



# MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

## AGENDA

August 25, 2022  
3:00 p.m.

Meeting will be held as a  
**Workforce Assistance Center – Executive Conference Room**  
**2037 W. Cleveland Avenue, Madera, CA 93637, 559-662-4589**

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

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

### **1.0 Call to Order**

1.1 Pledge of Allegiance

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

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

### **3.0 Public Comment**

This time is made available for 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 July 28, 2022, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.

### **7.0 Action Items**

7.1 Consideration of approval of the MCWIC year-to-date financial reports for period ending June 30, 2022.

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

7.3 Consideration of approval of the revised MCWIC Business Policies and Procedures policy to include updates to the retention policy section.

### **8.0 Information Items**

8.1 Workforce Development Board (WDB) of Madera County Update

8.2 WIOA Formula and Special Projects Quarterly Program Overview as of June 2022

8.3 Local and Regional Plan PY 2021-24 Two Year Plan Modifications

8.4 Beaudette Inc.'s Madera County America's Job Center of California (AJCC) One Stop Operator (OSO) report for the period of April 1, 2022, through June 30, 2022.

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**

September 22, 2022

**12.0 Adjournment**



MINUTES

**July 28, 2022**

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

**PRESENT:** Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Tim Riche

**ABSENT:** Mattie Mendez, Gabriel Mejía

**GUEST:**

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

**1.0 Call to Order**

*Meeting called to order at 3:01 by Chair Debi Bray.*

**1.1 Pledge of Allegiance**

**2.0 Additions to the Agenda**

*Staff requested approval to add agenda item 8.3 Consideration of approval of the revised Program Supervisor job description and the Exempt Salary schedule to include the Program Supervisor position.*

*Mike Farmer moved to approve, seconded by Tim Riche.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Tim Riche*

**3.0 Public Comment**

*None.*

**4.0 Introductions and Recognitions**

*None.*

**5.0 Adoption of Board Agenda**

*Mike Farmer moved to adopt with the addition of agenda item 8.3, seconded by Tim Riche.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Tim Riche*

**6.0 Consent Calendar**

**6.1 Consideration of approval of the June 23, 2022 Madera County Workforce Investment Corporation (MCWIC) meeting minutes.**

*Roger Leach moved to approve, seconded by Mike Farmer.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Tim Riche*

## 7.0 Closed Session

*Roger Leach moved to close open session and go into closed session at 3:06 p.m., seconded by Ramona Davie.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Tim Riche*

### 7.1 Request for Closed Session: Public Employee Performance Evaluation Pursuant to Government Code 54957 – Title of Position: MCWIC Executive Director

*Roger Leach moved to adjourn closed session at 3:26 p.m., seconded by Mike Farmer.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Tim Riche*

#### a. Closed Session Report-out

*No reportable actions were taken during closes session.*

## 8.0 Action Items

### 8.1 Consideration of approval of the MCWIC year-to-date financial reports for period ending May 31, 2022.

*The standard monthly financial reports were presented. Staff are close to finishing year-end close out. The State reports are already completed, and staff are now working on the MCWIC reports. There isn't anything unusual to report. Madera will be able to meet the State's 80% expenditure requirement. Expenditures for facility and materials are high because of the high level of purchases for personal protective equipment (PPE) due to the pandemic. Advertisement expenses were bumped up mostly for advertisements for the youth program.*

*Ramona Davie moved to approve, seconded by Tim Riche.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Tim Riche*

### 8.2 Consideration of approval of the MCWIC Executive Director's goals for the period of July 1, 2022 to June 30, 2023.

*Tracie presented her goals to the Board. Most of the focus is on continuing to work on succession planning and the recruitment and hiring of the new management position. Tracie will be working with Maiknue on becoming more involved in various organization and Boards. Staff will be working on the Biennial Plan Modification which is due to the State in March 2023. Staff will be working with a technical workforce specialist on the plan. Madera has worked with him in the past. He and Maiknue will be working closely together. The public input sessions have been scheduled. The Plan will be presented to the Workforce Development Board (WDB) in February 2023 and to the Board of Supervisors after that. Madera will also be involved with the work for the regional biennial plan modification. Staff will be involved with performance negotiations and will meet with the State to discuss the process to determine what Madera Workforce's goals will be related to mandatory WIOA outcomes. Tracie and staff will continue to work on fund diversification. Madera has been successful in receiving grants that are not WIOA specific in the meantime. Work will continue to be done on a policy for reserve funding. Tracie will work on staff development so staff can continue to build skills. A couple of front lobby staff will move into a Workforce Technician II positions from Workforce Technician I positions. Their duties will be expanded within the organization. Staff development trainings are still available through a regional grant. Madera may have an opportunity to participate and send staff to a workforce development apprenticeship program which will contain college level courses/units and will include hours worked while in the office. It will be a year-long process. The program will consist of on-line classes and work hours that will be done in the office. Once the program is completed, staff will become journeyman workforce development professionals.*

*Tim Riche moved to approve, seconded by Ramona Davie.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Tim Riche*

**8.3 Consideration of approval of the revised Program Supervisor job description and the Exempt Salary schedule to include the Program Supervisor position**

*Staff will be recruiting for an additional member of management in preparation of Tracie's departure from MCWIC. Staff felt the program supervisor position would be a good start. The position is a slightly more entry level, exempt position. It gives the opportunity to bring someone onboard at a more entry level manager position. Some minor edits were made to the job description. This position was previously removed from the salary schedule in 2018. The edits included removing reference to WIA, adding MIS and ETPL responsibilities. Some duties previously listed under Other Duties were moved to Essential Duties. This position will include supervision of staff.*

*Roger Leach moved to approve, seconded by Mike Farmer.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Ramona Davie, Mike Farmer, Roger Leach, Tim Riche*

**9.0 Information Items**

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

*Information provided within the agenda packet. The WDB will meet next on August 18, 2022.*

**9.2 Program Update**

*Information provided within the agenda packet. Information provided through 5/31/22. The Corrections Workforce Specialist working at the prison Transition program and has gotten gate clearance and has been reporting to the prison for work. The Fresno Employment Development Department (EDD) Equity and Special Populations grant has been finalized. This is an 18-month project with Madera expected to provide services to 10 participants that are ELL or re-entry. The 2 worksites identified for the Wildfire grant, Whiskey Falls and Beasore Area, have been approved by the State. Eligibility was conducted for 14 individuals for this grant. The CalJOBS state site was down for approximately 2 weeks which delayed the eligibility process for those individuals. There is a possibility that the Wildfire grant will be extended another 12 months.*

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

*Information provided within the agenda packet. Unemployment numbers are ticking up slightly but not significantly. Unemployment remains low. Many employers are recruiting.*

**10.0 Written Communication**

*None.*

**11.0 Open Discussion/Reports/Information**

**11.1 Board Members**

*None*

**11.2 Staff**

- *Tracie Scott-Contreras: Staff will be busy in the Fall with the Federal single audit in September. The audit is conducted by an outside CPA firm with their staff being on-site for a week. The State monitoring for fiscal and procurement will take place in November or December.*
- *Jessica Roche: The Single Audit is required by Madera County and needs to be provided to them before December 1<sup>st</sup>. The financials are to be done by the end of December but can be done by March with an extension if necessary.*

**12.0 Next Meeting**

*August 25, 2022*

**13.0 Adjournment**

*Roger Leach moved to adjourn at 3:57, seconded by Tim Riche.*

Madera County Workforce Investment Corporation  
 Balance Sheet - Statement of Financial Position FY 2021-2022  
 As of 6/30/2022

(In Whole Numbers)

	Current Fiscal Year	Prior Year Audited Financials Ending Balance
<b>CURRENT ASSETS</b>		
Cash and cash equivalents		
Cash in BA - Main	300,210.00	291,971.00
Cash in BA - Payroll	<u>77,781.00</u>	<u>75,982.00</u>
Total Cash and cash equivalents	377,991.00	367,952.00
Accounts Receivable		
Accounts Receivable	44,048.00	16,853.00
Grants/Program Contracts Receivable	<u>295,610.00</u>	<u>299,527.00</u>
Total Accounts Receivable	339,658.00	316,380.00
Prepaid Expenses		
Prepaid Expense	<u>2,992.00</u>	<u>1,310.00</u>
Total Prepaid Expenses	2,992.00	1,310.00
Total assets, net		
Computer & Software	149,116.00	149,116.00
Office Equipment	20,226.00	20,226.00
Vehicles	0.00	0.00
Furniture & Fixtures	550.00	550.00
Accumulated Depreciation	<u>(164,148.00)</u>	<u>(147,150.00)</u>
Total Total assets, net	<u>5,745.00</u>	<u>22,742.00</u>
Total CURRENT ASSETS	<u>726,385.00</u>	<u>708,384.00</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	38,545.00	86,092.00
Accrued payroll and related expenses	59,644.00	57,226.00
Vacation Payable	<u>31,122.00</u>	<u>28,612.00</u>
Total CURRENT LIABILITIES	<u>129,312.00</u>	<u>171,929.00</u>
<b>NET ASSETS</b>		
Temporary restricted and unrestricted		
Unrestricted	(549,672.00)	(500,886.00)
Restricted	<u>(47,401.00)</u>	<u>(35,568.00)</u>
Total Temporary restricted and unrestricted	<u>(597,073.00)</u>	<u>(536,455.00)</u>
Total NET ASSETS	<u>(597,073.00)</u>	<u>(536,455.00)</u>
Total liabilities and net assets	<u>726,385.00</u>	<u>708,384.00</u>



Madera County Workforce Investment Corporation  
Statement of Cash Flows - Board Report - Statement of Cash Flow  
As of 6/30/2022

(In Whole Numbers)

	<u>Current Month</u>	<u>Current Fiscal Year</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets		
	<u>12,536.00</u>	<u>60,618.00</u>
Total Change in Net Assets	12,536.00	60,618.00
Adjustment to reconcile change in net assets to net cash from operating activities:		
Accumulated Depreciation	<u>16,997.00</u>	<u>16,997.00</u>
Total Adjustment to reconcile change in net assets to net cash from operating activities:	16,997.00	16,997.00
Change in Operating Assets:		
Accounts Receivable	<u>(97,876.00)</u>	<u>(24,960.00)</u>
Total Accounts Receivable	<u>(97,876.00)</u>	<u>(24,960.00)</u>
Total Change in Operating Assets:	<u>(97,876.00)</u>	<u>(24,960.00)</u>
Change in Operating Liabilities:		
Accounts payable	7,519.00	(47,547.00)
Accrued payroll and related expenses	<u>(10,586.00)</u>	<u>4,929.00</u>
Total Change in Operating Liabilities:	<u>(3,067.00)</u>	<u>(42,618.00)</u>
Total CASH FLOWS FROM OPERATING ACTIVITIES	<u>(71,409.00)</u>	<u>10,039.00</u>
Net Change in Cash and Cash Equivalents	<u>(71,409.00)</u>	<u>10,039.00</u>
Cash and Cash Equivalents at the Beginning of the Year		
	<u>449,400.00</u>	<u>367,952.00</u>
Total Cash and Cash Equivalents at the Beginning of the Year	<u>449,400.00</u>	<u>367,952.00</u>
Cash and Cash Equivalents as of Current Period End Date	<u>377,991.00</u>	<u>377,991.00</u>

Madera County Workforce Investment Corporation  
 Encumbrance Budget  
 From 7/1/2021 Through 6/30/2022

Account Coc	Account Title	Total Budget Board			Total Budget	
		Approved 10.18.21	YTD Actual	YTD Enc	Variance - Original	% Remaining
<b>01</b>	<b>Revenue</b>					
4000	Grant Revenue (Federal)	4,134,047	2,779,022	0	1,355,025	
4100	Contribution Income	0	80	0	80	
4200	Contribution In-Kind (goods)	0	428	0	428	
4300	Other Revenue (State or Local)	126,592	174,132	0	47,540	
4500	Interest Revenue	0	3	0	3	
4600	Sublease/Rental Income	235,424	218,367	0	17,057	
<b>Total 01</b>	<b>Revenue</b>	<b>4,496,063</b>	<b>3,172,032</b>	<b>0</b>	<b>1,324,031</b>	<b>29%</b>
<b>02</b>	<b>Personnel Costs</b>					
5100	Staff Salaries	1,429,518	1,261,818	0	167,699	
5111	Employer Medicare Expense	20,731	19,068	0	1,663	
5112	Social Security Employer Exp	88,643	81,532	0	7,110	
5115	CA Unemployment Insurance E	10,195	7,239	0	2,956	
5116	CA Training Tax Expense	182	196	0	(14)	
5120	Workers Compensation Expense	3,563	3,033	0	531	
5130	Group Health Insurance Expens	203,089	128,053	0	75,036	
5140	Employers 457 Expense	85,771	74,058	0	11,714	
5160	Group Dental Insurance	14,064	8,987	0	5,076	
5170	Group Vision Insurance	3,125	2,189	0	936	
5180	Group Life Insurance	3,127	2,508	0	619	
5190	Employee Assistance Program E	782	539	0	242	
<b>Total 02</b>	<b>Personnel Costs</b>	<b>1,862,789</b>	<b>1,589,220</b>	<b>0</b>	<b>273,568</b>	<b>15%</b>
<b>03</b>	<b>General Operating</b>					
5200	Materials and Supplies	19,901	8,314	0	11,619	
5210	Facility Materials and Supplies	500	21,042	0	(20,153)	
5230	Contributed Materials and Supp	0	4,162	0	(4,162)	
5300	Rent Expense	216,650	219,861	0	(3,211)	
5310	Common Area Maintenance	31,119	27,346	0	3,773	
5320	Telephone Expense	15,914	19,554	0	(3,640)	
5330	Utilities Expense	84,040	51,010	0	33,030	
5340	Property & Liability Insurance	6,798	6,948	0	(150)	
5400	Postage Expense	322	2,637	0	(2,315)	
5410	Printing Expense	1,000	58	0	942	
5420	Advertising Expense	7,500	39,105	0	(31,605)	
5440	Dues, Subscriptions, Fees Expe	39,941	17,656	0	22,285	
5450	Publications Expense	0	75	0	(75)	
5500	Auditing Fees	27,000	27,507	0	(507)	
5510	Legal Fees	5,000	0	0	5,000	
5520	Contracting/Professional Service	33,500	24,617	0	8,883	
5530	Taxes and Fees	250	253	0	(3)	
5600	Office Equipment	5,000	3,983	0	1,017	
5610	Equipment Maintenance	17,683	8,993	0	8,690	
5620	Equipment Rental	5,193	1,519	0	3,674	
5632	Information Technology	100,732	55,196	0	43,032	

Madera County Workforce Investment Corporation  
Encumbrance Budget  
From 7/1/2021 Through 6/30/2022

5640	Internet Expense	38,734	4,188	0	34,545	
5710	Staff Training Expense	5,000	4,762	0	238	
5720	Travel Expense	5,309	15,642	0	(10,332)	
5730	Conference, Conventions & Mec	16,600	9,324	0	1,276	
5810	General Operating Services	7,244	33,567	0	(26,323)	
5820	Facility Maintenance Services	44,065	41,802	0	2,263	
5970	Depreciation Expense	0	16,997	0	(16,997)	
<b>Total 03</b>	<b>General Operating</b>	<b>734,996</b>	<b>666,117</b>	<b>0</b>	<b>66,602</b>	<b>9%</b>
<b>04</b>	<b>Direct Client Costs</b>					
5800	Program Services	1,198,534	872,391	129,819	196,323	
<b>Total 04</b>	<b>Direct Client Costs</b>	<b>1,198,534</b>	<b>872,391</b>	<b>129,819</b>	<b>196,323</b>	<b>16%</b>
<b>Total</b>	<b>Expenditures</b>	<b>3,796,318</b>	<b>3,127,728</b>	<b>129,819</b>	<b>536,493</b>	<b>14%</b>
<b>Report Total</b>		<b>699,745</b>	<b>44,304</b>	<b>132,096</b>	<b>787,537</b>	

**Notes:**

GL 5210 Facility Materials and Supplies -

Installation of cameras and access control system not included in original budget \$14,475.20

Increase in PPE supplies

GL 5340 Property & Liability Insurance -

Annual cost of general business liability increased

GL 5400 Postage -

Postage increase for program purposes due to reduced in person activity

GL 5420 Advertising Expense -

Radio advertising not included in original budget. Due to severe reduction in client activity, management determined alternative method of outreach for both WIOA Formula and Youth services.

GL 5810 General Operating Services -

Staffing services contract \$23,040 for front staff- offset budget is in salaries and benefits

GL 5320 Telephone -

Increase in phone service due to increase in partners/agencies moving back into facility

**Madera County Workforce Investment Corporation**  
 Aged Receivables by Invoice Date  
 Aging Date - 6/30/2022  
 From 7/1/2021 Through 7/8/2022

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	5/31/2022	ARDoc1571	AJCC Facility - April 2022	389.60	0.00	389.60	0.00	0.00	0.00
1000		5/31/2022	ARDoc1586	CVOC AJCC - May 2022	422.94	0.00	422.94	0.00	0.00	0.00
<b>Total 1000</b>	Central Valley Opportunity Center				<b>812.54</b>	<b>0.00</b>	<b>812.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1003	EDD - WIOA Cash Draw	7/12/2022	ARDoc1599	EDD Cash Draw	53,954.79	53,954.79	0.00	0.00	0.00	0.00
<b>Total 1003</b>	EDD - WIOA Cash Draw				<b>53,954.79</b>	<b>53,954.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1004	State Center Community College District	7/20/2022	ARDoc1601	SCCCD AJCC - June 2022	763.00	763.00	0.00	0.00	0.00	0.00
<b>Total 1004</b>	State Center Community College District				<b>763.00</b>	<b>763.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1005	Madera County Probation Department	6/30/2021	ARDoc1423	CCP In Custody - June 2021	0.10	0.00	0.00	0.00	0.00	0.10
1005		5/31/2022	ARDoc1566	MC Juvenile OY Contract - April 2022	1,607.40	0.00	1,607.40	0.00	0.00	0.00
1005		5/31/2022	ARDoc1567	MC Juvenile YY Contract- April 2022	1,498.10	0.00	1,498.10	0.00	0.00	0.00
1005		5/31/2022	ARDoc1568	MC CCP Post Release Contract - April 2022	1,753.36	0.00	1,753.36	0.00	0.00	0.00
1005		5/31/2022	ARDoc1569	MC CCP In Custody Contract - April 2022	6,900.37	0.00	6,900.37	0.00	0.00	0.00

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 6/30/2022

From 7/1/2021 Through 7/8/2022

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
1005		5/31/2022	ARDoc1573	CESF Invoice April 2022	2,029.50	0.00	2,029.50	0.00	0.00	0.00
1005		5/31/2022	ARDoc1588	Juvenile Older Youth - May 2022	5,606.27	0.00	5,606.27	0.00	0.00	0.00
1005		5/31/2022	ARDoc1589	Juvenile Younger Youth - May 2022	4,895.53	0.00	4,895.53	0.00	0.00	0.00
1005		5/31/2022	ARDoc1590	CESF (COVID) - May 2022	4,802.45	0.00	4,802.45	0.00	0.00	0.00
1005		5/31/2022	ARDoc1591	CCP Post Release - May 2022	3,295.71	0.00	3,295.71	0.00	0.00	0.00
1005		5/31/2022	ARDoc1592	CCP In Custody - May 2022	8,204.73	0.00	8,204.73	0.00	0.00	0.00
1005		7/20/2022	ARDoc1608	CCP In Custody - June 2022	6,202.88	6,202.88	0.00	0.00	0.00	0.00
1005		7/20/2022	ARDoc1609	CCP Post Release - June 2022	1,406.87	1,406.87	0.00	0.00	0.00	0.00
1005		7/20/2022	ARDoc1610	CCP Juvenile Older Youth - June 2022	3,649.09	3,649.09	0.00	0.00	0.00	0.00
1005		7/20/2022	ARDoc1611	CCP Juvenile Younger Youth - June 2022	3,687.25	3,687.25	0.00	0.00	0.00	0.00
1005		7/21/2022	ARDoc1612	CCP CESF Covid - June 2022	3,990.94	3,990.94	0.00	0.00	0.00	0.00
<b>Total 1005</b>	<b>Madera County Probation Department</b>				<b>59,530.55</b>	<b>18,937.03</b>	<b>40,593.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.10</b>
1008	Department of Rehabilitation	4/30/2022	ARDoc1578	DOR AJCC - April 2022	468.15	0.00	0.00	0.00	468.15	0.00
1008		5/31/2022	ARDoc1585	DOR AJCC - May 2022	468.15	0.00	468.15	0.00	0.00	0.00
1008		7/20/2022	ARDoc1604	DOR AJCC - June 2022	468.15	468.15	0.00	0.00	0.00	0.00

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 6/30/2022

From 7/1/2021 Through 7/8/2022

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 1008	Department of Rehabilitation				1,404.45	468.15	468.15	0.00	468.15	0.00
1020	(CDCR) California Department Corrections and Rehab	3/31/2022	ARDoc1555	CDCR - March 2022	4,939.74	0.00	0.00	0.00	0.00	,939.74
1020		4/30/2022	ARDoc1595	CDCR VSP - April 2022	809.85	0.00	0.00	0.00	809.85	0.00
1020		5/31/2022	ARDoc1596	CDCR VSP - May 2022	10,703.66	0.00	10,703.66	0.00	0.00	0.00
1020		7/21/2022	ARDoc1615	CDCR - June 2022	12,138.82	12,138.82	0.00	0.00	0.00	0.00
Total 1020	(CDCR) California Department Corrections and Rehab				28,592.07	12,138.82	10,703.66	0.00	809.85	,939.74
1065	Madera Adult School	5/31/2022	ARDoc1587	MAS AJCC - May 2022	6,504.38	0.00	6,504.38	0.00	0.00	0.00
1065		7/20/2022	ARDoc1602	MAS AJCC - June 2022	6,024.31	6,024.31	0.00	0.00	0.00	0.00
Total 1065	Madera Adult School				12,528.69	6,024.31	6,504.38	0.00	0.00	0.00
1072	Stanislaus County Department of Workforce Development	5/25/2022	ARDoc1563	Stanislaus VEAP - April 2022	546.56	0.00	0.00	546.56	0.00	0.00
1072		5/31/2022	ARDoc1564	Stanislaus RPI Contract - April 2022 Final	792.58	0.00	792.58	0.00	0.00	0.00
1072		5/31/2022	ARDoc1593	Stanislaus VEAP - May 2022	718.31	0.00	718.31	0.00	0.00	0.00
1072		7/21/2022	ARDoc1614	Stanislaus VEAP - June 2022	442.09	442.09	0.00	0.00	0.00	0.00

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 6/30/2022

From 7/1/2021 Through 7/8/2022

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 1072	Stanislaus County Department of Workforce Development				2,499.54	442.09	1,510.89	546.56	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
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

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 6/30/2022

From 7/1/2021 Through 7/8/2022

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		4/30/2021	ARDoc1383	EDD Phone - April 2021	(135.00)	0.00	0.00	0.00	0.00	135.00
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		5/31/2021	ARDoc1408	EDD AJCC - Phone - May 2021	135.00	0.00	0.00	0.00	0.00	135.00
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		3/1/2022	ARDoc1557	EDD Rent July 2021 through March 2022 amendment Adjustment	8,681.55	0.00	0.00	0.00	0.00	8,681.55
1073		3/31/2022	ARDoc1546	EDD Phone - March 2022	210.00	0.00	0.00	0.00	0.00	210.00
1073		4/1/2022	ARDoc1558	EDD Rent April 2022 reg and amended	968.51	0.00	0.00	0.00	968.51	0.00
1073		4/25/2022	ARDoc1556	EDD Rent Amendment Adj Oct 2022-June 2021	251.19	0.00	0.00	0.00	251.19	0.00
1073		5/1/2022	ARDoc1576	EDD AJCC - May 2022	968.51	0.00	0.00	968.51	0.00	0.00
1073		5/31/2022	ARDOC1583	EDD Phone - May 2022	210.00	0.00	210.00	0.00	0.00	0.00
1073		6/1/2022	ARDoc1598	EDD AJCC, June 2022	6,661.58	0.00	6,661.58	0.00	0.00	0.00

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 6/30/2022

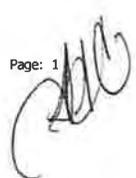
From 7/1/2021 Through 7/8/2022

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		7/20/2022	ARDoc1605	EDD AJCC - Phone - June 2022	210.00	210.00	0.00	0.00	0.00	0.00
1073		7/20/2022	ARDoc1606	EDD AJCC - Rent - July 2022	6,661.58	6,661.58	0.00	0.00	0.00	0.00
<b>Total 1073</b>	<b>EDD-DGS</b>				<b>33,318.92</b>	<b>6,871.58</b>	<b>6,871.58</b>	<b>968.51</b>	<b>1,219.70</b>	<b>,387.55</b>
1118	P. Steve Ramirez Vocational Training Centers	7/20/2022	ARDoc1607	PSR AJCC - July 2022	3,724.84	3,724.84	0.00	0.00	0.00	0.00
<b>Total 1118</b>	<b>P. Steve Ramirez Vocational Training Centers</b>				<b>3,724.84</b>	<b>3,724.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1120	GRID Alternatives	5/31/2022	ARDoc1594	GRID Alternative Pathway Home - May 2022	2,775.22	0.00	2,775.22	0.00	0.00	0.00
1120		7/21/2022	ARDoc1613	GRID Pathway Home - June 2022	1,585.70	1,585.70	0.00	0.00	0.00	0.00
<b>Total 1120</b>	<b>GRID Alternatives</b>				<b>4,360.92</b>	<b>1,585.70</b>	<b>2,775.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Report Total</b>					<b>201,490.31</b>	<b>104,910.31</b>	<b>70,239.84</b>	<b>1,515.07</b>	<b>2,497.70</b>	<b>,327.39</b>

Madera County Workforce Investment Corporation  
 Aged Payables by Invoice Date - Aged Payables  
 From 7/1/2021 Through 6/30/2022

Aging Date -  
 6/30/2022

Vendor ID	Vendor Name	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
1007	ADVANCED CAREER INSTITUTE	6/30/2022	APDoc7916	67.72	0.00	0.00	67.72
	ADVANCED CAREER INSTITUTE	6/30/2022	APDoc7924	1,304.10	0.00	0.00	1,304.10
	ADVANCED CAREER INSTITUTE	6/30/2022	APDoc7938	1,779.96	0.00	0.00	1,779.96
	ADVANCED CAREER INSTITUTE	6/30/2022	APDoc7941	2,754.86	0.00	0.00	2,754.86
	ADVANCED CAREER INSTITUTE	6/30/2022	APDoc7945	1,448.84	0.00	0.00	1,448.84
	ADVANCED CAREER INSTITUTE	6/30/2022	APDoc7962	1,460.18	0.00	0.00	1,460.18
	ADVANCED CAREER INSTITUTE	6/30/2022	APDoc7973	547.38	0.00	0.00	547.38
	ADVANCED CAREER INSTITUTE	6/30/2022	APDoc7982	<u>533.45</u>	<u>0.00</u>	<u>0.00</u>	<u>533.45</u>
Total 1007	ADVANCED CAREER INSTITUTE			9,896.49	0.00	0.00	9,896.49
1013	CENTRAL VALLEY OPPORTUNITY CENTER	6/30/2022	APDoc7904	283.50	0.00	0.00	283.50
	CENTRAL VALLEY OPPORTUNITY CENTER	6/30/2022	APDoc7946	656.91	0.00	0.00	656.91
	CENTRAL VALLEY OPPORTUNITY CENTER	6/30/2022	APDoc7950	689.50	0.00	0.00	689.50
	CENTRAL VALLEY OPPORTUNITY CENTER	6/30/2022	APDoc7951	371.00	0.00	0.00	371.00
	CENTRAL VALLEY OPPORTUNITY CENTER	6/30/2022	APDoc7952	<u>808.50</u>	<u>0.00</u>	<u>0.00</u>	<u>808.50</u>
Total 1013	CENTRAL VALLEY OPPORTUNITY CENTER			2,809.41	0.00	0.00	2,809.41
1017	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7911	135.60	0.00	0.00	135.60
	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7917	428.00	0.00	0.00	428.00
	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7918	720.90	0.00	0.00	720.90
	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7919	872.90	0.00	0.00	872.90
	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7920	161.10	0.00	0.00	161.10
	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7921	785.70	0.00	0.00	785.70
	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7929	698.40	0.00	0.00	698.40
	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7930	872.90	0.00	0.00	872.90
	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7931	113.40	0.00	0.00	113.40
	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7955	626.40	0.00	0.00	626.40
	INSTITUTE OF TECHNOLOGY	6/30/2022	APDoc7956	<u>565.92</u>	<u>0.00</u>	<u>0.00</u>	<u>565.92</u>
Total 1017	INSTITUTE OF TECHNOLOGY			5,981.22	0.00	0.00	5,981.22

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Madera County Workforce Investment Corporation  
 Aged Payables by Invoice Date - Aged Payables  
 From 7/1/2021 Through 6/30/2022

Aging Date -  
 6/30/2022

Vendor ID	Vendor Name	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
1043	P. STEVE RAMIREZ VOCATIONAL TRAINING CENTERS	6/30/2022	APDoc7922	1,150.08	0.00	0.00	1,150.08
	P. STEVE RAMIREZ VOCATIONAL TRAINING CENTERS	6/30/2022	APDoc7932	944.32	0.00	0.00	944.32
	P. STEVE RAMIREZ VOCATIONAL TRAINING CENTERS	6/30/2022	APDoc7942	859.64	0.00	0.00	859.64
	P. STEVE RAMIREZ VOCATIONAL TRAINING CENTERS	6/30/2022	APDoc7947	937.44	0.00	0.00	937.44
	P. STEVE RAMIREZ VOCATIONAL TRAINING CENTERS	6/30/2022	APDoc7963	<u>1,015.56</u>	<u>0.00</u>	<u>0.00</u>	<u>1,015.56</u>
Total 1043	P. STEVE RAMIREZ VOCATIONAL TRAINING CENTERS			4,907.04	0.00	0.00	4,907.04
1305	SHOE SHAK INC	6/30/2022	1536	<u>97.38</u>	<u>0.00</u>	<u>0.00</u>	<u>97.38</u>
Total 1305	SHOE SHAK INC			97.38	0.00	0.00	97.38
1498	CAMARENA HEALTH	6/30/2022	APDoc7988	<u>959.84</u>	<u>0.00</u>	<u>0.00</u>	<u>959.84</u>
Total 1498	CAMARENA HEALTH			959.84	0.00	0.00	959.84
1601	FCCC: Foundation for California Community Colleges	6/30/2022	Madera-2225	1,462.07	0.00	0.00	1,462.07
	FCCC: Foundation for California Community Colleges	6/30/2022	Madera-2226	<u>1,685.56</u>	<u>0.00</u>	<u>0.00</u>	<u>1,685.56</u>
Total 1601	FCCC: Foundation for California Community Colleges			3,147.63	0.00	0.00	3,147.63
1711	Sierra HR Partners, Inc.	6/30/2022	68306	<u>150.00</u>	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>
Total 1711	Sierra HR Partners, Inc.			150.00	0.00	0.00	150.00
1876	[REDACTED]	6/30/2022	APDoc7907	<u>113.90</u>	<u>0.00</u>	<u>0.00</u>	<u>113.90</u>
Total 1876	[REDACTED]			113.90	0.00	0.00	113.90
1904	[REDACTED]	6/30/2022	APDoc7967	<u>105.00</u>	<u>0.00</u>	<u>0.00</u>	<u>105.00</u>

Madera County Workforce Investment Corporation  
Aged Payables by Invoice Date - Aged Payables  
From 7/1/2021 Through 6/30/2022

Aging Date -  
6/30/2022

Vendor ID	Vendor Name	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
Total 1904				105.00	0.00	0.00	105.00
1938		6/30/2022	APDoc7906	<u>67.74</u>	<u>0.00</u>	<u>0.00</u>	<u>67.74</u>
Total 1938				67.74	0.00	0.00	67.74
2004	DENTAL ASSISTING INSTITUTE, INC	6/30/2022	APDoc7953	<u>440.00</u>	<u>0.00</u>	<u>0.00</u>	<u>440.00</u>
Total 2004	DENTAL ASSISTING INSTITUTE, INC			440.00	0.00	0.00	440.00
2024	San Joaquin Valley College, Inc	6/30/2022	APDoc7933	1,070.23	0.00	0.00	1,070.23
	San Joaquin Valley College, Inc	6/30/2022	APDoc7939	103.78	0.00	0.00	103.78
	San Joaquin Valley College, Inc	6/30/2022	APDoc7948	163.63	0.00	0.00	163.63
	San Joaquin Valley College, Inc	6/30/2022	APDoc7959	307.01	0.00	0.00	307.01
	San Joaquin Valley College, Inc	6/30/2022	APDoc7964	528.72	0.00	0.00	528.72
	San Joaquin Valley College, Inc	6/30/2022	APDoc7965	734.13	0.00	0.00	734.13
	San Joaquin Valley College, Inc	6/30/2022	APDoc7966	1,754.76	0.00	0.00	1,754.76
	San Joaquin Valley College, Inc	6/30/2022	APDoc7970	104.68	0.00	0.00	104.68
	San Joaquin Valley College, Inc	6/30/2022	APDoc7975	265.86	0.00	0.00	265.86
	San Joaquin Valley College, Inc	6/30/2022	APDoc7976	<u>197.88</u>	<u>0.00</u>	<u>0.00</u>	<u>197.88</u>
Total 2024	San Joaquin Valley College, Inc			5,230.68	0.00	0.00	5,230.68
2051		6/30/2022	APDoc7905	<u>13.51</u>	<u>0.00</u>	<u>0.00</u>	<u>13.51</u>
Total 2051				13.51	0.00	0.00	13.51
2054		6/30/2022	APDoc7934	135.00	0.00	0.00	135.00
		6/30/2022	APDoc7935	<u>165.00</u>	<u>0.00</u>	<u>0.00</u>	<u>165.00</u>
Total 2054				300.00	0.00	0.00	300.00
2065		6/30/2022	APDoc7943	<u>10.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10.00</u>
Total 2065				10.00	0.00	0.00	10.00
2077		6/30/2022	APDoc7915	<u>75.00</u>	<u>0.00</u>	<u>0.00</u>	<u>75.00</u>
Total 2077				75.00	0.00	0.00	75.00

Madera County Workforce Investment Corporation  
Aged Payables by Invoice Date - Aged Payables  
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Aging Date -  
6/30/2022

Vendor ID	Vendor Name	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
2091		6/30/2022	APDoc7971	105.00	0.00	0.00	105.00
		6/30/2022	APDoc7972	60.00	0.00	0.00	60.00
Total 2091				165.00	0.00	0.00	165.00
2098		6/30/2022	APDoc7926	120.00	0.00	0.00	120.00
Total 2098				120.00	0.00	0.00	120.00
2101	Beaudette Consulting Inc.	6/30/2022	1374	2,000.00	0.00	0.00	2,000.00
Total 2101	Beaudette Consulting Inc.			2,000.00	0.00	0.00	2,000.00
2109		6/30/2022	APDoc7903	60.00	0.00	0.00	60.00
Total 2109				60.00	0.00	0.00	60.00
2114		6/30/2022	APDoc7909	75.00	0.00	0.00	75.00
Total 2114				75.00	0.00	0.00	75.00
2116		6/30/2022	APDoc7974	52.00	0.00	0.00	52.00
Total 2116				52.00	0.00	0.00	52.00
2117		6/30/2022	APDoc7960	30.00	0.00	0.00	30.00
Total 2117				30.00	0.00	0.00	30.00
2120		6/30/2022	APDoc7923	120.00	0.00	0.00	120.00
Total 2120				120.00	0.00	0.00	120.00
2123		6/30/2022	APDoc7925	60.00	0.00	0.00	60.00
Total 2123				60.00	0.00	0.00	60.00
2124		6/30/2022	APDoc7912	60.00	0.00	0.00	60.00
Total 2124				60.00	0.00	0.00	60.00

Madera County Workforce Investment Corporation  
Aged Payables by Invoice Date - Aged Payables  
From 7/1/2021 Through 6/30/2022

Aging Date -  
6/30/2022

Vendor ID	Vendor Name	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
2130	[REDACTED]	6/30/2022	APDoc7954	<u>120.00</u>	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>
Total 2130	[REDACTED]			120.00	0.00	0.00	120.00
2131	[REDACTED]	6/30/2022	APDoc7914	<u>15.00</u>	<u>0.00</u>	<u>0.00</u>	<u>15.00</u>
Total 2131	[REDACTED]			15.00	0.00	0.00	15.00
2139	[REDACTED]	6/30/2022	APDoc7913	<u>75.00</u>	<u>0.00</u>	<u>0.00</u>	<u>75.00</u>
Total 2139	[REDACTED]			75.00	0.00	0.00	75.00
2141	[REDACTED]	6/30/2022	APDoc7927	60.00	0.00	0.00	60.00
	[REDACTED]	6/30/2022	APDoc7928	<u>105.00</u>	<u>0.00</u>	<u>0.00</u>	<u>105.00</u>
Total 2141	[REDACTED]			165.00	0.00	0.00	165.00
2142	[REDACTED]	6/30/2022	APDoc7957	120.00	0.00	0.00	120.00
	[REDACTED]	6/30/2022	APDoc7958	<u>135.00</u>	<u>0.00</u>	<u>0.00</u>	<u>135.00</u>
Total 2142	[REDACTED]			255.00	0.00	0.00	255.00
2146	[REDACTED]	6/30/2022	APDoc7944	<u>150.00</u>	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>
Total 2146	[REDACTED]			150.00	0.00	0.00	150.00
2150	[REDACTED]	6/30/2022	APDoc7961	<u>135.00</u>	<u>0.00</u>	<u>0.00</u>	<u>135.00</u>
Total 2150	[REDACTED]			135.00	0.00	0.00	135.00
2151	[REDACTED]	6/30/2022	APDoc7937	<u>270.00</u>	<u>0.00</u>	<u>0.00</u>	<u>270.00</u>
Total 2151	[REDACTED]			270.00	0.00	0.00	270.00
2152	[REDACTED]	6/30/2022	APDoc7936	<u>135.00</u>	<u>0.00</u>	<u>0.00</u>	<u>135.00</u>
Total 2152	[REDACTED]			135.00	0.00	0.00	135.00
2154	[REDACTED]	6/30/2022	APDoc7940	<u>150.00</u>	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>
Total 2154	[REDACTED]			150.00	0.00	0.00	150.00

Madera County Workforce Investment Corporation  
 Aged Payables by Invoice Date - Aged Payables  
 From 7/1/2021 Through 6/30/2022

Aging Date -  
 6/30/2022

Vendor ID	Vendor Name	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
239		6/30/2022	APDoc7986	25.25	0.00	0.00	25.25
		6/30/2022	APDoc7987	<u>3.40</u>	<u>0.00</u>	<u>0.00</u>	<u>3.40</u>
Total 239				<u>28.65</u>	<u>0.00</u>	<u>0.00</u>	<u>28.65</u>
Report Total				<u>38,545.49</u>	<u>0.00</u>	<u>0.00</u>	<u>38,545.49</u>

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

**Summary**

**Cash Account: 1010 Cash in BA - Main**  
**Reconciliation ID: Bank Reconciliation for 1010 for 06.30.22**  
**Reconciliation Date: 6/30/2022**  
**Status: Open**

Bank Balance	365,798.66	✓
Less Outstanding Checks/Vouchers	65,589.06	✓
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	300,209.60	
Balance Per Books	<u>300,209.60</u>	
Unreconciled Difference	<u>0.00</u>	⓪

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

Madera County Workforce Investment Corporation  
Reconcile Cash Accounts

AGENDA ITEM 7.1

**Summary**

**Cash Account: 1020 Cash in BA - Payroll**  
**Reconciliation ID: Bank Reconciliation for 1020 for 06.30.22**  
**Reconciliation Date: 6/30/2022**  
**Status: Open**

Bank Balance	77,781.08 ✓
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	77,781.08
Balance Per Books	<u>77,781.08</u>
Unreconciled Difference	<u><u>0.00</u></u> 

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





FY 2022-2023 Final Budget Summary

Revenue Source	Total	Adult	Youth	DW	RR	RRLA	MCDC CCP In-custody	MCDC CCP Probation	MCDC Emerg COVID	MCDC JuvYY	MCDC JuvOY	CDCR-VSP	Stanislaus-Vet	GRID Pathway	Wildfire	WF Foundation	Fresno ESPG	AJCC	Corp
<b>REVENUES</b>																			
<b>Contributions &amp; Support</b>																			
Foundations - Restricted																			
Wells Fargo Community Funds-New	\$ -																		
Wells Fargo Community Funds-Carry-In	\$ 41,526															\$ 41,526			
Corporations																			
Chuckchansi	\$ -																		
Individual contributions																			
Board members	\$ -																		
<b>Government grants/contracts - NEW</b>																			
WIOA Formula Allocations - Round 1 (July 1st)	\$ 1,140,240	\$ 151,387	\$ 836,147	\$ 121,398	\$ 24,191	\$ 7,117													
WIOA Formula Allocations - Round 2 (Oct 1st)	\$ 1,283,194	\$ 676,524	\$ -	\$ 482,290	\$ 96,106	\$ 28,274													
Federal (non-WIOA Formula)	\$ -																		
State	\$ 150,000											\$ 150,000							
Local/County	\$ 91,389						\$ 56,627	\$ 34,762											
<b>Other revenue</b>																			
Program Fee for Service	\$ -																		
Sublease	\$ 280,000																	\$ 280,000	
<b>Revenue Adjustments</b>																			
Grant/Contract Prior Yr Carry-IN	\$ 578,603								\$ 25,050	\$ 35,646	\$ 35,646		\$ 19,414	\$ 120,797	\$ 289,414		\$ 45,486		\$ 7,150
2021 WIOA Formula Carry-IN	\$ 1,238,384	\$ 448,171	\$ 602,206	\$ 150,100	\$ -	\$ 37,907													
Grant/Contract 2+YR Carry-Over	\$ (90,319)													\$ (78,722)			\$ (5,252)	\$ (6,345)	
2022 WIOA Formal Reserve for 2023	\$ (907,098)	\$ (331,164)	\$ (334,459)	\$ (241,475)															
WIOA Formula Transfer (Adult & DW)	\$ -	\$ 180,000	\$ (180,000)	\$ -															
<b>Total Revenue</b>	<b>\$3,805,918.73</b>	<b>\$1,124,918.07</b>	<b>\$1,103,894.02</b>	<b>\$332,312.69</b>	<b>\$120,297.00</b>	<b>\$73,298.03</b>	<b>\$56,627.00</b>	<b>\$34,762.00</b>	<b>\$25,050.00</b>	<b>\$35,646.00</b>	<b>\$35,646.00</b>	<b>\$150,000.00</b>	<b>\$19,414.00</b>	<b>\$42,075.00</b>	<b>\$289,414.00</b>	<b>\$41,525.92</b>	<b>\$40,234.00</b>	<b>\$273,655.00</b>	<b>\$7,150.00</b>
<b>EXPENSES</b>																			
<b>Personnel:</b>																			
<b>Full Time</b>																			
Salaries/Wages	\$ 1,325,301	\$ 349,559	\$ 466,728	\$ 94,987	\$ 64,041	\$ 33,926	\$ 24,796	\$ 16,530	\$ 16,530	\$ 20,663	\$ 20,663	\$ 107,764	\$ 1,653	\$ 16,530	\$ 24,360	\$ -	\$ 20,707	\$ 45,864	\$ -
Fringe	\$ 426,257	\$ 112,429	\$ 150,114	\$ 30,551	\$ 20,597	\$ 10,912	\$ 7,975	\$ 5,317	\$ 5,317	\$ 6,646	\$ 6,646	\$ 34,660	\$ 532	\$ 5,317	\$ 7,835	\$ -	\$ 6,660	\$ 14,751	\$ -
<b>Total Personnel</b>	<b>\$ 1,751,558</b>	<b>\$ 461,987</b>	<b>\$ 616,841</b>	<b>\$ 125,537</b>	<b>\$ 84,638</b>	<b>\$ 44,838</b>	<b>\$ 32,771</b>	<b>\$ 21,847</b>	<b>\$ 21,847</b>	<b>\$ 27,309</b>	<b>\$ 27,309</b>	<b>\$ 142,424</b>	<b>\$ 2,185</b>	<b>\$ 21,847</b>	<b>\$ 32,195</b>	<b>\$ -</b>	<b>\$ 27,367</b>	<b>\$ 60,615</b>	<b>\$ -</b>
<b>Other Than Personal Service (OTPS):</b>																			
<b>Total Direct OTPS</b>	<b>\$ 1,245,635</b>	<b>\$ 414,070</b>	<b>\$ 331,766</b>	<b>\$ 153,016</b>	<b>\$ 11,116</b>	<b>\$ 4,334</b>	<b>\$ -</b>	<b>\$ 19,534</b>	<b>\$ 15,000</b>	<b>\$ 249,644</b>	<b>\$ 33,541</b>	<b>\$ 6,464</b>	<b>\$ -</b>	<b>\$ 7,150</b>					
<b>Total Shared OTPS</b>	<b>\$ 679,067</b>	<b>\$ 163,077</b>	<b>\$ 145,567</b>	<b>\$ 41,920</b>	<b>\$ 19,892</b>	<b>\$ 10,699</b>	<b>\$ 7,842</b>	<b>\$ 5,228</b>	<b>\$ 5,228</b>	<b>\$ 6,535</b>	<b>\$ 6,535</b>	<b>\$ 33,780</b>	<b>\$ 523</b>	<b>\$ 5,228</b>	<b>\$ 7,575</b>	<b>\$ -</b>	<b>\$ 6,403</b>	<b>\$ 213,039</b>	<b>\$ -</b>
		\$ 1,039,134	\$ 1,094,175	\$ 320,473	\$ 115,646	\$ 59,871	\$ 40,612	\$ 27,075	\$ 27,075	\$ 33,843	\$ 33,843	\$ 176,205	\$ 22,241	\$ 42,075	\$ 289,414	\$ 33,541	\$ 40,234	\$ 273,655	\$ 7,150
<b>Total Expenses</b>	<b>\$ 3,676,259</b>	<b>\$ 1,039,134</b>	<b>\$ 1,094,175</b>	<b>\$ 320,473</b>	<b>\$ 115,646</b>	<b>\$ 59,871</b>	<b>\$ 40,612</b>	<b>\$ 27,075</b>	<b>\$ 27,075</b>	<b>\$ 33,843</b>	<b>\$ 33,843</b>	<b>\$ 176,205</b>	<b>\$ 22,241</b>	<b>\$ 42,075</b>	<b>\$ 289,414</b>	<b>\$ 33,541</b>	<b>\$ 40,234</b>	<b>\$ 273,655</b>	<b>\$ 7,150</b>
<b>Expenses Leveraged by WIOA Formula</b>	<b>\$ -</b>	<b>\$ 3,749</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,015</b>	<b>\$ 7,687</b>	<b>\$ (2,025)</b>	<b>\$ 1,803</b>	<b>\$ 1,803</b>	<b>\$ (26,205)</b>	<b>\$ (2,827)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revised Total Expenses</b>	<b>\$ 3,676,259</b>	<b>\$ 1,042,883</b>	<b>\$ 1,094,175.01</b>	<b>\$ 320,473.19</b>	<b>\$ 115,646.32</b>	<b>\$ 59,870.50</b>	<b>\$ 56,627.12</b>	<b>\$ 34,761.75</b>	<b>\$ 25,049.75</b>	<b>\$ 35,646.44</b>	<b>\$ 35,646.44</b>	<b>\$ 149,999.56</b>	<b>\$ 19,414.44</b>	<b>\$ 42,074.75</b>	<b>\$ 289,413.89</b>	<b>\$ 33,541.00</b>	<b>\$ 40,233.72</b>	<b>\$ 273,654.67</b>	<b>\$ 7,150.00</b>
<b>Revenues Less Expenses</b>	<b>\$ 129,660</b>	<b>\$ 82,035</b>	<b>\$ 9,719</b>	<b>\$ 11,840</b>	<b>\$ 4,651</b>	<b>\$ 13,428</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,985</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>

Notes:  
 - 2 positions are unbudgeted: Career Specialist and Program Technician  
 - salary adjustment made for interim Exec Director  
 - all revenue allocations and carry-in are actual and not estimates

AGENDA ITEM 7.2

Expense Category		Adult			Youth	
		Total Budget	Fiscal Adult	Program Adult	Fiscal Youth	Program Youth
<b>Personnel</b>						
Total Salaries and Wages		\$ 1,325,301	\$ 39,989	\$ 309,570	\$ 53,520	\$ 413,208
Total Fringe		\$ 426,257	\$ 12,862	\$ 99,567	\$ 17,214	\$ 132,900
<b>Total Personnel Costs</b>		<b>\$ 1,751,558</b>	<b>\$ 52,850</b>	<b>\$ 409,137</b>	<b>\$ 70,734</b>	<b>\$ 546,108</b>
<b>Total Salaries/Wages &amp; Benefits Breakdown</b>						
Staff Salaries	\$ -	\$ 1,325,301	\$ 39,989	\$ 309,570	\$ 53,520	\$ 413,208
Workers Compensation	\$ -	\$ 5,301	\$ 160	\$ 1,238	\$ 214	\$ 1,653
Medicate (Fed)	\$ -	\$ 19,217	\$ 580	\$ 4,489	\$ 776	\$ 5,992
OASDI (Fed)	\$ -	\$ 82,169	\$ 2,479	\$ 19,193	\$ 3,318	\$ 25,619
State Unemployment Insurance	\$ -	\$ 9,212	\$ 278	\$ 2,152	\$ 372	\$ 2,872
State ETT	\$ -	\$ 165	\$ 5	\$ 38	\$ 7	\$ 51
Medical Insurance	\$ -	\$ 211,500	\$ 6,382	\$ 49,403	\$ 8,541	\$ 65,942
Dental Insurance	\$ -	\$ 12,690	\$ 383	\$ 2,964	\$ 512	\$ 3,957
Vision	\$ -	\$ 2,820	\$ 85	\$ 659	\$ 114	\$ 879
AD&D/Life	\$ -	\$ 2,820	\$ 85	\$ 659	\$ 114	\$ 879
Retirement	\$ -	\$ 79,518	\$ 2,399	\$ 18,574	\$ 3,211	\$ 24,792
EAP	\$ -	\$ 846	\$ 26	\$ 198	\$ 34	\$ 264
<b>Total # of Full Time Equivalents (FTEs)</b>						
	23.50		0.65	5.46	0.87	7.30
<b>RAB of Total Salaries</b>						
	100.00%		3.02%	23.36%	4.04%	31.18%

<b>Non-Personnel / OTPS</b>						
<b>Specific Direct Expenses</b>						
Direct Participant Expenses	\$	\$	\$	\$	\$	\$
ITA	see WIOA Trng wksht	\$ 337,757	\$ -	\$ 211,661	\$ -	\$ 75,253
OJT	see WIOA Trng wksht	\$ 177,899	\$ -	\$ 57,451	\$ -	\$ 25,000
TJT	see WIOA Trng wksht	\$ 33,261	\$ -	\$ 33,261	\$ -	\$ -
PWEX	see WIOA Trng wksht	\$ 399,297	\$ -	\$ -	\$ -	\$ 163,049
Supportive Services	see WIOA Trng wksht	\$ 94,006	\$ -	\$ 30,000	\$ -	\$ 12,542
Training-other	\$ -	\$ 8,190	\$ -	\$ -	\$ -	\$ -
Currently Obligated Client Services carried in	\$ -	\$ 114,772	\$ -	\$ 67,864	\$ -	\$ 43,308
Incentives	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Materials and Supplies	\$ -	\$ 9,100	\$ -	\$ 3,000	\$ -	\$ 1,500
Sponsorship - advertising	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 14,701	\$ -	\$ -	\$ -	\$ -
Computer Hardware/Software - resource room	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
AT&T Data Plan for tablets and cell phones	\$ -	\$ 6,012	\$ -	\$ 832	\$ -	\$ 1,114
Staff Travel (program specific)	\$ -	\$ 6,556	\$ -	\$ -	\$ -	\$ -
Conference - ES and BWP	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -
HR Hotline (contract with Stanislaus)	\$ -	\$ 4,334	\$ -	\$ -	\$ -	\$ -
Bottled Water	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -
IMAGO	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -
<b>Total Direct Expenses</b>		<b>\$ 1,245,635</b>	<b>\$ -</b>	<b>\$ 414,070</b>	<b>\$ -</b>	<b>\$ 331,766</b>
<b>Shared Expenses (5900-000)</b>		<b>FTE %</b>	<b>3.02%</b>	<b>23.36%</b>	<b>4.04%</b>	<b>31.18%</b>
Materials and Supplies - Office	\$ -	\$ 10,000	\$ 302	\$ 2,336	\$ 404	\$ 3,118
Materials and Supplies - Facility	\$ -	\$ 500	\$ 15	\$ 117	\$ 20	\$ 156
Property & Liability Insurance	\$ -	\$ 8,500	\$ 256	\$ 1,985	\$ 343	\$ 2,650
Postage/Shipping	\$ -	\$ 1,500	\$ 45	\$ 350	\$ 61	\$ 468
Printing/copying Expense	\$ -	\$ 1,000	\$ 30	\$ 234	\$ 40	\$ 312
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 18,249	\$ 551	\$ 4,263	\$ 737	\$ 5,690
Taxes & Fees	\$ -	\$ 200	\$ 6	\$ 47	\$ 8	\$ 62
Office Equipment	\$ -	\$ 5,000	\$ 151	\$ 1,168	\$ 202	\$ 1,559
Equipment Maintenance	\$ -	\$ 8,000	\$ 241	\$ 1,869	\$ 323	\$ 2,494
Equipment Rental	\$ -	\$ 3,700	\$ 112	\$ 864	\$ 149	\$ 1,154
Information Techn (hardway/software)	\$ -	\$ 10,000	\$ 302	\$ 2,336	\$ 404	\$ 3,118
IT Subscriptions (see breakout for detail)	\$ -	\$ 18,249	\$ 551	\$ 4,263	\$ 737	\$ 5,690
Information Tech (IT Service Contract)	\$ -	\$ 42,000	\$ 1,267	\$ 9,811	\$ 1,696	\$ 13,095
Misc IT Expense	\$ -	\$ 9,500	\$ 287	\$ 2,219	\$ 384	\$ 2,962
Comcast Internet	\$ -	\$ 6,000	\$ 181	\$ 1,402	\$ 242	\$ 1,871
<b>Shared Program ONLY Expenses (5900-502)</b>		<b>FTE %</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>
Information Tech (RsrcRm hardway/software)	\$ -	\$ 10,000	\$ -	\$ 2,833	\$ -	\$ 3,782
Employee Education/Training	\$ -	\$ 2,500	\$ -	\$ 708	\$ -	\$ 945
Website Maintenance	\$ -	\$ 1,500	\$ -	\$ 425	\$ -	\$ 567
<b>Shared Fiscal ONLY Expenses (5900-501)</b>		<b>FTE %</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 220	\$ 47	\$ -	\$ 63	\$ -
Annual Tax Return Services	\$ -	\$ 4,500	\$ 963	\$ -	\$ 1,289	\$ -
Legal Fees	\$ -	\$ 5,000	\$ 1,070	\$ -	\$ 1,432	\$ -
HR Professional Services	\$ -	\$ 2,500	\$ 535	\$ -	\$ 716	\$ -
Payroll Processing Services	\$ -	\$ 8,000	\$ 1,712	\$ -	\$ 2,292	\$ -
Bank Fee	\$ -	\$ 50	\$ 11	\$ -	\$ 14	\$ -
Accounting Software Maintenance	\$ -	\$ 6,100	\$ 1,306	\$ -	\$ 1,748	\$ -
Employee Education/Training	\$ -	\$ 2,500	\$ 535	\$ -	\$ 716	\$ -
Conferences (see breakout for detail)	\$ -	\$ 220	\$ 47	\$ -	\$ 63	\$ -
<b>AJCC Facility Costs (Allocated by SF)</b>						
Rent (MCWIC 15,404.66 Occupied SF, less MAS)	\$ 138,966	\$ 220,311	\$ 4,193	\$ 32,460	\$ 5,612	\$ 43,327
Alarm Monitoring (fire, burglar & panic buttons)	\$ 1,158	\$ 2,985	\$ 35	\$ 270	\$ 47	\$ 361
Mat Service (entry/walkways/breakroom)	\$ 436	\$ 1,500	\$ 13	\$ 102	\$ 18	\$ 136
City Utilities	\$ 4,111	\$ 14,160	\$ 124	\$ 960	\$ 166	\$ 1,282
Copier, and Toner supplies (Not EDD)	\$ 6,209	\$ 9,856	\$ 187	\$ 1,450	\$ 251	\$ 1,936
Gas & Elect	\$ 6,069	\$ 70,000	\$ 183	\$ 1,418	\$ 245	\$ 1,892
Facilities Maintenance	\$ 2,468	\$ 8,500	\$ 74	\$ 576	\$ 100	\$ 769
Janitorial Services	\$ 15,750	\$ 25,000	\$ 475	\$ 3,679	\$ 636	\$ 4,911
Janitorial Supplies	\$ 945	\$ 1,500	\$ 29	\$ 221	\$ 38	\$ 295
Fire Extinguisher Maintenance	\$ 315	\$ 500	\$ 10	\$ 74	\$ 13	\$ 98
Managed Shredding Service	\$ 630	\$ 1,000	\$ 19	\$ 147	\$ 25	\$ 196
Phone Service (Basic, DID & PRI) (EDD separate contract)	\$ 11,340	\$ 18,000	\$ 342	\$ 2,649	\$ 458	\$ 3,536
Postage Meter Rental (quarterly) (not EDD)	\$ 441	\$ 1,518	\$ 13	\$ 103	\$ 18	\$ 137
Pest Control	\$ 1,575	\$ 2,500	\$ 48	\$ 368	\$ 64	\$ 491
CAM Fees (MCWIC Only - MAS pays their share)	\$ 20,384	\$ 32,356	\$ 615	\$ 4,761	\$ 823	\$ 6,355
Zaks Security (Alarm Dispatch Service)	\$ 145	\$ 500	\$ 4	\$ 34	\$ 6	\$ 45
Creekside Building Insurance	\$ 2,520	\$ 4,000	\$ 76	\$ 589	\$ 102	\$ 786
<b>Shared Expenses (Allocated by PY WIOA Enrollments)</b>		<b>0%</b>	<b>0%</b>	<b>74%</b>	<b>0%</b>	<b>8%</b>
Casas/Workkeys	\$ -	\$ 4,720	\$ -	\$ 3,509	\$ -	\$ 393
OSO Contract	\$ -	\$ 15,000	\$ -	\$ 11,151	\$ -	\$ 1,250
Consulting Services Local Plan	\$ -	\$ 5,000	\$ -	\$ 3,717	\$ -	\$ 417
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 14,679	\$ -	\$ 10,912	\$ -	\$ 1,223
General Staff Travel for WIOA Program	\$ -	\$ 3,500	\$ -	\$ 2,602	\$ -	\$ 292
Conferences (see breakout for detail)	\$ -	\$ 21,494	\$ -	\$ 15,979	\$ -	\$ 1,791
WIOA Single Audit	\$ -	\$ 15,000	\$ 11,151	\$ -	\$ 1,250	\$ -
<b>Total Shared Expenses</b>		<b>\$ 679,067</b>	<b>\$ 28,116</b>	<b>\$ 134,961</b>	<b>\$ 23,955</b>	<b>\$ 121,612</b>
<b>Total Non-Personnel / OTPS Costs</b>		<b>\$ 1,924,701</b>	<b>\$ 28,116</b>	<b>\$ 549,030</b>	<b>\$ 23,955</b>	<b>\$ 453,379</b>
<b>Subtotal Budget by Program/Function</b>						
		\$ 3,676,259	\$ 80,966	\$ 958,168	\$ 94,689	\$ 999,486
<b>Percentage of Total Expenses</b>						
		100.00%	2.20%	26.06%	2.58%	27.19%
<b>Total Expense Budget by FS</b>						
		\$ 3,676,261	\$ 1,039,134	\$ -	\$ 1,094,175	\$ -
<b>Fiscal Admin % AVG</b>						
			7.79%		8.65%	

DW

RR

Expense Category		Fiscal DW	Program DW	Fiscal RR	Program RR
Personnel					
	Total Salaries and Wages	\$ 10,098	\$ 84,889	\$ 13,128	\$ 50,913
	Total Fringe	\$ 3,248	\$ 27,303	\$ 4,222	\$ 16,375
<b>Total Personnel Costs</b>		<b>\$ 13,346</b>	<b>\$ 112,192</b>	<b>\$ 17,350</b>	<b>\$ 67,288</b>
Total Salaries/Wages & Benefits Breakdown					
	Staff Salaries	\$ -	\$ 10,098	\$ 13,128	\$ 50,913
	Workers Compensation	\$ -	\$ 40	\$ 53	\$ 204
	Medicate (Fed)	\$ -	\$ 146	\$ 1,231	\$ 738
	OASDI (Fed)	\$ -	\$ 626	\$ 5,263	\$ 3,157
	State Unemployment Insurance	\$ -	\$ 70	\$ 91	\$ 354
	State ETT	\$ -	\$ 1	\$ 2	\$ 6
	Medical Insurance	\$ -	\$ 1,612	\$ 13,547	\$ 2,095
	Dental Insurance	\$ -	\$ 97	\$ 813	\$ 488
	Vision	\$ -	\$ 21	\$ 181	\$ 108
	AD&D/Life	\$ -	\$ 21	\$ 181	\$ 108
	Retirement	\$ -	\$ 606	\$ 5,093	\$ 788
	EAP	\$ -	\$ 6	\$ 54	\$ 33
	Total # of Full Time Equivalents (FTEs)	23.50	0.16	1.38	0.21
	RAB of Total Salaries	100.00%	0.76%	6.41%	0.99%

Non-Personnel / OTPS					
Specific Direct Expenses					
Direct Participant Expenses					
ITA	\$ -	\$ -	\$ -	\$ -	\$ -
OJT	see WIOA Trng wksht	\$ -	\$ 50,843	\$ -	\$ -
TJT	see WIOA Trng wksht	\$ -	\$ 76,264	\$ -	\$ -
PWEX	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
Supportive Services	see WIOA Trng wksht	\$ -	\$ 20,000	\$ -	\$ -
Training-other	\$ -	\$ -	\$ -	\$ -	\$ -
Currently Obligated Client Services carried in	\$ -	\$ -	\$ 3,599	\$ -	\$ -
Incentives	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	\$ -	\$ -	\$ 2,100	\$ -	\$ 2,500
Sponsorship - advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ 2,510
Computer Hardware/Software - resource room	\$ -	\$ -	\$ -	\$ -	\$ -
AT&T Data Plan for tablets and cell phones	\$ -	\$ -	\$ 210	\$ -	\$ 3,856
Staff Travel (program specific)	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Conference - ES and BWP	\$ -	\$ -	\$ -	\$ -	\$ 1,250
HR Hotline (contract with Stanislaus)	\$ -	\$ -	\$ -	\$ -	\$ -
Bottled Water	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -
IMAGO	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Direct Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153,016</b>	<b>\$ -</b>	<b>\$ 11,116</b>
<b>Shared Expenses (5900-000)</b>		<b>0.76%</b>	<b>6.41%</b>	<b>0.99%</b>	<b>3.84%</b>
Materials and Supplies - Office	\$ -	\$ 76	\$ 641	\$ 99	\$ 384
Materials and Supplies - Facility	\$ -	\$ 4	\$ 32	\$ 5	\$ 19
Property & Liability Insurance	\$ -	\$ 65	\$ 544	\$ 84	\$ 327
Postage/Shipping	\$ -	\$ 11	\$ 96	\$ 15	\$ 58
Printing/copying Expense	\$ -	\$ 8	\$ 64	\$ 10	\$ 38
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 139	\$ 1,169	\$ 181	\$ 701
Taxes & Fees	\$ -	\$ 2	\$ 13	\$ 2	\$ 8
Office Equipment	\$ -	\$ 38	\$ 320	\$ 50	\$ 192
Equipment Maintenance	\$ -	\$ 61	\$ 512	\$ 79	\$ 307
Equipment Rental	\$ -	\$ 28	\$ 237	\$ 37	\$ 142
Information Techn (hardway/software)	\$ -	\$ 76	\$ 641	\$ 99	\$ 384
IT Subscriptions (see breakout for detail)	\$ -	\$ 139	\$ 1,169	\$ 181	\$ 701
Information Tech (IT Service Contract)	\$ -	\$ 320	\$ 2,690	\$ 416	\$ 1,613
Misc IT Expense	\$ -	\$ 72	\$ 608	\$ 94	\$ 365
Comcast Internet	\$ -	\$ 46	\$ 384	\$ 59	\$ 230
<b>Shared Program ONLY Expenses (5900-502)</b>	\$ -	\$ -	\$ 0	\$ -	\$ 0
Information Tech (RsrcRm hardway/software)	\$ -	\$ -	\$ 777	\$ -	\$ 466
Employee Education/Training	\$ -	\$ -	\$ 194	\$ -	\$ 116
Website Maintenance	\$ -	\$ -	\$ 117	\$ -	\$ 70
<b>Shared Fiscal ONLY Expenses (5900-501)</b>	\$ -	\$ 0	\$ -	\$ 0	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 12	\$ -	\$ 15	\$ -
Annual Tax Return Services	\$ -	\$ 243	\$ -	\$ 316	\$ -
Legal Fees	\$ -	\$ 270	\$ -	\$ 351	\$ -
HR Professional Services	\$ -	\$ 135	\$ -	\$ 176	\$ -
Payroll Processing Services	\$ -	\$ 432	\$ -	\$ 562	\$ -
Bank Fee	\$ -	\$ 3	\$ -	\$ 4	\$ -
Accounting Software Maintenance	\$ -	\$ 330	\$ -	\$ 429	\$ -
Employee Education/Training	\$ -	\$ 135	\$ -	\$ 176	\$ -
Conferences (see breakout for detail)	\$ -	\$ 12	\$ -	\$ 15	\$ -
<b>AJCC Facility Costs (Allocated by SF)</b>					
Rent (MCWIC 15,404.66 Occupied SF, less MAS)	\$ 138,966	\$ 1,059	\$ 8,901	\$ 1,377	\$ 5,339
Alarm Monitoring (fire, burglar & panic buttons)	\$ 1,158	\$ 9	\$ 74	\$ 11	\$ 44
Mat Service (entry/walkways/breakroom)	\$ 436	\$ 3	\$ 28	\$ 4	\$ 17
City Utilities	\$ 4,111	\$ 31	\$ 263	\$ 41	\$ 158
Copier, and Toner supplies (Not EDD)	\$ 6,209	\$ 47	\$ 398	\$ 62	\$ 239
Gas & Elect	\$ 6,069	\$ 46	\$ 389	\$ 60	\$ 233
Facilities Maintenance	\$ 2,468	\$ 19	\$ 158	\$ 24	\$ 95
Janitorial Services	\$ 15,750	\$ 120	\$ 1,009	\$ 156	\$ 605
Janitorial Supplies	\$ 945	\$ 7	\$ 61	\$ 9	\$ 36
Fire Extinguisher Maintenance	\$ 315	\$ 2	\$ 20	\$ 3	\$ 12
Managed Shredding Service	\$ 630	\$ 5	\$ 40	\$ 6	\$ 24
Phone Service (Basic, DID & PRI) (EDD separate contract)	\$ 11,340	\$ 86	\$ 726	\$ 112	\$ 436
Postage Meter Rental (quarterly) (not EDD)	\$ 441	\$ 3	\$ 28	\$ 4	\$ 17
Pest Control	\$ 1,575	\$ 12	\$ 101	\$ 16	\$ 61
CAM Fees (MCWIC Only - MAS pays their share)	\$ 20,384	\$ 155	\$ 1,306	\$ 202	\$ 783
Zaks Security (Alarm Dispatch Service)	\$ 145	\$ 1	\$ 9	\$ 1	\$ 6
Creekside Building Insurance	\$ 2,520	\$ 19	\$ 161	\$ 25	\$ 97
<b>Shared Expenses (Allocated by PY WIOA Enrollments)</b>		<b>0%</b>	<b>17%</b>	<b>0%</b>	<b>0%</b>
Casas/Workkeys	\$ -	\$ -	\$ 818	\$ -	\$ -
OSO Contract	\$ -	\$ -	\$ 2,599	\$ -	\$ -
Consulting Services Local Plan	\$ -	\$ -	\$ 866	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ 2,543	\$ -	\$ -
General Staff Travel for WIOA Program	\$ -	\$ -	\$ 606	\$ -	\$ -
Conferences (see breakout for detail)	\$ -	\$ -	\$ 3,724	\$ -	\$ -
WIOA Single Audit	\$ -	\$ 2,599	\$ -	\$ -	\$ -
<b>Total Shared Expenses</b>	\$ -	\$ 6,883	\$ 35,037	\$ 5,569	\$ 14,323
<b>Total Non-Personnel / OTPS Costs</b>	\$ -	\$ 6,883	\$ 188,053	\$ 5,569	\$ 25,439
<b>Subtotal Budget by Program/Function</b>		<b>\$ 20,229</b>	<b>\$ 300,245</b>	<b>\$ 22,919</b>	<b>\$ 92,727</b>
<b>Percentage of Total Expenses</b>		<b>0.55%</b>	<b>8.17%</b>	<b>0.62%</b>	<b>2.52%</b>
<b>Total Expense Budget by FS</b>		<b>\$ 320,473</b>	<b>\$ -</b>	<b>\$ 115,646</b>	<b>\$ -</b>
<b>Fiscal Admin % AVG</b>		<b>6.31%</b>		<b>19.82%</b>	

RRLA

MCDC IC

Expense Category		RRLA		MCDC IC	
		Fiscal RRLA	Program RRLA	Fiscal In-Custody	Program MCDC CCP In-custody
<b>Personnel</b>					
	Total Salaries and Wages	\$ 8,078	\$ 25,848	\$ 6,059	\$ 18,737
	Total Fringe	\$ 2,598	\$ 8,313	\$ 1,949	\$ 6,026
<b>Total Personnel Costs</b>		<b>\$ 10,677</b>	<b>\$ 34,161</b>	<b>\$ 8,008</b>	<b>\$ 24,763</b>
<b>Total Salaries/Wages &amp; Benefits Breakdown</b>					
	Staff Salaries	\$ -	\$ 8,078	\$ 6,059	\$ 18,737
	Workers Compensation	\$ -	\$ 32	\$ 24	\$ 75
	Medicate (Fed)	\$ -	\$ 117	\$ 88	\$ 272
	OASDI (Fed)	\$ -	\$ 501	\$ 376	\$ 1,162
	State Unemployment Insurance	\$ -	\$ 56	\$ 42	\$ 130
	State ETT	\$ -	\$ 1	\$ 1	\$ 2
	Medical Insurance	\$ -	\$ 1,289	\$ 967	\$ 2,990
	Dental Insurance	\$ -	\$ 77	\$ 247	\$ 179
	Vision	\$ -	\$ 17	\$ 55	\$ 40
	AD&D/Life	\$ -	\$ 17	\$ 55	\$ 40
	Retirement	\$ -	\$ 485	\$ 364	\$ 1,124
	EAP	\$ -	\$ 5	\$ 4	\$ 12
<b>Total # of Full Time Equivalents (FTEs)</b>		<b>23.50</b>	<b>0.13</b>	<b>0.10</b>	<b>0.36</b>
<b>RAB of Total Salaries</b>		<b>100.00%</b>	<b>0.61%</b>	<b>0.46%</b>	<b>1.41%</b>

<b>Non-Personnel / OTPS</b>					
<b>Specific Direct Expenses</b>					
<b>Direct Participant Expenses</b>					
ITA	\$ -	\$ -	\$ -	\$ -	\$ -
OJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
TJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
PWEX	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
Supportive Services	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
Training-other	\$ -	\$ -	\$ -	\$ -	\$ -
Currently Obligated Client Services carried in	\$ -	\$ -	\$ -	\$ -	\$ -
Incentives	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship - advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Hardware/Software - resource room	\$ -	\$ -	\$ -	\$ -	\$ -
AT&T Data Plan for tablets and cell phones	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Travel (program specific)	\$ -	\$ -	\$ -	\$ -	\$ -
Conference - ES and BWP	\$ -	\$ -	\$ -	\$ -	\$ -
HR Hotline (contract with Stanislaus)	\$ -	\$ -	\$ 4,334	\$ -	\$ -
Bottled Water	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -
IMAGO	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Direct Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,334</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Shared Expenses (5900-000)</b>		<b>0.61%</b>	<b>1.95%</b>	<b>0.46%</b>	<b>1.41%</b>
Materials and Supplies - Office	\$ -	\$ 61	\$ 195	\$ 46	\$ 141
Materials and Supplies - Facility	\$ -	\$ 3	\$ 10	\$ 2	\$ 7
Property & Liability Insurance	\$ -	\$ 52	\$ 166	\$ 39	\$ 120
Postage/Shipping	\$ -	\$ 9	\$ 29	\$ 7	\$ 21
Printing/copying Expense	\$ -	\$ 6	\$ 20	\$ 5	\$ 14
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 111	\$ 356	\$ 83	\$ 258
Taxes & Fees	\$ -	\$ 1	\$ 4	\$ 1	\$ 3
Office Equipment	\$ -	\$ 30	\$ 98	\$ 23	\$ 71
Equipment Maintenance	\$ -	\$ 49	\$ 156	\$ 37	\$ 113
Equipment Rental	\$ -	\$ 23	\$ 72	\$ 17	\$ 52
Information Techn (hardway/software)	\$ -	\$ 61	\$ 195	\$ 46	\$ 141
IT Subscriptions (see breakout for detail)	\$ -	\$ 111	\$ 356	\$ 83	\$ 258
Information Tech (IT Service Contract)	\$ -	\$ 256	\$ 819	\$ 192	\$ 594
Misc IT Expense	\$ -	\$ 58	\$ 185	\$ 43	\$ 134
Comcast Internet	\$ -	\$ 37	\$ 117	\$ 27	\$ 85
<b>Shared Program ONLY Expenses (5900-502)</b>	\$ -	\$ -	\$ 0	\$ -	\$ 0
Information Tech (RsrcRm hardway/software)	\$ -	\$ -	\$ 237	\$ -	\$ 171
Employee Education/Training	\$ -	\$ -	\$ 59	\$ -	\$ 43
Website Maintenance	\$ -	\$ -	\$ 35	\$ -	\$ 26
<b>Shared Fiscal ONLY Expenses (5900-501)</b>	\$ -	\$ 0	\$ -	\$ 0	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 10	\$ -	\$ 7	\$ -
Annual Tax Return Services	\$ -	\$ 195	\$ -	\$ 146	\$ -
Legal Fees	\$ -	\$ 216	\$ -	\$ 162	\$ -
HR Professional Services	\$ -	\$ 108	\$ -	\$ 81	\$ -
Payroll Processing Services	\$ -	\$ 346	\$ -	\$ 259	\$ -
Bank Fee	\$ -	\$ 2	\$ -	\$ 2	\$ -
Accounting Software Maintenance	\$ -	\$ 264	\$ -	\$ 198	\$ -
Employee Education/Training	\$ -	\$ 108	\$ -	\$ 81	\$ -
Conferences (see breakout for detail)	\$ -	\$ 10	\$ -	\$ 7	\$ -
<b>AJCC Facility Costs (Allocated by SF)</b>					
Rent (MCWIC 15,404.66 Occupied SF, less MAS)	\$ 138,966	\$ 847	\$ 2,710	\$ 635	\$ 1,965
Alarm Monitoring (fire, burglar & panic buttons)	\$ 1,158	\$ 7	\$ 23	\$ 5	\$ 16
Mat Service (entry/walkways/breakroom)	\$ 436	\$ 3	\$ 8	\$ 2	\$ 6
City Utilities	\$ 4,111	\$ 25	\$ 80	\$ 19	\$ 58
Copier, and Toner supplies (Not EDD)	\$ 6,209	\$ 38	\$ 121	\$ 28	\$ 88
Gas & Elect	\$ 6,069	\$ 37	\$ 118	\$ 28	\$ 86
Facilities Maintenance	\$ 2,468	\$ 15	\$ 48	\$ 11	\$ 35
Janitorial Services	\$ 15,750	\$ 96	\$ 307	\$ 72	\$ 223
Janitorial Supplies	\$ 945	\$ 6	\$ 18	\$ 4	\$ 13
Fire Extinguisher Maintenance	\$ 315	\$ 2	\$ 6	\$ 1	\$ 4
Managed Shredding Service	\$ 630	\$ 4	\$ 12	\$ 3	\$ 9
Phone Service (Basic, DID & PRI) (EDD separate contract)	\$ 11,340	\$ 69	\$ 221	\$ 52	\$ 160
Postage Meter Rental (quarterly) (not EDD)	\$ 441	\$ 3	\$ 9	\$ 2	\$ 6
Pest Control	\$ 1,575	\$ 10	\$ 31	\$ 7	\$ 22
CAM Fees (MCWIC Only - MAS pays their share)	\$ 20,384	\$ 124	\$ 398	\$ 93	\$ 288
Zaks Security (Alarm Dispatch Service)	\$ 145	\$ 1	\$ 3	\$ 1	\$ 2
Creekside Building Insurance	\$ 2,520	\$ 15	\$ 49	\$ 12	\$ 36
<b>Shared Expenses (Allocated by PY WIOA Enrollments)</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
Casas/Workkeys	\$ -	\$ -	\$ -	\$ -	\$ -
OSO Contract	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting Services Local Plan	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
General Staff Travel for WIOA Program	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
WIOA Single Audit	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Shared Expenses</b>	<b>\$ -</b>	<b>\$ 3,427</b>	<b>\$ 7,272</b>	<b>\$ 2,570</b>	<b>\$ 5,271</b>
<b>Total Non-Personnel / OTPS Costs</b>		<b>\$ 3,427</b>	<b>\$ 11,606</b>	<b>\$ 2,570</b>	<b>\$ 5,271</b>
<b>Subtotal Budget by Program/Function</b>		<b>\$ 14,104</b>	<b>\$ 45,767</b>	<b>\$ 10,578</b>	<b>\$ 30,034</b>
<b>Percentage of Total Expenses</b>		<b>0.38%</b>	<b>1.24%</b>	<b>0.29%</b>	<b>0.82%</b>
<b>Total Expense Budget by FS</b>		<b>\$ 59,871</b>	<b>\$ -</b>	<b>\$ 40,612</b>	<b>\$ -</b>
<b>Fiscal Admin % AVG</b>		<b>23.56%</b>		<b>26.05%</b>	

MCDC Prob      MCDC EmergCovid

Expense Category		MCDC Prob		MCDC EmergCovid	
		Fiscal Probation	Program MCDC CCP Probation	Fiscal MCDC Emerg Covid	Program MCDC Emerg COVID
<b>Personnel</b>					
	Total Salaries and Wages	\$ 4,039	\$ 12,491	\$ 4,039	\$ 12,491
	Total Fringe	\$ 1,299	\$ 4,018	\$ 1,299	\$ 4,018
<b>Total Personnel Costs</b>		<b>\$ 5,338</b>	<b>\$ 16,509</b>	<b>\$ 5,338</b>	<b>\$ 16,509</b>
<b>Total Salaries/Wages &amp; Benefits Breakdown</b>					
	Staff Salaries	\$ 4,039	\$ 12,491	\$ 4,039	\$ 12,491
	Workers Compensation	\$ 16	\$ 50	\$ 16	\$ 50
	Medicate (Fed)	\$ 59	\$ 181	\$ 59	\$ 181
	OASDI (Fed)	\$ 250	\$ 774	\$ 250	\$ 774
	State Unemployment Insurance	\$ 28	\$ 87	\$ 28	\$ 87
	State ETT	\$ 1	\$ 2	\$ 1	\$ 2
	Medical Insurance	\$ 645	\$ 1,993	\$ 645	\$ 1,993
	Dental Insurance	\$ 39	\$ 120	\$ 39	\$ 120
	Vision	\$ 9	\$ 27	\$ 9	\$ 27
	AD&D/Life	\$ 9	\$ 27	\$ 9	\$ 27
	Retirement	\$ 242	\$ 749	\$ 242	\$ 749
	EAP	\$ 3	\$ 8	\$ 3	\$ 8
<b>Total # of Full Time Equivalents (FTEs)</b>		<b>23.50</b>	<b>0.07</b>	<b>0.07</b>	<b>0.24</b>
<b>RAB of Total Salaries</b>		<b>100.00%</b>	<b>0.30%</b>	<b>0.30%</b>	<b>0.94%</b>

**Non-Personnel / OTPS**

<b>Specific Direct Expenses</b>					
<b>Direct Participant Expenses</b>					
ITA	\$ -	\$ -	\$ -	\$ -	\$ -
OJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
TJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
PWEX	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
Supportive Services	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
Training-other	\$ -	\$ -	\$ -	\$ -	\$ -
Currently Obligated Client Services carried in	\$ -	\$ -	\$ -	\$ -	\$ -
Incentives	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship - advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Hardware/Software - resource room	\$ -	\$ -	\$ -	\$ -	\$ -
AT&T Data Plan for tablets and cell phones	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Travel (program specific)	\$ -	\$ -	\$ -	\$ -	\$ -
Conference - ES and BWP	\$ -	\$ -	\$ -	\$ -	\$ -
HR Hotline (contract with Stanislaus)	\$ -	\$ -	\$ -	\$ -	\$ -
Bottled Water	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -
IMAGO	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Direct Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Shared Expenses (5900-000)</b>		<b>0.30%</b>	<b>0.94%</b>	<b>0.30%</b>	<b>0.94%</b>
Materials and Supplies - Office	\$ -	\$ 30	\$ 94	\$ 30	\$ 94
Materials and Supplies - Facility	\$ -	\$ 2	\$ 5	\$ 2	\$ 5
Property & Liability Insurance	\$ -	\$ 26	\$ 80	\$ 26	\$ 80
Postage/Shipping	\$ -	\$ 5	\$ 14	\$ 5	\$ 14
Printing/copying Expense	\$ -	\$ 3	\$ 9	\$ 3	\$ 9
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 56	\$ 172	\$ 56	\$ 172
Taxes & Fees	\$ -	\$ 1	\$ 2	\$ 1	\$ 2
Office Equipment	\$ -	\$ 15	\$ 47	\$ 15	\$ 47
Equipment Maintenance	\$ -	\$ 24	\$ 75	\$ 24	\$ 75
Equipment Rental	\$ -	\$ 11	\$ 35	\$ 11	\$ 35
Information Techn (hardway/software)	\$ -	\$ 30	\$ 94	\$ 30	\$ 94
IT Subscriptions (see breakout for detail)	\$ -	\$ 56	\$ 172	\$ 56	\$ 172
Information Tech (IT Service Contract)	\$ -	\$ 128	\$ 396	\$ 128	\$ 396
Misc IT Expense	\$ -	\$ 29	\$ 90	\$ 29	\$ 90
Comcast Internet	\$ -	\$ 18	\$ 57	\$ 18	\$ 57
<b>Shared Program ONLY Expenses (5900-502)</b>	\$ -	\$ -	\$ 0	\$ -	\$ 0
Information Tech (RsrcRm hardway/software)	\$ -	\$ -	\$ 114	\$ -	\$ 114
Employee Education/Training	\$ -	\$ -	\$ 29	\$ -	\$ 29
Website Maintenance	\$ -	\$ -	\$ 17	\$ -	\$ 17
<b>Shared Fiscal ONLY Expenses (5900-501)</b>	\$ -	\$ 0	\$ -	\$ 0	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 5	\$ -	\$ 5	\$ -
Annual Tax Return Services	\$ -	\$ 97	\$ -	\$ 97	\$ -
Legal Fees	\$ -	\$ 108	\$ -	\$ 108	\$ -
HR Professional Services	\$ -	\$ 54	\$ -	\$ 54	\$ -
Payroll Processing Services	\$ -	\$ 173	\$ -	\$ 173	\$ -
Bank Fee	\$ -	\$ 1	\$ -	\$ 1	\$ -
Accounting Software Maintenance	\$ -	\$ 132	\$ -	\$ 132	\$ -
Employee Education/Training	\$ -	\$ 54	\$ -	\$ 54	\$ -
Conferences (see breakout for detail)	\$ -	\$ 5	\$ -	\$ 5	\$ -
<b>AJCC Facility Costs (Allocated by SF)</b>					
Rent (MCWIC 15,404.66 Occupied SF, less MAS)	\$ 138,966	\$ 424	\$ 1,310	\$ 424	\$ 1,310
Alarm Monitoring (fire, burglar & panic buttons)	\$ 1,158	\$ 4	\$ 11	\$ 4	\$ 11
Mat Service (entry/walkways/breakroom)	\$ 436	\$ 1	\$ 4	\$ 1	\$ 4
City Utilities	\$ 4,111	\$ 13	\$ 39	\$ 13	\$ 39
Copier, and Toner supplies (Not EDD)	\$ 6,209	\$ 19	\$ 59	\$ 19	\$ 59
Gas & Elect	\$ 6,069	\$ 18	\$ 57	\$ 18	\$ 57
Facilities Maintenance	\$ 2,468	\$ 8	\$ 23	\$ 8	\$ 23
Janitorial Services	\$ 15,750	\$ 48	\$ 148	\$ 48	\$ 148
Janitorial Supplies	\$ 945	\$ 3	\$ 9	\$ 3	\$ 9
Fire Extinguisher Maintenance	\$ 315	\$ 1	\$ 3	\$ 1	\$ 3
Managed Shredding Service	\$ 630	\$ 2	\$ 6	\$ 2	\$ 6
Phone Service (Basic, DID & PRI) (EDD separate contract)	\$ 11,340	\$ 35	\$ 107	\$ 35	\$ 107
Postage Meter Rental (quarterly) (not EDD)	\$ 441	\$ 1	\$ 4	\$ 1	\$ 4
Pest Control	\$ 1,575	\$ 5	\$ 15	\$ 5	\$ 15
CAM Fees (MCWIC Only - MAS pays their share)	\$ 20,384	\$ 62	\$ 192	\$ 62	\$ 192
Zaks Security (Alarm Dispatch Service)	\$ 145	\$ 0	\$ 1	\$ 0	\$ 1
Creekside Building Insurance	\$ 2,520	\$ 8	\$ 24	\$ 8	\$ 24
<b>Shared Expenses (Allocated by PY WIOA Enrollments)</b>		<b>0%</b>		<b>0%</b>	
Casas/Workkeys	\$ -	\$ -	\$ -	\$ -	\$ -
OSO Contract	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting Services Local Plan	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
General Staff Travel for WIOA Program	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
WIOA Single Audit	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Shared Expenses</b>	<b>\$ 1,714</b>	<b>\$ 3,514</b>	<b>\$ 1,714</b>	<b>\$ 3,514</b>	<b>\$ 3,514</b>
<b>Total Non-Personnel / OTPS Costs</b>		<b>\$ 1,714</b>	<b>\$ 3,514</b>	<b>\$ 1,714</b>	<b>\$ 3,514</b>
<b>Subtotal Budget by Program/Function</b>		<b>\$ 7,052</b>	<b>\$ 20,023</b>	<b>\$ 7,052</b>	<b>\$ 20,023</b>
<b>Percentage of Total Expenses</b>		<b>0.19%</b>	<b>0.54%</b>	<b>0.19%</b>	<b>0.54%</b>
<b>Total Expense Budget by FS</b>		<b>\$ 27,075</b>	<b>\$ -</b>	<b>\$ 27,075</b>	<b>\$ -</b>
<b>Fiscal Admin % AVG</b>		<b>26.05%</b>		<b>26.05%</b>	

MCDC JuvYY

MCDC JuvOY

Expense Category	MCDC JuvYY		MCDC JuvOY	
	Fiscal MCDC Juvenile YY	Program MCDC Juvenile YY	Fiscal MCDC Juvenile OY	Program MCDC Juvenile OY
Personnel				
<i>Total Salaries and Wages</i>	\$ 5,049	\$ 15,614	\$ 5,049	\$ 15,614
<i>Total Fringe</i>	\$ 1,624	\$ 5,022	\$ 1,624	\$ 5,022
<b>Total Personnel Costs</b>	<b>\$ 6,673</b>	<b>\$ 20,636</b>	<b>\$ 6,673</b>	<b>\$ 20,636</b>
Total Salaries/Wages & Benefits Breakdown				
Staff Salaries	\$ -	\$ 5,049	\$ -	\$ 5,049
Workers Compensation	\$ -	\$ 20	\$ -	\$ 20
Medicate (Fed)	\$ -	\$ 73	\$ -	\$ 73
OASDI (Fed)	\$ -	\$ 313	\$ -	\$ 968
State Unemployment Insurance	\$ -	\$ 35	\$ -	\$ 109
State ETT	\$ -	\$ 1	\$ -	\$ 2
Medical Insurance	\$ -	\$ 806	\$ -	\$ 2,492
Dental Insurance	\$ -	\$ 48	\$ -	\$ 150
Vision	\$ -	\$ 11	\$ -	\$ 33
AD&D/Life	\$ -	\$ 11	\$ -	\$ 33
Retirement	\$ -	\$ 303	\$ -	\$ 937
EAP	\$ -	\$ 3	\$ -	\$ 10
Total # of Full Time Equivalents (FTEs)	23.50	0.08	0.30	0.08
RAB of Total Salaries	100.00%	0.38%	1.18%	0.38%

Non-Personnel / OTPS					
Specific Direct Expenses					
Direct Participant Expenses					
ITA	\$ -	\$ -	\$ -	\$ -	\$ -
OJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
TJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
PWEX	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
Supportive Services	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
Training-other	\$ -	\$ -	\$ -	\$ -	\$ -
Currently Obligated Client Services carried in	\$ -	\$ -	\$ -	\$ -	\$ -
Incentives	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship - advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Hardware/Software - resource room	\$ -	\$ -	\$ -	\$ -	\$ -
AT&T Data Plan for tablets and cell phones	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Travel (program specific)	\$ -	\$ -	\$ -	\$ -	\$ -
Conference - ES and BWP	\$ -	\$ -	\$ -	\$ -	\$ -
HR Hotline (contract with Stanislaus)	\$ -	\$ -	\$ -	\$ -	\$ -
Bottled Water	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -
IMAGO	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Direct Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Shared Expenses (5900-000)</b>		<b>0.38%</b>	<b>1.18%</b>	<b>0.38%</b>	<b>1.18%</b>
Materials and Supplies - Office	\$ -	\$ 38	\$ 118	\$ 38	\$ 118
Materials and Supplies - Facility	\$ -	\$ 2	\$ 6	\$ 2	\$ 6
Property & Liability Insurance	\$ -	\$ 32	\$ 100	\$ 32	\$ 100
Postage/Shipping	\$ -	\$ 6	\$ 18	\$ 6	\$ 18
Printing/copying Expense	\$ -	\$ 4	\$ 12	\$ 4	\$ 12
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 70	\$ 215	\$ 70	\$ 215
Taxes & Fees	\$ -	\$ 1	\$ 2	\$ 1	\$ 2
Office Equipment	\$ -	\$ 19	\$ 59	\$ 19	\$ 59
Equipment Maintenance	\$ -	\$ 30	\$ 94	\$ 30	\$ 94
Equipment Rental	\$ -	\$ 14	\$ 44	\$ 14	\$ 44
Information Techn (hardway/software)	\$ -	\$ 38	\$ 118	\$ 38	\$ 118
IT Subscriptions (see breakout for detail)	\$ -	\$ 70	\$ 215	\$ 70	\$ 215
Information Tech (IT Service Contract)	\$ -	\$ 160	\$ 495	\$ 160	\$ 495
Misc IT Expense	\$ -	\$ 36	\$ 112	\$ 36	\$ 112
Comcast Internet	\$ -	\$ 23	\$ 71	\$ 23	\$ 71
<b>Shared Program ONLY Expenses (5900-502)</b>	\$ -	\$ -	\$ 0	\$ -	\$ 0
Information Tech (RsrcRm hardway/software)	\$ -	\$ -	\$ 143	\$ -	\$ 143
Employee Education/Training	\$ -	\$ -	\$ 36	\$ -	\$ 36
Website Maintenance	\$ -	\$ -	\$ 21	\$ -	\$ 21
<b>Shared Fiscal ONLY Expenses (5900-501)</b>	\$ -	\$ 0	\$ -	\$ 0	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 6	\$ -	\$ 6	\$ -
Annual Tax Return Services	\$ -	\$ 122	\$ -	\$ 122	\$ -
Legal Fees	\$ -	\$ 135	\$ -	\$ 135	\$ -
HR Professional Services	\$ -	\$ 68	\$ -	\$ 68	\$ -
Payroll Processing Services	\$ -	\$ 216	\$ -	\$ 216	\$ -
Bank Fee	\$ -	\$ 1	\$ -	\$ 1	\$ -
Accounting Software Maintenance	\$ -	\$ 165	\$ -	\$ 165	\$ -
Employee Education/Training	\$ -	\$ 68	\$ -	\$ 68	\$ -
Conferences (see breakout for detail)	\$ -	\$ 6	\$ -	\$ 6	\$ -
<b>AJCC Facility Costs (Allocated by SF)</b>					
Rent (MCWIC 15,404.66 Occupied SF, less MAS)	\$ 138,966	\$ 529	\$ 1,637	\$ 529	\$ 1,637
Alarm Monitoring (fire, burglar & panic buttons)	\$ 1,158	\$ 4	\$ 14	\$ 4	\$ 14
Mat Service (entry/walkways/breakroom)	\$ 436	\$ 2	\$ 5	\$ 2	\$ 5
City Utilities	\$ 4,111	\$ 16	\$ 48	\$ 16	\$ 48
Copier, and Toner supplies (Not EDD)	\$ 6,209	\$ 24	\$ 73	\$ 24	\$ 73
Gas & Elect	\$ 6,069	\$ 23	\$ 72	\$ 23	\$ 72
Facilities Maintenance	\$ 2,468	\$ 9	\$ 29	\$ 9	\$ 29
Janitorial Services	\$ 15,750	\$ 60	\$ 186	\$ 60	\$ 186
Janitorial Supplies	\$ 945	\$ 4	\$ 11	\$ 4	\$ 11
Fire Extinguisher Maintenance	\$ 315	\$ 1	\$ 4	\$ 1	\$ 4
Managed Shredding Service	\$ 630	\$ 2	\$ 7	\$ 2	\$ 7
Phone Service (Basic, DID & PRI) (EDD separate contract)	\$ 11,340	\$ 43	\$ 134	\$ 43	\$ 134
Postage Meter Rental (quarterly) (not EDD)	\$ 441	\$ 2	\$ 5	\$ 2	\$ 5
Pest Control	\$ 1,575	\$ 6	\$ 19	\$ 6	\$ 19
CAM Fees (MCWIC Only - MAS pays their share)	\$ 20,384	\$ 78	\$ 240	\$ 78	\$ 240
Zaks Security (Alarm Dispatch Service)	\$ 145	\$ 1	\$ 2	\$ 1	\$ 2
Creekside Building Insurance	\$ 2,520	\$ 10	\$ 30	\$ 10	\$ 30
<b>Shared Expenses (Allocated by PY WIOA Enrollments)</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
Casas/Workkeys	\$ -	\$ -	\$ -	\$ -	\$ -
OSO Contract	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting Services Local Plan	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
General Staff Travel for WIOA Program	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
WIOA Single Audit	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Shared Expenses</b>	<b>\$ 2,142</b>	<b>\$ 4,393</b>	<b>\$ 2,142</b>	<b>\$ 4,393</b>	<b>\$ 4,393</b>
<b>Total Non-Personnel / OTPS Costs</b>	<b>\$ 2,142</b>	<b>\$ 4,393</b>	<b>\$ 2,142</b>	<b>\$ 4,393</b>	<b>\$ 4,393</b>
<b>Subtotal Budget by Program/Function</b>	<b>\$ 8,815</b>	<b>\$ 25,028</b>	<b>\$ 8,815</b>	<b>\$ 25,028</b>	<b>\$ 25,028</b>
<b>Percentage of Total Expenses</b>	<b>0.24%</b>	<b>0.68%</b>	<b>0.24%</b>	<b>0.68%</b>	<b>0.68%</b>
<b>Total Expense Budget by FS</b>	<b>\$ 33,843</b>	<b>\$ -</b>	<b>\$ 33,843</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fiscal Admin % AVG</b>	<b>26.05%</b>		<b>26.05%</b>		

**CDCR-VSP Stanislaus VET**

Expense Category		Fiscal CDCR-VSP	Program CDCR-VSP	Fiscal Stan VEAP	Program Stan VEAP
<b>Personnel</b>					
<i>Total Salaries and Wages</i>		\$ 24,235	\$ 83,529	\$ 404	\$ 1,249
<i>Total Fringe</i>		\$ 7,795	\$ 26,865	\$ 130	\$ 402
<b>Total Personnel Costs</b>		<b>\$ 32,030</b>	<b>\$ 110,394</b>	<b>\$ 534</b>	<b>\$ 1,651</b>
<b>Total Salaries/Wages &amp; Benefits Breakdown</b>					
Staff Salaries	\$ -	\$ 24,235	\$ 83,529	\$ 404	\$ 1,249
Workers Compensation	\$ -	\$ 97	\$ 334	\$ 2	\$ 5
Medicate (Fed)	\$ -	\$ 351	\$ 1,211	\$ 6	\$ 18
OASDI (Fed)	\$ -	\$ 1,503	\$ 5,179	\$ 25	\$ 77
State Unemployment Insurance	\$ -	\$ 168	\$ 581	\$ 3	\$ 9
State ETT	\$ -	\$ 3	\$ 10	\$ 0	\$ 0
Medical Insurance	\$ -	\$ 3,868	\$ 13,330	\$ 64	\$ 199
Dental Insurance	\$ -	\$ 232	\$ 800	\$ 4	\$ 12
Vision	\$ -	\$ 52	\$ 178	\$ 1	\$ 3
AD&D/Life	\$ -	\$ 52	\$ 178	\$ 1	\$ 3
Retirement	\$ -	\$ 1,454	\$ 5,012	\$ 24	\$ 75
EAP	\$ -	\$ 15	\$ 53	\$ 0	\$ 1
<b>Total # of Full Time Equivalents (FTEs)</b>					
	23.50	0.39	1.44	0.01	0.02
<b>RAB of Total Salaries</b>					
	100.00%	1.83%	6.30%	0.03%	0.09%

<b>Non-Personnel / OTPS</b>					
<b>Specific Direct Expenses</b>					
<i>Direct Participant Expenses</i>					
ITA	\$ -	\$ -	\$ -	\$ -	\$ -
OJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ 19,184
TJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
PWEX	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
Supportive Services	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
Training-other	\$ -	\$ -	\$ -	\$ -	\$ -
Currently Obligated Client Services carried in	\$ -	\$ -	\$ -	\$ -	\$ -
Incentives	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship - advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Hardware/Software - resource room	\$ -	\$ -	\$ -	\$ -	\$ -
AT&T Data Plan for tablets and cell phones	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Travel (program specific)	\$ -	\$ -	\$ -	\$ -	\$ 350
Conference - ES and BWP	\$ -	\$ -	\$ -	\$ -	\$ -
HR Hotline (contract with Stanislaus)	\$ -	\$ -	\$ -	\$ -	\$ -
Bottled Water	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -
IMAGO	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Direct Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,534</b>
<b>Shared Expenses (5900-000)</b>		<b>1.83%</b>	<b>6.30%</b>	<b>0.03%</b>	<b>0.09%</b>
Materials and Supplies - Office	\$ -	\$ 183	\$ 630	\$ 3	\$ 9
Materials and Supplies - Facility	\$ -	\$ 9	\$ 32	\$ 0	\$ 0
Property & Liability Insurance	\$ -	\$ 155	\$ 536	\$ 3	\$ 8
Postage/Shipping	\$ -	\$ 27	\$ 95	\$ 0	\$ 1
Printing/copying Expense	\$ -	\$ 18	\$ 63	\$ 0	\$ 1
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 334	\$ 1,150	\$ 6	\$ 17
Taxes & Fees	\$ -	\$ 4	\$ 13	\$ 0	\$ 0
Office Equipment	\$ -	\$ 91	\$ 315	\$ 2	\$ 5
Equipment Maintenance	\$ -	\$ 146	\$ 504	\$ 2	\$ 8
Equipment Rental	\$ -	\$ 68	\$ 233	\$ 1	\$ 3
Information Techn (hardway/software)	\$ -	\$ 183	\$ 630	\$ 3	\$ 9
IT Subscriptions (see breakout for detail)	\$ -	\$ 334	\$ 1,150	\$ 6	\$ 17
Information Tech (IT Service Contract)	\$ -	\$ 768	\$ 2,647	\$ 13	\$ 40
Misc IT Expense	\$ -	\$ 174	\$ 599	\$ 3	\$ 9
Comcast Internet	\$ -	\$ 110	\$ 378	\$ 2	\$ 6
<b>Shared Program ONLY Expenses (5900-502)</b>		\$ -	\$ 0	\$ -	\$ 0
Information Tech (RsrcRm hardway/software)	\$ -	\$ -	\$ 764	\$ -	\$ 11
Employee Education/Training	\$ -	\$ -	\$ 191	\$ -	\$ 3
Website Maintenance	\$ -	\$ -	\$ 115	\$ -	\$ 2
<b>Shared Fiscal ONLY Expenses (5900-501)</b>		\$ -	\$ 0	\$ 0	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 29	\$ -	\$ 0	\$ -
Annual Tax Return Services	\$ -	\$ 584	\$ -	\$ 10	\$ -
Legal Fees	\$ -	\$ 649	\$ -	\$ 11	\$ -
HR Professional Services	\$ -	\$ 324	\$ -	\$ 5	\$ -
Payroll Processing Services	\$ -	\$ 1,038	\$ -	\$ 17	\$ -
Bank Fee	\$ -	\$ 6	\$ -	\$ 0	\$ -
Accounting Software Maintenance	\$ -	\$ 791	\$ -	\$ 13	\$ -
Employee Education/Training	\$ -	\$ 324	\$ -	\$ 5	\$ -
Conferences (see breakout for detail)	\$ -	\$ 29	\$ -	\$ 0	\$ -
<b>AJCC Facility Costs (Allocated by SF)</b>					
Rent (MCWIC 15,404.66 Occupied SF, less MAS)	\$ 138,966	\$ 2,541	\$ 8,758	\$ 42	\$ 131
Alarm Monitoring (fire, burglar & panic buttons)	\$ 1,158	\$ 21	\$ 73	\$ 0	\$ 1
Mat Service (entry/walkways/breakroom)	\$ 436	\$ 8	\$ 27	\$ 0	\$ 0
City Utilities	\$ 4,111	\$ 75	\$ 259	\$ 1	\$ 4
Copier, and Toner supplies (Not EDD)	\$ 6,209	\$ 114	\$ 391	\$ 2	\$ 6
Gas & Elect	\$ 6,069	\$ 111	\$ 383	\$ 2	\$ 6
Facilities Maintenance	\$ 2,468	\$ 45	\$ 156	\$ 1	\$ 2
Janitorial Services	\$ 15,750	\$ 288	\$ 993	\$ 5	\$ 15
Janitorial Supplies	\$ 945	\$ 17	\$ 60	\$ 0	\$ 1
Fire Extinguisher Maintenance	\$ 315	\$ 6	\$ 20	\$ 0	\$ 0
Managed Shredding Service	\$ 630	\$ 12	\$ 40	\$ 0	\$ 1
Phone Service (Basic, DID & PRI) (EDD separate contract)	\$ 11,340	\$ 207	\$ 715	\$ 3	\$ 11
Postage Meter Rental (quarterly) (not EDD)	\$ 441	\$ 8	\$ 28	\$ 0	\$ 0
Pest Control	\$ 1,575	\$ 29	\$ 99	\$ 0	\$ 1
CAM Fees (MCWIC Only - MAS pays their share)	\$ 20,384	\$ 373	\$ 1,285	\$ 6	\$ 19
Zaks Security (Alarm Dispatch Service)	\$ 145	\$ 3	\$ 9	\$ 0	\$ 0
Creekside Building Insurance	\$ 2,520	\$ 46	\$ 159	\$ 1	\$ 2
<b>Shared Expenses (Allocated by PY WIOA Enrollments)</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
Casas/Workkeys	\$ -	\$ -	\$ -	\$ -	\$ -
OSO Contract	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting Services Local Plan	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
General Staff Travel for WIOA Program	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
WIOA Single Audit	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Shared Expenses</b>	<b>\$ 10,281</b>	<b>\$ 23,499</b>	<b>\$ 171</b>	<b>\$ 351</b>	<b>\$ 19,885</b>
<b>Total Non-Personnel / OTPS Costs</b>		<b>\$ 10,281</b>	<b>\$ 23,499</b>	<b>\$ 171</b>	<b>\$ 19,885</b>
<b>Subtotal Budget by Program/Function</b>					
		\$ 42,312	\$ 133,893	\$ 705	\$ 21,536
<b>Percentage of Total Expenses</b>					
		1.15%	3.64%	0.02%	0.59%
<b>Total Expense Budget by FS</b>					
		\$ 176,205	\$ -	\$ 22,241	\$ -
<b>Fiscal Admin % AVG</b>					
		24.01%		3.17%	

GRID Pathway      Wildfire

Expense Category		Fiscal Grid Pathway Home	Program Grid Pathway Home	Fiscal Wildfire	Program Wildfire
<b>Personnel</b>					
<i>Total Salaries and Wages</i>	\$	4,039	\$ 12,491	\$ 5,049	\$ 19,311
<i>Total Fringe</i>	\$	1,299	\$ 4,018	\$ 1,624	\$ 6,211
<b>Total Personnel Costs</b>		<b>\$ 5,338</b>	<b>\$ 16,509</b>	<b>\$ 6,673</b>	<b>\$ 25,522</b>
<b>Total Salaries/Wages &amp; Benefits Breakdown</b>					
Staff Salaries	\$ -	\$ 4,039	\$ 12,491	\$ 5,049	\$ 19,311
Workers Compensation	\$ -	\$ 16	\$ 50	\$ 20	\$ 77
Medicate (Fed)	\$ -	\$ 59	\$ 181	\$ 73	\$ 280
OASDI (Fed)	\$ -	\$ 250	\$ 774	\$ 313	\$ 1,197
State Unemployment Insurance	\$ -	\$ 28	\$ 87	\$ 35	\$ 134
State ETT	\$ -	\$ 1	\$ 2	\$ 1	\$ 2
Medical Insurance	\$ -	\$ 645	\$ 1,993	\$ 806	\$ 3,082
Dental Insurance	\$ -	\$ 39	\$ 120	\$ 48	\$ 185
Vision	\$ -	\$ 9	\$ 27	\$ 11	\$ 41
AD&D/Life	\$ -	\$ 9	\$ 27	\$ 11	\$ 41
Retirement	\$ -	\$ 242	\$ 749	\$ 303	\$ 1,159
EAP	\$ -	\$ 3	\$ 8	\$ 3	\$ 12
Total # of Full Time Equivalents (FTEs)	23.50	0.07	0.24	0.08	0.30
RAB of Total Salaries	100.00%	0.30%	0.94%	0.38%	1.46%

<b>Non-Personnel / OTPS</b>					
<b>Specific Direct Expenses</b>					
<i>Direct Participant Expenses</i>	\$	\$	\$	\$	\$
ITA	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
OJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
TJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
PWEX	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ 236,248
Supportive Services	see WIOA Trng wksht	\$ -	\$ 15,000	\$ -	\$ -
Training-other	\$ -	\$ -	\$ -	\$ -	\$ 8,190
Currently Obligated Client Services carried in	\$ -	\$ -	\$ -	\$ -	\$ -
Incentives	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship - advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Hardware/Software - resource room	\$ -	\$ -	\$ -	\$ -	\$ -
AT&T Data Plan for tablets and cell phones	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Travel (program specific)	\$ -	\$ -	\$ -	\$ -	\$ 5,206
Conference - ES and BWP	\$ -	\$ -	\$ -	\$ -	\$ -
HR Hotline (contract with Stanislaus)	\$ -	\$ -	\$ -	\$ -	\$ -
Bottled Water	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -
IMAGO	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Direct Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 249,644</b>
<b>Shared Expenses (5900-000)</b>		<b>0.30%</b>	<b>0.94%</b>	<b>0.38%</b>	<b>1.46%</b>
Materials and Supplies - Office	\$ -	\$ 30	\$ 94	\$ 38	\$ 146
Materials and Supplies - Facility	\$ -	\$ 2	\$ 5	\$ 2	\$ 7
Property & Liability Insurance	\$ -	\$ 26	\$ 80	\$ 32	\$ 124
Postage/Shipping	\$ -	\$ 5	\$ 14	\$ 6	\$ 22
Printing/copying Expense	\$ -	\$ 3	\$ 9	\$ 4	\$ 15
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 56	\$ 172	\$ 70	\$ 266
Taxes & Fees	\$ -	\$ 1	\$ 2	\$ 1	\$ 3
Office Equipment	\$ -	\$ 15	\$ 47	\$ 19	\$ 73
Equipment Maintenance	\$ -	\$ 24	\$ 75	\$ 30	\$ 117
Equipment Rental	\$ -	\$ 11	\$ 35	\$ 14	\$ 54
Information Techn (hardway/software)	\$ -	\$ 30	\$ 94	\$ 38	\$ 146
IT Subscriptions (see breakout for detail)	\$ -	\$ 56	\$ 172	\$ 70	\$ 266
Information Tech (IT Service Contract)	\$ -	\$ 128	\$ 396	\$ 160	\$ 612
Misc IT Expense	\$ -	\$ 29	\$ 90	\$ 36	\$ 138
Comcast Internet	\$ -	\$ 18	\$ 57	\$ 23	\$ 87
<b>Shared Program ONLY Expenses (5900-502)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>
Information Tech (RsrcRm hardway/software)	\$ -	\$ -	\$ 114	\$ -	\$ 177
Employee Education/Training	\$ -	\$ -	\$ 29	\$ -	\$ 44
Website Maintenance	\$ -	\$ -	\$ 17	\$ -	\$ 27
<b>Shared Fiscal ONLY Expenses (5900-501)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 5	\$ -	\$ 6	\$ -
Annual Tax Return Services	\$ -	\$ 97	\$ -	\$ 122	\$ -
Legal Fees	\$ -	\$ 108	\$ -	\$ 135	\$ -
HR Professional Services	\$ -	\$ 54	\$ -	\$ 68	\$ -
Payroll Processing Services	\$ -	\$ 173	\$ -	\$ 216	\$ -
Bank Fee	\$ -	\$ 1	\$ -	\$ 1	\$ -
Accounting Software Maintenance	\$ -	\$ 132	\$ -	\$ 165	\$ -
Employee Education/Training	\$ -	\$ 54	\$ -	\$ 68	\$ -
Conferences (see breakout for detail)	\$ -	\$ 5	\$ -	\$ 6	\$ -
<b>AJCC Facility Costs (Allocated by SF)</b>					
Rent (MCWIC 15,404.66 Occupied SF, less MAS)	\$ 138,966	\$ 424	\$ 1,310	\$ 529	\$ 2,025
Alarm Monitoring (fire, burglar & panic buttons)	\$ 1,158	\$ 4	\$ 11	\$ 4	\$ 17
Mat Service (entry/walkways/breakroom)	\$ 436	\$ 1	\$ 4	\$ 2	\$ 6
City Utilities	\$ 4,111	\$ 13	\$ 39	\$ 16	\$ 60
Copier, and Toner supplies (Not EDD)	\$ 6,209	\$ 19	\$ 59	\$ 24	\$ 90
Gas & Elect	\$ 6,069	\$ 18	\$ 57	\$ 23	\$ 88
Facilities Maintenance	\$ 2,468	\$ 8	\$ 23	\$ 9	\$ 36
Janitorial Services	\$ 15,750	\$ 48	\$ 148	\$ 60	\$ 229
Janitorial Supplies	\$ 945	\$ 3	\$ 9	\$ 4	\$ 14
Fire Extinguisher Maintenance	\$ 315	\$ 1	\$ 3	\$ 1	\$ 5
Managed Shredding Service	\$ 630	\$ 2	\$ 6	\$ 2	\$ 9
Phone Service (Basic, DID & PRI) (EDD separate contract)	\$ 11,340	\$ 35	\$ 107	\$ 43	\$ 165
Postage Meter Rental (quarterly) (not EDD)	\$ 441	\$ 1	\$ 4	\$ 2	\$ 6
Pest Control	\$ 1,575	\$ 5	\$ 15	\$ 6	\$ 23
CAM Fees (MCWIC Only - MAS pays their share)	\$ 20,384	\$ 62	\$ 192	\$ 78	\$ 297
Zaks Security (Alarm Dispatch Service)	\$ 145	\$ 0	\$ 1	\$ 1	\$ 2
Creekside Building Insurance	\$ 2,520	\$ 8	\$ 24	\$ 10	\$ 37
<b>Shared Expenses (Allocated by PY WIOA Enrollments)</b>		<b>0%</b>	<b>%</b>	<b>0%</b>	<b>%</b>
Casas/Workkeys	\$ -	\$ -	\$ -	\$ -	\$ -
OSO Contract	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting Services Local Plan	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
General Staff Travel for WIOA Program	\$ -	\$ -	\$ -	\$ -	\$ -
Conferences (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	\$ -
WIOA Single Audit	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Shared Expenses</b>	<b>\$ -</b>	<b>\$ 1,714</b>	<b>\$ 3,514</b>	<b>\$ 2,142</b>	<b>\$ 5,433</b>
<b>Total Non-Personnel / OTPS Costs</b>	<b>\$ -</b>	<b>\$ 1,714</b>	<b>\$ 18,514</b>	<b>\$ 2,142</b>	<b>\$ 255,077</b>
<b>Subtotal Budget by Program/Function</b>		<b>\$ 7,052</b>	<b>\$ 35,023</b>	<b>\$ 8,815</b>	<b>\$ 280,599</b>
<b>Percentage of Total Expenses</b>		<b>0.19%</b>	<b>0.95%</b>	<b>0.24%</b>	<b>7.63%</b>
<b>Total Expense Budget by FS</b>		<b>\$ 42,075</b>	<b>\$ -</b>	<b>\$ 289,414</b>	<b>\$ -</b>
<b>Fiscal Admin % AVG</b>		<b>16.76%</b>		<b>3.05%</b>	

WF Foundation Fresno ESGP Fiscal

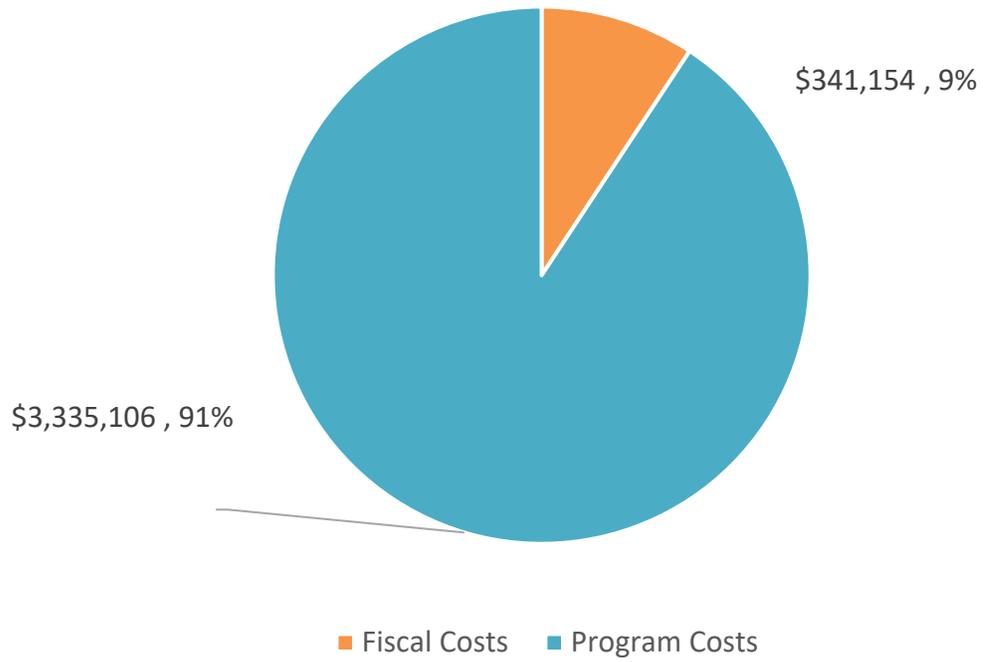
Expense Category		Fiscal WF Foundation	Program WF Foundation	Fresno ESGP Fiscal	Fresno ESGP Prgm
Personnel					
	Total Salaries and Wages	\$ -	\$ -	\$ 4,039	\$ 16,668
	Total Fringe	\$ -	\$ -	\$ 1,299	\$ 5,361
<b>Total Personnel Costs</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,338</b>	<b>\$ 22,029</b>
Total Salaries/Wages & Benefits Breakdown					
	Staff Salaries	\$ -	\$ -	\$ 4,039	\$ 16,668
	Workers Compensation	\$ -	\$ -	\$ 16	\$ 67
	Medicate (Fed)	\$ -	\$ -	\$ 59	\$ 242
	OASDI (Fed)	\$ -	\$ -	\$ 250	\$ 1,033
	State Unemployment Insurance	\$ -	\$ -	\$ 28	\$ 116
	State ETT	\$ -	\$ -	\$ 1	\$ 2
	Medical Insurance	\$ -	\$ -	\$ 645	\$ 2,660
	Dental Insurance	\$ -	\$ -	\$ 39	\$ 160
	Vision	\$ -	\$ -	\$ 9	\$ 35
	AD&D/Life	\$ -	\$ -	\$ 9	\$ 35
	Retirement	\$ -	\$ -	\$ 242	\$ 1,000
	EAP	\$ -	\$ -	\$ 3	\$ 11
	Total # of Full Time Equivalents (FTEs)	23.50	0.00	0.07	0.24
	RAB of Total Salaries	100.00%	0.00%	0.30%	1.26%

Non-Personnel / OTPS					
Specific Direct Expenses					
Direct Participant Expenses					
ITA	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
OJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
TJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
PWEX	see WIOA Trng wksht	\$ -	\$ -	\$ -	\$ -
Supportive Services	see WIOA Trng wksht	\$ -	\$ 10,000	\$ -	\$ 6,464
Training-other		\$ -	\$ -	\$ -	\$ -
Currently Obligated Client Services carried in		\$ -	\$ -	\$ -	\$ -
Incentives		\$ -	\$ -	\$ -	\$ -
Materials and Supplies		\$ -	\$ -	\$ -	\$ -
Sponsorship - advertising		\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)		\$ -	\$ 11,541	\$ -	\$ -
Computer Hardware/Software - resource room		\$ -	\$ -	\$ -	\$ -
AT&T Data Plan for tablets and cell phones		\$ -	\$ -	\$ -	\$ -
Staff Travel (program specific)		\$ -	\$ -	\$ -	\$ -
Conference - ES and BWP		\$ -	\$ -	\$ -	\$ -
HR Hotline (contract with Stanislaus)		\$ -	\$ -	\$ -	\$ -
Bottled Water		\$ -	\$ -	\$ -	\$ -
Legal Fees		\$ -	\$ -	\$ -	\$ -
IMAGO		\$ -	\$ 12,000	\$ -	\$ -
<b>Total Direct Expenses</b>		<b>\$ -</b>	<b>\$ 33,541</b>	<b>\$ -</b>	<b>\$ 6,464</b>
<b>Shared Expenses (5900-000)</b>			<b>0.00%</b>	<b>0.00%</b>	<b>0.30%</b>
Materials and Supplies - Office		\$ -		\$ 30	\$ 126
Materials and Supplies - Facility		\$ -		\$ 2	\$ 6
Property & Liability Insurance		\$ -		\$ 26	\$ 107
Postage/Shipping		\$ -		\$ 5	\$ 19
Printing/copying Expense		\$ -		\$ 3	\$ 13
Memberships/Subscriptions (see breakout for detail)		\$ -		\$ 56	\$ 230
Taxes & Fees		\$ -		\$ 1	\$ 3
Office Equipment		\$ -		\$ 15	\$ 63
Equipment Maintenance		\$ -		\$ 24	\$ 101
Equipment Rental		\$ -		\$ 11	\$ 47
Information Techn (hardway/software)		\$ -		\$ 30	\$ 126
IT Subscriptions (see breakout for detail)		\$ -		\$ 56	\$ 230
Information Tech (IT Service Contract)		\$ -		\$ 128	\$ 528
Misc IT Expense		\$ -		\$ 29	\$ 119
Comcast Internet		\$ -		\$ 18	\$ 75
<b>Shared Program ONLY Expenses (5900-502)</b>		\$ -	\$ -	\$ -	\$ 0
Information Tech (RsrcRm hardway/software)		\$ -			\$ 153
Employee Education/Training		\$ -			\$ 38
Website Maintenance		\$ -			\$ 23
<b>Shared Fiscal ONLY Expenses (5900-501)</b>		\$ -	\$ -	\$ 0	\$ -
Memberships/Subscriptions (see breakout for detail)		\$ -		\$ 5	\$ -
Annual Tax Return Services		\$ -		\$ 97	\$ -
Legal Fees		\$ -		\$ 108	\$ -
HR Professional Services		\$ -		\$ 54	\$ -
Payroll Processing Services		\$ -		\$ 173	\$ -
Bank Fee		\$ -		\$ 1	\$ -
Accounting Software Maintenance		\$ -		\$ 132	\$ -
Employee Education/Training		\$ -		\$ 54	\$ -
Conferences (see breakout for detail)		\$ -		\$ 5	\$ -
<b>AJCC Facility Costs (Allocated by SF)</b>					
Rent (MCWIC 15,404.66 Occupied SF, less MAS)	\$ 138,966	\$ -	\$ -	\$ 424	\$ 1,748
Alarm Monitoring (fire, burglar & panic buttons)	\$ 1,158	\$ -	\$ -	\$ 4	\$ 15
Mat Service (entry/walkways/breakroom)	\$ 436	\$ -	\$ -	\$ 1	\$ 5
City Utilities	\$ 4,111	\$ -	\$ -	\$ 13	\$ 52
Copier, and Toner supplies (Not EDD)	\$ 6,209	\$ -	\$ -	\$ 19	\$ 78
Gas & Elect	\$ 6,069	\$ -	\$ -	\$ 18	\$ 76
Facilities Maintenance	\$ 2,468	\$ -	\$ -	\$ 8	\$ 31
Janitorial Services	\$ 15,750	\$ -	\$ -	\$ 48	\$ 198
Janitorial Supplies	\$ 945	\$ -	\$ -	\$ 3	\$ 12
Fire Extinguisher Maintenance	\$ 315	\$ -	\$ -	\$ 1	\$ 4
Managed Shredding Service	\$ 630	\$ -	\$ -	\$ 2	\$ 8
Phone Service (Basic, DID & PRI) (EDD separate contract)	\$ 11,340	\$ -	\$ -	\$ 35	\$ 143
Postage Meter Rental (quarterly) (not EDD)	\$ 441	\$ -	\$ -	\$ 1	\$ 6
Pest Control	\$ 1,575	\$ -	\$ -	\$ 5	\$ 20
CAM Fees (MCWIC Only - MAS pays their share)	\$ 20,384	\$ -	\$ -	\$ 62	\$ 256
Zaks Security (Alarm Dispatch Service)	\$ 145	\$ -	\$ -	\$ 0	\$ 2
Creekside Building Insurance	\$ 2,520	\$ -	\$ -	\$ 8	\$ 32
<b>Shared Expenses (Allocated by PY WIOA Enrollments)</b>			<b>0%</b>		<b>0%</b>
Casas/Workkeys		\$ -	\$ -	\$ -	\$ -
OSO Contract		\$ -	\$ -	\$ -	\$ -
Consulting Services Local Plan		\$ -	\$ -	\$ -	\$ -
Memberships/Subscriptions (see breakout for detail)		\$ -	\$ -	\$ -	\$ -
General Staff Travel for WIOA Program		\$ -	\$ -	\$ -	\$ -
Conferences (see breakout for detail)		\$ -	\$ -	\$ -	\$ -
WIOA Single Audit		\$ -	\$ -	\$ -	\$ -
<b>Total Shared Expenses</b>		\$ -	\$ -	\$ 1,714	\$ 4,689
<b>Total Non-Personnel / OTPS Costs</b>		\$ -	\$ 33,541	\$ 1,714	\$ 11,153
<b>Subtotal Budget by Program/Function</b>		\$ -	\$ 33,541	\$ 7,052	\$ 33,182
<b>Percentage of Total Expenses</b>		<b>0.00%</b>	<b>0.91%</b>	<b>0.19%</b>	<b>0.90%</b>
<b>Total Expense Budget by FS</b>		<b>\$ 33,541</b>	<b>\$ -</b>	<b>\$ 40,234</b>	<b>\$ -</b>
<b>Fiscal Admin % AVG</b>		<b>0.00%</b>		<b>17.53%</b>	

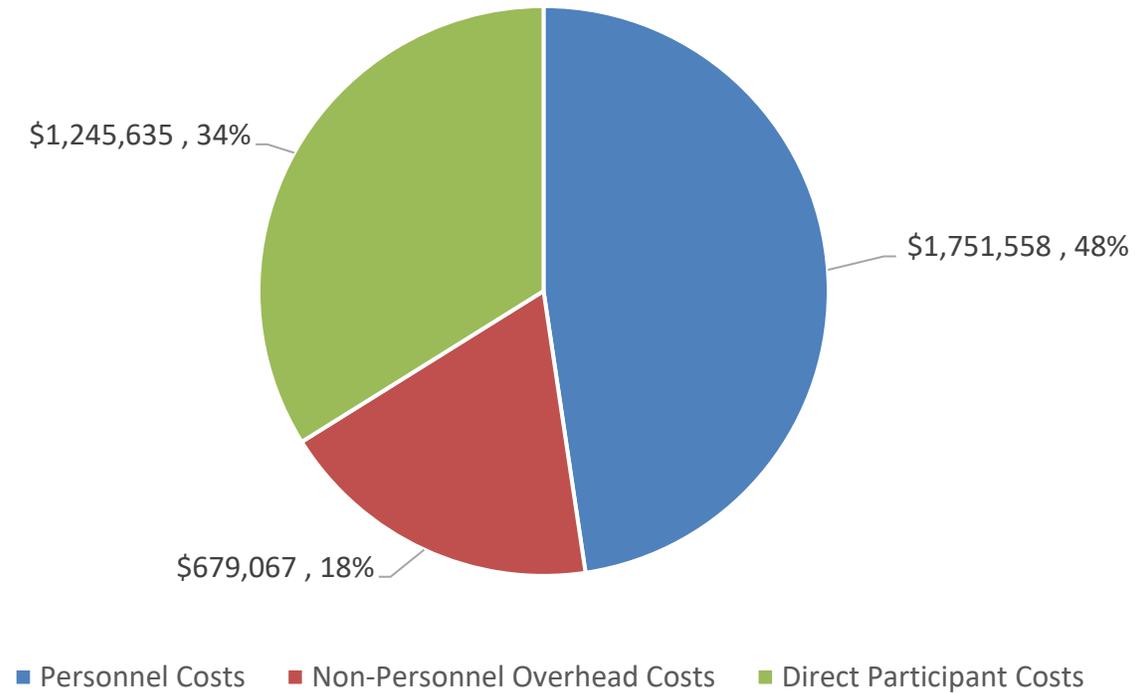
Expense Category		Assessment Services		Corporate Unrestricted		Total
			AJCC Facility			
<b>Personnel</b>						
	Total Salaries and Wages	\$ -	\$ 45,864	\$ -	\$ -	\$ 1,325,301
	Total Fringe	\$ -	\$ 14,751	\$ -	\$ -	\$ 426,257
<b>Total Personnel Costs</b>		\$ -	\$ 60,615	\$ -	\$ -	\$ 1,751,558
<b>Total Salaries/Wages &amp; Benefits Breakdown</b>						
	Staff Salaries	\$ -	\$ 45,864	\$ -	\$ -	\$ 1,325,301
	Workers Compensation	\$ -	\$ 183	\$ -	\$ -	\$ 5,301
	Medicate (Fed)	\$ -	\$ 665	\$ -	\$ -	\$ 19,217
	OASDI (Fed)	\$ -	\$ 2,844	\$ -	\$ -	\$ 82,169
	State Unemployment Insurance	\$ -	\$ 319	\$ -	\$ -	\$ 9,212
	State ETT	\$ -	\$ 6	\$ -	\$ -	\$ 165
	Medical Insurance	\$ -	\$ 7,319	\$ -	\$ -	\$ 211,500
	Dental Insurance	\$ -	\$ 439	\$ -	\$ -	\$ 12,690
	Vision	\$ -	\$ 98	\$ -	\$ -	\$ 2,820
	AD&D/Life	\$ -	\$ 98	\$ -	\$ -	\$ 2,820
	Retirement	\$ -	\$ 2,752	\$ -	\$ -	\$ 79,518
	EAP	\$ -	\$ 29	\$ -	\$ -	\$ 846
<b>Total # of Full Time Equivalents (FTEs)</b>						
		23.50	0.00	1.40	0.00	23.50
<b>RAB of Total Salaries</b>						
		100.00%	0.00%	3.46%	0.00%	100.00%

<b>Non-Personnel / OTPS</b>							
<b>Specific Direct Expenses</b>							
<b>Direct Participant Expenses</b>							
	ITA	\$ -	\$ -	\$ -	\$ -	0%	
	OJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	100%	
	TJT	see WIOA Trng wksht	\$ -	\$ -	\$ -	100%	
	PWEX	see WIOA Trng wksht	\$ -	\$ -	\$ -	100%	
	Supportive Services	see WIOA Trng wksht	\$ -	\$ -	\$ -	100%	
	Training-other	\$ -	\$ -	\$ -	\$ -	100%	
	Currently Obligated Client Services carried in	\$ -	\$ -	\$ -	\$ -	100%	
	Incentives	\$ -	\$ -	\$ -	\$ -	100%	
	Materials and Supplies	\$ -	\$ -	\$ -	\$ -	100%	
	Sponsorship - advertising	\$ -	\$ -	\$ -	\$ 1,500	100%	
	Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ 650	100%	
	Computer Hardware/Software - resource room	\$ -	\$ -	\$ -	\$ -	100%	
	AT&T Data Plan for tablets and cell phones	\$ -	\$ -	\$ -	\$ -	100%	
	Staff Travel (program specific)	\$ -	\$ -	\$ -	\$ -	100%	
	Conference - ES and BWP	\$ -	\$ -	\$ -	\$ -	100%	
	HR Hotline (contract with Stanislaus)	\$ -	\$ -	\$ -	\$ -	100%	
	Bottled Water	\$ -	\$ -	\$ -	\$ 3,000	100%	
	Legal Fees	\$ -	\$ -	\$ -	\$ 2,000	100%	
	IMAGO	\$ -	\$ -	\$ -	\$ -	100%	
	<b>Total Direct Expenses</b>	\$ -	\$ -	\$ -	\$ 7,150	100%	
	<b>Shared Expenses (5900-000)</b>		0.00%	3.46%	0.00%	100%	
	Materials and Supplies - Office	\$ -	\$ 346	\$ -	\$ -	100%	
	Materials and Supplies - Facility	\$ -	\$ 17	\$ -	\$ -	100%	
	Property & Liability Insurance	\$ -	\$ 294	\$ -	\$ -	100%	
	Postage/Shipping	\$ -	\$ 52	\$ -	\$ -	100%	
	Printing/copying Expense	\$ -	\$ 35	\$ -	\$ -	100%	
	Memberships/Subscriptions (see breakout for detail)	\$ -	\$ 632	\$ -	\$ -	100%	
	Taxes & Fees	\$ -	\$ 7	\$ -	\$ -	100%	
	Office Equipment	\$ -	\$ 173	\$ -	\$ -	100%	
	Equipment Maintenance	\$ -	\$ 277	\$ -	\$ -	100%	
	Equipment Rental	\$ -	\$ 128	\$ -	\$ -	100%	
	Information Techn (hardway/software)	\$ -	\$ 346	\$ -	\$ -	100%	
	IT Subscriptions (see breakout for detail)	\$ -	\$ 632	\$ -	\$ -	100%	
	Information Tech (IT Service Contract)	\$ -	\$ 1,453	\$ -	\$ -	100%	
	Misc IT Expense	\$ -	\$ 329	\$ -	\$ -	100%	
	Comcast Internet	\$ -	\$ 208	\$ -	\$ -	100%	
	<b>Shared Program ONLY Expenses (5900-502)</b>	\$ -	\$ -	\$ -	\$ -	0%	
	Information Tech (RsrcRm hardway/software)	\$ -	\$ -	\$ -	\$ -	100%	
	Employee Education/Training	\$ -	\$ -	\$ -	\$ -	100%	
	Website Maintenance	\$ -	\$ -	\$ -	\$ -	100%	
	<b>Shared Fiscal ONLY Expenses (5900-501)</b>	\$ -	\$ -	\$ -	\$ -	0%	
	Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	100%	
	Annual Tax Return Services	\$ -	\$ -	\$ -	\$ -	100%	
	Legal Fees	\$ -	\$ -	\$ -	\$ -	100%	
	HR Professional Services	\$ -	\$ -	\$ -	\$ -	100%	
	Payroll Processing Services	\$ -	\$ -	\$ -	\$ -	100%	
	Bank Fee	\$ -	\$ -	\$ -	\$ -	100%	
	Accounting Software Maintenance	\$ -	\$ -	\$ -	\$ -	100%	
	Employee Education/Training	\$ -	\$ -	\$ -	\$ -	100%	
	Conferences (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	100%	
	<b>AJCC Facility Costs (Allocated by SF)</b>						
	Rent (MCWIC 15,404.66 Occupied SF, less MAS)	\$ 138,966	\$ -	\$ 86,154	\$ -	100%	
	Alarm Monitoring (fire, burglar & panic buttons)	\$ 1,158	\$ -	\$ 1,867	\$ -	100%	
	Mat Service (entry/walkways/breakroom)	\$ 436	\$ -	\$ 1,080	\$ -	100%	
	City Utilities	\$ 4,111	\$ -	\$ 10,191	\$ -	100%	
	Copier, and Toner supplies (Not EDD)	\$ 6,209	\$ -	\$ 3,862	\$ -	100%	
	Gas & Elect	\$ 6,069	\$ -	\$ 64,141	\$ -	100%	
	Facilities Maintenance	\$ 2,468	\$ -	\$ 6,118	\$ -	100%	
	Janitorial Services	\$ 15,750	\$ -	\$ 9,795	\$ -	100%	
	Janitorial Supplies	\$ 945	\$ -	\$ 588	\$ -	100%	
	Fire Extinguisher Maintenance	\$ 315	\$ -	\$ 196	\$ -	100%	
	Managed Shredding Service	\$ 630	\$ -	\$ 392	\$ -	100%	
	Phone Service (Basic, DID & PRI) (EDD separate contract)	\$ 11,340	\$ -	\$ 7,052	\$ -	100%	
	Postage Meter Rental (quarterly) (not EDD)	\$ 441	\$ -	\$ 1,093	\$ -	100%	
	Pest Control	\$ 1,575	\$ -	\$ 980	\$ -	100%	
	CAM Fees (MCWIC Only - MAS pays their share)	\$ 20,384	\$ -	\$ 12,677	\$ -	100%	
	Zaks Secutiry (Alarm Dispatch Service)	\$ 145	\$ -	\$ 360	\$ -	100%	
	Creekside Building Insurance	\$ 2,520	\$ -	\$ 1,567	\$ -	100%	
	<b>Shared Expenses (Allocated by PY WIOA Enrollments)</b>		%	%	%	0%	
	Casas/Workkeys	\$ -	\$ -	\$ -	\$ -	100%	
	OSO Contract	\$ -	\$ -	\$ -	\$ -	100%	
	Consulting Services Local Plan	\$ -	\$ -	\$ -	\$ -	100%	
	Memberships/Subscriptions (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	100%	
	General Staff Travel for WIOA Program	\$ -	\$ -	\$ -	\$ -	100%	
	Conferences (see breakout for detail)	\$ -	\$ -	\$ -	\$ -	100%	
	WIOA Single Audit	\$ -	\$ -	\$ -	\$ -	100%	
	<b>Total Shared Expenses</b>	\$ -	\$ 213,039	\$ -	\$ 7,150	100%	
	<b>Total Non-Personnel / OTPS Costs</b>	\$ -	\$ 213,039	\$ 7,150	\$ -	100%	
	<b>Subtotal Budget by Program/Function</b>	\$ -	\$ 273,655	\$ 7,150	\$ 3,676,261		
	<b>Percentage of Total Expenses</b>	0.00%	7.44%	0.19%	100.00%		
	<b>Total Expense Budget by FS</b>	\$ -	\$ 273,655	\$ 7,150	\$ -		
	<b>Fiscal Admin % AVG</b>						

**Fiscal and Program Budget FY 2022-2023**



**MCWIC Budget Operations FY 2022-2023**



<b>WIOA Formula Training Budget</b>			
ITA	\$ 279,525	\$ 54,442	\$ 118,562
OJT	\$ 57,451	\$ 76,264	\$ 25,000
TJT	\$ 35,248	\$ -	\$ -
PWEX	\$ -	\$ -	\$ 173,133
Supportive Services	\$ 34,297	\$ 20,893	\$ 19,687
<b>Total for Budget</b>	<b>\$ 406,521</b>	<b>\$ 151,599</b>	<b>\$ 336,382</b>
<b>AB1149 Training Requirement for Adult and DW ONLY Worksheet</b>			<b>Youth Training</b>
	<b>Adult</b>	<b>DW</b>	Youth Training
Allocations	\$ 1,007,911.00	\$ 423,688.00	\$ 836,147
30% Requirement	\$ 302,373.30	\$ 127,106.40	n/a
20% Direct	\$ 201,582.20	\$ 84,737.60	n/a
10% Leverage	\$ 100,791.10	\$ 42,368.80	n/a
Carryin from 2020	\$ -	\$ -	
<b>Calc amount for AB1149 YOA 2022</b>	<b>\$ 302,373</b>	<b>\$ 127,106</b>	<b>\$ 250,844</b>
ITA	\$ 211,661	\$ 50,843	\$ 75,253
OJT	\$ 57,451	\$ 76,264	\$ 25,000
TJT	\$ 33,261	\$ -	
PWEX	\$ -	\$ -	\$ 163,049
Supportive Services	\$ 30,000	\$ 20,000	\$ 12,542
<b>Carry in Training Obligations from 6.30.22</b>			
ITA	\$ 67,864	\$ 3,599	\$ 43,308
OJT	\$ -	\$ -	\$ -
TJT	\$ 1,987	\$ -	\$ -
PWEX	\$ -	\$ -	\$ 10,084
Supportive Services	\$ 4,297	\$ 893	\$ 7,145
<b>AB1149 YOA 2022 still needed</b>			
Training	\$ -	\$ -	\$ -

<b>WIOA Program Allocation</b>		
<b>PY WIOA Enrollment % used for budget purposes</b>		
<b>Year 2021-2022 WIOA Enrollments , based on individuals participated</b>		
	<b>Enrolled</b>	<b>%</b>
Adult	339	74.34%
DW	38	8.33%
Youth	79	17.32%
<b>Total</b>	<b>456</b>	<b>100.00%</b>
<i>Per CalJobs Enrollment Report linked to row 200 on Budget Worksheet</i>		

**Fringe Benefits Estimates for FY 2022-2023**

<u>Rate</u>	<u>Mandatory Categories</u>		<u>GL Code</u>
0.40%	Workers Compensation	\$ 5,301.20	5120
1.45%	Medical (Fed)	\$ 19,216.86	5111
6.20%	OASDI (Fed)	\$ 82,168.65	5112
5.60%	State Unemployment Insurance	\$ 9,212.00	5115
0.10%	State ETT	\$ 164.50	5116
	Taxes Fringe Rate	<u>8.76%</u>	
<i>Avg per EE</i>	<u>Other Benefits</u>		
\$ 750.00	Medical Insurance	\$ 211,500	5130
\$ 45.00	Dental Insurance	\$ 12,690	5160
\$ 10.00	Vision	\$ 2,820	5170
\$ 10.00	AD&D/Life	\$ 2,820	5180
6.00%	Retirement	\$ 79,518	5140
\$ 3.00	EAP	\$ 846	5190
	Benefits Fringe Rate	<u>23.4056%</u>	

*Note: benefits are rounded up for potential mid-year increase purposes  
estimates based on all employees receiving benefits*

**Effective Total Fringe Rate:**

**32.2%**

# **MCWIC**

## **Accounting & Financial Policies and Procedures Manual**

## **Effective Date(s) of Accounting Policies**

The effective date of all accounting policies described in this manual is **8/25/22** (date of Board Approval), and are highlighted yellow. If a policy is added or modified subsequent to this date, the effective date of the new/revised policy will be indicated parenthetically immediately following the policy heading. General formatting and verbiage corrections will be edited internally and do not need Board approval. Previous Board approved date was 1/20/2020 and general edit date was 6/7/2021.

## **History**

The previous MCWIC Accounting and Financial Policies and Procedures was initially Board approved March 20, 2014 and was based on the previous eight separate OMB circulars (three specific to non-profits - Administrative A-110, Cost Principle A-122, and Single Audit A-133). In February 2013, OMB issued an updated proposed guidance that would combine eight previously separate OMB circulars into one “super-circular” or “omni-circular.” On December 26, 2013, OMB finalized its latest effort at improving the administration of federal assistance agreements, entitled *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and codified it under Title 2 C.F.R. Part 200. This guidance became effective for federal agencies immediately, with an effective date of December 26, 2014 for nonfederal entities and auditors.

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## **INTRODUCTION**

The following accounting manual is intended to provide an overview of the accounting policies and procedures for Madera County Workforce Investment Corporation, which shall be referred to as “MCWIC” or “the Organization” throughout this manual.

**MCWIC** is incorporated in the state of California. MCWIC is exempt from Federal income taxes under IRC Section [501(c)(3)] as a nonprofit corporation.

This manual shall document the financial operations of the Organization. Its primary purpose is to formalize accounting policies and selected procedures for the accounting staff and to document internal controls.

If a particular grant or award has provisions that are more restrictive than those in this manual, the more restrictive provisions will be followed only for that grant or award.

The contents of this manual were approved as official policy of the Organization by the Board of Directors, Executive Director, and Controller. All MCWIC staff are bound by the policies herein, and any deviation from established policy is prohibited.

## **GENERAL POLICIES**

### **ORGANIZATIONAL STRUCTURE**

#### **The Role of the Board of Directors**

MCWIC is governed by its Board of Directors, which is responsible for the oversight of the Organization by:

1. Planning for the future
2. Establishing broad policies, including financial and personnel policies and procedures
3. Approving grant applications
4. Reviewing and approving the annual audit
5. Reviewing financial information
6. Identifying and proactively dealing with emerging issues
7. Interpreting the Organization's mission to the public
8. Soliciting prospective contributors
9. Hiring, evaluating, and working with the Executive Director.
10. Establishing and maintaining programs and systems designed to assure compliance with terms of contracts and grants
11. Authorizing establishment of all bank accounts and check signers.

The Executive Director shall be responsible for the day-to-day oversight and management of MCWIC.

#### **The Roles of the Executive Director and Staff**

The Board of Directors hires the Executive Director, who reports directly to the board. The Executive Director is responsible for hiring and evaluating department managers for each of the Organization's departments. Each department Manager reports to the Executive Director.

Department managers are responsible for hiring employees to work in that department with approval from the Executive Director. All employees within a department shall report directly to that department's Supervisor, who shall be responsible for managing and evaluating all employees within the department.

### **ACCOUNTING DEPARTMENT OVERVIEW**

#### **Organization**

The accounting department consists of three [3] staff who manage and process financial information for MCWIC. The following positions comprise the accounting department:

- Controller
- Principal Account Technician
- Account Clerk I

Other officers and employees of MCWIC who have financial responsibilities are as follows:

- Executive Director - Secretary
- Treasurer – Board level
- Full Board of Directors

## Responsibilities

The primary responsibilities of the accounting department consist of:

- General ledger
- Budgeting
- Cash and investment management
- Asset management
- Grants and contracts administration
- Purchasing
- Accounts receivable and billing
- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll and benefits
- Financial statement processing
- External reporting of financial information
- Bank reconciliation
- Reconciliation of subsidiary ledgers
- Compliance with government reporting requirements
- Annual audit
- Leases
- Insurance

### Standards for Financial Management Systems (Government Grants)

In accordance with 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, MCWIC maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

1. Identification, in all its accounts, of all Federal awards received and expended and the Federal programs under which they were received.
2. Accurate, current, and complete disclosure of the financial results of each Federally-sponsored project or program in accordance with the reporting requirements of 2 CFR Parts 200.327, Financial Reporting, and 200.328, Monitoring and Reporting Program Performance and/or the award.
3. Records that identify adequately the source and application of funds for Federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and be fully supported by source documentation.
4. Effective control over and accountability for all funds, property, and other assets. MCWIC must adequately safeguard all such assets and ensure they are used solely for authorized purposes.
5. Comparison of outlays with budget amounts for each award.
6. Information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources. (*2 CFR Part 301, Performance Measurement*)
7. Written procedures to minimize the time elapsing between the transfer of funds and disbursement by MCWIC. Advance payments must be limited to the minimum amount needed

and be timed to be in accordance with actual, immediate cash requirements. *2 CFR Part 200.305 Payment*

8. Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the 2 CFR Part 200 Subpart E, Costs Principles, and the terms and conditions of the award.

## **BUSINESS CONDUCT**

### **Practice of Ethical Behavior**

MCWIC requires board members, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and all directors, committee members, and employees to comply with all applicable laws and regulatory requirements. Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of MCWIC depends to a very large extent on the following considerations.

Each employee must apply her/his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. Each employee is responsible for applying common sense in business decisions where specific rules do not provide all the answers.

In determining compliance with this standard in specific situations, employees should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with MCWIC policy?
4. Am I sure my action does not appear inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known within the Organization or publicly?
6. Am I sure that my action meets my personal code of ethics and behavior?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Each employee should be able to answer "yes" to all of these questions before taking action.

Each director, manager and supervisor is responsible for the ethical business behavior of her/his subordinates. Directors, managers and supervisors must carefully weigh all courses of action suggested in ethical, as well as economic terms, and base their final decisions on the guidelines provided by this policy, as well as their personal sense of right and wrong.

### **Compliance with Laws, Regulations, and Organization Policies**

MCWIC does not tolerate:

- The willful violation or circumvention of any federal, state, local, or foreign law by an employee during the course of that person's employment;
- The disregard or circumvention of MCWIC policy or engagement in unscrupulous dealings.

Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

The performance of all levels of employees will be measured against implementation of the provisions of these standards.

## **CONFLICTS OF INTEREST**

### **Introduction**

In the course of business, situations may arise in which an Organization decision-maker has a conflict of interest, or in which the process of making a decision may create an appearance of a conflict of interest.

All directors and employees have an obligation to:

1. Avoid conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Organization in dealing with outside entities or individuals,
2. Disclose real and apparent conflicts of interest to the Board of Directors, and
3. Refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict.

### **What Constitutes a Conflict of Interest?**

All employees, directors and officers of MCWIC owe a duty of loyalty to the Organization. This duty necessitates that in serving the Organization they act solely in the interests of the Organization, not in their personal interests or in the interests of others.

The persons covered under this policy shall hereinafter be referred to as “interested persons.” Interested persons include all members of the board of directors and all employees, as well as persons with the following relationships to directors or employees:

1. Spouses or domestic partners
2. Brothers and sisters
3. Parents, children, grandchildren, and great grandchildren
4. Spouses of individuals listed in 2 and 3
5. Corporations, partnerships, LLCs, and other forms of businesses in which an employee or director, either individually or in combination with individuals listed in 1, 2, 3, or 4, collectively possess a 35% (based on IRS definition)-or more ownership or beneficial interest

Conflicts of interest arise when the interests of an interested party may be seen as competing with those of the Organization. Conflicts of interest may be financial (where an interested party benefits financially directly or indirectly) or nonfinancial (e.g. seeking preferential treatment, using confidential information).

A conflict of interest arises when a director or employee involved in making a decision is in the position to benefit, directly or indirectly, from his or her dealings with the Organization or person conducting business with the Organization. (A potential conflict of interest exists when the director or employee, or his or her immediate family {spouse, parent, child, brother, sister and spouse of parent, child, brother, or sister} owes/receives more than 1% of the benefiting business/profits.)

Examples of conflicts of interest include, but are not limited to, situations in which a director or employee:

1. Negotiates or approves a contract, purchase, or lease on behalf of the Organization and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing the goods or services;

2. Negotiates or approves a contract, sale, or lease on behalf of the Organization and has a direct or indirect interest in, or receives personal benefit from, the entity or individual receiving the goods or services;
3. Employs or approves the employment of, or supervises a person who is an immediate family member of the director or employee;
4. Sells products or services in competition with the Organization;
5. Uses the Organization's facilities, other assets, employees, or other resources for personal gain;
6. Receives a substantial gift from a vendor, if the director or employee is responsible for initiating or approving purchases from that vendor.

### **Honoraria Acceptance**

A MCWIC employee shall not accept an honorarium for an activity conducted where agency-reimbursed travel, work time, or resources are used or where the activity can be construed as having a relationship to the employee's position with MCWIC; such activity would be considered official duty on behalf of MCWIC. A relationship exists between the activity and the employee's position with MCWIC if the employee would not participate in the activity in the same manner or capacity if they did not hold their position with MCWIC. The employee should make every attempt to avoid the appearance of impropriety.

An employee may receive an honorarium for activities performed during regular non-working hours or while on annual leave if the following conditions are met:

- All expenses are the total responsibility of the employee or the sponsor of the activity in which the employee is participating.
- The activity has no relationship to the employee's MCWIC duties.

Nothing in this policy shall be interpreted as preventing the payment to MCWIC by an outside source for actual expenses incurred by an employee in an activity, or the payment of a fee to MCWIC (in lieu of an honorarium to the individual) for the services of the employee. Any such payments made to MCWIC should be deposited to the MCWIC account and an appropriate entry should be made coded to the same program or department to which the employee's corresponding time was charged.

### **Disclosure Requirements**

A director or employee who believes that he/she may be perceived as having a conflict of interest in a discussion or decision must disclose that conflict to the group making the decision. Most concerns about conflicts of interest may be resolved and appropriately addressed through prompt and complete disclosure.

Therefore, MCWIC requires the following:

1. At the inception of employment or volunteer service to the Organization, and on an annual basis, all members of the Board of Directors, the Executive Director, members of senior management, and employees with purchasing and/or hiring responsibilities or authority shall inform, in writing, the Executive Director and the chair of the MCWIC, of all reportable conflicts or confirm that there are no conflicts to report.

2. During the year, these individuals shall submit a signed, updated disclosure form if any new potential conflict arises.
3. Prior to the preparation of the disclosure statements, the accounting department shall distribute a list of all contractors with whom the Organization has transacted business at any time during the preceding year, along with a copy of the disclosure statement;
4. The Executive Director shall review all forms completed by employees, and the MCWIC shall review all forms completed by directors and the Executive Director, and determine appropriate resolution in accordance with the next section of this policy.
5. Prior to management, board, or committee action on a contract or transaction involving a conflict of interest, a staff, director, or committee member having a conflict of interest and who is in attendance at the meeting shall disclose all facts material to the conflict of interest. Such disclosure shall be reflected in the minutes of the meeting.
6. A staff, director, or committee member who plans not to attend a meeting at which he or she has a reason to believe that the management, board, or committee will act on a matter in which the person has a conflict of interest shall disclose to the chair of the meeting all facts material to the conflict of interest. The chair shall report the disclosure at the meeting and the disclosure shall be reflected in the minutes of the meeting.
7. A person who has a conflict of interest shall not participate in or be permitted to hear management's, the board's, or the committee's discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter.
8. A person who has a conflict of interest with respect to a contract or transaction that will be voted on at a meeting shall not be counted in determining a quorum for purposes of the vote. The person having a conflict of interest may not vote on the contract or transaction and shall not be present in the meeting room when the vote is taken, unless the vote is by secret ballot. Such person's ineligibility to vote and abstention from voting shall be reflected in the minutes of the meeting. For purposes of this paragraph, a member of the Board of Directors of MCWIC has a conflict of interest when he or she stands for election as an officer or for re-election as a member of the Board of Directors.
9. If a conflict arises during the year, the employee or board member will immediately notify the Executive Director who will determine appropriate resolution.
10. If required by Federal awarding agencies, MCWIC will notify those agencies in writing of any *potential* conflict of interest. (2 CFR Part 200.112, *Conflict of interest*)

### **Resolution of Conflicts of Interest**

All real or apparent conflicts of interest shall be disclosed to the Executive Director of the Organization. Conflicts shall be resolved as follows:

- The chair of the board shall be responsible for making all decisions concerning resolutions of conflicts involving the Executive Director, and other members of senior management.
- The Executive Director shall be responsible for making all decisions concerning resolutions of conflicts involving employees below the senior management level, subject to the approval of the chair of the board.

An employee or director may appeal the decision that a conflict (or appearance of conflict) exists as follows:

- An appeal must be directed to the chair of the board.
- Appeals must be made within 30 days of the initial determination.
- Resolution of the appeal shall be made by vote of the full Board of Directors.
- Board members who are the subject of the appeal, or who have a conflict of interest with respect to the subject of the appeal, shall abstain from participating in, discussing, or voting on the resolution, unless their discussion is requested by the remaining members of the board.

### **Disciplinary Action for Violations of this Policy**

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Organization or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation of this policy will be afforded an opportunity to explain her/his actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that are a violation of this policy.
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.
3. Against any director, manager or supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

A board member who violates this policy will be removed from the board.

### **Policy on Suspected Misconduct**

#### **Introduction**

This policy communicates the actions to be taken for suspected misconduct committed, encountered, or observed by employees and volunteers.

Like all organizations, MCWIC faces many risks associated with fraud, abuse, and other forms of misconduct. The impact of these acts, collectively referred to as misconduct throughout this policy, may include, but not be limited to:

- Financial losses and liabilities
- Loss of current and future revenue and customers
- Negative publicity and damage to the Organization's good public image
- Loss of employees and difficulty in attracting new personnel
- Deterioration of employee morale
- Harm to relationships with clients, vendors/contractors, bankers, and subcontractors
- Litigation and related costs of investigations, etc.

Our Organization is committed to establishing and maintaining a work environment of the highest ethical standards. Achievement of this goal requires the cooperation and assistance of every employee and volunteer at all levels of the Organization.

### **Definitions**

For purposes of this policy, misconduct includes, but is not limited to:

1. Actions that violate the Organization's Code of Conduct (and any underlying policies) or any of the accounting and financial policies included in this manual
2. Fraud (see below)
3. Forgery or alteration of checks, bank drafts, documents or other records (including electronic records)
4. Destruction, alteration, mutilation, or concealment of any document or record with the intent to obstruct or influence an investigation, or potential investigation, carried out by a department or agency of the Federal government or by the Organization in connection with this policy
5. Disclosure to any external party of proprietary information or confidential personal information obtained in connection with employment with or service to the Organization
6. Unauthorized personal or other inappropriate (non-business) use of equipment, assets, services, personnel or other resources
7. Acts that violate Federal, state, or local laws or regulations
8. Accepting or seeking anything of material value from contractors, vendors/contractors, or persons providing goods or services to MCWIC. Exception: gifts valued at \$50 or less.
9. Impropriety of the handling or reporting of money in financial transactions.
10. Failure to report known instances of misconduct in accordance with the reporting responsibilities described herein (including tolerance by supervisory employees of misconduct of subordinates).

Fraud is further defined to include, but not be limited to:

- Theft, embezzlement, or other misappropriation of assets (including assets of or intended for the Organization, as well as those of our clients, subcontractors, vendors/contractors, contractors, suppliers, and others with whom the Organization has a business relationship)
- Intentional misstatements in the Organization's records, including intentional misstatements of accounting records or financial statements
- Authorizing or receiving payment for goods not received or services not performed
- Authorizing or receiving payments for hours not worked
- Forgery or alteration of documents, including but not limited to checks, timesheets, contracts, purchase order requests, receiving reports

MCWIC prohibits each of the preceding acts of misconduct on the part of employees, officers, executives, volunteers and others responsible for carrying out the Organization's activities.

### **Reporting Responsibilities**

All employee, officer, and volunteer is responsible for immediately reporting suspected misconduct to their supervisor, the Controller, or Executive Director. When supervisors have received a report of suspected misconduct, they must immediately report such acts to the Director or Controller.

### **Whistleblower Protection**

The Organization will consider any reprisal against a reporting individual an act of misconduct subject to disciplinary procedures. A "reporting individual" is one who, in good faith, reported a suspected act of

misconduct in accordance with this policy, or provided to a law enforcement officer any truthful information relating to the commission or possible commission of a Federal offense or any other possible violation of the Organization's Code of Conduct.

### **Investigative Responsibilities**

Due to the sensitive nature of suspected misconduct, supervisors and managers should not, under any circumstances, perform any investigative procedures.

The Controller has the primary responsibility for investigating suspected misconduct involving employees below the Executive Director and executive management level. The Controller shall provide a summary of all investigative work to the full board.

An Audit Committee may be implemented for investigating suspected misconduct involving Executive Director and executive level positions, as well as board members and officers. However, the Audit Committee may request the assistance of the Controller in any such investigation.

Investigation into suspected misconduct will be performed without regard to the suspected individual's position, length of service, or relationship with the Organization.

In fulfilling its investigative responsibilities, the board shall have the authority to seek the advice and/or contract for the services of outside firms, including but not limited to law firms, CPA firms, forensic accountants and investigators, etc.

Members of the investigative team (as authorized by the board) shall have free and unrestricted access to all Organization records and premises, whether owned or rented, at all times. They shall also have the authority to examine, copy and remove all or any portion of the contents (in paper or electronic form) of filing cabinets, storage facilities, desks, credenzas and computers without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of an investigation into suspected misconduct or related follow-up procedures.

The existence, the status or results of investigations into suspected misconduct shall not be disclosed or discussed with any individual other than those with a legitimate need to know in order to perform their duties and fulfill their responsibilities effectively.

### **Protection of Records – Federal Matters**

MCWIC prohibits the knowing destruction, alteration, mutilation, or concealment of any record, document, or tangible object with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States government, or in relation to or contemplation of any such matter or case.

Violations of this policy will be considered violations of the Organization's Conflict of Interest Code and subject to the investigative, reporting, and disclosure procedures described earlier in this Policy on Suspected Misconduct.

### **Disciplinary Action**

Based on the results of investigations into allegations of misconduct, disciplinary action may be taken against violators. Disciplinary action shall be coordinated with appropriate representatives from the Human Resources Department. The seriousness of misconduct will be considered in determining appropriate disciplinary action, which may include:

- Reprimand
- Probation
- Suspension
- Demotion
- Termination
- Reimbursement of losses or damages
- Referral for criminal prosecution or civil action

This listing of possible disciplinary actions is for information purposes only and does not bind the Organization to follow any particular policy or procedure.

### **Confidentiality**

The Board, Executive Director, and the Controller treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the Controller, Executive Director, or the Board Chair immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see Reporting Procedures section above).

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect MCWIC from potential civil liability.

An employee who discovers or suspects fraudulent activity may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Board Chair or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the MCWIC legal counsel or the Board Chair.

### **Disclosure to Outside Parties**

Allegations of and information related to allegations of suspected misconduct shall not be disclosed to third parties except under the provisions described in this policy (such as disclosure to outside investigators hired by the Organization to aid in an investigation).

However, all known frauds involving the Executive Director, senior management, or members of the Board of Directors, as well as all material frauds involving employees below the senior management level, shall be disclosed by the Board Chair to the Organization's external auditors.

The Organization will disclose, in a timely manner, in writing to Federal awarding agencies all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. (200.113 Mandatory disclosures)

## **SECURITY**

### **Accounting Department**

MCWIC's blank check stock shall be stored in a fireproof safe. This safe will be locked with a key that is kept in the Executive Director's office. Access to this safe shall be by keys and combination in the possession of the Executive Director.

MCWIC currently has no petty cash drawer. If in the future it is decided that a petty cash drawer is required, it must be approved by the board and policy implemented prior to the implementation of petty cash.

### **Access to Electronically Stored Accounting Data**

MCWIC utilizes passwords to restrict access to accounting software and data. Only duly authorized accounting personnel with data input responsibilities will be assigned passwords that allow access to the system. . Information technology staff members only have access to the maintenance of accounting server and software, but are restricted from accessing the subsidiary modules and data within the accounting system.

Accounting personnel are expected to keep their passwords secret and to change their passwords on a regular basis, no less frequently than every 120 days. Administration of passwords shall be performed by a responsible individual independent of programming functions.

Each password enables a user to gain access to only those software and data files necessary for each employee's required duties. On an annual basis, MCWIC performs a review of accounting software users to ensure they have the appropriate access levels. Unnecessary access will be rescinded.

### **Storage of Back-Up Files**

MCWIC maintains back-up copies of electronic data files off-site in a secure environment. Access to back-up files shall be limited to individuals authorized by management. A log should be kept which records the whereabouts of each backup media. Multiple copies of backup media are recommended so as to not overwrite the most recent backup.

The Organization should have a regularly scheduled test of its capability to restore from backup media.

### **Storage of Sensitive Data**

In addition to accounting and financial data stored in the Accounting Department, other sensitive data, including protected personally identifiable information (PII) such as social security numbers of employees or clients, etc. may be stored in areas other than the accounting department, such as in a secure file room that remains locked. Therefore, the Organization:

1. Minimizes the storage of sensitive data outside the Accounting Department by shredding documents with such data or deleting the sensitive data from documents that are stored outside the Accounting Department as soon as possible; and

2. Requires that all sensitive data that is stored in areas other than the Accounting Department be secured in locked filing cabinets that are placed in offices that are locked after hours.

Further, the Organization restricts access to sensitive data to Organization employees only (no temporary workers, contractors, or volunteers) and only to employees with a legitimate need for such access. The Organization also requires employees to claim print jobs which contain sensitive information immediately upon printing.

### **Destruction of Consumer Information**

As stated earlier, all sensitive data must be securely stored and shredded when no longer needed. MCWIC will also shred all consumer information obtained by the Organization for any reason. Shredding will be performed on a schedule determined by each department that possesses such data and the schedule shall be made a part of the Record Retention policy (see the "Fiscal Management" policies section of this manual).

### **General Office Security**

During normal business hours, all visitors are required to check in with the receptionist. After hours, an alarm code is required for access to MCWIC. Alarm codes are issued only to specific employees of MCWIC, contracted and insured custodial vendor, and contracted and insured IT vendor.

### **GENERAL LEDGER AND CHART OF ACCOUNTS**

The general ledger is the collection of all asset, liability, net assets, revenue and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports.

### **Chart of Accounts Overview**

The chart of accounts is the framework for the general ledger system and the basis for the accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense, and gain and loss account.

MCWIC's chart of accounts is comprised of six types of accounts:

1. Assets
2. Liabilities
3. Net Assets
4. Revenues
5. Expenses
6. Gains and Losses

The chart of accounts is built on a table-driven six (6) segment structure. The following segments will be used in the MCWIC chart of accounts:

- Fund
- Funding Source
- GL
- Activity
- Activity Description
- Leverage

Example:      xx-xxxx-xxxx-xxx-xxxx-xx / Fund-Funding Source-GL-Activity-Act Desc-Leverage

### Distribution of Chart of Accounts

All MCWIC employees involved with account coding or budgetary responsibilities will be issued a current chart of accounts. As the chart of accounts is revised, an updated copy of the chart of accounts shall be promptly re-distributed to these individuals.

### Control of Chart of Accounts

The Controller monitors and controls the chart of accounts, including all account maintenance, such as additions and deletions. Any additions or deletions of accounts should be approved by the Controller, who ensures that the chart of accounts is consistent with the Organizational structure of MCWIC and meets the needs of each division and department.

### Account Definitions

General Ledger  
Account Range  
 1000 - 1999

Category  
**Assets**

Definition

Assets are probable future economic benefits obtained or controlled by the Organization as a result of past transactions or events. Assets are classified as current assets, fixed assets, contra-assets, and other assets.

Current assets are assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash, temporary investments, and receivables that will be collected within one year of the statement of financial position date.

Fixed assets (property and equipment) are tangible assets with a useful life of more than one year that are acquired for use in the operation of the Organization and are not held for resale.

Contra-assets are accounts that reduce asset accounts, such as accumulated depreciation and reserves for uncollectible accounts receivable

Other assets include long-term assets that are assets acquired without the intention of disposing them in the near future. Some

examples are security deposits, property and long-term investments.

2000 – 2999

### **Liabilities**

Liabilities are probable future sacrifices of economic benefits arising from present obligations of the Organization to transfer assets or provide services to other entities in the future as a result of past transactions or events. Liabilities are classified as current or long-term.

Current liabilities are probable sacrifices of economic benefits that will likely occur within one year of the date of the financial statements or which have a due date of one year or less. Common examples of current liabilities include accounts payable, accrued liabilities, short-term notes payable, and deferred revenue.

Long-Term Liabilities are probable sacrifices of economic benefits that will likely occur more than one year from the date of the financial statements. An example is the non-current portion of a mortgage loan.

3000 - 3999

### **Net Assets**

Net Assets is the difference between total assets and total liabilities.

4000 - 4999

### **Revenues**

Revenues are inflows or other enhancements of assets, or settlements of liabilities, from delivering or producing goods, rendering services, or other activities that constitute an organization's ongoing major or central operations. Revenues include grants received from government agencies, private foundations and corporations, and contributions received from donors.

5000 - 5999

### **Expenses**

Expenses are outflows or other activities using assets, or incurrences of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute MCWIC's ongoing major or central operations.

6000 – 6999

### **Gains and Losses**

Gains are increases in net assets from peripheral or incidental transactions and from all other transactions and other events and circumstances affecting the Organization except those that result from revenues.

Losses are decreases in net assets from peripheral or incidental transactions and from all other transactions and other events and

circumstances affecting the Organization except those that result from expenses.

Gains or losses occur when MCWIC sells a fixed asset or writes off as worthless a fixed asset with remaining book value.

### **Fiscal Year of Organization**

MCWIC shall operate on a fiscal year that begins on July 1 and ends on June 30. Any changes to the fiscal year of the Organization must be ratified by majority vote of MCWIC's Board of Directors.

### **Accounting Estimates**

MCWIC utilizes numerous estimates in the preparation of its interim and annual financial statements. Some of those estimates include:

1. Useful lives of property and equipment
2. Fair values of investments
3. Fair values of donated assets
4. Values of contributed services
5. Joint cost allocations
6. Allocations of certain indirect costs
7. Allocations of time/salaries

The Controller will re-assess, review, and approve all estimates annually or as needed. All conclusions, bases, and other elements associated with each accounting estimate shall be documented in writing. All material estimates, and changes in estimates from one year to the next, will be reviewed with the Executive Director.

### **Journal Entries**

All general ledger entries that do not originate from a subsidiary ledger shall be supported by journal vouchers or other documentation, including an explanation of each such entry. Examples of such journal entries are:

1. Recording of noncash transactions
2. Corrections of posting errors
3. Nonrecurring accruals of income and expenses

Certain journal entries, called recurring journal entries, occur in every accounting period. Examples of such journal entries are:

1. Depreciation of fixed assets
2. Amortization of prepaid expenses
3. Accruals of recurring expenses
4. Amortization of deferred revenue

Recurring journal entries shall be supported by a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, a journal voucher.

All journal entries not originating from subsidiary ledgers shall be authorized in writing by the Controller by initialing or signing the entries.

## **POLICIES ASSOCIATED WITH REVENUES AND CASH RECEIPTS**

### **REVENUE**

#### **Revenue Recognition Policies**

MCWIC receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in the financial statements in the following manner:

1. **Grant Revenue** – Direct or pass-through federal funds recognized as income when earned, based on incurrence of allowable costs (for cost-reimbursement awards) or based on other terms of the award (for fixed price, unit-of-service, and other types of awards) – also see the later section on federal awards.
2. **In-Kind Contributions or Non-Federal Share** – Recognized as income when received. (See the following section titled “Cost Sharing and Matching.”)
3. **Program Income** – Defined as gross income generated by a supported activity or earned as a result of an award, and is recognized as a reduction in expenditures in the period in which it is received.
4. **Nongovernmental Cash Contributions** – Recognized as income when received, unless accompanied by restrictions or conditions. (See the next section on contribution income.)
5. **Program Services Revenue**– Recognized as income when services are rendered unless collection of amounts due is in question. If in question, revenue is recognized when payments are received.
6. **Rental Income** - Recognized as income when earned, based on the terms of each sublease
7. **Program Services** - Recognized as income when earned.
8. **Contributions** - Recognized as income when received or when unconditionally promised (see the next section on contribution income)

Immaterial categories of revenue may be recorded on the cash basis of accounting (i.e., recorded as revenue when received) as deemed appropriate by the Controller.

#### **Refunds of Revenue Received**

The following policies apply to refunds associated with revenue collected by MCWIC:

It is the policy of MCWIC to require the following in connection with any refund transaction:

1. Written request from the payor for a refund, via mail, facsimile or e-mail.
2. Approval by the Executive Director.

### **GIFT ACCEPTANCE**

#### **Overview of Gift Acceptance Policies**

A gift/contribution is consideration given to the Organization for which the donor receives no direct benefit and requires nothing in exchange (it is nonreciprocal) other than assurance that the intent of the

contribution will be honored by MCWIC. Two broad principles apply to all gifts given to the Organization:

1. A gift shall not be accepted that is not in the charitable interest of the donor, considering the donor's financial situation and philanthropic interests, as well as tax, legal, and other relevant factors.
2. A gift shall not be accepted unless there is a reasonable expectation that acceptance of the gift shall ultimately benefit MCWIC and the focus of the program.

MCWIC will not accept any donations that imply endorsement of businesses, products or services. Donor businesses may not use MCWIC name for promotion of any product or service.

### **Categories of Gifts**

Gifts to the Organization are classified into two categories, based on the level of risk associated with acceptance of the gift.

Gifts of **marginal risk** include the following:

- Cash and cash equivalents (e.g. certificates of deposit)
- Gifts of securities actively traded on a U.S. public market (e.g. publicly-traded stocks, mutual funds, corporate and government bonds, etc.)
- Personal property with a fair value of less than \$5,000 (new or used)

Gifts of the preceding three categories shall be considered to be of marginal risk only if they are either unrestricted or restricted to one specific, existing MCWIC program.

Gifts of **greater-than-marginal risk** include the following:

- Any gift requiring the acceptance of a restriction that (a) is not clearly identifiable with an existing program of MCWIC, (b) would require the addition or modification of an MCWIC program, (c) would not be consistent with the mission of MCWIC, (d) would not be consistent with MCWIC's tax-exempt purpose under IRS section 501(c)(3), (e) would require the reclassification of unrestricted net assets to temporarily restricted (f) would violate any federal, state or local law or regulation, or (g) would result in excessive control to the donor, or anyone designated by the donor, over the subsequent use of the contributed asset
- Any gift from a donor involved in businesses or activities that may be deemed to be inconsistent with the mission of MCWIC
- Personal property with a fair value of \$5,000 or more (new or used)
- Real property (either an outright gift of property or the donated use of such property)
- Non-publicly-traded securities (e.g. ownership interests in privately-held businesses, partnerships, etc.)
- Charitable remainder trusts
- Charitable lead trusts
- Conditional promises to give/pledges
- Unusual items or items of questionable value (including works of art, animals, historic artifacts, memorabilia, etc.)
- Life insurance

- Notification of the intent to give non-cash assets through a bequest

### **Gift Acceptance Procedures**

Gifts of marginal risk may be accepted by the Executive Director without any further review and approval. Gifts of greater-than-marginal risk may be accepted only after review and approval of both the Controller and the Executive Director. This review and approval shall be documented on a Gift Acceptance form.

It is also the policy of MCWIC to liquidate all gifts of public-traded securities within ten days of receipt unless it is determined by the Controller that holding the securities as an investment of the organization would be fiscally prudent, appropriate and consistent with the Organization's investment policies.

## **CONTRIBUTION ACCOUNTING**

### **Definitions**

The following definitions shall apply with respect to the policies associated with revenue and related assets described in this manual:

**Contribution** – An unconditional transfer of cash or other assets to the Organization, or a settlement or cancellation of the Organization's liabilities, in a voluntary nonreciprocal transfer by another entity or individual.

**Condition** – A donor-imposed stipulation that specifies a future and uncertain event whose occurrence or failure to occur gives the promisor a right of return of the assets it has transferred to the Organization or releases the promisor from its obligation to transfer its assets. In practical terms, this means a donor has imposed some type of stipulation other than a purpose or time period stipulation (which are defined as restrictions below) and that condition has some degree of uncertainty as to whether or not it will occur, and if the condition is not met, the organization is not entitled to the contribution. Conditions may or may not be within the control of the organization.

**Restriction** – A donor-imposed stipulation that specifies a use for the contributed asset that is either limited to a specific future time period or is more specific than the broad limits resulting from the nature of the Organization, the environment in which it operates, and the purposes specified in the Articles of Incorporation and Bylaws. Restrictions on the use of an asset may be temporary or permanent.

**Nonreciprocal Transfer** – A transaction in which an individual or entity incurs a liability or transfers assets to MCWIC without directly receiving value in exchange.

**Promise to Give** – A written or oral agreement to contribute cash or other assets.

**Exchange Transaction** – A reciprocal transaction in which MCWIC and another entity each receive and sacrifice something of approximately equal value.

### **Distinguishing Contributions from Exchange Transactions**

MCWIC receives income in the form of contributions, revenue from exchange transactions, and income from activities with characteristics of both contributions and exchange transactions. MCWIC shall consider the following criteria, and any other relevant factors, in determining whether income will be accounted for as contribution income, exchange transaction revenue, or both:

1. MCWIC's intent in soliciting the asset, as stated in the accompanying materials;
2. The expressed intent of the entity providing resources to MCWIC (i.e., does the resource provider state that its intent is to support MCWIC's programs or that it anticipates specified benefits in exchange?);
3. Whether the method of delivery of the asset is specified by the resource provider (exchange transaction) or is at the discretion of MCWIC (contribution);
4. Whether payment received by MCWIC is determined by the resource provider (contribution) or is equal to the value of the assets/services provided by MCWIC, or the cost of those assets plus a markup (exchange transaction);
5. Whether there are provisions for penalties (due to nonperformance) beyond the amount of payment (exchange transaction) or whether penalties are limited to the delivery of assets already produced and return of unspent funds (contribution); and
6. Whether assets are to be delivered by MCWIC to individuals or organizations other than the resource provider (contribution) or whether they are delivered directly to the resource provider or to individuals or organizations closely connected to the resource provider.

### **Donor Privacy**

MCWIC respects the privacy of its donors and also recognizes that donors wish to be connected to the Organization. MCWIC uses donor information to notify them of information, plans and activities. Donor information is shared with staff, board members, volunteers and consultants on a "need-to-know" basis.

MCWIC does not share their donor list with any third party unless donor permission has been granted. Requests to remain anonymous will be honored.

### **Recognition of Contribution Income (GAAP)**

MCWIC shall recognize contribution income based on the following factors:

1. Unconditional contributions of assets (cash, property, etc) shall be recognized as income upon receipt of the asset by the Organization
2. Unconditional promises to contribute assets shall be recognized as income upon receipt of clear communication of the promise from the donor or the donor's legal representative (e.g. trustee, attorney, etc.) – see additional guidelines in the next section
3. Conditional contributions and conditional promises to give shall be recognized as income upon the satisfaction of the condition
4. Contributed services shall be recognized as income only to the extent that the contributed services possess either one of the following characteristics:
  - a. The service creates or enhances a nonfinancial asset (e.g. land, buildings, intangible assets, etc.), or

- b. The service requires a specialized skill, it is provided by an individual possessing that skill, and the service is one that would typically need to be purchased if it had not been contributed to the organization.

All non-cash contribution income received shall be recorded at fair value (see policy in next section).

Contribution income shall be classified as unrestricted, temporarily restricted, or permanently restricted in accordance with the definitions and guidelines described earlier.

### **Valuation of Non-Cash Contributions**

As stated in the preceding section, all non-cash contributions of assets shall be recorded at their fair value as of the date of the gift. Fair values used in accounting for donated assets shall be determined by the Organization, not by the donor, although in some cases a value may have been provided by a donor (see subsequent policies associated with IRS Form 8283).

The determination of the fair value of donated assets shall be determined as follows:

1. For contributions of publicly-traded securities, fair value shall be determined by the Controller based on a Web-based search of the closing price of the security on the date that the security was transferred to MCWIC (in addition, a print-out of this Web search shall be retained in the accounting department's records for future reference and substantiation of this procedure.
2. For contributions of personal property, fair value shall be determined by the Controller, using appropriate public records (price lists for new assets, other guides for used assets) subject to the review and approval of the Director.
3. For contributions of real property, fair value shall be determined by an appraisal performed by an independent appraiser hired by MCWIC (not an appraiser hired by the donor).
4. For contributions of all other assets, fair value shall be determined by the Controller.

For contributed services that meet the previously described criteria for recording, the fair value of the services shall be determined by multiplying the hours worked by each volunteer, as documented on the Organization's Volunteer Time Sheet, by an applicable hourly rate. The applicable hourly rate shall be determined by Executive Director and shall generally be equal to an estimate of an hourly wage rate plus estimated employee benefits costs at FTE% or an hourly rate typically charged by external contractors possessing the skills provided by the volunteer.

All determinations of hourly rates used to value contributed services shall be reviewed and approved by the Controller.

### **Unconditional Promises to Give**

- Unconditional promises to give shall be recorded as assets and increases in temporarily restricted net assets (contribution income) in the period that MCWIC receives communication of the promise.
- Unconditional promises to give that are to be collected within one year shall be recorded at their face value, less any reserve for uncollectible promises, as estimated by management.
- Unconditional promises to give that are collectible over time periods in excess of one year shall be recorded at their discounted net present value.

- Accretion of discount on such promises to give shall be recorded as contribution income in each period leading up to the due date of the promise to give. The interest rate that shall be used in calculating net present values of unconditional promises to give is the risk-free rate of return available to MCWIC at the time the Organization receives a promise from a donor, considering the dollar amount of the promise and the time period of the promise (e.g. for promises of less than \$100,000, the Organization shall generally use the interest rate applicable to certificates of deposit for the same approximate duration available from its bank).
- When the final time or use restriction associated with a contributed asset has been met, a reclassification between temporarily restricted and unrestricted net assets shall be recorded.

### **Conditional Promises to Give**

The Organization shall not record an asset or contribution income for any conditional promise to give. However, the Organization shall maintain a record of such conditional promises to give and monitor these gifts for purposes of identifying when the condition associated with each such promise has been satisfied. As noted below, this schedule shall also be used in connection with preparing the organization's footnote disclosures associated with contributions.

### **Receipt of Donations**

Upon receipt, all monetary donations will be processed according to the Cash Receipts policies contained in this manual. Information on restriction of gifts shall be communicated to the Accounting Department so the gift can be recorded and governed according to the wishes of the donor. After funds are deposited, check copies, cash receipts, source of the gift, intended use and any other information included with the gift is delivered to the Accounting Department. The Accounting Department will acknowledge gifts within 3 business days of receipt. Please see the following section on Receipts.

The accounting system and the donor database must be reconciled to each other at least monthly.

### **Receipts and Disclosures**

MCWIC and its donors are subject to certain disclosure and reporting requirements imposed under the Internal Revenue Code and the underlying regulations. To comply with those rules, MCWIC shall adhere to the following guidelines with respect to contributions received by the Organization.

The Accounting Department shall provide a receipt to the donor for every separate contribution received. All receipts shall include the following information:

1. The amount of cash received and/or a description (but not an assessment of the value) of any noncash property received;
2. A statement of whether MCWIC provided any goods or services to the donor in consideration, in whole or in part, for any of the cash or property received, and
3. If any goods or services were provided to the donor by MCWIC, a description and good faith estimate of the value of those goods or services.

When MCWIC receives cash in excess of \$75, or noncash property with a value in excess of \$75, as part of a quid pro quo transaction, the Organization shall follow additional disclosure procedures. For purposes of this paragraph, a "quid pro quo transaction" is one in which a payment received by MCWIC

is made both as a contribution and as a payment for goods or services provided by the donor organization. In such instances, MCWIC shall provide to the donor a receipt stating that only the amount contributed in excess of the fair market value of the goods or services provided by MCWIC may be deducted as a charitable contribution. The receipt shall also include a good-faith estimate of the fair market value of the goods or services provided to the donor by MCWIC.

IRS rules provide for certain exceptions to the preceding disclosure rules applicable to quid pro quo transactions. As such, MCWIC shall not provide receipts when it receives cash or property in excess of \$75 in any of the following circumstances:

1. The goods provided to the donor during (yr) bear MCWIC's name or logo and have an aggregate cost of \$10.40 or less and the donor gave the Organization at least \$52.00;
2. The goods provided to the donor in (yr) have a fair market value equal to no more than 2% of the contribution or \$104, whichever is less; or
3. The gift received by MCWIC resulted from the Organization's (yr) fund-raising appeal that included articles worth no more than \$10.40, as well as a request for contributions and a statement that the recipient may keep the article even if a contribution is not made.

The preceding thresholds are adjusted for inflation by the IRS on an annual basis. Inflation adjustments subsequent to 2014 are incorporated into this policy manual by reference.

All estimates of the fair market value of goods or services provided by MCWIC shall be prepared by the Accounting Department.

MCWIC complies with all current Federal and state rules regarding solicitation and collection of charitable contributions, whether specifically addressed in this manual or not, as well as all future revisions to those rules.

### **IRS Form 8283 Noncash Charitable Contributions**

In certain instances, MCWIC may be requested to sign a Form 8283 (section b, Part IV) by a donor who has made a material contribution (over \$5000) of non-cash assets to the Organization. The signature of an organization official on Form 8283 signifies an acknowledgement of the description of the donated asset and the date of the gift. It does NOT represent any level of certification of or agreement to the valuation of the gift that has been assigned by the donor or the donor's appraiser, but it does serve to inform MCWIC of the value intended to be deducted by the donor, which is useful in connection with the subsequent filing of Form 8282 (see the next section for the policies regarding Form 8282).

Any Form 8283 presented by a donor for signature by MCWIC shall be reviewed, along with the donated asset and any relevant documentation pertaining to the asset's description and condition, by the Director, who shall have final responsibility for agreeing or disagreeing with the donor's description of the asset and for signing the Form 8283.

The Controller shall retain a copy of any Form 8283 that has been signed within the accounting department for subsequent tracking of the donated asset (see related policy below).

## **IRS Form 8282, Donee Information Return**

When MCWIC subsequently sells assets that have been contributed to it, the filing of a Form 8282 may be required. Among the exceptions from filing Form 8282 are subsequent sales of assets contributed to the Organization more than three years before the sale, and sales of assets that when contributed had a fair value of \$5,000 or less, as evidenced by the Form 8283 presented to the Organization by the donor at the time of the gift.

Form 8282 is not required with respect to donated assets that are consumed or distributed in fulfillment of the Organization's tax-exempt mission.

Responsibility for tracking donated assets and determining whether filing Form 8282 is required is assigned to the Accounting Department. It is the policy of MCWIC to file such forms in a timely manner (within 125 days of the sale). Upon completion of a Form 8282 by the Accounting Department the form shall be reviewed and signed by the Controller. Delivery of the form to IRS shall be done by mail, performed by the Accounting Department.

A Form 8282 shall also be prepared and filed if MCWIC transfers a donated asset to another charitable nonprofit organization (subject to the same exceptions as described above). In such cases, the Form 8282 shall be filed with IRS within 125 days of the transfer and a copy of the Form 8282 shall be provided to the successor nonprofit organization with 15 days of filing the Form 8282 with the IRS, along with a copy of the original Form 8283 received from the donor.

### **Disclosures of Promises to Give**

As stated earlier, MCWIC shall record an asset and an increase in net assets for unconditional promises to give. In addition, in connection with its annual financial statements, MCWIC shall prepare a schedule of unconditional promises to give that discloses the annual amounts to be collected in each of the next five fiscal years, and a total amount due thereafter, less the amount representing interest as a result of discounting long-term promises to give to net present value.

In connection with conditional promises to give, which shall not be recorded on the financial statements, MCWIC shall nonetheless prepare a similar schedule of future payments for disclosure in the Organization's annual financial statements.

### **Endowment Funds**

It is the policy of MCWIC to establish and accept endowments that are permanently restricted for the benefit of one or more programs or purposes within the scope of the Organization's mission, subject to the gift acceptance policies described earlier.

It is also the policy of the Organization to account for all endowments in accordance with any and all explicitly communicated donor-imposed stipulations that have been accepted by the organization, including stipulations associated with the classification of subsequent interest income, dividend income, realized gains and losses, unrealized gains and losses, and other investment income as unrestricted, temporarily restricted, or permanently restricted, as well as future appropriations and expenditure of endowment funds. To the extent the Organization has accepted an endowment that does not include explicit donor stipulations regarding subsequent accounting for and classification of the endowment or

investment income or for the appropriation and expenditure of endowment funds, MCWIC shall follow the guidelines described in CA Probation Code 18504.

The interpretation of how CA Probation Code 18504 applies to a particular endowment of MCWIC shall be made by the Controller and subject to the review and approval of the Executive Director.

In connection with all endowment funds of the Organization, MCWIC shall disclose in a footnote to its annual financial statements all of the following information:

1. A description of the board's interpretation of relevant state law regarding the net asset classification of donor-restricted endowment funds.
2. A description of the Organization's policies for the appropriation of endowment assets for expenditure.
3. A description of the Organization's endowment investment policies, including, at a minimum:
  - a. The Organization's return objectives and risk parameters.
  - b. How those objectives relate to the Organization's endowment spending policies.
  - c. The strategies employed for achieving those objectives.
4. Endowment fund net asset composition by classification (unrestricted, temporarily restricted, permanently restricted), in total and by type of endowment fund, and cumulative investment return, if any, contained in the permanently restricted net asset class resulting from the Organization's interpretation of relevant state law, beyond the amount required by explicit donor stipulations.
5. A reconciliation of the beginning and ending balance of the Organization's endowments, in total and by net asset class, showing all of the following:
  - a. Investment return, separated into investment income (interest, dividends, rents, etc.) and net appreciation or depreciation of investments
  - b. Contribution income
  - c. Amounts appropriated for expenditure
  - d. Reclassifications
  - e. Other changes in net assets

### **Fund-Raising Events**

The Organization shall maintain a subsidiary record that tracks each special fund-raising event sponsored by the Organization. The accounting department shall be responsible for maintaining this subsidiary record, with assistance from the Controller. The following information shall be tracked on an event-by-event basis for purposes of possible disclosure in the Organization's annual Form 990 information return with the IRS:

1. Description and location of the event (including an indication of whether any type of gaming activities took place in connection with the event).
2. Total gross proceeds received in connection with the event.

3. Portion of the proceeds considered to be a contribution (equal to the amount received less the fair value of any benefits provided to donors).
4. Total costs of the event.
5. Portion of the costs attributable to direct donor benefits (i.e., the cost of any benefits provided to donors, such as the cost of green fees or a meal provided to attendees at a fund-raiser).
6. Portion of the total costs associated with:
  - a. Rent or facility costs
  - b. Cash prizes, if any
  - c. Noncash prizes, if any
  - d. Food and beverages
  - e. Entertainment
  - f. Fees paid to (or retained by) an outside fund-raiser
7. The percentage of the overall labor effort involved in the event that was contributed by volunteers (this schedule should show total hours associated with paid employees/contractors and total hours associated with volunteer efforts).
8. The names and addresses of any outside fund-raiser used in connection with the event.
9. An indication of whether any outside fund-raiser ever took custody, even temporarily, of funds raised for MCWIC in connection with any fund-raising event.

In addition to the preceding information, if any fund-raising activities of MCWIC include gaming (e.g., bingo, pull tabs, or any other type of gaming), the Organization shall maintain records of the following:

1. Total compensated and total uncompensated (volunteer) labor hours associated with each event.
2. The name and address of the person or company responsible for running the Organization's gaming activities, as well as a copy of their license to conduct gaming activities.
3. Documentation indicating the percentage of gaming activity operated in the Organization's facility vs. an outside facility.
4. If the Organization utilizes a third party to operate gaming activities, a record shall be kept of the total proceeds of the gaming activity and the amount retained by the third-party operator as its compensation.

If the Organization engages in, or plans to engage in, gaming activities, the Controller shall first research and obtain any and all required licenses or permits.

In addition, for any fund-raising or gaming activity operated by a third party, where the third party collects or maintains custody of funds paid by attendees, the Organization shall first gain an understanding of the internal controls of the third party, including the third party's processes for receiving and securing funds and whether individuals employed by the third party are bonded. The Fiscal Manager shall conduct or arrange for this internal control evaluation.

## State Registrations

It is the policy of MCWIC to register in each state in which the organization's fund-raising activities would result in a requirement to register. Determination of state-by-state registration requirements shall be with the Controller who may consult outside advisors in making such determinations.

Once registered, the Controller shall ensure that subsequent periodic filing requirements are met. The Controller may delegate the preparation of such periodic state filings to the Accounting Department, subject to the review and approval of the Controller.

## Credit Card Donations

MCWIC currently does not accept credit cards. If in the future it is decided that accepting credit card is required, it must be approved by the board and policy implemented prior to the implementation of accepting credit cards.

## ADMINISTRATION OF FEDERAL AWARDS

### Definitions

MCWIC may receive financial assistance from a donor/grantor agency through the following types of agreements:

**Grant:** A financial assistance award given to the Organization to carry out its programmatic purpose.

**Contract:** A mutually binding legal agreement where the Organization agrees to provide supplies or services and the funder agrees to pay for them.

**Cooperative Agreement:** A legal agreement where the Organization implements a program with the direct involvement of the funder.

Throughout this manual, Federal assistance received in any of these forms will be referred to as a Federal "award."

### Preparation and Review of Proposals

Individual departments are responsible for preparing proposals for projects that the department intends to pursue. However, all proposals shall be reviewed by the Controller prior to submission to government agencies or other funding sources. Final proposals shall be reviewed and approved in writing by the Executive Director.

- Grant applications, in alignment with the program, will be approved by the Executive Director.
- The full Board will review all grant proposals.
- The full Board will be involved in all decisions concerning new funding sources.

## **Post-Award Procedures**

After an award has been made, the following steps shall be taken:

1. Verify the specifications of the grant or contract. The Accounting Department shall review the terms, time periods, award amounts and expected expenditures associated with the award. A Catalog of Federal Domestic Assistance (CFDA) number shall be determined for each award. All reporting requirements under the contract or award shall be summarized.
2. Create new general ledger account numbers (or segments). New accounts shall be established for the receipt and expenditure categories in line with the grant or contract budget.
3. Gather documentation. A file is established for each grant or contract. The file contains the proposal, all correspondence regarding the grant or contract, the final signed award document and all reports submitted to the funding sources.

### **Compliance with Laws, Regulations and Provisions of Awards**

MCWIC recognizes that as a recipient of Federal funds, the Organization is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the Organization meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from a Federal agency:

1. For each Federal award, the Executive Director will designate a manager as "grant manager."
2. The grant manager shall take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract:
  - a. Read each award and prepare a summary of key compliance requirements and references to specific laws and regulations.
  - b. Review the *2 CFR Part 200 Appendix XI "Compliance Supplement"* (updated annually) published by the Office of Management and Budget (OMB) for compliance requirements unique to the award and for compliance requirements common to all Federal awards.
  - c. Review the section of the Catalog of Federal Domestic Assistance (CFDA) applicable to the award.
  - d. The grants manager will communicate grant requirements to those who will be responsible for carrying them out, or impacted by them.
3. The Accounting Department shall forward copies of applicable laws regulations to the grant manager (such as OMB Circulars, pertinent sections of compliance supplements, and other regulations).
4. The grant manager and/or the Accounting Department shall identify and communicate any special changes in policies and procedures necessitated by Federal awards as a result of the review of each award.
5. The grant manager shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant and contract renewals, reviewing

annual revisions to the 2 CFR Part 200 Appendix XI “*Compliance Supplement*”, and communications with Federal awarding agency personnel.

6. The grant manager shall inform the independent auditors of applicable laws, regulations, and provisions of contracts and grants. The grant manager shall also communicate known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.
7. The grant manager will be responsible for all monitoring activities of the grant and work directly with all state and federal monitors specific to program monitoring.

### **Document Administration**

For each grant/award received by MCWIC from a federal, state, or local government agency, a master file of documents applicable to the award shall be prepared and maintained. The responsibility for assembling each master file shall be assigned to the Program Manager assigned to administer the program.

The master file assembled for each government award shall include all of the following documents (including originals of all documents received from the awarding agency):

1. Copy of the initial application for the award and corresponding budget
2. All correspondence to and from the awarding agency post-application, leading up to the award
3. The final, approved budget and program plan, after making any modifications
4. The grant agreement and any other documents associated with the initial making of the award
5. Copies of pertinent laws and regulations, including awarding agency guidelines, associated with the award
6. Subsequent grant modifications (financial and programmatic)
7. Copies of program and financial reports
8. Subsequent correspondence to/from the awarding agency
9. Results of any monitoring visits conducted by the awarding agency, including resolution by MCWIC of any findings arising from such visits
10. Correspondence and other documents resulting from the closeout process of the award

The preceding grant document file shall be organized into three sections as follows:

1. Pre-award documents
2. Post-award documents
3. Laws, regulations, and agency guidelines
4. Audit/monitoring-related documents

On the inside front cover of the grant document file shall be a Summary of Critical Award Provisions, prepared by the Program Manager. This summary shall include, at a minimum, the following:

1. Key compliance requirements, including citations of applicable laws and regulations
2. Important deadlines
3. Correspondence contact information at the awarding agency

The original grant document file shall remain in the Accounting Department. Electronic forms of the final award documents and any other pertinent documentation will be kept on MCWIC's network and available to appropriate personnel within MCWIC.

### **Close Out of Federal Awards**

MCWIC shall follow the close out procedures described in 2 CFR 200.343 – 345, and in the grant agreements as specified by the granting agency.

MCWIC and all subrecipients shall liquidate all obligations incurred under the grant or contract within 60 days of the end of the grant or contract agreement.

### **COST SHARING AND MATCHING (IN-KIND) – GOVERNMENT GRANTS**

#### **Overview**

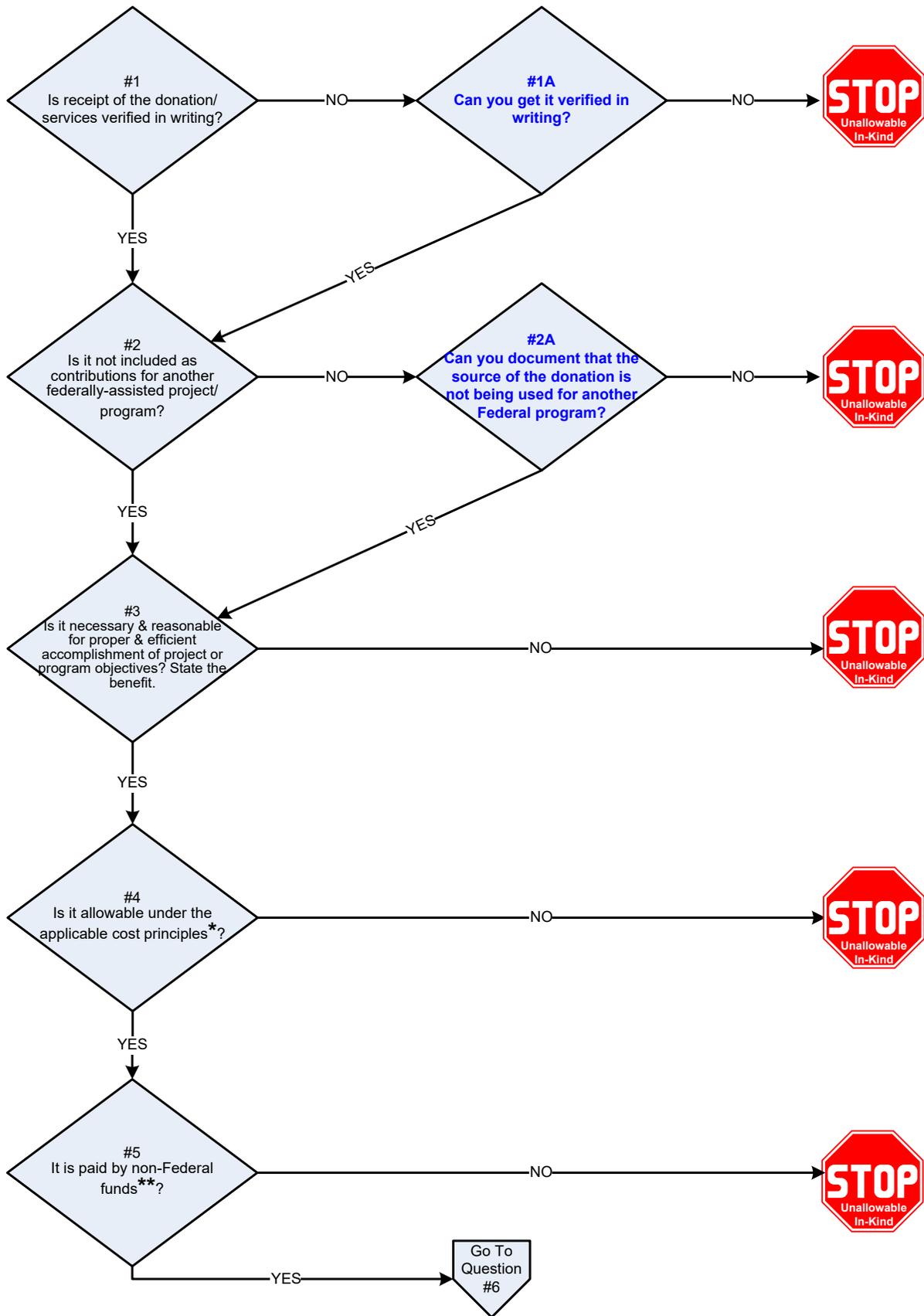
MCWIC values contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or Federal agency regulations identify specific values to be used.

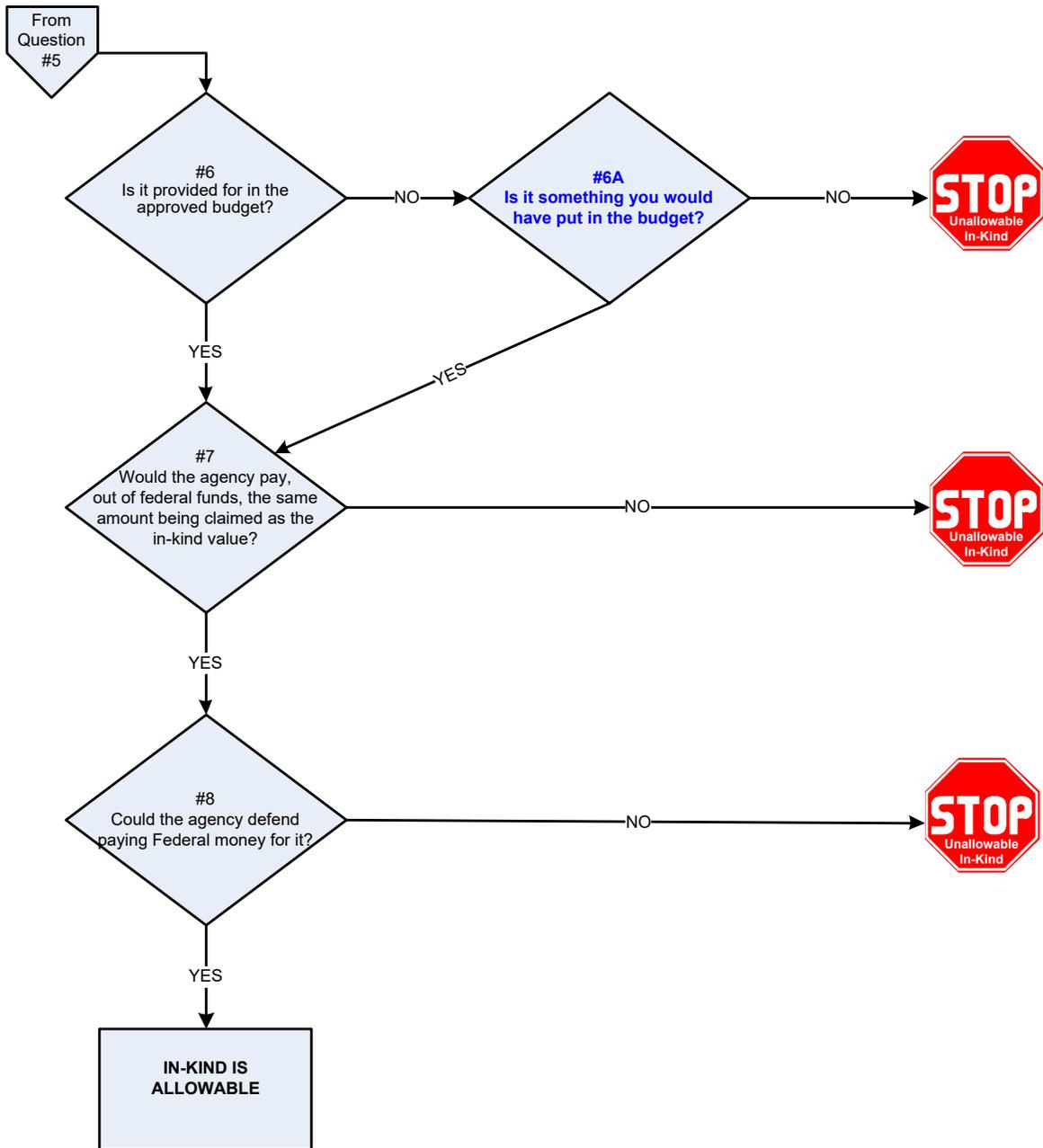
MCWIC shall claim contributions as meeting a cost sharing or matching requirement of a Federal award only if all of the following criteria are met:

1. They are verifiable from MCWIC records.
2. They are not included as contributions for any other Federally-assisted project or program.
3. They are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. They are allowable under the federal cost principles, 2 CFR Part 200 Subpart E, Cost Principles.
5. They are not paid by the Federal government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
6. They are provided for in the approved budget when required by the Federal awarding agency.
7. They conform to all provisions of federal administrative regulations, 2 CFR Part 200 Subpart D, Post Federal Awards Requirements.
8. In the case of donated space, (or donated use of space), the space is subject to an independent appraisal performed by a certified appraiser as defined by 2 CFR Part 200.306(i)1 to establish its value.

The following flowchart should be used to determine the allowability of in-kind.

# In-kind Allowability Flowchart





\* 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

\*\* Except where authorized by Federal statute to be used for cost sharing or matching:

Determinations have been made on a case-by-case basis on whether Federal funds from other programs are allowable match for an ACF program. These determinations are based on specific requirements of ACF programs and language in applicable statutes. Specifically:

1. USDA funds are of Federal origin and, therefore, cannot be counted as match.
2. Bureau of Indian Affairs - Indian Self-Determination and Education Assistance Act (P.L. 93-638, as amended). The Act authorizes the use of funds for matching purposes as long as the identified use is specifically related to the approved grant activities.
3. Title XX Social Services Block Grant funds are considered to be Federal funds and, therefore, may not be used as match for ACF programs.
4. Expenditure of funds from the Housing and Community Development Act of 1974, P.L. 93-383 may count as allowable match for a Head Start program for renovation of a building. The determination is dependent on whether or not the Head Start grant is included as part of the "Community Development Program," as required by the Housing and Community Development Act. (Grants Administration Manual, Section 3.05.408(b)(1-4))

## **Valuation and Accounting Treatment**

In-kind typically falls into one of the following categories:

- Cash
- Space, buildings, land, and equipment
- Volunteer time and services
- Supplies

The following sections discuss the valuation and accounting treatment for each category.

### ***Cash***

- MCWIC shall recognize cash contributions as in-kind income in the period in which they are spent on allowable program costs.
- Any discounts received on goods or services are recognized as in-kind only if such discounts are not available to the general public.

### ***Space, Buildings, Land, and Equipment***

If the purpose of the contribution is to assist the Organization in the acquisition of equipment, building, or land, the total value of the donated property may be claimed as matching with prior approval of the awarding agency.

If the purpose of the donation is to support activities that require the use of equipment, buildings, or land, depreciation may be claimed as matching, unless the awarding agency has approved using the full value as match.

Equipment, land, or buildings are valued at their fair market value as determined by an independent appraiser. Information on the date of donation and records from the appraisal will be maintained in a property file.

#### ***Space***

- Will be valued at the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality
- Information on the date of donation and records from the appraisal will be maintained in a property file
- If less than an arms-length transaction, will be valued based in actual allowable costs to occupy the facility (e.g. repairs and maintenance, insurance, etc.) not to exceed fair market value

### ***Volunteer Time and Services***

Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor will be included in in-kind if the services are an integral and necessary part of the program.

Volunteer services will be valued at rates consistent with those paid for similar work in the Organization. For skills not found in the Organization, rates will be consistent with those paid for similar work in our labor market. Rates should include gross hourly wages plus fringe benefits calculated based on fringe benefits received by employees in similar positions, or on agency average.

Volunteers must possess qualifications and perform work requiring those skills in order to be valued at greater than an unskilled labor rate.

MCWIC requires volunteers to document and account for their contributed time in a manner similar to the timekeeping system followed by employees. Each program that uses volunteers will provide the volunteers a sign-in sheet which collects the following information:

- Date service was performed
- Volunteer name and address
- Hours donated (time in and out)
- Service provided
- Signature of volunteer

The sign-in sheets will be delivered to the Accounting Department monthly so they can be tallied, valued, and recorded as in-kind in the accounting records.

### ***Supplies***

Donated supplies must be used in the program and shall be valued at fair market value at the time of donation. Supplies can be counted as match only if the program would have purchased such items itself with federal funds.

## **BILLING/INVOICING POLICIES**

### **Overview**

The Organization's primary sources of revenue are:

- Reimbursement grants – billed monthly, or as funders require, based on allowed, incurred expenses
- Fee-for-service income – billed monthly based on number of units of services provided
- Private grants – funds are usually received once funding is approved. Financial expenditure reports, if required, are submitted as required by funding sources.
- Donations/Contributions – may be solicited or unsolicited.

Other lesser sources of income such as transportation fees, meal charges, or child care fees will be collected and recorded when the services are provided.

### **Responsibilities for Billing and Collection**

MCWIC's Accounting Department is responsible for the invoicing of funding sources and the collection of outstanding receivables. (Note: Cash receipts, credit memo, and collection policies will be discussed in subsequent sections.)

## **Customer Invoicing**

It is the policy of MCWIC to complete customer orders and forward an invoice once services have been rendered.

### **Billing and Financial Reporting – Government Grants**

MCWIC strives to provide management, staff and funding sources with timely and accurate financial reports applicable to Federal awards. These reports include monthly and cumulative expenditures, a project budget, and a balance remaining column.

MCWIC shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports shall be the responsibility of Accounting Department, subject to review and approval by Controller.

The following policies shall apply to the preparation and submission of billings to Federal agencies under awards made to MCWIC:

1. The Organization will request reimbursement after expenditures have been incurred, unless an award specifies another method.
2. Each award normally specifies a particular billing cycle. Therefore, a schedule is established for each grant and contract to ensure that reimbursement is made on a timely basis along with any other reporting that is required in addition to the financial reports.
3. Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts.
4. All financial reports required by each Federal award will be prepared and filed on a timely basis. To the extent MCWIC's year-end audit results in adjustments to amounts previously reported to Federal agencies, revised reports shall be prepared and filed in accordance with the terms of each Federal award.

MCWIC shall maintain separate billing records in addition to the official general ledger accounting records. Billing records shall be reconciled to the general ledger on a monthly basis.

At the time invoices (requests for reimbursement) are prepared, revenue and accounts receivable shall be recorded in the accounting records of MCWIC by the Accounting Department.

If a Federal award authorizes the payment of cash advances to MCWIC, the Controller may require that a request for such an advance be made. Upon receipt of a cash advance from a Federal agency, MCWIC shall reflect a liability equal to the advance. As part of the monthly close-out and invoicing process, the liability shall be reduced, and revenue recognized, in an amount equal to the allowable costs incurred for that period.

### **Cash Drawdowns of Advances (Government Grants)**

Cash drawdowns of advances from Federal agencies shall be made weekly or bi-weekly in conjunction with the accounts payable and payroll schedule, based on need. All Federal funds are deposited into a FDIC secured bank account under the cash receipts policies and procedures described in this manual.

MCWIC requires that Federal funds will be disbursed within 3 operating business days of receipt using the following process. An example of the process is as follows:

1. On Wednesday the Accounting Department will determine cash needs for A/P.
2. On Wednesday by 12:00 p.m., the Controller review's the cash request, and then cash is drawn from the State by 1:00 p.m.
3. On Thursday, the checks are printed and signed
4. On Friday, the cash is verified as received in the bank account via EFT delivery process, and the checks are then disbursed.

### **Accounts Receivable Entry Policies**

Individuals independent of the cash receipts function shall post customer invoices, credit adjustments, and other adjustments to the accounts receivable subsidiary ledger.

Posting of credit memos and other adjustments to customer accounts receivable shall also be performed by an individual independent of the cash receipts function of MCWIC.

### **Classification of Income and Net Assets**

All income received by MCWIC is classified as "unrestricted," with the exception of the following:

1. Grants and other awards received from government agencies, other grantors, and donors which are classified as temporarily restricted.
2. Special endowments received from donors requesting that these funds be permanently restricted for specific purposes.
3. Income earned from endowment funds (e.g., interest and dividends, gains and losses) in connection with endowments where the donor has explicitly stated that earnings on an endowment be temporarily restricted for specific purposes.

From time to time, MCWIC may raise other forms of contribution income which carry stipulations that the Organization utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds. When this form of contribution income is received, MCWIC shall classify this income as Temporarily Restricted income.

As with all Temporarily Restricted net assets, when the restriction associated with a contribution has been met (due to the passing of time or the use of the resource for the purpose designated by the donor), MCWIC will reclassify the related net assets from "Temporarily Restricted" to "Unrestricted" in its Statement of Financial Position and reflect this reclassification as an activity in its Statement of Activities.

From time-to-time, the MCWIC Board of Directors may determine that it is appropriate to set funds aside for specific projects. Such funds shall be classified as "unrestricted," labeled "Board-Designated," and reported as a separate component of unrestricted net assets.

## **CASH RECEIPTS**

### **Overview**

Cash (including checks payable to the Organization) is the most liquid asset an organization has. Therefore, it is the objective of MCWIC to establish and follow the strongest possible internal controls in this area.

### **Processing of Checks and Cash Received in the Mail**

The following procedures will be followed for funds received by mail:

- Cash receipts are received in a central location, rather than at remote sites, to ensure that cash received is appropriately directed, recorded, and deposited on a timely basis.
- Mail is opened and a listing of cash/checks received shall be prepared in an open area, in the presence of other employees.
- A deposit slip is prepared from the cash/checks received and compared to the daily receipts listing for discrepancies.
- Deposits are prepared and taken to the bank by an individual other than the employee who prepared the daily cash receipts listing.

Note: If cash is received, a second signature is required on the cash receipt transmittal form as verification of the cash.

### **Endorsement of Checks**

All checks received that are payable to the Organization shall immediately be restrictively endorsed by the individual who prepares the daily receipts listing. The restrictive endorsement shall be a rubber stamp that includes the following information:

1. For Deposit Only
2. MCWIC
3. The bank name
4. The bank account number of MCWIC

### **Timeliness of Bank Deposits**

Bank deposits will be made on the day the cash receipts are received. In no event shall deposits be made more than three business days after the receipts were received. Un-deposited checks and cash shall be maintained in a locked drawer and kept in a secure area until deposited. Such cash will not be used as petty cash or to make change.

### **Reconciliation of Deposits**

On a periodic basis, the Controller, who does not prepare the initial cash receipts listing or bank deposit, shall reconcile the listings of receipts to bank deposits on the monthly bank statement. Any discrepancies shall be immediately investigated.

## SEGREGATION OF DUTIES

### Control Grid - Revenue and Cash Receipts

MCWIC strives to maintain adequate segregation of duties in its income and cash receipts functions. The following table illustrates how responsibilities have been assigned. In this table, personnel are identified as follows:

- A. Controller
- B. Principle Accounting Technician
- C. Principal Accounting Technician

*Note: if 2 X's for one category, then one is back up to the other*

	<b>A</b>	<b>B</b>	<b>C</b>
Produce invoice to bill customer			X
Enter invoice into A/R system			X
Initial receipt of funds (cash or checks)			X
Restrictively endorse checks			X
Prepares initial record of funds collected			X
Preparation of deposit slip			X
Take deposit slip to bank	X	X	
Enter payments into A/R system			X
Reconcile log of collections with A/R posting	X		
Authorizes credits or other adjustments	X		
Posts credits/adjustments to A/R system		X	
Authorizes write-off of bad debts	X		
Posts bad debt write-offs to A/R system		X	
Prepares periodic customer statements		X	
Reconciles A/R with general ledger	X		
Reconciles bank statement			X
Reviews A/R aging	X		
Performs follow-up calls on old A/R		X	
Prepares Cash Draws	X		X
Authorizes Cash Draws	X		

## **GRANTS RECEIVABLE MANAGEMENT**

### **Monitoring and Recognition**

MCWIC records grants receivable and income as it is earned and billed during the grant year. The Controller is responsible for monitoring budget-to-actual expenditures throughout the grant year, and will meet monthly with the Grant Manager to discuss grant fiscal results.

## **ACCOUNTS RECEIVABLE MANAGEMENT**

### **Monitoring and Reconciliations**

On a monthly basis, the Accounting Department will reconcile a detailed accounts receivable report (showing aged, outstanding invoices by customer) to the general ledger. The Controller will review the reconciliation and ensure that all differences are immediately investigated and resolved.

### **Credits and Other Adjustments to Accounts Receivable**

From time to time, credits against accounts receivable from transactions other than payments and bad debts will occur. Examples of other credits include returned products and adjustments for billing errors. An employee who is independent of the cash receipts function will process credits and adjustments to Accounts Receivable, and all credits shall be authorized by the Controller.

### **Accounts Receivable Write-Off Authorization Procedures**

All available means of collecting accounts receivable will be exhausted before write-off procedures are initiated. Write-offs are initiated by the department associated with the amount to be written off, in conjunction with the Accounting Department. If an account receivable is deemed uncollectible, the following approvals are required before the write-off is processed:

<b><u>Amount</u></b>	<b><u>Authorized in writing by</u></b>
Less than \$500	Controller
\$500 or more	Executive Director

Once a write-off has been processed, appropriate individuals in the originating department will be advised to ensure that further credit is not granted and the master list of bad accounts is updated. Customers listed as poor credit risks will be extended future credit only if the back debt is paid and the customer is no longer deemed a collection problem.

If write-off procedures have been initiated, the following accounting treatment applies:

1. Current year invoices that are written off will either be charged against an appropriate revenue or revenue adjustment account, or against the original account credited.
2. Invoices written off that are dated prior to the current year will be written off against net assets.

## **POLICIES ASSOCIATED WITH EXPENDITURES AND DISBURSEMENTS**

### **PURCHASING POLICIES AND PROCEDURES**

#### **Overview**

MCWIC requires the practice of ethical, responsible, and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The policies in this section describe the principles and procedures that all staff shall adhere to in the completion of their designated responsibilities.

The goal of these procurement policies is to ensure that materials and services are obtained in an effective manner and in compliance with the provisions of applicable Federal statutes and grant requirements.

#### **Responsibility for Purchasing**

All department heads or their designees shall have the authority to initiate purchases on behalf of their department, within the guidelines described here.

The Accounting Department shall be responsible for processing purchase order requests. The Executive Director has approval authority over all purchases and contractual commitments, and shall make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

#### **Code of Conduct in Purchasing (2 CFR Part 200.318 (c)(1))**

Ethical conduct in managing the Organization's purchasing activities is absolutely essential. Staff must always be mindful that they represent the Board of Directors and share a professional trust with other staff and the general membership.

- Staff shall discourage the offer of, and decline, individual gifts or gratuities of value in any way that might influence the purchase of supplies, equipment, and/or services.
- Staff shall notify their immediate supervisor if they are offered such gifts.
- No officer, board member, employee, or agent shall participate in the selection or administration of a contractor if a real or apparent conflict of interest would be involved. Such a conflict would arise if an officer, board member, employee or agent, or any member of his/her immediate family, his/her spouse/partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the vendor selected.
- Officers, board members, employees, and agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from vendors/contractors or parties to sub-agreements.
- Unsolicited gifts of a nominal value of less than \$50 may be accepted with the approval of the Executive Director.

#### **Competition (2 CFR Part 200.319)**

In order to promote open and full competition, purchasers will:

- Be alert to any internal potential conflicts of interest.

- Be alert to any noncompetitive practices among contractors that may restrict, eliminate, or restrain trade.
- Not permit contractors who develop specifications, requirements, or proposals to bid on such procurements.
- Award contracts to bidders whose product or service is most advantageous in terms of price, quality, and other factors.
- Issue solicitations that clearly set forth all requirements to be evaluated.
- Reserve the right to reject any and all bids when it is in the Organization's best interest.
- Not give preference to state or local geographical areas unless such preference is mandated by Federal statute. (200.319(b))
- "Name brand or equivalent" description may be used as a means to define the performance or requirements (200.319(c)(1))

### **Nondiscrimination Policy**

All vendors/contractors or contractors who are the recipients of Organization funds or who propose to perform any work or furnish any goods under agreements with MCWIC, shall agree to these important principles:

1. Contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation, or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractors.
2. Contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause. Notices, advertisements, and solicitations placed in accordance with federal law, rule, or regulation shall be deemed sufficient for meeting the intent of this section.

### **Procurement Procedures**

The following are MCWIC's procurement procedures:

1. MCWIC shall avoid purchasing items that are not necessary or duplicative for the performance of the activities required by a federal award. (2 CFR Part 200.318(d))
2. Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement for the federal government. (2 CFR Part 200.318(d)). This analysis should only be made when both lease and purchase alternatives are available to the program.
3. Purchasers are encouraged to enter into state and local inter-governmental or inter-entity agreements where appropriate for procurement of use of common or shared goods and services. (2 CFR Part 200.318(e))
4. Purchasers are encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. (2 CFR Part 200.318(f))

5. Documentation of the cost and price analysis associated with each procurement decision in excess of the simplified acquisition threshold (\$250,000) shall be retained in the procurement files pertaining to each federal award. *(2 CFR Part 200.323)*
6. All pre-qualified lists of persons, firms or products which are used in acquiring goods and services must be current and include enough qualified sources to ensure maximum open and full competition. *(2 CFR Part 200.319(d))*
7. MCWIC will maintain records sufficient to detail the history of procurement, including: *(2 CFR Part 200.318(i))*
  - a. Rationale for the method of procurement;
  - b. Selection of contract type;
  - c. Contractor selection or rejection; and
  - d. The basis for the contract price.
8. MCWIC shall make all procurement files available for inspection upon request by a federal awarding agency.
9. MCWIC shall not utilize the cost-plus-a-percentage-of-costs method of contracting. *(2 CFR Part 200.323(d))*

All staff members with the authority to approve purchases will receive a copy of and be familiar with 2 CFR Part 200.400 – 475, Cost Principles.

## Authorizations and Purchasing Limits

The following table lists required purchase order request approval levels and solicitation process:

Method of Procurement	Amount of Purchase	Required Approvals	Required Solicitation	Required Documentation
Micro-Purchase	Less than \$10,000	<ul style="list-style-type: none"> <li>Supervisor or Manager</li> <li>Controller</li> </ul>	Micro-Purchase is an informal method of procurement and may be awarded without soliciting competitive price or rate quotations if the non-federal entity considers the price to be reasonable based on research, experience, purchase history or other information and documents it files accordingly.	Justification for the cost of the purchase
Small Purchase	Between \$10,000 and \$250,000	<ul style="list-style-type: none"> <li>Controller</li> <li>Executive Director</li> <li>If applicable, State approval for per unit cost in that exceeds \$5,000. Review EDD Directive for details.</li> </ul>	Small purchase is an informal method of procurement but will require price or rate quotations to be obtained from an adequate number of sources (min 2 sources) as determined by the agency. May qualify as noncompetitive procurement.	Documentation of bids/quotes received.  How determination was made.
Sealed Bids or Competitive Proposals	Any amount	<ul style="list-style-type: none"> <li>Controller</li> <li>Executive Director</li> <li>If applicable, State approval for per unit cost in that exceeds \$5,000. Review EDD Directive for details.</li> </ul>	Formal procurement 3 written bids (Request for Bids or Request for Proposals)	<ul style="list-style-type: none"> <li>Copy of RFB or RFP</li> <li>Proposal scoring grids</li> <li>Proposal acceptance and/or contract of winning bid</li> </ul>

Once the purchase order request has been created, it must be signed by the Manager/Supervisor, Controller and Executive Director or designated authorized representative. If the Purchase Order Request is for office supplies, the Controller and Executive Director will sign. In the absence of the Controller, the Executive Director has signature authority for office supplies.

The Executive Director is authorized to enter into any contract on behalf of MCWIC. These policies shall also apply to renewals of existing contracts.

### Approved Vendors/Contractors

MCWIC will approve vendors/contractors as needed throughout the year. The process to identify an approved vendor/contractor is as follows.

1. Obtain required quotes, depending on the level of expected spending.
2. Compare the quotes.

3. The vendors/contractors with lowest prices, and/or availability including shipping, will be approved.
4. This process could result in multiple approved vendors/contractors if the prices are within 5% of each other.

Vendors/contractors may be added throughout the year, but all vendors/contractors will be re-evaluated annually.

### **Use of Purchase Order Request**

MCWIC utilizes a purchase order request system. A properly completed purchase order request shall be required for each purchase decision with the exception of travel advances and expense reimbursements, which require the preparation of a separate form described elsewhere in this manual. A properly completed purchase order request shall contain the following information, at a minimum:

1. Specifications or statement of services required
2. Vendor/contractor name, address, point of contact and phone number
3. Source of funding (if applicable)
4. Delivery, packing, and transportation requirements
5. Special conditions (if applicable)
6. Catalog number, page number, etc. (if applicable)
7. Net price per unit, less discount, if any
8. Total amount of order
9. Authorized signature
10. Date purchase order request was prepared

At the end of each accounting period, an aged outstanding encumbrance report shall be prepared and reviewed by the Controller.

Purchase order requests that are not checked 'direct pay' will be entered into the accounting system as an encumbrance for tracking purposes.

Blanket purchase order request may be established at the start of the fiscal year to authorize purchases from a vendor/contractor up to a set amount, thereby eliminating the need for monthly purchase order request for standard purchases.

### **Required Solicitation of Quotations from Contractors**

Solicitations for goods and services (requests for proposals or RFPs) should provide for all of the following:

1. A clear and accurate description of the technical requirements for the material, product, or service to be procured. Descriptions shall not contain features which unduly restrict competition. (*2 CFR Part 200.319(c)(1)*)
2. Requirements which the bidder/offeror must fulfill and all other factors to be used in evaluating bids or proposals. (See the next section entitled "Evaluation of Alternative Contractors" for required criteria.) (*2 CFR Part 200.319(c)(2)*)

3. Technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards. (2 CFR Part 200.319(c)(1))
4. The specific features of "brand name or equal" descriptions that bidders are required to meet when appropriate. (2 CFR Part 200.319(c)(1))
5. A description of the format, if any, in which proposals must be submitted, including the name of the person to whom proposals should be sent.
6. The date by which proposals are due.
7. Required delivery or performance dates/schedules.
8. Clear indications of the quantity(ies) requested and unit(s) of measure.

### **Extension of Due Dates and Receipt of Late Proposals**

Solicitations should provide for sufficient time to permit the preparation and submission of offers before the specified due date. However, an extension may be granted if a prospective offeror so requests.

Contractor proposals are considered late if received after the due date and time specified in the solicitation. Late proposals shall be so marked on the outside of the envelope and retained, unopened, in the procurement folder. Contractors that submit late proposals shall be sent a letter notifying them that their proposal was late and could not be considered for award.

### **Evaluation of Alternative Contractors**

Contractors shall be evaluated on a weighted scale that considers some or all of the following criteria as appropriate for the purchase:

1. Adequacy of the proposed methodology
2. Skill and experience of key personnel
3. Demonstrated experience
4. Other technical specifications designated by the department requesting proposals
5. Compliance with administrative requirements of the request for proposal (format, due date, etc.)
6. Contractor's financial stability
7. Contractor's demonstrated commitment to the nonprofit sector
8. Results of communications with references supplied by Contractor
9. Ability/commitment to meeting time deadlines
10. Cost
11. Minority- or women-owned business status of Contractor
12. Other criteria (to be specified by the department requesting proposal)

Not all of the preceding criteria may apply in each purchasing scenario. However, the department responsible for the purchase shall establish the relative importance of the appropriate criteria prior to requesting proposals and shall evaluate each proposal on the basis of the criteria and weighting that have been determined.

After a contractor has been selected and approved by the Executive Director, the final selection shall be approved by others according to MCWIC's purchasing approval policies.

**Affirmative Consideration of Minority, Small Business, Women-Owned Businesses, and Labor Surplus Area Firms**  
(2 CFR Part 200.321)

Positive efforts shall be made by MCWIC to utilize small businesses, minority-owned firms, women's business enterprises, and labor surplus area firms whenever possible. Therefore, the following steps shall be taken:

1. Ensure that small business, minority-owned firms, women's business enterprises, and labor surplus area firms are used to the fullest extent practicable. (2 CFR Part 200.321)
2. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small business, minority-owned firms, women's business enterprises and labor surplus area firms. (2 CFR Part 200.321(b)(4))
3. Consider in the contract process whether firms competing for larger contracts tend to subcontract with small businesses, minority-owned firms, and women's business enterprises. (2 CFR Part 200.321(b)(6))
4. Encourage contracting with consortiums of small businesses, minority-owned firms, women's business enterprises, and labor surplus area firms when a contract is too large for one of these firms to handle individually. (2 CFR Part 200.321(b)(3))
5. Use the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Department of Commerce's Minority Business Development Agency in the minority-owned firms and women's business enterprises. (2 CFR Part 200.321(b)(5))

**Availability of Procurement Records (2 CFR Part 200.324(b))**

MCWIC shall, on request, make available for the federal awarding agency, pre-award review and procurement documents, such as requests for proposals, when any of the following conditions apply:

- The process does not comply with the procurement standards in 2 CFR Part 200. (2 CFR Part 200.324(b)(1))
- The procurement is expected to exceed the federally-defined simplified acquisition threshold (\$150,000) and is to be awarded without competition or only one bid is received. (2 CFR Part 200.324(b)(2))
- The procurement exceeds the simplified acquisition threshold and specifies a "name brand" product. (2 CFR Part 200.324(b)(3))
- The proposed award exceeds the federally-defined simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed-bid procurement. (2 CFR Part 200.324(b)(4))
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the amount of the federally-defined simplified acquisition threshold. (2 CFR Part 200.324(b)(5))

**Provisions Included in All Contracts (2 CFR Part 200 Appendix II)**

MCWIC includes all of the following provisions, as applicable, in all contracts charged to federal awards (including small purchases) with vendors/contractors and subgrants to grantees:

1. **Acquisition Threshold:** Contracts for more than the simplified acquisition threshold currently set at \$250,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
2. **Termination for Cause:** All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.
3. **Equal Employment Opportunity:** All contracts shall contain a provision requiring compliance with E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR Part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
4. **Davis-Bacon Act, as amended (40 U.S.C. 276a to a-7):** When required by Federal program legislation, all construction contracts of more than \$2,000 awarded by MCWIC and its subrecipients shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction").
5. **Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333):** Where applicable All contracts awarded by MCWIC in excess of \$2,000 for construction contracts and in excess of \$100,000 other contracts that involve the employment of mechanics or laborers shall include a provision for compliance with Sections 102 and 107 of the Contract Works Hours and Safety Standards Act (40 U.S.C. 327-333), as supplemented by Department of Labor regulations (29 CFR part 5).
6. **Rights to Inventions Made Under a Contract or Agreement:** Contracts or agreements for the performance of experimental, developmental or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organization and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the award agency.
7. **Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended:** Contracts and subgrants of amounts in excess of \$150,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
8. **Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201).**
9. **Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** For all contracts or subgrants of \$100,000 or more, MCWIC shall obtain from the contractor or subgrantee a certification that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in

connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352.

10. **Debarment and Suspension (E.O.s 12549 and 12689):** No contract shall be made to the parties listed on the General Services List of Parties Excluded from Federal Procurement or Nonprocurement Programs in accordance with E.O.'s 12549 and 12689, "Debarment and Suspension."

### **Special Purchasing Conditions**

#### *Emergencies:*

Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of MCWIC property is involved. The reasons for such purchases will be documented in the procurement file.

#### *Single Distributor/Source:*

Sole source purchases contractors may be made when one or more of the following conditions applies:

- The item or service is only available from one source;
- The situation is an emergency and will not permit a delay resulting from competitive solicitation;
- The awarding agency expressly authorizes noncompetitive proposals in response to a written request; or
- After solicitation, competition is deemed inadequate (insufficient bidders).

Approval from the awarding agency may be required.

### **Right to Audit Clause**

MCWIC requires a "Right to Audit" clause in all contracts between the Organizations and vendors/contractors that either:

1. Take any form of temporary possession of assets directed for the Organization, or
2. Process data that will be used in any financial function of the Organization.

This Right to Audit clause shall permit access to and review of all documentation and processes relating to the contractor's operations that apply to MCWIC, as well as all documents maintained or processed on behalf of MCWIC, for a period of three years. The clause shall state that such audit procedures may be performed by MCWIC employees or any outside auditor or contractor designated by the Organization.

### **Contractor Files and Required Documentation**

The Accounting Department shall create a contractor folder for each new contractor from whom MCWIC purchases goods or services.

The Accounting Department shall mail a blank Form W-9 to new contractor and request that the contractor complete and sign the W-9 (or provide equivalent, substitute information) and return it in the

postage-paid envelope provided. Completed, signed Forms W-9 or substitute documentation shall be filed in each contractor's folder. Contractor's who do not comply with this request shall be issued a Form 1099 at the end of each calendar year in accordance with the policies described in the section of this manual on "Government Returns." See the section on "Payroll and Related Policies" for guidance on determining whether a vendor/contractor should be treated as an employee.

### **Procurement Grievance Procedures**

Any bidder may file a grievance with MCWIC following a competitive bidding process. Once a selection is made, bidders must be notified in writing of the results. The written communication mailed to bidders must also inform them that they may have a right to appeal the decision. Information on the organization's appeal procedures must be made available to all prospective contractors or subgrantees upon request, including the name and address of a contact person, and a deadline for filing the grievance. Grievances are limited to violations of federal laws or regulations, or failure of the Organization to follow its own procurement policies.

### **Receipt and Acceptance of Goods**

A designated individual (who does not process accounts payable or purchasing) shall inspect all goods received. Upon receipt of any item from a contractor, the following actions shall immediately be taken:

1. Review bill of lading for correct delivery point
2. Verify the quantity of boxes/containers with the bill of lading
3. Examine boxes/containers for exterior damage and note on the bill of lading any discrepancies (missing or damaged boxes/containers, etc.)
4. Remove the packing slip from each box/container
5. Compare the description and quantity of goods per the purchase order request to the packing slip
6. Examine goods for physical damage
7. Count or weigh items, if appropriate, and record the counts on the purchase order request

This inspection must be performed in a timely manner to facilitate prompt return of goods and/or communication with contractor.

### **Contract Administration**

MCWIC is required to have policies and procedures on contract administration. (*2 CFR Part 200.318(b)*) Therefore, all contract managers will adhere to the following procedures.

1. Contract administration files shall be maintained:
  - a. For each contract greater than \$5,000 a separate file shall be maintained.
  - b. For contracts less than \$5,000 contract records may be combined in a single file by grant or other funding source.
2. Contract administration files shall contain:
  - a. The required documentation specified in the authorizations and purchasing limits table for the original scope of work and for all amendments.

- b. Where the contract work is identified in the grant award or budget, the identification and scope of the work contained in the award or budget, and all approved changes.
- 3. Authorization of work:
  - a. No work shall be authorized until the contract for the work has been approved and fully executed.
  - b. No change in the work shall be authorized until an amendment to the contract for the work has been approved and fully executed, except as permitted for Special Purchasing Conditions.
  - c. No amendment of a contract for work shall be executed until it has been approved and authorized as required in the Authorizations and Purchasing Limits table and, where required by the terms of the grant award or budget, approval by the funding source.
- 4. Conformance of work:
  - a. For each grant award, based on the applicable laws, regulations and grant provisions, the Executive Director shall establish and maintain a system to reasonably assure contractor:
    - i. Conformance with the terms, conditions, and specifications of the contract, and
    - ii. Timely follow-up of all purchases to assure such conformance and adequate documentation.
- 5. The Executive Director and Controller will authorize payment of invoices to contracts after final approval of work products.

## **POLITICAL INTERVENTION**

### **Prohibited Expenditures**

Consistent with its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code, MCWIC shall not incur any expenditure for political intervention. For purposes of this policy, political intervention shall be defined as any activity associated with the direct or indirect support or opposition of a candidate for elective public office at the Federal, state or local level. Examples of prohibited political expenditures include, but are not limited to, the following:

- 1. Contributions to political action committees
- 2. Contributions to the campaigns of individual candidates for public office
- 3. Contributions to political parties
- 4. Expenditures to produce printed materials (including materials in periodicals) that support or oppose candidates for public office
- 5. Expenditures for the placement of political advertisements in periodicals

### **Endorsements of Candidates**

MCWIC will not endorse any candidates for public office in any manner, or otherwise make statements that support or oppose a candidate or a political party, either verbally or in writing. This policy extends to the actions of management, the board of directors, volunteers, and other representatives or agents of MCWIC, when these individuals are acting on behalf of, or are otherwise representing, the Organization.

### **Individual vs. Organizational Intervention**

The preceding policies prohibiting acts of political intervention apply to the organization and to individuals acting on behalf of the organization. It does not apply to the personal lives of employees and volunteers of the organization, who have the right to support or oppose political candidates and parties as individuals. Employees and volunteers of MCWIC who engage in political activities outside the scope of their employment with or service to the Organization shall at all times be mindful of maintaining a clear distinction between personal activities and those which can be attributed to the Organizational.

### **Prohibited Use of Organization Assets and Resources**

No assets or personnel of the Organization shall be utilized for political activities, as defined above. This prohibition extends to the use of Organization assets personnel in support of political activities that are engaged in personally by board members, members of management, employees, or any other representatives of MCWIC. While there is no prohibition against these individuals engaging in political activities personally (on their own time, and without representing the Organization), these individuals must at all times be aware that Organization resources cannot at any time be utilized in support of political activities.

### **LOBBYING**

Unlike political intervention, described in the preceding section, expenditures by a section 501(c)(3) public charity for lobbying activities are allowable under the Internal Revenue Code. However, **no** lobbying expenditures may be charged directly or indirectly to any Federal award (i.e., the charity must have a non-Federal source of income to which such lobbying costs can be cited as the source of the activity). MCWIC will not be involved in any lobbying activities.

### **CHARGING OF COSTS TO FEDERAL AWARDS**

#### **Overview**

MCWIC charges costs that are reasonable, allowable, and allocable to a Federal award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to Federal awards.

#### **Segregating Unallowable from Allowable Costs**

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each Federal award:

1. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. Grant managers and accounting personnel shall be familiar with the allowability of costs provisions 2 CFR Part 200.400 – 475, Cost Principles, particularly:
  - a. The list of specifically unallowable costs found in 200.421 – 475 (Selected Items of Cost), such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.

- b. Those costs requiring advance approval from Federal agencies in order to be allowable in accordance with 2 CFR Part 200.407, Prior Written Approval, such as participant support costs, equipment purchases, etc.
- 3. No costs shall be charged directly to any Federal award until the cost has been determined to be allowable under the terms of the award and/or 2 CFR Part 200.400 – 475, Cost Principles, or each Federal award, an appropriate set of general ledger accounts (or account segments) shall be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.
- 4. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a Federal award or to activity associated with a Federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit).

### **Criteria for Allowability**

All costs must meet the following criteria from 2 CFR Part 200.402 – 406, Basic Considerations, in order to be treated as allowable direct or indirect costs under a Federal award:

- 1. The cost must be “reasonable” for the performance of the award, considering the following factors:
  - a. Whether the cost is of a type that is generally considered as being necessary for the operation of the Organization or the performance of the award;
  - b. Restraints imposed by such factors as generally accepted sound business practices, arm’s length bargaining, Federal and state laws and regulations, and the terms and conditions of the award;
  - c. Whether the individuals concerned acted with prudence in the circumstances;
  - d. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
- 2. The cost must be “allocable” to an award by meeting one of the following criteria:
  - a. The cost is incurred specifically for a Federal award;
  - b. The cost benefits both the Federal award and other work, and can be distributed in reasonable proportion to the benefits received; or
  - c. The cost is necessary to the overall operation of the Organization, except where a direct relationship to any particular program or group of programs cannot be demonstrated.
- 3. The cost must conform to any limitations or exclusions of 2 CFR Part 200 Subpart E Cost Principles, or the Federal award itself.
- 4. Treatment of costs must be consistent with policies and procedures that apply to both Federally financed activities and other activities of the Organization.
- 5. Costs must be consistently treated over time.
- 6. The cost must be determined in accordance with generally accepted accounting principles (GAAP).
- 7. Costs may not be included as a cost of any other Federally financed program in the current or prior periods.
- 8. The cost must be adequately documented.

## **Direct Costs**

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal Award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy (2 CFR Part 200.413(a)). MCWIC identifies and charges these costs exclusively to each award or program.

Each invoice shall be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Invoices are approved by the appropriate project director and reviewed by the Controller.

Personnel activity reports (PAR's) are also submitted on a monthly basis, reflecting employees' work and which programs directly benefited from their effort. PAR's shall serve as the basis for charging salaries directly to Federal awards and non-Federal functions. See the Payroll section of this manual for detailed procedures.

Equipment purchased for exclusive use on a Federal award and reimbursed by a Federal agency shall be accounted for as a direct cost of that award (i.e., such equipment shall not be capitalized and depreciated for grant purposes, but will be capitalized and depreciated at year-end for financial statement purposes).

## **Indirect and Joint Costs**

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular grant or program. Joint costs benefit more than one, but not necessarily all, awards. Indirect costs, but not joint costs, may be allocated to benefiting grants through the use of an indirect cost rate or cost allocation process based on applicable base method.

Examples of indirect costs are:

- The Accounting/Fiscal Department
- The Front Reception Services
- Program Management
- Information Technology Dept.
- Utilities
- General Office Supplies

Examples of joint costs are:

- Shared space
- Copier Use

Per Federal guidelines, each grant will be charged its fair share of costs. Any costs not reimbursed by a particular funding source will be allocated on a monthly basis utilizing an allowable allocation method, such as FTE relative account balance or square footage.

## **Indirect Cost Rate**

MCWIC does not currently utilize an indirect cost rate for allocating indirect costs. However, if an indirect cost rate is approved, the following process will be followed:

The federally approved indirect cost rate (ICR) will be reviewed and re-calculated on an annual basis. Each year a new indirect cost budget is prepared and submitted to MCWIC's Cognizant Agency for approval.

Examples of the types of expenditures normally included in the indirect cost pool are:

1. General administration
2. Salaries and benefits of the executive officers, finance, accounting and administrative personnel
3. Depreciation of equipment and buildings
4. Office rent and maintenance
5. General office repairs and maintenance

These rates are to be submitted to MCWIC's Cognizant Agency and will be binding on all other Federal agencies and their contracting officers unless specifically prohibited by statute.

Note: The assignment of the cognizant agency for indirect costs is usually determined as the agency that provides the greatest amount of federal funding to a nonfederal entity.

MCWIC's process for developing and submitting its indirect cost proposal is:

### **Direct Costing Procedures**

Direct and joint costs are allocated to the benefiting programs using cost pools or distribution tables under the following methodology:

1. Costs will be allocated to all programs on an equitable basis regardless of any limits imposed by funding sources.
2. As much as possible, costs will be charged directly to benefiting programs.
3. Program-related costs will be allocated based on direct FTE % applied to those programs.
4. All remaining shared costs will be allocated on the most meaningful measures.

### **Accounting for Specific Elements of Cost**

MCWIC shall utilize the following methods of charging specific elements of cost to Federal awards as direct or indirect costs:

**Salaries and Wages** – Salaries and wages shall be charged directly and indirectly based on the functions performed by each employee, as documented on each employee's timesheet (or personnel activity sheet), as follows:

*Direct costs* – The majority of the employees of MCWIC charge their time directly since their work is specifically identifiable to specific grants or other (non-Federal) programs or functions of the Organization.

*Indirect costs* – The following staff charge 100 percent of their salary costs indirectly:

Receptionist  
Resource Room Attendants (i.e. Workforce Technicians)  
Information Technology Staff

*Mixed charges* – The following employees may charge their salary costs to both direct and indirect activities:

Executive Director  
Executive Assistant  
Deputy Director  
Accounting Department Staff  
Program Manager  
Program staff

Compensated absences (vacation leave earned, sick leave used, and holiday pay) are considered part of salary costs. The accounting system records salaries associated with compensated absences as a direct or indirect cost in the same manner that salary costs are recorded.

**Employee Benefits** – MCWIC incurs costs for the following statutory and non-statutory employee benefits:

- FICA
- Unemployment insurance
- Worker's compensation
- Health related insurance
- Life Insurance
- Contributions to pension plan

Since the MCWIC payroll system tracks employee benefit costs by individual employee, each such benefit cost shall be charged directly and indirectly in the same proportions as each individual's salary.

**Occupancy Expenses** – Monthly rent expense and related pass-through expenses shall be allocated directly and indirectly, based on approximate square footage of space utilized, as follows:

*Direct costs* – The cost of space occupied by staff whose salaries are directly charged to Federal awards is charged directly to those same awards.

*Indirect costs* – The costs of space occupied by staff whose salaries are indirectly charged is also charged indirectly. The cost of space for staff whose salaries are charged on a mixed basis (directly and indirectly) shall be allocated on a mixed basis in the same ratio as their salaries are allocated.

The cost of space associated with common areas, such as hallways, restrooms, and conference rooms, shall be accounted for as an indirect cost.

**Utilities** – Utilities costs include electricity and water. Such utilities costs shall be charged directly and indirectly in the same proportion as occupancy costs.

**Supplies and Materials** – To the maximum extent possible, office supplies and materials are charged directly to the grant or program/function that uses the supplies or materials, based on the completion of a supplies usage form. All supplies and materials used by staff that are engaged in indirect activities shall be charged indirectly.

**Postage and Shipping** – To the maximum extent possible, postage and shipping costs shall be charged directly to the grant or program/function that benefits from the postage or shipping costs, based on the postage log kept near the postage machine and the UPS/FedEx shipping logs.

**Photocopying and Printing** – Photocopying costs include all paper and copy supplies, copier maintenance charges and the actual lease cost of the copier. Photocopying costs shall be charged directly and indirectly based on the user codes input into the copier prior to making photocopies. All printing costs are charged directly to the benefiting grant or program/function.

**Communications** – Communications costs include the costs of local telephone service and long-distance telephone charges, including charges associated with telephone calls, facsimile transmissions, and Internet dial-up connections.

Local telephone service costs are charged directly and indirectly based upon the number of telephone units assigned to MCWIC. Each telephone unit is identified to either a direct or an indirect activity, as determined annually based on the employees associated with each telephone unit. No telephone units shall be charged as mixed-use units due to the immateriality of the costs involved. For example, if MCWIC has 100 telephone units and 15 of those units are assigned to employees who work directly on a particular grant, 15 percent of each month's local telephone service costs shall be allocated to that grant.

**Outside Services** – MCWIC incurs outside service costs for its annual audit, legal fees, and for staff development specialists. Outside service costs shall be charged as follows:

*Audit fees* – Cost of the financial statement audit and preparation of Form 990 shall be charged as an indirect cost. Additional audit costs related to that portion of the audit associated with OMB Circular A-133 shall be charged directly to the audited programs, based on estimates received from the independent CPA firm.

*Legal fees* – Legal fees shall be charged directly to the program/function that benefits from the services. Legal fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

*Staff Development Specialists* – Costs associated with staff development specialists shall be charged directly to the program/function that benefits from the services. Fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

**Insurance** – To the extent that insurance premiums are associated with insurance coverage for specific grants or programs, those premium costs shall be charged directly. All insurance costs that are not identifiable with specific direct grants or programs (such as the Organization's general liability coverage) shall be charged indirectly.

**Credits** – The applicable portion of any credits resulting from cash discounts, volume discounts, refunds, write-off of stale outstanding checks, trade-ins, scrap sales or similar credits shall be credited directly or indirectly in the same manner as the purchase that resulted in the credit.

## **ACCOUNTS PAYABLE MANAGEMENT**

### **Overview**

MCWIC strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation. The following are general policies for accounts payable:

- Assets or expenses and the related liability are recorded by an individual who is not responsible for ordering and receiving.
- The amounts recorded are based on the contractor invoice for the related goods or services.
- The contractor invoice should be supported by an approved purchase order request where necessary and should be reviewed and approved by department supervisor prior to being processed for payment.
- Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

The primary objective for accounts payable and cash disbursements is to ensure that:

1. Disbursements are properly authorized
2. Invoices are processed in a timely manner
3. Contractor credit terms and operating cash are managed for maximum benefits

### **Recording of Accounts Payable**

All valid accounts payable transactions, properly supported with the required documentation, shall be recorded as accounts payable in a timely manner.

Accounts payable are processed on a daily basis. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.

Only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the contractor records. No contractor statements shall be processed for payment.

### **Accounts Payable Cutoff**

For purposes of the preparation of the MCWIC's monthly financial statements, all contractor invoices that are received, approved, and supported with proper documentation shall be recorded as accounts payable as of the end of the immediately preceding month if the invoice pertains to goods or services delivered by month-end.

### **Establishment of Control Devices**

The accounting department establishes control of invoices as soon as they are approved and received.

Upon receipt, invoices are matched up with approved purchase order request. If no purchase order request has been approved, then upon research of purchase/invoice and purchase is confirmed as 'allowed', a purchase order request is created and submitted to the Manager/Supervisor, Controller and Executive Director for approval. If the purchase order request is for office supplies, the Controller and the Executive Director will sign. In the absence of the Controller, the Executive Director has signature authority for all purchases.

### **Payment Discounts**

To the extent practical, MCWIC takes advantage of all prompt payment discounts offered by contractors. When such discounts are available, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

### **Employee Expense Reports**

Reimbursements for travel expenses, business meals, or other approved costs will be made only upon the receipt of a properly approved and completed expense reimbursement form (see further policies under "Travel and Business Entertainment"). All required receipts must be attached, and a brief description of the business purpose of trip or meeting must be noted on the form. Expense reports will be processed for payment in the next vendor/contractor payment. Expenses older than 60 days following the end of the month the expense was incurred, may not be reimbursed.

Management will check expense reports against timesheets to ensure agreement of dates and activities.

### **Reconciliation of A/P Subsidiary Ledger to General Ledger**

At the end of each monthly accounting period, the total amount due to contractors per the accounts payable subsidiary ledger shall be reconciled to the total per the accounts payable general ledger account (control account). All differences are investigated and adjustments are made as necessary. The reconciliation and the results of the investigation of differences are reviewed and approved by the Controller.

Also on a monthly basis, the accounting department shall perform the following procedures:

1. Check all statements received for unprocessed invoices.
2. Check the purchase order request file for open purchase order requests more than 60 days old with no activity and follow up.

### **Management of Accounts Payable Contractors Master File**

Upon the receipt of an invoice from a new contractor that is not already setup in MCWIC's Accounts Payable system, the accounting department shall mail (or email) a Form W-9 and a request for completion of the Form W-9, including the contractor's full address and Federal employer identification number.

All contractors to be paid during a fiscal year, the file shall include all of the following data:

1. Contractor's legal name and any DBA name(s)
2. Street address (payments may be mailed to a P.O. Box, but a street address must be in the file)
3. Federal employer identification number
4. Telephone number
5. Fax number
6. Contact name

Payments shall not be made to any contractors whose file does not comply with the preceding requirements.

On an annual basis, that have not been utilized over the preceding 36-month period shall be made inactive from the master vendor/contractor file. In addition, on an annual basis or as necessary, an internal audit shall be performed of the master contractor file and of payment histories made to each contractor. This analysis, to be performed by the Accounting Department shall consist of the following procedures, at a minimum:

1. Cross-checking of vendors with matching street or P.O. Box addresses
2. Review of payment histories for signs of repeat invoice numbers or other indications of duplicate payments

Any unexplained deviations or irregularities noted in connection with the preceding internal audit procedures shall be reported to the Controller.

### **Verification of New Contractor**

The accounting department will perform additional procedures to validate the legitimacy of new contractors that shall be paid one-time or cumulative payments in excess of \$25,000. For such contractors, the accounting department shall perform a limited public records search (i.e. [www.sam.gov](http://www.sam.gov)) and shall contact the contractor to validate its existence.

## **TRAVEL AND BUSINESS ENTERTAINMENT**

### **Travel Advances**

Funds will be advanced for upcoming travel only upon receipt of a completed and properly approved request for travel advance. Travel advance amount will be determined by researching actual costs to be incurred based on conference or meeting agenda etc. Travel advances are to be used only for the purpose intended. Travel expenses are to be made in accordance with the Organization's travel policies as explained later in this section.

Employees receiving travel advances are required to sign for the advance signifying their acknowledgement of, and agreement to, these policies. Employees receiving travel advances must submit a travel expense form immediate return from required travel confirming all costs. Any outstanding advances more than 30 days old that have not been confirmed with a travel expense form, will be deducted from an employee's next paycheck.

## Employee and Director Business Travel

At the conclusion of a MCWIC trip, an employee or member of the Board of Directors who has incurred business-related expenses should complete travel reimbursement claim in accordance with the following policies:

1. Documentation must justify that participation of the traveler is necessary for the Federal award and costs are reasonable and consistent with MCWIC's travel policy. (*2 CFR Part 200.474(b)(1) and (2)*)
2. Identify each separately incurred business expense (i.e., do not group all expenses associated with one trip together).
3. With the exception of tips, tolls, reimbursed mileage, and per diems, all business expenses must be supported with invoices/receipts.
4. MCWIC will reimburse employees at per diem rates established annually by the General Services Administration (GSA) for Madera County, upon Board approval (per Board meeting May 4<sup>th</sup>, 2016). Therefore, meal receipts are not required except for business entertainment which is addressed in Point 9 below.
  - a. If the conference or meeting which the traveler attends provides a meal, the meal as determined by per diem will be deducted from that day's per diem.
5. Contractor receipts/invoices must be submitted for all lodging and any expenditure other than meals.
6. For airfare, airline-issued receipts should be obtained. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (for example, a combination of an itinerary, a credit card receipt, and return trip boarding pass(es)).
7. Mileage may be reimbursed at the standard federal rates currently in effect, as published each year by the IRS.
8. General ledger account coding must be identified for all expenditures.
9. For all meals and other business expenditures, the following must be clearly identified:
  - a. Names, titles, organizations, and business relationships of all persons
  - b. The business purpose of the meal or other business event (topics discussed, etc.)
10. All expense reports must be signed and dated by the employee.
11. All expense reports must be approved by the Executive Director or Controller.
12. Only one expense report form should be prepared for each trip.

An employee will not be reimbursed for expense reports not meeting the preceding criteria. If the expense report results in a balance due to MCWIC (as a result of receiving a travel advance greater than actual business expenditures), the employee must attach a check or sign a statement indicating authorization to settle the balance due through a payroll deduction. If the expense report results in a balance due to the employee, the employee will be reimbursed through the next accounts payable process.

No further travel advances will be issued to any employee who has an outstanding balance due to MCWIC from previous business trips.

## **Reasonableness of Travel Costs**

MCWIC shall reimburse travelers only for those business-related costs that are reasonably incurred. Accordingly, the following guidelines shall apply:

1. Suites and other upgraded rooms at hotels shall not be allowed. Travelers should stay in standard rooms.
2. Ask hotels for any available discounts – nonprofit, government or corporate rates.
3. When utilizing rental cars, travelers should rent midsize or smaller vehicles. Share rental cars whenever possible.
4. Business-related long-distance telephone calls while away on business travel are permitted, but should be kept to a minimum. Expense reports should explain long-distance charges.
5. Personal long-distance calls while away on business are reimbursable if kept to a minimum, such as one nightly call home to family. Personal calls in excess of this shall not be reimbursed.
6. Whenever possible, travelers should utilize long-distance calling cards when placing calls while away on travel. Avoid using the hotel's long-distance service if possible.
7. Reasonable tips for baggage handling shall be reimbursed. No receipts are required.
8. If required by the funding source, foreign travel charged to Federal grants must be approved in writing by the funding source prior to travel.

## **Special Rules Pertaining to Air Travel**

The following additional rules apply to air travel:

1. Air travel should be at coach class or the lowest commercial discount fare at the time the ticket is purchased except when this fare would:
  - a. Require circuitous routing,
  - b. Require travel during unreasonable hours,
  - c. Excessively prolong travel,
  - d. Result in additional costs that would offset the transportation savings, or
2. Offer accommodations not reasonably adequate for the traveler's medical needs. First class air travel shall not be reimbursed unless there is a medical reason which must be documented and approved by a supervisor.
3. Memberships in airline flight clubs are not reimbursable.
4. Cost of flight insurance is not reimbursable.
5. At least two quotes from a travel agency and/or an airline website should be obtained and attached to the expense report.
6. Cost of upgrade certificates is not reimbursable.
7. The cost of baggage fees required by airlines to either check or carry-on luggage is allowable and reimbursable.
8. Cost of canceling and rebooking flights is not reimbursable, unless it can be documented that it was necessary or required for legitimate business reasons (such as changed meeting dates, etc.).
9. Travelers must identify and pay for all personal flights, even if such flights are incorporated into a flight schedule that serves business purposes (i.e., MCWIC will not reimburse for the personal legs of a trip).
10. Frequent flyer miles will accrue to the traveler, not the Organization.

## **Temporary Dependent Care Costs (2 CFR Part 200.474(c))**

MCWIC does not reimburse for temporary dependent care cost.

### **Spouse/Partner Travel**

MCWIC does not reimburse any employee or board member for separate travel costs (air fare, etc.) associated with his or her spouse or partner. The cost of a shared hotel room need not be allocated between employee/director and spouse/partner for purposes of this policy.

### **Cell Phone Use and Allowance**

Only exempt or designated employees of MCWIC are allowed to use their personal cell phone or similar device for company business. Staff who are authorized to use their personal cell phone for business will receive a monthly allowance. Allowance amount is currently set at \$40 for both phone and data plan use or \$20 for only phone use.

## **CASH DISBURSEMENTS (CHECK-WRITING) POLICIES**

### **Check Preparation**

MCWIC prints contractor checks and expense reimbursement checks on a bi-weekly basis. Checks shall be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized check signers.

All contractor and expense reimbursement checks shall be produced in accordance with the following guidelines:

1. Expenditures must be supported in conformity with purchasing, accounts payable, and travel and business entertainment policies described in this manual.
2. Timing of disbursements should generally be made to take advantage of all early-payment discounts.
3. Generally, all contractors shall be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services.
4. Total cash requirements associated with each check run is monitored in conjunction with available cash balance in bank prior to the release of any checks.
5. All supporting documentation is attached to the corresponding check prior to forwarding the entire package to an authorized check signer.
6. Checks shall be utilized in numerical order and a limited amount of unused checks are stored in a locked cabinet in the accounting department. The remaining checks are stored in a fireproof safe in the Executive Director's office.
7. Checks shall never be made payable to "bearer" or "cash."
8. Checks shall never be signed prior to being prepared.

## **Check Signing**

Authorized check signers must be approved by the full board. The Executive Director is the primary check signer, Manager is the secondary, and Controller is to be used for emergency purposes only.

Check signers should examine all original supporting documentation to ensure that each item has been properly reviewed prior to signing a check. Checks should not be signed if supporting documentation appears to be missing or there are any questions about a disbursement.

Equipment used to sign checks (plates, stamps, CD, etc.) will be kept in a locked drawer or safe. Access to the equipment shall be restricted to the Controller and the Executive Director. The accounting department staff will request the equipment as needed. The Controller will review check run and supporting documentation, and initial approval.

## **Mailing of Checks**

After signature, checks are returned to the individual who prepared them, who then mails checks immediately. Checks shall not be mailed by or returned to individuals who authorize expenditures.

## **Voided Checks and Stop Payments**

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID." All voided checks shall be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed via the online banking system by the Controller. A journal entry is made by the accounting staff to record the stop payment and any related bank fees.

Lost payments must have a completed Affidavit of Lost/Destroyed Payment form from the vendor/contractor prior to the check being cancelled and re-issued.

## **Recordkeeping Associated with Independent Contractors**

MCWIC shall obtain a completed Form W-9 or equivalent substitute documentation from all contractors to whom payments are made (see "Accounts Payable Management" policies). A record shall be maintained of all contractors to whom a Form 1099 is required to be issued at year-end. Payments to such contractors shall be accumulated over the course of a calendar year.

## **SEGREGATION OF DUTIES**

### **Control Grid – Purchasing and Disbursements**

MCWIC strives to maintain adequate segregation of duties in its purchasing and disbursements functions. The following table illustrates how responsibilities have been assigned. In this table personnel are identified as follows:

A. Controller

- B. Principal Accounting Technician
- C. Principal Accounting Technician
- D. Manager
- E. Executive Director
- F. Program Supervisor
- G. Executive Assistant

Duty	A	B	C	D	E	F	G
Inputs data into vendor/contractor master file		X					
Obtains Form W-9 from new contractors		X					
Authorizes purchases				X	X		
Prepares purchase order request for client related items				X		X	
Prepares purchase order request for operating business related items				X			X
Prepares request for proposal				X			
Administers collection of proposals				X			
Evaluates proposals				X			X
Receives vendor/contractor invoice		X					
Approves vendor/contractor invoice					X		
Assigns general ledger coding	X	X	X				
Inputs invoice into A/P system		X					
Selects A/P to be paid		X					
Runs A/P checks		X					
Reviews checks	X						
Signs checks					X		
Mails checks		X					
Maintains custody of unused checks					X		
Reconciles A/P to general ledger	X						
Performs bank reconciliation			X				
Review cancelled checks					X		
Reviews bank reconciliations	X				X		

Note, all assigned duties may periodically be re-assigned under direction of Controller or Executive Director during times of absence or emergency if personnel are unavailable.

## CREDIT CARDS

### Issuance of Corporate Credit Cards

MCWIC employees who will be using the corporate vehicle for Organization business may request a corporate fuel credit card by contacting the Executive Assistant or Manager. Cardholders will be

required to sign a statement acknowledging that the card shall be used exclusively for the corporate vehicle. The corporate vehicle fuel cards will be kept in a locked drawer.

MCWIC will also have a corporate credit card which is to be used to book travel arrangements or authorized online payments which already have an approved purchase order request. The corporate credit card may only be used offsite by the Executive Director.

### **Card User Responsibilities**

Card users will turn in receipts with appropriate account coding to the Executive Assistant when they return the credit card. The Executive Assistant will deliver the receipts to the accounting department on a weekly basis. If the accounting department is missing a receipt when the monthly statement is reconciled, the accounting department will confer with the Executive Assistant to determine who used the card, and follow up with that employee to get the receipt.

Any fraudulent or other unauthorized charges shall be immediately pointed out to the Controller for further investigation with the card provider.

Personal use of corporate credit cards is strictly prohibited. Any personal use will subject the employee to the Organization's disciplinary actions discussed earlier in this manual and in the Personnel Manual.

Loss or theft of a corporate credit card must be immediately notified to the credit card company as well as the Controller.

### **Revocation of Corporate Credit Cards or Purchasing Cards**

Failure to comply with any of these policies associated with the use of MWIC's corporate credit cards or purchasing cards shall be subject to possible revocation of card privileges. The Controller, with the approval of the Executive Director, shall determine whether credit cards or purchasing cards are to be revoked.

### **Employee Credit Cards**

Employees and officers incurring legitimate Organization business expenses are expected to utilize their personal credit cards for such expenditures. The Organization shall reimburse employees and officers for properly supported and documented business expenditures charged to personal credit cards on the following accounts payable process, following proper completion of an expense report.

## **PAYROLL AND RELATED POLICIES**

### **Payroll Administration**

MCWIC operates on a semi-monthly payroll. A personnel file is established and maintained for all employees with current documentation, as described throughout this section and more fully described in MCWIC's Personnel Manual.

The following forms, documents and information shall be obtained and included in the personnel files of all new employees:

1. MCWIC Employment Application (and resume, if applicable)
2. Applicant references (work & personal)
3. Interview questions and notes
4. Form W-4 Employee Federal Withholding Certificate
5. Form State Withholding Certificate
6. Form I-9 Employment Eligibility Verification
7. Copy of driver's license
8. Copy of Social Security card issued by the Social Security Administration
9. Starting date and scheduled hours
10. Job title and starting salary
11. Authorization for direct deposit of paycheck, along with a voided check or deposit slip
12. Job Description

For employees without a current, valid driver's license, acceptable alternative documents shall include:

1. U.S. Passport
2. Certificate of U.S. Citizenship (INS Form N-560 or N-561)
3. Voter's registration card
4. U.S. Military card
5. ID card issued by a Federal, state or local government, provided it contains a photo
6. School record or report card (for persons under age 18 only)

For employees without a Social Security card, acceptable alternative documents shall include:

1. U.S. Passport
2. Certificate of U.S. Citizenship (INS Form N-560 or N-561)
3. Original or certified copy of a birth certificate issued by a state, county or municipal authority
4. Certificate of Birth Abroad issued by the Department of State (Form FS-545 or Form DS-1350)
5. U.S. Citizen ID Card (INS Form I-197)
6. Native American tribal document
7. ID Card for use of Resident Citizen in the United States (INS Form I-179)

Each employee payroll file shall also indicate whether the employee is exempt or non-exempt from the provisions of the Fair Labor Standards Act.

If required by specific grants, the employee payroll file must also include a pre-employment background check.

All of the following changes in payroll data are to be authorized in writing:

1. New hires
2. Terminations
3. Changes in salaries and pay rates
4. Voluntary payroll deductions
5. Changes in income tax withholding status
6. Court-ordered payroll deductions

New hires, terminations, and changes in salaries or pay rates shall be authorized in writing by the Executive Director.

Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee.

Documentation of all changes in payroll data shall be maintained in each employee's personnel file.

If changes to be made are for the individual who is responsible for making changes in the payroll system, then an alternate accounting department individual is to make the change in the accounting system.

### **Payroll Taxes**

The Accounting Department is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid. The Accounting Department may utilize the services of an outside payroll service center for the processing of payroll, as determined by the Controller.

Withholding of Federal income taxes shall be based on the most current Form W-4 prepared by each employee.

### **Personnel Activity Reports (Government Grants)**

MCWIC follows the guidelines in 2 *CFR Part 200.430(i), Standards for Documentation of Personnel Expenses*, as well as requirements in specific grants. Therefore, salaries and wages charged to Federal grants will be supported as follows:

1. Charges will be based on documented payrolls approved by responsible officials of the Organization.
2. Every staff member whose compensation is charged, in whole or in part, directly or indirectly to Federal awards, will complete an activity reports that account for the total activity for which the employee is compensated.
3. The reports will reflect an after-the-fact determination of the actual activity of each employee. Budget estimates will not be used as support for charges to awards.
4. The reports must be signed by the individual employee or by a responsible supervisor who has first-hand knowledge of the activities performed by the employee.
5. The reports will be prepared on a monthly basis.
6. Charges for non-exempt employees will also be supported by records required by the Fair Labor Standards Act.
7. Salaries and wages of employees used in meeting cost sharing or matching (in-kind) are supported in the same manner as salaries and wages charged to Federal awards.

## Preparation of Timesheets

Each MCWIC employee must submit to the Accounting Department a signed and approved timesheet following the close of each pay period. Timesheets shall be prepared in accordance with the following guidelines:

1. Each timesheet shall reflect all hours worked during the pay period (time actually spent on the job performing assigned duties), whether compensated or not.
2. Timesheets shall be prepared in ink (or electronically).
3. Errors shall be corrected by crossing through the incorrect entry, filling in the correct entry, and placing the employee's initials next to the change (i.e., employees shall not use "white out" or correction tape)
4. Employees shall identify and record hours worked based on the nature of the work performed;
5. Compensated absences (vacation, holiday, sick leave, etc.) should be clearly identified as such;
6. Timesheets shall be signed by the employee prior to submission.

After preparation, Management shall approve timesheets prior to submission to the Accounting Department. Corrections identified by an employee's supervisor shall be authorized by the employee by initialing next to the change.

An Organization employee who is on leave, traveling, or is ill on the day that timesheets are due may telephone or email timesheet information (actual time worked and the appropriate classifications) to his or her supervisor (or designated alternate). The employee must initial a timesheet submitted in this manner immediately upon his/her return to the office. Timesheets submitted in this manner shall bear the notation, "Time reported by telephone or e-mail by (employee) to (supervisor or designated alternate)." The timesheet shall be signed by the supervisor or the designated alternate.

Pay periods are as follows:

1 <sup>st</sup>	through	15 <sup>th</sup>	-	pay date 20 <sup>th</sup>
16 <sup>th</sup>	through	End of Month	-	pay date 5 <sup>th</sup> of following month

## Processing of Timesheets

The accounting department will process the timesheets by checking them for mathematical accuracy (not required if timesheets are electronic), then entering all timesheets into the payroll system.

The accounting department may not change or correct timesheets. When errors are noted, if a corrected and approved timesheet is not resubmitted in time to the accounting department, the employee may not receive a pay check until the next pay period.

Tampering with, altering, or falsifying time records, recording time on another employee's time record, or willfully violating any other timesheet policy or procedure may result in disciplinary action, up to and including discharge.

## Review of Payroll

Upon production of all payroll reports from payroll service, the Controller or Executive Director reviews payroll prior to processing. The Controller or Executive Director shall sign the payroll register, indicating approval of the payroll submission.

### **Distribution of Payroll**

Payroll payments (or check stubs for electronic deposits) shall be distributed by individuals who do not approve timesheets, are not responsible for hiring and firing, and do not control the preparation of payroll.

### **Internal Audit of Payroll Data**

MCWIC will conduct an annual internal audit of certain payroll data. This internal audit shall be performed by the Controller. The purpose of this internal audit is to determine the integrity of the Organization’s payroll records. The internal audit shall include the following procedures:

1. Tracing a sample of salaries, withholdings, deductions, and direct deposit information to supporting documentation in each selected employee’s payroll and/or personnel file.
2. Tracing a sample of new hires and departures to personnel files, including verification of first and last pay dates.
3. Cross-checking the payroll master files for employees with identical addresses, social security numbers, or direct deposit bank account information.

### **SEGREGATION OF DUTIES**

#### **Control Grid – Payroll and Human Resources**

MCWIC strives to maintain adequate segregation of duties in its payroll and human resources functions. The following table illustrates how responsibilities have been assigned. In this table, personnel are identified as follows:

- A. Executive Director
- B. Controller
- C. Account Clerk I
- D. Principal Accounting Technician
- E. Payroll Service
- F. Program Manager/Supervisor

<b>Duty</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
Authorize new hires	X					
Authorize salary adjustments	X					
Authorize terminations	X					
Sets up new employee in P/R system				X		
Enters salary adjustments to P/R system				X		
Enters direct deposit info. in P/R system				X		
Deletes terminated employees from P/R				X		
Review changes to payroll master file		X				

Approves timesheets						X
Enters timesheets				X		
Reviews input of timesheet data		X				
Reviews distribution of time		X				
Reviews payroll register		X				
Signs payroll register for Direct Deposit Processing	X					
Has access to unused payroll checks		X				
Reviews annual W-2 Report		X		X		
Distributes annual W-2 forms					X	

## **POLICIES PERTAINING TO SPECIFIC ASSET ACCOUNTS**

### **CASH AND CASH MANAGEMENT**

#### **Cash Accounts**

##### ***General Checking Account (operating account):***

The primary operating account provides for routine business check disbursements. All cash and credit card deposits are made to this account.

Cash transfers are done on an as needed basis to cover disbursements.

##### ***Payroll Account:***

The payroll account is separate from the operating account. As such, only the amount needed to cover each payroll is transferred into this account from the operating account, based on the amount calculated and communicated by the outside payroll service center. A minimum balance is kept in the payroll account to avoid additional fees charged by the bank.

Transfers from the operating account into the payroll account is requested by the accounting person processing payroll and approved and processed by the Controller.

#### **Authorized Signers**

The following MCWIC personnel are authorized to sign checks drawn on the general operating and payroll accounts:

Executive Director – Primary Signature  
Manager – 1st Emergency Backup Signature  
Controller – 2<sup>nd</sup> Emergency Backup Signature

Controller or Executive Director will promptly notify the Organization’s financial institutions of changes in authorized signatures upon the departure of any authorized signer. Refer to the section titled “Check Signing” for procedures.

### **Bank Reconciliations**

Bank account statements are received each month and forwarded to the accounting department, where a reconciliation between the bank balance and general ledger balance is prepared by someone who is not an authorized check signer. The bank reconciliation process will be completed within two weeks of receipt of each bank statement.

The reconciliation process shall involve an inspection of the fronts and backs of cancelled checks returned with the bank statement. The purpose of this inspection is to identify signs of forgery, altered or substitute checks, unusual endorsements, or other signs of fraudulent activity. If the Organization’s financial institution does not return original cancelled checks or paper copies thereof, the person preparing the monthly bank reconciliation shall view electronic copies of cancelled checks provided by the financial institution via CD-ROM or Internet access to the Institution’s web site.

Once the accounting department reviews the bank statement, both the Controller and the Executive Director shall review its contents for unusual or unexplained items, such as unusual endorsements on checks, indications of alterations to checks, etc. Unusual or unexplained items shall be reported immediately to the Board Chair.

Bank reconciliations, cancelled checks, and copies of resulting journal entries are filed in the current year's accounting files.

### **Cash Flow Management**

The Controller monitors cash flow needs on a weekly basis to eliminate idle funds and to ensure that payment obligations can be met. Cash transfers between accounts are performed on an as-needed basis.

MCWIC adheres to the requirements of its grants which may prohibit loaning funds between programs, therefore, cash management and reporting is performed at the program level as well as for the Organization as a whole.

## **Stale Checks**

For uncashed checks that are more than 6 months old, contact will be made with the payee to resolve the issue. If the checks becomes stale dated based on bank rules, MCWIC will write off the checks and make note within the vendor/contractor file.

All stale checks that are written off within the same fiscal year as they were written shall be credited/abated back to the same expense or asset account that was debited when the check was written, or the expenditure incurred. For stale checks written off in fiscal years subsequent to the year in which the check was written, the credit shall be to miscellaneous income. For stale checks funded from Federal funds, the funds must be returned back to the awarding agency.

MCWIC will also comply with the California laws regarding unclaimed property. Accordingly, if uncashed checks are subject to a state reporting and transfer requirement, the Organization shall file all appropriate forms and remit unclaimed property to the appropriate jurisdiction.

## **Petty Cash**

MCWIC does not maintain a petty cash fund. Creation of petty cash would require board approval.

## **Wire Transfers**

The Controller and the Executive Director shall be the only MCWIC employees authorized to transact wire transfers from MCWIC bank accounts. The bank currently requires the use of pass codes that require a 2 person approval process. One person initiates the transaction, but then the bank system submits a pass code to other authorized individual. That individual then needs to present the pass code to the initiator so the wire transfer can be completed. Pass codes, issued only to the Controller and Executive Director are assigned by the bank and are changed on each occurrence.

Email confirmations of all banking transactions are automatically sent to each Principal Account Technician.

## **INVENTORY OF MATERIALS**

### **Description of Inventory**

### **Accounting for Inventory**

MCWIC accounts for purchased inventory items at cost, using the FIFO method of valuation. Unit cost shall be computed by adding freight, insurance, and other shipping costs to the actual cost of purchased inventory, dividing this total amount by the number of units purchased.

### **Physical Counts**

A physical count of inventory will be performed on yearly basis by someone who does not have responsibility for ordering or approving purchases of such items. Any inventory items that appear damaged, obsolete, or otherwise unable to be sold shall be excluded from the counts. A detailed record of the physical count shall be kept by the individuals involved in taking the inventory.

At the conclusion of the physical count, the inventory count sheets shall be extended by applying the most recent unit costs to the physical quantities of each item on hand. The general ledger balance shall be adjusted to reflect the total inventory on hand as determined by the physical count.

### **Contributed Inventory**

Inventory items donated to MCWIC shall be recorded as assets of the Organization at the fair market value as of the date of the contribution, unless the Organization is acting as an agent in connection with a contribution by a donor through the Organization to another charity specifically identified by the donor. Contributed inventory items shall be subject to the same physical counting and other policies as purchased inventory items.

## **PREPAID EXPENSES**

### **Accounting Treatment**

MCWIC treats payments of expenses that have a time-sensitive future benefit as prepaid expenses and will amortize these items over the corresponding time period. For purposes of this policy, payments of less than \$1,000 shall be expensed as paid and not treated as prepaid expenses, regardless of the existence of a future benefit.

Prepaid expenses with future benefits that expire within one year from the date of the financial statements shall be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statement date shall be classified as non-current assets.

### **Procedures**

As part of the account coding process performed during the processing of accounts payable, all incoming vendor/contractor invoices shall be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment shall be coded to a prepaid expense account code.

The Accounting Department shall maintain a schedule of all prepaid expenses. The schedule shall indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This schedule shall be reconciled to the general ledger balance as part of the monthly closeout process.

## **PROPERTY AND EQUIPMENT**

### **Capitalization Policy**

Physical assets acquired with unit costs in excess of **\$500** are capitalized as property and equipment on the Organization's financial statements. Items with unit costs below this threshold shall be expensed in the year purchased.

If an awarding agency requires a lower amount for equipment, MCWIC will adhere to that dollar amount only for that program or contract.

Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described later.

Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for the Organization's financial statements, these assets will be capitalized and depreciated according to these policies.

### **Contributed Assets**

Assets with fair market values in excess of \$500 (per unit) that are contributed to MCWIC shall be capitalized as fixed assets on the financial statements. Contributed items with market values below this threshold shall be expensed in the year contributed.

Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described later.

### **Equipment and Furniture Purchased With Federal Funds (CFR Part 200.313)**

MCWIC may occasionally purchase equipment and furniture that will be used exclusively on a program funded by a Federal agency. In addition to those policies on Asset Management described earlier, equipment and furniture charged to Federal awards will be subject to certain additional policies as described below.

For purposes of Federal award accounting and administration, "equipment" shall include all assets with a unit cost equal to the lesser of \$5,000 or the capitalization threshold utilized by MCWIC, described under Asset Management.

All purchases of "equipment" with Federal funds shall be approved, in advance and in writing, by the Federal awarding agency. In addition, the following policies shall apply regarding equipment purchased and charged to Federal awards:

1. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to Federal awards.
2. For equipment (or residual inventories of supplies) with a remaining per unit fair market value of \$5,000 or less at the conclusion of the award, MCWIC shall retain the equipment without any requirement for notifying the Federal agency.
3. If the remaining per unit fair market value is \$5,000 or more, MCWIC shall gain a written understanding with the Federal agency regarding disposition of the equipment. This understanding may involve returning the equipment to the Federal agency, keeping the equipment and compensating the Federal agency, or selling the equipment and remitting the proceeds, less allowable selling costs, to the Federal agency. (2 CFR Part 200.313(e))
4. The Controller shall determine whether a specific award with a Federal agency includes additional equipment requirements or thresholds and requirements that differ from those described above.
5. A physical inventory of all equipment purchased with Federal funds shall be performed at least once every two years. The results of the physical inventory shall be reconciled to the accounting records of and Federal reports filed by MCWIC.

#### **Establishment and Maintenance of a Fixed Asset Listing (Government Grants)**

All capitalized property and equipment shall be recorded in a property log. This log shall include the following information with respect to each asset (2 CFR part 200.313(d)(1)):

1. Date of acquisition
2. Cost
3. Description (including color, model, and serial number or other identification number)
4. Source of the equipment, including the Federal award number, if applicable
5. Whether the title vests in the Organization or the Federal Government
6. Information to calculate the Federal share of the cost of the equipment, if applicable
7. Location of asset, use and condition
8. Depreciation method
9. Estimated useful life
10. Ultimate disposition data including the date of disposal and sale price

A physical inventory of all assets capitalized under the preceding policies will be taken at least once every two years by MCWIC. This physical inventory shall be reconciled to the property log and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the Controller.

## Receipt of Newly-Purchased Equipment and Furniture

At the time of arrival, all newly-purchased equipment and furniture shall be examined for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the contractor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the contractor immediately.

## Depreciation and Useful Lives

All capitalized assets are maintained in the special property and equipment account group and are not included as an operating expense. Property and equipment are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month (Example: an asset purchased on the 15<sup>th</sup> day of the fifth month shall have eight full months of depreciation (eight-twelfths of one year) recorded for that year.)

Estimated useful lives of capitalized assets shall be determined by the Accounting Department in conjunction with the department or employee that shall utilize the asset. The following is a list of the estimated useful lives of each category of fixed asset for depreciation purposes:

Furniture and fixtures	Up to 10 yrs
General office equipment	5 yrs
Computer hardware and peripherals (which exceed the capitalization threshold)	3-5 yrs
Computer software	2-3 yrs
Leased assets	life of lease
Leasehold Improvements	remaining lease term

Alternatively, at the direction of the Controller, capitalized assets may be depreciated over useful lives expressed in terms of units of production or hours of service in place of the preceding useful lives expressed in terms of time.

For accounting and interim financial reporting purposes, depreciation expense will be recorded on an annual basis.

## Changes in Estimated Useful Lives

If it becomes apparent that the useful life of a particular capitalized asset will be less than the life originally established, an adjustment to the estimated useful life shall be made. All such changes in estimated useful lives of capitalized assets must be approved by the Executive Director.

When a change in estimated useful life is made, the new life is used for purposes of calculating annual depreciation expense. In the year in which the change in estimate is made, the cumulative effect of the change shall be reflected as depreciation expense in the Organization's statement of activities.

For example, if in the fourth year of an asset's life, it is determined that the asset will last five years instead of the original estimate of seven years, depreciation expense for that year shall be equal to the difference between 4/5 of the asset's basis (accumulated depreciation at the end of year four) and 3/7 of the asset's basis (accumulated depreciation at the beginning of the year).

### **Repairs of Property and Equipment**

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

### **Dispositions of Property and Equipment**

If equipment is sold, scrapped, donated or stolen, adjustments need to be made to the fixed asset listing and property log. If money is received for the asset, then the difference between the money received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss (if the money received is less than the book value) or a gain (if the money received is more than the book value).

### **Write-Offs of Property and Equipment**

The Executive Director approves the disposal of all capitalized fixed assets that may be worn-out or obsolete. Property that is discovered to be missing or stolen will be reported immediately to the Controller. If not located, this property will be written off the books with the proper notation specifying the reason.

### **Impairment Losses**

It is the policy of the organization to recognize an impairment loss in the statement of activities with respect to any property and equipment whose carrying amount (net book value) possesses both of the following characteristics:

1. The amount is not recoverable and
2. The amount exceeds fair value.

If only one of the preceding characteristics is present, an impairment loss will not be recorded. In determining whether a carrying amount is recoverable, all future cash inflows shall be considered, including cash flows from operations attributable to the asset, as well as cash flows from the sale of the

asset. In cases in which no cash flows are directly attributable to an asset, the first characteristic is considered to have been met, and the determination of whether an impairment loss has been incurred will be based on the fair market value criterion.

Impairments are distinguishable from changes in estimates resulting from a determination that a depreciable asset will be useful for a shorter period of time than the original estimate (changes in estimated useful lives were explained earlier). When an impairment loss is incurred, the loss is recognized in the statement of activities in the period of the loss and the carrying amount of the long-lived asset is adjusted downward to the revised amount. If the asset is a depreciable asset, this lesser amount shall then be used for purposes of calculating future depreciation or amortization expense.

## **LEASES**

### **Classification of Leases**

MCWIC classifies all leases in which the Organization is a lessee as either capital or operating leases. MCWIC shall utilize the criteria described in Statement of Financial Accounting Standards No. 13 in determining whether a lease is capital or operating in nature. Under those criteria, a lease shall be treated as a capital lease if, at the time of entering into the lease, any of the following factors are present:

1. The lease transfers ownership to MCWIC at the end of the lease term;
2. The lease contains a bargain purchase option;
3. The lease term is equal to 75% or more of the estimated economic life of the leased property; or
4. The present value of the minimum lease payments is 90% or more of the fair value of the leased property (using, as the interest rate, the lesser of MCWIC's incremental borrowing rate or, if known, the lessor's implicit rate).

All leases that do not possess any of the four preceding characteristics shall be treated as operating leases. In addition, all leases that are immaterial in nature shall be accounted for as operating leases.

Note: Workforce Investment Act funds does not allow the funds to be used to purchase or 'lease to purchase' of property.

### **Reasonableness of Leases (Government Grant Purposes Only)**

MCWIC assess the value of leases according to the requirements of 2 CFR Part 200.465, Rental Costs of Real Property and Equipment as follows:

- The rate is reasonable when compared to similar property in the same area,
- The rate of any alternatives, and
- The type, life expectancy, condition and value of the property leased.

Rental arrangements will be reviewed every 3 to 5 years to determine if circumstances have changed and other options are available.

## **Accounting for Leases**

All leases that are classified as operating leases and immaterial capital leases shall be accounted for as expenses in the period in which the lease payment is due. For leases with firm commitments for lease payments that vary over the term of the lease (i.e., a lease with fixed annual increases that are determinable upon signing the lease), the amount that MCWIC shall recognize as monthly lease expense shall equal the average monthly lease payment over the entire term of the lease. Differences between the average monthly payment and the actual monthly payment shall be accounted for as an asset or liability.

All leases that are classified as capital leases shall be treated as fixed asset additions. As such, upon the inception of a capital lease, MCWIC shall record a capitalized asset and a liability under the lease, based on the net present value of the minimum lease payments (or the fair value of the leased asset, if it is less than the present value of the lease payments). Periodic lease payments shall be allocated between a reduction in the lease obligation and interest expense. The capitalized asset recorded under a capital lease shall be depreciated over the term of the lease, using the straight-line method of depreciation.

MCWIC shall also maintain a control list of all operating and capital leases. This list shall include all relevant lease terms, including a schedule of future annual lease payments obligations.

## **Changes in Lease Terms**

As described in earlier policies, leasehold improvements and deferred rent incentives are amortized over the initial lease term. If such lease term is changed prior to the expiration of the initial lease term, MCWIC will revise amortization to reflect the remaining lease term as of the effective date of the lease modification.

## **SOFTWARE ACQUISITION AND DEVELOPMENT COSTS**

### **Costs to Be Capitalized**

Certain costs incurred in connection with the acquisition or development of internal-use software shall be capitalized and reported as an asset of the Organization. The costs that shall be capitalized are those that are in excess of the Organization's capitalization threshold (explained earlier) and that meet any one of the following criteria:

1. External direct costs (i.e., amounts paid to vendors/contractors) of materials and services for developing or obtaining internal-use software ("developing" to include design, coding, installation, and testing).
2. Internal payroll and related benefit costs for employees who are directly associated with, and who devote time to, an internal-use software project (i.e., the same types of software development costs described above).
3. Interest costs incurred in developing software.

4. Costs associated with upgrades and enhancements when it is probable that these expenditures will result in additional functionality.

Costs that are capitalized in connection with the preceding policy shall be included as assets on the Organization's property and equipment listing, and shall be amortized over an estimated useful life in accordance with the previously stated policies on depreciation and amortization

### **Costs to Be Expensed As Incurred**

Many costs associated with the Organization's web site are to be expensed as incurred, rather than capitalized, including the loading of content into the designed pages, as well as:

1. Planning stage costs, such as:
  - a. Development of a project or business plan
  - b. Determining functionalities or specifications of the site
  - c. Determining hardware and technology requirements
  - d. Conceptual formulation of graphics and content
  - e. Evaluation and selection of vendors/contractors
  - f. Addressing legal considerations, such as copyright and trademark issues
2. Operating costs, such as:
  - a. Training employees involved in support of the site
  - b. Registering the site with search engines
  - c. User administration activities
  - d. Updating site graphics
  - e. Performing backups
  - f. Creating new links
  - g. Verifying that links are functioning properly
  - h. Adding new functionalities or features (however, see below)
  - i. Performing routine security reviews
  - j. Performing routine analysis

## **INTANGIBLE ASSETS**

### **Acquisition of Intangible Assets**

Intangible assets include a variety of items, such as copyrights, service marks, trademarks, license agreements, photographs, videos, and others. The Organization may acquire intangible assets in any of the following manners:

1. Via contribution from a donor
2. By purchase from an outside party that holds title to an intangible asset
3. By internally developing an intangible asset through utilization of the Organization's employees, volunteers, and contractors (e.g. an employee writes a document on behalf of the Organization)

## **Accounting for Intangible Assets**

Intangible assets acquired via contribution from donors shall be accounted for as assets measured at fair value at the date of the gift (see “fair value accounting procedures” for a description of internal controls over the establishment of fair values).

Intangible assets acquired by purchase shall be capitalized as assets at the purchase price paid for such assets.

The costs of intangible assets that are developed internally shall be charged to expense (not capitalized) if any of the following criteria are met:

1. The intangible asset is not specifically identifiable
2. The asset has an indeterminate life, or
3. The asset is inherent in the Organization and related to the Organization taken as a whole.

Costs of internally-developed intangible assets not meeting any of the three preceding criteria shall be capitalized. These costs may include salaries, allocated employee benefit costs, consultant fees, and other related costs.

### **Amortization**

Capitalized intangible assets of the Organization shall be classified into one of three categories, as follows:

1. Assets with finite and precise useful lives (such as a license agreement with a fixed term)
2. Assets with finite, but imprecise, useful lives
3. Assets with indefinite useful lives

Intangible assets with finite and precise useful lives shall be amortized over their useful lives, using the straight-line method of amortization.

For intangible assets with finite, but imprecise, useful lives, the organization shall estimate a useful life and amortize the asset over that life, using the straight-line method of amortization.

For either of the two preceding categories of amortizable intangible assets, the Organization shall evaluate the useful life on an annual basis to determine whether an adjustment of the useful life is appropriate.

For intangible assets with indefinite useful lives, the cost of the asset shall remain on the books of the Organization as an asset, without reducing this basis for amortization, until such time as an impairment in the value of the asset is determined to have occurred. See the next section for a description of the Organization’s policies and procedures associated with asset impairments.

In addition, intangible assets with indefinite useful lives shall be evaluated on an annual basis for purposes of determining whether the previously indefinite useful life has become finite and estimable (e.g. a copyright that when initially acquired had an indefinite life, but which has become dated and now has a finite remaining useful life). If it is determined that any intangible asset previously accounted for

as having an indefinite useful has become an asset with a finite and estimable useful life, the Organization shall begin amortizing the intangible asset over the estimated remaining useful life (i.e. rather than recording an impairment in the value of the asset).

## **ASSET IMPAIRMENTS**

Long-lived assets of the Organization include personal property and equipment, land, buildings, intangible assets, and other noncurrent assets. In connection with long-lived assets, the organization shall record an impairment loss when the carrying amount (book value, net of any accumulated depreciation or amortization) is both:

1. Not recoverable (through sale, etc.); and
2. In excess of the asset's fair value.

Long-lived assets shall be tested for impairment whenever events or changes in circumstances indicate that an asset's carrying value may be impaired. Examples of such events or circumstances that the organization shall consider include:

1. A significant decrease in the market price of a long-lived asset.
2. A significant adverse change in the extent or manner in which a long-lived asset is being used or in its physical condition.
3. A significant adverse change in legal factors or in the business climate that could affect the value of a long-lived asset, including an adverse action by a regulator.
4. An accumulation of costs significantly in excess of the amount originally expected for the acquisition or construction of a long-lived asset.
5. A current-period operating or cash flow loss combined with a history of operating or cash flow losses or a projection or forecast that indicates continuing losses associated with the use of a long-lived asset.
6. A current expectation that, more likely than not, a long-lived asset will be sold or otherwise disposed of significantly before the end of its previously estimated useful life.

If the organization records an impairment loss in connection with a long-lived asset subject to depreciation or amortization, the reduced basis resulting from recording the loss shall be used as a new basis for calculating future periods' depreciation or amortization.

## **FAIR VALUE ACCOUNTING**

### **Scope**

Throughout this manual, numerous references are made to fair value accounting issues. Examples include the valuation of publicly-traded securities held as investments, valuation of contributed services, other contributed noncash assets, recording of asset impairment losses based on fair value declining below book value.

For purposes of this manual, the term “fair value” shall be defined as it is in SFAS 157: the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Determination of fair value shall be performed by the individuals identified in this manual associated with each type of fair value accounting issues. All fair value determinations in excess of \$500 shall be reviewed and approved by the Controller.

### **Disclosures**

MCWIC shall comply with the disclosure requirements of SFAS 157, in that it will disclose information in the footnotes to the financial statements that enable readers of the financial statements to assess the inputs used to develop all material fair value measurements associated with assets and liabilities of the organization.

For any asset impairment losses recorded as a result of the policy described earlier, the organization shall disclose the reason for recording the impairment, in addition to the preceding disclosures.

## **POLICIES PERTAINING TO LIABILITY AND NET ASSET ACCOUNTS**

### **ACCRUED LIABILITIES**

#### **Identification of Liabilities**

The Accounting Department shall establish a list of commonly incurred expenses that may have to be accrued at the end of an accounting period. Some of the expenses that shall be accrued by MCWIC at the end of an accounting period are:

- Salaries and wages (annually)
- Payroll taxes (annually)
- Vacation pay (annually)
- Rent (monthly)
- Interest on notes payable

In addition, MCWIC shall record a liability for deferred revenue (revenue received but not yet earned) in accordance with the revenue recognition policies described elsewhere in this manual. Adjustments to deferred revenue accounts shall be made monthly.

#### **Accrued Leave**

Accordingly, MCWIC records a liability for accrued leave to which employees are entitled. The total liability at the end of an accounting period shall equal the total earned but unused hours of leave multiplied by each employee's current hourly pay rate.

Leave that does not "vest" with employees (i.e., leave that is not paid to employees if unused at the time of termination of employment), such as sick leave, shall not be accrued as a liability.

### **INCOME TAXES PAYABLE**

#### **Accrual of Income Taxes**

MCWIC is exempt from federal income taxes. However, if MCWIC generates taxable income from unrelated trade or business activities, a liability for income taxes payable shall be accrued at the applicable corporate income tax rates.

All income taxes payable shall be paid by the due date of the returns on which such income taxes are to be reported. If MCWIC becomes subject to a requirement to remit estimated income taxes on a quarterly basis, such amounts shall be accrued and paid quarterly.

#### **Income Tax Positions**

MCWIC takes several "income tax positions" that are reflected in the organization's financial statements. The primary income tax positions of MCWIC are:

1. That MCWIC qualifies for its exemption from income taxes under IRC section 501(c)(3), meaning, it has not engaged in any activity that could result in revocation of this exemption
2. That none of MCWIC's forms of revenue is subject to the unrelated business income tax.
3. That MCWIC has properly determined which forms of revenue are subject to the unrelated business income tax and which forms of revenue are exempt from UBIT
4. That the calculations of income, deductions, tax credits, and other amounts reported on Form 990-T are in compliance with the Internal Revenue Code and IRS regulations
5. That MCWIC's calculations of income, deductions, etc. reported on its state income tax return are in compliance with state laws and regulations
6. That MCWIC's allocation of gross taxable income by state is in compliance with all applicable state laws and regulations (i.e. the organization is filing state returns in each state that would require a return)

It is the policy of MCWIC that all income tax positions taken by the organization shall meet the "more likely than not" criterion of FIN 48, meaning, the organization's management believes that it is more likely than not that the applicable taxing authorities would concur with the position taken by the organization. In reaching this determination, the Controller shall perform whatever tax research is considered necessary and shall have the authority to engage the Organization's independent CPA firm or other outside experts for advice on such matters.

If the Organization receives advice and/or research from an outside party in connection with this policy, the organization shall make its own final determination of whether or not to take a particular income tax position. In doing so, it shall not blindly rely on outside advice. Rather, the organization shall gain a complete understanding of the conclusions reached by any outside parties in providing counsel to the organization in connection with this policy. Gaining this understanding and forming the income tax positions of MCWIC shall be the responsibility of the Controller.

The Controller shall provide a briefing to the Board of Directors and obtains the board's concurrence each time an income tax position is established or changed.

## **NOTES PAYABLE**

### **General Policy**

MCWIC requires that all notes payable be approved by the Board of Directors and signed by the Executive Director.

### **Recordkeeping**

MCWIC maintains a schedule of all notes payable, mortgage obligations, lines of credit, and other financing arrangements. This schedule shall be based on the underlying loan documents and shall include all of the following information:

1. Name and address of lender
2. Date of agreement or renewal/extension
3. Total amount of debt or available credit

4. Amounts and dates borrowed
5. Description of collateral, if any
6. Interest rate
7. Repayment terms
8. Maturity date
9. Address to which payments should be sent
10. Contact person at lender

### **Accounting and Classification**

An amortization schedule shall be maintained for each note payable. Based upon the amortization schedule, the principal portion of payments due with the next year shall be classified as a current liability in the statement of financial position. The principal portion of payments due beyond one year shall be classified as long-term/non-current liabilities in the statement of financial position.

Demand notes and any other notes without established repayment dates shall always be classified as current liabilities.

Unpaid interest expense shall be accrued as a liability at the end of each accounting period.

A detailed record of all principal and interest payments made over the entire term shall be maintained with respect to each note payable. Periodically, the amounts reflected as current and long-term notes payable per the general ledger shall be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender. All differences shall be investigated.

### **Non-Interest-Bearing Notes Payable**

As a charitable organization, MCWIC may, from time-to-time, receive notes payable that do not require the payment of interest, or that require the payment of a below-market rate of interest for the type of obligation involved. In such cases, MCWIC will record contribution income for any unpaid interest.

For demand loans, recording of interest expense and contribution income shall be performed at the end of each accounting period, based on the outstanding principal balance of the loan during that period, multiplied by the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid. Determination of the appropriate interest rate shall be performed by the Controller.

For loans with fixed maturities or payment dates, the note payable shall be recorded at the present value of the future principal payments, using as a discount rate equal to the difference between a normal interest rate for that type of loan and the rate, if any, required to be paid. The difference between the cash proceeds of the note and the present value shall be recorded as temporarily restricted contribution income in the period the loan is made. Thereafter, interest expense shall be recorded in each accounting period using the effective interest method, with the corresponding credit entry increasing the note payable account to reflect the amount(s) that shall be repaid.

## **NET ASSETS**

## Classification of Net Assets

Net assets of the Organization shall be classified based upon the existence or absence of donor-imposed restrictions as follows:

**Unrestricted Net Assets** - Net assets that are not subject to donor imposed stipulations.

**Temporarily Restricted Net Assets** - Net assets subject to donor imposed stipulations that may or will be satisfied through the actions of the Organization and/or the passage of time.

**Permanently Restricted Net Assets** - Net assets subject to donor imposed stipulations that the Organization permanently maintain certain contributed assets. Generally, donors of such assets permit the Organization to use all or part of the income earned from permanently restricted net assets for general operations or for specific purposes. Permanent restrictions do not pass with the expiration of time, nor can they be removed through the Organization's actions.

Net assets accumulated that are not subject to donor imposed restrictions, but which the Board of Directors of the Organization has earmarked for specific uses, shall be segregated in the accounting records as "board-designated" funds within the unrestricted category of net assets.

Restrictions may be associated with either a time period (e.g. a particular future time period) or a purpose (e.g. specific programs). A purpose stipulation will be considered a restriction only if it is more specific than the broad limits resulting from the nature of the Organization, the environment in which it operates, and the purposes specified in MCWIC's Articles of Incorporation and Bylaws.

### Reclassifications from Restricted to Unrestricted Net Assets

The Organization shall report in its statement of activities a reclassification from restricted to unrestricted net assets if any of the following events occur:

1. Fulfillment of the purpose for which the net assets were restricted (e.g. spending restricted funds for the stipulated purpose)
2. Expiration of time restrictions imposed by donors
3. Death of an annuity beneficiary
4. Withdrawal by the donor (or by a court) of a time or purpose restriction

If a donor stipulates multiple restrictions (such as a purpose and a time restriction), reclassifications from temporarily restricted to unrestricted net assets shall be reported only upon the satisfaction of the final remaining restriction.

### Reclassifications from Unrestricted to Restricted Net Assets

If the Organization receives a restricted contribution from a donor who further stipulates that the Organization set aside a portion of its unrestricted net assets for that same purpose, the Organization shall report in its statement of activities a reclassification of net assets from unrestricted to temporarily

or permanently restricted, based on the specific nature of the restriction. . (See the preceding Gift Acceptance policy for procedures for determining whether to accept a gift that requires reclassification of net assets from unrestricted to temporarily restricted.)

### **Disclosures**

The Organization discloses in a footnote to the financial statements the different types of temporary and permanent restrictions associated with the Organization's net assets as of the end of each fiscal year.

## **POLICIES ASSOCIATED WITH FINANCIAL AND TAX REPORTING**

### **FINANCIAL STATEMENTS**

#### **Standard Financial Statements of the Organization**

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the Organization. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

The basic financial statements that are maintained on an organization-wide basis shall include:

1. **Statement of Financial Position** - reflects assets, liabilities, and net assets of the Organization and classifies assets and liabilities as current or non-current/long-term and net assets by category (unrestricted, temporarily restricted, and/or permanently restricted.)
2. **Statement of Activities** - presents support, revenues, expenses, and other changes in net assets of the Organization, by category of net asset (unrestricted, temporarily restricted and permanently restricted), including reclassifications between categories of net assets.
3. **Statement of Cash Flows** - reports the cash inflows and outflows of the Organization in three categories: operating activities, investing activities, and financing activities.
4. **Statement of Functional Expenses** – presents the expenses of the Organization in a natural or objective format and by function (i.e., which program or supporting service was served).

#### **Frequency of Preparation**

The objective of the Accounting Department is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in a timely and cost-effective manner. In meeting this responsibility, the following policies shall apply:

A standard set of financial statements described in the preceding section shall be produced on a monthly basis, by the 20<sup>th</sup> of each month. The standard set of financial statements described in the preceding section shall be supplemented by the following schedules:

1. Individual statements of activities on a departmental and functional basis (and/or program/grant basis)
2. Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts

The monthly set of financial statements shall be prepared on the accrual method of accounting, including all receivables and accounts payable.

## **Review and Distribution**

All financial statements and supporting schedules shall be reviewed and approved by the Controller prior to being issued by the Accounting Department.

After approval by the Controller, a complete set of monthly financial statements, including the supplemental schedules described above, shall be distributed to the following individuals:

- Executive Director
- Department Directors and any other employee with budget-monitoring responsibilities

Financial statements may include an additional supplemental schedule prepared or compiled by the Controller. The purpose of this schedule is to provide known explanations for material budget variances in accordance with MCWIC's budget monitoring policies described later in this manual (under the "Financial Management Policies" section).

### **Monthly Distribution**

On a monthly basis, the Board of Directors will be provided with summary program and/or grant financial information.

### **Quarterly Distribution**

On a quarterly basis, a complete set of MCWIC financial statements and supplemental schedules shall be distributed to the entire Board of Directors.

Quarterly financial statements distributed to the board shall include an additional supplemental schedule prepared or compiled by the Controller. The purpose of this schedule is to provide explanations for material budget variances in accordance with MCWIC's budget monitoring policies described later in this manual (under the "Financial Management Policies" section).

### **Annual Financial Statements**

On an annual basis, the Organization shall prepare, under the direction of the Controller a complete set of GAAP financial statements, including footnotes addressing all disclosures required by GAAP. These financial statements shall be presented to MCWIC's independent auditors at the beginning of their annual audit as the draft statements from which they will conduct their audit.

A formal presentation of the Organization's annual financial statements shall be provided by the Independent Auditor to the full Board of Directors for review and approval, prior to being finalized.

## **GOVERNMENT RETURNS**

### **Overview**

To legitimately conduct business, MCWIC must be aware of its tax and information return filing obligations and comply with all such requirements of Federal, state and local jurisdictions. Filing requirements of MCWIC include, but are not limited to, filing annual information returns with IRS (if

applicable), state charitable solicitation reports, annual reports for corporations, property tax returns, income tax returns, sales tax returns, information returns for retirement plans, annual reporting of compensation paid, and payroll tax withholding tax returns.

### Filing of Returns

The Controller shall be responsible for identifying all filing requirements and assuring that MCWIC is in compliance with all such requirements. The Organization will file complete and accurate returns with all authorities and make all efforts to avoid filing misleading, inaccurate, or incomplete returns.

Filings made by MCWIC may include, but are not limited to, the following returns:

1. **Form 990** - Annual information return of tax-exempt organizations, filed with IRS. Form 990 for MCWIC is due on the fifteenth day of the fifth month following year-end. An automatic 3-month extension of time to file Form 990 may be obtained filing Form 8868. Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868.
2. **Form 990-T** – Annual tax return to report MCWIC’s unrelated trade or business activities (if any), filed with IRS. Form 990-T is due on the fifteenth day of the fifth month following year-end. An automatic 6-month extension of time to file Form 990-T may be obtained by filing Form 8868.
3. **Form 5500** – Annual return for MCWIC’s employee benefit plans. Form 5500 is due on the last day of the seventh month after the end of the plan year, but a 2½-month extension of time to file may be requested using Form 5558.
4. **W-2’s and 1099’s** - Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31 and to Federal Government by February 28. Generally, Form 1099 is required only if the organization has provided more than \$600 in compensation to an independent contractor during the calendar year.
5. **Form 940** – Annual federal unemployment tax return filed with IRS, for all employers [other than charitable organizations exempt from FUTA (but not necessarily state unemployment tax) under IRC section 501(c)(3)], due January 31.
6. **Form 941** - Quarterly payroll tax return filed with IRS to report wages paid to employees and Federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter.

MCWIC's fiscal and tax year-end is June 30. All annual tax and information returns of MCWIC (Form 990) are filed on the accrual basis of reporting and is prepared by the organizations designated CPA.

Federal and all applicable state payroll tax returns are prepared by the Organization's external Payroll Administrator.

MCWIC complies with all state payroll tax requirements by withholding and remitting payroll taxes to the state of residency of each MCWIC employee.

## **Review of Form 990 by Board of Directors**

MCWIC's annual Form 990 is reviewed by the Executive Director and Board prior to being filed with the IRS. However, in the case of a pending submission deadline and to avoid penalty by the IRS, the Form 990 may be reviewed and approved by the Executive Director prior to being filed, and will be reviewed by the Board after being filed. The Internal Revenue Code and regulations do not require the governing board to review the Form 990, therefore, the IRS does not require an organization's board to do so. However, the IRS believes that board review of Form 990 may reflect good governance; in particular, a board that is more proactive, informed and engaged in ensuring that the organization continues to be organized and operated exclusively for exempt purposes.

## **Public Access to Information Returns**

Under regulations that became effective in 1999, MCWIC is subject to Federal requirements to make the following forms "widely available" to all members of the general public:

1. The three most recent annual information returns (Form 990 and Form 990-T, if applicable), excluding the list of significant donors (Schedule B) that is attached to the Form 990, but including the accompanying Schedule A, and
2. MCWIC's original application for recognition of its tax-exempt status (Form 1023 or Form 1024), filed with IRS, and all accompanying schedules and attachments.

MCWIC adheres to the following guidelines in order to comply with the preceding public disclosure requirements:

1. Anyone appearing in person at the offices of MCWIC during normal working hours making a request to inspect the forms will be granted access to a file copy of the forms. The Controller shall be responsible for maintaining this copy of each form and for making it available to all requesters.
2. For all written requests for copies of forms received by MCWIC, the Organization shall require prepayment of all copying and shipping charges. For requests for copies that are received without prepayment, MCWIC will notify the requester of this policy via phone call or by letter within 7 days of receipt of the original request.
3. The copying cost charged for providing copies of requested forms shall be \$1.00 for the first page copies and \$0.15 for each subsequent page. All copies shall be shipped to requesters via Priority Mail, thus, shipping charges will be a standard \$5.00 per shipment.
4. After payment is received, all requested copies shall be shipped to requesters within 30 days. Making of all copies and shipping within the 30-day time period shall be the responsibility of the Accounting Department.
5. For requests for copies made in person during normal business hours, copies shall be provided while the requester waits.
6. MCWIC shall accept certified checks, money orders, or personal checks for requests for copies made in person. MCWIC shall accept certified checks, money orders and personal checks as payment for copies of forms requested in writing.

## **OTHER TAX CONSIDERATIONS**

### **State and Local Property, Sales, Use & Income Taxes**

MCWIC will monitor state and local tax laws in locations where the Organization conducts business to ensure that it is complying with all applicable tax laws. Organizations that qualify as tax-exempt charitable entities under Section 501(c)(3) of the Internal Revenue Code for income tax purposes may need to apply separately for exemptions from state and local property and/or sales tax in the various locations where they conduct business. State and local tax rules vary widely from state to state

### **TRANSACTIONS WITH INTERESTED PERSONS**

#### **Identification of Interested Persons**

In connection with complying with requirements of the Internal Revenue Code and the Form 990 information return, the Organization shall identify all individuals and entities qualifying as “interested persons” as defined by the IRS:

1. All current officers, directors, trustees and key employees (individuals required to be listed on the Form 990)
2. All former officers, directors, trustees and key employees
3. Substantial contributors (a person required to be listed on Schedule B of the Form 990)
4. Family members of any individual listed in 1, 2, or 3, defined as spouses, ancestors, brothers, sisters, children, grandchildren, great-grandchildren, and spouses of brothers, sisters, children, grandchildren, and great-grandchildren
4. A 35% controlled entity of any of the persons listed in 1, 2, or 3
5. A donor or donor advisor to a donor-advised fund
6. An investment advisor of a sponsoring organization.

#### **Record of Transactions With Interested Persons**

The Organization shall maintain a record of all transactions and balances with interested persons for each fiscal year for purposes of disclosure on the Form 990. This record shall be reviewed and approved by the Controller and provided to the Form 990 preparer.

### **UNRELATED BUSINESS ACTIVITIES**

#### **Identification and Classification**

MCWIC properly identifies and classifies income-producing activities that are unrelated to the Organization’s tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income accounts shall be segregated in separate accounts in the general ledger in order to facilitate tracking and accumulation of unrelated trade or business activities.

## **Allocation of Expenses to Unrelated Activities**

In addition to segregating income associated with activities that are unrelated to MCWIC's exempt purpose, the Organization's general ledger shall also provide accounts for expenses associated with each such unrelated activity. These expenses shall be offset against unrelated business revenue in arriving at unrelated business taxable income. Expenses that shall be offset against gross unrelated business income shall be limited to those expenses directly associated with the production of such income, including reasonable allocation of indirect costs that benefit each activity, in accordance with expense allocation policies described elsewhere in this manual.

### **Reporting**

MCWIC will file IRS Form 990-T to report taxable income from unrelated trade or business activities. Form 990-T is subject to public access and disclosure requirements. Please see Public Access to Information Returns above. Accordingly, it is the policy of MCWIC not to distribute copies of Form 990-T to anyone other than management of the Organization.

MCWIC shall also report taxable income from unrelated trade or business activities that are subject to state or local income or franchise taxes on the appropriate CA return.

## **FINANCIAL MANAGEMENT POLICIES**

### **BUDGETING**

#### **Overview**

Budgeting is an integral part of managing any organization in that it is concerned with the translation of organizational goals and objectives into financial terms. A budget should be designed and prepared to direct the most efficient and prudent use of the Organization's financial and human resources. A budget is a management commitment of a plan for present and future organizational activities that will ensure survival. It provides an opportunity to examine the composition and viability of the Organization's programs and activities simultaneously in light of the available resources.

Budgets are also prepared for funding sources and each grant manager must be aware of budget modification requirements. Awarding agencies may or may not require approval for changes in line items. MCWIC will document and follow all such requirements.

#### **Preparation and Adoption**

MCWIC will prepare an annual budget on the accrual basis of accounting. The Controller gathers proposed organization-wide budget information from all department managers and prepares the first draft of the budget. Budgets proposed and submitted by each department manager should be accompanied by a narrative explanation of the sources and uses of funds and should explain all material fluctuations in budgeted amounts from prior years.

After appropriate revisions and a compilation of all department budgets by the Controller, a draft of the Organization-wide budget, as well as individual department budgets, is presented to the Executive Director for discussion, revision, and initial approval.

The revised draft is then submitted to the entire Board of Directors for adoption.

It is the policy of MCWIC to adopt a final budget at least 30 days before the beginning of the Organization's fiscal year. The purpose of adopting a final budget at this time is to allow adequate time for the Accounting Department to input the budget into the accounting system and establish appropriate accounting and reporting procedures (including any necessary modifications to the chart of accounts) to ensure proper classification of activities and comparison of budget versus actual once the year begins.

Budgets for programs that are not on the Organization's fiscal year will be prepared in accordance with awarding agency requirements.

#### **Monitoring Performance**

MCWIC monitors its financial performance by comparing and analyzing actual results with budgeted results. This function shall be accomplished in conjunction with the monthly financial reporting process described earlier.

On a monthly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be produced by the Accounting Department and distributed to each employee with budgetary responsibilities.

In addition, monthly performance (non-financial) reports are submitted to department managers and to the Executive Director.

### **Budget and Program Revisions**

MCWIC will request prior approval from federal awarding agencies for any of the following program or budget revisions: (2 CFR Part 200.308)

1. Change in the scope or objective of the project or program, even if there is no associated budget revision requiring prior written approval.
2. Change in a key person (Project Director, etc.) specified in the application or award document.
3. Disengagement for more than three months, or a 25% reduction in time devoted to the project, by the approved Project Director or principal investigator.
4. The need for additional federal funding.
5. The inclusion, unless waived by the federal awarding agency, of costs that require prior approval in accordance with 2 CFR Part 200.407, Prior written approval.
6. The transfer of funds allotted for participant support costs to other categories of expense.
7. Unless described in the application and funded in the approved awards, the subaward, transfer, or contracting out of any work under an award. (However, this provision does not apply to purchases of supplies, materials, equipment, or general support services.)

Changes in the amount of the approved cost-sharing or matching provided by the Organization

### **Budget Modifications**

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

All other budget modifications are to be brought to the full board on a quarterly basis for their review.

## **ANNUAL AUDIT**

### **Role of the Independent Auditor**

MCWIC will arrange for an annual audit of the Organization's financial statements to be conducted by an independent accounting firm. The independent accounting firm selected by the Board of Directors will be required to communicate directly with the Controller upon the completion of their audit. Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the Board of Directors by the independent accounting firm, after the financial statements have been reviewed and approved by the Controller and Executive Director.

### **Auditor Independence**

MCWIC may from time to time request the independent auditor to provide services outside the scope of the annual audit and Form 990 preparation. In connection with these non-audit services, it is imperative that the independent auditor remain independent in fact and in appearance in order to continue serving the Organization as its auditor.

Generally, in order to remain independent with respect to the audit, the Organization's auditors should not provide non-audit services that involve performing management functions or making management decisions nor should they provide non-audit services in situations where the non-audit services are significant/material to the subject matter of the audits (or where they would be auditing their own work in connection with the annual audit).

Therefore, it is the organization's policy to evaluate any non-audit service requested from the independent auditor for possible impairments to the firm's independence, and to not permit the performance of any services that would impair independence. This evaluation shall be performed by the Controller, who may consult the independent auditor or other external sources in making this determination.

In addition, for each non-audit service that is to be provided by the Organization's independent auditor, the Organization shall:

1. Designate a management level individual to be responsible and accountable for overseeing the non-audit service (to be determined by the Executive Director);
2. Establish and monitor performance of the non-audit service to ensure that it meets management's objectives (to be performed by the person designated in step 1);
3. Make any decisions that involve management functions related to the non-audit service and accept full responsibility for such decisions; and
4. Evaluate the adequacy of the services performed and findings that result.

### **How Often to Review the Selection of the Auditor**

MCWIC shall review the selection of its independent auditor in the following circumstances:

1. Anytime there is dissatisfaction with the service of the current firm
2. When a fresh perspective and new ideas are desired
3. Every 3 years to ensure competitive pricing and a high quality of service (this is not a requirement to change auditors every five years; simply to re-evaluate the selection)

### **Selecting an Auditor**

The selection of an accounting firm to conduct the annual audit is a task that should be taken very seriously. The following factors shall be considered by MCWIC in selecting an accounting firm:

1. The firm's reputation in the nonprofit community
2. The depth of the firm's understanding of and experience with not-for-profit organizations and Federal reporting requirements under 2 CFR Part 200.
3. The firm's demonstrated ability to provide the services requested in a timely manner
4. The ability of firm personnel to communicate with Organization personnel in a professional and congenial manner

If MCWIC decides to prepare and issue a written Request for Proposal (RFP) to be sent to prospective audit firms, the following information shall be included:

1. Period of services required
2. Type of contract to be awarded (fixed fee, cost basis, etc.)
3. Complete description of the services requested (audit, management letter, tax returns, etc.)
4. Identification of meetings requiring their attendance, such as staff or Board of Director meetings
5. Organization chart of MCWIC
6. Chart of account information
7. Financial information about the Organization
8. Copy of prior year reports (financial statements, management letters, etc.)
9. Identification of need to perform audit in accordance with 2 CFR Part 200.500 – 521 and the appropriate Compliance Supplements.
10. Other information considered appropriate
11. Description of proposal and format requirements
12. Due date of proposals
13. Overview of selection process (i.e., whether finalists will be interviewed, when a decision shall be made, etc.)
14. Identification of criteria for selection

Minimum Proposal Requirements from prospective CPA firms shall be:

1. Firm background
2. Biographical information (resumes) of key firm member who will serve MCWIC
3. Client references
4. Information about the firm's capabilities
5. Firm's approach to performing an audit
6. Copy of the firm's most recent quality/peer review report, including any accompanying letter of findings
7. Other resources available with the firm

8. Expected timing and completion of the audit
9. Expected delivery of reports
10. Cost estimate including estimated number of hours per staff member
11. Rate per hour for each auditor
12. Other information as appropriate

In order to narrow down the proposals to the top selections, the Controller shall meet with the prospective engagement teams from each proposing firm to discuss their proposal. After the Controller narrows down the field of prospective auditors to three firms, final interviews of each firm are conducted by the Controller, who makes the final recommendation to the Board of Directors for approval.

### **Preparation for the Annual Audit**

MCWIC shall be actively involved in planning for and assisting with the Organization's independent accounting firm in order to ensure a smooth and timely audit of its financial statements. In that regard, the Accounting Department shall provide assistance to the independent auditors in the following areas:

**Planning** - The Controller is responsible for delegating the assignments and responsibilities to accounting staff in preparation for the audit. The Controller shall review the list of information requested by the auditors and assign responsibility for each item to the appropriate staff of MCWIC. The Controller shall then schedule and direct status meetings in the weeks leading up to the audit in order to review the progress of staff in preparing for the audit.

The Controller shall arrange and coordinate any and all meetings, interviews, telephone discussions, and conference calls requested by the auditor with MCWIC board members, audit or finance committee members, or employees of NPO to facilitate the auditor's work. Prior to any such meetings or discussions, the Controller shall inform each Organization participant of the nature of the discussion or meeting and what, if any, preparations they should do prior to the meeting. The Controller shall communicate to each MCWIC participant in such meetings or discussions the importance of being open, honest and frank with the auditors with respect to any and all questions posed by the auditors.

**Involvement** - Organization staff will do as much work as possible in order to assist the auditors and, therefore, reduce the cost of the audit.

**Interim Procedures** - To facilitate the timely completion of the annual audit, the independent auditors may perform selected audit procedures prior to the Organization's year-end. By performing significant portions of audit work as of an interim date, the work required subsequent to year-end is reduced. Organization staff will provide requested schedules and documents to assist the auditors during any interim audit fieldwork.

Throughout the audit process, MCWIC will make every effort to provide schedules, documents and information requested by the auditors in a timely manner.

### **Concluding the Audit**

Upon receipt of a draft of the audited financial statements of MCWIC from its independent auditor, the Controller shall perform a detailed review of the draft, consisting of the following procedures:

1. Carefully read the entire report for typographical errors
2. Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of MCWIC
3. Review each footnote for accuracy and completeness

Any questions or errors noted as part of this review shall be communicated to the independent auditor in a timely manner and resolved to the satisfaction of the Controller.

It shall also be the responsibility of the Controller to review and respond in writing to all management letter or other internal control and compliance report findings and recommendations made by the independent auditor.

### **Audit Adjustments**

It is the policy of MCWIC to record all adjustments prepared by the independent auditor in connection with the annual audit, and, if in concurrence, record them in the general ledger.

The Organization may also receive a list of unadjusted differences (or passed audit adjustments) from the independent auditor in connection with the audit. If the Organization receives such a list, it shall be the responsibility of the Controller to make any necessary adjusting journal entries in the accounting records of the fiscal year subsequent to the audited year in order to correct any uncorrected misstatements that carry forward from the audited period.

### **Internal Control Deficiencies Noted in the Audit**

In accordance with generally accepted auditing standards, at the conclusion of the audit the Organization's independent auditors may provide a written communication of internal control deficiencies noted in connection with their audit. Not all deficiencies in internal control are required to be reported by the auditor. Only the following two types of deficiencies are required to be communicated:

1. **Material weakness** – A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.
2. **Significant deficiency** – A significant deficiency is a deficiency, or 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.

The Organization's independent auditors are required to provide written communication to the Board of Directors, all significant deficiencies and material weaknesses (i.e. only those deficiencies that rise to the level of materiality at which they qualify under the definitions provided above, in the opinion of the auditor).

It is the Organization’s policy that all internal control deficiencies that are communicated by the auditor in writing shall be formally addressed by the audit committee, the Executive Director and the Controller. The Executive Director and the Controller shall prepare a written response, which shall include a corrective action plan, to each internal control finding and such response shall be presented to the audit committee for its review and approval.

**INSURANCE**

**Overview**

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of MCWIC.

MCWIC maintains adequate insurance against general liability, as well as coverage for buildings, contents, computers, fine arts, equipment, machinery and other items of value.

**Coverage Guidelines**

As a guideline, MCWIC will arrange for the following types and levels of insurance as a minimum:

<u>Type of Coverage</u>	<u>Amount of Coverage</u>
Comprehensive Liability	\$1,000,000
Auto Insurance	\$1,000,000
EPLI	\$1,000,000 for all accounting department employees and the Executive Director
Property	Coverage for all items with acquisition cost greater than \$1,000
Directors and Officers (D&O)	\$1,000,000 (with an appropriate deductible level)
Workers' Compensation	To the extent required by law

MCWIC shall maintain a detailed listing of all insurance policies in effect. This listing shall include the following information, at a minimum:

1. Description (type of insurance)
2. Agent and insurance company, including all contact information
3. Coverage and deductibles
4. Premium amounts and frequency of payment
5. Policy effective dates
6. Date(s) premiums paid and check numbers

## Insurance Definitions

### **Workers' Compensation and Employer's Liability**

Contractors are required to comply with applicable Federal and state workers' compensation and occupational disease statutes. If occupation diseases are not compensated under those statutes, they shall be covered under the employer's liability insurance policy, except when contract operations are so commingled that it would not be practical to require this coverage.

### **Comprehensive Liability**

This type of coverage may include directors, officers and employee general liability insurance, buildings, contents, computers, fine arts, boilers and machinery.

## **RECORD RETENTION**

### **Policy**

MCWIC retains records as required by law and destroys them when appropriate. The destruction of records must be approved by the Controller, and logged into the Organization's Destroyed Records Log.

### **Definitions**

**"C + x":** Refers to a retention period, in which "C" refers to the year of the Record's creation or acquisition, and "x" refers to the number of additional years the Record is to be kept after its creation or receipt. For example, a retention period indicated as *C + 3 years* means that a Record is to be kept for three years after the year of creation or acquisition.

**"A + x":** Refers to a retention period, in which "A" refers to the year the Record's Active period expires (or when the Record becomes Inactive), and "x" refers to the number of additional years the Record is to be kept after the expiration of its Active period. For example, a retention period indicated as *A + 3 years* means that a Record is to be kept for three years after the year the Active period expires (i.e., three years after the Record becomes Inactive).

The formal records retention policy of MCWIC is as follows:

#### **ACCOUNTING SYSTEMS:**

Accounts Payable Check Registers	Permanently
Accounts Payable Invoices	A + 7 Years
Accounts Payable Ledgers	A + 7 Years
Accounts Payable Purchase Order Requests	A + 7 Years
Accounts Receivable Invoices (Contract/Partner Billing)	A + 7 Years
Accounts Receivable Ledgers	A + 7 Years
Bank Reconciliations	C + 3 Years
Bank Statements	C + 3 Years
Bank Deposit Slips	A + 3 Years
Cancelled Checks (Bank Retains/Copies with Bank Statement)	C + 7 Years
Cash Disbursements	Permanently
Cash Receipts	Permanently

Chart of Accounts	Permanently
Balance Sheets	Permanently
Budgets	A + 3 Years
Expense Reports	A + 7 Years
Financial Statements	Permanently
General Ledgers/Year End Trial Balance	Permanently
Journal Entries	Permanently
Profit/Loss Statements	Permanently
Subsidiary Ledgers	Permanently
Trial Balance	Permanently

**CORPORATE RECORDS:**

Audit Reports	Permanently
Board of Directors (Minute books, bylaws)	Permanently
Contracts and Leases (Still in Effect):	Permanently
Contracts and Leases (Expired)	C + 7 Years
Federal Grants Documentation (Participant Files)	A + 3 Years
General Correspondence:	A + 2 Years
Internal Audits	A + 3 Years
Legal Correspondence	Permanently
Training manuals	Permanently

**FIXED ASSETS:**

Depreciation Schedules	Permanently
Inventories of products, materials and supplies	A + 7 Years
Inventory Reports	Permanently

**HUMAN RESOURCES:**

Accident reports/claims (settled Cases)	A + 7 Years
Benefits (Medical, Dental, Vision, Life, Retirement, etc.)	A + 7 Years
Employment Application (Not Hired)	A + 2 Years
Personnel Files (After Termination)	A + 4 Years
Personnel Files (Current)	Permanently

**INSURANCE:**

Insurance Records (policies, claims, etc.)	Permanently
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**PAYROLL:**

Payroll Checks	A + 7 Years
Payroll Registers	A + 7 Years
Payroll Records & Summaries	A + 7 Years
Payroll Records After Termination	A + 7 Years
Retirement and pension records	Permanently
Timecards/Timesheets	A + 7 Years
W-2 Forms	Permanently

**TAXATION:**

Tax Returns & Reports	Permanently
Withholding Tax Statements	A + 7 Years

The destruction of any documents containing social security numbers or any other "consumer data" as defined under federal laws and regulations shall be done via shredding.

## Exception for Investigations

In connection with any ongoing or anticipated investigation into allegations of violations of federal laws or regulations, provisions of government awards, or violations of the Organization's Code of Conduct, the following exceptions are made to the preceding scheduled retention and/or destruction of records:

1. All records related to the subject of the investigation or allegation shall be exempt from any scheduled record destruction, and
2. The term "records" shall also apply to any electronically stored record (e.g. documents stored on computers, e-mail messages, etc), which shall also be protected from destruction

## FUNCTIONAL EXPENSE ALLOCATIONS

### Overview

As one of its financial management objectives, MCWIC strives to determine the actual costs of carrying out each of its program service and supporting activities. In this regard, it is the policy of MCWIC to charge expenses to the appropriate category of program service or supporting activity. Expenses that serve multiple functions or are not readily identifiable with one function shall be allocated between functions whenever possible.

### Direct Charging of Costs

Certain internal costs shall be directly charged to the appropriate MCWIC function based upon underlying documentation. The following costs shall be directly charged based on the documentation or factor listed next to each:

<u>Cost</u>	<u>Basis For Charge</u>
Salaries	Full Time Equivalent
Occupancy (facilities) costs	Actual square footage used by each function
Photocopying	Actual use, based on agency codes
Postage	Actual, per postage log

With the exception of salaries, which are recorded with each payroll cycle, all other costs identified above shall be initially charged to one account when incurred, then allocated and recorded to the appropriate functions via monthly journal entries.

### Allocation of Overhead Costs

#### Basis of Cost Allocation:

A cost is allocable to a particular grant or contract if the goods or services involved are able to be directly assigned to the specific grant or contract.

Cost allocation is used if a cost benefits two or more projects or activities, it must be charged in accordance with its benefits to each project respectively. Charges split between more than one grant must be split on the basis of proportional benefit or other reasonable method. The division of the expenditure cannot be split based on available funding or any other type of synonymous methodology.

## **Types of Allocation Processes:**

### Full Time Equivalent (FTE):

Each payroll is processed based on the monthly Full Time Equivalency (FTE) determined by the Personnel Activity Reports/Timesheets entered by staff into the payroll system. Once payroll posts to the general ledger (GL), the amount of the salaries charged to each funding source for that payroll process is used to allocate costs. This allocation method is known as Relative Account Balance (RAB), and is therefore the method for which pooled costs are allocated to the various funding sources.

### Square Footage:

All facility related costs are allocated based on square footage to the appropriate organization housed within the one-stop facility.

### Occupancy:

An occupancy calculation method is used specifically for power related utilities (PGE). Each agency determines a maximum potential occupant count based on their individual program. This count is used to determine a allocation % to be used.

## **Allocation Process:**

The Allocation Management module within the accounting system distributes pooled costs across multiple sources, programs, grants, or other account segments. Allocations are calculated dynamically based on that periods payroll salaries "Relative Account Balances" (RAB). Payroll related allocated costs are done per pay period. The overhead pooled costs allocation process is done on a monthly basis.

## **SUBRECIPIENTS**

### **Making of Subawards**

From time to time, MCWIC may find it practical to make subawards of Federal funds to other organizations. All subawards in excess of the small purchase threshold shall be subject to the same procurement policies described in the preceding section. In addition, all subrecipients must be approved in writing by the Federal awarding agency and agree to the subrecipient monitoring provisions described in the next section.

MCWIC is required to evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward to determine the appropriate monitoring. Evaluations may include such factors as: *(2 CFR Part 200.331(b))*

- The subrecipient's prior experience with the same or similar subawards;

- The results of previous audits including whether or not the subrecipient receives a Single Audit, and the extent to which the same or similar subaward has been audited as a major program;
- Whether the subrecipient has new personnel or new or substantially changed systems; and
- The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

With respect to subrecipients with whom MCWIC has not recently had a subaward relationship, the Accounting Department shall determine an appropriate level of pre-award inquiry that shall be performed. The purpose of such inquiry, which may involve a site visit to a potential subrecipient, is to gain assurance that a potential subrecipient has adequate policies and procedures in place to provide reasonable assurance that it is capable complying with all applicable laws, regulations and award provisions. In addition, MCWIC shall obtain the following documents from all new subrecipients:

1. Articles of Incorporation
2. Bylaws or other governing documents
3. Determination letter from the IRS (recognizing the subrecipient as exempt from income taxes under IRC section 501(c)(3))
4. Prior years' Forms 990 or 990-EZ, including all supporting schedules and attachments (also Form 990-T, if applicable)
5. Copy of the prior years' audit reports and management letters received from subrecipient's independent auditor (including all reports associated with audits performed in accordance with 2 CFR Part 200.500 – 521, if applicable)
6. Copy of the most recent internally-prepared financial statements and current budget
7. Copies of reports of government agencies (Inspector General, state or local government auditors, etc.) resulting from audits, examinations, or monitoring procedures performed in the prior year.

### **Monitoring of Subrecipients**

When MCWIC utilizes Federal funds to make subawards to subrecipients, MCWIC is subject to a requirement to monitor each subrecipient in order to provide reasonable assurance that subrecipients are complying, in all material respects, with laws, regulations, and award provisions applicable to the program.

In fulfillment of its obligation to monitor subrecipients, the following policies apply to all subawards of Federal funds made by MCWIC to subrecipients:

1. Subaward agreements shall include all information necessary to identify the funds as Federal funding. This information shall include:
  - a. The applicable Catalog of Federal Domestic Assistance (CFDA) title and number
  - b. Award name
  - c. Name of Federal agency
  - d. Amount of award
2. Subaward agreements shall identify all applicable audit requirements, including the requirement to obtain an audit in accordance with 2 CFR Part 200.501 if the subrecipient meets the criteria for having to undergo such an audit.

3. Subawards shall include a listing of all applicable Federal requirements that each subrecipient must follow.
4. Subawards shall require that subrecipient employees responsible for program compliance obtain appropriate training in current grant administrative and program compliance requirements.
5. Subawards shall require that subrecipients submit financial and program reports to MCWIC on a basis no less frequently than monthly.
6. MCWIC will follow up with all subrecipients to determine whether all required audits have been completed. MCWIC will cease all funding of subrecipients failing to meet the requirement to undergo an audit in accordance with 2 CFR Part 220.501. For subrecipients that properly obtain an audit in accordance with 2 CFR Part 200.501, MCWIC shall obtain and review the resulting audit reports for possible effects on MCWIC's accounting records or audit.
7. MCWIC shall assign one of its employees the responsibility of monitoring each subrecipient on an ongoing basis, during the period of performance by the subrecipient. This employee will establish and document, based on her/his understanding of the requirements that have been delegated to the subrecipient, a system for the ongoing monitoring of the subrecipient.
8. Ongoing monitoring of subrecipients will vary from subrecipient to subrecipient, based on the nature of work assigned to each. However, ongoing monitoring activities may involve any or all of the following:
  - a. Regular contacts with subrecipients and appropriate inquiries regarding the program.
  - b. Reviewing programmatic and financial reports prepared and submitted by the subrecipient and following up on areas of concern.
  - c. Monitoring subrecipient budgets.
  - d. Performing site visits to the subrecipient to review financial and programmatic records and assess compliance with applicable laws, regulations, and provisions of the subaward.
  - e. Offering subrecipients technical assistance where needed.
  - f. Maintaining a system to track and follow up on deficiencies noted at the subrecipient in order to assure that appropriate corrective action is taken.
  - g. Establishing and maintaining a tracking system to assure timely submission of all reports required of the subrecipient.
9. Documentation shall be maintained in support of all efforts associated with monitoring of subrecipients.
10. In connection with any subrecipient that has been found to be out of compliance with provisions of its subaward with MCWIC, responsive actions by the Organization shall be determined by Controller. Such actions may consist of any of the following actions:
  - a. Increasing the level of supporting documentation that the subrecipient is required to submit to MCWIC on a monthly or periodic basis
  - b. Requiring that subrecipient prepare a formal corrective action plan for submission to MCWIC
  - c. Requiring that certain employees of the subrecipient undergo training in areas identified as needing improvement
  - d. Requiring documentation of changes made to policies or forms used in administering the subaward
  - e. Arranging for on-site (at the subrecipient's office) oversight on a periodic basis by a member of the MCWIC accounting or grant administration staff

- f. Providing copies of pertinent laws, regulations, federal agency guidelines, or other documents that may help the subrecipient
- g. Arranging with an outside party (such as MCWIC's own independent auditors) for periodic on-site monitoring visits
- h. Reimbursing after-the-fact, and not provide advances.
- i. Requiring review and approval for each disbursement and all out-of-area travel
- j. Terminating the subaward relationship and seeking an alternative.



**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: August 25, 2022**  
**Subject: Workforce Development Board (WDB) of Madera County Update**

**Information:**

The WDB met on August 18, 2022. The WDB meeting agenda is provided to the MCWIC for their review.

**Financing:**

Workforce Innovation and Opportunity Act

**WORKFORCE DEVELOPMENT  
BOARD OF MADERA COUNTY****A G E N D A**

**August 18, 2022  
3:00 p.m.**

Meeting will be held as a  
***Teleconference Meeting & In Person (limited seating available)***  
***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.



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

**August 18, 2022  
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 Ratification of the reaffirmation of Resolution 2021-01 authorizing remote teleconferencing for the period of July 20, 2022, through August 18, 2022, in accordance with Assembly Bill 361.
- 6.2 Consideration of approval of Resolution 2021-01 authorizing remote teleconferencing for the period of August 19, 2022, through September 17, 2022, in accordance with Assembly Bill 361.
- 6.3 Consideration of approval of the July 18, 2022, Workforce Development Board (WDB) Executive Committee meeting minutes.
- 6.4 Consideration of approval of the June 16, 2022, WDB meeting minutes.
- 6.5 Consideration of approval of the resignation of Marie Harris, Madera Community College, from the WDB.
- 6.6 Ratification of the Out of School (OSY) Youth Incentives Policy which will provide \$25 incentive awards to enrolled OSY participants who achieve specific benchmarks in one or more of the following categories:
  1. Completion of Financial Capabilities Workshop
  2. Completion of Essential Workforce Skills Workshop

### **7.0 Action Items**

- 7.1 Consideration of approval of Madera WDB's Equity Statement and Equity Principles.
- 7.2 Consideration of approval of Beaudette Inc.'s One Stop Operator (OSO) report for the period of April 1, 2022, through June 30, 2022.
- 7.3 Consideration of approval of the nomination and application of Joseph Giles, Labor Sector, to the WDB and authorization to forward his application to the Board of Supervisors for an appointment to the WDB for a 3-year term.
- 7.4 Consideration of approval of the nomination and application of Lucia Robles, Madera Community College, to the WDB and authorization to forward her application to the Madera County Board of Supervisor for a 3-year term.

### **8.0 Information Items**

- 8.1 Madera County Workforce Investment Corporation (MCWIC) Update
- 8.2 WIOA Formula and Special Projects Quarterly Program Overview as of June 2022

8.3 Local and Regional Plan PY 2021-24 Two Year Plan Modifications

8.4 WDB Private Sector Member Recruitment

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**

October 20, 2022

**12.0 Adjournment**



## Agenda Item 8.2

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Tracie Scott-Contreras, Executive Director**

**Date: August 25, 2022**

**Subject: WIOA Formula and Special Projects Quarterly Program Overview as of June 2022**

**Information:**

WIOA Formula and Special Projects Quarterly Program Overview report for period ending June 30, 2022. The report reflects data for the fiscal year 2021-2022.

**Financing:**

Workforce Innovation and Opportunity Act

**WIOA Formula and Special Projects Quarterly Program Overview as of June 2022**

Madera County Workforce Investment Corporation (MCWIC) is a nonprofit 501(c)(3) and is both the fiscal agent and the program operator for the Workforce Innovation and Opportunity Act (WIOA) in Madera County. MCWIC’s primary annual source of income is the WIOA funds, but the organization also operates miscellaneous grants and awards that assist in achieving MCWIC’s mission and goals, and are also used to leverage and complement the WIOA funding.

**WIOA Funding Requirements AB1149**

Senate Bill AB1149 requires that 20% of Adult and Dislocated Worker funding will support *direct training* with a planned assumption of 10% leverage in order to meet the full requirement of 30%. MCWIC was able to exceed the direct training requirement by 5.38%, reflecting that 25.38% of the calculated allocation went toward training.

<b>Summary of Leveraged Resources</b>	
1. LWIA Name	MAD
2. Date	6/30/2022
3. Year of Appropriation	2020 AA111014 - Term 6/2022

<b>Program Year Funding and Training Expenditures</b>		
		<b>Amount</b>
4. Adult and Dislocated Worker Formula Fund Allocations		\$ 1,308,641
5. Training Expenditure Requirement (direct & leveraged)		\$ 392,592
6. Formula Fund Training Expenditures (20% minimum per AB1149 = \$296,728.20)	25.38%	\$ 332,135
7a. Leveraged resources used for Training (10% = \$148,058)	17.22%	\$ 205,935
7b. Leveraged resources used for Supportive Services		\$ 19,366
8. Total amount spent on Training and Supportive Services (should equal or exceed Line 5)	42.60%	\$ 557,436

<b>Leveraged Resources Detail</b>			
8. Source (See page 2)	Total Amount	Training	Supportive Services
A - Pell Grant	\$ 32,127.00	\$ 32,127.00	
B - Programs authorized by the WIOA (not Formula)	\$ 27,465.00	\$ 27,465.00	
C - TAA	\$ -		
D - DOL NDWG	\$ 24,428.00	\$ 23,778.00	\$ 650.00
E - Match from employers, industry, and industry associations	\$ 22,512.00	\$ 22,512.00	
F - Match funds from Joint labor Management trusts	\$ -	\$ -	
G - ETP grants	\$ -		
H - SS for training WIOA Formula	\$ 21,604.00	\$ 5,138.00	\$ 16,466.00
I - TANF SS	\$ 750.00		\$ 750.00
J - TANF TJT/WEX	\$ -		
K - Other local, state, fed funds	\$ 96,415.00	\$ 94,915.00	\$ 1,500.00
I - CWDB approved funds	\$ -		
<b>Total</b>	<b>\$ 225,301.00</b>	<b>\$ 205,935.00</b>	<b>\$ 19,366.00</b>

**WIOA Funds Utilization**

WIOA Section 129 requires that a 75% of youth allocations are spent on Out-of-School Youth (OSY) and also that a minimum of 20% of youth allocation is spent on Youth Work Based Learning (WBL), also outlined on EDD Workforce Services Directive (WSD) 17-07. MCWIC, under the direction of the Workforce Development Board of Madera County, focuses 100% of Youth allocation on OSY.

Funds utilization requirements for Subgrant AA111014 have been met in 2<sup>nd</sup> year. The WIOA allotments were also fully expended and no funds will be returned back to the State.

<b>MCWIC FUNDS UTILIZATION STATUS - AA111014 YOA 2020</b>							<b>as of</b>	<b>6/30/2022</b>
<b>Funds Utilization Status - 80% Obligation Requirement by End of First Program Year</b>								
<b>Formula Fund</b>	<b>Total Allocation</b>	<b>Allowable "Program" Funding 90% (less 10% admin)</b>	<b>80% Required Obligation Amount by End of 1st PY</b>	<b>Total Program Obligations Reported</b>	<b>Percentage of Total "Program" Obligations to 80% Requirement (WAIVED)</b>	<b>Additional EXPENDITURES Needed by June 30, 2022 closeout</b>		
<b>Adult</b>	\$ 925,557.00	\$ 833,001.30	\$ 666,401.04	\$ 833,001.30	125.00%	\$ -		
<b>Youth</b>	\$ 936,517.00	\$ 842,865.30	\$ 674,292.24	\$ 865,433.72	128.35%	\$ -		
<b>Dislocated Worker</b>	\$ 383,084.00	\$ 344,775.60	\$ 275,820.48	\$ 344,775.60	125.00%	\$ -		
<b>OSY Youth Expenditure Status</b>								
<b>Formula Fund</b>	<b>Total Allocation</b>	<b>Admin Expenditures</b>	<b>OSY Program Expenditures</b>	<b>75% OSY Requirement on "Program" Funding</b>	<b>OSY Expenditures Reported</b>	<b>Additional Expenditures Needed to meet 75% Requirement by end of 1st PY</b>		
<b>Youth</b>	\$ 936,517.00	\$ 71,083.28	\$ 865,433.72	\$ 632,148.98	\$ 865,433.72	\$ -		
<b>OSY Work Experience Expenditure Status</b>								
<b>Formula Fund</b>	<b>Total Allocation</b>	<b>Admin Expenditures</b>	<b>OSY Program Expenditures</b>	<b>20% WEX Requirement on "Program" Funding</b>	<b>WEX Expenditures Reported</b>	<b>Additional Expenditures Needed to meet 20% Requirement by End of 1st PY</b>		
<b>Youth</b>	\$ 936,517.00	\$ 71,083.28	\$ 865,433.72	\$ 168,573.06	\$ 295,344.15	\$ -		

Funds utilization for Subgrant AA211014 were partially met. The first year Youth requirements were not met, so management will have to provide a corrective action plan to the State. However, Youth client activity to the center has increase, so management does not have a concern that these expenditure requirements will be achieved by end of 2<sup>nd</sup> year, 6/30/23. The 80% expenditure was met and exceeded, so there is less carry-over from 6/30/22 to 7/1/2022 than was previously expected. However, due to a limited allotment of training available in the 1<sup>st</sup> Quarter of the FY, there will be funds available to continue full operations for the first quarter.

<b>MCWIC FUNDS UTILIZATION STATUS - AA211014 YOA 2021</b>							<b>as of</b>	<b>6/30/2022</b>
<b>Funds Utilization Status - 80% Obligation Requirement by 6/30/2022, End of First Program Year</b>								
<b>Formula Fund</b>	<b>Total Allocation</b>	<b>Allowable "Program" Funding 90% (less 10% admin)</b>	<b>80% Required Obligation Amount by End of 1st PY</b>	<b>Total Program Obligations Reported</b>	<b>Percentage of Total "Program" Obligations to 80% Requirement</b>	<b>Additional Obligations Needed by June 30, 2022</b>		
<b>Adult</b>	\$ 1,119,203.00	\$ 1,007,282.70	\$ 805,826.16	\$ 917,426.95	114%	\$ (111,600.79)		
<b>Youth</b>	\$ 773,210.00	\$ 695,889.00	\$ 556,711.20	\$ 608,060.71	109%	\$ (51,349.51)		
<b>Dislocated Worker</b>	\$ 228,018.00	\$ 205,216.20	\$ 164,172.96	\$ 205,216.20	125%	\$ (41,043.24)		
<b>OSY Youth Expenditure Status</b>								
<b>Formula Fund</b>	<b>Total Allocation</b>	<b>Admin Expenditures</b>	<b>Program Expenditures</b>	<b>75% OSY Requirement on "Program" Funding</b>	<b>OSY Expenditures Reported</b>	<b>Expenditures Needed to meet 75% Requirement by end of 1st PY</b>		
<b>Youth</b>	\$ 773,210.00	\$ -	\$ 171,004.18	\$ 521,916.75	\$ 171,004.18	\$ 350,912.57		
<b>OSY Work Experience Expenditure Status</b>								
<b>Formula Fund</b>	<b>Total Allocation</b>	<b>Admin Expenditures</b>	<b>Program Expenditures</b>	<b>20% WEX Requirement on "Program" Funding</b>	<b>WEX Expenditures Reported</b>	<b>Expenditures Needed to meet 20% Requirement by End of 1st PY</b>		
<b>Youth</b>	\$ 773,210.00	\$ -	\$ 171,004.18	\$ 139,177.80	\$ 125,383.00	\$ 13,794.80		

**WIOA Formula Funds Allocations for PY 2023**

On May 25, 2022 EDD released the WIOA Adult, Dislocated Worker (DW), and Youth Allocations for PY 2022-2023. On August 1, 2022 they then released the remaining Rapid Response and Layoff Aversion funding. Based on initial estimates released back in March 2022, it looked as if we would receive an increase closer to 12%, however it ended up being 5.93%.

Program Year	Adult	DW	Youth	Rapid Response	Rapid Response Layoff Aversion	Total
PY 2021	\$ 769,203	\$ 578,018	\$ 773,210	\$ 128,898	\$ 38,535	\$ 2,287,864
PY 2022	\$ 827,911	\$ 603,688	\$ 836,147	\$ 120,297	\$ 35,391	\$ 2,423,434
Decrease/Increase	7.63%	4.44%	8.14%	-6.67%	-8.16%	5.93%

**MCWIC Program Update**

MCWIC has a combination of WIOA grants as well as State and Local contracts. Outside of the WIOA formula funding, these additional grants and contracts are competitively procured. The following is a chart of grants and contracts obtained during the fiscal year as well as the enrollment and activity by grant.

The Corrections Workforce Specialist has cleared GATE clearance to meet with in-custody participants within 90-120 days from release at Valley State Prison (VSP). Programs have been on lock down due to COVID-19, however, this individual has been reporting to VSP and working with Education and Transition staff to set up and prepare for implementation of this project.

We have finalized an agreement with the Fresno Regional WDB for implementation of EDD’s Equity and Special Populations (ESP) grant. This project will focus on assisting ELL’s, immigrants, and re-entry individuals in accessing training and employment in the solar, construction, and forestry sectors. Madera is projected to serve 10 participants.

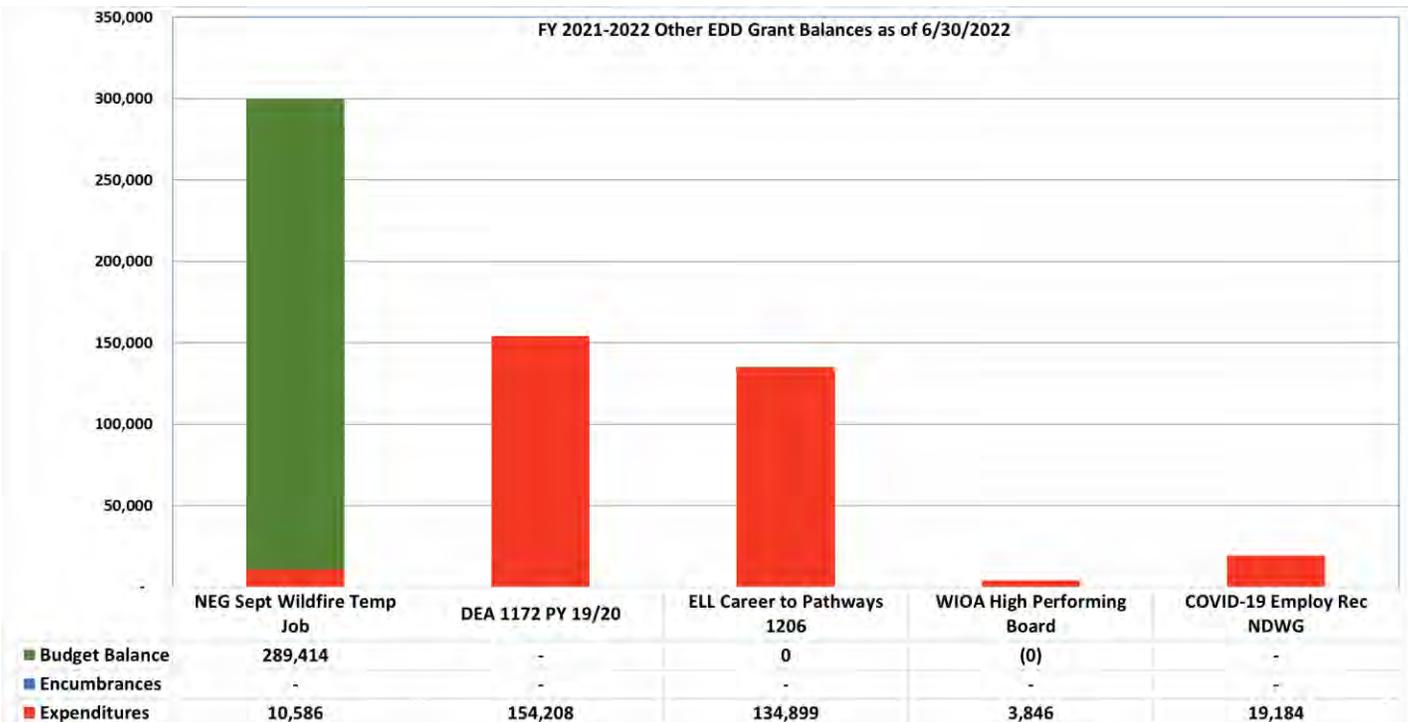
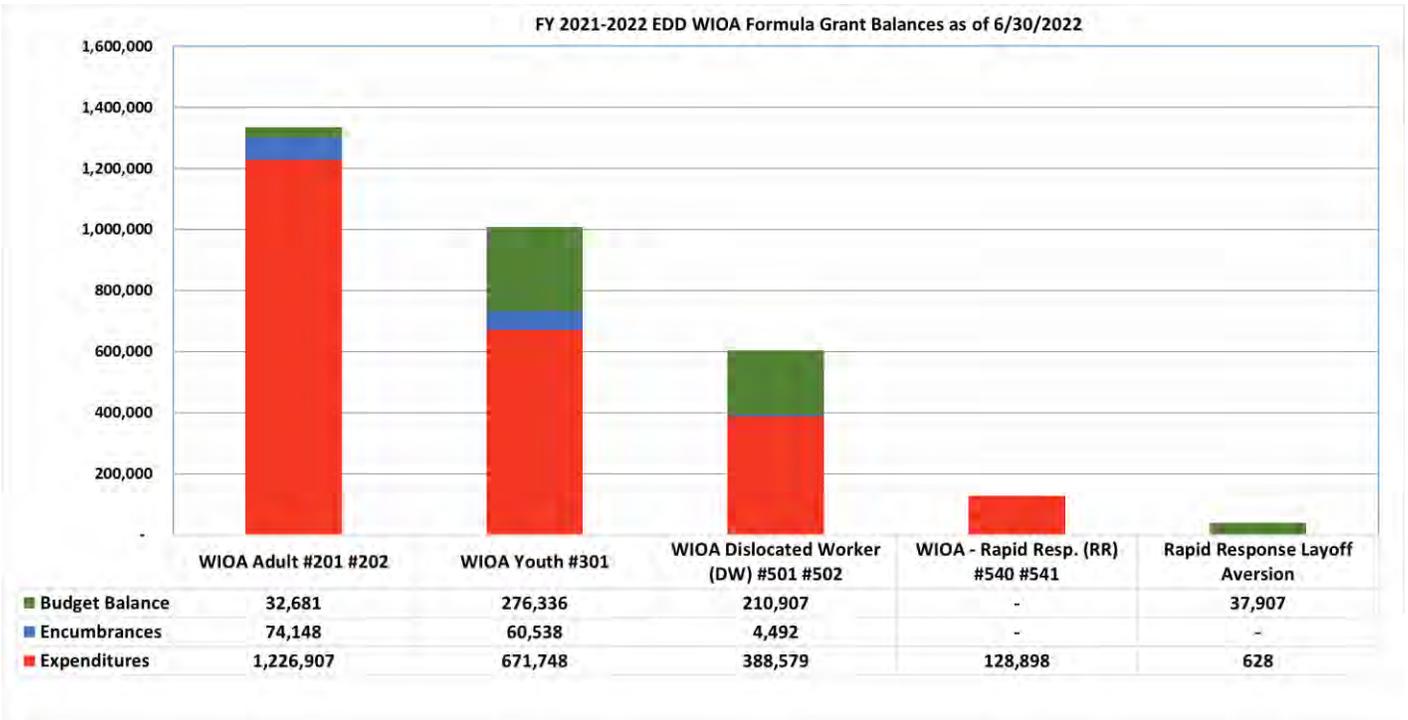
Our 2 additional Wildfires NDWG worksites have been approved by the State; Whiskey Falls and the Beasore Area within the Sierra National Forest. Stewards of the Sierra will serve as the site lead and work will include removal of dead and fallen trees as well as installation of road and trail signage on Forest Service Roads and trails that are open for legal travel to the public. 15 individuals have been enrolled and are scheduled to begin temporary work at the end of August.

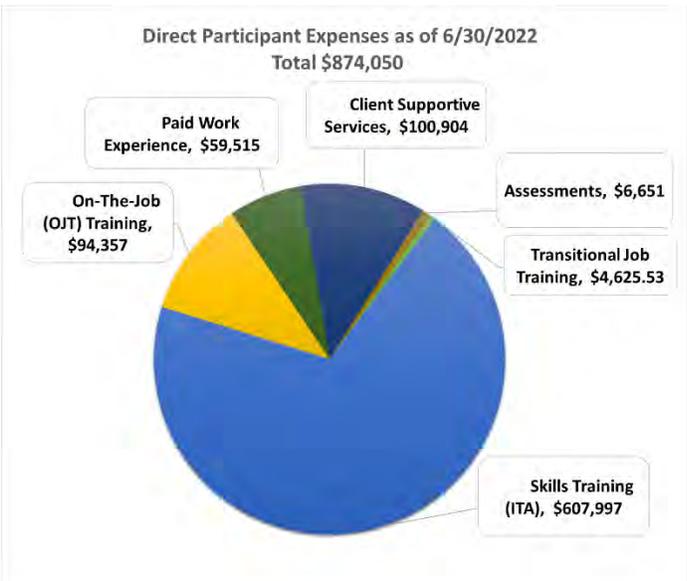
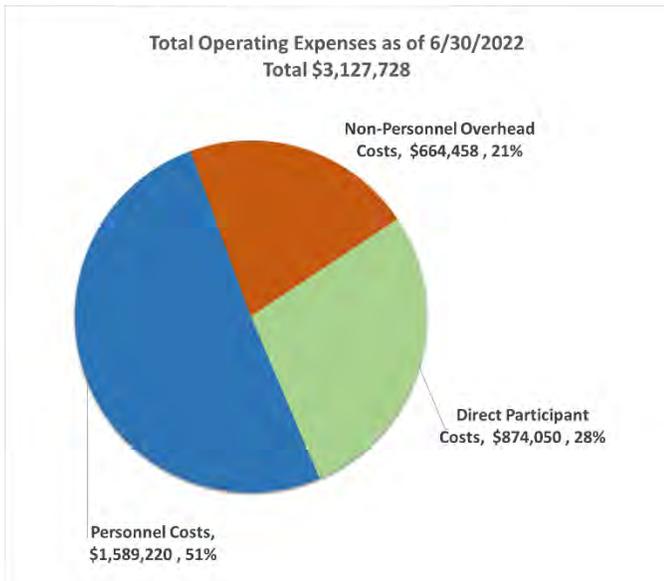
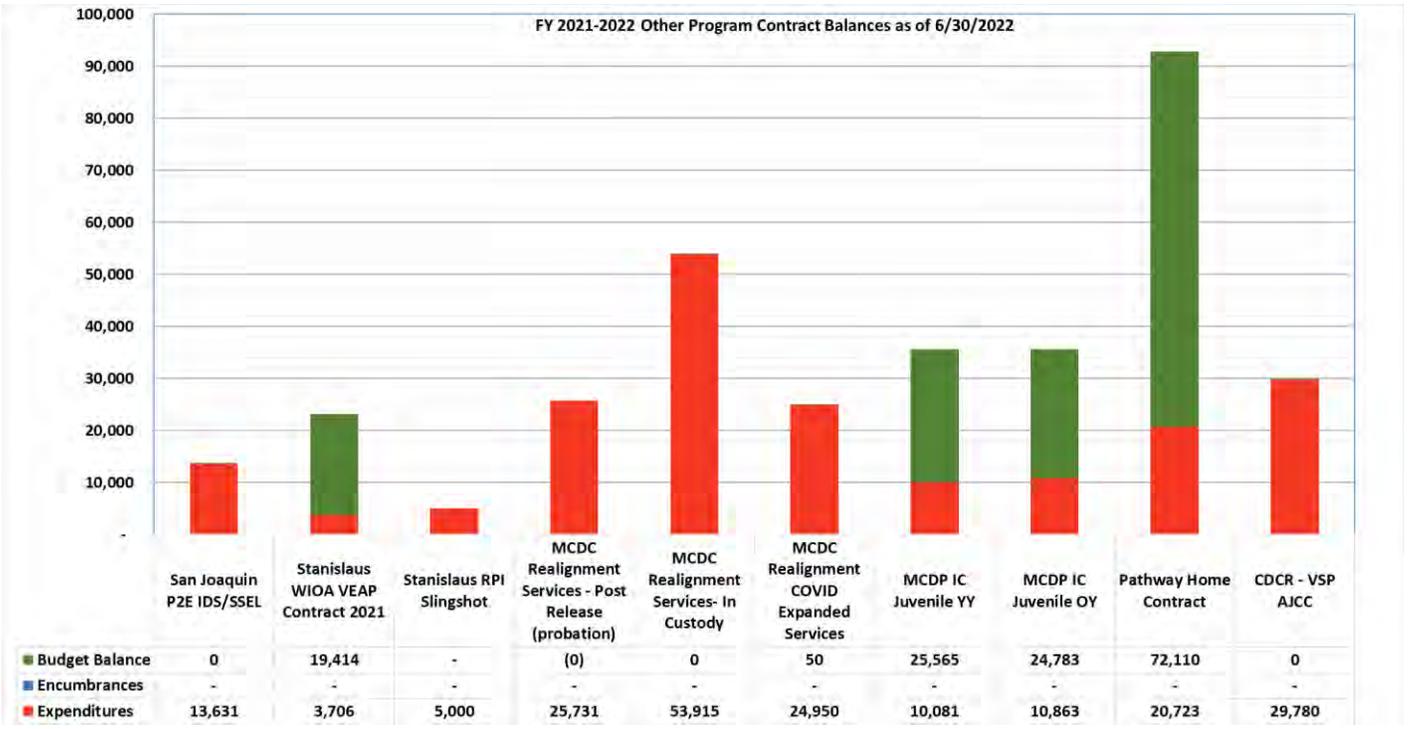
Allotment/Award amounts listed in the following charts are for the entire term of the contract. This amount may vary from the annual budget amount per FY if the term spans over the FY end period.

<u>GRANTS and CONTRACT</u>	<u>Allotment/Award Amount</u>	<u>Term</u>	<u>Count Served</u>
<b>WIOA Formula Adult</b> SCOPE: Provide employment, training, and supportive services assistance for eligible adult participants.	\$ 769,203.00	7/1/2021-6/30/2023	361 Enrolled
<b>WIOA Formula Dislocated Worker (DW)</b> SCOPE: Provide employment, training, and supportive service assistance for individuals who have been laid off due to a company downsize or closure.	\$ 578,018.00	7/1/2021-6/30/2023	39 Enrolled
<b>WIOA Formula Youth</b> SCOPE: Provide out-of-school youth between the ages of 18-24 with employment, training, and supportive service assistance.	\$ 773,210.00	7/1/2021-6/30/2023	89 Enrolled
<b>WIOA Formula Rapid Response &amp; Layoff Aversion</b> 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. All funds have been expended.	\$ 167,433.00	7/1/2021-6/30/2022	<ul style="list-style-type: none"> <li>•35 <i>in-person hiring events</i></li> <li>•72 <i>recruitment flyers</i></li> <li>•20 <i>hiring videos</i></li> <li>•64 <i>text messages</i></li> <li>•6 <i>OJTs</i></li> <li>•1 <i>TJT</i></li> <li>•230+ <i>businesses served</i></li> </ul>

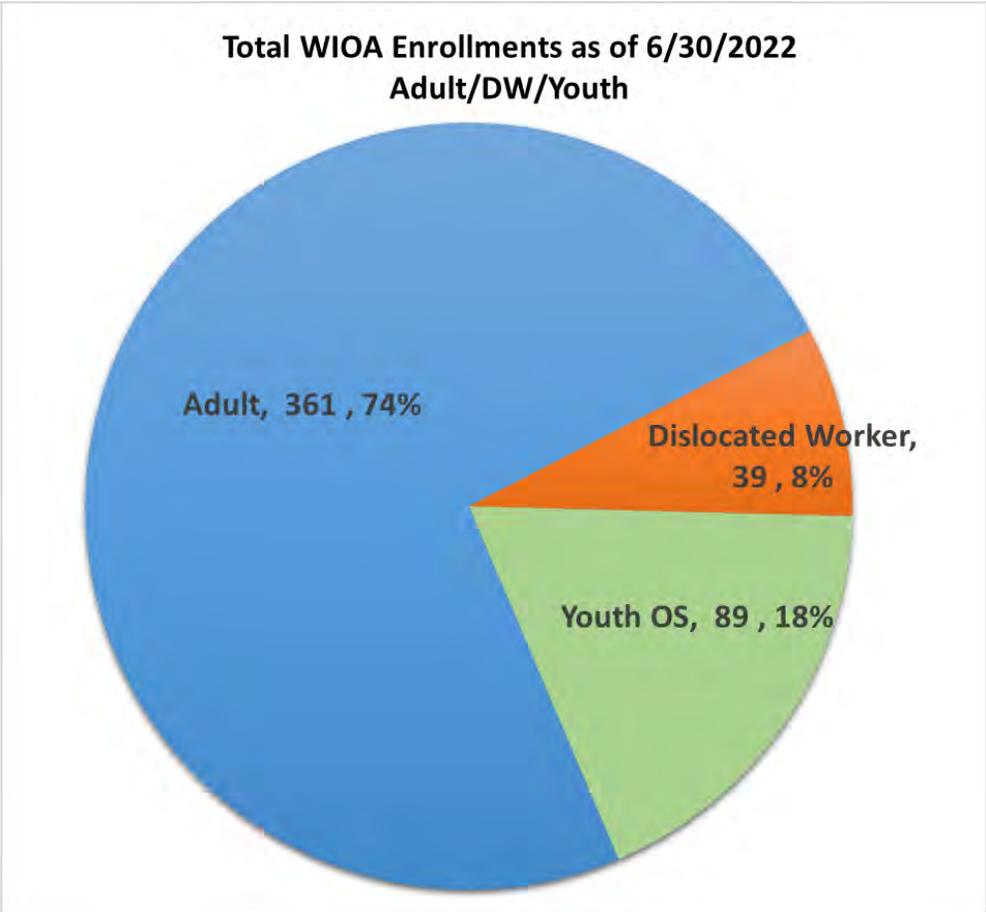
<b><u>GRANTS and CONTRACT</u></b> <b><u>(Cont'd)</u></b>	<b><u>Allotment/Award</u></b> <b><u>Amount</u></b>	<b><u>Term</u></b>	<b><u>Count Served</u></b>
<b>Disability Employment Accelerator (DEA)</b>  SCOPE: Increase and retain long-term employment for PWD who have graduated or are on track to graduate 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.	\$ 300,000.00	4/1/2020-3/31/2022	49 Enrolled
<b>English Language Learners (ELL)</b>  SCOPE: Increase services to ELLs with a focus on work-based learning opportunities and attainment of industry-recognized credentials. Initial grant was \$300,000, but due to the pandemic, portions of the ELL project was not able to be implemented and therefore upon term of the grant \$57,451.39 had to be returned to the State EDD.	\$ 242,548.61	6/1/2020-3/31/2022	67 Enrolled
<b>Prison to Employment (P2E)</b>  SCOPE: Funding to provide Individual Direct Services to formerly incarcerated and other justice involved individuals.	\$ 156,538.00	9/1/2019-3/31/2022	39 Enrolled
<b>EDD COVID-19 National DW Grant (NDWG)</b>  SCOPE: This Employment Recovery NDWG provided services to Dislocated Workers who were laid off as a result of the Coronavirus 2019 (COVID) Pandemic Response.	\$ 90,000.00	4/10/2020-6/30/22	24 Enrolled
<b>GRID Pathway Home Project</b>  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.	\$ 147,847.00	7/1/2020-12/31/2023	52 Served/11 Enrolled
<b>Stanislaus Veterans Employment Assistance Program (VEAP)</b>  SCOPE: Funding to support staff person to conduct orientation and basic career services to connect Veterans	\$ 23,120.00	7/1/2021-3/31/2023	8 Served/6 Enrolled
<b>Wildfires National DW Grant (NDWG)</b>  SCOPE: Funding to support temporary jobs working on recovery and cleanup efforts in the areas of Madera County impacted by the Creek Fire, including wages, other payroll costs, and worker's compensation coverage.	\$ 300,000.00	11/1/2020-12/31/2023	15 Enrolled
<b>Fresno Equity and Special Populations (ESP) Contract</b>  SCOPE: Madera County Workforce Investment Corporation (MCWIC) will collaborate with the Fresno Regional Workforce Development Board (FRWDB) to provide outreach and recruitment, orientation, eligibility, career aptitude/interest assessments, partner referrals, labor market information, supportive services, job ready/soft skills workshops, career counseling, referrals to vocational training, paid work experience, on-the-job training, job placement services, and follow-up services for the two targeted populations identified as ELL and Justice-Involved.	\$ 45,486.00	2/1/2022-6/30/2023	0

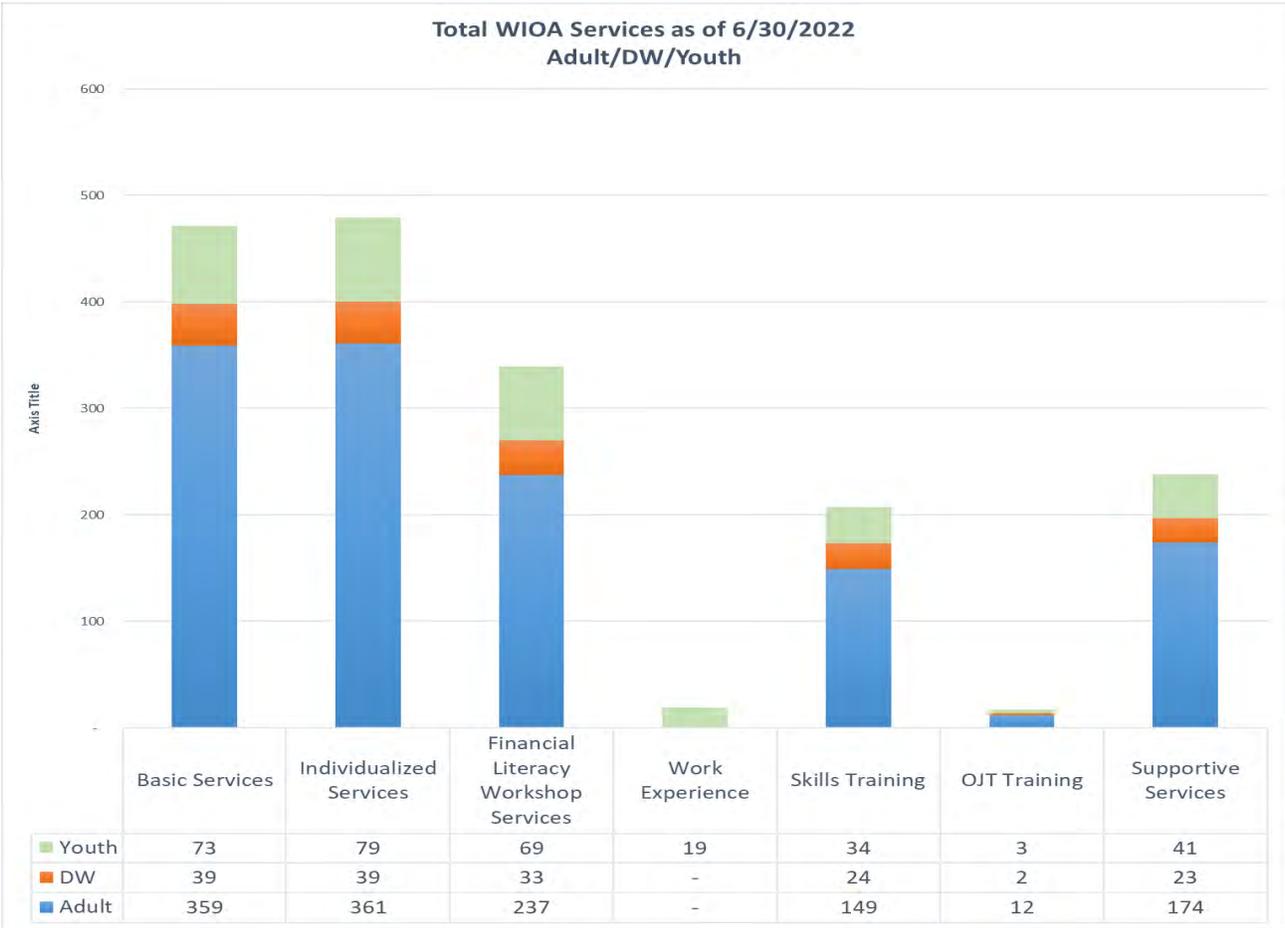
<u>GRANTS and CONTRACT</u> <u>(Cont'd)</u>	<u>Allotment/Award</u> <u>Amount</u>	<u>Term</u>	<u>Count Served</u>
<b>Madera County AB109 CCP In-Custody</b>	\$ 56,627.00	7/1/2021-6/30/2022	52 Served
SCOPE: Provide a 4-week workshop for In-Custody Pre-Release customers at Department of Corrections and facilitate 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.			
<b>Madera County AB109 CCP Prob</b>	\$ 34,762.00	7/1/2021-6/30/2022	18 Served
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.			
<b>Madera County Juvenile Probation Realignment- Older Youth</b>	\$ 35,646.00	1/1/2022-6/30/2023	Open Workshops
SCOPE: Provide a 10-week workshop for In-Custody Pre-Release Older Youth and 7-day workshop for In-Custody Pre-Release younger youth at the Juvenile Detention Facility Monday through Friday. The workshop is designed to serve Individuals who are within 90 to 120 days of release from the Juvenile facility but may also be offered to any individual that Juvenile Detention Staff deem is			
<b>Madera County Juvenile Probation Realignment- Younger Youth</b>	\$ 35,646.00	1/1/2022-6/30/2023	Open Workshops
SCOPE: Provide a 10-week workshop for In-Custody Pre-Release Older Youth and 7-day workshop for In-Custody Pre-Release younger youth at the Juvenile Detention Facility Monday through Friday. The workshop is designed to serve Individuals who are within 90 to 120 days of release from the Juvenile facility but may also be offered to any individual that Juvenile Detention Staff deem is appropriate.			
<b>Madera County Coronavirus Emergency Funding</b>	\$ 33,843.00	5/1/2022-1/31/2023	Open Workshops
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.			
<b>Wells Fargo Foundation Funding</b>	\$ 10,000.00	11/1/2021-10/31/22	N/A
SCOPE: Contract for a virtual platform to expand workshop offerings to customers. Funds will also be used to purchase online learning equipment and other technology support for participants enrolled in education and/or training			
<b>Wells Fargo Foundation Funding</b>	\$ 10,000.00	7/1/2022-6/30/2022	N/A
SCOPE: IMAGO Online Workshop Platform, provide supportive services with technology for online learning			
<b>SS Ticket-toWork Contract</b>	\$ 12,795.00	Open Ended	16 Tickets Assigned
SCOPE: Provide employment and training support to SSI/SSDI beneficiaries.			





WIOA formula specific enrollments and activities are listed below. Note that some of these enrollments are also leveraged for, or co-enrolled in, other special projects, such as the Disability Employment Accelerator (DEA), English Language Learners (ELL), and Veterans Contract.





The chart below displays the occupations for which clients have received training this fiscal year. All training determinations are based on an individual’s service/employment plan as well as verifying current demand for the occupation resulting from the specific training. Services provided to individuals are to develop the right skills for today’s labor market and to also provide a clear career path for those entering or re-entering the labor market.

<b>O'Net Occupation Activity through March 31, 2022</b>		<b>IT Count</b>
53-0000 Transportation and Material Moving Occupations		42
43-0000 Office and Administrative Support Occupations		40
31-0000 Healthcare Support Occupations		10
47-0000 Construction and Extraction Occupations		10
29-0000 Healthcare Practitioners and Technical Occupations		7
33-0000 Protective Service Occupations		4
49-0000 Installation, Maintenance, and Repair Occupations		3
13-0000 Business and Financial Operations Occupations		2
25-0000 Education, Training, and Library Occupations		2
35-0000 Food Preparation and Serving Related Occupations		1
15-0000 Computer and Mathematical Occupations		1
37-0000 Building and Grounds Cleaning and Maintenance Occupations		1
51-0000 Production Occupations		1
<b>Total</b>		<b>124</b>

*Training Accounts listed above do not include carry-in from prior FY*



### Agenda Item 8.3

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Tracie Scott-Contreras, Executive Director**

**Date: August 25, 2022**

**Subject: Local and Regional Plan PY 2021-24 Two Year Plan Modifications**

**Information:**

The State issued Workforce Services Draft Directive WSDD-235 on June 22, 2022, which provides guidance and establishes the procedures regarding the two-year modification to both regional and local plans for Program Year (PY) 2021-2024 under WIOA. We are currently entering the second year of implementation of the original regional and local plans. The regional and local plan modifications will be due to the State on March 31, 2023. The planning guidance includes continuous community and stakeholder engagement requirements, as well as the standard 30-day public comment period, approval by the Workforce Development Board, and approval by the Madera County Board of Supervisors. Given the volume of work required, the region and local staff have engaged the same consultant, David Shinder, as was used on the original regional plan to guide the work on the modifications and develop the required plan documents for submission within the required timeframes.

Locally, WDB staff are scheduled to meet with David Shinder on September 13, to review the current four-year plan, requirements for the biennial plan modifications, and content of the current plan that is subject to modification requirements. Three local stakeholder forums have been scheduled; the first session will be held in-person on October 11, at the Community Action Partnership of Madera County from 3:00-4:30pm. This session is open to the community, CBOs, partners, board members, etc. and will focus on Recovery. The second session will be held via videoconference on October 24, from 9:00-10:00am, and will focus on input from Job Seekers. The last session will also be held via videoconference on November 1, from 8:30-9:30am, and will focus on input from businesses. Workforce Development Board members are invited to attend all sessions that are of interest – formal invitations will be sent to all Directors on the Board.

The draft of the local plan modification narrative should be completed by December 8, with a presentation of the draft local plan modification by David Shinder to the WDB, management and staff, and/or partners and stakeholders on December 15. The draft

will be released for public comment beginning January 4, 2023, through February 4, 2023. Public comments received will be summarized and included with the plan narrative for review and approval by the WDB and the Board of Supervisors.

The San Joaquin Valley and Associated Counties Regional Planning Unit will be led by Stanislaus County Workforce Development who will coordinate regional activities in accordance with regional plan modification requirements and timeframes. Local and Regional plans are due to the State by March 31, 2023, and will be delivered in one package that will include the regional plan and all local plans associated with the San Joaquin Valley and Associated Counties Regional Planning Unit.

WSDD-235: Local and Regional Plans PY 21-24 Two Year Modifications is attached for reference.

**Financing:**

Workforce Innovation and Opportunity Act



## DRAFT DIRECTIVE COVERAGE



### LOCAL AND REGIONAL PLANS PY 21-24 TWO YEAR MODIFICATIONS

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#### GENERAL INSTRUCTIONS

The attached draft Directive is being issued in draft to give the Workforce Development Community the opportunity to review and comment prior to final issuance.

Submit any comments by email no later than **July 21, 2022**.

All comments received within the comment period will be considered before issuing the final Directive. Commenters will not be responded to individually. Rather, a summary of comments will be released with the final Directive.

Comments received after the specified due date will not be considered.

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**Email**            [CWDBPolicyUnit@cwdb.ca.gov](mailto:CWDBPolicyUnit@cwdb.ca.gov)  
Include "Local and Regional Plan Modification" in the email subject line.

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If you have any questions, contact Asael Sala at [Asael.Sala@cwdb.ca.gov](mailto:Asael.Sala@cwdb.ca.gov).

## LOCAL AND REGIONAL PLANS PY 21-24 TWO YEAR MODIFICATIONS

### EXECUTIVE SUMMARY

This policy provides guidance and establishes the procedures regarding the two-year modification of the Regional and Local Plans for Program Year (PY) 2021-2024 as required by the *Workforce Innovation and Opportunity Act* (WIOA). This policy applies to Regional Planning Units (RPU) and Local Workforce Development Boards (Local Board) and is effective on the date of issuance.

This policy contains some state-imposed requirements. All state-imposed requirements are indicated by ***bold, italic*** type.

This policy supersedes Workforce Services Directive *Regional and Local Plans PY 17-21 Two Year Modifications* (WSD18-01), dated July 27, 2018. Retain this Directive until further notice.

### REFERENCES

- *WIOA (Public Law 113-128) Sections 106 – 108 and 121*
- *Title 20 Code of Federal Regulations (CFR) Sections 679.200 through 679.580*
- *Training and Employment Notice (TEN) 21-16, WIOA Regional and Local Planning and Local Board Responsibilities Questions and Answers* (December 5, 2016)
- *California Unemployment Insurance Code (CUIC) Sections 14000 through 18012*
- *California's Workforce Development Strategic Plan PY 2020-2023*
- *Workforce Services Directive WSD20-05, Regional and Local Planning Guidance for PY 21-24* (January 29, 2021)
- *WSD19-13, Selection of AJCC Operators and Career Services Providers* (June 8, 2020)
- *WSD19-09, Strategic Co-Enrollment – Unified Plan Partners* (February 12, 2020)
- *WSD18-12, WIOA Memorandums of Understanding* (April 30, 2019)
- *WSD17-07, WIOA Youth Program Requirements* (January 16, 2018)
- *WSD17-01, Nondiscrimination and Equal Opportunity Procedures* (August 1, 2017)
- *WSD16-04, Rapid Response and Layoff Aversion Activities* (July 22, 2016)
- *WSD15-14, WIOA Adult Program Priority of Service* (January 22, 2016)

*The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.*

## BACKGROUND

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### **Overview of State Plan, Regional Plans, and Local Plans**

The California Unified Strategic Workforce Development Plan (State Plan) provides a conceptual outline for RPUs and Local Boards and their partners to jointly develop their Regional and Local Plans. The State Plan policy objectives, developed in collaboration with WIOA partners and Local Boards, work toward the shared vision of creating a comprehensive system that addresses poverty, promotes income mobility, and embeds equity as a cornerstone of service delivery.

As outlined under WIOA Section 106, Regional Plans provide a roadmap for the alignment of resources and investments to meet specific outcomes within the 15 RPUs. Regional Plans are used to articulate how RPUs will build intentionality around industry sector engagement, drive workforce development outcomes across multiple jurisdictions, and expand on ramps to career pathways for individuals who experience barriers to employment.

As outlined in WIOA Section 108, Local Plans provide an action plan for operationalizing the roadmap laid out in the Regional Plan by describing how individuals access services through the local America's Job Center of California<sup>SM</sup> (AJCC) system. Local Plans are used to articulate how Local Boards will coordinate with local partners to ensure a customer-centered service delivery.

In addition to the federal planning requirements, WIOA indicates that Regional and Local Plans should be consistent with the vision and goals of the State Plan. For the purpose of developing cohesive narratives for Regional and Local Plans, this guidance combines both federal and state requirements. The intent is to assist in the development of a seamless blueprint for the operationalization and implementation of all the required Plan content.

### **Changing Economic Landscape**

After two years of COVID-19, California's economy is rebounding and moving back towards pre-pandemic conditions. However, for communities who have historically experienced barriers to employment, the pandemic-induced recession exacerbated and compounded long-standing disparities and economic inequities. Although some workers have benefited from higher-wages due to a tightening of the labor market, the ensuing burden of pandemic-related inflation has placed more pressure on already stretched-thin, low-income families.

While the planning process can be a beneficial tool for gathering a wide view of the current AJCC system within the state's diverse regional and local landscapes, the California Workforce Development Board (CWDB) recognizes that this set of Regional and Local Plans modifications will be developed while the state's economy and labor market continues to recover from the

recession. Therefore, the CWDB also understands that the goals, strategies, and objectives developed at this point in time may need to be changed or adjusted to reflect the changing economy and labor market.

## **POLICY AND PROCEDURES**

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### **Regional Plans**

According to the WIOA, the establishment of regions is intended to align workforce development activities and resources with regional economic development areas and available resources. While the vision and policy objectives laid out in the State Plan were used to guide the development of the criteria below, RPUs have significant discretion to determine how these approaches will be best actualized within their regions.

### **Analytical Overview of the Region**

This section of the Regional Plan should provide an analysis of the economic conditions and trends in the region as well as an analysis of the current workforce. The analysis may be completed using data compiled from a variety of resources, including local partners providing measures of self-sufficiency; WIOA core, required, and state partners; Labor Market Information (LMI); Bureau of Labor Statistics; Cross-System Analytics and Assessment for Learning and Skills Attainment (CAAL-Skills) Reports; employer engagement, and other relevant sources. For reference, California LMI data is available on the Regional Planning Unit LMI webpage.

#### *Workforce and Economic Analysis*

The Regional Plan represents the big picture of a region's economy and workforce environment, with a focus on collaborative strategies to be implemented across multiple Local Workforce Development Areas (Local Area) to attain regional goals and objectives. This should start with an analysis that provides insight into the current and future needs of employers and job seekers in the region. The analysis should take into account what impact the events of the last few years (e.g. COVID-19, natural disasters, amplified movement for racial justice, inflation and rising gas prices, etc.) has had on the regional economy. The quantitative and qualitative data provided in this analysis should be used as a foundation for informing the rest of the Plan.

This section of the Regional Plan should do the following:

- Provide an analysis of current employment and unemployment data.
- Provide an analysis of the current educational and skill levels of the workforce, the current needs of employers in the region, and any relevant skill gaps between the two.
- Provide an analysis of industries and occupations with an emerging demand.

## Regional Indicators

A key objective of Regional Planning efforts is to connect AJCC services to a regional skills infrastructure that aligns with regional labor market needs. To that end, previous Regional Planning cycles utilized ten Regional Indicators to assess coordination and measure progress within the RPUs. The indicators provided a useful measure of processes and activities utilized by RPU partners to establish a foundation for driving a regional approach and aligning the needs of regional industry sectors and employers.

In an effort to further refine how progress is evaluated, the number of indicators that will be used to assess progress has been narrowed to focus on the following:

- The region has a process to communicate industry workforce needs to supply-side partners.
- The region has policies supporting equity and strives to improve job quality.
- The region has shared target populations of emphasis.
- The region deploys shared/pooled resources to provide services, training, and education to meet the target population's needs.

As part of [Regional Plan Implementation \(RPI\) 4.0](#), RPUs were asked to work with the RPI 4.0 Evaluation and Technical Assistance Teams over the last 18 months to establish objective metrics associated with at least one of the four Regional Indicators. The CWDB does not see this as a one-size-fits-all exercise that will result in one set of uniform metrics across the state. Rather, it was a chance for each RPU to jointly agree upon data points that take into account their region's unique needs and demonstrate the impact regional work has on their residents. The modification will allow each RPU to outline progress that has been made in documenting the impact over the last 18 months and communicate what is anticipated for the next two years.

This section of the Regional Plan should do the following:

- ***Identify which of the four regional indicators the RPU established objective metrics for under RPI 4.0, and what those metrics were.***
- ***Identify any anticipated impacts that tracking and evaluating the regionally-agreed upon metrics will have on each of RPU's local workforce service delivery system (e.g. change in service strategies, improved participant outcomes, new partner engagement, etc.).***

## **Fostering Demand-Driven Skills Attainment**

This section of the Regional Plan aligns with the key indicator of the region's process for communicating industry workforce needs to supply-side partners. This means that workforce and education programs should receive timely and accurate information from industry on the sectors and jobs that are driving growth in the region. Each region should use that information to align program content with the state's industry sector needs to provide California's employers and businesses with the skilled workforce necessary to compete in the global economy.

### *Regional Sector Pathways*

Regional sector pathway programs are career pathway programs that result in the attainment of industry-valued and recognized postsecondary credentials. Credentials are both portable and aligned with regional workforce needs. There is a need to ensure that these career pathway programs are responsive to the historic economic disparities in our state. Regional Plans should be used to cultivate partnerships to promote the expansion of employer engagement and recruitment, as well as coordinate between the education and workforce development systems.

This section of the Regional Plan should do the following:

- ***Identify the in-demand industry sectors or occupations for the region.***
- ***Describe any current sector-based initiatives being implemented by the RPU for regionally in-demand industries or occupations and what, if any, new sector-based initiatives are planned for the next two years.***
- ***Describe what processes or strategies the RPU uses to communicate effectively and cohesively with regional employers.***

## **Enabling Upward Mobility for All Californians**

This section of the Regional Plan aligns with two key indicators: 1) the region's policies for supporting equity and improving job quality, and 2) advancing economic prosperity of shared target populations. This means that workforce and education programs should be accessible for all Californians, especially populations who experience barriers to employment. It is important to ensure that everyone has access to a marketable set of skills, and is able to access the level of education necessary to get a job that ensures both long-term economic self-sufficiency and economic security.

## *High Road Workforce System*

California's vision for the future of workforce development is centered on the establishment and growth of a High Road workforce system that is focused on meaningful industry engagement and the placement of Californians in quality jobs that provide economic security. For more information on the High Road model, please visit the [High Road Training Partnerships](#) website.

Regional Plans should serve as a blueprint for regional efforts to advance work with employers who offer jobs with good wages and benefits, support for ongoing skills training and employee development, good working conditions (including paid sick days, paid family leave, and paid medical or short-term disability leave), and adequate hours with predictable schedules that enable employees to meet their family caregiving commitments.

This section of the Regional Plan should address the following:

- ***Describe how the RPU defines job quality and how the RPU prioritizes working with employers who provide quality jobs.***
- ***Describe how the RPU works together to develop targeted service strategies for the region's unserved and underserved communities.***

## *Equity and Economic Justice*

California believes that diversity is a strength and that advancing equity is an economic and moral imperative. To that end, the workforce system should ensure the provision of workforce and education services that recognize historically unserved or underserved communities, including BIPOC (Black, Indigenous, persons of color), Latinx, immigrants, refugees, people with disabilities, LGBTQ+ (lesbian, gay, bisexual, transgender, and queer), and others who experience systemic barriers in the labor force. For individuals who experience exclusion from employment opportunities despite having the skills and abilities to perform a job satisfactorily, RPUs are encouraged to outline strategies to work with employers, training providers, and community-based organizations to create more accurate occupational language training and job placement programs. Advancing equity within the workforce and education systems, and ensuring greater opportunity and upward mobility for all Californians is vital to repairing and sustaining a healthy economy.

The CWDB recognizes that many individuals may need multiple interventions, as well as access to a variety of services provided over an extended period of time in order to find and obtain a quality job. Therefore, CWDB wants to support and encourage RPUs and Local Boards to invest in long-term approaches to serving individuals who experience barriers to employment.

While the majority of services are delivered at the local level, establishing career pathways at the regional level allows RPUs to work directly with regional employers and partners in order to remove barriers and address structural issues that can prevent historically unserved and underserved communities from accessing those opportunities.

This section of the Regional Plan should address the following:

- ***Describe how the RPU defines equity and how the RPU ensures equal access to the regional sector pathways, earn-and-learn opportunities, supportive services, and other effective service strategies identified by the RPU.***

### **Aligning, Coordinating, and Integrating Programs and Services**

This section of the Regional Plan aligns with the key indicator of the region's deployment of shared resources to provide services, training, and education to meet population needs. This means that workforce and education programs must economize limited resources to achieve scale and impact, while also providing the right services to clients based on each client's particular and potentially unique needs, including skills-development.

#### *System Alignment*

Successful system alignment often begins with identifying a shared mission and objectives. This provides the foundation for developing strategies with a system viewpoint rather than thinking about programs as separate. By identifying ways to align program design, reduce duplication of efforts, and leverage critical resources, RPUs can increase the impact of their shared mission.

This section of the Regional Plan should address the following:

- ***Describe any regional service strategies, including use of cooperative service delivery agreements or Memorandum of Understanding (MOU).***
- ***Describe any regional administrative cost arrangements, including the pooling of funds for administrative costs for the region.***

### **Local Plans**

The Local Plan demonstrates operational alignment with the strategic objectives of the respective Regional Plan, drives coordination with local partners, and highlights key service-delivery strategies. In this regard, service delivery is typically integrated at the local level, where resources are braided, and support is provided to participants through multiple workforce system partners. The Local Plans should address partnerships established under the previous Local and Regional Planning and Modification processes. This includes WIOA core and

required program partners, as well as state strategic partnerships. Local Boards are also encouraged to address any additional partnership efforts taking place at the local level, if applicable.

The Local Plan process is not intended to place an additional administrative burden on programs that are providing critical services to the public. Rather, the Local Plan process is intended to facilitate communication across systems to improve service coordination during these critical times. Therefore, Local Boards and their partners have flexibility in determining the nature, scope, and depth of each partnership based on local needs and priorities.

#### *WIOA Core and Required Partner Coordination*

Under WIOA, the ultimate vision is for core and required programs to operate as a unified system, strategically assessing needs and aligning them with service strategies to meet the necessities of workers and employers. This section of the Local Plan should address coordination with the following WIOA core and required program partners identified under WIOA Section 121:

- WIOA Title II Adult Education and Literacy
- WIOA Title III - Wagner-Peyser
- WIOA Title IV - Vocational Rehabilitation
- Carl Perkins Career Technical Education
- Title V Older Americans Act
- Job Corps
- Native American Programs (WIOA Section 166)
- Migrant and Seasonal Farmworkers (WIOA Section 167)
- Veterans
- Youth Build
- Trade Adjustment Assistance Act
- Community Services Block Grant
- Housing and Urban Development
- Unemployment Compensation
- Second Chance
- Temporary Assistance for Needy Families/CalWORKs

This section of the Local Plan should address the following:

- How Local Boards and AJCC partners will coordinate the services and resources identified in their MOU, as outlined in *WIOA Memorandums of Understanding* ([WSD18-12](#)).
- ***How the Local Board and AJCC partners will work towards co-enrollment and/or common case management as a service delivery strategy, as outlined in *Strategic Co-Enrollment – Unified Plan Partners* ([WSD19-09](#)).***

- How the Local Board and AJCC partners will facilitate access to services provided through the one-stop delivery system, including in remote areas, through the use of technology and other means.
- How the Local Board and AJCC partners will coordinate workforce and education activities with the provision of appropriate supportive services.
- How the Local Board and AJCC partners will comply with WIOA Section 188 and applicable provisions of the Americans with Disabilities Act of 1990 regarding the physical and programmatic accessibility of facilities, programs and services, technology, and materials for individuals with disabilities, as outlined in *Nondiscrimination and Equal Opportunity Procedures* ([WSD17-01](#)).

### *State Strategic Partner Coordination*

During the two-year modification of PY 2015-2020 Local Plans, Local Boards were asked to establish new partnerships with strategic partners included in the State Plan modification. This section of the Local Plan should address ongoing coordination efforts with the partnerships established in *Regional and Local Plans PY 17-21 – Two Year Modifications* ([WSD18-01](#)), and include the following:

- ***How the Local Board will coordinate with County Health and Human Services Agencies and other local partners who serve individuals who access CalFresh Employment and Training services.***
- ***How the Local Board will coordinate with Local Child Support Agencies and other local partners who serve individuals who are non-custodial parents.***
- ***How the Local Board will coordinate with Local Partnership Agreement partners, established in alignment with the Competitive Integrated Employment Blueprint, and other local partners who serve individuals with developmental and intellectual disabilities.***
- ***How the Local Board will coordinate with community-based organizations and other local partners who serve individuals who are English language learners, foreign-born, and/or refugees.***

## WIOA Title I Coordination

This section of the Local Plan should describe strategies for staff preparation, training, and ongoing professional development to effectively respond to participant needs. This section of the Local Plan should also address the services, activities, and administrative requirements established for Local Boards under WIOA Title I, and include the following:

- ***Training and/or professional development that will be provided to frontline staff to gain and expand proficiency in digital fluency and distance learning.***
- ***Training and/or professional development that will be provided to frontline staff to ensure cultural competencies and an understanding of the experiences of trauma-exposed populations.***
- How the Local Board will coordinate workforce investment activities carried out in the Local Area with statewide rapid response activities, as outlined in *Rapid Response and Layoff Aversion Activities* ([WSD16-04](#)).
- A description and assessment of the type and availability of adult and dislocated worker employment and training activities in the Local Area. This includes how the Local Board will ensure that priority for adult career and training services will be given to recipients of public assistance, other low-income individuals, and individuals who are basic skills deficient, as outlined in *WIOA Adult Program Priority of Service* ([WSD15-14](#)).
- A description and assessment of the type and availability of youth workforce investment activities in the Local Area, as outlined in *WIOA Youth Program Requirements* ([WSD17-07](#)). This includes any strategies the Local Board has regarding how to increase the digital literacy and fluency of youth participants, including youth with disabilities.
- The entity responsible for the disbursement of grant funds as determined by the Chief Elected Official (CEO) or the Governor and the competitive process that will be used to award the sub-grants and contracts for WIOA Title I activities.
- A description of how the AJCC Operator and/or the Career Services Provider roles are fulfilled within the Local Area as outlined in *Selection of AJCC Operators and Career Services Providers* ([WSD19-13](#)). This should include the name(s) and role(s) of all entities.

## Stakeholder and Community Engagement

The development of comprehensive Plans entails building broad and inclusive partnerships with regional and local entities in a variety of sectors. This includes engaging with employers and labor organizations, as well as WIOA core, required, and strategic program partners. Additionally, building meaningful partnerships with worker centers and community-based organizations who work closely with a variety of populations, including undocumented immigrants, will ensure the inclusion of person-centered approaches to addressing multifaceted barriers to employment by utilizing input from the communities themselves.

Stakeholders participating in the planning processes should include, but are not limited to, employers, labor organizations, education partners, human services and housing partners, as well as community-based organizations that provide services to target populations such as justice-involved, English language learners, refugees, immigrants, youth, older adults, veterans, people with disabilities, BIPOC, Latinx, LGBTQ+, and any other entities supporting historically unserved or underserved communities.

Using the Stakeholder and Community Engagement Summary Template (Attachment 2), RPU's and Local Boards should provide a detailed description of how meaningful stakeholder involvement and community engagement was achieved when developing the Regional and Local Plans. This summary should be included as an attachment to both the Regional and Local Plans. A list of potential Regional and Local Planning Partners (Attachment 3) is included as a tool to assist with identifying stakeholders for the planning process.

### *Public Meetings and Public Comment*

Local Boards are subject to the open meeting requirements of the *Ralph M. Brown Act*. The intent of the law is to ensure that meetings are properly noticed, agendas are made available, and that the public has an opportunity to provide comments on local policy and operations.

Local Boards must provide a 30-day opportunity for public comment prior to submission of the Regional and Local Plans. Any comments that express disagreement with the Regional or Local Plans must be included in the final submission.

### *Accessibility and Inclusivity*

In accordance with WIOA Section 188, public meetings and publicly disbursed information pertaining to Regional and Local Plan content must be made fully accessible to individuals with disabilities, as well as to individuals who require additional language options. The Department of Rehabilitation's [Constructing Accessible Electronic Content](#) webpage contains the Seven Steps to Creating an Accessible Microsoft Word Document guide that can assist you in preparing accessible documents. Reasonable accommodations and alternative formats or

languages must be provided upon request to ensure an opportunity for full and equal participation in the planning process.

### **Regional and Local Plan Format**

RPU and Local Boards should arrange their completed Regional and Local Plans in the following order:

#### *Regional Plan*

1. Cover Page
  - a. Name of RPU
  - b. Name of each Local Board in RPU
  - c. Primary contact name, phone number, and email address (if applicable)
2. Regional Plan Content
  - a. Analytical Overview of the Region
  - b. Fostering Demand-Driven Skills Attainment
  - c. Enabling Upward Mobility for All Californians
  - d. Aligning, Coordinating, and Integrating Programs and Services
3. Appendices
  - a. Stakeholder and Community Engagement Summary
  - b. Public comments received that disagree with the Regional Plan
  - c. Signature Page

#### *Local Plan*

1. Cover page
  - a. Name of Local Board
  - b. Contact name, phone number, and email address
2. Local Plan Content
  - a. WIOA Core and Required Partner Coordination
  - b. State Strategic Partner Coordination
  - c. WIOA Title I Coordination
3. Appendices
  - a. Stakeholder and Community Engagement Summary
  - b. Public comments received that disagree with the Local Plan
  - c. Signature Page

#### *Submission Criteria*

Each RPU must submit one package that includes the following documents in separate, accessible PDF files copied to a USB flash drive:

- One electronic copy of the Regional Plan with the electronic signatures of the Local Board Chair(s) within the RPU.

- One electronic copy of each Local Plan within the RPU with the electronic signatures of the Local Board Chair and CEO or their designated alternate.

If an electronic signature of the CEO or their alternative cannot be achieved by the submission deadline, the Local Board must submit a blank signature page and include a detailed explanation for the signature absence(s) and the date by which the signed copy will be provided.

Regional and Local Plans must be submitted by USB flash drive to the CWDB no later than Friday, March 31, 2023, through one of the following methods:

**Mail** California Workforce Development Board  
CWDB Policy Unit  
PO Box 826880  
Sacramento, CA 94280-0001

**Overnight Mail/  
Hand Delivery** California Workforce Development Board  
CWDB Policy Unit  
800 Capitol Mall, Suite 1022  
Sacramento, CA 95814

## ACTION

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Please bring this Draft Directive to the attention of the Local Board and other relative parties.

## INQUIRIES

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If you have any questions, contact the CWDB Policy Unit at [CWDBPolicyUnit@cwdb.ca.gov](mailto:CWDBPolicyUnit@cwdb.ca.gov).

/s/ JAVIER ROMERO, Deputy Director  
Workforce Services Branch

Attachments:

1. [WIOA Regional Planning Units \(DOCX\)](#)
2. [Stakeholder and Community Engagement Summary \(DOCX\)](#)
3. [Regional and Local Planning Partners \(DOCX\)](#)



**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: August 25, 2022**

**Subject: Beaudette Inc.'s Madera County AJCC One Stop Operator (OSO) report for the period of April 1, 2022, through June 30, 2022.**

**Information:**

Beaudette Inc. is the One-Stop Operator (OSO) for our local area – a role that is required in the law and by state policy. The OSO plans, develops agendas, and facilitates monthly partner meetings in our area, as well as working with our Business Services group. The OSO provides quarterly reports of progress to the Workforce Development Board. The quarterly reports for the period of 4/1/22 to 6/30/22 is attached for the Board's review.

**Financing:**

Workforce Innovation and Opportunity Act

## Madera County AJCC One-Stop Operator Annual Report FY2022 (6-30-2022)

### Summary Overview

FY2022 has come with many changes and challenges for all partners, but this team has learned how to be agile throughout the course of the year. In summary, and in the spirit of continuous improvement, we have accomplished several tasks that will set us up for success in FY2023. In this report you will find accomplishments as well as continuous improvement opportunities that we plan to implement in FY2023.

### AJCC One-Stop Partners:

- Adult, Dislocated Worker and Youth, WIOA Title I
- Wagner-Peyser Act, WIOA Title III
- Adult Education and Literacy, WIOA Title II
- Vocational Rehabilitation, WIOA Title IV
- Indian and Native American Programs, WIOA Section 166
- Migrant and Seasonal Farmworker Programs, WIOA Section 167
- Temporary Assistance for Needy Families/CalWORKS, 42 USC Section 601
- Older Americans Act of 1965, Title V
- Postsecondary Career and Technical Education, Perkins Act of 2006
- Trade Act of 1974, Title II
- Veterans' Employment and Training Service, 38 USC Chapter 41
- Community Services Block Grant Act
- Department of Housing and Urban Development
- EDD Unemployment Insurance
- Job Corps



### One Stop Operator Accomplishments FY2022

1. Facilitated monthly Partner Meetings so that partners could align, coordinate, and integrate the programs and services provided.
2. Ensured the implementation of partner responsibilities and contributions agreed upon in the Memorandums of Understanding – Phase I and Phase II

3. Ensured all partners have updated contact information
4. Made myself available to all partners.
5. Promoted conversation around and the adoption of creative and innovative methods and best practices in the delivery of required services
6. Improved client flow system: scheduled and invited all partners to attend a [Unite Us](#) referral system demonstration to get all partners on the same electronic referral system.
7. Created a Google Share drive to improve communication flow for all partners to share information in real time.
8. Created a data collection intake form to align partners goals and track performance data. It is important to note that this document is placed in our Google Drive so that all partners could view this data in real time.

5 AJCC Partner Goals: From the CA State Plan and MOU								
1	Type name of your organization here	Fiscal 20-21	Fiscal 20-21	Fiscal 21-22	Please put your monthly totals in the green			
#	Key Performance Indicator	2021 Goal	2021 Actual	2022 Goal	Jan -22 Actual	Feb - 22 Actual	Mar - 22 Actual	Apr - 22 Actual
1	How many people did your organization help find a job?							
2	How many people did your organization place into educational or occupational skills training?							
3	How many people did your organization help to earn a postsecondary certificate or degree?							
4	How many people did your organization provide guidance on how to make career choices?							
5	How many jobs did your organization help businesses fill when they were seeking to hire skilled workers?							

9. Created a Service Matrix Intake forms for partners. It is important to note that this document is placed in our Google Drive so that all partners could view this data in real time.

One Stop Partner Services Matrix			
	1	2	3
State Employment Development Department			
Services We Offer Below:	Services We Offer Below:	Services We Offer Below:	Services We Offer Below:
1			
2			

10. Each meeting is recorded and sent out to all Partners so that they are able to view the meeting if they were unable to attend.
11. Contact information of partner representatives who are to attend the meetings has been placed in our Google Share Drive so that it can be updated in real time, and accessible to other partners who may need to contact them for any reason.

### **Opportunities for the AJCC Partner Team**

#### **1. Sharing Demand Driven Skills Attainment Information**

- a. Providing information about how partners are jointly convening with industry and showing proof it is led by industry Champions.
- b. Providing information and data on how partners are meeting the demands of applicable industry sectors.
- c. Share information about industry workforce needs to supply side partners.
- d. Sharing information and ideas about how partners are striving to improve job quality.

#### **2. Sharing Upward Mobility and Equity for Individuals with Barriers to Employment**

- a. Defining target populations of emphasis
- b. Deploying shared/pooled resources to provide services, training, and education to meet target population needs
- c. Utilize shared/common case management and capacity building strategies professional development, to develop shared responsibility for providing services and ensure quality outcomes.

#### **3. Sharing System Alignment Information**

- a. Partners to share information about shared/pooled administrative systems or processes to achieve efficiencies and program outcomes
- b. Using qualitative progress measures towards meeting regional industry and occupational demand.

**4. Aligning to the MOU Objectives and Goals:** The following SMART Goals have been established for the County's AJCC Partner Team:

- 1) How many people did your organization help find a job?
- 2) How many people did your organization place into educational or occupational skills training?
- 3) How many people did your organization help to earn a postsecondary certificate or degree?
- 4) How many people did your organization provide guidance on how to make career choices?
- 5) How many jobs did your organization help businesses fill when they were seeking to hire skilled workers?

**Opportunities for these goals:**

- a. We need to agree that these are the goals are meaningful and relevant, as we know they are required, but there seems to be a lack of motivation to create goals or track progress.
- b. Partners need to input their information into the data form that has been created for them and placed in our Google Share drive on a weekly basis.

**5. One Universal Referral System.**

- a. According to the MOU, Section IX. Shared Technology and System Security, all partners have agreed to: Commit to share information to the greatest extent allowable under their governing legislation and confidentiality requirements. They also agreed to Develop technological enhancements that allow interfaces of common information needs, as appropriate.

**Recommendations, Continuous Improvement, and Next Steps**

1. Continue creating and refining cross-functional training videos for internal use only – sharing information amongst partners.
2. Defining and aligning to SMART Goals that all partners agree on. Then utilizing the database to input information on a weekly basis.

3. Creating a Dashboard to show key performance indicators.
4. Get the right people at the OSO Partner meetings, and shooting for 100% attendance
5. Leadership should access survey data proactively, on a regular basis, by utilizing the collaboration feature on Microsoft Teams which have been provided and will be provided below. The goal is to have real time data, not to wait until data is posted once a month, that is too long to wait for feedback and makes it difficult to course correct or solve problems.
6. All agencies should use the agreed upon survey and stick to the standard format and delivery method. We agreed to have surveys that were done electronic, when we deviate from that and have hand copies turned in, it causes delays in the process, and information is likely to get missed, it also causes an unnecessary increase in labor hours.
7. The Google Drive can be better utilized, information should go in there, and each agency should update their contact list in real time, not sending an email for someone else to do it, it is just as fast to update it themselves and will get information into the centralized location faster.
8. Agenda items should be sent to the One Stop Operator prior to meetings.
9. Get the right people at the OSO Partner meetings, 100% attendance.
10. KPI's should be updated in real time and accessible to all.
11. Start pro-actively cross-training using a Training Plan and Matrix.
12. Solve Problems using root-cause-analysis tools.
13. Share information with all partners that shows customer and business client feedback.
14. Ensure we have pull systems from industry for certificates and skills training.
15. To possibly add the following Key Performance Indicators
  - a. Number of referrals that lead to services
  - b. Percent of staff trained in customer service (as required in the MOU)
16. Create a formalized structure for Decision Making
17. Develop a process for evaluating performance that includes, but may not be limited to:
  - a. Qualitatively evaluating progress towards meeting regional industry and occupational demand.

- b. Tracking the number of industry-recognized credentials and apprenticeships.
  - c. Aligning negotiated performance measures to regional Indicators.
  - d. Using the Regional Coordination and Alignment Indicators to evaluate progress.
18. Define the types of services are most likely to improve the labor market outcomes of program participants, especially over the medium to long term?
19. Brainstorm ideas on how services can be made more customer-centered
20. To remind all partners of their responsibilities which are as follows:

**Partner Responsibilities:**

1. Participate in joint planning, plan development, and modification of activities to accomplish the following:
  - a. Continuous partnership building.
  - b. Continuous planning in response to State and federal requirements.
  - c. Responsiveness to local and economic conditions, including employer needs; and
  - d. Adherence to common data collection and reporting needs.
2. Make available to customers the applicable service(s) of the partner programs through the AJCC delivery system.
3. Participate in the operation of the AJCC system, consistent with the terms of the MOU and requirements of authorized laws, rules, and regulations.
4. Participate in capacity building and staff development activities to help ensure that all partners and staff are adequately cross-trained.



**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.5**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Tracie Scott-Contreras, Executive Director**

**Date: August 25, 2022**

**Subject: UI Claim Information**

**Information:**

The most recent data on UI Claims for the period of July 23, 2022 through August 13, 2022 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

- Claim Type
  - UI Claims
  - PUA Claims
- County
  - Madera
- Claims by Date
  - Multiple values

County	July 2022 (Week Ending)		August 2022 (Week Ending)	
	23	30	6	13
Madera	163	157	194	153