



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

MEETING

October 28, 2021

3:00 p.m.

Members of the Board will meet in person at the
Workforce Assistance Center
2037 W. Cleveland Avenue, Madera, CA 93637, 559-662-4589

Members of the public can participate via Zoom at the following link and call-in phone number:

Per California Assembly Bill 361, which allows local and state legislative bodies to hold meetings via teleconference and to make meetings accessible electronically, this regular meeting will also be available via conference call and can be accessed as follows:

Join Zoom Meeting: [https://us02web.zoom.us/j/81999204075?pwd=TDh2T0t0Sml3SEU1K2NJcFhFaEtndz09](https://us02web.zoom.us/j/81999204075?pwd=TDh2T0t0Sml3SEU1K2NJcFhFaEtndz09;);

Please call: 1 (669) 900-9128; Meeting ID: 819 9920 4075; Password: 945567.

The public may participate in the meeting as otherwise permitted under the Brown Act by calling into the number above.

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

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

ELECTRONIC MEETING INSTRUCTIONS

The Madera County Workforce Investment Corporation uses Zoom as the tool to facilitate electronic meetings. Our desire is to ensure orderly Zoom meetings and to help attendees have confidence in how the meeting will be facilitated and that all members and public will be effectively heard. The following instructions provide consistent methods that will lead us to realizing that desire.

- We highly recommend use of the Zoom client app, as this tool greatly enhances the attendee's experience and provides readily accessible controls.
- Remain muted until speaking and mute again when finished speaking.
- Ensure your name shows on your connection.
- Votes will be facilitated with a roll call.
- When connecting to Zoom, if using the phone is preferred over computer audio, we request you connect to the Zoom meeting first and then choose Phone for the preferred audio connection. Input the meeting and participant IDs to relate your phone audio to your Zoom connection.
- Please avoid having both computer audio and phone audio activated as this can cause sound problems.
- If connecting via phone only, *6 will toggle mute/unmute.
- Public comments will only be taken when a hand is raised. On the phone-only connection, *9 raises the hand. You must be recognized by the presiding officer of the meeting before speaking.



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

A G E N D A

October 28, 2021
3:00 p.m.

1.0 Call to Order

- 1.1 Pledge of Allegiance

2.0 Additions to the Agenda

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

3.0 Public Comment

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

4.0 Introductions and Recognitions

5.0 Adoption of Board Agenda

6.0 Consent Calendar

- 6.1 Consideration of approval of the September 28, 2021 Madera County Workforce Investment Corporation (MCWIC) meeting minutes.

7.0 Action Items

- 7.1 Consideration of approval of the Audit Report for the 2020-2021 audited financial statements submitted by Moss Adams.
- 7.2 Consideration of approval of the MCWIC year-to-date financial reports for the period ending August 31, 2021.
- 7.3 Approval of 1st quarter budget adjustments. Budget adjustments include: 1) decrease WIOA Formula revenue \$166,425, WIOA Adult, DW, and Youth allocation amounts listed incorrectly in Board Approved Budget dated 9/23/2021; 2) increase expense \$150,000 with carry-over of \$150,000 into next FY, totaling \$300,000 of WIOA NDWG Wildfire Grant EDD approved budget; 3) increase budget \$5,000, Stanislaus County RPI Slingshot 4.0 contract for staff development and workgroups for Community of Practice activities.

8.0 Information Items

- 8.1 MCWIC Staff Survey Discussion
- 8.2 Workforce Development Board (WDB) of Madera County Update
- 8.3 Program Update
- 8.4 Information on Weekly Unemployment Insurance (UI) Initial Claims for Madera County

9.0 Written Communication

10.0 Open Discussion/Reports/Information

- 10.1 Board Members
- 10.2 Staff

11.0 Next Meeting

To be determined.

12.0 Adjournment



MINUTES

September 23, 2021

***Convened at Madera County Workforce Assistance Center – via Teleconference
2037 W. Cleveland Avenue, Madera, CA 93637***

Zoom Meeting: [https://us02web.zoom.us/j/81999204075?pwd=TDh2T0t0Sml3SEU1K2NJcFhFaEtndz09](https://us02web.zoom.us/j/81999204075?pwd=TDh2T0t0Sml3SEU1K2NJcFhFaEtndz09;);
Meeting ID: 819 9920 4075; **Password:** 819 9920 4075; **Phone:** (669) 900-9128

PRESENT: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Gabriel Mejia, Mattie Mendez, Tim Riche

ABSENT: Robyn Smith

GUEST:

STAFF: Nicki Martin, Jessica Roche, Tracie Scott-Contreras, Maiknue Vang

1.0 Call to Order

Meeting called to order at 3:02 p.m. by Chair Debi Bray.

1.1 Pledge of Allegiance

2.0 Additions to the Agenda

None.

3.0 Public Comment

None.

4.0 Introductions and Recognitions

Tracie Scott-Contreras, Executive Director, stated that one of Business Specialist is in the process of completing a Business U course for Certified Business Engagement Professional certification.

5.0 Adoption of Board Agenda

Mike Farmer moved to adopt the agenda, seconded by Ramona Davie.

Vote: Approved – unanimous

Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Gabriel Mejia, Mattie Mendez, Tim Riche

6.0 Consent Calendar

6.1 Consideration of approval of the August 26, 2021 Madera County Workforce Investment Corporation (MCWIC) meeting minutes.

Roger Leach moved to approve, seconded by Tim Riche.

Vote: Approved – unanimous

Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Gabriel Mejia, Mattie Mendez, Tim Riche

7.0 Action Items

7.1 Consideration of approval of the finalized budget for the 2021-2022 fiscal year.

Staff presented the final budget for the 2021-2022 fiscal year. The carry-in amounts for the budget have been finalized since the last meeting and are included in the final budget. The summary of revenue and expenses was presented. The revenues are broken out by grant and by type of funding – federal, local, state, Wells Fargo Foundation grant. The previous year's carry-in amounts are also included. Staff reserve 20% of the allocation received and reserve it for the next fiscal year for carry-in – formula reserve 2022. Expenses are broken out by salaries and fringe benefits as well as other direct and indirect expenses. Administrative expenses are fiscal related costs that are allocated among all the programs. There is still revenue that needs to be budgeted. Madera Workforce has received the Wildfire grant revenue but the funds have not been budgeted. The revenue can be budgeted once the worksites are finalized. The majority of the Wildfire grant funds will be spent on participant wages and fringe costs for the temporary employment that will be done for the wildfire recovery. The Wildfire grant runs through March of 2023. Staff anticipate working with participants for the temporary jobs in October with wages of \$18 an hour. Detailed reports that are broken out by categories were also provided. An amendment to the budget will be brought to the Board once the budget for the Wildfire grant is determined. Staff anticipate that they will receive the final audited financials for the County by the December 1st deadline. Until the final audited financials are received, the budget is based on unaudited financials. Staff don't anticipate any major adjustment to the audited financials. Staff provided handouts that provided information on the budget to actuals. It provides information on the prior year actuals compared to the current year's budget. Salaries have increased from the previous year due to some retirements and some COVID-19 related absences from the previous year. The current year sees some positions budgeted above the previous year. The Wildfire grant revenue is reflected on the handout but there are no expenses applied to the grant. Line item for general ledger code 5632 and 5810 were consolidated for Information Technology.

Gabriel Mejia moved to approve, seconded by Mattie Mendez.

Vote: Approved – unanimous

Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Gabriel Mejia, Mattie Mendez, Tim Riche

7.2 Consideration of approval of the proposed revised maximum salary ranges for the Controller, Deputy Director and Executive Director.

A subcommittee was formed to discuss and research the salaries for executive level staff for Madera Workforce and the surrounding areas that are similar in size and budget. Ramona, Gabriel and Debi met with Tracie to discuss the various salary ranges. The current salaries and the proposed salaries were provided. The only executive level staff who is at the maximum salary rate is the Executive Director. The Deputy Director and Controller have not reached their maximum salary. The subcommittee is proposing raising the maximum salary for the Executive Director from \$115,000 to \$130,000, raising the maximum salary for the Deputy Director from \$96,650 to \$105,650, and raising maximum salary the Controller from \$96,650 to \$100,650. There is an existing Federal Salary Cap of \$199,000. The subcommittee looked at averages for the surrounding areas but excluded some of the larger counties with large budgets. It was noted that Madera Workforce does not provide cost of living adjustments (COLA) and provides raises based on performance evaluation. The Board recently adjusted the salaries of some of the support staff in order to adjust for the upcoming minimum wage increase. The Board and staff may need to consider looking at all staff salary ranges in the future. Staff have discussed conducting a more formal staff compensation survey every few years to make sure salaries stay aligned with the industry. An outside organization would be hired to conduct the survey.

Gabriel Mejia moved to approve, seconded by Ramona Davie.

Vote: Approved – unanimous

Yes: Ramona Davie, Mike Farmer, Roger Leach, Gabriel Mejia, Mattie Mendez, Tim Riche

Abstain: Debi Bray

7.3 MCWIC Chair Election

Current MCWIC Chair Debi Bray stated that she was willing to continue to act as the Chair but is happy to step down if another member is interested.

Tim Riche nominated Debi Bray for the MCWIC Chair, seconded by Ramona Davie.

Vote: Approved – unanimous

Yes: Ramona Davie, Mike Farmer, Roger Leach, Gabriel Mejia, Mattie Mendez, Tim Riche
Abstain: Debi Bray

7.4 MCWIC Vice Chair Election

Mattie Mendez nominated Gabriel Mejia for MCWIC Vice Chair, seconded by Mike Farmer.

Vote: Approved – unanimous

Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Mattie Mendez, Tim Riche
Abstain: Gabriel Mejia

8.0 Information Items

8.1 Workforce Development Board (WDB) of Madera County Update

There are no new updates for the WDB. The WDB will meet on October 21, 2021.

8.2 Program Update

Information provided within the agenda packet. The information provided is for the period ending August 31, 2021. Formula amounts provided are estimates until the 2020-2021 audit is final. Project information was provided for the Probation COVID Emergency contract and the Veterans Employment Assistance Program (VEAP). Staff are still working with the USDA Forest service on worksites for the Wildfire grant. 21 sites have been identified. 2 of those worksites have been approved – Jackass Meadows and Jackass Pass. Staff have a call with the worksites to work out the logistics and eligibility requirements. There will be 7 participants between the 2 worksites. That should take the project through half of the initial round of funding. Staff continue to contact the remaining worksites in order to get work going at those sites. Staff are working with CDCR on setting up a mini America's Job Center of California (AJCC) at Valley State Prison. 1 MCWIC staff member will be assigned to the prison's transition program and will act as a liaison between the Workforce system and CDCR to get individuals connected to an AJCC where they will be released. Staff are working on a contract with Madera County Juvenile Probation to provide services at the facility for youth ages 14-25. They will be provided similar services as adults. Staff are working on the curriculum to use with the juveniles. There have been a couple of new funding opportunities. The Wells Fargo Foundation invited Madera Workforce to apply for their grant. Staff hope to be able to use the Wells Fargo grant funds toward the purchase of electronic devices for participants so that they can access trainings or virtual employment. These funds can also be used towards payment of the subscription fees for the IMAGO platform that is being used for many of the workshops staff provide.

8.3 MCWIC Meetings Update

Information provided within the agenda packet. Executive Order N-29-20's exemption to the Brown Act teleconferencing guidelines expires on September 30, 2021. Board meetings must again comply with the Brown Act. Meetings can still happen via teleconference but anyone wishing to join in this manner must notify staff and post the location where they will be joining from 72 hours ahead of time. The location must be accessible to the public should they wish to join the meeting.

8.4 457 Deferred Compensation Plan Quarterly Report

Staff brought the deferred compensation plan quarterly report to the MCWIC Board for the time. The reports represents the overall health of the employee retirement plan. MCWIC contributes 6% towards the plan for staff as long as staff contribute at least 3% themselves. Details for the plan are included in the Employee Handbook. Employees can choose to manage their plan themselves. The compensation plan is doing well and is very robust. A 457 plan was chosen because it was similar to what was used by the County Office of Education before Madera Workforce separated from them. The plan offers different ways to withdraw when staff retires and is considered a supplemental plan that does not affect social security.

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

Information provided within the agenda packet. UI numbers are declining but staff are not seeing a significant increase in traffic into the Center. Staff are hoping to see a change in October. Staff are continuing to use social media to market jobs. A Facebook post for a welder was shared and the employer hired 3 employees. It seems that folks may be finding jobs on their own and don't come in for services for help with that.

9.0 Written Communication

None.

10.0 Open Discussion/Reports/Information

10.1 Board Members

- *Debi Bray stated that former CCWF Warden, Teena Farmon passed away in July. Teena had a great impact on the Madera community. She was instrumental in opening up the women's prison. Debi commended Camarena Health for their annual report. Gabriel Mejia stated that is was also available online.*
- *Tim Riche shared that the State of the District will be held at Matilda Torres High School on October 19, 2021. The event will include the presentation of teacher mini grant recipients and a Hall of Fame presentation. The teacher mini grants are for \$500. The Linkage Foundation is looking for sponsors.*
- *Ramona Davie reminded everyone that the Old Timers parade will be taking place on Saturday, September 25, 2021.*

10.2 Staff

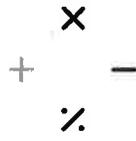
None

11.0 Next Meeting

October 28, 2021

12.0 Adjournment

Roger moved to adjourn at 4:04 p.m., seconded by Mattie Mendez.



*Communication with
Those Charged with Governance*

**Madera County Workforce
Investment Corporation**

June 30, 2021





Communication 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, 2021, and have issued our report thereon dated September 30, 2021. 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, 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 Organization's internal control over financial reporting. Accordingly, we considered the Organization's internal control solely for the purposes of determining our audit procedures and not to provide assurance concerning such internal control.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

As part of obtaining reasonable assurance about whether the Organization'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.

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.

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 the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted and there were no changes in the application of existing policies during 2021. 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. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statements did not have any particularly sensitive disclosures.

Significant Difficulties Encountered in Performing the Audit

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

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.

Uncorrected Misstatements: There were no 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 September 30, 2021.

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.

Three handwritten signatures in black ink, arranged horizontally. The first signature is a stylized 'M', the second is 'Allen', and the third is 'W.P.'

Fresno, California
September 30, 2021

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

**Madera County Workforce
Investment Corporation**

June 30, 2021



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Report of Independent Auditors

To the Board of Directors
Madera County Workforce Investment Corporation

Report on the Financial Statements

We have audited the accompanying financial statements of Madera County Workforce Investment Corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's 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, 2021, 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 Matter

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 18 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 16, as required by Title 2 U.S. Code of Federal Regulations (CFR) 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 September 30, 2021, 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



Fresno, California
September 30, 2021

Financial Statements

Madera County Workforce Investment Corporation
Statement of Financial Position
June 30, 2021

ASSETS

CURRENT ASSETS

Cash	\$ 367,953
Grants receivable	299,527
Accounts receivable	16,853
Prepaid expenses	<u>1,310</u>

Total current assets 685,643

PROPERTY AND EQUIPMENT, net 22,742

Total assets \$ 708,385

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 86,092
Accrued payroll and related expenses	<u>85,838</u>

Total current liabilities 171,930

NET ASSETS

With donor restrictions	23,923
Without donor restrictions	<u>512,532</u>

Total net assets 536,455

Total liabilities and net assets \$ 708,385

Madera County Workforce Investment Corporation
Statement of Activities
Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Grants and contracts	\$ 2,657,328	\$ 10,000	\$ 2,667,328
Rental and other income	183,876	-	183,876
Charges for services	3,255	-	3,255
	<u>2,844,459</u>	<u>10,000</u>	<u>2,854,459</u>
Net assets released from restrictions	<u>21,645</u>	<u>(21,645)</u>	<u>-</u>
Total revenues, gains, and other support	<u>2,866,104</u>	<u>(11,645)</u>	<u>2,854,459</u>
EXPENSES			
Program services	2,678,973	-	2,678,973
Supporting services	146,188	-	146,188
Total expenses	<u>2,825,161</u>	<u>-</u>	<u>2,825,161</u>
CHANGE IN NET ASSETS	40,943	(11,645)	29,298
NET ASSETS, beginning of year	<u>471,589</u>	<u>35,568</u>	<u>507,157</u>
NET ASSETS, end of year	<u>\$ 512,532</u>	<u>\$ 23,923</u>	<u>\$ 536,455</u>

Madera County Workforce Investment Corporation
Statement of Functional Expenses
Year Ended June 30, 2021

	Program Services						
	Workforce Innovation and Opportunity Act	Madera County Department of Corrections Realignment Services	State Prison to Employment (P2E) Services	Foundation Grants	Total Program Services	Supporting Services	Total Expenses
Salaries	\$ 1,188,067	\$ 32,344	\$ 47,292	\$ -	\$ 1,267,703	\$ 16,826	\$ 1,284,529
Payroll taxes	105,082	2,899	4,462	-	112,443	1,403	113,846
Employee benefits	176,727	4,648	7,534	-	188,909	1,800	190,709
Materials and supplies	19,798	114	305	1,899	22,116	9,741	31,857
Overhead and operating expenses	388,588	8,750	12,588	-	409,926	116,418	526,344
Client program expenses	641,282	-	16,848	19,746	677,876	-	677,876
	<u>\$ 2,519,544</u>	<u>\$ 48,755</u>	<u>\$ 89,029</u>	<u>\$ 21,645</u>	<u>\$ 2,678,973</u>	<u>\$ 146,188</u>	<u>\$ 2,825,161</u>

See notes to financial statements.

Madera County Workforce Investment Corporation
Statement of Cash Flows
Year Ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 29,298
Adjustment to reconcile change in net assets to net cash from operating activities:	
Depreciation	22,033
Changes in operating assets and liabilities:	
Grants receivable	(141,291)
Accounts receivable	(5,119)
Prepaid expenses	1,907
Accounts payable	35,763
Accrued payroll and related expenses	<u>(8,012)</u>
Net cash from operating activities	<u>(65,421)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	<u>(1,789)</u>
Net change in cash and cash equivalents	(67,210)
CASH AND CASH EQUIVALENTS, beginning of year	<u>435,163</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 367,953</u></u>

Madera County Workforce Investment Corporation

Notes to Financial Statements

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 also serves surrounding communities in both Eastern Madera County and Chowchilla. 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.

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

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

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

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

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

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

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.

Concentration of credit risk – Accounts at each financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2021, there was uninsured cash balance of approximately \$136,000.

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

Accounts receivable consist primarily of rental income in addition to reimbursed administrative fees charged to sub lessees. Receivables are written off through an allowance for doubtful accounts when the 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, 2021. All accounts receivable are noninterest bearing.

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

Functional expenses – The costs of providing the Organization's programs and supporting services have been summarized on a functional basis in the statements of activities and functional expenses. Indirect or shared costs are allocated among program services and support services by a method that measures the relative degree of benefit, such as hours worked. Accordingly, certain costs have been allocated to program and supporting services.

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 to 10 years
Office and computer equipment	3 to 5 years

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.

Madera County Workforce Investment Corporation

Notes to 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 were 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 date and before financial statements were available to be issued.

The Organization has evaluated subsequent events through September 30, 2021, 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, 2021:

		% of Total
State of California, Employment Development Department	\$ 288,662	96.37%
Other receivables	10,865	3.63%
	\$ 299,527	100%

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment, net consisted of the following at June 30, 2021:

Computer equipment	\$ 149,116	
Office equipment	20,226	
Furniture and fixtures	550	
	169,892	
Less: accumulated depreciation	(147,150)	
	\$ 22,742	

The Organization incurred \$22,033 in depreciation expense for the year ended June 30, 2021, which is included in the statements of activities and functional expenses.

Madera County Workforce Investment Corporation
Notes to Financial Statements

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 October 2022 and December 2026.

The future minimum rental payments as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	
2022	\$ 216,468
2023	220,311
2024	224,718
2025	229,212
2026	233,796
Thereafter	<u>118,055</u>
	<u>\$ 1,242,560</u>

Total rent expense included in the statements of activities and functional expenses for the year ended June 30, 2021 was \$213,853.

NOTE 5 – RENTAL INCOME UNDER OPERATING LEASES

The Organization sub-leases a portion of its office facilities to related parties within the County and nonrelated parties. The sublease expiration dates range from June 2022 to December 2023. Future minimum rental income relating to subleased property as of June 30, 2021, is as follows:

<u>Year Ending June 30,</u>	
2022	\$ 135,243
2023	77,342
2024	<u>15,753</u>
	<u>\$ 228,338</u>

Rental income on all leases for the year ending June 30, 2021, was \$165,330, which includes utility and other administrative charges allocated proportionately to the sub-lessor based on square footage leased.

Madera County Workforce Investment Corporation
Notes to Financial Statements

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. If an employee contributes a minimum of 3% of their salary, the Organization will contribute 6% of the employee's compensation for the year. If an employee chooses to opt-out within the first 30 days of enrollment, the Organization will contribute 2% of the employee's compensation for the year. The employer contribution for the year ended June 30, 2021, was \$73,328 and is included within employee benefits on the statements of activities and functional expenses.

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following at June 30, 2021:

Wells Fargo Foundation – Basic Education & High School Equivalency Preparation for Adults	\$ 22,528
Wells Fargo Foundation – Veterans Assistance Project	869
Wells Fargo Foundation – Resources for Single Female Parent NonWorking Households	<u>526</u>
	<u><u>\$ 23,923</u></u>

NOTE 8 – CONTINGENCIES, CONCENTRATIONS, AND UNCERTAINTIES

Federal and State Grants

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

Madera County Workforce Investment Corporation
Notes to Financial Statements

Economic Dependency

Approximately 93% 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, 2021, consisted of the following:

Programs		<u>% of Total</u>
Workforce Innovation and Opportunity Act:		
Adult Program	\$ 1,177,514	44.15%
Dislocated Worker Program	350,323	13.13%
Youth Program	918,564	34.44%
COVID-19 Employment Recovery NDWG	70,816	2.65%
Reintegration of Ex-Offenders – Pathway Home	<u>2,327</u>	<u>0.09%</u>
	2,519,544	94.46%
MCDC Realignment Services	48,755	1.83%
San Joaquin P2E IDS/SSEL	89,029	3.34%
Foundational Grants	<u>10,000</u>	<u>0.37%</u>
	<u>\$ 2,667,328</u>	<u>100%</u>

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

Impact from Coronavirus Outbreak

The World Health Organization declared the novel coronavirus outbreak a public health emergency. The Organization's operations are located in Madera, California, which has issued shelter-in-place restrictions and restricted gatherings of people due to the coronavirus outbreak. Given the dynamic nature of these circumstances and business disruption, the Organization anticipates a significant short-term impact. The Organization will continue to monitor the situation closely, but given the uncertainty of the situation, an estimate of the impact to the financial statements cannot be made at this time.

Madera County Workforce Investment Corporation
Notes to Financial Statements

NOTE 9 – LIQUIDITY AND FUNDS AVAILABLE

The following table reflects the Organization’s financial assets as of June 30, 2021, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year. Financial assets available to meet cash needs for general expenditures within one year as of June 30, 2021:

Cash	\$ 367,953
Grants receivable	299,527
Accounts receivable	<u>16,853</u>
Financial assets, at June 30, 2021	684,333
Less: those unavailable for general expenditure within one year	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 684,333</u></u>

The Organization has a policy to structure their financial assets to be available as their general expenditures come due which is consistent with their spending policy. The Organization has certain donor restricted net assets that are available for general expenditures within one year of June 30, 2021, because the restrictions on the net assets are expected to be met by conducting the normal activities of the programs in the upcoming year.

Supplementary Information

Madera County Workforce Investment Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Pass-Through Grantor/Federal Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Identifying Number	Federal Expenditures
Workforce Innovation and Opportunity Act – Cluster			
U.S. Department of Labor			
Passed through State of California Employment Development			
Department Workforce Services Division:			
Workforce Innovation and Opportunity Act – Adult	17.258	201/202/500	\$ 930,700
Governor's Discretionary – Disability Employment Accelerator	17.258	1172	139,164
Governor's Discretionary – ELL Pathways to Careers	17.258	1206	107,650
Workforce Innovation and Opportunity Act – Youth	17.259	301	918,564
Workforce Innovation and Opportunity Act – Dislocated Worker	17.278	501/502	191,602
Dislocated Worker Rapid Response	17.278	540/541	100,795
Dislocated Worker Rapid Response Layoff Aversion	17.278	292/293	42,526
COVID-19 Dislocated Worker Rapid Response – Underserved COVID-19 Impacted Individuals Grant	17.278	1187	<u>15,400</u>
Total Workforce Innovation and Opportunity Act – Cluster			2,446,401
Other programs			
U.S. Department of Labor			
Passed through State of California Employment Development			
Department Workforce Services Division:			
COVID-19 Governor's Discretionary – COVID-19 Employment Recovery NDWG	17.277	1187	70,816
Passed through GRID Alternatives			
Reintegration of Ex-Offenders – Pathway Home	17.270	n/a	<u>2,327</u>
Total expenditures of federal awards			<u>\$ 2,519,544</u>

See notes to schedule of expenditures of federal awards.

Madera County Workforce Investment Corporation
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

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, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not present, the financial position, changes in net position, or cash flows of Madera County Workforce Investment Corporation.

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

Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. Pass-through entity identifying numbers are presented where available.

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

Subrecipients – The Organization does not pass through funds to subrecipients.

NOTE 2 – INDIRECT COSTS

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

Madera County Workforce Investment Corporation
Schedule of Grant Expenses – Workforce Innovation and Opportunity Act
Year Ended June 30, 2021

	Adult Program	Dislocated Workers Program	Youth Program	COVID-19 Employment Recovery NDWG	Reintegration of Ex-Offenders – Pathway Home	Total
Salaries	\$ 546,020	\$ 185,071	\$ 432,804	\$ 22,666	\$ 1,506	\$ 1,188,067
Payroll taxes	47,168	18,577	37,279	1,936	122	105,082
Employee benefits	80,189	30,663	62,150	3,471	254	176,727
Materials and supplies	8,353	4,701	6,614	129	1	19,798
Overhead and operating expenses	183,845	59,832	136,380	8,087	444	388,588
Client program expenses	311,939	51,479	243,337	34,527	-	641,282
	<u>\$ 1,177,514</u>	<u>\$ 350,323</u>	<u>\$ 918,564</u>	<u>\$ 70,816</u>	<u>\$ 2,327</u>	<u>\$ 2,519,544</u>

See report of independent auditors.

Single Audit Reports



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

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, which comprise the statement of financial position as of June 30, 2021, 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 September 30, 2021.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

A handwritten signature in black ink, appearing to be 'M. Allen' followed by a stylized flourish.

Fresno, California
September 30, 2021



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

To the Board of Directors
Madera County Workforce Investment Corporation

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, 2021. 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, 2021.

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.



Fresno, California
September 30, 2021

Madera County Workforce Investment Corporation
Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

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(ies) identified? Yes X 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(ies) identified? Yes X None reported

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>Assistance Listing Number</i>	<i>Name of Federal Program/Cluster</i>	<i>Type of Auditor's Report Issued on Compliance for</i>
Various	Workforce Innovation and Opportunity Act Cluster	Unmodified

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

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

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.



MOSSADAMS

Madera County Workforce Investment Corporation
Balance Sheet - Statement of Financial Position FY 2021-2022

As of 7/31/2021
(In Whole Numbers)

	Current Fiscal Year	Prior Year Audited Financials Ending Balance
CURRENT ASSETS		
Cash and cash equivalents		
Cash in BA - Main	292,947	291,971
Cash in BA - Payroll	19,707	75,982
Total Cash and cash equivalents	<u>312,655</u>	<u>367,952</u>
Accounts Receivable		
Accounts Receivable	40,903	16,853
Grants/Program Contracts Receivable	167,349	299,527
Total Accounts Receivable	<u>208,251</u>	<u>316,380</u>
Prepaid Expenses		
Prepaid Expense	1,310	1,310
Total Prepaid Expenses	<u>1,310</u>	<u>1,310</u>
Total assets, net		
Computer & Software	149,116	149,116
Office Equipment	20,226	20,226
Vehicles	0	0
Furniture & Fixtures	550	550
Accumulated Depreciation	(147,150)	(147,150)
Total Total assets, net	<u>22,742</u>	<u>22,742</u>
Total CURRENT ASSETS	<u><u>544,958</u></u>	<u><u>708,384</u></u>
CURRENT LIABILITIES		
Accounts Payable	4,393	86,092
Accrued payroll and related expenses	59,670	57,226
Vacation Payable	68,414	28,612
Total CURRENT LIABILITIES	<u>132,477</u>	<u>171,929</u>
NET ASSETS		
Temporary restricted and unrestricted	(412,481)	(536,455)
Total NET ASSETS	<u>(412,481)</u>	<u>(536,455)</u>
Total liabilities and net assets	<u><u>544,958</u></u>	<u><u>708,384</u></u>

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10/20/21

Madera County Workforce Investment Corporation
Statement of Cash Flows - Board Report - Statement of Cash Flow
As of 7/31/2021
(In Whole Numbers)

	Current Month	Current Fiscal Year
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets		
	(123,974)	(123,974)
Total Change in Net Assets	(123,974)	(123,974)
Change in Operating Assets:		
Accounts Receivable	(24,050)	(24,050)
Grants/Program Contracts Receivable	132,179	132,179
Total Change in Operating Assets:	108,128	108,128
Change in Operating Liabilities:		
Accounts payable	(81,699)	(81,699)
Accrued payroll and related expenses	42,247	42,247
Total Change in Operating Liabilities:	(39,452)	(39,452)
Total CASH FLOWS FROM OPERATING ACTIVITIES	(55,298)	(55,298)
Net Change in Cash and Cash Equivalents	(55,298)	(55,298)
Cash and Cash Equivalents at the Beginning of the Year		
	367,952	367,952
Total Cash and Cash Equivalents at the Beginning of the Year	367,952	367,952
Cash and Cash Equivalents as of Current Period End Date	312,655 ✓	312,655



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Madera County Workforce Investment Corporation

Aged Payables by Invoice Date - Aged Payables

Aging Date - 7/31/2021

From 7/1/2021 Through 7/31/2021

Vendor ID	Vendor Name	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
1601	FCCC: Foundation for California Community Colleges	7/30/2021	Madera-2202	0.00	4,243.12	0.00	4,243.12
Total 1601	FCCC: Foundation for California Community Colleges			0.00	4,243.12	0.00	4,243.12
1711	Sierra HR Partners, Inc.	7/31/2021	61650	150.00	0.00	0.00	150.00
Total 1711	Sierra HR Partners, Inc.			150.00	0.00	0.00	150.00
Report Total				150.00	4,243.12	0.00	4,393.12

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Madera County Workforce Investment Corporation

Aged Receivables by Invoice Date

Aging Date - 7/31/2021

From 7/1/2021 Through 7/31/2021

Customer ID	Customer Name	Invoice Date	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1000	Central Valley Opportunity Center	6/30/2021	ARDoc1420	CVOC AJCC - June 2021	401.64	0.00	0.00	401.64	0.00	0.00
1000		7/31/2021	ARDoc1428	CVOC AJCC - July 2021	396.27	396.27	0.00	0.00	0.00	0.00
Total 1000	Central Valley Opportunity Center				797.91	396.27	0.00	401.64	0.00	0.00
1003	EDD - WIOA Cash Draw	6/30/2021	ARDoc1427	EDD Cash Draw FYE 6.30.21	94,367.30	0.00	0.00	94,367.30	0.00	0.00
1003		7/30/2021	ARDoc1426	EDD Cash Draw	57,453.52	0.00	57,453.52	0.00	0.00	0.00
Total 1003	EDD - WIOA Cash Draw				151,820.82	0.00	57,453.52	94,367.30	0.00	0.00
1004	State Center Community College District	7/31/2021	ARDoc1433	SCCCD AJCC - July 2021	763.00	763.00	0.00	0.00	0.00	0.00
Total 1004	State Center Community College District				763.00	763.00	0.00	0.00	0.00	0.00
1005	Madera County Probation Department	6/30/2021	ARDoc1423	CCP In Custody - June 2021	0.10	0.00	0.00	0.10	0.00	0.00
1005		7/31/2021	ARDoc1434	CCP In Custody - July 2021	6,876.58	6,876.58	0.00	0.00	0.00	0.00
1005		7/31/2021	ARDoc1435	CCP Post Release - July 2021	1,665.69	1,665.69	0.00	0.00	0.00	0.00
Total 1005	Madera County Probation Department				8,542.37	8,542.27	0.00	0.10	0.00	0.00

Madera County Workforce Investment Corporation

Aged Receivables by Invoice Date

Aging Date - 7/31/2021

From 7/1/2021 Through 7/31/2021

Customer ID	Customer Name	Invoice Date	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1008	Department of Rehabilitation	6/30/2021	ARDoc1416	DOR AJCC - June 2021	452.67	0.00	0.00	452.67	0.00	0.00
Total 1008	Department of Rehabilitation				452.67	0.00	0.00	452.67	0.00	0.00
1052	CertainTeed LLC	8/31/2019	ARDoc1066	Certainteed Assessments - August 2019	(892.50)	0.00	0.00	0.00	0.00	(892.50)
1052		2/29/2020	ARDoc1164	Certainteed Assessments - February 2020	510.00	0.00	0.00	0.00	0.00	510.00
Total 1052	CertainTeed LLC				(382.50)	0.00	0.00	0.00	0.00	(382.50)
1065	Madera Adult School	6/30/2021	ARDoc1421	MAS AJCC - June 2021	6,609.79	0.00	0.00	6,609.79	0.00	0.00
1065		7/31/2021	ARDoc1429	MAS AJCC - July 2021	6,017.67	6,017.67	0.00	0.00	0.00	0.00
Total 1065	Madera Adult School				12,627.46	6,017.67	0.00	6,609.79	0.00	0.00
1073	EDD-DGS	10/31/2020	ARDoc1391	EDD AJCC - October 2020 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		11/30/2020	ARDoc1392	EDD AJCC - November 2020 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00

Madera County Workforce Investment Corporation

Aged Receivables by Invoice Date

Aging Date - 7/31/2021

From 7/1/2021 Through 7/31/2021

Customer ID	Customer Name	Invoice Date	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1073		12/31/2020	ARDoc1393	EDD AJCC - December 2020 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		1/31/2021	ARDoc1394	EDD AJCC - January 2021 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		2/28/2021	ARDoc1395	EDD AJCC - February 2021 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		3/31/2021	ARDoc1396	EDD AJCC - March 2021 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		4/30/2021	ARDoc1397	EDD AJCC - April 2021 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		5/31/2021	ARDoc1398	EDD AJCC - May 2021 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	944.00	0.00
1073		6/1/2021	ARDoc1407	EDD AJCC - June 2021- Additional Estimated Rent Increase	944.00	0.00	0.00	944.00	0.00	0.00
1073		6/30/2021	ARDoc1418	EDD Phone - June 2021	135.00	0.00	0.00	135.00	0.00	0.00
1073		7/1/2021	ARDoc1417	EDD AJCC - July 2021	5,581.44	0.00	5,581.44	0.00	0.00	0.00

Madera County Workforce Investment Corporation

Aged Receivables by Invoice Date

Aging Date - 7/31/2021

From 7/1/2021 Through 7/31/2021

Customer ID	Customer Name	Invoice Date	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1073		7/31/2021	ARDoc1431	EDD Phone - July 2021	210.00	210.00	0.00	0.00	0.00	0.00
Total 1073	EDD-DGS				14,422.44	210.00	5,581.44	1,079.00	944.00	,608.00
1106	County of San Joaquin	6/30/2021	ARDoc1425	P2E SSEL - June 2021	11,032.74	0.00	0.00	11,032.74	0.00	0.00
1106		7/31/2021	ARDoc1438	San Joaquin P2E-SSEL, July 2021	3,835.43	3,835.43	0.00	0.00	0.00	0.00
Total 1106	County of San Joaquin				14,868.17	3,835.43	0.00	11,032.74	0.00	0.00
1118	P. Steve Ramirez Vocational Training Centers	7/1/2021	ARDoc1419	P. Steve Ramirez AJCC - July 2021	2,539.76	0.00	2,539.76	0.00	0.00	0.00
Total 1118	P. Steve Ramirez Vocational Training Centers				2,539.76	0.00	2,539.76	0.00	0.00	0.00
1120	GRID Alternatives	6/30/2021	ARDoc1424	Grid Alternatives Pathway Home - June 2021	723.51	0.00	0.00	723.51	0.00	0.00
1120		7/31/2021	ARDoc1436	Grid Alternatives - July 2021	1,075.87	1,075.87	0.00	0.00	0.00	0.00
Total 1120	GRID Alternatives				1,799.38	1,075.87	0.00	723.51	0.00	0.00
Report Total					208,251.48	20,840.51	65,574.72	114,666.75	944.00	,225.50

Madera County Workforce Investment Corporation
Reconcile Cash Accounts

Agenda item 7.2

Summary

Cash Account: 1010 Cash in BA - Main
Reconciliation ID: Bank Reconciliation for 1010 for 07.31.21
Reconciliation Date: 7/31/2021
Status: Open

Bank Balance	320,626.71 ✓
Less Outstanding Checks/Vouchers	27,679.24 ✓
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	292,947.47
Balance Per Books	<u>292,947.47</u> ✓
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

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8/10/21

Madera County Workforce Investment Corporation
Reconcile Cash Accounts

Agenda item 7.2

Summary

Cash Account: 1020 Cash in BA - Payroll
Reconciliation ID: Bank Reconciliation for 1020 for 07.31.21
Reconciliation Date: 7/31/2021
Status: Open

Bank Balance	19,707.11 ✓
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	19,707.11
Balance Per Books	<u>19,707.11</u>
Unreconciled Difference	<u><u>0.00</u></u> ✓

Click the Next Page toolbar button to view details.

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8/10/21

Madera County Workforce Investment Corporation
Balance Sheet - Statement of Financial Position FY 2021-2022

As of 8/31/2021
(In Whole Numbers)

	Current Fiscal Year	Prior Year Audited Financials Ending Balance
	<hr/>	<hr/>
CURRENT ASSETS		
Cash and cash equivalents		
Cash in BA - Main	431,338	291,971
Cash in BA - Payroll	17,981	75,982
Total Cash and cash equivalents	<hr/> 449,319	<hr/> 367,952
Accounts Receivable		
Accounts Receivable	44,628	16,853
Grants/Program Contracts Receivable	13,317	299,527
Total Accounts Receivable	<hr/> 57,944	<hr/> 316,380
Prepaid Expenses		
Prepaid Expense	1,310	1,310
Total Prepaid Expenses	<hr/> 1,310	<hr/> 1,310
Total assets, net		
Computer & Software	149,116	149,116
Office Equipment	20,226	20,226
Vehicles	0	0
Furniture & Fixtures	550	550
Accumulated Depreciation	(147,150)	(147,150)
Total Total assets, net	<hr/> 22,742	<hr/> 22,742
Total CURRENT ASSETS	<hr/> <hr/> 531,316	<hr/> <hr/> 708,384
CURRENT LIABILITIES		
Accounts Payable	9,519	86,092
Accrued payroll and related expenses	63,055	57,226
Vacation Payable	61,635	28,612
Total CURRENT LIABILITIES	<hr/> 134,210	<hr/> 171,929
NET ASSETS		
Temporary restricted and unrestricted	(397,106)	(536,455)
Total NET ASSETS	<hr/> (397,106)	<hr/> (536,455)
Total liabilities and net assets	<hr/> <hr/> 531,316	<hr/> <hr/> 708,384

Madera County Workforce Investment Corporation
Statement of Cash Flows - Board Report - Statement of Cash Flow
As of 8/31/2021
(In Whole Numbers)

	Current Month	Current Fiscal Year
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	(15,375)	(139,349)
Total Change in Net Assets	(15,375)	(139,349)
Change in Operating Assets:		
Accounts Receivable	(3,725)	(27,775)
Grants/Program Contracts Receivable	154,032	286,211
Total Change in Operating Assets:	150,307	258,436
Change in Operating Liabilities:		
Accounts payable	5,126	(76,573)
Accrued payroll and related expenses	(3,394)	38,853
Total Change in Operating Liabilities:	1,733	(37,720)
Total CASH FLOWS FROM OPERATING ACTIVITIES	136,665	81,367
Net Change in Cash and Cash Equivalents	136,665	81,367
Cash and Cash Equivalents at the Beginning of the Year	312,655	367,952
Total Cash and Cash Equivalents at the Beginning of the Year	312,655	367,952
Cash and Cash Equivalents as of Current Period End Date	449,319	449,319



Madera County Workforce Investment Corporation

Aged Payables by Invoice Date - Aged Payables

Aging Date - 8/31/2021

From 7/1/2021 Through 8/31/2021

Vendor ID	Vendor Name	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
1023	DIAMOND COMMUNICATIONS INC.	8/24/2021	24812	0.00	30.00	0.00	30.00
Total 1023	DIAMOND COMMUNICATIONS INC.			0.00	30.00	0.00	30.00
1027	PITNEY BOWES CREDIT CORP	8/31/2021	3104965203	28.06	0.00	0.00	28.06
Total 1027	PITNEY BOWES CREDIT CORP			28.06	0.00	0.00	28.06
1031	ACT INC	7/12/2021	1259601	0.00	0.00	36.00	36.00
Total 1031	ACT INC			0.00	0.00	36.00	36.00
1098	BANK OF AMERICA - VISA	8/26/2021	APDoc6343	0.00	54.11	0.00	54.11
	BANK OF AMERICA - VISA	8/26/2021	APDoc6372	0.00	16.03	0.00	16.03
Total 1098	BANK OF AMERICA - VISA			0.00	70.14	0.00	70.14
1552	SPARKLETTS	8/23/2021	1618837108...	0.00	123.86	0.00	123.86
Total 1552	SPARKLETTS			0.00	123.86	0.00	123.86
1601	FCCC: Foundation for California Community Colleges	8/18/2021	Madera-2203	0.00	3,595.70	0.00	3,595.70
	FCCC: Foundation for California Community Colleges	8/31/2021	Madera-2204	3,554.22	0.00	0.00	3,554.22
Total 1601	FCCC: Foundation for California Community Colleges			3,554.22	3,595.70	0.00	7,149.92
1668	GLS US	8/31/2021	4535565	31.15	0.00	0.00	31.15
Total 1668	GLS US			31.15	0.00	0.00	31.15
2030	Vanguard Cleaning Systems of the Southern Valley	8/1/2021	56049	0.00	1,885.00	0.00	1,885.00
	Vanguard Cleaning Systems of the Southern Valley	8/31/2021	56433	152.50	0.00	0.00	152.50
Total 2030	Vanguard Cleaning Systems of the Southern Valley			152.50	1,885.00	0.00	2,037.50

Madera County Workforce Investment Corporation

Aged Payables by Invoice Date - Aged Payables

Aging Date - 8/31/2021

From 7/1/2021 Through 8/31/2021

Vendor ID	Vendor Name	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
366	OFFICE DEPOT BUSINESS DIVISION	8/23/2021	189247077001	0.00	5.04	0.00	5.04
	OFFICE DEPOT BUSINESS DIVISION	8/23/2021	189248439001	0.00	7.80	0.00	7.80
Total 366	OFFICE DEPOT BUSINESS DIVISION			0.00	12.84	0.00	12.84
Report Total				3,765.93	5,717.54	36.00	9,519.47 ✓

Madera County Workforce Investment Corporation

Aged Receivables by Invoice Date

Aging Date - 8/31/2021

From 7/1/2021 Through 8/31/2021

Customer ID	Customer Name	Invoice Date	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Pa Due
1000	Central Valley Opportunity Center	7/31/2021	ARDoc1428	CVOC AJCC - July 2021	396.27	0.00	0.00	396.27	0.00	0.00
1000		8/31/2021	ARDoc1449	CVOC AJCC - August 2021	559.71	559.71	0.00	0.00	0.00	0.00
Total 1000	Central Valley Opportunity Center				955.98	559.71	0.00	396.27	0.00	0.00
1004	State Center Community College District	7/31/2021	ARDoc1433	SCCCD AJCC - July 2021	763.00	0.00	0.00	763.00	0.00	0.00
1004		8/31/2021	ARDoc1443	SCCCD AJCC - August 2021	763.00	763.00	0.00	0.00	0.00	0.00
Total 1004	State Center Community College District				1,526.00	763.00	0.00	763.00	0.00	0.00
1005	Madera County Probation Department	6/30/2021	ARDoc1423	CCP In Custody - June 2021	0.10	0.00	0.00	0.00	0.10	0.00
1005		8/31/2021	ARDoc1446	CCP Post Release - August 2021	3,644.27	3,644.27	0.00	0.00	0.00	0.00
1005		8/31/2021	ARDoc1447	CCP In Custody - August 2021	13,905.66	13,905.66	0.00	0.00	0.00	0.00
Total 1005	Madera County Probation Department				17,550.03	17,549.93	0.00	0.00	0.10	0.00
1008	Department of Rehabilitation	6/30/2021	ARDoc1416	DOR AJCC - June 2021	452.67	0.00	0.00	0.00	452.67	0.00
Total 1008	Department of Rehabilitation				452.67	0.00	0.00	0.00	452.67	0.00

Madera County Workforce Investment Corporation

Aged Receivables by Invoice Date

Aging Date - 8/31/2021

From 7/1/2021 Through 8/31/2021

Customer ID	Customer Name	Invoice Date	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1052	CertainTeed LLC	8/31/2019	ARDoc1066	CertainTeed Assessments - August 2019	(892.50)	0.00	0.00	0.00	0.00	892.50
1052		2/29/2020	ARDoc1164	CertainTeed Assessments - February 2020	510.00	0.00	0.00	0.00	0.00	510.00
Total 1052	CertainTeed LLC				(382.50)	0.00	0.00	0.00	0.00	382.50
1065	Madera Adult School	7/31/2021	ARDoc1429	MAS AJCC - July 2021	6,017.67	0.00	0.00	6,017.67	0.00	0.00
1065		8/31/2021	ARDoc1444	MAS - Lost Key Cards - M. Vang;D. Reygosa	10.00	10.00	0.00	0.00	0.00	0.00
1065		8/31/2021	ARDoc1450	MAS AJCC - August 2021	6,228.88	6,228.88	0.00	0.00	0.00	0.00
Total 1065	Madera Adult School				12,256.55	6,238.88	0.00	6,017.67	0.00	0.00
1073	EDD-DGS	10/31/2020	ARDoc1391	EDD AJCC - October 2020 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		11/30/2020	ARDoc1392	EDD AJCC - November 2020 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		12/31/2020	ARDoc1393	EDD AJCC - December 2020 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00

Madera County Workforce Investment Corporation

Aged Receivables by Invoice Date

Aging Date - 8/31/2021

From 7/1/2021 Through 8/31/2021

Customer ID	Customer Name	Invoice Date	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1073		1/31/2021	ARDoc1394	EDD AJCC - January 2021 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		2/28/2021	ARDoc1395	EDD AJCC - February 2021 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		3/31/2021	ARDoc1396	EDD AJCC - March 2021 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		4/30/2021	ARDoc1397	EDD AJCC - April 2021 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		5/31/2021	ARDoc1398	EDD AJCC - May 2021 Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		6/1/2021	ARDoc1407	EDD AJCC - June 2021- Additional Estimated Rent Increase	944.00	0.00	0.00	0.00	0.00	944.00
1073		6/30/2021	ARDoc1418	EDD Phone - June 2021	135.00	0.00	0.00	0.00	135.00	0.00
1073		7/31/2021	ARDoc1431	EDD Phone - July 2021	210.00	0.00	0.00	210.00	0.00	0.00
1073		8/1/2021	ARDoc1430	EDD AJCC - August 2021	5,581.44	0.00	5,581.44	0.00	0.00	0.00
1073		8/31/2021	ARDoc1441	EDD Phone - August 2021	210.00	210.00	0.00	0.00	0.00	0.00

Madera County Workforce Investment Corporation

Aged Receivables by Invoice Date

Aging Date - 8/31/2021

From 7/1/2021 Through 8/31/2021

Customer ID	Customer Name	Invoice Date	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
Total 1073	EDD-DGS				14,632.44	210.00	5,581.44	210.00	135.00	,496.00
1106	County of San Joaquin	7/31/2021	ARDoc1438	San Joaquin P2E-SSEL, July 2021	3,835.43	0.00	0.00	3,835.43	0.00	0.00
1106		8/31/2021	ARDoc1448	San Joaquin P2E - August 2021	803.81	803.81	0.00	0.00	0.00	0.00
Total 1106	County of San Joaquin				4,639.24	803.81	0.00	3,835.43	0.00	0.00
1118	P. Steve Ramirez Vocational Training Centers	8/1/2021	ARDoc1432	PSR AJCC - August 2021	3,724.84	0.00	3,724.84	0.00	0.00	0.00
Total 1118	P. Steve Ramirez Vocational Training Centers				3,724.84	0.00	3,724.84	0.00	0.00	0.00
1120	GRID Alternatives	7/31/2021	ARDoc1436	Grid Alternatives - July 2021	1,075.87	0.00	0.00	1,075.87	0.00	0.00
1120		8/31/2021	ARDoc1445	Grid Alternatives Pathway Home - August 2021	1,513.26	1,513.26	0.00	0.00	0.00	0.00
Total 1120	GRID Alternatives				2,589.13	1,513.26	0.00	1,075.87	0.00	0.00
Report Total					✓57,944.38	27,638.59	9,306.28	12,298.24	587.77	,113.50

Madera County Workforce Investment Corporation
Reconcile Cash Accounts

Agenda item 7.2

Summary

Cash Account: 1010 Cash in BA - Main
Reconciliation ID: Bank Reconciliation for 1010 for 08.31.21
Reconciliation Date: 8/31/2021
Status: Open

Bank Balance	467,065.34	✓
Less Outstanding Checks/Vouchers	35,727.42	✓
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	431,337.92	
Balance Per Books	<u>431,337.92</u>	
Unreconciled Difference	<u><u>0.00</u></u>	✓

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9/9/21

Madera County Workforce Investment Corporation
Reconcile Cash Accounts

Agenda item 7.2

Summary

Cash Account: 1020 Cash in BA - Payroll
Reconciliation ID: Bank Reconciliation for 1020 for 08.31.21
Reconciliation Date: 8/31/2021
Status: Open

Bank Balance	17,981.33
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	17,981.33
Balance Per Books	<u>17,981.33</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Budget Adjustment Request

Request Date 10/12/21

Grant/Contract: WIOA Formula Adult/Dislocated Worker/Youth

Net Amount: \$166,425

Effective Date of Adjustment: 7/1/21

Requester: Jessica Roche

Board Approval Needed (as outlined in policy): Yes or No

Requested Budget Adjustment

Initial WIOA Allocations were incorrectly stated in initial approved budget. Correction to WIOA Formula Revenue:

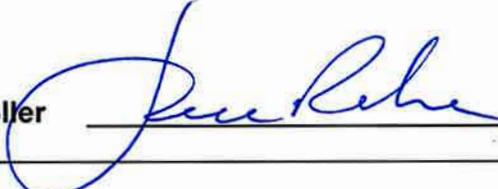
	Initial Revenue	Corrected Revenue	Increase/(Decrease)
WIOA Adult	\$1,320,328	\$1,296,238	(\$24,090)
WIOA DW	\$ 730,651	\$ 632,896	(\$97,755)
WIOA Youth	\$1,163,892	\$1,119,312	(\$44,580)

Rationale

Correct revenue posted in budget.

Signatures

I request approval for this budget adjustment:

Controller  **Date** 10/12/21

Reviewed and Approved:

Executive Director  **Date** 10/12/21



Revenue Source	Total	Term																		
		6/30/2022	6/30/2022	6/30/2022	3/31/2022	3/31/2022	12/31/2021	3/31/2022	3/31/2023	3/31/2023	12/31/2022	6/30/2022	6/30/2022	6/30/2022	3/31/2022	3/31/2022	12/31/2021	6/30/2022	6/30/2022	
		Adult Formula	Youth Formula	DW Formula	RR Formula	RRLA Formula	MCDC Pre-Release	MCDC Probation	MCDC Emerg COVID	DEA	ELL	P2E SSEL	COVID NDWG	Stanislaus VEAP	GRID-Pathway Home	Wildfires DR Temp Jobs	WF Foundation	Assessment Services	AJCC Facility	Corporate Unrestricted
REVENUES																				
<i>Contributions & Support</i>																				
Foundations - Restricted																				
Wells Fargo Community Funds-New	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Community Funds-Carry-In	\$ 10,203																\$ 10,203			
Corporations																				
Chuckchansi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Individual contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board members	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Government grants/contracts - NEW</i>																				
WIOA/EDD/Other Federal	\$ 2,303,364	\$ 769,203	\$ 773,210	\$ 578,018	\$ 128,898	\$ 38,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,500
State	\$ -																			
Local/County	\$ 140,309						\$ 56,627	\$ 34,762	\$ 25,000					\$ 23,120				\$ 800		
<i>Other revenue</i>																				
Program Fee for Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sublease	\$ 235,424																		\$ 235,424	
<i>Revenue Adjustments</i>																				
Grant/Contract Prior Yr Carry-IN	\$ 819,262									\$ 154,208	\$ 192,350	\$ 12,000	\$ 19,184		\$ 141,520	\$ 300,000				
2020 WIOA Formula Carry-IN	\$ 1,352,100	\$ 380,875	\$ 500,744	\$ 470,481	\$ -	\$ -														
Grant/Contract 2+YR Carry-Over	\$ (50,581)														\$ (50,581)					
2021 WIOA Formal Reserve for 2022	\$ (424,086)	\$ (153,841)	\$ (154,642)	\$ (115,604)	\$ -	\$ -														
WIOA Formula Transfer (Adult & DW)	\$ -	\$ 300,000		\$ (300,000)																
Total Revenue	\$ 4,385,994	\$ 1,296,238	\$ 1,119,312	\$ 632,896	\$ 128,898	\$ 38,535	\$ 56,627	\$ 34,762	\$ 25,000	\$ 154,208	\$ 192,350	\$ 12,000	\$ 19,184	\$ 23,120	\$ 90,939	\$ 300,000	\$ 10,203	\$ 800	\$ 235,424	\$ 15,500
EXPENSES																				
<i>Personnel:</i>																				
<i>Full Time</i>																				
Salaries/Wages	\$ 1,425,322	\$ 449,397	\$ 361,868	\$ 191,821	\$ -	\$ 24,335	\$ 30,970	\$ 20,647	\$ 15,485	\$ 44,926	\$ 30,878	\$ -	\$ -	\$ 15,485	\$ 51,617	\$ -	\$ -	\$ -	\$ 19,302	\$ -
Fringe	\$ 405,327	\$ 127,797	\$ 102,850	\$ 54,549	\$ -	\$ 6,920	\$ 12,807	\$ 5,871	\$ 4,404	\$ 12,776	\$ 8,761	\$ -	\$ -	\$ 4,404	\$ 14,579	\$ -	\$ -	\$ -	\$ 5,489	\$ -
Total Personnel	\$ 1,830,648	\$ 577,194	\$ 464,717	\$ 246,370	\$ -	\$ 31,255	\$ 39,777	\$ 26,518	\$ 19,889	\$ 57,701	\$ 39,639	\$ -	\$ -	\$ 19,889	\$ 66,296	\$ -	\$ -	\$ -	\$ 24,792	\$ -
<i>Other Than Personal Service (OTPS):</i>																				
<i>Direct Expenses</i>																				
Total Direct OTPS	\$ 1,257,158	\$ 388,219	\$ 336,755	\$ 207,006	\$ 11,902	\$ -	\$ -	\$ -	\$ -	\$ 80,256	\$ 142,013	\$ 12,000	\$ 19,184	\$ 350	\$ -	\$ -	\$ 10,203	\$ 800	\$ -	\$ 7,870
<i>Shared Expenses</i>																				
Total Shared OTPS	\$ 615,574	\$ 173,085	\$ 98,263	\$ 62,111	\$ -	\$ 5,378	\$ 7,414	\$ 4,942	\$ 1,461	\$ 10,346	\$ 6,178	\$ -	\$ -	\$ 3,707	\$ 12,356	\$ -	\$ -	\$ -	\$ 188,614	\$ -
Total Expenses	\$ 3,703,380	\$ 1,136,497	\$ 899,636	\$ 515,487	\$ 11,902	\$ 36,633	\$ 47,191	\$ 31,461	\$ 21,349	\$ 148,303	\$ 187,850	\$ 12,000	\$ 19,184	\$ 23,945	\$ 78,651	\$ -	\$ 10,203	\$ 800	\$ 213,405	\$ 7,870
Distributed Fiscal (WIOA Admin) Costs	\$ 0	\$ 114,617	\$ 86,094	\$ 45,662	\$ 0	\$ 5,793	\$ 7,372	\$ 4,915	\$ 3,686	\$ 5,905	\$ 4,500	\$ 0	\$ 0	\$ 3,686	\$ 12,287	\$ 0	\$ 0	\$ 0	\$ 4,695	\$ 0
Total Program/Admin Expenses	\$ 3,703,380	\$ 1,253,115	\$ 985,629	\$ 561,149	\$ 11,902	\$ 42,426	\$ 54,563	\$ 36,376	\$ 26,035	\$ 154,208	\$ 192,350	\$ 12,000	\$ 19,184	\$ 27,632	\$ 90,939	\$ -	\$ 10,203	\$ 800	\$ 218,000	\$ 7,870
Leveraged by WIOA Formula	\$ -	\$ (4,096)	\$ -	\$ -	\$ (3,891)	\$ 3,891	\$ (2,064)	\$ 1,613	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ 4,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Less Expenses	\$ 682,614	\$ 39,027	\$ 133,682	\$ 71,747	\$ 113,105	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ -	\$ 0	\$ (0)	\$ 300,000	\$ (0)	\$ -	\$ 17,424	\$ 7,630

NOTES:
 * Wildfire Temp Jobs grant is pending worksite approval. Expense budget will be created once worksites are approved by EDD.
 * 74% of Revenue is from WIOA Formula Funding
 * Board Approved 9/23/21
 * Budget Revision 10/28/21 pending Board approval

Budget Adjustment Request

Request Date 10/18/21

Grant/Contract: WIOA NDWG Wildfires Grant

Net Amount: \$300,000

Effective Date of Adjustment: 7/1/21

Requester: Jessica Roche

Board Approval Needed (as outlined in policy): **Yes** or **No**

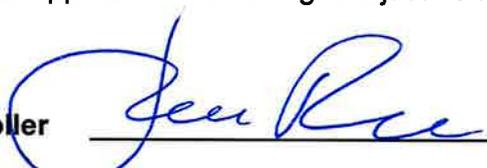
Requested Budget Adjustment

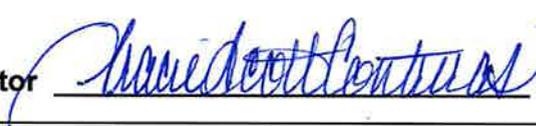
EDD has approved worksite and budget exhibit. See attached documents.

Rationale

EDD grant was awarded, however there was a delay of budget pending worksites to be approved by EDD. Grant term end is 12/30/2022.

Signatures

I request approval for this budget adjustment:	
Controller <u></u>	Date <u>10/18/21</u>

Reviewed and Approved:	
Executive Director <u></u>	Date <u>10/19/21</u>

"2020 SEPTEMBER WILDFIRES DR" NATIONAL DISLOCATED WORKER GRANT (NDWG)

Exhibit A: Line Item Summary - TEMPORARY JOBS COMPONENT

Please fill in the applicable blank cells and use only whole dollar amounts where applicable.

Project Operator	Madera County		Subrecipient Code	MAD	
Prepared By	Jessica Roche, Controller		Date Completed	1/14/2021	
Line Item #	Item Description		Line Item Subtotal	Spending Category Total	
Administrative Costs (up to 10% of TJ Component Allocation)				\$ 10,137	
1	a.	Administrative Staff Salaries	\$ -		
	b.	Administrative Staff Fringe Benefits	\$ -		
2	Administrative Staff Travel		\$ -		
3	Administrative Staff Communications		\$ -		
4	Administrative Facilities (Rent, utilities, maintenance, etc.)		\$ -		
5	Administrative Office Supplies		\$ -		
6	Other Administrative Costs		\$ -		
7	Administrative Indirect Costs		\$ 10,137		
Services Detail					\$ 242,202
8	a.	Participant Wages	\$ 129,600		
	b.	Participant Fringe Benefits	\$ 104,412		
9	Supportive Services		\$ 8,190		
Other Costs (Program)					\$ 47,661
10	a.	Program Staff Salaries	\$ 18,358		
	b.	Program Staff Fringe Benefits	\$ 4,794		
11	Program Staff Travel		\$ 5,389		
12	Program Communications		\$ -		
13	Program Facilities (Rent, utilities, maintenance, etc.)		\$ 4,645		
14	Program Office Supplies		\$ 313		
15	Program Equipment		\$ -		
16	Other Program Costs		\$ -		
17	Program Indirect Costs		\$ 14,162		
TEMPORARY JOBS COMPONENT EXPENDITURES GRAND TOTAL				\$ 300,000	
TEMPORARY JOBS COMPONENT GRANT ALLOCATION (1st incr)				\$ 300,000	

"2020 SEPTEMBER WILDFIRES DR" NATIONAL DISLOCATED WORKER GRANT (NDWG)

Exhibit B: Administrative Costs - TEMPORARY JOBS COMPONENT

Please fill in the applicable blank cells using whole dollar amounts.

Project Operator

Madera County

Prepared By

Jessica Roche, Controller

Expense Item

Detail/Breakdown/Cost or Charge of Item

Administrative Staff - Complete with the information of each listed Administrative Staff to be charged to this grant.					
Line Item 1a & 1b	Administrative Staff Job Title	% of FTE applied	a. Salary Applied	b. Fringe Benefits Applied	Total Position Charge
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
	Line Items 1.a. & 1.b. TOTALS			\$ -	\$ -
Administrative Staff Travel - From above listed Staff, who will be traveling, for what purpose and the total cost for their travel for this grant.					
Line Item 2	Job Title of Traveler	Purpose of Travel		Cost of Travel	
				\$ -	
				\$ -	
				\$ -	
				Line Item 2 TOTAL	\$ -
Administrative Staff Communications - List of device and amounts for each item to be applied to this grant.					
Line Item 3	Device or Item of Communication			Cost	
				\$ -	
				\$ -	
				\$ -	
				Line Item 3 TOTAL	\$ -
Administrative Facilities - List the Facility charges and amounts for each item to be applied to this grant.					
Line Item 4	(Rent, utilities, maintenance, etc.)			Cost	
				Line Item 4 TOTAL	\$ -
Administrative Office Supplies - List the office supplies, what they will be used for, and their costs for this grant.					
Line Item 5	Office Item(s)	Item Utilized to/for:		Item Cost	
				\$ -	
				\$ -	
				\$ -	
				Line Item 5 TOTAL	\$ -
Other Administrative Costs - List any other costs not already listed in the Line Items above.					
Line Item 6	Description of Other Costs			Cost	
				\$ -	
				\$ -	
				\$ -	
				Line Item 6 TOTAL	\$ -
Line Item 7	Administrative Indirect Costs (if applicable): If you are charging indirect costs, please include your agency's current ICRA or CAP when emailing your completed exhibit package. Answer if you will be charging indirect costs or not, what the type of rate being used is, the effective period of the rate, and the total cost being charged to the NDWG.				
	Will you be charging Indirect Costs to this NDWG?	Rate Type	Effective Period	Total Indirect Applied	
	Yes	CAP	1/1/2021	\$ 10,137	
	<u> _Select from Dropdown_ </u>	<u> _Select from Dropdown_ </u>		\$ -	
					Line Item 7 TOTAL
TOTAL Administrative Costs - TJ					\$ 10,137

"2020 SEPTEMBER WILDFIRES DR" NATIONAL DISLOCATED WORKER GRANT (NDWG)

Exhibit D: Fringe Benefits Worksheet - TEMPORARY JOBS COMPONENT

Fill in the **blank cells** and **use only whole dollar amounts** where applicable.

Please Note : If you have a document that covers this information, it may be submitted in lieu of this worksheet.

Please provide it when submitting the exhibit package and note such in the *Other Information* box below.

Project Operator	Madera County
Prepared By	Jessica Roche, Controller

"2020 SEPTEMBER WILDFIRES DR" NATIONAL DISLOCATED WORKER GRANT (NDWG)

Exhibit E: Other Costs (Program) - TEMPORARY JOBS COMPONENT

Please fill in the applicable blank cells using whole dollar amounts.

Project Operator

Madera County

Prepared By

Jessica Roche, Controller

Expense Item

Detail/Breakdown/Cost or Charge of Item

Line Item 10.a. & 10.b.

Program Staff - Complete with the information of each listed Program Staff to be charged to this grant.				
<i>Program Staff Job Title</i>	<i>% of FTE applied</i>	<i>a. Salary Applied</i>	<i>b. Fringe Benefits Applied</i>	<i>Total Position Charge</i>
Career Specialist	15%	\$ 18,358	\$4,794	\$ 23,152
				\$ -
				\$ -
				\$ -
				\$ -
Line Item 10.a & 10.b. TOTALS		\$ 18,358	\$ 4,794	\$ 23,152

Line Item 11

Program Staff Travel - From above listed Program Staff, who will be traveling, for what purpose and the total cost for their travel for this grant.		
<i>Job Title of Traveler</i>	<i>Purpose of Travel</i>	<i>Cost of Travel</i>
Career Specialist	timesheets, site overview, site performance - mileage at IRS rate	\$ 5,389
Line Item 11 TOTAL		\$ 5,389

Line Item 12

Program Staff Communications - List of device and amounts for each item to be applied to this grant.		
<i>Device or Item of Communication</i>	<i>Cost</i>	
Line Item 12 TOTAL		\$ -

Line Item 13

Program Facilities - List the Facility charges and amounts for each item to be applied to this grant.		
<i>(Rent, utilities, maintenance, etc.)</i>	<i>Cost</i>	
Rent	\$ 2,413.00	
Utilities	\$ 185.00	
Facility Maintenance (custodial, repairs/maintenance, pest control, PPE supplies, etc.)	\$ 892.00	
IT Service	\$ 495.00	
Alarm/Security Monitoring	\$ 33.00	
Insurance	\$ 156.00	
Payroll Service	\$ 57.00	
Audit	\$ 319.00	
Printing/copying	\$ 29.00	
Internet/Domain/telecommunications	\$ 66.00	
Line Item 13 TOTAL		\$ 4,645

Line Item 14

Program Office Supplies - List the office supplies, use for and their costs for this grant.		
<i>Office Item(s)</i>	<i>Item is Utilized to/for:</i>	<i>Item Cost</i>
Office Supplies	paper, pens, paperclips, file folders, etc.	\$ 313
Line Item 14 TOTAL		\$ 313

Line Item 15

Program Equipment - List the desired equipment for the use of project. Additional documents will be needed, including, but not limited to, the attachment in the WSD 18-08: Disaster NDWG Guidance, which has specific Procurement Policy & Procedures for the NDWG.				
<i>Equipment Item</i>	<i># Needed</i>	<i>Months Requested</i>	<i>Lease, Rent, or Purchase</i>	<i>Item Cost</i>
0	0	0	_Select from Dropdown_	
0	0	0	_Select from Dropdown_	
0	0	0	_Select from Dropdown_	
Line Item 15 TOTAL				\$ -

**"2020 SEPTEMBER WILDFIRES DR" NATIONAL DISLOCATED WORKER GRANT (NDWG)
Exhibit E: Other Costs (Program) - TEMPORARY JOBS COMPONENT**

Please fill in the applicable blank cells using whole dollar amounts.

Project Operator Madera County

Prepared By Jessica Roche, Controller

Expense Item **Detail/Breakdown/Cost or Charge of Item**

Line Item 16	Other Program Costs - List any other program costs not already listed in the Line Items above.			
	<i>Description of Other Costs</i>			<i>Cost</i>
	Line Item 16 TOTAL			\$ -
Line Item 17	Program Indirect Costs (if applicable): If you are charging indirect costs, please include your agency's current ICRA or CAP when emailing your completed exhibit package. Answer if you will be charging indirect costs or not, what the type of rate being used is, the effective period of the rate, and the total cost being charged to the NDWG.			
	Will you be charging Indirect Costs to this NDWG?	Rate Type	Effective Period	Total Indirect Applied
	Yes	CAP	1/1/2021	\$ 14,162
	Select from Dropdown	_Select from Dropdown_		
	Line Item 17 TOTAL			\$ 14,162
TOTAL Other Costs (Program) - TJ			\$ 47,661	

2020 SEPTEMBER WILDFIRES DR NATIONAL DISLOCATED WORKER GRANT (NDWG)							
Exhibit G: Worksite List - TEMPORARY JOBS COMPONENT							
Project Operator:	Madera County		Prepared By:	Maiknue Vang		Date Submitted: 9/20/2021	
No.	Worksite Information		Description of Disaster-related Temporary Job Activities			For EDD Use Only	
1	Name of Worksite	Jackass Meadow, Bass Lake Dist.	Repair damaged fence lines in forest surrounding meadows caused by Creek Fire in 2020: install/pound t-posts; roll out wire, stretch & tack/attach wire. Use of hammers/fence pliers/post drivers/staples/fence clips. Work under supervision of Ned McDougald, USFS Permittee for Jackass Meadow			Initial Pictures Pending	
	Type of Land	Public - Sierra National Forest				Notes	
	Street Address (or Coordinates)	USFS 5S07 Road & 5S88 Road					
	City, State ZIP Code	SNF Office, North Fork 93645	NDWG-Funded Participants Assigned to Worksite				
	County	Madera	Job Titles of all Participant Workers at this location	Laborer (Fence construction)	# of Participants for each Job Title:	4	
	Description of Site	Other (add description below)					
	(if other)	Pasture fence around meadows					
	Type of Request	New Worksite Request					
	Worksite Status	Future	TOTAL Participant			4	Approved
	Disaster Information						Approved by: SM
Name of specific disaster that affected the worksite	Creek Fire burned trees and fence Sept 2020	Date the disaster affected the worksite	09/01/20	Estimated % of worksite damaged/destroyed by the disaster	80%	Approval Date: 9/20/2021	
						Modification Date(s):	
Worksite Lead Agency			Timeline				
Agency Name	Sierra National Forest	Contact Person	Aimee Cox/Ned	Requested Start Date	9/13/21	Actual Start Date	
Public or Non Profit	Public	Contact's Job Title	USFS Range Manager	Anticipated End Date	9/30/22 weather dependent	Actual End Date	

2020 SEPTEMBER WILDFIRES DR NATIONAL DISLOCATED WORKER GRANT (NDWG)							
Exhibit G: Worksite List - TEMPORARY JOBS COMPONENT							
Project Operator:	Madera County		Prepared By:	Maiknue Vang		Date Submitted: 9/20/2021	
No.	Worksite Information		Description of Disaster-related Temporary Job Activities			For EDD Use Only	
2	Name of Worksite	Timberline Livestock Drift Fence	Repair fenceline damaged by the Creek Fire in 2020: install/pound t-posts; roll out wire, stretch & tack/attach wire. Use of hammers/fence pliers/fence stretchers/post driver/staples/fence clips.			Initial Pictures Pending	
	Type of Land	Public - Sierra National Forest				Notes	
	Street Address (or Coordinates)	57003 Road 225 37.192206, -119.396632					
	City, State ZIP Code	North Fork CA 93643	NDWG-Funded Participants Assigned to Worksite				
	County	Madera	Job Titles of all Participant Workers at this location	Laborer (Fence construction)	# of Participants for each Job Title:	3	
	Description of Site	Other (add description below)					
	(if other)	Rangeland - Fire damaged fenceline					
	Type of Request	New Worksite Request					
	Worksite Status	Future	TOTAL Participant			3	Approved
	Disaster Information						Approved by: SM
Name of specific disaster that affected the worksite	Creek Fire 2020	Date the disaster affected the worksite	09/05/20	Estimated % of worksite damaged/destroyed by the	75%	Approval Date: 9/21/2021	
						Modification Date(s):	
Worksite Lead Agency			Timeline				
Agency Name	USDA Forest Service Sierra National Forest	Contact Person	Aimee Cox	Requested Start Date	10/30/21	Actual Start Date	
Public or Non Profit	Public	Contact's Job Title	Range Manager	Anticipated End Date	6/30/2022	Actual End Date	

Budget Adjustment Request

Request Date 10/18/21

Grant/Contract: Stanislaus County RPI Slingshot 4.0

Net Amount: \$5,000

Effective Date of Adjustment: 7/1/21

Requester: Jessica Roche

Board Approval Needed (as outlined in policy): **Yes** or **No**

Requested Budget Adjustment

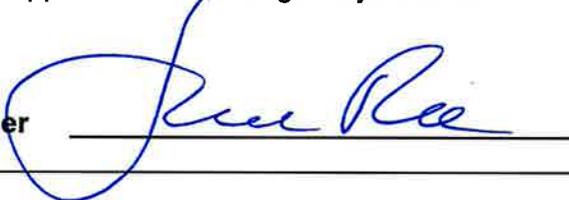
SJVAC RPU agreement with Stanislaus County, reimbursement contract

Rationale

Contract to provide staff training/professional development outlined in SOW.

Signatures

I request approval for this budget adjustment:

Controller  **Date** 10/18/21

Reviewed and Approved:

Executive Director  **Date** 10/19/21



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October 15, 2021

Attn: Tracie Scott-Contreras
Madera County Workforce Investment Corporation
PO Box 1205
Madera CA 93639



Attention: Tracie Scott-Contreras

Enclosed you will find the fully executed Reimbursement Agreement # 21-04 for Madera county Workforce Investment Corporation. If you have any questions, feel free to contact me at (209) 558-2109 or fondsec@stanworkforce.com.

Thank you,

A handwritten signature in blue ink that reads "Cheryl Fondse".

Cheryl Fondse
Workforce Analyst
Stanislaus Workforce Development
251 E. Hackett Road C-2
Modesto CA 95358
(209) 558-2109
FondseC@stanworkforce.com

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of California™



**AGREEMENT FOR REIMBURSEMENT FOR PLANNING/CONVENING
BETWEEN
STANISLAUS COUNTY WORKFORCE DEVELOPMENT
AND MADERA COUNTY WORKFORCE INVESTMENT CORPORATION
CONTRACT NO. 21-04**

This AGREEMENT is made and entered into by and between Stanislaus County Workforce Development, (hereinafter referred to as "County") and Madera County Workforce Investment Corporation (hereinafter referred to as "SJVAC RPU Partner"; abbreviation for San Joaquin Valley and Associated Counties Regional Planning Unit).

1. PURPOSE AND SCOPE

The purpose of this AGREEMENT is to reimburse partners of the San Joaquin Valley and Associated Counties Regional Planning Unit (SJVAC RPU) the costs supporting the expansion of the Community of Practice in the RPU and allowing staff to participate in a variety of sub-committees working towards the Regional Plan Implementation objectives.

The following exhibits are specifically incorporated by reference, attached hereto and made a part hereof, except when in conflict with this Agreement or modified herein:

- Exhibit A - Scope of Work

2. FUNDING

The funding for this AGREEMENT is from the following grant.

- Regional Planning Implementation (RPI) Slingshot 4.0 Grant

3. TERM

The term of this AGREEMENT shall commence on July 1, 2021 and end on September 30, 2022, as prescribed in "Exhibit A", attached hereto and made a part hereof. Such term may be extended only by mutual AGREEMENT in writing between the parties.

4. COMPENSATION

County agrees to pay SJVAC RPU Partners a Total Contract Price of Five Thousand dollars and 0/ 100 cents (\$5,000.00) for all of the SJVAC RPU Partner's services to be provided herein, as are more specifically set forth in Exhibit "A" attached hereto. The Total Contract Price shall include all of County's compensation to the SJVAC RPU Partner, including reimbursement for all expenses incurred by the SJVAC RPU Partner in the performance of this Agreement. Reimbursement for costs under this agreement may be retroactive to April 1, 2021. No other fees or expenses of any kind shall be paid to SJVAC RPU Partner in addition to the Total Contract Price. In no event shall the total services to be provided hereunder exceed the Total Contract Price. This fee may be subject to withholding for State of California income tax.

Any and or all payments made under this Agreement shall be paid by check, payable to the order of the SJVAC RPU Partner and be mailed or delivered to SJVAC RPU Partner at:

Name: Madera County Workforce Investment Corporation
Address: PO Box 1205
City/State/Zip: Madera, CA 93639

SJVAC RPU Partner may request that County mail the check to SJVAC RPU Partner, to such other address as the SJVAC RPU Partner may from time to time designate to County. Such request must be made in writing in accordance with the procedures as outlined under Section "NOTICES".

The County will:

Stipulate that any invoice received after the tenth (10th) working day of the month may not be processed for payment until the following month.

5. PRICING CONDITIONS

County agrees to pay SJVAC RPU Partner all services required herein as prescribed, fixed at the submitted pricing, which shall include reimbursement for all expenses incurred. No other expenses shall be paid to SJVAC RPU Partner without formal approval of the County's Board of Supervisors or its authorized agent. In no event shall the total services to be performed hereunder exceed \$5,000.00.

County shall not be responsible any charges or expenses incurred by SJVAC RPU Partner, his/her/their agents, employees or independent contractors, other than those listed herein, in connection with the performance of services hereunder unless authorized in advance in writing by County.

6. TERMS OF PAYMENT

Payment shall be only for full, complete satisfactory performance of the services required to be provided herein and as set for in Exhibit "A" attached hereto. Payment shall be made in the following manner:

Upon completion of the required services as set forth in Exhibit "A" attached hereto, SJVAC RPU Partner shall submit an invoice **within thirty (30) calendar days of each invoice period**, detailing the services it has provided and the amount owed under this AGREEMENT. In addition to the invoice submitted by the SJVAC RPU Partner for payment, SJVAC RPU Partner must complete and submit to the County, Form W-9, "A Request for Taxpayer Identification Number and Certification". located at (www.irs.gov/pub/irs-pdf/fw9.pdf). Both the invoice and W-9 shall be forwarded to the County at the County address shown under Section "NOTICES" of this Agreement, **not later than thirty (30) calendar days after completion and acceptance by the County of all tasks identified on the invoice**. Upon approval by County, the fee due hereunder shall be paid to SJVAC RPU Partner within thirty (30) days following receipt or a proper invoice.

In no event shall County be liable for the payment of any invoice not submitted within thirty (30) calendar days following termination of the AGREEMENT.

7. INDEPENDENT CONTRACTOR

SJVAC RPU Partner shall be and remain an independent contractor under this Agreement. Any person employed by SJVAC RPU Partner to perform services hereunder shall be deemed to be SJVAC RPU Partners' employee agent, subcontractor, or vendor and shall not be entitled to workers' compensation or any benefits afforded by County to its employees. SJVAC RPU Partner shall indemnify, defend, and hold County harmless against any and all claims for workers' compensation or any benefits paid to persons performing services hereunder.

County shall not be responsible for deducting fees paid under this AGREEMENT any taxes, unemployment, social security or other expenses. SJVAC RPU Partner, SJVAC RPU Partners' employees, agents, and independent contractors shall have no authority nor shall they represent themselves as having any authority to bind County in any manner whatsoever.

8. ALTERATION AMENDMENT

No alteration of the terms of this AGREEMENT shall be valid or binding upon either party unless made in writing and signed by both parties. This AGREEMENT may be amended at any time by mutual AGREEMENT of the parties, expressed in writing and signed by both parties.

9. INSURANCE

Each of the parties agrees to maintain liability coverage for its negligent or intentionally wrongful acts and/or omissions arising the performance of its duties under this agreement.

10. INDEMNIFICATION

Each party shall defend, indemnify, and hold the other party, its officers, employees and agents harmless from and against any and all liability, loss, expense including reasonable attorneys' fees, or claims for injury or damages arising out of the performance of this AGREEMENT but only in proportion to, and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the indemnifying party, its officers, agents, or employees. Further, SJVAC RPU Partner will indemnify County should any of the funds it used violate the grant under which the reimbursement is made.

11. CONFIDENTIALITY

Any information (written, oral, or observed) received by the SJVAC RPU Partner during the course of the AGREEMENT providing services to County will be deemed to be confidential. This information may only be used in the provision of services under this AGREEMENT and not be revealed to any third parties during this AGREEMENT or after its expiration without the prior written consent of County.

12. LIMITED EFFECT OF WAIVER OR PAYMENT

In no extent shall the making, by County, of any payment to SJVAC RPU Partner constitute, or be construed as, a waiver by County of any breach of covenant, or any default which may then exist, on the part of the SJVAC Partner. The making of any such payment by County while any such breach or default shall exist, shall not be construed as acceptance of substandard or careless work or as relieving SJVAC RPU Partner from its full responsibility under this AGREEMENT.

No waiver by either party of any default, breach or condition precedent shall be valid unless made in writing and signed by the parties hereto. No oral waiver of any default, breach or condition precedent shall be binding on any of the parties hereto. Waiver by either party of any default, breach or condition precedent shall not be construed as a waiver of any default, breach or condition precedent, or any other right hereunder.

13. APPLICABLE LAW; VENUE

All parties agree that this AGREEMENT and all documents issued or executed pursuant to this AGREEMENT as well as the rights and obligations of the parties hereunder are subject to and governed by the laws of the State of California in all respects as to interpretation, construction, operation, effect and performance. No interpretation of any provision of this AGREEMENT shall be binding upon County unless agreed in writing by County and Counsel for County.

Notwithstanding any other provision of this AGREEMENT, any dispute concerning any question of fact or law arising under this AGREEMENT or any litigation or arbitration arising out of this AGREEMENT, shall be tried in Stanislaus County, unless the parties agree otherwise or are otherwise required by law.

14. NONDISCRIMINATION IN EMPLOYMENT, SERVICES, BENEFITS AND FACILITIES

SJVAC RPU Partner and any subcontractors shall comply with all applicable federal, state and local Anti-discrimination laws, regulations, and ordinances and shall not unlawfully discriminate, harass, or allow harassment against any employee, applicant for employment, employee or agent of County, or recipient of services contemplated to be provided or provided under this AGREEMENT, on the basis of race; color; religion; sex (including pregnancy, childbirth, and related medical conditions, sex stereotyping, transgender status, and gender identity); national origin (including Limited English Proficiency); age; disability; political affiliation or belief. SJVAC RPU Partner shall ensure that the evaluation and treatment of its employees and applicants for employment, the treatment of County employees and agents, and recipients of services are free from such discrimination and harassment.

SJVAC RPU Partner represents that it is in compliance with and agrees that it will continue to comply with Americans with Disabilities Act of 1990 (42 U.S.C. §12101 et seq.), the Fair Employment and Housing Act (Government Code §§ 12900 et seq.), and regulations and guidelines issued pursuant thereto.

SJVAC RPU Partner agrees to compile data, maintain records, and submit reports to permit effective enforcement of all applicable anti-discrimination laws and this provision.

SJVAC RPU Partner shall include this nondiscrimination provision in all subcontracts related to this AGREEMENT.

15. NOTICES

All notices, requests, demands or other communications under this AGREEMENT shall be in writing. Notice shall be sufficiently given for all purposes as follows:

- (a) Personal Delivery. When personally delivered to the recipient, notice is effective upon delivery.
- (b) First Class Mail. When mailed first class to the last address of the recipient known to the party giving notice, notice is effective three mail delivery days after deposit in a United States Postal Service office or mailbox.
- (c) Certified Mail. When mailed by certified mail, return receipt requested. Notice is effective upon receipt, if delivery is confirmed by a return receipt.
- (d) Overnight Delivery. When delivered by an overnight delivery service, charges prepaid or charged to the sender's account, notice is effective on delivery, if delivery is confirmed by the delivery service.

Any correctly addressed notice that is refused, unclaimed or undeliverable because of an act or omission of the party to be notified shall be deemed effective as of the first date that the notice was refused, unclaimed or deemed undeliverable by the postal authorities, messengers or overnight delivery service.

Information for this notice to the parties to this AGREEMENT at the time of endorsement of this AGREEMENT is as follows:

Stanislaus County Workforce Development c/o
Attn: Fiscal
Address: 251 E. Hackett Rd. C.2
City/State/Zip: Modesto. CA 95358
Phone: (209) 558-2104

RPU Partner Name: Madera County Workforce Investment Corporation
Attn: Tracie Scott-Contreras
Address: PO Box 1205
City/State/Zip: Madera, CA 93639
Phone: (559) 662-4500

Any party may change its address by giving the other party notice of the change in any manner permitted by this AGREEMENT.

16. CONDITION SUBSEQUENT/NON-APPROPRIATION OF FUNDING

The compensation paid to SJVAC RPU Partner pursuant to this AGREEMENT is based on County's continued appropriation of funding for the purpose of this AGREEMENT, as well as the receipt of local, county, state and/or federal funding for this purpose. The parties acknowledge that the nature of government finance is unpredictable, and that the rights and obligations set forth in this AGREEMENT are therefore contingent upon the receipt and/or appropriation of the necessary funds. In the event that funding is terminated, in whole or in part, for any reason, at any time, this AGREEMENT and all obligations of the County arising from this AGREEMENT shall be immediately discharged. County agrees to inform SJVAC RPU Partner no later than ten (10) calendar days after the County determines, in its sole judgement, that funding will be terminated and the final date for which funding will be available. Under these circumstances, all billing or other claims for compensation or reimbursement by SJVAC RPU Partner arising out of performance of this AGREEMENT must be submitted to County prior to the final date for which funding is available. In the alternative, County and SJVAC RPU Partner may agree, in such circumstance, to a suspension or modification, of either party's rights and obligations under this AGREEMENT. Such a modification, if the parties agree thereto, may permit a restoration of previous contract terms in the event funding is reinstated. Also, in the alternative if funding is provided to the County in the form of promises to pay at a later date, whether referred to as "government warrants", "IOUs", or by any other name, Partner, which the SJVAC RPU Partner hereby agrees to accept as sufficient payment until cash funding becomes available.

17. TERMINATION FOR CONVENIENCE

This Agreement, notwithstanding anything to the contrary herein above or hereinafter may be terminated by any party at any time without cause or legal excuse by providing the other party with thirty (30) calendar days written notice of such termination.

Upon effective date of termination, County shall have no further liability to SJVAC RPU Partner except for payment for actual services incurred during the performance hereunder. Such liability is limited to the time specified in said notice and for services not previously reimbursed by County. Such liability is further limited to the extent such costs are actual, necessary, reasonable, and verifiable costs, and have been incurred by SJVAC RPU Partner prior to, and in connection with, discontinuing the work hereunder.

18. TERMINATION FOR CAUSE

The County may terminate this Agreement for, and be relieve of making payments to SJVAC RPU Partner, and all duties to SJVAC RPU Partner should the SJVAC RPU Partner fail to perform any material duty or obligation of this Agreement. Notice shall be given as otherwise provided herein. In the event or such termination, the County may proceed with the work in any manner deemed proper by the County. All reasonable costs to the County shall be deducted from any sum otherwise due the SJVAC RPU Partner and the balance, if any, shall be paid to the SJVAC RPU Partner upon demand. Such remedy is in addition to such other remedies as may be available to the County provided by law.

19. ENTIRE AGREEMENT

This AGREEMENT constitutes the entire AGREEMENT between the parties, and any amendment to this AGREEMENT must be in writing and signed by both parties.

20. OWNERSHIP OF DOCUMENTS

SJVAC RPU Partner shall maintain full and accurate records with respect to all matters covered under this AGREEMENT. To the extent permitted by law, County shall have free access at all proper times or until the expiration of four (4) years after the furnishing of services to such records, and the right to examine and audit the same, and to make transcripts therefrom, and to inspect all data, documents, proceedings, and activities pertaining to this AGREEMENT.

21. PERSONAL SATISFACTION AS A CONDITION PRECEDENT

The obligations of County as provided in this AGREEMENT are expressly conditioned upon SJVAC RPU Partners' compliance with the provisions of this AGREEMENT to the personal satisfaction of the County. County shall determine compliance in good faith as a reasonable person under the circumstances.

22. COUNTY NOT OBLIGATED TO THIRD PARTIES

County shall not be obligated or liable hereunder to any party other than the SJVAC RPU Partner.

23. LAWS, LICENSES, PERMITS AND REGULATIONS

SJVAC RPU Partner and County agree to comply with all State laws, and regulations that pertain to construction, health and safety, labor, minimum wage, fair employment practice, equal opportunity, and all other matters applicable to SJVAC RPU Partner and County, their sub-grantees, SJVAC RPU Partner, or sub-contractor, and their work.

SJVAC RPU Partner shall possess and maintain all necessary licenses, permits, certificates and credentials required by the laws of the United States, the State of California, County of Stanislaus and all other appropriate governmental agencies, including any certification, and credentials required by County. Failure to maintain the licenses, permits, certificates, and credentials shall be deemed breach of this AGREEMENT and constitutes grounds for the termination of this AGREEMENT by County.

24. BREACH OF CONTRACT

Upon breach of this AGREEMENT by any party, the Other party(ies) shall have all remedies available to it both in equity and/or at law.

25. REMEDY FOR BREACH AND RIGHT TO CURE

Notwithstanding anything else in this AGREEMENT to the contrary, if a SJVAC RPU Partner fails to perform any obligation of this AGREEMENT, the County may itself perform, or cause the performance of, such AGREEMENT or obligation. In that event, the breaching SJVAC RPU Partner will, on demand, fully reimburse County for all such expenditures. Alternatively, County, as its option, may deduct from any funds owed to the breaching SJVAC RPU Partner under the AGREEMENT, the amount necessary to cover any direct reasonable expenses incurred by County in performing the obligation breached by the SJVAC RPU Partner. This is in addition to any other remedies available to the County by law or as otherwise stated in this AGREEMENT.

26. SUCCESSORS IN INTEREST

All the terms, covenant, and conditions of this AGREEMENT shall be binding and in full force and effect upon any successors in interest and assigns of the parties hereto. This paragraph shall not be deemed as a waiver of any of the conditions against assignment set forth herein.

27. CONFLICT OF INTEREST

SJVAC RPU Partner covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of this AGREEMENT. SJVAC RPU Partner shall ensure that no conflict of interest exists between its officers, employees, or subcontractors, and the County. SJVAC RPU Partner shall ensure that no County officer or employee in a position that enables them to influence this AGREEMENT will have any direct or indirect financial interest resulting from this AGREEMENT. SJVAC RPU Partner shall ensure that no County employee shall have any relationship to the SJVAC RPU Partner or officer or employee of the SJVAC RPU Partner, nor that any such person will be employed by SJVAC RPU Partner in the performance of this AGREEMENT without immediate divulgence of such fact to the County.

28. CAPTIONS

The captions of each paragraph in this AGREEMENT are inserted as a matter of convenience and reference only, and in no way define, limit, or describe the scope or intent of this AGREEMENT or in any way affect it.

29. SEVERABILITY

If a court of competent jurisdiction holds any provision of this AGREEMENT to be illegal, unenforceable or invalid, in whole or in part, for any reason, the validity and enforceability of the remaining provisions, or portion of them, will not be affected. Compensation due to SJVAC RPU Partner from the County may, however, be adjusted in proportion to the benefit received despite the removal of the affected provision.

30. DUPLICATION OF COUNTERPARTS

This AGREEMENT may be executed in duplicate counterparts, each of which shall be deemed a duplicate original. The AGREEMENT shall be deemed executed when it has been signed by both parties.

Signature Page to Follow

COUNTY OF STANISLAUS

By: *D. Foster*

Doris Foster, Director
Stanislaus County Workforce Development

7.8.2021

Dated

MADERA COUNTY WORKFORCE
INVESTMENT CORPORATION

By: *Tracie Scott-Contreras*

Tracie Scott-Contreras, Executive Director

8 JULY 2021

Dated

COUNTY OF STANISLAUS
COUNTY COUNSEL
Thomas E. Boze

By: Digitally signed by Todd James
Date: 2021.07.02 14:34:04
+07'00'
Todd James

Todd James, Deputy County Counsel

Dated

APPROVED AS TO LEGAL FORM:

By: *N/A*

Dated

EXHIBIT A SCOPE OF WORK

SJVAC RPU Partner will receive reimbursement for staff assigned to support the development of the implementation plan for the 4-year regional plan, including, but not limited to, serving on workgroup committees, attending meetings, and/or participating in Community of Practice activities.

The SJVAC RPU Partner will:

1. Assist in providing on-going economic and workforce analysis to identify sector strategies that will enhance services to employers, address strategies for promoting income/racial equity and develop opportunities to encourage upward mobility for the region.
2. Participate in the development of feedback loops and communication strategies using the Central California Workforce Collaborative (CCWC) for regional planning, providing feedback on State policy directives, regional plan implementation and marketing, messaging, and branding for the region.
3. Participate in stakeholder engagement and partnership development through Community of Practice supported by Central Valley Industry Engagement Roundtable (CVIER) to scale, replicate and diversify sector initiatives within the region.
4. Support professional development and capacity building for the regions workforce system, with a focus on the following:
 - a. Equity, Race, Diversity and Inclusion;
 - b. Virtual Service/Digital Literacy;
 - c. Trauma Informed/Trauma Awareness;
 - d. Pre-Apprenticeship and Apprentice training
 - e. Incumbent Worker Training;
 - f. Labor Market Training; and
 - g. High Road Jobs.



**MADERA COUNTY
WORKFORCE
INVESTMENT CORPORATION**

Agenda Item 8.1

Consent

Action

Information

To: Madera County Workforce Investment Corporation

From: Tracie Scott-Contreras, Executive Director

Date: October 28, 2021

Subject: MCWIC Staff Survey Discussion

Information:

We recently conducted a brief survey of our staff to check in on how they are doing in general and ask for their input on how we might continue to develop our positive and inclusive workplace culture. While much of the feedback was positive, there were multiple mentions of the recent lack of any cost of living adjustments to staff salaries. We have attached a spreadsheet to show the budget impact of various levels of such salary increases, along with the cost of providing a better health insurance plan, with significantly lower out of pocket costs for those employees on our health insurance. We would like to get input from the Board regarding whether there is interest in moving forward with any of the options presented in the attached document.

Financing:

Workforce Innovation and Opportunity Act

COLA

Budgeted Positions 1/1/2022 Annual Increase to Wages

		<u>Current Annual</u>							
<u>Management</u>	<u>Type</u>	<u>Wages</u>	<u>1.50%</u>	<u>2.00%</u>	<u>2.25%</u>	<u>2.50%</u>	<u>2.75%</u>	<u>3.00%</u>	
1-Executive Director	Exempt	\$ 115,000	\$ 1,725	\$ 2,300	\$ 2,588	\$ 2,875	\$ 3,163	\$ 3,450	
1-Deputy Director	Exempt	\$ 96,600	\$ 1,449	\$ 1,932	\$ 2,174	\$ 2,415	\$ 2,657	\$ 2,898	
1-Controller	Exempt	\$ 92,937	\$ 1,394	\$ 1,859	\$ 2,091	\$ 2,323	\$ 2,556	\$ 2,788	
1-Program Manager	Exempt	\$ 79,942	\$ 1,199	\$ 1,599	\$ 1,799	\$ 1,999	\$ 2,198	\$ 2,398	
1-Special Projects Manager	Exempt	\$ 68,400	\$ 1,026	\$ 1,368	\$ 1,539	\$ 1,710	\$ 1,881	\$ 2,052	
TOTAL		\$ 452,879	\$ 6,793	\$ 9,058	\$ 10,190	\$ 11,322	\$ 12,454	\$ 13,586	

		<u>Current Annual</u>							
<u>Staff</u>	<u>Type</u>	<u>Wages</u>	<u>1.50%</u>	<u>2.00%</u>	<u>2.25%</u>	<u>2.50%</u>	<u>2.75%</u>	<u>3.00%</u>	
1-Executive Assistant-Confidentie	Exempt	\$ 68,751	\$ 1,031	\$ 1,375	\$ 1,547	\$ 1,719	\$ 1,891	\$ 2,063	
2-Principal Accounting Technician	Hourly	\$ 31,800	\$ 477	\$ 636	\$ 715	\$ 795	\$ 874	\$ 954	
2-Principal Accounting Technician	Hourly	\$ 44,054	\$ 661	\$ 881	\$ 991	\$ 1,101	\$ 1,211	\$ 1,322	
3-Program Navigator	Hourly	\$ 62,400	\$ 936	\$ 1,248	\$ 1,404	\$ 1,560	\$ 1,716	\$ 1,872	
3-Business Specialist Lead	Hourly	\$ 63,440	\$ 952	\$ 1,269	\$ 1,427	\$ 1,586	\$ 1,745	\$ 1,903	
3-Business Specialist	Hourly	\$ 43,295	\$ 649	\$ 866	\$ 974	\$ 1,082	\$ 1,191	\$ 1,299	
3-Business Specialist v	Hourly	\$ 42,120	\$ 632	\$ 842	\$ 948	\$ 1,053	\$ 1,158	\$ 1,264	
4-Career Specialist	Hourly	\$ 60,290	\$ 904	\$ 1,206	\$ 1,357	\$ 1,507	\$ 1,658	\$ 1,809	
4-Career Specialist	Hourly	\$ 42,120	\$ 632	\$ 842	\$ 948	\$ 1,053	\$ 1,158	\$ 1,264	
4-Career Specialist	Hourly	\$ 56,485	\$ 847	\$ 1,130	\$ 1,271	\$ 1,412	\$ 1,553	\$ 1,695	
4-Career Specialist	Hourly	\$ 56,485	\$ 847	\$ 1,130	\$ 1,271	\$ 1,412	\$ 1,553	\$ 1,695	
4-Career Specialist v	Hourly	\$ 42,120	\$ 632	\$ 842	\$ 948	\$ 1,053	\$ 1,158	\$ 1,264	
4-Career Specialist	Hourly	\$ 42,120	\$ 632	\$ 842	\$ 948	\$ 1,053	\$ 1,158	\$ 1,264	
4-Career Specialist	Hourly	\$ 42,120	\$ 632	\$ 842	\$ 948	\$ 1,053	\$ 1,158	\$ 1,264	
4-Career Specialist v	Hourly	\$ 42,120	\$ 632	\$ 842	\$ 948	\$ 1,053	\$ 1,158	\$ 1,264	
4-Career Specialists	Hourly	\$ 42,120	\$ 632	\$ 842	\$ 948	\$ 1,053	\$ 1,158	\$ 1,264	
5-Program Technician	Hourly	\$ 39,120	\$ 587	\$ 782	\$ 880	\$ 978	\$ 1,076	\$ 1,174	
5-Workforce Technician Lead	Hourly	\$ 53,722	\$ 806	\$ 1,074	\$ 1,209	\$ 1,343	\$ 1,477	\$ 1,612	
5-Workforce Technician II v	Hourly	\$ 35,360	\$ 530	\$ 707	\$ 796	\$ 884	\$ 972	\$ 1,061	
5-Workforce Technician I	Hourly	\$ 31,200	\$ 468	\$ 624	\$ 702	\$ 780	\$ 858	\$ 936	
5-Workforce Technician I	Hourly	\$ 31,200	\$ 468	\$ 624	\$ 702	\$ 780	\$ 858	\$ 936	
TOTAL		\$ 972,443	\$ 14,587	\$ 19,449	\$ 21,880	\$ 24,311	\$ 26,742	\$ 29,173	

MEDICAL BENEFIT PLAN

<u>Medical Benefit Plan</u>	<u>Term Start</u>	<u>Annual Increase from current year</u>	<u>Annual Cost</u>
Current BS Gold	Jan 1st	\$ 16,721	\$ 119,869
BS Platinum	Jan 1st	\$ 50,802	\$ 139,531

NOTES:

- * If budget cuts needed, staff count decrease and/or benefit plan decrease;
- * Current year contracts not calculated with COLA, but should be able to sustain depending on COLA increase.
- * Benefit plan increase is based on average cost per budgeted position.
- * Current BS Gold plan co-pay and deductibles are increasing, which in turn is potentially an increase to EE out of pocket medical expenses.
- * Proposed Platinum plan co-pay and deductibles decrease in comparison to current Gold plan, which in turn is potentially a decrease to EE out of pcket medical expenses.



**MADERA COUNTY
WORKFORCE
INVESTMENT CORPORATION**

Agenda Item 8.2

Consent

Action

Information

To: Madera County Workforce Investment Corporation
From: Tracie Scott-Contreras, Executive Director
Date: October 28, 2021
Subject: Workforce Development Board (WDB) of Madera County Update

Information:

The WDB met on October 21, 2021. The agenda for the October WDB meeting is provided for the Board's review. The WDB will meet next on December 16, 2021.

Financing:

Workforce Innovation and Opportunity Act



**WORKFORCE DEVELOPMENT
BOARD OF MADERA COUNTY**

A G E N D A

**October 21, 2021
3:00 p.m.**

Meeting will be held as a
Teleconference Meeting
Workforce Assistance Center
2037 W. Cleveland Avenue, Madera, CA 93637, 559-662-4589

Per California Assembly Bill 361, which allows local and state legislative bodies to hold meetings via teleconference and to make meetings accessible electronically, this regular meeting will be held via conference call and can be accessed as follows: <https://us02web.zoom.us/j/81274206285?pwd=enROTmo3RTRidG5EcnhTM2Y2TXRWdz09>
Please call: 1-669-900-9128; Meeting ID: 812 7420 6285; Password: 274155.

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; CRS 711; 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/workforce-board-meetings/>. These documents are also available at the Madera County Workforce Assistance Center – office of the Executive Director. The Workforce Development Board is an equal Opportunity Employer/Program. Auxiliary aids and services are available upon request.

ELECTRONIC MEETING INSTRUCTIONS

The Workforce Development Board of Madera County uses Zoom as the tool to facilitate electronic meetings. Our desire is to ensure orderly Zoom meetings and to help attendees have confidence in how the meeting will be facilitated and that all members and public will be effectively heard. The following instructions provide consistent methods that will lead us to realizing that desire.

- We highly recommend use of the Zoom client app, as this tool greatly enhances the attendee's experience and provides readily accessible controls.
- Remain muted until speaking and mute again when finished speaking.
- Ensure your name shows on your connection.
- Votes will be facilitated with a roll call.
- When connecting to Zoom, if using the phone is preferred over computer audio, we request you connect to the Zoom meeting first and then choose Phone for the preferred audio connection. Input the meeting and participant IDs to relate your phone audio to your Zoom connection.
- Please avoid having both computer audio and phone audio activated as this can cause sound problems.
- If connecting via phone only, *6 will toggle mute/unmute.
- Public comments will only be taken when a hand is raised. On the phone-only connection, *9 raises the hand. You must be recognized by the presiding officer of the meeting before speaking.



AGENDA

October 21, 2021

3:00 p.m.

1.0 Call to Order

1.1 Pledge of Allegiance

2.0 Additions to the Agenda

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

3.0 Public Comment

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

4.0 Introductions and Recognitions

5.0 Adoption of Board Agenda

6.0 Consent Calendar

- 6.1 Consideration of approval of the August 19, 2021 Workforce Development Board (WDB) meeting minutes.
- 6.2 Consideration of approval of the resignation of Terry Nichols, Department of Rehabilitation, from the WDB.
- 6.3 Consideration of approval of the revised Supportive Services policy to include the addition of childcare assistance.
- 6.4 Consideration of approval of the re-appointment of Debi Bray, Private Sector, to the WDB for an additional 3-year term ending on 11/20/24.
- 6.5 Consideration of approval of the re-appointment of Mattie Mendez, Private Sector, to the WDB for an additional 3-year term ending on 11/20/24.

7.0 Action Items

- 7.1 Consideration of approval of Beaudette Inc.'s One Stop Operator report for the period of July 1, 2021 through September 30, 2021.
- 7.2 Consideration of approval of the fiscal year 2021-2022 program budget.
- 7.3 Consideration of approval of the Baseline America's Job Center of CaliforniaSM (AJCC) Certification and the AJCC Certification Indicator Assessment and authorization for the WDB Chair signature.

8.0 Information Items

- 8.1 Workforce Development Board Program Year 2021-2022 Goals Workshop
- 8.2 Workforce Development Board Private Sector Member Recruitment
- 8.3 Madera County Workforce Investment Corporation (MCWIC) Update
- 8.4 Program Update
- 8.5 Information on Weekly Unemployment Insurance (UI) Initial Claims for Madera County

9.0 Written Communication

10.0 Open Discussion/Reports/Information

10.1 Board Members

10.2 Staff

11.0 Next Meeting

December 16, 2021

12.0 Adjournment



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Agenda Item 8.3

Consent

Action

Information

To: Madera County Workforce Investment Corporation
From: Maiknue Vang, Deputy Director
Date: October 28, 2021
Subject: Program Update

Information:

We have received 2 worksite approvals for the Wildfires NDWG project. The Jackass Meadow Pasture and Timberline Fence in the Sierra National Forest is recruiting for 7 construction fence laborers. Staff have updated our flyer to include current worksites, which have been shared with WIOA enrolled customers and partner agencies in Oakhurst, including the Department of Social Services, the Chambers, and the Community College. The flyer has also been posted in local bulletin areas in Raley's, the Post Office, Library, local stores, and agencies. We have also shared information with the Creek Fire Collaborative, on our Facebook page and with our Center partners. Staff have also connected with a point of contact at the North Fork Rancheria of Mono Indians to garner additional interest for the temp positions.

Our San Joaquin Valley and Associated Counties region is working on a regional grant proposal in response to Economic Development Administration's American Rescue Plan "Good Jobs Challenge" solicitation, which aims to get Americans back to work by strengthening partnerships that bring together employers and key entities to train workers with in-demand skills that lead to good-paying jobs, benefits, and growth opportunities. Our region's focus is Healthcare, and we have already participated in several planning calls to gather input from industry partners on occupational needs in hospitals, clinics, private, and public facilities. The deadline to apply is January 26, 2022

We are also working on a sub-regional grant proposal in response to EDD's Equity and Special Populations grant solicitation. Fresno WDB will be the lead applicant, along with Kings and Madera County, focused on assisting ELL's, immigrants, and re-entry individuals access training and employment in the solar, construction, and forestry sectors. The deadline to apply is November 1, 2021.

Fiscal information outlining expenditures and obligations is attached for the Board's review.

WIOA Formula Funds

- **Adult:**

Budget: \$1,320,328

Budget term: 7/1/2021 - 6/30/2022

Scope: Provide employment, training, and supportive service assistance for eligible adult participants.

of Participants Enrolled: **210**

- **Dislocated Worker (DW):**

Budget: \$ 730,651

Budget term: 7/1/2021 - 6/30/2022

Scope: Provide employment, training, and supportive service assistance for individuals who have been laid off due to a company downsize or closure.

of Participants Enrolled: **25**

- **Rapid Response (RR) & Layoff Aversion (LOA):**

Budget: RR - \$ 128,898; LOA - \$ 38,535

Budget term: 7/1/2021 – 6/30/2022

Scope: Provide timely and effective response to potential layoffs and business closures as well as enable affected workers to return to work as quickly as possible following a layoff.

- **Youth Formula:**

Budget: \$ 1,163,892

Budget term: 7/1/2021 – 6/30/2022

Scope: Provide out-of-school youth between the ages of 18-24 with employment, training, and supportive service assistance.

of Participants Enrolled: **48**

Special Grants/Projects

- **CCP/AB109:**

Grant award: \$56,627 In-Custody
\$34,762 Post-Release

Grant term: 7/1/2021 - 6/30/2022

Scope: Provide a 4-week workshop for In-Custody Pre-Release customers at Department of Corrections and facilitate periodic job fairs inside the facility. Additionally, provide a 3-hour group Orientation and CalJOBS system registration workshop to post-release individuals four times a month at the Center as well as coordinate monthly resource fairs with Probation at the Center.

of Participants to be Served: Open

of Participants Enrolled: **17 referred in-custody, 12 completed
8 referred post release**

- **COVID-19 Employment Recovery National Dislocated Worker Grant (NDWG)**

Grant award: \$90,000

Grant term: 4/10/2020 - 3/31/2022

Scope: Provide additional funding for staffing and include training funds for new dislocated workers impacted by closures or lay-offs due to the COVID-19 pandemic. This grant is fully obligated and expended.

of Participants to be Served: 20

of Participants Enrolled: **24**

- **Disability Employment Accelerator (DEA):**

Grant award: \$300,000

Grant term: 4/1/2019 – 12/31/2021

Scope: Increase and retain long-term employment for PWD who have graduated or are on track to graduate from college. Camarena Health, CAPMC, and Exact Staff will become worksites for work-based learning activities that lead to gainful employment. Worksite agreements will outline specific information regarding skill gaps and development of skills in the areas of highest need.

of Participants to be Served: 50

of Participants Enrolled: **25**

- **English Language Learners Pathways to Careers (ELL):**

Grant award: \$300,000

Grant term: 6/1/2020 – 3/31/2022

Scope: Increase services to ELLs with a focus on work-based learning opportunities and attainment of industry-recognized credentials.

of Participants to be Served: 100

of Participants Served: **106**

of Participants Enrolled: **51**

- **GRID Pathway Home Project:**

Grant award: \$147,847

Grant lead: GRID Alternatives

Grant term: 7/1/2020 – 12/31/2023

Scope: In collaboration with GRID Alternatives and the Madera County Department of Corrections, identify in-custody individuals interested in solar careers. Provide transitional services, post-release orientation, career exploration, skills evaluation, and case management for individuals enrolled in GRID Alternatives Central Valley Solar Installer training program.

of Participants to be Served: 100

of Participants Served: 30

of Participants Enrolled: **6**

- **Prison to Employment (P2E) – Individual Direct Service (IDS):**

Grant award: \$56,249.00

Grant lead: San Joaquin County

Grant term: 9/1/2019 – 3/31/2022

Scope: Funding to provide Individual Direct Services to formerly incarcerated and other justice involved individuals.

of Participants to be Served: 4

of Participants Enrolled: **39**

- **Prison to Employment (P2E) – Supportive Service and Earn and Learn (SSEL):**

Grant award: \$100,289.00

Grant Lead: San Joaquin County

Grant term: 9/1/2019 to 3/31/2022

Scope: Funding to provide Supportive Service and Earn and Learn activities to formerly incarcerated and other justice involved individuals.

of participants to be Served: 9

of participants Enrolled: **30**

- **Probation COVID Emergency Supplemental Contract**

Grant award: \$25,000

Grant term: 7/1/2021 to 4/30/2022

Scope: Funding to support a part time staff person to conduct orientation and basic career services to participants at probation office locations throughout the county. Staff person will provide resources, referrals, and connect individuals to the AJCC.

of participants to be Served: Open

- **Ticket-to-Work:**

Scope: Provide employment and training support to SSI/SSDI beneficiaries.

Ticket Payments Received 7/1/2021 – 9/30/2021: **\$1965.00**

of Tickets Assigned: **17**

- **Veteran's Employment Assistance Program (VEAP)**

Grant award: \$23,120

Grant Lead: Stanislaus County

Grant term: 7/1/2021 to 3/31/2023

Scope: Funding to support staff person to conduct orientation and basic career services to connect Veterans to the AJCC.

of participants to be Served: 8

of participants Enrolled: 3

Enrollment numbers reported through **9/30/2021**

Budgeted formula amounts are estimates, pending the finalization of the 20-21 fiscal year audit.

Financing:

Workforce Innovation and Opportunity Act



**MADERA COUNTY
WORKFORCE
INVESTMENT CORPORATION**

Agenda Item 8.4

Consent

Action

Information

To: Madera County Workforce Investment Corporation

From: Tracie Scott-Contreras, Executive Director

Date: October 28, 2021

Subject: UI Claim Information

Information:

The most recent data on UI Claims for the period of September 18, 2021 through October 16, 2021 for Madera County is being provided for the Board's review.

Financing:

Workforce Innovation and Opportunity Act

California Unemployment Industry & Demographics Data Dashboard

(Dashboard appears better when viewed in full screen mode. Click the icon in the bottom right-hand corner of screen next to download icon.)

- About This Tool
- County Claims
- County Demographics
- County Industry
- Statewide Demographics
- Statewide Industry

Weekly Initial Claims by County

County	September 2021 (Week Ending)		October 2021 (Week Ending)		
	18	25	2	9	16
Madera	395	377	282	373	343

- Claim Type**
- UI Claims
 - PUA Claims

County
Madera

Claims by Date
Multiple values