forth in Section 8.02 or 8.03 above, by any of the following:

- (a) A majority vote of a quorum consisting of Directors who are not parties to the proceeding; or
- (b) The court in which the proceeding is or was pending, upon application made by this Corporation or the agent or the attorney or other person rendering services in connection with the defense, whether or not such application by the agent, attorney, or other person is opposed by this Corporation.

**8.06 Advance of Expenses.** Expenses incurred in defending any proceeding may be advanced by this Corporation before the final disposition of the proceeding upon receipt of an undertaking by, or on behalf of, the agent to repay the amount of the advance unless it shall be determined ultimately that the agent is entitled to be indemnified as authorized in this Article.

**8.07 Other Contractual Rights.** No provision made by a corporation to indemnify its Directors or officers for the defense of any proceeding, whether contained in the Corporation's Articles of Incorporation or Bylaws, a resolution of the Board of Directors, an agreement or otherwise, shall be valid unless consistent with this Article. Nothing contained in this Article shall affect any right to indemnification to which persons other than Directors and officers of this Corporation may be entitled by contract or otherwise.

**8.08 Limitations.** No indemnification or advance shall be made under this Article, except as provided in Sections 8.04 or 8.05(b) above, in any circumstances where it appears:

- (a) That it would be inconsistent with a provision of the Articles of Incorporation, Bylaws, or an agreement in effect at the time of the accrual of the alleged cause of action asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification; or
- (b) That it would be inconsistent with any condition expressly imposed by a court in approving a settlement.

**8.09 Insurance.** Upon and in the event of a determination by the Board of Directors of this Corporation to purchase such insurance, this Corporation shall purchase and maintain insurance on behalf of any agent of the Corporation against any liability asserted against, or incurred by, the agent in such capacity or arising out of the agent's status as such whether or not this Corporation would have the power to indemnify the agent against the liability under the provisions of this Article; provided, however, that this Corporation shall have no power to purchase and maintain such insurance to indemnify any agent of the Corporation for a violation of Section 5233 of the California Corporations Code.

**ARTICLE IX  
CONFLICTS OF INTERESTS**

**9.01 Disqualifying Financial Interest.** Subject to California law regarding conflicts of interest, including, without limitation, Government Code Sections 1090 et seq. and 87100 et seq., as amended, any member of the Board of Directors must obtain the Board of Directors' approval pursuant to Sections 9.02 and 9.03 below and disqualify himself or herself from making, participating in the making of, or attempting to influence any decisions of the Board of Directors or a committee of the Board of Directors if it is reasonably foreseeable that the decision is one in which the Director has a material financial interest.

**9.02 Prior Board of Directors' Approval.** Subject to California law regarding conflicts of interest, including, without limitation, Government Code Sections 1090 et seq. and 87100 et seq., as amended, the Board of Directors may approve a proposed transaction in which a Director or Directors may have a material financial interest if after reasonable investigation and prior to consummating the transaction or any part thereof, with knowledge of the material facts concerning the transaction and the Director or Directors' interest in transaction, the Board of Directors determines in good faith by vote of a majority of Directors then in office without counting the vote of the interested Director or Directors, that:

- (a) The proposed transaction is for the Corporation's own benefit;
- (b) The proposed transaction is fair and reasonable as to the Corporation; and
- (c) The Corporation cannot obtain a more advantageous arrangement with reasonable efforts under the circumstances.

**9.03 Board of Directors Ratification.** Subject to California law regarding conflicts of interest, including, without limitation, Government Code Sections 1090 et seq. and 87100 et seq., as amended, the Board of Directors may ratify a transaction entered into between the Corporation and a Director or Directors in which the Director or Directors had a material financial interest if at the next meeting of the Board of Directors, the Board of Directors determines in good faith by vote of a majority of Directors then in office without counting the vote of the interested Director or Directors, that:

- (a) A committee or person authorized by the Board of Directors approved the transaction;
- (b) The Corporation entered into the transaction for its own benefit;
- (c) The transaction was fair and reasonable as to the Corporation at the time the Corporation entered into the transaction; and
- (d) It was not reasonably practicable to obtain approval of the Board of Directors prior to entering into the transaction.

**9.04 Disqualifying Non-Financial Interest.** Any member of the Board of Directors must likewise disqualify himself or herself when there exists a personal non-financial interest which will prevent the member for applying disinterested skill and undivided loyalty to the Corporation in making or participating in the making of decisions.

**9.05 Procedure of Disqualification.** A Director required to disqualify himself or herself pursuant to Sections 9.01 or 9.04, above, shall (a) immediately disclose the interest, (b) recuse himself or herself from any participation in the matter, (c) refrain from attempting to influence any other Director, and (d) leave the room during any proceedings on the matter in question. The Director may be counted in determining whether a quorum is present.

**9.06 Director Contracts or Grants with the Corporation.** Pursuant to Government Code Section 1091.2, as amended, the prohibition against “financially interested” public officials in Government Code Section 1090 shall not apply to any contract or grant made by the Board, except where both of the following conditions are met:

- (a) The contract or grant directly relates to services to be provided by any Director or the entity the Director represents, or financially benefits the Director or the entity he or she represents; and
- (b) The Director fails to recuse himself or herself from making, participating in making, or in any way attempting to use his or her official position to influence a decision on the grant or grants.

## **ARTICLE X RECORDS AND REPORTS**

**10.01 Records and Reports.** The Corporation shall keep:

- (a) Adequate and correct books and records of account;
- (b) A book of minutes of all meetings of Directors and all meetings of committees, recording therein the time and place of holding said meetings, whether regular, special or emergency, and if special or emergency, how authorized, the notice given, the names of those Directors present, the number of Directors present, and the proceedings thereof; and
- (c) A copy of the Articles of Incorporation and Bylaws, as amended, to date.

**10.02 Inspection of Articles and Bylaws.** All material required to be made available for inspection by the public under the Freedom of Information Act or the California Public Records Act, as amended, the Articles of Incorporation, the Bylaws, books of account, and the minutes of the meetings of the Directors, and standing committees, and ad hoc committees shall be open to inspection on the written demand of any member of the public at any reasonable time. Such inspection may be made in person or by agent or attorney, and the right of inspection includes the right to make copies. Demand of inspection other than at a

meeting shall be made in writing to any officer of the Corporation. The Corporation may charge a reasonable fee for making copies in accordance with applicable law.

**10.03 Inspection by Directors.** Every Director shall have the absolute right at any reasonable time to inspect the Corporation's books, records, documents of every kind, physical properties, and the records of each of its subsidiaries. The inspection may be made in person or by the Director's agent or attorney. The right of inspection includes the right to copy and make extracts of documents.

**10.04 Annual Report.** The Board shall cause an annual report to be sent to the Directors within one hundred twenty (120) days after the end of the Corporation's fiscal year. That report shall contain the following information, in appropriate detail, for the fiscal year:

- (a) The assets and liabilities, including the trust funds, of the Corporation as of the end of the fiscal year.
- (b) The principal changes in assets and liabilities, including trust funds.
- (c) The revenue or receipts of the Corporation, both unrestricted and restricted to particular purposes.
- (d) The expenses or disbursements of the Corporation for both general and restricted purposes.
- (e) An independent accountants' report or the certificate of an authorized officer of the Corporation that such statements were prepared without audit from the Corporation's books and records.
- (f) Any information required by Section 10.05 below.

This requirement of an annual report shall not apply if the Corporation receives less than Twenty-Five Thousand and No/100 Dollars (\$25,000.00) in gross receipts during the fiscal year, provided, however, that the information specified above for inclusion in an annual report must be furnished annually to all Directors who request it in writing.

**10.05 Annual Statement of Certain Transactions and Indemnifications.** As part of the annual report to the Board of Directors of the Corporation, or as a separate document if no annual report is issued, the Corporation shall annually furnish to each Director a statement of any transaction or indemnification of the following kind within one hundred twenty (120) days after the end of the Corporation's fiscal year:

- (a) Any transaction (i) which the Corporation, its parent, or its subsidiary was a party; (ii) in which an "interested person" had a direct or indirect material financial interest; and (iii) which involved more than Twenty-Five Thousand and No/100 Dollars (\$25,000.00), or was one of a number of transactions with the same interested person involving, in the aggregate, more than Twenty-Five Thousand and No/100 Dollars (\$25,000.00). For this purpose, an "interested person" is either of the



following: (i) Any Director or officer of the Corporation, its parent, or subsidiary (but mere common directorship shall not be considered such an interest); or (ii) any holder of more than ten percent (10%) of the voting power of the Corporation, its parent, or its subsidiary. The statement shall include a brief description of the transaction, the names of interested persons involved, their relationship to the Corporation, the nature of their interest in the transaction and, if practicable, the amount of that interest, provided that if the transaction was with a partnership in which the interested person is a partner, only the interest of the partnership need be stated.

(b) Any indemnifications or advances aggregating more than Ten Thousand and No/100 Dollars (\$10,000.00) paid during the fiscal year to any officer or Director of the Corporation under Sections 8.01 through 8.03 of these Bylaws, unless that indemnification has already been approved by the Directors under Section 5238(e)(2) of the California Corporations Code.

## **ARTICLE XI GENERAL CORPORATE MATTERS**

**11.01 Construction and Definitions.** Unless the context requires otherwise, the general provisions, rules of construction, and definitions in the California Nonprofit Corporation Law shall govern the construction of these Bylaws. Without limiting the generality of the preceding sentence, the masculine gender includes the feminine and neuter, the singular includes the plural, the plural includes the singular, and the term “person” includes both a legal entity and a natural person.

**11.02 Amendment by Directors.** These Bylaws or Articles of Incorporation of this Corporation may be amended or repealed, or new Bylaws or Articles adopted, by the affirmative vote of a majority of the authorized number of Directors on the Board of Directors. No amendment may extend the term of a Director beyond that for which such Director was elected.

**11.03 Authority to Bind Corporation.** The Board of Directors, except as in these Bylaws otherwise provided, may authorize any officer or officers, agent or agents, to enter into any contract or execute any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances; and unless so authorized by the Board of Directors no officer, agent or employee shall have any power or authority to bind the Corporation by any contract or engagement, or to pledge its credit, or to render it liable for any purpose in any amount.

**11.04 Insurance.** The Corporation shall have the right to purchase and maintain insurance to the full extent permitted by law on behalf of its officers, Directors, employees, and other agents, against any liability asserted against or incurred by any officer, Director, employee, or agent in such capacity or arising out of the officer’s, Director’s, employee’s, or agent’s status as such.

**ARTICLE XII  
FISCAL YEAR**

**12.01** Date of Fiscal Year. The fiscal year of the Corporation shall begin on the first day of July and end on the last day of June in each year.

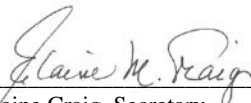
**CERTIFICATE OF ADOPTION**

I certify that I am the duly appointed and authorized Secretary of MADERA COUNTY WORKFORCE INVESTMENT CORPORATION, California nonprofit public benefit corporation, that the above Restated Bylaws, consisting of eighteen (18) pages, are the Restated Bylaws of this Corporation as approved and ratified by Board of Directors of this Corporation on and that said Restated Bylaws have not been amended or modified since the date thereof.

Deleted: October 22, 2015

Executed on at Madera, California.

Deleted: October 22, 2015

  
\_\_\_\_\_  
Elaine Craig, Secretary



## Agenda Item 8.1

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Elaine Craig, Executive Director**

**Date: January 25, 2018**

**Subject: Grants/Projects Update**

### **Information:**

- CCP/AB109: This contract was renewed for 2016-2017 with a decrease in funding from the Department of Corrections. We continue to provide in custody job readiness workshops at the Madera County Department of Corrections facility however the staffing has been reduced and is only available to conduct the workshops. Evaluations from the participants, and DOC staff, have been excellent, and some of the participants have started to come into the Center after they are released from the facility and are ready to begin training or job search. We are also conducting specialized, 3 hour orientation sessions four times per month for individuals referred from County Corrections and Probation. The sessions assist these customers to access the services they need to become employed. We are scheduling a meeting with DoC/Probation to discuss the potential for expanded services and a potential increase in funds. A proposal has been submitted for 17-18 with a Business Services/Specialist included in the budget and scope of work to provide employer resources, interview panels, industry/sector information and has been approved.
- Wells Fargo Grants: We continue to provide resources and assistance to veterans in the community with the second round of funds from Wells Fargo in the amount of \$10,000. The intent for use of this second round of funding is to continue with the work started last year. We will continue to recruit Veteran Mentors, increase advertising and outreach to the Veteran community, participate in all Veteran-oriented community events, and continue to add resources and options to improve our web-based Veteran Resource Center, including the addition of an on-line interest form. We were provided with a showcase window at the County Government Center and provided a veteran display specific to veterans with a sign that thanked Wells Fargo for the opportunity to serve veterans with their funding. We have also received \$15,000 to assist single parent female households, now extended to single parent male households, with a staff navigator and mentor to identify community resources and navigate barriers and challenges faced by this particular population. We have mentors assisting us with focus groups and surveys as well as outreach into the community to better determine the needs of this particular population. We were again invited to submit a letter of interest and subsequently an application for a rural workforce development \$75,000 grant (this is invitation only) and though we were a finalist, ultimately we were not one of the successful

applicants. We were recently contacted by Wells Fargo and asked to submit a proposal for up to \$20,000. A discussion ensued about the scope of work that would be considered and we have submitted a proposal to fund a dedicated HiSET class, with instructor and clerical support and flexible hours for customers and we were recently notified that we were successful for that amount and project and will be receiving funds in the near future. We were recently notified that our application for \$20,000 to continue the HiSET dedicated and customized class with Madera Adult School has been approved and a check presentation was held on Friday, September 22, 2017.

- Staff have also reached out to PG&E in order to apply for grant monies for their 2016 award period and received a positive response for us to be an applicant for community education and training. We have subsequently held a conference call with PG&E and have identified an area where there is mutual interest for an application and project working with Individuals with a Disability. We are waiting for PG&E to post their application online to complete and submit our project for consideration. We continue to check the PG&E website for open applications but have recently been advised that they are in the process of re-vamping their grant program and that applications would most likely not be available until 2017. However, because we have worked with PG&E on a number of very successful projects, we were asked about any other projects we would like to fund and we have suggested a Veterans Resource Center in the new facility and that is being considered with the potential for up to \$20,000 funding. The Executive Director recently spoke with a new contact with PGE and was asked to provide a proposal/executive summary for a grant that would provide new computers for the resource room, assessment room and mobile laptops with a cart. That proposal was accepted and we will be asked to complete a formal application for \$25,000.
- Disability Employment Initiative: We have successfully completed this project and continue to increase our Ticket to Work assignments and revenue. We received funding to provide Technical Assistance to Merced County, as they are a recent DEI grant recipient. We have since been awarded another round of Disability Employment Accelerator funds, while these funds will continue to assist customers with disabilities the focus is employer/business services to include an HR Hotline and a new website for the local system.
- Disability Employment Accelerator Grant: We have been awarded funds through this grant of approximately \$166,000 to assist individuals with a disability gain employment and/or receive upgrade skills training for retention or advancement and to educate, inform and engage employers. We are currently completing the application for 2016-2017 funds for submission to EDD. We have been awarded these funds as indicated in the DEI. We recently submitted a DEA grant application for 17-18 with a continued focus on employers, as well as jobseekers. We anticipate being notified regarding the results of the grant competition soon. We have been awarded this grant in the amount of \$250,000.
- Community Development Block Grant: We received \$13,000 from the City of Madera for 2015-16 to serve adult low-income City of Madera residents. We are to enroll at least ten (10) participants. This is the third year we have been awarded these funds. We have submitted a 2016-17 application and presented at both the Review Advisory Committee and the City Council and have tentatively been awarded \$10,000. Final approval is scheduled on August 2, 2016. These funds will assist with the dedicated HiSET class with Madera Adult School. The City is still pending receipt of these funds from HUD. As of this date, we have indeed received \$10,000 and signed the contract with the City. We have applied for 17-18 funds and have been awarded \$7,500. This has been increased to \$7,900. We are still waiting for the contract. We have since received the contract and the MCWIC Board is scheduled to approve

and sign the Resolution at the regularly scheduled Board meeting on Thursday, September 29, 2017.

- We are constantly searching for funding opportunities through various Foundations and other institutions due to our non-profit status. We are building a system in that we are notified of grant opportunities and the deadline dates so we do not miss appropriate and viable opportunities.
- The Central California Workforce Collaborative, with Madera as the lead, received \$20,000 for the Governor's Office Slingshot Initiative which is being administered by the State Board for the planning phase of this project, which has been successfully developed. Fresno will be the lead for the \$1m implementation phase. This initiative is to regionalize and enhance collaboration and partnerships with stakeholders for training and employment of valley residents. While the Valley is known for its collaboration and regional efforts around workforce development, the approach of this initiative is unique in that it encourages and allows for out of the box and risk taking projects to enhance access to career pathways and self-sufficiency. The planning phase brought numerous partners together such as EDC, Community Colleges and manufacturing employers to determine the need of the workforce specific to manufacturing, advanced manufacturing, value added manufacturing with the intent to utilize the \$1m funds to implement and/or resolve the challenges and needs identified by the Compact with strategies such as prior learning assessment and reciprocity for demand curriculum across community college campuses. Fresno WIB is the lead on the \$1m project.
- National Emergency Jobs Driven Grant: The Central California Workforce Collaborative have been successfully implementing this grant for long-term unemployed customers across the region, with Madera as the lead. This project requires 30% of the total funds, which is approximately \$3m for the region, to be spent on work-based learning activities such as OJT, Intern/Extern, PWEX, Job Shadow. This grant will also fund a regional economic and skills gap analysis with local data also being provided. This will assist in the local and regional plans that are required but also will benefit employers and partners to determine needs and gaps in the local communities. We have recently requested an extension of six months and a modification to the eligibility criteria in order to expend the dollars associated with this grant and to increase the number of participants regionally. The request for six months was ultimately denied by DoL but EDD provided us with a three month extension to September 31, 2016 and has now provided an extension through March 31, 2017. Recently, the CCWC approved paying for a nationally recognized Business U Boot Camp for Business Specialists staff in the region. This Boot Camp will be held on January 17, 2017 at the Madera Muni Golf Course with approximately 35 participants. We have successfully completed and closed out this grant as of March 31, 2017 and met all performance outcomes and numbers and returned \$8,000 approximately to the state as unexpended. This is due to other areas that could not expend their entire allocation.
- The California Workforce Development Board has approved our application to be designated a High Performing Workforce Board and we have subsequently received approximately \$54,000 for that designation. We were required to reapply for Board Certification by March 31, 2016. We believe at this time that we have received a conditional certification due to not meeting the required percentage for labor representation. Since then, we have received a nomination from the local labor council, along with additional private sector members, which will bring us compliant with membership and will receive full certification. We have received the written notice of full certification from the State Board.

- The California Workforce Development Board has also approved our application for designation as a local workforce development area under WIOA as well as certification of the Workforce Development Board under WIOA. This is a requirement of WIOA and will be for a two year period for the local area and we will be required to reapply in March 2016 for continued certification of the WDB. We have recently received the Directive to begin the process for recertification of the WDB with the application due to EDD by March 31, 2016. The recertification application was approved by the Board of Supervisors at their meeting on March 15, 2016 and has been submitted to EDD and the State Board. We received conditional certification due to a lack of the required labor representative percentage. This was due to a misunderstanding/interpretation of the law. This has since been resolved and we recently received notification from the state board that the WDB will be fully certified.
- Under the auspices and umbrella of the WDB, staff will be facilitating and hosting employer resource events. In October staff will be facilitating an employer event sponsored by PGE and SBDC/Fresno State with a number of partner agencies such as EDC and GoBiz, where in information and resources will be provided to local employers. This was a very successful event with over 30 employers attending. We have since collaborated with the Madera Chamber of Commerce and the California Employer Association to co-host/co-sponsor employer training events. We have also successfully contracted for an HR Hotline made available to Madera County employers at no cost. This was made possible from the DEA funds. These events are ongoing.
- We have submitted a grant application to the Department of Labor under the Strengthening Working Families Initiative solicitation. The grant application was developed in partnership with SCCCD/Madera Community College Center, the Community Action Partnership of Madera County, and the Greater Madera County Industry Association via the Economic Development Commission. The program, if funded, will serve unemployed and underemployed residents of Madera County who are parents, and for whom child care creates a barrier to training and employment. The grant will focus on the provision of training in the Advanced Manufacturing sector and provides resources for child care costs. A portion of the grant will also be provided to SCCCD/Madera Community College Center to increase student capacity in the Advanced Manufacturing programs through the addition of faculty, counseling time, and the provision of updated equipment and tools for the program. We have been notified that we were not a successful award for these funds. Only one workforce development area in California received these funds and it was in San Diego.
- We have also submitted a grant application for Veterans Employment Assistance Program (VEAP) funds in partnership with Merced County WIB. We have received these funds in the past and have identified manufacturing as the sector for training. We have been notified that we have indeed been awarded these funds and we will be the lead on this project. We are currently enrolling eligible veterans under this grant focused in Manufacturing. Transportation and logistics has since been added. We were also successful in receiving additional VEAP funds with Stanislaus as the lead with the regions identified industries and sectors.
- We have applied for America's Promise Grant as a region with Fresno as the lead. This is a four year, \$6 million application with manufacturing training identified as the targeted industry. This grant, if received, will build capacity at the community colleges and allow for more advanced training in manufacturing related trades. Unfortunately, we were not successful in receiving this grant.
- We will also be submitting an application to the State Board for the Workforce Accelerator

Grant with the intent to serve individuals who are limited English proficiency by providing, through contract ed, a customized and dedicated class for the participants. Potentially we would target incumbent workers and provide the class at the worksites or at a central location with flexible days and times to accommodate the participants. We are still pending notification of awards for these funds. Unfortunately, we did not receive this grant. The sixth round of funding has since been released and we are determining if the LEP application will be submitted or whether we attempt to implement a One Stop at the Department of Corrections. We have subsequently applied as the Lead for Workforce Accelerator funds to provide a mini-One Stop at the Department of Corrections and we were also asked to participate in two additional applications; one with Fresno for online delivery of services and one with the CA Partnership for Financial Literacy with a non-profit CBO in San Francisco. We hope to hear in the next several weeks about awards. We have been awarded \$150,000 for the concept of a "mini-One Stop" at both the jail and Probation. We have had an initial meeting with those partners and will be participating in a state Orientation webinar the first week of February. The funding does not begin until February 1, 2018 and ends June 30, 2019. We also partnered with Fresno Regional WDB on their application and they awarded funds to continue an online platform for workforce services. We have yet to discuss or meet with Fresno to determine how we move forward on their grant.

- Staff submitted an application for a technology grant in which only non-profit organizations could apply. This was due to a court settlement with the Attorney General's office related to technology infractions by a private company. We collaborated with the Library and submitted the grant application to replace and provide technology equipment and software to the main library branch and the outlying branches. Unfortunately, we did not receive these funds but have subsequently received grant opportunities for the library and have forwarded them the information.
- Staff continue to work on WIOA Transitional activities such as Regional Planning. The Central California Workforce Collaborative, which comprises the eight local workforce development areas and Boards, will be contracting for a consultant to provide a one day facilitation on beginning the planning and logistics of regional planning. Ultimately, the CCWC will also consult for assistance and facilitation through the development of the required regional plan. The Central Valley Region participated in a full day facilitated regional planning process two weeks ago and will begin the process with bi-weekly Webex, conference calls, and when possible, in person meetings. We have also let an RFP with Merced, Stanislaus, San Joaquin and Kings County for a One Stop Operator. This is the second let as the first failed with no proposals. This round closes in a week and we will then know if we have any successful and/or viable proposals to be the sub-regional one stop operator.
- We have also applied for a Workforce Navigator Pilot Project Grant for English as a Second Language Learners. This was done in collaboration with Fresno WDB and the Regional Adult Ed Consortium. We were notified that we were selected for a grant award of \$500,000 and are in the process of hiring a staff person to implement this grant with the partner organizations. We have since hired the Navigator position and are beginning to implement the Scope of Work. This grant term is 18 months.
- We were recently contacted by the Madera Superior Court due to our non-profit status and services to the community to see if we would like to have a donation of IT equipment. After some research and determination, we will be accepting ten laptops in order to create a mobile laptop system and will only need to purchase the mobile cart.



- We are also working with staff from the City of Madera for a Mayors Grant through Wells Fargo for a job training and neighborhood stabilization grant application that would potentially include Habitat for Humanity, whom we have met with, about the possibility of rebuilding an elderly couples home that was destroyed by fire and did not have insurance due to the age and condition wherein workforce participants would work with Habitat for Humanity gaining construction experience and would be paid for that work.

**Financing:**

Workforce Innovation and Opportunity Act



## Agenda Item 8.2

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Elaine Craig, Executive Director**

**Date: January 25, 2018**

**Subject: MCWIC Climate Survey Update**

**Information:**

Per the MCWIC Board, staff conducted a climate survey/organizational assessment through Survey Monkey and all 24 staff and managers completed it in early January 2018. The aggregated results are provided for the Board's review. Management provided the results to staff electronically but then held two staff meetings to review the results with all staff. While overall the results are positive and excellent, there are some responses that are less than positive and that we could certainly improve on. With that said, we are currently conducting a follow-up to the survey and asking for recommendations to improve any of the areas as well as clarity on some of the comments so that we may better understand and respond to the comments.

**Financing:**

Workforce Innovation and Opportunity Act



## Executive Committee

### **SPECIAL MEETING** **MINUTES**

**November 9, 2017**

*Convened at the Workforce Assistance Center - Conference Room  
2037 W. Cleveland Avenue, Madera, CA 93637  
(559) 662-4589*

**PRESENT:** Les Taylor, Pat Gordon, Robyn Smith

**ABSENT:** Bob Carlson, Brett Frazier

**GUEST:**

**OTHERS:** Elaine Craig, Tracie Scott-Contreras, Gail Lopez, Jessica Roche, Nicki Martin

#### **1.0 Call to Order**

*Meeting called to order by Workforce Development Board (WDB) Vice Chair Les Taylor at 4:05 p.m.*

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

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

*None.*

#### **3.0 Public Comment**

*None.*

#### **4.0 Introductions and Recognitions**

*None.*

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

*Pat Gordon moved to adopt the agenda, seconded by Robyn Smith.*

*Vote: Approved – unanimous*

*Yes: Les Taylor, Pat Gordon, Robyn Smith*

#### **6.0 Consent Calendar**

##### **6.1 Consideration of the approval of the Executive Committee meeting minutes – September 26, 2017.**

*Pat Gordon moved to approve, seconded by Les Taylor.*

*Vote: Approved – unanimous*

*Yes: Les Taylor, Pat Gordon, Robyn Smith*

#### **7.0 Action Items**

**7.1 Consideration of the approval of the revised Incumbent Worker Training policy to include a cap of \$2500.**

*This policy uses funds from the Rapid Response allocation. Staff are concerned that they may receive a request from an employer that would require a high amount of funds and could impact future trainings. Staff recommended a \$2,500 cap to the policy which should cover the majority of employer requests. Staff will add exception language to the policy to be used on a case-by-case basis.*

*Pat Gordon moved to approve with the addition of the exception language, seconded by Robyn Smith.*

*Vote: Approved – unanimous  
Yes: Les Taylor, Pat Gordon, Robyn Smith*

**7.2 Consideration of the approval of the revised Selective Service policy to conform with recently published State guidance in EDD Directive WSD16-18.**

*The policy was revised per the Directive. The Directive does not change the requirement to register. There was a change in some of the language i.e. Illegal Alien to Undocumented Worker and Transexual to Transgender. Anyone born a male must still meet the registration requirement. None of the revisions were substantive.*

*Pat Gordon moved to approve, seconded by Robyn Smith.*

*Vote: Approved – unanimous  
Yes: Les Taylor, Pat Gordon, Robyn Smith*

**7.3 Consideration of the approval of the revised Limited English Proficiency (LEP) policy to conform with recently released State guidance in EDD Directive WDD17-03.**

*Policy was revised per the directive with an emphasis on eliminating language for discrimination for various groups and aligning the policy with the Federal Section 188 provisions.*

*Robyn Smith moved to approve, seconded by Pat Gordon.*

*Vote: Approved – unanimous  
Yes: Les Taylor, Pat Gordon, Robyn Smith*

**7.4 Consideration of the approval of the new Oversight and Monitoring of Nondiscrimination and EO Procedures policy to implement the new requirements issued by the State in EDD Directive WSD17-05.**

*This policy is new and was predicated by Section 188. This policy requires an annual accessibility inspection and monitoring of the America's Job Centers of California (AJCC). It also requires that staff monitor and inspect all service provider they work with for accessibility requirements and guidelines.*

*Pat Gordon moved to approve, seconded by Robyn Smith.*

*Vote: Approved – unanimous  
Yes: Les Taylor, Pat Gordon, Robyn Smith*

**7.5 Consideration of approval of the new WIOA Youth Program Requirements policy.**

*This policy is new and identifies and provides guidance for the Youth category and services. It provides outlines and requirements for services to Youth. Materials have been developed and provide information as to how to access services.*

*Pat Gordon moved to approve, seconded by Robyn Smith.*

*Vote: Approved – unanimous  
Yes: Les Taylor, Pat Gordon, Robyn Smith*

**7.6 Consideration of approval to include the Construction sector as an identified sector-in-demand for Madera County.**

*Construction is growing and demand for workers has increased. Unions have reported that they there is a shortage of construction workers. Madera is working with Stanislaus on a grant which has identified construction as the sector for the training. Identifying construction as a sector-in-demand will simplify and make placing participants in trainings for the grant quicker and easier. A large construction company contacted MCWIC in hopes of helping them recruit and work towards meeting their local labor force requirement numbers. Staff are working with the Madera Compact on a Trades awareness event for high school students and the community.*

*Pat Gordon moved to approve, seconded by Robyn Smith.*

*Vote: Approved – unanimous  
Yes: Les Taylor, Pat Gordon, Robyn Smith*

**7.7 Consideration of approval of the Memorandum of Understanding (MOU) Phase I with California Indian Manpower Consortium, Inc. (CIMC).**

*Staff reached out to a new contact with CIMC and received an immediate response and their Phase I MOU. This will bring Madera to compliance with the Phase I MOUs. Staff will continue to work with CIMC to receive their Phase II MOU as well.*

*Robyn Smith moved to approve, seconded by Pat Gordon.*

*Vote: Approved – unanimous  
Yes: Les Taylor, Pat Gordon, Robyn Smith*

**7.8 Consideration of approval of the America’s Job Center of California (AJCC) Baseline Certification Matrix conducted by the WDB ad-hoc certification committee and authorization for WDB Chair signature and submission of the Matrix to the State by December 31, 2017.**

*The WDB Ad Hoc AJCC Certification Committee met to complete the Baseline Certification document. Michelle Brunette and Laura Gutile were very thorough and had no problem completing the document. Elizabeth Wisener was not available to participate. The certification document must be submitted by December 31, 2017.*

*Roby Smith moved to approve, seconded by Pat Gordon.*

*Vote: Approved – unanimous  
Yes: Les Taylor, Pat Gordon, Robyn Smith*

**8.0 Information Items**

*None.*

**9.0 Written Communication**

*None.*

**10.0 Open Discussion/Reports/Information**

**10.1 Committee Members**

*None.*

**10.2 Staff**

*None.*

**11.0 Next Meeting**

*December 28, 2017*

**12.0 Adjournment**

*Pat Gordon moved to adjourn the meeting at 4:32 p.m., seconded by Robyn Smith.*

# WORKFORCE DEVELOPMENT BOARD of MADERA COUNTY

## AGENDA

**December 21, 2017  
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 Workforce Development Board of Madera County, 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; Fax 559/673-1794.

If a quorum of the Workforce Development Board is not present at the time of the meeting BUT a quorum of the Workforce Development Board Executive Committee IS present, an Executive Committee board meeting will be conducted in place of the Workforce Development Board.

This agenda and supporting documents relating to the items on this agenda are available through the Workforce Development Board website at [http://www.maderaworkforce.org/?page\\_id=724](http://www.maderaworkforce.org/?page_id=724). These documents are also available at the Madera County Workforce Assistance Center – office of the Executive Director.

### **1.0 Call to Order**

1.1 Pledge of Allegiance

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

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

### **3.0 Public Comment**

This time is made available for comment from the public on matters within the Board's jurisdiction. The comment period will be limited to 15 minutes. Each speaker will be limited to 3 minutes and only one speaker per subject matter.

### **4.0 Introductions and Recognitions**

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

### **6.0 Consent Calendar**

- 6.1 Consideration of the ratification of the Workforce Development Board (WDB) meeting minutes – August 17, 2017.
- 6.2 Consideration of the ratification of the Executive Committee meeting minutes – September 26, 2017.
- 6.3 Consideration of the approval of the Executive Committee meeting minutes – November 9, 2017.
- 6.4 Consideration of the ratification of the revised Incumbent Worker training policy to include a cap of \$2,500.
- 6.5 Consideration of the ratification of the revised Selective Service policy to conform with recently published State guidance in EDD Directive WSD16-18.
- 6.6 Consideration of the ratification of the revised Limited English Proficiency (LEP) policy to conform with the recently released State guidance in EDD Directive WDD17-13.

- 6.7 Consideration of the ratification of the new Oversight and Monitoring of Nondiscrimination and EO Procedures policy to implement the new requirements issued by the State in EDD Directive WSD17-05.
- 6.8 Consideration of the ratification of the new WIOA Youth Program Requirements policy.
- 6.9 Consideration of the ratification to include Construction as an identified sector-in-demand for Madera County.
- 6.10 Consideration of the ratification of the Memorandum of Understanding (MOU) Phase I with California Indian Manpower Consortium, Inc. (CIMC).
- 6.11 Consideration of the ratification of the America's Job Center of California (AJCC) Baseline Certification Matrix conducted by the WDB ad-hoc certification committee.

## **7.0 Action Items**

- 7.1 Consideration of approval of the appointment of Robert Poythress, Private Sector, to the WDB Executive Committee.
- 7.2 Consideration of approval of the appointment of Nichole Mosqueda, Private Sector, to the WDB Executive Committee.
- 7.3 Consideration of approval of a service contract with Sierra HR Partners for the HR Hotline.
- 7.4 Consideration of approval of the Rapid Response and Layoff Aversion Activities policy.
- 7.5 Consideration of approval of the WIOA revisions to the contract between the Chief Local Elected Official (CLEO), the WDB and the Madera County Workforce Investment Corporation.
- 7.6 Consideration of approval of transferring the non-profit 501c3 designation from the MCWIC to the WDB and the designation of the WDB Executive Committee as the non-profit Board.
- 7.7 Consideration of approval of a name for the WDB Business Newsletter to include Business \$ense, The Business Messenger, Workforce Journal and Workforce Update.

## **8.0 Information Items**

- 8.1 MCWIC Update
- 8.2 Financial and Program Activity Update
- 8.3 Grants/Projects Update
- 8.4 Discussion related to the Basic Skills Deficient policy
- 8.5 Discussion related to right-to-work local policy
- 8.6 Potential WDB initiatives as discussed at the WDB Strategic Planning Session and the Local Plan
- 8.7 Discussion related to WDB Board Governance; WDB Job Description; WDB Board Agreement
- 8.8 WDB & MCWAC Website and Logo Redesign Update
- 8.9 2018 WDB Meeting Dates

## **9.0 Written Communication**

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

- 10.1 Committee Members
- 10.2 Staff

### **11.0 Next Meeting**

February 15, 2018

### **12.0 Adjournment**



## Agenda Item 8.4

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Elaine Craig, Executive Director**

**Date: January 25, 2018**

**Subject: WDB and Workforce Assistance Center Logo and Website Update**

### **Information:**

Our new website for both the Workforce Development Board and Workforce Assistance Center recently went live and staff will be presenting these to the Board. The URL for the Board is [www.maderaworkforce.org](http://www.maderaworkforce.org) and for the Center is [www.maderaworkforce.org/wac/](http://www.maderaworkforce.org/wac/)

We have also created new signage for both the front reception desk and the Board and Center signs that are in the Executive Conference Room.

Also, the mural in the front lobby just outside the Executive Conference Room is progressing nicely, albeit much slower than the artist anticipated. We are scheduling the next Board meeting, February 15, 2018 at 3pm as the reveal reception for the mural. It will depict Madera County and priority industries/occupations!

### **Financing:**

Workforce Innovation and Opportunity Act





**2018  
BOARD MEETINGS**

**Meeting Location:  
Workforce Assistance Center  
2037 W. Cleveland Avenue  
Madera, CA 93637  
559-662-4589**

<b>Meets the 4th Thursday of the meeting month @ 2:00 p.m.</b>
January 25, 2018
February 22, 2018
March 22, 2018
April, 26, 2018
May 24, 2018
June 28, 2018
July 26, 2018
August 23, 2018
September 27, 2018
October 25, 2018
November 22, 2018
December 27, 2018