



# MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

## AGENDA

March 23, 2023  
3:00 p.m.

Meeting will be held at:

**Workforce Assistance Center – Executive Conference Room  
2037 W. Cleveland Avenue, Madera, CA 93637, 559-662-4589**

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

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

### **1.0 Call to Order**

1.1 Pledge of Allegiance

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

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

### **3.0 Public Comment**

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

### **4.0 Introductions and Recognitions**

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

### **6.0 Consent Calendar**

6.1 Consideration of approval of the February 23, 2023, 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 January 31, 2023.

7.2 Review of Form 990 2021 tax returns by the MCWIC Board of Directors in preparation for submittal to the IRS

## **8.0 Information Items**

- 8.1 Update on Workforce Development Board (WDB) of Madera County
- 8.2 Update on Madera Community Hospital Impacted Employees
- 8.3 Update on the Workforce Innovation and Opportunity Act PY 2021-2024 Local and Regional Biennial Plan Modifications
- 8.4 WDB High Performing Board
- 8.5 Local Area Subsequent Designation and Local Board Recertification PY 23-25
- 8.6 Information on Weekly Unemployment Insurance (UI) Initial Claims for Madera County
- 8.7 Form 700 Due April 1, 2023

## **9.0 Written Communication**

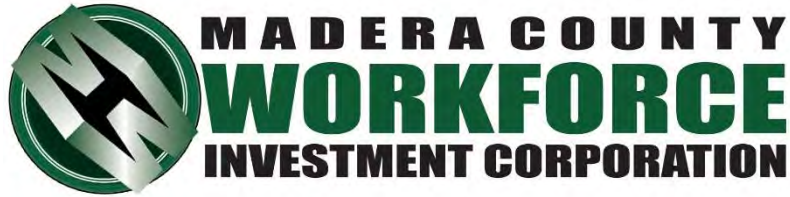
### **10.0 Open Discussion/Reports/Information**

- 10.1 Board Members
- 10.2 Staff

### **11.0 Next Meeting**

April 27, 2023

### **12.0 Adjournment**



## MINUTES

**February 23, 2023**

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

**PRESENT:** Debi Bray, Mike Farmer, Gabriel Mejia, Mattie Mendez, Tim Riche  
**ABSENT:** Ramona Davie, Roger Leach  
**GUEST:**  
**STAFF:** Nicki Martin, Jessica Roche, Tracie Scott-Contreras, Maiknue Vang

### **1.0 Call to Order**

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

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

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

*None.*

### **3.0 Public Comment**

*None.*

### **4.0 Introductions and Recognitions**

*Gustavo Alatorre, Employment Development Department Regional Advisor, was introduced.*

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

*Tim Riche moved to adopt the agenda, seconded by Mike Farmer.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Mike Farmer, Gabriel Mejia, Mattie Mendez, Tim Riche*

### **6.0 Consent Calendar**

#### **6.1 Consideration of approval of the January 26, 2023, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.**

*Gabriel Mejia moved to approve, seconded by Mattie Mendez.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Mike Farmer, Gabriel Mejia, Mattie Mendez, Tim Riche*

## 7.0 Action Items

### 7.1 Consideration of approval of the revised October 27, 2022, MCWIC meeting minutes to include the acceptance of the resignation of Tracie Scott-Contreras as Executive Director of MCWIC with a last duty day of Friday, March 3, 2023, in the closed session report out.

*The original minutes for the October 27, 2022, board meeting Closed Session report out did not include the Board's acceptance of the Executive Director's resignation. The Minutes were amended to reflect the acceptance of Tracie Scott-Contreras resignation letter for her Executive Direct position.*

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

*Vote: Approved – unanimous*

*Yes: Debi Bray, Mike Farmer, Gabriel Mejia, Mattie Mendez, Tim Riche*

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

*Staff presented the recurring monthly financial reports. The Balance Statement, Clash Flow, the Account Receivable and the Account Payable Ledgers and the Leverage Report were among the financial reports provided. The Leverage Report shows that some formula funds have been leveraged for the Veterans grant. Everything is going well, and trainings are increasing.*

*Tim Riche moved to approve, seconded by Gabriel Mejia.*

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

*Vote: Approved – unanimous*

*Yes: Debi Bray, Mike Farmer, Gabriel Mejia, Mattie Mendez, Tim Riche*

### 7.3 Consideration of approval of the Executive Director employment agreement for Maiknue Vang.

*Maiknue Vang proposed some edits to the agreement that would better reflect the date continuity of employment process. The following suggested edits were made: **RECITALS: A** - Remove "Effective on" and use January 26, 2023 as the date. Remove "(the "Effective Date")"; **ARTICLE I EMPLOYMENT: 1.3** - Replace "the Effective Date" with February 1, 2023; **ARTICLE V GENERAL PROVISIONS: 5.13** – remove "the date signed by Ms. Vang and finally approved by the MCWIC Board of Directors. This Agreement" so that the Section will read "**Effective Date**. The effective date of this Agreement shall be as outlined in Section 1.3 and shall remain in effect until terminated pursuant to Article IV". The approval date for this agreement will be February 23, 2023 – the date of the MCWIC Board meeting. Ms. Vang feels comfortable signing the agreement with the suggested edits but would like to send the agreement to an individual counsel for review. If counsel suggests any further edits, the Board will consider the changes and amending the agreement at a future meeting.*

*Mattie Mendez moved to approve the employment agreement with the suggested amendments to Recitals section A, Article I section 1.3 and Article V section 5.12, seconded by Tim Riche.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Mike Farmer, Gabriel Mejia, Mattie Mendez, Tim Riche*

## 8.0 Information Items

### 8.1 Workforce Development Board (WDB) of Madera County Update

*Information provided within the agenda packet.*

**8.2 Workforce Innovation and Opportunity Act (WIOA) Formula and Special Projects Quarterly Program Overview**

*Information provided within the agenda packet.*

**8.3 Beaudette Inc.'s One Stop Operator (OSO) report for the period of October 1, 2022, through December 31, 2022**

*Information provided within the agenda packet.*

**8.4 Update on Madera Community Hospital Closure and Rapid Response**

*Information provided within the agenda packet. Staff have not received any additional information but are working with local and regional providers to see what needs are. Staff are looking into a grant that could fund a medial assistant training. Staff continue to reach out to individuals affected. Due to the number of affected employees, staff must submit weekly Rapid Response reports to the State. Some of the affected employees are starting to come to the Center. Some of the former employees have expressed an interest in truck driver training.*

**8.5 Update on the Workforce Innovation and Opportunity Act PY 2021-2024 Regional Biennial Plan Modification**

*Information provided within the agenda packet. Tracie Scott-Contreras stated that the plans are well developed and include good data and labor market information.*

**8.6 California Workforce Association (CWA) Article on English Language Services in Madera County**

*Information provided within the agenda packet.*

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

*Information provided within the agenda packet.*

**8.8 Form 700 Due April 1, 2023**

*Information provided within the agenda packet.*

**9.0 Written Communication**

**9.1 Fiscal Review 85% Formula Grant Fiscal Year 2021-22 Final Monitoring Report**

*Information provided within the agenda packet. Monitors were on site. There were no findings and Madera received a clean report.*

**10.0 Open Discussion/Reports/Information**

**10.1 Board Members**

- *Deb Bray stated that she enjoyed the workshop held at the WDB meeting. She enjoys interactive activities.*
- *Mattie Mendez stated that VITA taxes services are being provided at Community Action Partnership of Madera County (CAPMC) through the end of March. Taxes are done on Saturdays and by appointment.*
- *Tim Riche stated that Madera South and Matilda Torres high school boys' basketball teams reached the valley championships.*
- *Mike Farmer stated that they have started the 3<sup>rd</sup> week of Loving Solution and Parent Project classes. There are over 60 parents in 5 classes. Parent Project is for parents of teenaged children and Loving Solutions focuses on parents of grade school children.*
- *The Board thanked Tracie for her years of service to Workforce and congratulated Maiknue on her new position.*

## **10.2 Staff**

- *Tracie thanked the Board and staff.*

## **11.0 Next Meeting**

*March 23, 2023*

## **12.0 Adjournment**

*Mattie Mendez moved to adjourn the meeting at 3:38 p.m., seconded by Tim Riche.*

**Madera County Workforce Investment Corporation**  
 Balance Sheet - Statement of Financial Position FY 2022-2023

As of 1/31/2023  
 (In Whole Numbers)

|  | Current Fiscal Year | Prior Year Financials Ending<br>Balance |
|--|---------------------|---|
|  | <hr/>               | <hr/>                                   |
| <b>CURRENT ASSETS</b>                                  |                     |   |
| Cash and cash equivalents                              |                     |   |
| Cash in BA - Main                                      | 586,096             | 300,210                                 |
| Cash in BA - Payroll                                   | 17,228              | 77,781                                  |
| <b>Total Cash and cash equivalents</b>                 | <hr/> 603,325       | <hr/> 377,991                           |
| Accounts Receivable                                    |                     |   |
| Accounts Receivable                                    | 27,407              | 44,048                                  |
| Grants/Program Contracts Receivable                    | 40,278              | 295,610                                 |
| <b>Total Accounts Receivable</b>                       | <hr/> 67,684        | <hr/> 339,658                           |
| Prepaid Expenses                                       |                     |   |
| Prepaid Expense  | 2,992               | 2,992                                   |
| <b>Total Prepaid Expenses</b>                          | <hr/> 2,992         | <hr/> 2,992                             |
| <b>Total assets, net</b>                               |                     |   |
| Computer & Software                                    | 149,116             | 149,116                                 |
| Office Equipment                                       | 21,195              | 20,226                                  |
| Vehicles   | 0                   | 0                                       |
| Furniture & Fixtures                                   | 550                 | 550                                     |
| Accumulated Depreciation                               | (164,148)           | (164,148)                               |
| <b>Total Total assets, net</b>                         | <hr/> 6,713         | <hr/> 5,745                             |
| <b>Total CURRENT ASSETS</b>                            | <hr/> <hr/> 680,714 | <hr/> <hr/> 726,385                     |
| <b>CURRENT LIABILITIES</b>                             |                     |   |
| Accounts Payable                                       | 18,246              | 38,545                                  |
| Accrued payroll and related expenses                   | 65,260              | 59,644                                  |
| Vacation Payable                                       | 48,419              | 31,122                                  |
| <b>Total CURRENT LIABILITIES</b>                       | <hr/> 131,924       | <hr/> 129,312                           |
| <b>NET ASSETS</b>                                      |                     |   |
| Temporary restricted and unrestricted                  |                     |   |
| Unrestricted   | (423,657)           | (549,672)                               |
| Restricted   | (125,133)           | (47,401)                                |
| <b>Total Temporary restricted and<br/>unrestricted</b> | <hr/> (548,790)     | <hr/> (597,073)                         |
| <b>Total NET ASSETS</b>                                | <hr/> (548,790)     | <hr/> (597,073)                         |
| <b>Total liabilities and net assets</b>                | <hr/> <hr/> 680,714 | <hr/> <hr/> 726,385                     |

**Madera County Workforce Investment Corporation**  
**Statement of Cash Flows - Board Report - Statement of Cash Flow**  
**As of 1/31/2023**  
(In Whole Numbers)

|  | <b>Current<br/>Month</b> | <b>Current Fiscal<br/>Year 2022-2023</b> |
|--|--------------------------|--|
| <b>CASH FLOWS FROM OPERATING ACTIVITES</b>                   |                          |  |
| Change in Net Assets   | 8,189                    | (48,283)                                 |
| Change in Operating Assets:                                  |                          |  |
| Accounts Receivable  |                          |  |
| Accounts Receivable  | 6,360                    | 16,641                                   |
| Grants/Program Contracts Receivable                          | 12,920                   | 255,332                                  |
| Total Accounts Receivable                                    | 19,280                   | 271,973                                  |
| Total Change in Operating Assets:                            | 19,280                   | 271,973                                  |
| Change in Operating Liabilities:                             |                          |  |
| Accounts payable   |                          |  |
| Accounts Payable   | 16,448                   | (20,300)                                 |
| Total Accounts payable                                       | 16,448                   | (20,300)                                 |
| Accrued payroll and related expenses                         | 4,031                    | 22,913                                   |
| Total Change in Operating Liabilities:                       | 20,479                   | 2,613                                    |
| <b>Total CASH FLOWS FROM OPERATING ACTIVITES</b>             | <b>47,948</b>            | <b>226,303</b>                           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                  |                          |  |
| Purchase of Property and Equipment                           | 0                        | (969)                                    |
| Total Purchase of Property and Equipment                     | 0                        | (969)                                    |
| <b>Total CASH FLOWS FROM INVESTING ACTIVITIES</b>            | <b>0</b>                 | <b>(969)</b>                             |
| Net Cash used in Investing Activities                        | 0                        | (969)                                    |
| Net Change in Cash and Cash Equivalents                      | 47,948                   | 225,334                                  |
| Cash and Cash Equivalents at the Beginning of the Year       | 555,376                  | 377,991                                  |
| Total Cash and Cash Equivalents at the Beginning of the Year | 555,376                  | 377,991                                  |
| Cash and Cash Equivalents as of Current Period End Date      | 603,325                  | 603,325                                  |





Madera County Workforce Investment Corporation  
 Budget to Actual  
 From 7/1/2022 Through 1/31/2023

| GL Code  | Account Title                    | Budget Board Approved 8.25.22 | 1st Quarter Actuals (Jul-Sep) | 2nd Quarter Actual (Oct-Dec) | YTD Actual   | YTD Enc | Budget Variance |
|----------|----------------------------------|-------------------------------|-------------------------------|------------------------------|--------------|---------|-----------------|
| 01       | Revenue                          |                               |                               |                              |              |         |                 |
| 4000     | Grant Revenue (Federal)          | \$ 3,263,434                  | \$ 365,803                    | \$ 564,416                   | \$ 1,187,924 | \$ -    | \$ 2,075,510    |
| 4100     | Contribution Income              | \$ -                          | \$ -                          | \$ 8                         | \$ 8         | \$ -    | \$ (8)          |
| 4300     | Other Revenue (State or Local)   | \$ 473,843                    | \$ 70,021                     | \$ 160,300                   | \$ 243,275   | \$ -    | \$ 230,568      |
| 4500     | Interest Revenue                 | \$ -                          | \$ 1                          | \$ 1                         | \$ 1         | \$ -    | \$ (1)          |
| 4600     | Sublease/Rental Income           | \$ 280,000                    | \$ 72,903                     | \$ 47,620                    | \$ 137,841   | \$ -    | \$ 142,159      |
| Total 01 | Revenue                          | \$ 4,017,277                  | \$ 508,728                    | \$ 772,344                   | \$ 1,569,048 | \$ -    | \$ 2,448,229    |
| 02       | Personnel Costs                  |                               |                               |                              |              |         |                 |
| 5100     | Staff Salaries                   | \$ 1,356,828                  | \$ 342,403                    | \$ 307,593                   | \$ 757,867   | \$ -    | \$ 598,961      |
| 5107     | Temporary Worker WEX/TJT         | \$ -                          | \$ 5,280                      | \$ -                         | \$ 5,280     | \$ -    | \$ (5,280)      |
| 5111     | Employer Medicare Expense        | \$ 19,595                     | \$ 4,860                      | \$ 4,834                     | \$ 11,324    | \$ -    | \$ 8,271        |
| 5112     | Social Security Employer Exp     | \$ 83,783                     | \$ 20,778                     | \$ 20,670                    | \$ 48,419    | \$ -    | \$ 35,364       |
| 5115     | CA Unemployment Insurance Exp    | \$ 9,395                      | \$ 272                        | \$ 2,740                     | \$ 5,959     | \$ -    | \$ 3,436        |
| 5116     | CA Training Tax Expense          | \$ 170                        | \$ 8                          | \$ 76                        | \$ 166       | \$ -    | \$ 4            |
| 5120     | Workers Compensation Expense     | \$ 5,403                      | \$ 911                        | \$ 2,113                     | \$ 3,024     | \$ -    | \$ 2,379        |
| 5130     | Group Health Insurance Expense   | \$ 215,694                    | \$ 37,630                     | \$ 37,841                    | \$ 86,635    | \$ -    | \$ 129,059      |
| 5140     | Employers 457 Expense            | \$ 81,081                     | \$ 17,935                     | \$ 17,061                    | \$ 40,671    | \$ -    | \$ 40,410       |
| 5160     | Group Dental Insurance           | \$ 12,945                     | \$ 2,346                      | \$ 2,346                     | \$ 5,459     | \$ -    | \$ 7,486        |
| 5170     | Group Vision Insurance           | \$ 2,879                      | \$ 572                        | \$ 572                       | \$ 1,311     | \$ -    | \$ 1,568        |
| 5180     | Group Life Insurance             | \$ 2,879                      | \$ 608                        | \$ 608                       | \$ 1,406     | \$ -    | \$ 1,473        |
| 5190     | Employee Assistance Program Expe | \$ 863                        | \$ 129                        | \$ 131                       | \$ 305       | \$ -    | \$ 558          |
| Total 02 | Personnel Costs                  | \$ 1,791,515                  | \$ 433,732                    | \$ 396,585                   | \$ 967,826   | \$ -    | \$ 823,689      |
| 03       | General Operating                |                               |                               |                              |              |         |                 |
| 5200     | Materials and Supplies           | \$ 19,296                     | \$ 2,140                      | \$ 1,804                     | \$ 7,451     | \$ -    | \$ 11,845       |
| 5210     | Facility Materials and Supplies  | \$ 512                        | \$ 1,236                      | \$ 721                       | \$ 2,103     | \$ -    | \$ (1,591)      |
| 5300     | Rent Expense                     | \$ 227,121                    | \$ 55,626                     | \$ 55,626                    | \$ 129,688   | \$ -    | \$ 97,433       |
| 5310     | Common Area Maintenance          | \$ 32,759                     | \$ 9,236                      | \$ 4,736                     | \$ 13,972    | \$ -    | \$ 18,787       |

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Madera County Workforce Investment Corporation

Budget to Actual

From 7/1/2022 Through 1/31/2023

|                              |                                   |              |                |              |              |              |              |
|------------------------------|-----------------------------------|--------------|----------------|--------------|--------------|--------------|--------------|
| 5320                         | Telephone Expense                 | \$ 18,226    | \$ 3,632       | \$ 5,991     | \$ 9,683     | \$ -         | \$ 8,543     |
| 5330                         | Utilities Expense                 | \$ 84,360    | \$ 31,669      | \$ 21,721    | \$ 58,858    | \$ -         | \$ 25,502    |
| 5340                         | Property & Liability Insurance    | \$ 8,667     | \$ -           | \$ 6,890     | \$ 6,890     | \$ -         | \$ 1,777     |
| 5400                         | Postage Expense                   | \$ 3,056     | \$ 517         | \$ -         | \$ 1,059     | \$ -         | \$ 1,997     |
| 5410                         | Printing Expense                  | \$ 1,021     | \$ -           | \$ -         | \$ -         | \$ 67        | \$ 954       |
| 5420                         | Advertising Expense               | \$ 1,500     | \$ -           | \$ -         | \$ 150       | \$ -         | \$ 1,351     |
| 5440                         | Dues, Subscriptions, Fees Expense | \$ 48,223    | \$ 8,950       | \$ 1,438     | \$ 11,138    | \$ -         | \$ 37,085    |
| 5500                         | Auditing Fees                     | \$ 25,000    | \$ -           | \$ 20,000    | \$ 25,000    | \$ -         | \$ -         |
| 5510                         | Legal Fees                        | \$ 7,168     | \$ 798         | \$ -         | \$ 798       | \$ -         | \$ 6,370     |
| 5520                         | Contracting/Professional Services | \$ 30,855    | \$ 300         | \$ 2,243     | \$ 9,474     | \$ 13,125    | \$ 8,256     |
| 5530                         | Taxes and Fees                    | \$ 259       | \$ 82          | \$ 5         | \$ 87        | \$ -         | \$ 172       |
| 5600                         | Office Equipment                  | \$ 5,099     | \$ -           | \$ 969       | \$ 969       | \$ -         | \$ 4,130     |
| 5610                         | Equipment Maintenance             | \$ 18,135    | \$ 2,103       | \$ 2,268     | \$ 5,441     | \$ -         | \$ 12,694    |
| 5620                         | Equipment Rental                  | \$ 3,772     | \$ 380         | \$ 380       | \$ 759       | \$ -         | \$ 3,013     |
| 5632                         | Information Technology            | \$ 109,378   | \$ 19,801      | \$ 10,203    | \$ 33,525    | \$ -         | \$ 75,853    |
| 5640                         | Internet Expense                  | \$ 12,132    | \$ 3,220       | \$ 2,642     | \$ 7,219     | \$ -         | \$ 4,913     |
| 5650                         | Computer Hardware                 | \$ -         | \$ -           | \$ 465       | \$ 465       | \$ -         | \$ (465)     |
| 5710                         | Staff Training Expense            | \$ 5,137     | \$ 49          | \$ 349       | \$ 575       | \$ -         | \$ 4,562     |
| 5720                         | Travel Expense                    | \$ 33,029    | \$ 4,101       | \$ 803       | \$ 5,299     | \$ -         | \$ 27,730    |
| 5730                         | Conference, Conventions & Meeting | \$ -         | \$ 1,947       | \$ 258       | \$ 2,903     | \$ -         | \$ (2,903)   |
| 5810                         | General Operating Services        | \$ 4,013     | \$ 1,593       | \$ 1,666     | \$ 4,878     | \$ -         | \$ (865)     |
| 5820                         | Facility Maintenance Services     | \$ 43,372    | \$ 11,893      | \$ 9,107     | \$ 23,806    | \$ -         | \$ 19,566    |
| 5980                         | Fixed Assets - Expense Offset     | \$ -         | \$ -           | \$ (969)     | \$ (969)     | \$ -         | \$ 969       |
| Total 03 General Operating   |                                   | \$ 721,743   | \$ 159,272     | \$ 149,315   | \$ 361,220   | \$ 13,192    | \$ 347,331   |
| 04 Direct Client Costs       |                                   |              |                |              |              |              |              |
| 5800                         | Program Services                  | \$ 1,380,589 | \$ 84,109      | \$ 119,786   | \$ 294,367   | \$ 315,197   | \$ 771,025   |
| Total 04 Direct Client Costs |                                   | \$ 1,380,589 | \$ 84,109      | \$ 119,786   | \$ 294,367   | \$ 315,197   | \$ 771,025   |
| Total Expenditures           |                                   | \$ 3,893,847 | \$ 677,113     | \$ 665,686   | \$ 1,623,413 | \$ 328,389   | \$ 1,942,044 |
| Revenue Less Expenditure     |                                   | \$ 123,430   | \$ (1,185,841) | \$ 1,438,030 | \$ (54,365)  | \$ (328,389) | \$ 506,185   |

Madera County Workforce Investment Corporation  
Budget to Actual  
From 7/1/2022 Through 1/31/2023

*Note: GL 5107 Temporary Worker category is specific to the participants enrolled in the paid work experience and transitional job training program. Due to the nuance of the gl and the fact they are MCWIC employees, the costs are unable to be recorded in gl 5800, program costs. However, all WEX/TJT activity is separately tracked by Activity Description Code within the accounting system and reflected on program activity reports.*

**Breakout of Program Services #04 above by Activity Description:**

| GL Code  | Account Title                   | Budget Board     |            |            | Budget Variance |
|----------|---------------------------------|------------------|------------|------------|-----------------|
|          |                                 | Approved 8.25.22 | YTD Actual | YTD Enc    |                 |
| 04       | Direct Client Costs             |                  |            |            |                 |
| 0000     | General Operations              | \$ 160,888       | \$ 778     | \$ -       | \$ 160,110      |
| 9021     | Skills Training (ITA)           | \$ 457,757       | \$ 172,848 | \$ 111,884 | \$ 173,025      |
| 9022     | On-The-Job (OJT) Training       | \$ 193,899       | \$ 3,087   | \$ 30,180  | \$ 160,632      |
| 9023     | Transitional Job Training (TJT) | \$ 269,509       | \$ 78,688  | \$ 143,859 | \$ 46,963       |
| 9039     | Paid Work Experience            | \$ 163,049       | \$ 2,323   | \$ 10,022  | \$ 150,704      |
| 9052     | Client Supportive Services      | \$ 135,487       | \$ 28,522  | \$ 19,253  | \$ 87,712       |
| 9056     | Incentives                      | \$ -             | \$ 208     | \$ -       | \$ (208)        |
| 9551     | Other WIOA Program Expenditures | \$ -             | \$ 3,583   | \$ -       | \$ (3,583)      |
| 9554     | Assessments                     | \$ -             | \$ 3,580   | \$ -       | \$ (3,580)      |
| 9570     | OS Youth Program Services       | \$ -             | \$ 751     | \$ -       | \$ (751)        |
| Total 04 | Direct Client Costs             | \$ 1,380,589     | \$ 294,367 | \$ 315,197 | \$ 771,025      |

**Breakout of program temporary worker payroll for WEX and TJT:**

| GL Code  | Account Title                 | YTD Actual |
|----------|-------------------------------|------------|
| 02       | Personnel Costs               |            |
| 9039     | Paid Work Experience          |            |
| 5107     | Temporary Worker WEX/TJT      | \$ 5,280   |
| 5111     | Employer Medicare Expense     | \$ 264     |
| 5112     | Social Security Employer Exp  | \$ 1,130   |
| 5115     | CA Unemployment Insurance Exp | \$ 656     |
| 5116     | CA Training Tax Expense       | \$ 18      |
| 5120     | Workers Compensation Expense  | \$ 511     |
| Total 02 | Personnel Costs               | \$ (7,861) |

Madera County Workforce Investment Corporation  
 Aged Payables by Invoice Date - Aged Payables  
 From 7/1/2022 Through 1/31/2023

Aging Date -  
 1/31/2023

| 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                    | 1/1/2023      | APDoc8544      | 0.00            | 1,620.22             | 0.00                  | 1,620.22        |
|            | ADVANCED CAREER INSTITUTE                    | 1/1/2023      | APDoc8545      | 0.00            | 3,742.48             | 0.00                  | 3,742.48        |
|            | ADVANCED CAREER INSTITUTE                    | 1/1/2023      | APDoc8561      | 0.00            | 3,646.60             | 0.00                  | 3,646.60        |
|            | ADVANCED CAREER INSTITUTE                    | 1/31/2023     | APDoc8562      | <u>2,348.40</u> | 0.00                 | 0.00                  | <u>2,348.40</u> |
| Total 1007 | ADVANCED CAREER INSTITUTE                    |               |                | 2,348.40        | 9,009.30             | 0.00                  | 11,357.70       |
| 1017       | INSTITUTE OF TECHNOLOGY                      | 1/31/2023     | APDoc8564      | <u>2,647.00</u> | 0.00                 | 0.00                  | <u>2,647.00</u> |
| Total 1017 | INSTITUTE OF TECHNOLOGY                      |               |                | 2,647.00        | 0.00                 | 0.00                  | 2,647.00        |
| 1098       | BANK OF AMERICA - VISA                       | 1/24/2023     | APDoc8537      | 0.00            | 56.88                | 0.00                  | 56.88           |
|            | BANK OF AMERICA - VISA                       | 1/25/2023     | APDoc8542      | 0.00            | 24.95                | 0.00                  | 24.95           |
|            | BANK OF AMERICA - VISA                       | 1/25/2023     | APDoc8543      | 0.00            | 24.95                | 0.00                  | 24.95           |
|            | BANK OF AMERICA - VISA                       | 1/26/2023     | APDoc8550      | 0.00            | 6.47                 | 0.00                  | 6.47            |
| Total 1098 | BANK OF AMERICA - VISA                       |               |                | 0.00            | 113.25               | 0.00                  | 113.25          |
| 1305       | SHOE SHAK INC                                | 1/25/2023     | APDoc8546      | 0.00            | 55.21                | 0.00                  | 55.21           |
|            | SHOE SHAK INC                                | 1/31/2023     | 1586           | <u>57.48</u>    | 0.00                 | 0.00                  | <u>57.48</u>    |
| Total 1305 | SHOE SHAK INC                                |               |                | 57.48           | 55.21                | 0.00                  | 112.69          |
| 1495       | Clovis Unified School District- Clovis Adult | 1/31/2023     | 71123055       | <u>1,663.85</u> | 0.00                 | 0.00                  | <u>1,663.85</u> |
| Total 1495 | Clovis Unified School District- Clovis Adult |               |                | 1,663.85        | 0.00                 | 0.00                  | 1,663.85        |
| 1520       | CENTRAL VALLEY MEDICAL                       | 1/21/2023     | APDoc8549      | 0.00            | 50.00                | 0.00                  | 50.00           |
| Total 1520 | CENTRAL VALLEY MEDICAL                       |               |                | 0.00            | 50.00                | 0.00                  | 50.00           |
| 1574       | J & L T-Shirt Outlet                         | 1/25/2023     | APDoc8548      | 0.00            | 103.87               | 0.00                  | 103.87          |
|            | J & L T-Shirt Outlet                         | 1/31/2023     | APDoc8557      | <u>108.21</u>   | 0.00                 | 0.00                  | <u>108.21</u>   |
| Total 1574 | J & L T-Shirt Outlet                         |               |                | 108.21          | 103.87               | 0.00                  | 212.08          |
| 1876       | [REDACTED]                                   | 1/31/2023     | APDoc8552      | <u>99.43</u>    | 0.00                 | 0.00                  | <u>99.43</u>    |

Madera County Workforce Investment Corporation  
Aged Payables by Invoice Date - Aged Payables  
From 7/1/2022 Through 1/31/2023

*Aging Date -  
1/31/2023*

| Vendor ID  | Vendor Name                            | Date Invoiced | Invoice Number | Amount Due | 1 - 30 Days Past Due | 31 - 60 Days Past Due | Total  |
|------------|--|---------------|----------------|------------|----------------------|-----------------------|--------|
| Total 1876 |  |               |                | 99.43      | 0.00                 | 0.00                  | 99.43  |
| 1926       |  | 1/31/2023     | APDoc8551      | 30.06      | 0.00                 | 0.00                  | 30.06  |
| Total 1926 |  |               |                | 30.06      | 0.00                 | 0.00                  | 30.06  |
| 1939       | Amer can Business Machines             | 1/26/2023     | 664997         | 0.00       | 169.84               | 0.00                  | 169.84 |
| Total 1939 | Amer can Business Machines             |               |                | 0.00       | 169.84               | 0.00                  | 169.84 |
| 2105       | Guice by Cell, Inc. dba Engage by Cell | 1/27/2023     | 48498          | 0.00       | 300.00               | 0.00                  | 300.00 |
| Total 2105 | Guice by Cell, Inc. dba Engage by Cell |               |                | 0.00       | 300.00               | 0.00                  | 300.00 |
| 2130       |  | 1/1/2023      | APDoc8538      | 0.00       | 135.00               | 0.00                  | 135.00 |
|            |  | 1/1/2023      | APDoc8539      | 0.00       | 60.00                | 0.00                  | 60.00  |
|            |  | 1/15/2023     | APDoc8540      | 0.00       | 120.00               | 0.00                  | 120.00 |
| Total 2130 |  |               |                | 0.00       | 315.00               | 0.00                  | 315.00 |
| 2150       |  | 1/31/2023     | APDoc8566      | 150.00     | 0.00                 | 0.00                  | 150.00 |
| Total 2150 |  |               |                | 150.00     | 0.00                 | 0.00                  | 150.00 |
| 2164       |  | 1/1/2023      | APDoc8527      | 0.00       | 52.00                | 0.00                  | 52.00  |
|            |  | 1/1/2023      | APDoc8528      | 0.00       | 104.00               | 0.00                  | 104.00 |
| Total 2164 |  |               |                | 0.00       | 156.00               | 0.00                  | 156.00 |
| 2175       |  | 1/15/2023     | APDoc8541      | 0.00       | 75.00                | 0.00                  | 75.00  |
| Total 2175 |  |               |                | 0.00       | 75.00                | 0.00                  | 75.00  |
| 2177       |  | 1/31/2023     | APDoc8565      | 180.00     | 0.00                 | 0.00                  | 180.00 |
| Total 2177 |  |               |                | 180.00     | 0.00                 | 0.00                  | 180.00 |
| 2178       |  | 1/15/2023     | APDoc8530      | 0.00       | 104.00               | 0.00                  | 104.00 |
|            |  | 1/31/2023     | APDoc8531      | 39.00      | 0.00                 | 0.00                  | 39.00  |

Madera County Workforce Investment Corporation  
Aged Payables by Invoice Date - Aged Payables  
From 7/1/2022 Through 1/31/2023

*Aging Date -  
1/31/2023*

| Vendor ID    | Vendor Name | Date Invoiced | Invoice Number | Amount Due      | 1 - 30 Days Past Due | 31 - 60 Days Past Due | Total            |
|--------------|-------------|---------------|----------------|-----------------|----------------------|-----------------------|------------------|
| Total 2178   | [REDACTED]  |               |                | 39.00           | 104.00               | 0.00                  | 143.00           |
| 2179         | [REDACTED]  | 1/31/2023     | APDoc8553      | 7.86            | 0.00                 | 0.00                  | 7.86             |
| Total 2179   | [REDACTED]  |               |                | 7.86            | 0.00                 | 0.00                  | 7.86             |
| 2185         | [REDACTED]  | 1/31/2023     | APDoc8559      | 135.00          | 0.00                 | 0.00                  | 135.00           |
| Total 2185   | [REDACTED]  |               |                | 135.00          | 0.00                 | 0.00                  | 135.00           |
| 2187         | [REDACTED]  | 1/31/2023     | APDoc8560      | 13.00           | 0.00                 | 0.00                  | 13.00            |
| Total 2187   | [REDACTED]  |               |                | 13.00           | 0.00                 | 0.00                  | 13.00            |
| 2189         | [REDACTED]  | 1/31/2023     | APDoc8558      | 150.00          | 0.00                 | 0.00                  | 150.00           |
| Total 2189   | [REDACTED]  |               |                | 150.00          | 0.00                 | 0.00                  | 150.00           |
| 2190         | [REDACTED]  | 1/31/2023     | APDoc8567      | 165.00          | 0.00                 | 0.00                  | 165.00           |
| Total 2190   | [REDACTED]  |               |                | 165.00          | 0.00                 | 0.00                  | 165.00           |
| Report Total |             |               |                | <u>7,794.29</u> | <u>10,451.47</u>     | <u>0.00</u>           | <u>18,245.76</u> |

*Note: Customer or staff names have been blacked out*

**Madera County Workforce Investment Corporation**  
 Aged Receivables by Invoice Date  
 Aging Date - 1/31/2023  
 From 7/1/2022 Through 1/31/2023

| 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      | 0.00                 | 0.00                  | 0.00                  | 389.60                |
| 1000        |   | 1/1/2023     | ARDoc1709      | AJCC Facility January 2023              | 483.60    | 0.00      | 483.60               | 0.00                  | 0.00                  | 0.00                  |
| Total 1000  | Central Valley Opportunity Center       |              |                |   | 873.20    | 0.00      | 483.60               | 0.00                  | 0.00                  | 389.60                |
| 1004        | State Center Community College District | 1/1/2023     | ARDoc1708      | AJCC Facility January 2023              | 763.00    | 0.00      | 763.00               | 0.00                  | 0.00                  | 0.00                  |
| Total 1004  | State Center Community College District |              |                |   | 763.00    | 0.00      | 763.00               | 0.00                  | 0.00                  | 0.00                  |
| 1005        | Madera County Probation Department      | 6/30/2021    | ARDoc1423      | CCP In Custody - June 2021              | 0.10      | 0.00      | 0.00                 | 0.00                  | 0.00                  | 0.10                  |
| 1005        |   | 9/19/2022    | ARDoc1648      | MC Emergency Covid Contract August 2022 | 2,057.57  | 0.00      | 0.00                 | 0.00                  | 0.00                  | 2,057.57              |
| 1005        |   | 9/19/2022    | ARDoc1649      | MC JDF Contract August 2022             | 3,120.56  | 0.00      | 0.00                 | 0.00                  | 0.00                  | 3,120.56              |
| 1005        |   | 2/7/2023     | ARDoc1721      | Contract Billing Jan 2023               | 3,319.23  | 3,319.23  | 0.00                 | 0.00                  | 0.00                  | 0.00                  |
| 1005        |   | 2/7/2023     | ARDoc1723      | Contract Billing Jan 2023               | 6,028.59  | 6,028.59  | 0.00                 | 0.00                  | 0.00                  | 0.00                  |
| 1005        |   | 2/7/2023     | ARDoc1724      | Contract Billing Jan 2023               | 3,605.70  | 3,605.70  | 0.00                 | 0.00                  | 0.00                  | 0.00                  |
| Total 1005  | Madera County Probation Department      |              |                |   | 18,131.75 | 12,953.52 | 0.00                 | 0.00                  | 0.00                  | 5,178.23              |

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 1/31/2023

From 7/1/2022 Through 1/31/2023

| Customer ID | Customer Name                                      | Invoice Date | Invoice Number | Invoice/Credit Description     | Total     | Current  | 1 - 30 Days Past Due | 31 - 60 Days Past Due | 61 - 90 Days Past Due | Over 90 Days Past Due |
|-------------|--|--------------|----------------|--------------------------------|-----------|----------|----------------------|-----------------------|-----------------------|-----------------------|
| 1008        | Department of Rehabilitation                       | 1/1/2023     | ARDoc1704      | AJCC Facility January 2023     | 509.23    | 0.00     | 509.23               | 0.00                  | 0.00                  | 0.00                  |
| Total 1008  | Department of Rehabilitation                       |              |                |                                | 509.23    | 0.00     | 509.23               | 0.00                  | 0.00                  | 0.00                  |
| 1020        | (CDCR) California Department Corrections and Rehab | 8/29/2022    | ARDoc1627      | July 2022 Invoicing            | 0.01      | 0.00     | 0.00                 | 0.00                  | 0.00                  | 0.01                  |
| 1020        |  | 11/30/2022   | ARDoc1696      | Nov 2022 Monthly Invoice       | 12,295.28 | 0.00     | 0.00                 | 0.00                  | 12,295.28             | 0.00                  |
| 1020        |  | 1/10/2023    | ARDoc1711      | CDCR Dec 2022 invoice          | 2,647.28  | 0.00     | 2,647.28             | 0.00                  | 0.00                  | 0.00                  |
| Total 1020  | (CDCR) California Department Corrections and Rehab |              |                |                                | 14,942.57 | 0.00     | 2,647.28             | 0.00                  | 12,295.28             | 0.01                  |
| 1024        | Fresno Regional Workforce Development Board        | 11/30/2022   | ARDoc1697      | Nov 2022 Monthly Invoice       | 1,887.28  | 0.00     | 0.00                 | 0.00                  | 1,887.28              | 0.00                  |
| 1024        |  | 1/10/2023    | ARDoc1712      | ESP Monthly Invoice Dec 2022   | 1,355.97  | 0.00     | 1,355.97             | 0.00                  | 0.00                  | 0.00                  |
| Total 1024  | Fresno Regional Workforce Development Board        |              |                |                                | 3,243.25  | 0.00     | 1,355.97             | 0.00                  | 1,887.28              | 0.00                  |
| 1065        | Madera Adult School                                | 2/7/2023     | ARDoc1722      | AJCC Facility Billing Jan 2023 | 4,450.47  | 4,450.47 | 0.00                 | 0.00                  | 0.00                  | 0.00                  |
| 1065        |  | 2/27/2023    | ARDoc1720      | AJCC Facility Dec 2022         | 5,464.36  | 5,464.36 | 0.00                 | 0.00                  | 0.00                  | 0.00                  |



**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 1/31/2023

From 7/1/2022 Through 1/31/2023

| 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 1065  | Madera Adult School                                   |              |                |  | 9,914.83 | 9,914.83 | 0.00                 | 0.00                  | 0.00                  | 0.00                  |
| 1072        | Stanislaus County Department of Workforce Development | 1/10/2023    | ARDoc1717      | Monthly VEAP Contract Billing Dec 2022 | 765.98   | 0.00     | 765.98               | 0.00                  | 0.00                  | 0.00                  |
| 1072        |   | 2/27/2023    | ARDoc1737      | VEAP Jan 2023 Invoice                  | 617.37   | 617.37   | 0.00                 | 0.00                  | 0.00                  | 0.00                  |
| Total 1072  | Stanislaus County Department of Workforce Development |              |                |  | 1,383.35 | 617.37   | 765.98               | 0.00                  | 0.00                  | 0.00                  |
| 1073        | EDD-DGS   | 1/1/2023     | ARDoc1707      | AJCC Facility January 2023             | 6,822.10 | 0.00     | 6,822.10             | 0.00                  | 0.00                  | 0.00                  |
| 1073        |   | 1/1/2023     | ARDoc1710      | Phone Equipment December 2022          | 210.00   | 0.00     | 210.00               | 0.00                  | 0.00                  | 0.00                  |
| 1073        |   | 1/31/2023    | ARDoc1738      | AJCC Phone Charges January 2023        | 210.00   | 210.00   | 0.00                 | 0.00                  | 0.00                  | 0.00                  |
| Total 1073  | EDD-DGS   |              |                |  | 7,242.10 | 210.00   | 7,032.10             | 0.00                  | 0.00                  | 0.00                  |
| 1118        | P. Steve Ramirez Vocational Training Centers          | 12/1/2022    | ARDoc1688      | AJCC Facility Invoice Dec 2022         | 3,174.98 | 0.00     | 0.00                 | 0.00                  | 3,174.98              | 0.00                  |
| 1118        |   | 1/1/2023     | ARDoc1705      | AJCC Facility January 2023             | 2,866.24 | 0.00     | 2,866.24             | 0.00                  | 0.00                  | 0.00                  |
| Total 1118  | P. Steve Ramirez Vocational Training Centers          |              |                |  | 6,041.22 | 0.00     | 2,866.24             | 0.00                  | 3,174.98              | 0.00                  |

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 1/31/2023

From 7/1/2022 Through 1/31/2023

| 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 |
|---------------------|--------------------------|--------------|----------------|-----------------------------------|------------------|------------------|----------------------|-----------------------|-----------------------|-----------------------|
| 1120                | GRID Alternatives        | 7/21/2022    | ARDoc1613      | GRID Pathway Home - June 2022     | 1,585.70         | 0.00             | 0.00                 | 0.00                  | 0.00                  | 1,585.70              |
| 1120                |                          | 1/10/2023    | ARDoc1716      | Monthly Contract Billing Dec 2022 | 1,351.57         | 0.00             | 1,351.57             | 0.00                  | 0.00                  | 0.00                  |
| 1120                |                          | 2/7/2023     | ARDoc1725      | Contract Billing Jan 2023         | 1,702.43         | 1,702.43         | 0.00                 | 0.00                  | 0.00                  | 0.00                  |
| <b>Total</b>        | <b>GRID Alternatives</b> |              |                |                                   | <b>4,639.70</b>  | <b>1,702.43</b>  | <b>1,351.57</b>      | <b>0.00</b>           | <b>0.00</b>           | <b>1,585.70</b>       |
| <b>Report Total</b> |                          |              |                |                                   | <b>67,684.20</b> | <b>25,398.15</b> | <b>17,774.97</b>     | <b>0.00</b>           | <b>17,357.54</b>      | <b>7,153.54</b>       |

# FORM 990 Checklist

All tax-exempt organizations must report annually to the IRS on their financial and other activities — including their governance activities by filing a Form 990, Return of Organization Exempt from Income Tax.

MCWIC's CPA, Moss Adams LLC, obtained required information from the Controller as well as information gathered from the compliance audit, to complete the Form 990. During the completion of the Form 990, the Controller worked closely with the CPA ensuring the information within the return was accurate. Final draft of the returns was examined closely by the controller prior to submitting to the Board of Directors for final review and approval of filing return to the IRS. As fiduciaries, all board members also should be familiar with it. In Part VI, Section A of the form, the IRS asks whether the board receives a copy and what its review process is. Therefore, below is a checklist pertaining to governance of the Form 990. Any items flagged by the board members outlined on the checklist must be addressed before filing the form with the IRS.

The Controller has reviewed the draft Form 990 for accuracy and has also reviewed the draft Form 990 with the Executive Director. Both feel that based on the detailed review of the form and checked items below, the Corporation is meeting all legal requirements for the 501C3 tax-exempt status.

## LIST OF BOARD MEMBERS

The IRS requires you to list the names and titles of all board members and officers, whether or not compensation is provided. **Have you done so and is the information correct?**

| <input checked="" type="checkbox"/> YES | <input type="checkbox"/> NO |
|---|-----------------------------|
| <input checked="" type="checkbox"/>     | <input type="checkbox"/>    |

## NUMBER OF VOTING MEMBERS

The IRS wants to know the size of your decision-making body/board. Do not include ex-officio non-voting members in this number. If your chief executive is a voting member, you must add them to this number. **Is this number correct?**

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

## INDEPENDENCE OF BOARD MEMBERS

The IRS wants to ensure that your voting board members are independent as it pertains to three conditions: 1) No compensation as an officer or employee of the organization; 2) No (or less than \$10,000) compensation as a contractor to the organization or a related organization; 3) No other financial transactions directly with the organization or a related organization or to a family member with the organization or a related organization. **Are your board members independent?**

|                                     |                          |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|

# REVIEWING FORM 990

## COMPENSATION OF BOARD MEMBERS, OFFICERS, AND KEY EMPLOYEES

Compensation is of primary concern to the IRS. Above all, it wants to ensure that no tax-exempt organization is involved in private inurement, undue or excessive remuneration for services not provided, or that decisions related to financial transactions are made by insiders who have a conflict of interest in the outcome.

Do your board members serve as volunteers without compensation? If they are compensated, is it reported? If you compensated any former board members more than \$10,000, did you report it? After five years, one is no longer a "former board member."

Have you reported any "key" employees\* earning more than \$150,000? (Your CEO and COO are not key employees; they are considered officers of the organization.) NONE

Have you reported any non-key employees earning more than \$100,000? NONE

If you compensated any independent contractors more than \$100,000, have you reported it?

If you compensated any former officers or any former key employees more than \$100,000, did you report it? NONE

## COMPENSATION PROCESS

The IRS focuses on the process of determining compensation for the chief executive and other key individuals.

Is your board adhering to the intermediate sanctions' safe harbor clauses?

Do you rely on comparable data when setting compensation?

Do independent individuals approve the compensation for top management?

Does the board keep accurate and contemporaneous records of how it makes compensation decisions?

## LOANS

The IRS wants to ensure that the board is an independent body that makes decisions for the good of the organization without weighing in personal benefits.

Did the organization refrain from providing loans, grants, or other financial assistance to board members, officers, or key employees?

|   | YES                                 | NO                                  |
|---|-------------------------------------|-------------------------------------|
| Do your board members serve as volunteers without compensation? If they are compensated, is it reported? If you compensated any former board members more than \$10,000, did you report it? After five years, one is no longer a "former board member." | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Have you reported any "key" employees* earning more than \$150,000? (Your CEO and COO are not key employees; they are considered officers of the organization.) NONE  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Have you reported any non-key employees earning more than \$100,000? NONE   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If you compensated any independent contractors more than \$100,000, have you reported it?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If you compensated any former officers or any former key employees more than \$100,000, did you report it? NONE   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>COMPENSATION PROCESS</b>   |                                     |                                     |
| The IRS focuses on the process of determining compensation for the chief executive and other key individuals.   |                                     |                                     |
| Is your board adhering to the intermediate sanctions' safe harbor clauses?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Do you rely on comparable data when setting compensation?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Do independent individuals approve the compensation for top management?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Does the board keep accurate and contemporaneous records of how it makes compensation decisions?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>LOANS</b>  |                                     |                                     |
| The IRS wants to ensure that the board is an independent body that makes decisions for the good of the organization without weighing in personal benefits.  |                                     |                                     |
| Did the organization refrain from providing loans, grants, or other financial assistance to board members, officers, or key employees?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

## DELEGATION OF AUTHORITY

If your board delegates part of its authority to an executive or similar committee, have you described the composition of this group and the scope of its authority in Schedule O?

YES  NO



If any board decisions are subject to approval by members, stockholders, or other persons, have you reported this?



## BOARD PRACTICES

Did your board members refrain from engaging in direct or indirect campaign activities on behalf of or in opposition to candidates for public office or engage in lobbying?



Did the board and each committee with authority to act on behalf of the board contemporaneously document the meetings held or written actions undertaken during the year?



Does the organization have members, stockholders, or other persons who may elect one or more members of the board, and if so, is it reported?



## BOARD POLICIES

Do you have a written conflict-of-interest (COI) policy, are board members and key staff required to disclose interests that could lead to conflict, and are these situations monitored and enforced? Do you share your COI policy (as well as your governing and financial statements and Form 990) with the public?



Does the organization have a written whistleblower policy and document retention and destruction policy?



Did the organization make any significant changes to its articles of incorporation or bylaws since the prior Form 990 was filed and, if so, are they explained in Schedule O?



Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?



## FINANCES

Are any assets held in term, permanent, or quasi-endowments reported?



Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP?

# REVIEWING FORM 990

Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

|   | <input checked="" type="checkbox"/> YES | <input checked="" type="checkbox"/> NO |
|---|---|--|
|   | <input checked="" type="checkbox"/>     | <input type="checkbox"/>               |
| Are any non-cash contributions to the organization valued more than \$25,000 — or any contributions of art, historical treasures, or other similar assets, or qualified conservation contributions — reported? NONE over \$25,000   | <input checked="" type="checkbox"/>     | <input type="checkbox"/>               |
| Is any unrelated business income of \$1,000 or more reported?   | <input checked="" type="checkbox"/>     | <input type="checkbox"/>               |
| If the organization invested in, contributed to, or participated in a joint venture or similar arrangement with a taxable entity during the year, has the organization adopted a written policy or procedure requiring the organization to evaluate its participation under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such an arrangement? NONE | <input type="checkbox"/>                | <input checked="" type="checkbox"/>    |
| <b>MISSION AND PROGRAMS</b>   |   |  |
| Have you accurately and succinctly described your mission?  | <input checked="" type="checkbox"/>     | <input type="checkbox"/>               |
| If you made any significant changes to your programs — adding, ending, or altering how you deliver your programs — have you explained them in Schedule O?   | <input checked="" type="checkbox"/>     | <input type="checkbox"/>               |
| Have you accurately described the achievements for your three largest program services by revenue?  | <input checked="" type="checkbox"/>     | <input type="checkbox"/>               |
| If you have chapters, branches, or affiliates, do you have written policies and procedures governing their activities to ensure consistency with the organization? NONE   | <input type="checkbox"/>                | <input checked="" type="checkbox"/>    |

## Additional Notes by Controller:

Form 990 has been reviewed in regards to definitions as well as detailed financial information for both completeness and accuracy, and is in alignment with the organizations internal financial statements. One change to note from prior year returns depicts rental income in the amount of \$1,784 (page 9). However this rental income is not taxable because of the exclusions noted in IRC 512-514. In IRC 514, the income is derived from property held for a purpose substantially related to the exempt purposes of the organization and therefore not considered taxable.

EXTENDED TO MAY 15, 2023

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

|  |   |   |
|--|---|---|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>MADERA COUNTY WORKFORCE INVESTMENT CORPORATION</b><br>Doing business as<br>Number and street (or P.O. box if mail is not delivered to street address) Room/suite<br><b>2037 W. CLEVELAND AVE</b><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>MADERA, CA 93637</b> | <b>D</b> Employer identification number<br><b>45-5243432</b><br><b>E</b> Telephone number<br><b>(559) 662-4500</b><br><b>G</b> Gross receipts \$ <b>3,188,348.</b><br><b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions<br><b>H(c)</b> Group exemption number ▶ |
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527   |   |   |
| <b>J</b> Website: ▶ <b>WWW.MADERAWORKFORCE.ORG</b>   |   |   |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶  |   | <b>L</b> Year of formation: <b>2011</b> <b>M</b> State of legal domicile: <b>CA</b>   |

**Part I Summary**

|                                    |            |   |  |                                   |
|------------------------------------|------------|---|--|-----------------------------------|
|                                    | <b>1</b>   | Briefly describe the organization's mission or most significant activities: <b>SEE SCHEDULE O</b>                                       |  |                                   |
| <b>Activities &amp; Governance</b> | <b>2</b>   | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. |  |                                   |
|                                    | <b>3</b>   | Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>                                     | <b>7</b>                          |
|                                    | <b>4</b>   | Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>                                     | <b>7</b>                          |
|                                    | <b>5</b>   | Total number of individuals employed in calendar year 2021 (Part V, line 2a)  | <b>5</b>                                     | <b>27</b>                         |
|                                    | <b>6</b>   | Total number of volunteers (estimate if necessary)  | <b>6</b>                                     | <b>8</b>                          |
|                                    | <b>7a</b>  | Total unrelated business revenue from Part VIII, column (C), line 12  | <b>7a</b>                                    | <b>0.</b>                         |
|                                    | <b>7b</b>  | Net unrelated business taxable income from Form 990-T, Part I, line 11  | <b>7b</b>                                    | <b>0.</b>                         |
| <b>Revenue</b>                     | <b>8</b>   | Contributions and grants (Part VIII, line 1h)   | <b>Prior Year</b><br>2,685,871.              | <b>Current Year</b><br>2,969,977. |
|                                    | <b>9</b>   | Program service revenue (Part VIII, line 2g)  | 147,493.                                     | 163,031.                          |
|                                    | <b>10</b>  | Investment income (Part VIII, column (A), lines 3, 4, and 7d)   | 3.   | 3.                                |
|                                    | <b>11</b>  | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)  | 2,103.                                       | 1,784.                            |
|                                    | <b>12</b>  | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 2,835,470.                                   | 3,134,795.                        |
| <b>Expenses</b>                    | <b>13</b>  | Grants and similar amounts paid (Part IX, column (A), lines 1-3)  | 0.   | 0.                                |
|                                    | <b>14</b>  | Benefits paid to or for members (Part IX, column (A), line 4)   | 0.   | 0.                                |
|                                    | <b>15</b>  | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)   | 1,588,998.                                   | 1,585,679.                        |
|                                    | <b>16a</b> | Professional fundraising fees (Part IX, column (A), line 11e)   | 0.   | 0.                                |
|                                    | <b>b</b>   | Total fundraising expenses (Part IX, column (D), line 25)   | <b>0.</b>                                    |                                   |
|                                    | <b>17</b>  | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)  | 1,217,174.                                   | 1,488,497.                        |
|                                    | <b>18</b>  | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)   | 2,806,172.                                   | 3,074,176.                        |
|                                    | <b>19</b>  | Revenue less expenses. Subtract line 18 from line 12  | 29,298.                                      | 60,619.                           |
| <b>Net Assets or Fund Balances</b> | <b>20</b>  | Total assets (Part X, line 16)  | <b>Beginning of Current Year</b><br>708,385. | <b>End of Year</b><br>726,385.    |
|                                    | <b>21</b>  | Total liabilities (Part X, line 26)   | 171,930.                                     | 129,311.                          |
|                                    | <b>22</b>  | Net assets or fund balances. Subtract line 21 from line 20  | 536,455.                                     | 597,074.                          |

**Part II Signature Block**

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

|                  |   |                         |
|------------------|---|-------------------------|
| <b>Sign Here</b> |   | Date<br><b>02/27/23</b> |
|                  | Signature of officer<br><b>TRACIE SCOTT-CONTRERAS, EXECUTIVE DIRECTOR</b><br>Type or print name and title |                         |

|                               |   |  |                                |   |                          |
|-------------------------------|---|--|--------------------------------|---|--------------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br><b>TRACY S. PAGLIA</b>                      | Preparer's signature<br><b>TRACY S. PAGLIA</b> | Date<br><b>02/24/23</b>        | Check if self-employed <input type="checkbox"/> | PTIN<br><b>P00366884</b> |
|                               | Firm's name ▶ <b>MOSS ADAMS LLP</b>                                       |  | Firm's EIN ▶ <b>91-0189318</b> |   |                          |
|                               | Firm's address ▶ <b>265 E. RIVER PARK CIRCLE STE 110 FRESNO, CA 93720</b> |  | Phone no. <b>559-389-5700</b>  |   |                          |

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

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Form 990 (2021)

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Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission: SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? No

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

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

4a (Code: ) (Expenses \$ 2,715,358. including grants of \$ 0. ) (Revenue \$ 163,031. ) WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) - THE WIOA ENACTED IN 2015 IS A FEDERAL ACT DESIGNED TO STRENGTHEN AND IMPROVE OUR NATION'S PUBLIC WORKFORCE SYSTEM AND HELP GET AMERICANS, INCLUDING YOUTH AND THOSE WITH SIGNIFICANT BARRIERS TO EMPLOYMENT, INTO HIGH-QUALITY JOBS AND CAREERS AND HELP EMPLOYERS HIRE AND RETAIN SKILLED WORKERS. THE WIOA REPLACES THE PREVIOUS WORKFORCE INVESTMENT ACT OF 1998.

4b (Code: ) (Expenses \$ 125,540. including grants of \$ 0. ) (Revenue \$ 0. ) MADERA COUNTY DEPARTMENT OF CORRECTIONS REALIGNMENT SERVICES AND JUVENILE PROBATION - CAREER DEVELOPMENT WORKSHOPS WILL BE PROVIDED TO IMPROVE THE VOCATIONAL APTITUDE OF OFFENDERS WHILE IN CUSTODY AND WHILE ON PROBATION TO INCREASE THE LIKELIHOOD OF THEIR SECURED EMPLOYMENT AND TO REDUCE RECIDIVISM.

4c (Code: ) (Expenses \$ 42,223. including grants of \$ 0. ) (Revenue \$ 0. ) LOCAL AJCC PROGRAM ASSIST INSTITUTIONALIZED RESIDENTS WITH EMPLOYMENT READINESS, SKILLS DEVELOPMENT, JOB TRAINING, AND EMPLOYMENT SERVICES. TWO CONTRACTORS SHALL WORK WITH INMATES NEARING PAROLE TO PROVIDE CONNECTIONS TO AN AJCC PROGRAM IN THEIR AREA OF RESIDENCE POST-RELEASE, LABOR MARKET DATA, REFERRALS TO APPROPRIATE COMMUNITY RESOURCES, AND SUPPORT THE DEVELOPMENT OF A BASIC JOB SEARCH PORTFOLIO, BASED ON NEEDS AND INTERESTS IDENTIFIED.

4d Other program services (Describe on Schedule O.) (Expenses \$ 7,810. including grants of \$ 0. ) (Revenue \$ 0. )

4e Total program service expenses 2,890,931.

Form 990 (2021)



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Form 990 (2021)

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Part IV Checklist of Required Schedules

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

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MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Form 990 (2021)

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Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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Form 990 (2021)

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Form 990 (2021)

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

|     |  | Yes | No |
|-----|--|-----|----|
| 2a  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return  |     |    |
|     | 2a   |     | 27 |
| b   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.                 | X   |    |
| 3a  | Did the organization have unrelated business gross income of \$1,000 or more during the year?  |     | X  |
| b   | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O  |     |    |
| 4a  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?         |     | X  |
| b   | If "Yes," enter the name of the foreign country<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).   |     |    |
| 5a  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  |     | X  |
| b   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   |     | X  |
| c   | If "Yes" to line 5a or 5b, did the organization file Form 8886-T?  |     |    |
| 6a  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?  |     | X  |
| b   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  |     |    |
| 7   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |     |    |
| a   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?  |     | X  |
| b   | If "Yes," did the organization notify the donor of the value of the goods or services provided?  |     |    |
| c   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   |     | X  |
| d   | If "Yes," indicate the number of Forms 8282 filed during the year  |     | 7d |
| e   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  |     | X  |
| f   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   |     | X  |
| g   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?   |     |    |
| h   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   |     |    |
| 8   | <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?   |     |    |
| 9   | <b>Sponsoring organizations maintaining donor advised funds.</b>   |     |    |
| a   | Did the sponsoring organization make any taxable distributions under section 4966?   |     |    |
| b   | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  |     |    |
| 10  | <b>Section 501(c)(7) organizations.</b> Enter:   |     |    |
| a   | Initiation fees and capital contributions included on Part VIII, line 12   | 10a |    |
| b   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  | 10b |    |
| 11  | <b>Section 501(c)(12) organizations.</b> Enter:  |     |    |
| a   | Gross income from members or shareholders  | 11a |    |
| b   | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)  | 11b |    |
| 12a | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  | 12a |    |
| b   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  | 12b |    |
| 13  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |     |    |
| a   | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note:</b> See the instructions for additional information the organization must report on Schedule O.   | 13a |    |
| b   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans  | 13b |    |
| c   | Enter the amount of reserves on hand   | 13c |    |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year?   | 14a | X  |
| b   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O  | 14b |    |
| 15  | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?<br>If "Yes," see the instructions and file Form 4720, Schedule N.                       | 15  | X  |
| 16  | Is the organization an educational institution subject to the section 4968 excise tax on net investment income?<br>If "Yes," complete Form 4720, Schedule O.   | 16  | X  |
| 17  | <b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?<br>If "Yes," complete Form 6069. | 17  |    |

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MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

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

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

**Section A. Governing Body and Management**

|   | 1a | 1b | 2 | 3 | 4 | 5 | 6 | 7a | 7b | 8a | 8b | 9 | Yes | No |
|---|----|----|---|---|---|---|---|----|----|----|----|---|-----|----|
| 1a  | 7  |    |   |   |   |   |   |    |    |    |    |   |     |    |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. |    |    |   |   |   |   |   |    |    |    |    |   |     |    |
| b   |    | 7  |   |   |   |   |   |    |    |    |    |   |     |    |
| 2   |    |    |   |   |   |   |   |    |    |    |    |   |     | X  |
| 3   |    |    |   |   |   |   |   |    |    |    |    |   |     | X  |
| 4   |    |    |   |   |   |   |   |    |    |    |    |   |     | X  |
| 5   |    |    |   |   |   |   |   |    |    |    |    |   |     | X  |
| 6   |    |    |   |   |   |   |   |    |    |    |    |   |     | X  |
| 7a  |    |    |   |   |   |   |   |    |    |    |    |   |     | X  |
| b   |    |    |   |   |   |   |   |    |    |    |    |   |     | X  |
| 8   |    |    |   |   |   |   |   |    |    |    |    |   |     |    |
| a   |    |    |   |   |   |   |   |    |    | X  |    |   |     |    |
| b   |    |    |   |   |   |   |   |    |    | X  |    |   |     |    |
| 9   |    |    |   |   |   |   |   |    |    |    |    |   |     | X  |

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

|     | 10a | 10b | 11a | 11b | 12a | 12b | 12c | 13 | 14 | 15a | 15b | 16a | 16b | Yes | No |
|-----|-----|-----|-----|-----|-----|-----|-----|----|----|-----|-----|-----|-----|-----|----|
| 10a |     |     |     |     |     |     |     |    |    |     |     |     |     |     | X  |
| b   |     |     |     |     |     |     |     |    |    |     |     |     |     |     |    |
| 11a |     |     | X   |     |     |     |     |    |    |     |     |     |     |     |    |
| b   |     |     |     |     |     |     |     |    |    |     |     |     |     |     |    |
| 12a |     |     |     |     | X   |     |     |    |    |     |     |     |     |     |    |
| b   |     |     |     |     | X   |     |     |    |    |     |     |     |     |     |    |
| c   |     |     |     |     |     |     | X   |    |    |     |     |     |     |     |    |
| 13  |     |     |     |     |     |     |     | X  |    |     |     |     |     |     |    |
| 14  |     |     |     |     |     |     |     | X  |    |     |     |     |     |     |    |
| 15  |     |     |     |     |     |     |     |    |    |     |     |     |     |     |    |
| a   |     |     |     |     |     |     |     |    |    | X   |     |     |     |     |    |
| b   |     |     |     |     |     |     |     |    |    | X   |     |     |     |     |    |
| 16a |     |     |     |     |     |     |     |    |    |     |     |     |     |     | X  |
| b   |     |     |     |     |     |     |     |    |    |     |     |     |     |     |    |

**Section C. Disclosure**

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

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

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

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

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

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

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

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

| (A)<br>Name and title                                      | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (1) TRACIE SCOTT-CONTRERAS<br>SECRETARY/EXECUTIVE DIRECTOR | 40.00   |   |                       | X       |              |                              |        | 117,717.  | 0.   | 22,856.   |
| (2) JESSICA ROCHE<br>TREASURER/CONTROLLER                  | 40.00   |   |                       | X       |              |                              |        | 97,823.   | 0.   | 15,656.   |
| (3) MAIKNUE VANG<br>DEPUTY DIRECTOR                        | 40.00   |   |                       |         |              | X                            |        | 100,940.  | 0.   | 12,081.   |
| (4) DEBI BRAY<br>CHAIR                                     | 1.00  | X   |                       | X       |              |                              |        | 0.  | 0.   | 0.  |
| (5) MATTIE MENDEZ<br>VICE CHAIR                            | 1.00  | X   |                       | X       |              |                              |        | 0.  | 0.   | 0.  |
| (6) GABRIEL MEJIA<br>DIRECTOR                              | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (7) MIKE FARMER<br>DIRECTOR                                | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (8) ROBYN SMITH<br>DIRECTOR (THRU 04/2022)                 | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (9) ROGER LEACH<br>DIRECTOR                                | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (10) RAMONA DAVIE<br>DIRECTOR                              | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (11) TIM RICHE<br>DIRECTOR                                 | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |
|  |   |   |                       |         |              |                              |        |   |  |   |



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

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Part VIII Statement of Revenue

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

|   |  | (A)<br>Total revenue                                  | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512 - 514 |  |
|---|--|---|--|--------------------------------------|---|--|
| Contributions, Gifts, Grants and Other Similar Amounts        | 1 a Federated campaigns  | 1a  |  |                                      |   |  |
|   | b Membership dues  | 1b  |  |                                      |   |  |
|   | c Fundraising events   | 1c  |  |                                      |   |  |
|   | d Related organizations  | 1d  |  |                                      |   |  |
|   | e Government grants (contributions)  | 1e  | 2,949,469.                                   |                                      |   |  |
|   | f All other contributions, gifts, grants, and similar amounts not included above   | 1f  | 20,508.                                      |                                      |   |  |
|   | g Noncash contributions included in lines 1a-1f  | 1g  | \$ 428.                                      |                                      |   |  |
|   | <b>h Total.</b> Add lines 1a-1f  |   | <b>2,969,977.</b>                            |                                      |   |  |
| Program Service Revenue                                       | 2 a <u>PROGRAM SERVICE RENTAL</u>  | Business Code<br>900099                               | 163,031.                                     | 163,031.                             |   |  |
|   | b  |   |  |                                      |   |  |
|   | c  |   |  |                                      |   |  |
|   | d  |   |  |                                      |   |  |
|   | e  |   |  |                                      |   |  |
|   | f All other program service revenue  |   |  |                                      |   |  |
|   | <b>g Total.</b> Add lines 2a-2f  |   | <b>163,031.</b>                              |                                      |   |  |
| Other Revenue   | 3 Investment income (including dividends, interest, and other similar amounts)   |   | 3.   |                                      | 3.  |  |
|   | 4 Income from investment of tax-exempt bond proceeds   |   |  |                                      |   |  |
|   | 5 Royalties  |   |  |                                      |   |  |
|   | 6 a Gross rents  | (i) Real  | 6a   | 55,337.                              |   |  |
|   |  | (ii) Personal   | 6b   | 53,553.                              |   |  |
|   |  |   | 6c   | 1,784.                               |   |  |
|   | <b>d Net rental income or (loss)</b>   |   | <b>1,784.</b>                                |                                      | <b>1,784.</b>   |  |
|   | 7 a Gross amount from sales of assets other than inventory   | (i) Securities  | 7a   |                                      |   |  |
|   |  | (ii) Other  | 7b   |                                      |   |  |
|   |  |   | 7c   |                                      |   |  |
|   | <b>d Net gain or (loss)</b>  |   |  |                                      |   |  |
|   | 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 |   | 8a   |                                      |   |  |
|   |  |   | 8b   |                                      |   |  |
|   |  | <b>c Net income or (loss) from fundraising events</b> |  |                                      |   |  |
| 9 a Gross income from gaming activities. See Part IV, line 19 |  | 9a  |  |                                      |   |  |
|   |  | 9b  |  |                                      |   |  |
|   | <b>c Net income or (loss) from gaming activities</b>   |   |  |                                      |   |  |
| 10 a Gross sales of inventory, less returns and allowances    |  | 10a   |  |                                      |   |  |
|   |  | 10b   |  |                                      |   |  |
|   | <b>c Net income or (loss) from sales of inventory</b>  |   |  |                                      |   |  |
| Miscellaneous Revenue   | 11 a   | Business Code   |  |                                      |   |  |
|   | b  |   |  |                                      |   |  |
|   | c  |   |  |                                      |   |  |
|   | d All other revenue  |   |  |                                      |   |  |
|   | <b>e Total.</b> Add lines 11a-11d  |   |  |                                      |   |  |
| <b>12 Total revenue.</b> See instructions                     |  | <b>3,134,795.</b>                                     | <b>163,031.</b>                              | <b>0.</b>                            | <b>1,787.</b>   |  |

MADERA COUNTY WORKFORCE INVESTMENT

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**Part IX Statement of Functional Expenses**

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21   |                       |                                 |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22  |                       |                                 |  |                             |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16   |                       |                                 |  |                             |
| 4 Benefits paid to or for members  |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees   | 246,725.              | 246,725.                        |  |                             |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   |                       |                                 |  |                             |
| 7 Other salaries and wages   | 1,052,603.            | 1,032,289.                      | 20,314.                                |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)   | 57,964.               | 56,829.                         | 1,135.                                 |                             |
| 9 Other employee benefits  | 120,352.              | 118,013.                        | 2,339.                                 |                             |
| 10 Payroll taxes   | 108,035.              | 106,296.                        | 1,739.                                 |                             |
| 11 Fees for services (nonemployees):   |                       |                                 |  |                             |
| a Management   |                       |                                 |  |                             |
| b Legal  |                       |                                 |  |                             |
| c Accounting   | 27,507.               |                                 | 27,507.                                |                             |
| d Lobbying   |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17  |                       |                                 |  |                             |
| f Investment management fees   |                       |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)   | 900,549.              | 875,932.                        | 24,617.                                |                             |
| 12 Advertising and promotion   | 39,105.               | 39,105.                         |  |                             |
| 13 Office expenses   | 64,634.               | 45,961.                         | 18,673.                                |                             |
| 14 Information technology  | 59,384.               | 59,384.                         |  |                             |
| 15 Royalties   |                       |                                 |  |                             |
| 16 Occupancy   | 297,105.              | 227,310.                        | 69,795.                                |                             |
| 17 Travel  | 15,642.               | 15,642.                         |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials  |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings  | 14,086.               | 14,086.                         |  |                             |
| 20 Interest  |                       |                                 |  |                             |
| 21 Payments to affiliates  |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization   | 16,997.               |                                 | 16,997.                                |                             |
| 23 Insurance   | 6,948.                | 6,948.                          |  |                             |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) |                       |                                 |  |                             |
| a <b>MISCELLANEOUS EXPENSES</b>  | 24,901.               | 24,901.                         |  |                             |
| b <b>DUES &amp; SUBSCRIPTIONS</b>  | 17,656.               | 17,527.                         | 129.                                   |                             |
| c <b>EQUIPMENT</b>   | 3,983.                | 3,983.                          |  |                             |
| d  |                       |                                 |  |                             |
| e All other expenses   |                       |                                 |  |                             |
| <b>25 Total functional expenses. Add lines 1 through 24e</b>   | <b>3,074,176.</b>     | <b>2,890,931.</b>               | <b>183,245.</b>                        | <b>0.</b>                   |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.                                      |                       |                                 |  |                             |
| Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)  |                       |                                 |  |                             |



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Part X Balance Sheet

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

|                             |   | (A)<br>Beginning of year  |              | (B)<br>End of year |            |
|-----------------------------|---|---|--------------|--------------------|------------|
| Assets                      | 1   | Cash - non-interest-bearing   | 367,953.     | 1                  | 377,991.   |
|                             | 2   | Savings and temporary cash investments  |              | 2                  |            |
|                             | 3   | Pledges and grants receivable, net  | 299,527.     | 3                  | 295,610.   |
|                             | 4   | Accounts receivable, net  | 16,853.      | 4                  | 44,048.    |
|                             | 5   | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons |              | 5                  |            |
|                             | 6   | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)   |              | 6                  |            |
|                             | 7   | Notes and loans receivable, net   |              | 7                  |            |
|                             | 8   | Inventories for sale or use   |              | 8                  |            |
|                             | 9   | Prepaid expenses and deferred charges   | 1,310.       | 9                  | 2,992.     |
|                             | 10a   | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | 10a 169,892. |                    |            |
|                             | b   | Less: accumulated depreciation  | 10b 164,148. | 22,742.            | 10c 5,744. |
|                             | 11  | Investments - publicly traded securities  |              | 11                 |            |
|                             | 12  | Investments - other securities. See Part IV, line 11  |              | 12                 |            |
|                             | 13  | Investments - program-related. See Part IV, line 11   |              | 13                 |            |
|                             | 14  | Intangible assets   |              | 14                 |            |
|                             | 15  | Other assets. See Part IV, line 11  |              | 15                 |            |
| 16                          | <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)  | 708,385.  | 16           | 726,385.           |            |
| Liabilities                 | 17  | Accounts payable and accrued expenses   | 171,930.     | 17                 | 129,311.   |
|                             | 18  | Grants payable  |              | 18                 |            |
|                             | 19  | Deferred revenue  |              | 19                 |            |
|                             | 20  | Tax-exempt bond liabilities   |              | 20                 |            |
|                             | 21  | Escrow or custodial account liability. Complete Part IV of Schedule D   |              | 21                 |            |
|                             | 22  | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons      |              | 22                 |            |
|                             | 23  | Secured mortgages and notes payable to unrelated third parties  |              | 23                 |            |
|                             | 24  | Unsecured notes and loans payable to unrelated third parties  |              | 24                 |            |
|                             | 25  | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D   |              | 25                 |            |
|                             | 26  | <b>Total liabilities.</b> Add lines 17 through 25   | 171,930.     | 26                 | 129,311.   |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. |   |              |                    |            |
|                             | 27  | Net assets without donor restrictions   | 512,532.     | 27                 | 560,961.   |
|                             | 28  | Net assets with donor restrictions  | 23,923.      | 28                 | 36,113.    |
|                             | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.          |   |              |                    |            |
|                             | 29  | Capital stock or trust principal, or current funds  |              | 29                 |            |
|                             | 30  | Paid-in or capital surplus, or land, building, or equipment fund  |              | 30                 |            |
|                             | 31  | Retained earnings, endowment, accumulated income, or other funds  |              | 31                 |            |
| 32                          | <b>Total net assets or fund balances</b>  | 536,455.  | 32           | 597,074.           |            |
| 33                          | <b>Total liabilities and net assets/fund balances</b>   | 708,385.  | 33           | 726,385.           |            |

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**Part XI Reconciliation of Net Assets**

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

|    |  |    |            |
|----|--|----|------------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)  | 1  | 3,134,795. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 3,074,176. |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | 60,619.    |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | 4  | 536,455.   |
| 5  | Net unrealized gains (losses) on investments   | 5  |            |
| 6  | Donated services and use of facilities   | 6  |            |
| 7  | Investment expenses  | 7  |            |
| 8  | Prior period adjustments   | 8  |            |
| 9  | Other changes in net assets or fund balances (explain on Schedule O)   | 9  | 0.         |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 597,074.   |

**Part XII Financial Statements and Reporting**

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

|  | Yes | No |
|--|-----|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other<br>If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.  |     |    |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant?<br>If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 2a  | X  |
| b Were the organization's financial statements audited by an independent accountant?<br>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 | 2b  | X  |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?<br>If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.  | 2c  | X  |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  | 3a  | X  |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits   | 3b  | X  |

Form 990 (2021)

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

|   |  |
|---|--|
| <b>Name of the organization</b> <b>MADERA COUNTY WORKFORCE INVESTMENT CORPORATION</b> | <b>Employer identification number</b><br><b>45-5243432</b> |
|---|--|

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

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

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
|                                    |          |   | Yes   | No |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Schedule A (Form 990) 2021

45-5243432 Page 2

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")  | 2336951. | 3137173. | 2951936. | 2685871. | 2969977. | 14081908. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| 4 <b>Total.</b> Add lines 1 through 3   | 2336951. | 3137173. | 2951936. | 2685871. | 2969977. | 14081908. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          |           |
| 6 <b>Public support.</b> Subtract line 5 from line 4.   |          |          |          |          |          | 14081908. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total                |
|--|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4  | 2336951. | 3137173. | 2951936. | 2685871. | 2969977. | 14081908.                |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  | 258,741. | 315,757. | 275,878. | 21,095.  | 55,340.  | 926,811.                 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on   |          |          |          |          |          |                          |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)   |          |          |          |          |          |                          |
| 11 <b>Total support.</b> Add lines 7 through 10  |          |          |          |          |          | 15008719.                |
| 12 Gross receipts from related activities, etc. (see instructions)   |          |          |          |          | 12       | 386,588.                 |
| 13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here |          |          |          |          |          | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|  |                                     |       |   |
|--|-------------------------------------|-------|---|
| 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))   | 14                                  | 93.82 | % |
| 15 Public support percentage from 2020 Schedule A, Part II, line 14  | 15                                  | 93.23 | % |
| 16a <b>33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization  | <input checked="" type="checkbox"/> |       |   |
| b <b>33 1/3% support test - 2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization   | <input type="checkbox"/>            |       |   |
| 17a <b>10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization    | <input type="checkbox"/>            |       |   |
| b <b>10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | <input type="checkbox"/>            |       |   |
| 18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions   | <input type="checkbox"/>            |       |   |

Schedule A (Form 990) 2021

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Schedule A (Form 990) 2021

45-5243432 Page 3

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶  | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   |          |          |          |          |          |           |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose |          |          |          |          |          |           |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |          |          |          |          |          |           |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge  |          |          |          |          |          |           |
| 6 Total. Add lines 1 through 5   |          |          |          |          |          |           |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          |           |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          |           |
| c Add lines 7a and 7b  |          |          |          |          |          |           |
| 8 Public support. (Subtract line 7c from line 6.)  |          |          |          |          |          |           |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶   | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6   |          |          |          |          |          |           |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources |          |          |          |          |          |           |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                           |          |          |          |          |          |           |
| c Add lines 10a and 10b   |          |          |          |          |          |           |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on      |          |          |          |          |          |           |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)                                  |          |          |          |          |          |           |
| 13 Total support. (Add lines 9, 10c, 11, and 12)  |          |          |          |          |          |           |

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

Section C. Computation of Public Support Percentage

|  |    |   |
|--|----|---|
| 15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2020 Schedule A, Part III, line 15                       | 16 | % |

Section D. Computation of Investment Income Percentage

|   |    |   |
|---|----|---|
| 17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2020 Schedule A, Part III, line 17                         | 18 | % |

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

**Part IV Supporting Organizations** (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
  - b A family member of a person described on line 11a above?
  - c A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*

|     | Yes | No |
|-----|-----|----|
| 11a |     |    |
| 11b |     |    |
| 11c |     |    |

**Section B. Type I Supporting Organizations**

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

|   | Yes | No |
|---|-----|----|
| 1 |     |    |
| 2 |     |    |

**Section C. Type II Supporting Organizations**

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

|   | Yes | No |
|---|-----|----|
| 1 |     |    |

**Section D. All Type III Supporting Organizations**

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

|   | Yes | No |
|---|-----|----|
| 1 |     |    |
| 2 |     |    |
| 3 |     |    |

**Section E. Type III Functionally Integrated Supporting Organizations**

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a  The organization satisfied the Activities Test. Complete line 2 below.
  - b  The organization is the parent of each of its supported organizations. Complete line 3 below.
  - c  The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
  - b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in Part VI.*
  - b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

|    | Yes | No |
|----|-----|----|
| 2a |     |    |
| 2b |     |    |
| 3a |     |    |
| 3b |     |    |

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

Schedule A (Form 990) 2021

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

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

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

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

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

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

Schedule A (Form 990) 2021



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Schedule A (Form 990) 2021

45-5243432 Page 7

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

| Section D - Distributions |  | Current Year |
|---------------------------|--|--------------|
| 1                         | Amounts paid to supported organizations to accomplish exempt purposes  | 1            |
| 2                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      | 2            |
| 3                         | Administrative expenses paid to accomplish exempt purposes of supported organizations  | 3            |
| 4                         | Amounts paid to acquire exempt-use assets  | 4            |
| 5                         | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)   | 5            |
| 6                         | Other distributions (describe in Part VI). See instructions.   | 6            |
| 7                         | <b>Total annual distributions.</b> Add lines 1 through 6.  | 7            |
| 8                         | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8            |
| 9                         | Distributable amount for 2021 from Section C, line 6   | 9            |
| 10                        | Line 8 amount divided by line 9 amount   | 10           |

| Section E - Distribution Allocations (see instructions) | (i)<br>Excess Distributions   | (ii)<br>Underdistributions<br>Pre-2021 | (iii)<br>Distributable<br>Amount for 2021 |
|---|---|--|---|
| 1   | Distributable amount for 2021 from Section C, line 6  |  |   |
| 2   | Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.   |  |   |
| 3   | Excess distributions carryover, if any, to 2021   |  |   |
| a   | From 2016   |  |   |
| b   | From 2017   |  |   |
| c   | From 2018   |  |   |
| d   | From 2019   |  |   |
| e   | From 2020   |  |   |
| f   | <b>Total</b> of lines 3a through 3e   |  |   |
| g   | Applied to underdistributions of prior years  |  |   |
| h   | Applied to 2021 distributable amount  |  |   |
| i   | Carryover from 2016 not applied (see instructions)  |  |   |
| j   | Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |  |   |
| 4   | Distributions for 2021 from Section D, line 7: \$   |  |   |
| a   | Applied to underdistributions of prior years  |  |   |
| b   | Applied to 2021 distributable amount  |  |   |
| c   | Remainder. Subtract lines 4a and 4b from line 4.  |  |   |
| 5   | Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. |  |   |
| 6   | Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                        |  |   |
| 7   | <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.   |  |   |
| 8   | <b>Breakdown of line 7:</b>   |  |   |
| a   | Excess from 2017  |  |   |
| b   | Excess from 2018  |  |   |
| c   | Excess from 2019  |  |   |
| d   | Excess from 2020  |  |   |
| e   | Excess from 2021  |  |   |

Schedule A (Form 990) 2021

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Schedule A (Form 990) 2021

45-5243432 Page 8

Part VI

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

Multiple horizontal lines for supplemental information.

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Name of the organization

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

Employer identification number

**45-5243432**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2021)

|   |   |
|---|---|
| Name of organization<br><b>MADERA COUNTY WORKFORCE INVESTMENT CORPORATION</b> | Employer identification number<br><b>45-5243432</b> |
|---|---|

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|--|----------------------------|---|
| 1          | STATE OF CALIFORNIA EMPLOYMENT DEVELOPMENT DEPARTMENT<br><br>PO BOX 826880<br><br>SACRAMENTO, CA 94280 | \$ 2,739,482.              | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | MADERA COUNTY PROBATION<br><br>209 W YOSEMITE AVE<br><br>MADERA, CA 93637                              | \$ 125,541.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
|            |  | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            |  | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            |  | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            |  | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |

|   |   |
|---|---|
| Name of organization<br><b>MADERA COUNTY WORKFORCE INVESTMENT CORPORATION</b> | Employer identification number<br><b>45-5243432</b> |
|---|---|

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
|------------------------------|--|---|----------------------|
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |
|                              |  | \$ _____  |                      |

|   |   |
|---|---|
| Name of organization<br><b>MADERA COUNTY WORKFORCE INVESTMENT CORPORATION</b> | Employer identification number<br><b>45-5243432</b> |
|---|---|

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

|   |                     |  |                                     |
|---|---------------------|--|-------------------------------------|
| (a) No.<br>from<br>Part I               | (b) Purpose of gift | (c) Use of gift                          | (d) Description of how gift is held |
| —                                       |                     |  |                                     |
| (e) Transfer of gift                    |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| (a) No.<br>from<br>Part I               | (b) Purpose of gift | (c) Use of gift                          | (d) Description of how gift is held |
| —                                       |                     |  |                                     |
| (e) Transfer of gift                    |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| (a) No.<br>from<br>Part I               | (b) Purpose of gift | (c) Use of gift                          | (d) Description of how gift is held |
| —                                       |                     |  |                                     |
| (e) Transfer of gift                    |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |
| (a) No.<br>from<br>Part I               | (b) Purpose of gift | (c) Use of gift                          | (d) Description of how gift is held |
| —                                       |                     |  |                                     |
| (e) Transfer of gift                    |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
|   |                     |  |                                     |

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

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

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

|  | (a) Donor advised funds | (b) Funds and other accounts |
|--|-------------------------|------------------------------|
| 1 Total number at end of year  |                         |                              |
| 2 Aggregate value of contributions to (during year)  |                         |                              |
| 3 Aggregate value of grants from (during year)   |                         |                              |
| 4 Aggregate value at end of year   |                         |                              |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No  |                         |                              |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No |                         |                              |

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

|  | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements   | 2a                              |
| b Total acreage restricted by conservation easements   | 2b                              |
| c Number of conservation easements on a certified historic structure included in (a)   | 2c                              |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d                              |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

132051 10-28-21

MADERA COUNTY WORKFORCE INVESTMENT

Schedule D (Form 990) 2021

CORPORATION

45-5243432 Page 2

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     | 23,923.          | 35,568.        | 33,039.            | 24,103.              | 38,589.             |
| b Contributions                                  | 20,000.          |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  | -10,000.       | -20,000.           | -20,000.             |                     |
| e Other expenditures for facilities and programs | 7,810.           | 21,645.        | 17,471.            | 11,064.              | 14,486.             |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            | 36,113.          | 23,923.        | 35,568.            | 33,039.              | 24,103.             |

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

- a Board designated or quasi-endowment  .0000 %
- b Permanent endowment  .0000 %
- c Term endowment  100 %

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

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

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

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

**Part VI Land, Buildings, and Equipment.**

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land  |                                      |                                 |                              |                |
| b Buildings  |                                      |                                 |                              |                |
| c Leasehold improvements   |                                      |                                 |                              |                |
| d Equipment  |                                      | 169,892.                        | 164,148.                     | 5,744.         |
| e Other  |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) |                                      |                                 |                              | 5,744.         |

Schedule D (Form 990) 2021



MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

Schedule D (Form 990) 2021

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

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

| (a) Description   | (b) Book value |
|---|----------------|
| (1)   |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ |                |

**Part X Other Liabilities.**

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

| 1. (a) Description of liability   | (b) Book value |
|---|----------------|
| (1) Federal income taxes  |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ |                |

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

MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

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

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

|   |   |    |         |            |
|---|---|----|---------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements        |    | 1       | 3,188,348. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |    |         |            |
| a | Net unrealized gains (losses) on investments                                    | 2a |         |            |
| b | Donated services and use of facilities  | 2b |         |            |
| c | Recoveries of prior year grants   | 2c |         |            |
| d | Other (Describe in Part XIII.)  | 2d | 53,553. |            |
| e | Add lines 2a through 2d   | 2e |         | 53,553.    |
| 3 | Subtract line 2e from line 1  | 3  |         | 3,134,795. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1:            |    |         |            |
| a | Investment expenses not included on Form 990, Part VIII, line 7b                | 4a |         |            |
| b | Other (Describe in Part XIII.)  | 4b |         |            |
| c | Add lines 4a and 4b   | 4c |         | 0.         |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5  |         | 3,134,795. |

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

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

|   |  |    |         |            |
|---|--|----|---------|------------|
| 1 | Total expenses and losses per audited financial statements                       |    | 1       | 3,127,729. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25:                |    |         |            |
| a | Donated services and use of facilities   | 2a |         |            |
| b | Prior year adjustments   | 2b |         |            |
| c | Other losses   | 2c |         |            |
| d | Other (Describe in Part XIII.)   | 2d | 53,553. |            |
| e | Add lines 2a through 2d  | 2e |         | 53,553.    |
| 3 | Subtract line 2e from line 1   | 3  |         | 3,074,176. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1:               |    |         |            |
| a | Investment expenses not included on Form 990, Part VIII, line 7b                 | 4a |         |            |
| b | Other (Describe in Part XIII.)   | 4b |         |            |
| c | Add lines 4a and 4b  | 4c |         | 0.         |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5  |         | 3,074,176. |

**Part XIII Supplemental Information.**

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

**PART V, LINE 4:**

THE ENDOWMENT IS USED TO PROVIDE ASSISTANCE TO LOW-INCOME INDIVIDUALS, INDIVIDUALS WITH SOCIAL ECONOMIC BARRIERS, AND LOW-INCOME SECOND LANGUAGE LEARNINGS, WHO DO NOT HAVE A HIGH SCHOOL DIPLOMA OR ITS EQUIVALENT. THE ATTAINMENT OF A HIGH SCHOOL CREDENTIAL RESULTS IN OPPORTUNITIES FOR HIGHER QUALITY AND HIGHER WAGE EMPLOYMENT, AS WELL AS ADDITIONAL ASSISTANCE FOR SKILL UPGRADE AND VOCATIONAL TRAINING TO FURTHER ENHANCE THEIR EMPLOYMENT OPPORTUNITIES AND THUS THEIR LIVES.

**PART X, LINE 2:**

THE ORGANIZATION RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED. THE

MADERA COUNTY WORKFORCE INVESTMENT

Part XIII Supplemental Information (continued)

ORGANIZATION DOES NOT BELIEVE ITS FINANCIAL STATEMENTS INCLUDE ANY  
UNCERTAIN TAX POSITIONS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES 53,553.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES 53,553.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**  
Open to Public  
Inspection

Name of the organization

MADERA COUNTY WORKFORCE INVESTMENT  
CORPORATION

Employer identification number  
45-5243432

**FORM 990, PART I, LINE 1:**

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

**FORM 990, PART III, LINE 1:**

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

**FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:**

OTHER PROGRAM SERVICES INCLUDE THE WELLS FARGO FOUNDATION GRANTS, WHICH  
PROVIDED A DEDICATED HI-SET/GED CONTRACTED CLASS FOR PARTICIPANTS WHO  
NEEDED TO OBTAIN THEIR GED, IN ORDER FOR THEM TO BECOME EMPLOYED OR  
MOVE ONTO ADDITIONAL TRAINING.

EXPENSES \$ 7,810. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

**FORM 990, PART VI, SECTION B, LINE 11B:**

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

132211 11-11-21

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

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

FORM 990, PART VI, SECTION B, LINE 12C:

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

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

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE DIRECTOR'S SALARY IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS ON AN ANNUAL BASIS. IF MEMBERS OF THE BOARD HAVE A CONFLICT, THEY ARE NOT INVOLVED. AS STATED IN QUESTION 12C, THERE HAVE BEEN NO CONFLICTS IDENTIFIED IN THE PAST YEAR. COMPARABLE DATA USED INCLUDED OTHER DIRECTORS

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

SALARIES FROM OTHER WORKFORCE DEVELOPMENT BOARD (WDB) AREAS. SINCE OTHER WDB'S ARE LARGER, THE AREA'S POPULATION IN CONJUNCTION WITH ALLOCATIONS WERE TAKEN INTO CONSIDERATION AND ADJUSTED PROPORTIONATELY IN ORDER TO DETERMINE A COMPARABLE WAGE ANALYSIS.

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

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

FORM 990, PART VI, SECTION C, LINE 19:

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

FORM 990, PART IX, LINE 11G, OTHER FEES:

SUBCONTRACTORS :

|                                 |          |
|---------------------------------|----------|
| PROGRAM SERVICE EXPENSES        | 875,932. |
| MANAGEMENT AND GENERAL EXPENSES | 0.       |
| FUNDRAISING EXPENSES            | 0.       |
| TOTAL EXPENSES                  | 875,932. |

OTHER FEES FOR SERVICES:

|                                 |         |
|---------------------------------|---------|
| PROGRAM SERVICE EXPENSES        | 0.      |
| MANAGEMENT AND GENERAL EXPENSES | 24,617. |
| FUNDRAISING EXPENSES            | 0.      |
| TOTAL EXPENSES                  | 24,617. |

|  |  |
|--|--|
| Name of the organization<br>MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | Employer identification number<br>45-5243432 |
|--|--|

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 900,549.

FORM 990, PART XII, LINE 2C:

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

## Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

|  |  |   |
|--|--|---|
| <b>Type or print</b>   | Name of exempt organization or other filer, see instructions.<br><b>MADERA COUNTY WORKFORCE INVESTMENT CORPORATION</b> | Taxpayer identification number (TIN)<br><b>45-5243432</b> |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>2037 W. CLEVELAND AVE</b>                 |   |
|  | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>MADERA, CA 93637</b>    |   |

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

| Application Is For                       | Return Code | Application Is For                | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |
| Form 990-T (corporation)                 | 07          |                                   |             |

**JESSICA ROCHE**

• The books are in the care of ▶ **2037 W. CLEVELAND AVE - MADERA, CA 93637**

Telephone No. ▶ **559 662-4500**

Fax No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year \_\_\_\_\_ or
- ▶  tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

|   |           |    |    |
|---|-----------|----|----|
| <b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.   | <b>3a</b> | \$ | 0. |
| <b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | <b>3b</b> | \$ | 0. |
| <b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.              | <b>3c</b> | \$ | 0. |

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2022)

**MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045**



TAXABLE YEAR  
**2021**

# California Exempt Organization Annual Information Return

128941 12-29-21  
FORM  
**199**

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) **07/01/2021**, and ending (mm/dd/yyyy) **06/30/2022**

Corporation/Organization name  
**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

California corporation number  
**3435527**

Additional information. See instructions.  
FEIN  
**45-5243432**

Street address (suite or room)  
**2037 W. CLEVELAND AVE**

City  
**MADERA**

State  
**CA**

ZIP code  
**93637**

Foreign country name Foreign province/state/country Foreign postal code

**A** First return  Yes  No

**B** Amended return  Yes  No

**C** IRC Section 4947(a)(1) trust  Yes  No

**D** Final information return?  
 Dissolved  Surrendered (Withdrawn)  Merged/Reorganized  
 Enter date: (mm/dd/yyyy)

**E** Check accounting method: (1)  Cash (2)  Accrual (3)  Other

**F** Federal return filed? (1)  990T (2)  990PF (3)  Sch H (990) (4)  Other 990 series

**G** Is this a group filing? See instructions  Yes  No

**H** Is this organization in a group exemption  Yes  No  
If "Yes," what is the parent's name?

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions  Yes  No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions.  Yes  No

**K** Is the organization exempt under R&TC Section 23701g?  Yes  No  
If "Yes," enter the gross receipts from nonmember sources \$

**L** Is the organization a limited liability company?  Yes  No

**M** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No

**N** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No

**O** Is federal Form 1023/1024 pending?  Yes  No  
Date filed with IRS

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

|                       |    |   |    |           |    |
|-----------------------|----|---|----|-----------|----|
| Receipts and Revenues | 1  | Gross sales or receipts from other sources. From Side 2, Part II, line 8  | 1  | 164,818   | 00 |
|                       | 2  | Gross dues and assessments from members and affiliates  | 2  |           | 00 |
|                       | 3  | Gross contributions, gifts, grants, and similar amounts received <b>STMT 1</b>  | 3  | 2,969,977 | 00 |
|                       | 4  | Total gross receipts for filing requirement test. Add line 1 through line 3.<br>This line must be completed. If the result is less than \$50,000, see General Information B | 4  | 3,134,795 | 00 |
|                       | 5  | Cost of goods sold  | 5  |           | 00 |
|                       | 6  | Cost or other basis, and sales expenses of assets sold  | 6  |           | 00 |
|                       | 7  | Total costs. Add line 5 and line 6  | 7  |           | 00 |
|                       | 8  | Total gross income. Subtract line 7 from line 4   | 8  | 3,134,795 | 00 |
| Expenses              | 9  | Total expenses and disbursements. From Side 2, Part II, line 18   | 9  | 3,074,176 | 00 |
|                       | 10 | Excess of receipts over expenses and disbursements. Subtract line 9 from line 8   | 10 | 60,619    | 00 |
| Filing Fee            | 11 | Total payments  | 11 |           | 00 |
|                       | 12 | Use tax. See General Information K  | 12 |           | 00 |
|                       | 13 | Payments balance. If line 11 is more than line 12, subtract line 12 from line 11  | 13 |           | 00 |
|                       | 14 | Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12   | 14 |           | 00 |
|                       | 15 | Penalties and interest. See General Information J   | 15 |           | 00 |
|                       | 16 | Balance due. Add line 12 and line 15. Then subtract line 11 from the result   | 16 |           | 00 |

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

**Sign Here**  
Signature of officer **EXECUTIVE DIRE** Title Date Telephone **559 662-4500**

**Paid Preparer's Use Only**  
Preparer's signature **TRACY S. PAGLIA** Date **02/24/23** Check if self-employed  PTIN **P00366884**  
Firm's name (or yours, if self-employed) and address **MOSS ADAMS LLP** Firm's FEIN **91-0189318**  
**265 E. RIVER PARK CIRCLE STE 110** Telephone **559-389-5700**  
**FRESNO, CA 93720**

May the FTB discuss this return with the preparer shown above? See instructions  Yes  No

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

45-5243432

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

128951 01-19-22

**SEE PART II SUBSTITUTE ATTACHMENT**

|                             |                            |  |   |    |    |
|-----------------------------|----------------------------|--|---|----|----|
| Receipts from Other Sources | 1                          | Gross sales or receipts from all business activities. See instructions   | 1   | 00 |    |
|                             | 2                          | Interest   | 2   | 00 |    |
|                             | 3                          | Dividends  | 3   | 00 |    |
|                             | 4                          | Gross rents  | 4   | 00 |    |
|                             | 5                          | Gross royalties  | 5   | 00 |    |
|                             | 6                          | Gross amount received from sale of assets (See instructions)   | 6   | 00 |    |
|                             | 7                          | Other income   | 7   | 00 |    |
|                             | 8                          | <b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1 | 8   | 00 |    |
|                             | 9                          | Contributions, gifts, grants, and similar amounts paid   | 9   | 00 |    |
|                             | 10                         | Disbursements to or for members  | 10  | 00 |    |
|                             | 11                         | Compensation of officers, directors, and trustees  | 11  | 00 |    |
|                             | 12                         | Other salaries and wages   | 12  | 00 |    |
|                             | Expenses and Disbursements | 13   | Interest  | 13 | 00 |
|                             |                            | 14   | Taxes   | 14 | 00 |
|                             |                            | 15   | Rents   | 15 | 00 |
|                             |                            | 16   | Depreciation and depletion (See instructions)   | 16 | 00 |
|                             |                            | 17   | Other expenses and disbursements  | 17 | 00 |
|                             |                            | 18   | <b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 | 18 | 00 |

| Schedule L Balance Sheet         |   | Beginning of taxable year |     | End of taxable year |     |
|----------------------------------|---|---------------------------|-----|---------------------|-----|
|                                  |   | (a)                       | (b) | (c)                 | (d) |
| <b>Assets</b>                    |   |                           |     |                     |     |
| 1                                | Cash  |                           |     |                     | •   |
| 2                                | Net accounts receivable                           |                           |     |                     | •   |
| 3                                | Net notes receivable                              |                           |     |                     | •   |
| 4                                | Inventories                                       |                           |     |                     | •   |
| 5                                | Federal and state government obligations          |                           |     |                     | •   |
| 6                                | Investments in other bonds                        |                           |     |                     | •   |
| 7                                | Investments in stock                              |                           |     |                     | •   |
| 8                                | Mortgage loans                                    |                           |     |                     | •   |
| 9                                | Other investments                                 |                           |     |                     | •   |
| 10                               | <b>a</b> Depreciable assets                       |                           |     |                     |     |
|                                  | <b>b</b> Less accumulated depreciation            | ( )                       | ( ) |                     |     |
| 11                               | Land  |                           |     |                     | •   |
| 12                               | Other assets                                      |                           |     |                     | •   |
| 13                               | <b>Total assets</b>                               |                           |     |                     |     |
| <b>Liabilities and net worth</b> |   |                           |     |                     |     |
| 14                               | Accounts payable                                  |                           |     |                     | •   |
| 15                               | Contributions, gifts, or grants payable           |                           |     |                     | •   |
| 16                               | Bonds and notes payable                           |                           |     |                     | •   |
| 17                               | Mortgages payable                                 |                           |     |                     | •   |
| 18                               | Other liabilities                                 |                           |     |                     | •   |
| 19                               | Capital stock or principal fund                   |                           |     |                     | •   |
| 20                               | Paid-in or capital surplus. Attach reconciliation |                           |     |                     | •   |
| 21                               | Retained earnings or income fund                  |                           |     |                     | •   |
| 22                               | <b>Total liabilities and net worth</b>            |                           |     |                     |     |

**Schedule M-1 Reconciliation of income per books with income per return**  
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

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

CA 199

CASH CONTRIBUTIONS  
INCLUDED ON PART I, LINE 3

STATEMENT 1

| CONTRIBUTOR'S NAME  | CONTRIBUTOR'S ADDRESS                             | DATE OF GIFT | AMOUNT            |
|---|---|--------------|-------------------|
| STATE OF CALIFORNIA<br>EMPLOYMENT DEVELOPMENT<br>DEPARTMENT   | PO BOX 826880 SACRAMENTO, CA<br>94280             | 06/30/22     | 2,739,482.        |
| COUNTY OF SAN JOAQUIN<br>EMPLOYMENT DEVELOPMENT<br>DEPARTMENT | 44 N SAN JOAQUIN STREET<br>STOCKTON, CA 95202     | 06/30/22     | 13,631.           |
| CALIFORNIA DEPARTMENT OF<br>CORRECTIONAL<br>REHABILITATION    | 1515 S ST, SUITE 101N<br>SACRAMENTO, CA 95811     | 06/30/22     | 28,592.           |
| MADERA COUNTY PROBATION                                       | 209 W YOSEMITE AVE MADERA, CA<br>93637            | 06/30/22     | 125,541.          |
| WELLS FARGO COMMUNITY<br>FUND                                 | 2037 W CLEVELAND AVE MADERA,<br>CA 93637          | 06/30/22     | 20,000.           |
| STANISLAUS COUNTY<br>WORKFORCE DEVELOPMENT                    | 629 - 12TH STREET MODESTO, CA<br>95354            | 06/30/22     | 20,723.           |
| GRID ALTERNATIVES   | 1171 OCEAN AVENUE, SUITE 200<br>OAKLAND, CA 94608 | 06/30/22     | 8,706.            |
| TOTAL INCLUDED ON LINE 3                                      |   |              | <u>2,956,675.</u> |

**ANNUAL REGISTRATION RENEWAL FEE REPORT  
TO ATTORNEY GENERAL OF CALIFORNIA**  
Sections 12586 and 12587, California Government Code  
11 Cal. Code Regs. sections 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

MAIL TO:  
Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470  
STREET ADDRESS:  
1300 I Street  
Sacramento, CA 95814  
(916) 210-8400  
WEBSITE ADDRESS:  
[www.oag.ca.gov/charities](http://www.oag.ca.gov/charities)

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

Check if:  
 Change of address  
 Amended report

List all DBAs and names the organization uses or has used

**2037 W. CLEVELAND AVE**  
Address (Number and Street)

State Charity Registration Number **CT0197640**

**MADERA, CA 93637**  
City or Town, State, and ZIP Code

Corporation or Organization No. **3435527**

**(559) 662-4500**  
Telephone Number

Federal Employer ID No. **45-5243432**

E-mail Address

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)**  
Make Check Payable to Department of Justice

| Total Revenue                   | Fee  | Total Revenue                        | Fee   | Total Revenue                           | Fee     |
|---------------------------------|------|--------------------------------------|-------|---|---------|
| Less than \$50,000              | \$25 | Between \$250,001 and \$1 million    | \$100 | Between \$20,000,001 and \$100 million  | \$800   |
| Between \$50,000 and \$100,000  | \$50 | Between \$1,000,001 and \$5 million  | \$200 | Between \$100,000,001 and \$500 million | \$1,000 |
| Between \$100,001 and \$250,000 | \$75 | Between \$5,000,001 and \$20 million | \$400 | Greater than \$500 million              | \$1,200 |

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 07/01/2021 ending 06/30/2022) list:

Total Revenue (including noncash contributions) \$ 3,134,795 Noncash Contributions \$ 428 Total Assets \$ 726,385  
Program Expenses \$ 2,890,931 Total Expenses \$ 3,074,176

**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

|  | Yes | No |
|--|-----|----|
| 1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest? |     | X  |
| 2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?  |     | X  |
| 3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?  |     | X  |
| 4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?   |     | X  |
| 5. During this reporting period, did the organization receive any governmental funding?  | X   |    |
| 6. During this reporting period, did the organization hold a raffle for charitable purposes?   |     | X  |
| 7. Does the organization conduct a vehicle donation program?   |     | X  |
| 8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?   | X   |    |
| 9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?   |     | X  |

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

  
Signature of Authorized Agent

**TRACIE SCOTT-CONTRERAS**  
Printed Name

**EXECUTIVE DIRECTOR**  
Title

**02/27/23**  
Date

STATE OF CALIFORNIA EMPLOYMENT DEVELOPMENT DEPARTMENT  
P.O. BOX 826880  
SACRAMENTO, CA 94280  
WORKFORCE SERVICES BRANCH  
FINANCIAL MANAGEMENT UNIT (FMU)  
916-651-0618

MADERA COUNTY PROBATION  
209 WEST YOSEMITE AVE.  
MADERA, CA 93637  
WHITNEY COX  
559-675-7739

CA DEPARTMENT OF CORRECTIONAL REHABILITATION  
1515 S ST, SUITE 101N  
SACRAMENTO, CA 95811

COUNTY OF SAN JOAQUIN EMPLOYMENT AND ECONOMIC DEVELOPMENT DEPARTMENT  
44 N. SAN JOAQUIN STREET  
STOCKTON, CA 95202  
ALFREDO MENDOZA  
209-468-3651

STANISLAUS COUNTY WORKFORCE DEVELOPMENT  
629 12TH ST  
MODESTO, CA 95354  
209-558-2100



**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.1**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**  
**From: Maiknue Vang, Executive Director**  
**Date: March 23, 2023**  
**Subject: Update on Workforce Development Board (WDB) of Madera County**

**Information:**

The WDB met last on February 16, 2023. Staff will provide an update on the WDB after their next regularly scheduled meeting on April 20, 2023.

**Financing:**

Workforce Innovation and Opportunity Act



## Agenda Item 8.2

Consent

Action

Information

**To:** Madera County Workforce Investment Corporation  
**From:** Maiknue Vang, Executive Director  
**Date:** March 23, 2023  
**Subject:** Update on Madera Community Hospital Impacted Employees

### **Information:**

We continue to be committed to assisting employees impacted by the Hospital closure. All resources and re-employment opportunities continue to be shared with impacted employees through our text messaging platform. A follow up survey is being sent each week to impacted employees to capture re-employment and follow-up data. Collected data is then reported on our Rapid Response 121 Report to the State each week. Currently, impacted employees have found re-employment with the following employers: Chukchansi Gold Resort & Casino, Clovis Medical Center, Regional Hand Center, St. Agnes Medical Center, and Cedar Creek. Additionally, 12 individuals have accessed the Center for services. 7 individuals have completed eligibility and are interested in welding, truck driving, medical office, clerical, and/or phlebotomy training. Several are co-enrolled in the Adult School for the HiSET class. Additionally, 5 individuals are pending the eligibility process.

Staff continue to engage in conversations with local and regional health care providers to identify skills and staffing needs as well as education partners to bring additional training opportunities to Madera County to meet these needs. Recently, we partnered with the Fresno Regional Workforce Development Board on a Breaking Barriers grant application to provide a Healthcare Integrated Education and Training (IET) program to English Language Learners in Madera County. This model and service approach provides adult education and literacy activities concurrently and contextually with workforce preparation activities and training. Completion of this IET program would result in an industry recognized certificate that would prepare individuals for in-demand entry level healthcare positions currently sought by healthcare providers.

### **Financing:**

Workforce Innovation and Opportunity Act



### Agenda Item 8.3

Consent

Action

Information

**To:** Madera County Workforce Investment Corporation  
**From:** Maiknue Vang, Executive Director  
**Date:** March 23, 2023  
**Subject:** Update on the WIOA PY 2021-2024 Local and Regional Biennial Plan Modifications

**Information:**

The Workforce Development Board has approved, and the Chair signed, the Local and Regional Plans PY 2021-24 two-year modifications. The Local Workforce Plan modification was approved by the WDB at their meeting on December 15, 2022. The Regional Plan modification was approved by the WDB at their meeting on February 16, 2023. Madera County's plans will be processed through the Madera County Board of Supervisors (BOS) review and approval procedure and will be placed on the BOS agenda for their meeting on April 4, 2023. Once approved, the plans will be provided to the Chief Elected Official (CEO) for signature. As soon as the signed documents are received, the finalized and signed plans will be provided to the California Workforce Development Board (CWDB) and Regional Lead for submission to the State Board Policy Unit.

Plans are due to the State by March 31, 2023. Staff were unable to obtain CEO signature by the submission deadline and have submitted an unsigned copy of the application with an explanation for the absent signature and a date by which the signed copy will be provided.

**Financing:**

Workforce Innovation and Opportunity Act





**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.4**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: March 23, 2023**

**Subject: WDB High Performing Board**

**Information:**

The State issued a draft directive to local areas regarding the application for High Performing Board designation in February of 2023. The draft guidance includes a deadline for the application and supporting materials of April 28, 2023. High Performing Board criteria include successful performance, approved Regional and Local Plans, training expenditures met, Youth funding requirement met, and a business services plan in place. Staff intend to complete and submit an application pending final guidance.

The High Performing Board draft directive is attached for your information.

**Financing:**

Workforce Innovation and Opportunity Act



## DRAFT DIRECTIVE COVERAGE



### HIGH PERFORMING BOARDS

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#### GENERAL INSTRUCTIONS

The attached 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 **March 10, 2023**.

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**            [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov)

Include "High Performing Boards Draft Directive Comments" in the email subject line.

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If you have any questions, contact Liz Steelman at [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov).

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## HIGH PERFORMING BOARDS

### EXECUTIVE SUMMARY

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This policy provides the guidance and establishes the procedures regarding criteria Local Workforce Development Boards (Local Board) must meet in order to be certified as a High Performing Boards. This policy applies to all Local Boards, and is effective immediately.

This policy contains all state-imposed requirements.

This policy supersedes Workforce Services Directive *High Performing Boards* (WSD19-12), dated April 29, 2020. Retain this Directive until further notice.

### REFERENCES

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- 
- *Workforce Innovation and Opportunity Act (WIOA)* (Public Law 113-128), Section 107, 108, and 129
  - *California Unemployment Insurance Code (CUIC)* Section 14200 and 14211
  - SB 1171, Chapter 86, Statutes of 2016
  - [Workforce Services Directive WSD22-05, Regional and Local Planning Guidance for PY 21-24 Two-Year Modifications](#) (October 27, 2022)
  - WSD20-02, *Calculating Local Area Performance and Nonperformance* (September 18, 2020)
  - WSD18-10, *WIOA Training Expenditure Requirement* (January 31, 2019)
  - WSD17-07, *WIOA Youth Program Requirements* (January 16, 2018)

### BACKGROUND

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As outlined under the WIOA Section 107, Local Boards are established by the Governor in each Local Workforce Development Area (Local Area) of the state to carry out specific functions. These functions include developing a Local Plan, carrying out analyses of the economic conditions in the region and other workforce and regional labor market research and analysis,

*The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.*

convening local workforce system stakeholders, engaging regional employers, and leading efforts to develop and implement career pathways within the Local Area.

According to CUI Section 14200, the Governor, through the California Workforce Development Board (CWDB), must establish standards for Local Boards to be certified as High Performing Boards. This requirement was originally established in state law by Senate Bill (SB) 698 (Chapter 497, Statutes of 2011) and later amended by [SB 1171](#) (Chapter 86, Statutes of 2016).

Given the impact of the COVID-19 pandemic on Local Boards and service delivery, the CWDB will continue to use a Local Board's adherence to existing federal and state requirements related to performance, planning, funding, etc., to assess whether they have met the criteria outlined in CUI Section 14200.

As California continues recovering from the COVID-19 pandemic, its vision to create a strong current and future economy defined by quality jobs, equity, and environmental sustainability, will play a key role in reconstructing a better and more resilient labor market for job seekers and businesses. Therefore, when the CWDB certifies High Performing Boards in the future, criteria will be established which prioritize investments in industry partnerships, job quality, and meaningful skills attainment. It is important to the economic success of all Californians that the CWDB and Local Boards continue to identify new ways to improve and strengthen our workforce system.

This Directive outlines the statutory criteria and associated deliverables which Local Boards must provide to be considered as a High Performing Board.

## POLICY AND PROCEDURES

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CUI Section 14200 states the criteria a Local Board must meet to be certified as a High Performing Board. The criteria includes, but is not limited to, the following:

- Meeting or exceeding negotiated performance goals for all measures in the three federal WIOA customer groups: adults, dislocated workers, and youth.
- Developing and implementing local policies and local strategic plans which meet the criteria outlined by both WIOA and California's Unified Strategic Workforce Development Plan.
- Demonstrating a Local Board's local strategic plan involves the following:
  - Key stakeholders, including major employers and industry groups in the relevant regional economy, and organized labor.
  - The entire workforce training pipeline for the relevant regional economy, including K-12 education, career technical education, the community college system, and other postsecondary institutions.

- Data-driven policies and processes, policy decisions at the local level should be evidence-based and use labor market data to develop and implement the Local Plan.
- Demonstrating investment in workforce initiatives, including training programs that promote skills development and career ladders relevant to the needs of each Local Area’s regional labor market and high-wage industry sectors.
- Establishing a youth strategy aligned with the needs of each workforce development area’s regional labor market and high-wage industry sectors.
- Establishing a business service plan which integrates local business involvement with workforce initiatives.

According to state law, recertification of High Performing Boards must occur midway through implementing the local and regional plans. State law also directs the Governor and the Legislature, as part of the annual budget process and in consultation with the CWDB, to annually reserve a portion of the WIOA 15 percent discretionary funds for the purpose of providing incentive funds to Local Boards certified as High Performing Boards. For program year (PY) 2021-22, \$100,000 was reserved in order to be divided equally among all those identified as a High Performing Board. Please note – in future years, the annual reserved amount may fluctuate depending on the Governor’s and Legislature’s priorities.

### High Performing Board Criteria

The following criteria will be used to determine the certification of a Local Board as a High Performing Board:

#### 1. Performed Successfully

The Local Area has an Individual Indicator Performance Score of 50% or higher as described in WSD20-02, in PY 21-22, for the following primary indicators of performance:

- Employment Rate 2<sup>nd</sup> Quarter after Exit
- Median Earnings

**Deliverable** – The Local Board met the above definition of Performed Successfully outlined in WSD20-02 for PY 21-22.

#### 2. Approved Regional and Local Plan

As required by WIOA Section 108 and outlined in WSD22-05, a biennial update of Regional and Local Plans is required in order to ensure plans remain current and account for changes in the labor market and economic conditions or in other factors affecting implementation.

**Deliverable** – The Local Board met the requirements outlined in WSD22-05 and received approval letters for their Regional and Local Plan modifications.

### 3. WIOA Training Expenditure Requirement

As required by CUIC Section 14211 and outlined in WSD18-10, Local Boards must spend at least 30 percent of the combined total of their adult and dislocated workers' WIOA formula fund allocation on training services each PY. State law allows Local Boards to use twelve categories of leveraged funds to receive a credit of up to 10 percent toward meeting their training expenditure requirement.

**Deliverable** – The Local Board met the WIOA training expenditure requirements outlined in WSD18-10 for PY 21-22.

### 4. WIOA Youth Funding Requirement

As required by WIOA Section 129 and outlined in WSD17-07, Local Areas must spend at least 75 percent of their WIOA youth formula allocation on youth workforce investment activities for out-of-school youth (OSY). Local Areas must also spend at least 20 percent of their WIOA youth formula allocation on work experience.

**Deliverable** – The Local Board met the OSY and work experience expenditure requirements outlined in WSD17-07 for PY 21-22.

### 5. Business Services Plan

As outlined in CUIC 14200, each Local Board must establish a business service plan that integrates local business involvement with workforce initiatives. At a minimum, the plan must address the Local Board's efforts to partner with businesses and labor locally and regionally, the utilization of an electronic system for businesses and job seekers to communicate about job opportunities, and the establishment of a subcommittee or workgroup comprised of business representatives.

**Deliverable** – A narrative that describes how the Local Board meets the business service plan criteria outlined above.

## High Performing Board Application Process

In accordance with CUIC Section 14200, Local Boards that submit a completed High Performing Board Application (Attachment 1) and meet all associated deliverables will receive certification as a High Performing Board.

The completed application and all necessary attachments must be submitted electronically to [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov) no later than 5 p.m. on Friday, April 28, 2023.

## Assessment of the Application

The CWDB, in coordination with the Employment Development Department, will verify the information provided in the High Performing Board application and notify the local Chief Elected Official regarding their approval or denial.

## ACTION

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Bring this Directive to the attention of the local Chief Elected Official, Local Board, and appropriate staff.

## INQUIRIES

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If you have any questions, contact CWDB Policy Unit at [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov).

/s/ JAVIER ROMERO, Deputy Director  
Workforce Services Branch

Attachment:

[High Performing Board Application \(DOCX\)](#)



**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.5**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**  
**From: Maiknue Vang, Executive Director**  
**Date: March 23, 2023**  
**Subject: Local Area Subsequent Designation and Local Board Recertification PY 23-25**

**Information:**

The local area designation and board recertification is an administrative requirement by the State and is done every 2 years. Each local area must apply to continue to be certified. The application includes information on WDB composition, performance standards, fiscal integrity, and engagement on local and regional planning. The application must be approved and signed by the Workforce Development Board Chair and the local Chief Elected Official (CEO). The deadline for submittal to the State has been pushed to May 19, 2023.

The Local Area Subsequent Designation and Local Board Recertification draft directive is attached for your information.

**Financing:**

Workforce Innovation and Opportunity Act





## DRAFT DIRECTIVE COVERAGE



### LOCAL AREA SUBSEQUENT DESIGNATION AND LOCAL BOARD RECERTIFICATION PY 23-25

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#### GENERAL INSTRUCTIONS

The attached Directive is being issued in draft to allow the Workforce Development Community the opportunity to review and comment prior to final issuance.

Submit any comments by email no later than **April 11, 2023**.

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**            [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov)  
Include "Subsequent Designation & Recertification Draft Directive Comments" in the email subject line.

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If you have any questions, contact the CWDB Policy Unit at [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov).

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## LOCAL AREA SUBSEQUENT DESIGNATION AND LOCAL BOARD RECERTIFICATION PY 23-25

### EXECUTIVE SUMMARY

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This policy provides guidance and establishes the procedures regarding subsequent designation of Local Workforce Development Areas (Local Area) and recertification of Local Workforce Development Boards (Local Board) under the *Workforce Innovation and Opportunity Act* (WIOA) and is effective on the date of issuance.

This policy applies to all current Local Areas interested in receiving subsequent designation and all current Local Boards interested in recertification under WIOA.

This policy contains some state-imposed requirements. All state-imposed requirements are indicated by ***bold, italic type***.

This policy supersedes Workforce Services Directive *Local Area Subsequent Designation and Local Board Recertification* (WSD20-06), dated February 22, 2021. Retain this Directive until further notice.

### REFERENCES

- 
- 
- WIOA (Public Law 113-128) Sections 106 and 107.
  - Title 2 *Code of Federal Regulations* (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. (Uniform Guidance)
  - Title 2 CFR Part 2900: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. [Department of Labor (DOL) Exceptions] Training and Employment Guidance Letter (TEGL) 11-19, *Negotiations and Sanctions Guidance for the WIOA Core Programs* (February 6, 2020)
  - *California Unemployment Insurance Code* (CUIC) Section 14202
  - [Workforce Services Directive](#) WSD20-02, *Calculating Local Area Performance and Nonperformance* (September 18, 2020)

*The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.*

- WSD14-10, *Initial Local Area Designation and Local Board Certification Under WIOA* (February 20,2015)

## BACKGROUND

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WIOA Sections 106 and 107 provide criteria for subsequent designation of Local Areas and recertification of Local Boards. Specifically, WIOA Section 106 requires the Governor to designate Local Areas within the state, and WIOA Section 107 requires the Governor to certify one Local Board for each Local Area.

According to WIOA Section 106, a Local Area must have performed successfully, sustained fiscal integrity, and engaged in the regional planning process to receive subsequent designation. According to WIOA Section 107, a Local Board must have performed successfully, sustained fiscal integrity, and met membership requirements to receive recertification.

The applications for Local Area subsequent designation and Local Board recertification have been combined into one application. Approved applications will be effective July 1, 2023 – June 30, 2025.

## POLICY AND PROCEDURES

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The long-term economic impact of the COVID-19 pandemic and related statewide shutdowns has resulted in the need to provide ongoing state-imposed flexibility when establishing guidelines for this round of Local Area subsequent designation and Local Board recertification. As California continues to recover from the pandemic, the California Workforce Development Board (CWDB) is prioritizing ways to better align the workforce development system with industry and labor needs in order to address future skills gaps by investing in training that leads to meaningful employment.

### Definitions

*Membership* – The Local Board is in compliance with the membership requirements outlined under WIOA Section 107(b).

***Performed Successfully*** — ***The Local Area had an Individual Indicator Score of 50% or higher in Program Year (PY) 2020-21 or PY 2021-22, as described in WSD20-02, Calculating Local Area Performance and Nonperformance (September 19, 2020), for the following primary indicators of performance:***

- ***Employment Rate 2nd Quarter After Exit***
- ***Median Earnings***

*Sustained Fiscal Integrity* — The Local Area certifies it has not been found in violation of one or more of the following during PY 20-21 or PY 21-22:

- *Final determination of significant finding(s)* from audits, evaluations, or other reviews conducted by state or local governmental agencies or the DOL identifying issues of fiscal integrity or misexpended funds due to the willful disregard or failure to comply with any WIOA requirement.
- *Gross negligence* – Defined as a conscious and voluntary disregard of the need to use reasonable care, which is likely to cause foreseeable grave injury or harm to persons, property, or both.
- *Failure to observe accepted standards of administration* – Local Areas must have adhered to the applicable uniform administrative requirements set forth in Title 2 CFR Part 200.

***Engaged in Regional Planning — The Local Area has participated in and contributed to regional planning, regional plan implementation, and regional performance negotiations.***

### **Application Process**

The local Chief Elected Official (CEO) and the Local Board Chair must complete and sign the *Local Area Subsequent Designation and Local Board Recertification Application for PY 23-25* (Attachment 1) in order for a Local Area to request subsequent designation or a Local Board to request recertification.

The completed application is due no later than 5 p.m. on Friday, April 14, 2023, to the CWDB at [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov). Please include “Local Area Subsequent Designation and Local Board Recertification Application” in the subject line.

Due to COVID-19, electronic signatures are permitted for the PY 23-25 application.

Note – It is understood that some Local Areas may be unable to obtain local CEO approval by the submission deadline due to scheduling conflicts. If necessary, the Local Area may submit an unsigned copy of the application with an explanation for the absent signature(s) and a date by when the signed application will be sent. Local Areas will not receive full subsequent designation status until a signed application is received.

### *Assessment of the Application*

The CWDB, in coordination with the Employment Development Department (EDD), will verify the information provided in the application to ensure the required criteria are met. The CWDB will then determine whether to recommend an approval, conditional approval, or denial of the application. The local CEO will be notified in writing of the decision.

If a subsequent designation application is conditionally approved, the local CEO must submit a “Corrective Action Plan” specifying the following:

- How they will meet the required criteria

- When they will provide the CWDB with a corrected application

## Appeal Process

A unit of local government (or a combination of units) that has requested and been denied subsequent designation as a Local Area under WIOA may appeal the denial to the CWDB, pursuant to WIOA Section 106. An entity that has been denied subsequent designation may appeal the decision and request a hearing.

An appeal and request for a hearing must be emailed to the CWDB within 15 calendar days from the email date of the notice of denial of initial designation.

The appeal must state, in writing, the following:

- Grounds for the appeal.
- Reasons why the appellant should be designated.

The CWDB will contact the appellant to schedule a hearing date within 15 calendar days of the receipt of the appeal. The CWDB will conduct the appeal hearing and provide a written decision to the appellant no later than 15 calendar days after the hearing.

### *Appeal of CWDB Decision*

A unit or combination of units of local government whose appeal has not resulted in designation as a Local Area may also appeal the denial to the DOL (WIOA Section 106[b][5]).

## ACTION

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Bring this Directive to the attention of the local CEO, Local Board, and appropriate staff.

## INQUIRIES

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If you have any questions, contact your [Regional Advisor](#).

/s/ JAVIER ROMERO Deputy Director  
Workforce Services Branch

Attachments:

[Local Area Subsequent Designation and Local Board Recertification Application For Program Year 2023-25 \(DOCX\)](#)



**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.6**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: March 23, 2023**

**Subject: Unemployment Insurance (UI) Claim Information**

**Information:**

The most recent data on UI Claims for the period of February 11, 2023, through March 11, 2023, for Madera County is being provided for the Board's review.

**Financing:**

Workforce Innovation and Opportunity Act

### California Unemployment Industry & Demographics Data Dashboard

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

About This Tool | 
 **County Claims** | 
 County Demographics | 
 County Industry | 
 Statewide Demographics | 
 Statewide Industry

#### Weekly Initial Claims by County

| County        | February<br>2023<br>(Week Ending) |     |     | March<br>2023<br>(Week Ending) |     |
|---------------|-----------------------------------|-----|-----|--------------------------------|-----|
|               | 11                                | 18  | 25  | 4                              | 11  |
| <b>Madera</b> | 275                               | 242 | 241 | 327                            | 307 |

**Claim Type**  
 UI Claims  
 PUA Claims  
  
**County**  
 Madera  
  
**Claims by Y..** Multipl..  
  
**Claims by Week (Sele..**  
 Multiple values

The data provided in these reports are the number of initial claim counts. It includes new claims, additional claims, and transitional claims. Data includes regular Unemployment Insurance program and federal extended benefit programs. Data for claimants who live outside of California, but collect benefits, and invalid addresses in California are not included in these numbers.

- A new claim is the first claim for a benefit year period (for the regular UI program it is 52 weeks). You can only have one new claim during a benefit year period.
- An additional claim is when a second claim is filed during the same benefit year and there is intervening work between the current claim and the previous claim. For example, an individual files a new claim, goes back to work, gets laid off and files another claim before the benefit year period of the first claim expires. An individual can have multiple additional claims during the same benefit year if individual you meet the eligibility requirements.
- A transitional claim is when a claimant is still collecting benefits at the end of their benefit year period and had sufficient wage earnings during that year to begin a new claim once the first benefit year period ends.



**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.7**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: March 23, 2023**

**Subject: Form 700 Due April 1, 2023**

**Information:**

The Form 700, Statement of Economic Interests is required by the Fair Political Practices Commission of any persons who sit on a Board that provides oversight to any agency receiving public funds and must be submitted annually by April 1 of each year. Staff are available to provide an orientation and information and assistance if there are any questions or concerns about the completion of this form. Further information as well as the Form itself can be found at <http://www.fppc.ca.gov/Form700.html>.

**Financing:**

Workforce Innovation and Opportunity Act