



“Supporting Economic Vitality in the Counties of Colusa, Glenn, Sutter and Yuba”

**NCCC
GOVERNING BOARD AND
WORKFORCE DEVELOPMENT BOARD
Thursday, May 18, 2023
2:00 pm**

Ampla Health Board Room
935 Market Street
Yuba City, CA

A G E N D A

- | | | | |
|----|------|--|--------------|
| 1. | 2:00 | Call to Order | Nick Micheli |
| 2. | | Pledge of Allegiance | Nick Micheli |
| 3. | | Roll Call | Irma Sanchez |
| 4. | 2:05 | Welcome | Nick Micheli |
| 5. | 2:10 | Public Comment | |
| 6. | 2:15 | Workforce Development Board Appointments (<u>Attachment A</u>) – <i>Nick Micheli</i> | Action |
| | | ▪ Juan Delgado, Board Member, California Human Development | GB |
| | | ▪ Gurprit Bains, Founder/President, Freedom Home Health & Hospice | |
| | | ▪ Randy Fletcher, Board Member, Farm West Insurance | |
| | | ▪ Brynda Stranix, President/COO, Yuba-Sutter Economic Development Corp | |
| | | ▪ Jeff Armstrong, Director of Marketing, No. Cal. Construction Training | |
| 7. | 2:20 | Governing Board Chair Passes Meeting Over to WDB Chair | |
| 8. | 2:20 | Approval of Minutes (<u>Attachment B</u>) – <i>John Fleming/Nick Micheli</i> | Action |
| | | ▪ February 16, 2023 Board Meetings | WDB/GB |
| 9. | 2:25 | Director’s Report – <i>Cindy Newton</i> | Information |



NCCC is a proud partner of America's Job Center of CaliforniaSM network.

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| 10. | 2:35 | NCCC Workforce Development Board Recertification PYs 2023-2025
(Attachment C) – <i>Cindy Newton</i> | Action
WDB/GB |
| 11. | 2:40 | Approval of New Grant Applications (Attachment D) <ul style="list-style-type: none"> ▪ Severe Winter Storm NDWG – <i>Liz Barber</i> ▪ English Language Learner Integrated Education & Training – <i>Cindy Newton</i> ▪ High Road Training Partnership (H RTP) – Health Care – <i>Cindy Newton</i> | Action
WDB/GB |
| 12. | 2:45 | Acceptance of FY 2021/2022 Single Audit Report (Attachment E)
– <i>Hiep Pham, R.J. Ricciardi, Inc. CPAs</i> | Action
WDB/GB |
| 13. | 2:50 | Approval of Fiscal Committee Report (Attachment F)
– <i>Andre Carrao/Cheryl Baxter</i> <ul style="list-style-type: none"> ▪ Training Expenditure Requirement ▪ FY 2023/2024 NCCC Administration Budget ▪ FY 2023/2024 NCCC WDB/Governing Board Budget | Action
WDB/GB |
| 14. | 2:55 | Yuba River Moulding & Millwork – <i>Tom Williams, President/General Manager</i> | Presentation |
| 15. | 3:15 | Program Performance Report (Attachment G) – <i>Cindy Newton</i> | Information |
| 16. | 3:20 | Service Provider Program Updates <ul style="list-style-type: none"> ▪ Upward Bound ▪ Colusa ▪ Glenn ▪ Sutter ▪ Yuba | Information |
| 17. | 3:40 | Other Business <ul style="list-style-type: none"> ▪ Next Board Meeting – Thursday, August 17, 2023
Location: To Be Determined | Information |
| 18. | 3:45 | Adjournment | |

Please note the listed times for agenda items are approximate and may change during the course of the meeting.

Agenda materials are provided to Board Members and One Stop Directors. Meeting agendas and minutes can be viewed on NCCC's website at: <http://www.northcentralcounties.com/wib.html>. Other documents are available to the public upon request. NCCC is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.

ATTACHMENT A: ACTION
(GOVERNING BOARD ITEM)

**WORKFORCE
DEVELOPMENT BOARD
APPOINTMENTS**

**Juan Delgado, Board Member, California Human Development
Gurprit Bains, Founder/Pres., Freedom Home Health & Hospice
Randy Fletcher, Board Member, Farm West Insurance
Brynda Stranix, Pres./COO, Yuba-Sutter Economic Development Corp.
Jeff Armstrong, Director of Marketing, No. Cal. Construction Trng.**

ATTACHMENT B: ACTION

**APPROVAL
OF MINUTES**

**February 16, 2023
Board Meetings**

**NCCC
GOVERNING BOARD
MINUTES**

February 16, 2023

1. CALL TO ORDER

The meeting was called to order by Governing Board Chair Nick Micheli at 1:00 pm at Sutter County Superintendent of Schools in Yuba City.

2. ROLL CALL – Quorums present

Governing Board Members Present: Don Blaser, Nick Micheli, Daurice Kalfsbeek Smith

Governing Board Members Absent: Jim Yoder

3. PUBLIC COMMENT

There were no comments from the public.

4. ADOPTION OF RESOLUTION AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF NCCC'S LEGISLATIVE BODIES PURSUANT TO ASSEMBLY BILL 361

Board Action: Motion-Daurice Kalfsbeek Smith, second-Don Blaser; Governing Board adopted the Board Resolution Authorizing Remote Teleconference Meetings of NCCC's Legislative Bodies Pursuant to Assembly Bill 361. *Motion Carried by roll call vote.*

5. ELECTION OF GOVERNING BOARD OFFICERS

Nominations for Governing Board Officers were taken from the floor.

Board Action: Motion-Daurice Kalfsbeek Smith, second-Don Blaser; Governing Board elected Nick Micheli to serve a two year term as Governing Board Chair. *Motion Carried by roll call vote.*

Board Action: Motion-Nick Micheli, second-Don Blaser; Governing Board elected Daurice Kalfsbeek Smith to serve a two year term as Governing Board Vice Chair. *Motion Carried by roll call vote.*

6. WORKFORCE DEVELOPMENT BOARD APPOINTMENT

Board Action: Motion-Don Blaser, second-Daurice Kalfsbeek Smith; Governing Board appointed Lorilee Niesen, CTE & Adult Education Director with Sutter County Superintendent of Schools, to the WDB representing Adult Education and Literacy. *Motion Carried by roll call vote.*

7. APPROVAL OF MINUTES

Board Action: Motion-Daurice Kalfsbeek Smith, second-Don Blaser; Governing approved the minutes of the August 18, 2022 board meetings as presented. Motion Carried by roll call vote.

8. APPROVAL OF NEW GRANT APPLICATIONS

▪ BREAKING BARRIERS TO EMPLOYMENT

Liz Barber addressed the Breaking Barriers to Employment Initiative. This project would serve at risk youth, workers that are not earning a self-sufficient wage, and migrant seasonal farmworkers. The application is requesting \$750,000 to serve 100 individuals for the grant period 1/1/2023-4/30/2024. It was noted that NCCC was not awarded the Breaking to Barriers to Employment Initiative grant application.

▪ HRCC CONSTRUCTION PRE-APPRENTICESHIP

Cindy Newton addressed the HRCC Construction Pre-Apprenticeship Program which continues the current project that will end in January. This grant includes the building trades jurisdictions in the NCCC and NoRTEC counties. Classes will be provided at the Yuba Shasta JATC Training #228 in Marysville and at the IBEW Local 340 in Redding. Nine MC-3 classes will be held over a three-year period. The grant is for \$990,000 to serve 150 eligible individuals for the grant period of 5/1/2023-3/31/2026.

Board Action: Motion-Don Blaser, second-Daurice Kalfsbeek Smith; Governing Board approved the Breaking Barriers to Employment Initiative and the HRCC Construction Pre-Apprenticeship Program grant applications and authorized the Executive Director to finalize any award to NCCC. Motion Carried by roll call vote.

9. APPROVAL OF INCUMBENT WORKER TRAINING POLICY REVISION

Per State Directive WSD19-01, it is necessary for NCCC to update its Incumbent Worker Training (IWT) Policy to comply with WIOA Federal Regulations. Under the Act, local areas may allocate up to 20% of their combined Adult and Dislocated Worker allocation for incumbent worker training activities. Incumbent worker training will only be available if all eligibility criteria are met and the employer can meet the cost share requirements of the training. NCCC will currently cap the annual amount of IWT to 20% of their combined Adult and Dislocated Worker formula allocations for the whole consortium.

Board Action: Motion-Daurice Kalfsbeek Smith, second-Don Blaser; Governing Board adopted the revised Incumbent Worker Training Policy as presented. Motion Carried by roll call vote.

10. APPROVAL OF SELF-SUFFICIENCY FOR EMPLOYED WORKERS POLICY REVISION

Liz Barber stated it is necessary to update NCCC’s Self-Sufficiency for Employed Workers Policy. The current policy defines self-sufficiency for an employed worker as either receiving wages that equal \$15.00 per hour for an individual working full-time or family income that is above 250% of the federal poverty guidelines. This revision updates the wages to \$18.00 per hour consistent with the current living wage for our area.

Board Action: Motion-Daurice Kalfsbeek Smith, second-Don Blaser; Governing Board adopted the revised Self-Sufficiency for Employed Workers Policy as presented.
Motion Carried by roll call vote.

11. OTHER BUSINESS

There were no other matters brought before the Governing Board.

12. ADJOURNMENT

There being no further business, the meeting was adjourned at 1:38 pm.

ATTEST:

Nick Micheli, Chair
Governing Board

APPROVED ON: _____

**NCCC
GOVERNING BOARD AND
WORKFORCE DEVELOPMENT BOARD
MINUTES**

February 16, 2023

1. CALL TO ORDER

The meeting was called to order by Governing Board Chair Nick Micheli and Workforce Development Board (WDB) Chair John Fleming at 2:00 pm at Sutter County Superintendent of Schools in Yuba City.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL – Governing Board: Quorum present; WDB: Quorum present

Governing Board Members Present: Don Blaser, Nick Micheli, Daurice Kalfsbeek Smith

Governing Board Members Absent: Jim Yoder

Workforce Investment Board Members Present: Jeff Armstrong, Andre Carrao, Glenn Denno, Tawny Dotson, Ben Felt, John Fleming, Neil Goforth, Brynda Stranix, Tom Williams

Workforce Investment Board Members Absent: Lee Bishop, Fortino Curiel, Margaret Fernandez, Matt Goody, Ron Moore, Lorilee Niesen, Leslie Rubalcava

4. WELCOME

5. PUBLIC COMMENT

There were no comments from the public.

6. GOVERNING BOARD CHAIR PASSES MEETING OVER TO WDB CHAIR

7. ADOPTION OF RESOLUTION AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF NCCC'S LEGISLATIVE BODIES PURSUANT TO ASSEMBLY BILL 361

WDB Action: Motion-Andre Carrao, second-Ben Felt; WDB adopted Board Resolution Authorizing Remote Teleconference Meetings of NCCC's Legislative Bodies Pursuant to Assembly Bill 361.
Motion Carried by roll call vote.

8. ELECTION OF WDB OFFICERS

Nominations for WDB Officers were taken from the floor.

WDB Action: Motion-Ben Felt, second-Neil Goforth; WDB elected Andre Carrao to serve a two year term as WDB Vice Chair. *Motion Carried by roll call vote.*

WDB Action: Motion-Neil Goforth, second-Brynda Stranix; WDB reelected John Fleming to serve a two year term as WDB Chair. Motion Carried by roll call vote.

9. APPROVAL OF MINUTES

WDB Action: Motion-Ben Felt, second-Andre Carrao; WDB approved the minutes of the November 17, 2022 board meeting as presented. Brynda Stranix abstained. Motion Carried by roll call vote.

10. DIRECTOR'S REPORT

Grant Funding Update: Cindy Newton reported on NCCC's special grant funding.

- The regional Prison to Employment grant application was awarded by the State Board. NCCC's allocation will be \$260,000 with a grant period of three years.
- The Breaking Barriers to Employment grant application that NCCC submitted for \$750,000 was not awarded.
- Notification is pending on the awarding of the HRCC Construction Pre-Apprenticeship Program grant for \$990,000 to serve 150 eligible individuals for the grant period of 5/1/2023-3/31/2026.
- NCCC is applying for a grant of over \$4 million in partnership with NCCC education and training providers to provide training in the healthcare industry. The application is due tomorrow.
- NCCC is currently working on an English Language Learner grant application in collaboration with NCCC education and training providers to provide vocational training and English as a Second Language classes.
- NCCC has applied for a \$900,000 Storm grant to provide temporary jobs for storm damage clean up and repair activities in Colusa County.

State/Regional/Local Monitoring: The Sacramento Employment & Training Agency conducted a monitoring of NCCC's dislocated worker CAREER grant on December 7. No areas of concern were cited; a final report is pending.

Funding Allocation: Preliminary WIOA formula funding allocation being considered for next year is a 2% increase nationwide.

11. FISCAL COMMITTEE REPORT

Neil Goforth presented the Fiscal Committee report and said NCCC met the training expenditure requirement for formula funds for PY 2021-22. Funds for that year were fully expended by 10/31/22. Expenditure of PY 2022-23 funds began in September 2022. As of December 31, 2022, total funds expended were \$108,159. NCCC is in line to meet our required expenditure and PY 2022-23 funds should be fully expended by September 2023. As for county expenditures, all four counties are on track to expend grant funds. The NDWG CAREER grant is behind in expenditures due to change in eligibility made to the grant by DOL. An extension will be requested so there is time to expend all funds.

12. APPROVAL OF NEW GRANT APPLICATIONS

▪ ERICA GRANT: SUPPORTIVE RESOURCES FOR CHILDCARE

Cindy Newton addressed the ERiCA-Childcare grant application. This project would offer supportive services for childcare expenses for apprentices in the Yuba Shasta JATC Local 228 apprenticeship program. Each apprentice may be eligible to receive \$10,000 a year for two years for childcare expenses. NCCC is requesting \$832,133 to serve 36 apprentices for the grant period 4/1/2023-6/30/2025.

▪ ERICA GRANT: OUTREACH & COMMUNITY BUILDING

Cindy Newton addressed the ERiCA-Outreach grant application. This grant would increase opportunities to women and underserved populations into construction careers by increasing targeted outreach to these groups. Funding from this grant would be used to improve outreach activities for NCCC's Construction Pre-Apprenticeship program which includes Sutter, Yuba, Shasta and Tehama counties. NCCC is requesting \$870,229 to serve 25 participants for the grant period of 4/1/2023-6/30/2025.

WDB Action: Motion-Ben Felt, second-Neil Goforth; WDB approved the ERiCA Childcare and Outreach grant applications and authorized the Executive Director to finalize any award to NCCC. Motion Carried by roll call vote.

Governing Board Action: Motion-Daurice Kalfsbeek Smith, second-Don Blaser; Governing Board approved the ERiCA Childcare and Outreach grant applications and authorized the Executive Director to finalize any award to NCCC. Motion Carried by roll call vote.

13. APPROVAL OF NCCC LOCAL WORKFORCE DEVELOPMENT PLAN 2-YEAR MODIFICATION AND CAPITAL AREA REGIONAL WORKFORCE DEVELOPMENT PLAN 2-YEAR UPDATE

Liz Barber referenced the staff report in the agenda packet that summarized NCCC's Local Workforce Development Plan 2-Year Modification and the Capital Area Regional Workforce Development Plan 2-Year Update. Both documents cover the period July 1, 2021-June 30, 2025. The modifications were made available for public comment and review through the local newspapers, on NCCC's website and copies were provided to the boards, the AJCC One Stops Centers and partners. No public comments were received. Board approvals and signatures are due to the State of California by March 31.

WDB Action: Motion-Andre Carrao, second-Ben Felt; WDB approved and authorized the Board Chairs to sign NCCC's Local Strategic Workforce Development Plan Modification and the Capital Area Regional Strategic Workforce Development Plan Update, and directed staff to submit to the State Workforce Development Board. Additionally, staff was authorized to make any changes to either plan modification as directed from the State Workforce Development Board or EDD. Motion Carried by roll call vote.

Governing Board Action: Motion-Daurice Kalfsbeek Smith, second-Don Blaser; Governing Board approved and authorized the Board Chairs to sign NCCC's Local Strategic Workforce Development Plan Modification and the Capital Area Regional Strategic Workforce Development Plan Update, and directed staff to submit to the State Workforce Development Board. Additionally, staff was authorized to make any changes to either plan modification as directed from the State Workforce Development Board or EDD. Motion Carried by roll call vote.

14. PROGRAM PERFORMANCE REPORT

Cindy Newton reviewed second quarter planned vs. actual program performance outcomes for the core programs of Adult, Youth and Dislocated Workers. Comparisons were made to last year's numbers which showed a decrease in Adult and Dislocated Worker participants but Average Wage at Placement for those programs were remarkable at \$28.41 and \$22.04/hr. respectively. Youth outcomes remained about the same as last year. NCCC's special grants projects: National Dislocated Worker Grant Yuba County Wildfire will end in August and doing quite well. The COVID-19 project will end in February and has met all planned benchmarks as has the Pre-apprenticeship Construction program that ended in January. Outcomes for the regional CAREER grant and the Homeless to Hopeful were also reviewed and are progressing well. The Equity and Special Populations grant exceeded planned enrollments after the first year and is meeting planned figures for all five target groups with the exception of veterans. The Board Chairs commended AJCC staffs for their hard work.

15. SERVICE PROVIDER PROGRAM UPDATES

Colusa One Stop/AJCC: Colusa One Stop Director Angie O'Canas gave a mid-year training update. Colusa One Stop sponsored 57 individuals in various training programs that included: Wildland Fire Academy, truck driving, paramedic, accounting, CNA, HVAC tech, EMT, rad tech, RN, electrician and LVN. The One Stop is collaborating with Tri-Counties Bank to host a Financial Literacy workshop. The Volunteer Income Tax Assistance (VITA) program will begin offering free tax preparation assistance on February 1. Staff continues to attend Colusa County Office of Education's on the spot hiring events. Ten individuals were hired at the last event held on February 9. Angie expressed her appreciation to Glenn Denno and his staff for extending on-site EDD services at the Colusa office site. Daurice Kalfsbeek Smith thanked Angie O'Canas and Glenn Denno for their collaborative efforts.

Glenn County One Stop/AJCC: Glenn County Community Action Manager Yassi Lam commented that individuals have expressed interest in occupational skills training along with wrap around support services. Trainings being requested include: truck driving, healthcare fields, welding and firefighter. Glenn County AJCC have sponsored close to 12 adult learners in Glenn County Office of Education's (GCOE) medical assistant program this program year. They hope to sponsor a couple of individuals in the clinical work experience portion of the program as well. Yassi provided an update on GCOE's Youth Employment Service (YES) program. Glenn AJCC will collaborate with Glenn County Office of Education and Glenn County Personnel in a hiring event to be held April 26 in Willows. Staff plans to offer a resume building workshop and an interviewing skills workshop leading up to the event. Glenn AJCC has reconnected with Butte College now that the Spring term

has begun. In April staff will participate in a 2-day Community Health and Resources event in Willows and Grindstone Rancheria, and a Child & Family Resource Fair. Yassi Lam expressed her appreciation to the Glenn County AJCC team for their efforts.

Sutter One Stop/AJCC: Sutter County One Stop Director Rinky Basi said the One Stop recently hosted a hiring event for the new Holiday Inn Express with 70 job seekers attending. Staff participated in a job fair in Yuba City. Sutter County Superintendent of Schools started a new cosmetology class at the Career Training Center. Adult Ed ESL high school diploma classes are offered in Live Oak, Richland Housing and at the One Stop. Most Adult Ed programs are held between 8:00am-8:00pm with a variety of offerings for those seeking their high school diploma. A special foster youth project will be taking place next week. Yuba-Sutter Business Consortium partners will be hosting a Resource Fair on May 2. Sutter and Yuba One Stops will be hosting a Forklift training in March.

Yuba One Stop/AJCC: Yuba One Stop Director Caron Job added that the Forklift training will be under the direction of YCOE CTE instructor Ken Hamel. A bilingual Forklift training was held about a month ago that was very successful. Local employers were brought in and were connected with participants for possible employment. Next month's training will be on March 14 & 15 and will be in English, Spanish and Punjabi. A Medical Assistant class that was scheduled to end in February has been extended until May. CNA and Welding classes are offered as well. The One Stop is sponsoring trainings at Yuba College in the medical fields, automotive, fire and welding technology. A successful job fair was held at the Government Center 2 weeks ago. 98 job seekers and 31 employers participated. Providing support to new businesses: Holiday Inn Express, Race Communication, 7-11, Costco, Dutch Bros., and Antonio's. Staff will meet with the City of Marysville about possibly developing a project targeting at risk youth. Caron Job shared success stories about 2 participants, an older worker and an at risk youth, who overcame barriers to employment and found permanent jobs.

16. OTHER BUSINESS

AB 2449 - New Rules for Teleconference Meetings: John Fleming talked about new rules taking effect March 1, 2023, for teleconference meetings. AB 2449 re-states the standard Brown Act rules and also provides for when a member needs to attend remotely due to an emergency or just cause. At least a quorum of the board must meet in person at a location open to the public. John Fleming referred to the attachment in the agenda packet which outlined the reasons that constitute an emergency circumstance or just cause. Staff will work to find accessible meeting locations that will best accommodate the Boards.

WDB Vacancies: Recruitment efforts are continuing for two vacant Business seats on the WDB. Appointments are expected to be made at the May board meeting.

Next Board Meeting: The next joint NCCC Board meeting will be May 18, 2023 at a location to be determined.

17. ADJOURNMENT

There being no further business, the meeting was adjourned at 3:05 pm.

ATTEST:

Nick Micheli, Chair
Governing Board

John Fleming, Chair
Workforce Development Board

APPROVED ON: _____

APPROVED ON: _____

ATTACHMENT C: ACTION

**NCCC WORKFORCE
DEVELOPMENT BOARD
RECERTIFICATION
PYs 2023-2025**

**Local Area Subsequent Designation
and
Local Board Recertification Application
For
Program Year 2023-25**

Local Workforce Development Area

NORTH CENTRAL COUNTIES CONSORTIUM

Local Board Membership

The WIOA Section 107(b)(2)(A) through (E) states the requirements for nominating and selecting Local Board members:

1. Provide the names of the individuals appointed for each membership category listed below.
2. Attach a roster for the current Local Board.

Category: Business – WIOA Section 107(b)(2)(A) requires that business members constitute a simple majority of the Local Board, and WIOA Section 107(b)(3) states that the chairperson shall also be a member under this category. Specifically, a majority of the Local Board’s business members shall constitute the following representatives under this membership category:

- Owners of businesses, chief executives or operating officers of businesses, or other business executives or employers with optimum policymaking or hiring authority.
- Representatives of businesses, including small businesses or business organizations.
- Individuals appointed by those who have been nominated by local business organizations and business trade associations.

Please list the Local Board’s business members and identify the chairperson by typing CHAIR after their name:

Local Board Business Members

Name	Title	Entity	Appointment Date	Term End Date
John Fleming, CHAIR	Director, Planning & Development	Ampla Health	11/2018	6/2026
Gurprit Bains	Founder/Pres.	Freedom Home Health & Hospice Care Services Inc	TBA 5/18/23	6/2026
Lee Bishop	Controller	Bishop's Pumpkin Farm	2/2021	6/2024
Andre Carrao	Owner	Orland Bowl	9/2009	6/2025
Ben Felt	Owner	Ben Felt & Associates Inc	11/2008	6/2024
Margaret Fernandez	Branch Manager	The Plus Group Inc	2/2013	6/2024
Randy Fletcher	Board Member	Farm West Insurance	TBA 5/18/23	6/2026
Neil Goforth	President	Comfort Keepers	5/2017	6/2024
Ron Moore	CEO	SF Metalworks	5/2019	6/2026
Tom Williams	President/G.M.	Yuba River Moulding & Millwork	2/2022	6/2025

Category: Labor – At least 20 percent of the Local Board members shall be labor representatives from the Local Area’s workforce. Specifically, the Local Board shall have labor representatives under this membership category from the following entities (WIOA 107[b][2][B]):

- Labor organizations (for a Local Area in which employees are represented by labor organizations) and who have been nominated by local labor federations, or (for a Local Area in which no employees are represented by such organizations) other representatives of employees.
- A member of a labor organization or a training director from a joint labor-management apprenticeship program, or if no such joint program exists in the area, such a representative of an apprenticeship program in the area, if such a program exists.

Members may be representatives from community-based organizations with demonstrated experience and expertise in addressing the employment needs of individuals with barriers to employment, veterans, or individuals with disabilities; and organizations with demonstrated experience and expertise in addressing the employment, training, or education needs of eligible youth and/or out-of-school youth.

California Unemployment Insurance Code (CUIC) Section 14202(b)(1) further requires and specifies that at least 15 percent of Local Board members shall be representatives of labor organizations unless the local labor federation fails to nominate enough members. For a Local Area in which such organizations represent no employees, other representatives of employees shall be appointed to the Local Board, but any Board that appoints representatives of employees not nominated by local labor federations must demonstrate that no employees are represented by such organizations in the Local Area.

List the Local Board’s labor members:

Local Board Labor Members

Name	Title	Entity	Appointment Date	Term End Date
Jeff Armstrong	Director of Marketing & Outreach	Northern California Construction Training	2/2012	6/2027
Fortino Curiel	Business Representative	Heat & Frost & Allied Workers #16	8/2021	6/2025
Matt Goody	Business Manager	Plumbers & Pipefitters & HVACR #228	5/2022	6/2025
Juan Delgado	Board Member	California Human Development	TBA 5/18/23	6/2026

Category: Education – WIOA Section 107[b][2][C] requires that each Local Board include members who represent entities that administer education and training activities in the Local Area. Specifically, the Local Board shall have education representatives under this membership category from the following entities:

- Eligible Title II adult education and literacy providers; and
- Institutions of higher education providing workforce investment activities.

Members may be representatives from local educational agencies and community-based organizations with demonstrated experience and expertise in addressing the education or training needs of individuals with barriers to employment.

List the Local Board’s education members:

Local Board Education Members

Name	Title	Entity	Appointment Date	Term End Date
Lorilee Niesen	CTE & Adult Education Director	Sutter County Superintendent of Schools	2/2023	6/2026
Dr. Tawny Dotson	President	Yuba College	2/2022	6/2025

Category: Economic and Community Development – WIOA Sections 107[b][2][D] and [E] require each Local Board to include governmental, economic, and community development representatives under this membership category from the following entities:

- Economic and community development organizations.
- The state’s employment service office under the Wagner-Peyser Act.
- Programs carried out under Title I of the federal Rehabilitation Act.

A Local Board may have representatives from transportation, housing, and/or public assistance agencies; philanthropic organizations; and/or an individual or representatives of entities determined to be appropriate by the local CEO.

List the Local Board’s economic and community development members:

Local Board Economic and Community Development Members

Name	Title	Entity	Appointment Date	Term End Date
Brynda Stranix	President/COO	Yuba-Sutter Economic Development Corporation	10/2015	6/2027
Glenn Denno	Employment Program Manager	CA Employment Development Department	11/2020	6/2024
Leslie Rubalcava	Staff Services Manager	CA Department of Rehabilitation	2/2021	6/2024

Performed Successfully

The Local Area hereby certifies that it has performed successfully, defined as having an Individual Indicator Score of 50% or higher in PY 20-21 or PY 21-22, as described in Workforce Services Directive WSD20-02, *Calculating Local Area Performance and Nonperformance* (September 18, 2020), for the following primary indicators of performance:

- Employment Rate 2nd Quarter After Exit
- Median Earnings

PY 20-21 Individual Indicator Scores

Indicators of Performance	Adults	Dislocated Workers
Employment Rate 2 nd Quarter After Exit	<u>75.1%</u>	<u>72.4%</u>
Median Earnings 2 nd Quarter After Exit	<u>\$8,924</u>	<u>\$9,127</u>

PY 20-21 Individual Indicator Scores

Indicators of Performance	Youth
Employment or Education Rate 2 nd Quarter after Exit	<u>85.7%</u>
Median Earnings	BASELINE

PY 21-22 Individual Indicator Scores

Indicators of Performance	Adults	Dislocated Workers
Employment Rate 2 nd Quarter After Exit	<u>81.2%</u>	<u>72.6%</u>
Median Earnings 2 nd Quarter After Exit	<u>\$9,825</u>	<u>\$8,557</u>

PY 21-22 Individual Indicator Scores

Indicators of Performance	Youth
Employment or Education Rate 2 nd Quarter after Exit	<u>85.7%</u>
Median Earnings	BASELINE

Sustained Fiscal Integrity

The Local Area hereby certifies that 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 Department of Labor identifying issues of fiscal integrity or improperly expended 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 *Code of Federal Regulations* (CFR) Part 200.

Certify No Violation:

Engaged in Regional Planning

Engaged in regional planning is defined as participating in and contributing to regional planning, regional plan implementation, and regional performance negotiations. The Local Area hereby certifies that it has participated in and contributed to regional planning and negotiating regional performance measures in the following ways:

- Monthly LWDB Director Meetings
- Developing regional/local plans and plan modifications for the Capital Region's Local Workforce Boards
- Convening regional public input and strategic planning meetings with Local Boards and partners
- Conducting regional industry cluster studies and convening regional industry advisory groups
- Regional Trainings
- Creating regional policies, processes, websites and outreach strategies
- Coordinating regional grant applications and implementing regional programs/initiatives
- Jointly negotiating regional performance measures with the State

Local Area Assurances

Through PY 23-25, the Local Area assures the following:

- A. It will comply with the applicable uniform administrative requirements, cost principles, and audit requirements (WIOA Section 184[a][2] and [3]).

Highlights of this assurance include the following:

- The Local Area's procurement procedures will avoid acquisition of unnecessary or duplicative items, software, and subscriptions (in alignment with Title 2 CFR Section 200.318).
- The Local Area will maintain and provide accounting and program records, including supporting source documentation, to auditors at all levels, as permitted by law (Title 2 CFR Section 200.508).

Note that failure to comply with the audit requirements specified in Title 2 CFR Part 200 Subpart F will subject the Local Area to potential cash hold (Title 2 CFR Section 200.338).

- B. All financial reporting will be done in compliance with federal and state regulations and guidance.

Highlights of this assurance include the following:

- Reporting will be done in compliance with Workforce Services Directive WSD19-05, *Monthly and Quarterly Financial Reporting Requirements* (December 4, 2019).
- All close out reports will comply with the policies and procedures listed in WSD16-05, *WIOA Closeout Requirements* (July 29, 2016).

Note that failure to comply with financial reporting requirements will subject the Local Area to potential cash hold (Title 2 CFR Section 200.338).

- C. Funds will be spent in accordance with federal and state laws, regulations, and guidance.

Highlights of this assurance include the following:

- The Local Area will meet the requirements of the *CUIC Section 14211*, to spend a minimum of 30 percent of combined total of WIOA Title I adult and dislocated worker formula fund allocations on training services.
- The Local Area will not use funds to assist, promote, or deter union organizing (WIOA Section 181[b][7]).

- D. The Local Area will select the America's Job Center of CaliforniaSM operator(s) through a competitive procurement process, such as a Request for Proposals, unless designated or certified as an operator with the agreement of the local CEO and the Governor (WIOA Section 121[d][2][A] and 107[g][2]).

- E. The Local Area will collect, enter, and maintain data related to participant enrollment, activities, and performance necessary to meet all CalJOBSSM reporting requirements and deadlines.
- F. The Local Area will comply with the nondiscrimination provisions of WIOA Section 188 and 29 CFR Part 38, including the collection of necessary data.
- G. The Local Area will engage in and contribute to, regional planning and regional plan implementation (for example, the Local Area has participated in regional planning meetings and regional plan implementation efforts, and the Local Board and local CEO have reviewed and approved the regional plan and two-year modifications).
- H. The Local Area will participate in regional performance negotiations.
- I. The Local Area will comply with CWDB policies and guidelines, legislative mandates and/or other special provisions as may be required under federal law or policy, including the WIOA or state legislation.
- J. Priority shall be given to veterans, recipients of public assistance, other low-income individuals, and individuals who are basic skills deficient for receipt of career and training services funded by WIOA Adult funding (WIOA Section 134[c][3][E] and *Training and Employment Guidance Letter* [TEGL] 10-09, and TEGL 19-16).

Application Signature Page

Instructions – The local CEO and Local Board Chair must sign and date this form. Electronic signatures are permitted for the PY 23-25 application.

By signing the application below, the local CEO and Local Board Chair request subsequent designation of the Local Area and recertification of the Local Board. Additionally, they agree to abide by the Local Area assurances included in this application.

Local Workforce Development Board Chair

Local Chief Elected Official

Signature

Signature

John Fleming

Nick Micheli

Name

Name

NCCC Workforce Development Chair

NCCC Governing Board Chair

Title

Title

May 18, 2023

May 18, 2023

Date

Date

ATTACHMENT D: ACTION

APPROVAL OF NEW GRANT APPLICATIONS

- **Severe Winter Storm NDWG**
- **English Language Learner Integrated Education & Training**
- **High Road Training Partnership – Health Care**



North Central Counties Consortium

"Supporting Economic Vitality in the Counties of Colusa, Glenn, Sutter and Yuba"

North Central Counties Consortium
Administrative Staff Report
May 18, 2023

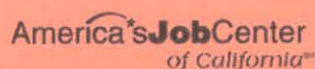
2022 Severe Winter Storms National Dislocated Worker Grant (NDWG)

Background: FEMA announced federal disaster assistance has been made available to the state of California to supplement state, tribal and local response efforts due to emergency conditions resulting from severe winter storms, flooding, landslides and mudslides.

The President's action authorizes FEMA to coordinate all disaster relief efforts to alleviate the hardship and suffering caused by the emergency on the local population, and to provide appropriate assistance to save lives, to protect property and safety and to lessen or avert the threat of catastrophe in many California counties, including Colusa, Glenn, Sutter, and Yuba counties in the NCCC region. However, only Colusa County has elected to participate.

Project Design/Planned Services			
NCCC America's Job Centers of California/One Stop in Colusa county will work with the City of Colusa, the City of Williams, Reclamation District 108, Colusa County Fairgrounds, and the Colusa County Water District to identify and recruit dislocated workers, including long term unemployed, to participate in temporary jobs.			
Grant Amount: \$900,000		Grant Period: 5/1/2023 – 6/30/2025	
Target Populations			
Dislocated Workers 18 years and older including Long Term Unemployed and those affected by the disaster.			
Partners			
▪ NCCC WDB		▪ Colusa County One Stop	
▪ EDD		▪ City of Williams	
▪ City of Colusa		▪ Colusa County Fairgrounds	
▪ Colusa County Water District		▪ Reclamation District 108	
Planned Performance and Outcomes			
Participants Served	30	Total Receiving Supportive Services	30

Recommendation: Request the NCCC Workforce Development Board and Governing Board approve the 2022 Severe Winter Storms National Dislocated Worker Grant application and authorize the Executive Director to finalize any award to NCCC.



NCCC is a proud partner of America's Job Center of CaliforniaSM network.



North Central Counties Consortium

"Supporting Economic Vitality in the Counties of Colusa, Glenn, Sutter and Yuba"

North Central Counties Consortium
 Administrative Staff Report
 May 18, 2023

English Language Learner Integrated Education & Training Pathways to Careers Program

Background: The Employment Development Department (EDD), in coordination with the California Labor and Workforce Development Agency (LWDA), announces the availability of up to \$18 million in funds appropriated by Senate Bill (SB 178), the 2022 State Fiscal Year budget, for English Language Learner (ELL) Integrated Education and Training (IET). ELL IET grants will be awarded to design, develop, and implement projects that expand IET course offerings across the state and accelerate employment and re-employment strategies for English Language Learners (ELLs).

Project Design/Planned Services

This project will serve the counties of Colusa, Glenn, Sutter and Yuba and will incorporate Vocational English as a Second Language (VESL) utilizing Burlington English which includes the English in America/Career English. The program will focus on career exploration and providing VESL in a chosen career. This program will increase the number of industry-wide credentials within the state, accelerate education and training of immigrant job seekers, and increase the implementation of WIOA services by increasing the partners committed to integrating service delivery and developing strategies to prepare them for vocational training, earn and learn activities and job placement.

Training will be provided in the following Industries: Healthcare, Leisure & Hospitality, Manufacturing and Transportation and include the following occupations: Certified Nurses Aide, Certificated Medical Assistant, Homehealth Aide, Cooks, Line Staff, Welding, Bus Drivers, Instructional Aide, Interpreter and Administrative Assistant, Packaging Operator, Production Lead, Production Clerk and Production Support.

Grant Amount: \$3,435,003

Grant Period: July 1, 2023 – June 30 2027

Target Group

The project targets adults (18 years and older), an English Language Learner, and in need of services.

Partners

- | | |
|--|--|
| ▪ NCCC WDB / AJCCs/One Stops | ▪ North Central Adult Education Consortium |
| ▪ Colusa County Office of Education | ▪ Glenn County Office of Education |
| ▪ Sutter County Office of Education | ▪ Yuba County Office of Education |
| ▪ Marysville Joint Unified School District | ▪ Local Businesses |

Project Performance and Outcomes

Participants Served	260	Credentials (75%)	174
Total Number Receiving Vocational ESL, Vocational Training or Earn and Learn	260	Entered Employment (67%)	195

Recommendation: Request the NCCC Workforce Development Board and Governing Board approve the submittal of this grant application and authorize the Executive Director to finalize any award to NCCC.



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North Central Counties Consortium

"Supporting Economic Vitality in the Counties of Colusa, Glenn, Sutter and Yuba"

North Central Counties Consortium
 Administrative Staff Report
 May 18, 2023

California Workforce Development Board High Road Training Partnership - Health Care Grant

Background: The California Workforce Development Board (CWDB), in partnership with the Labor and Workforce Development Agency (LWDA), is pleased to announce the High Road Training Partnerships Resilient Workforce Program (RWP).

The objectives of the High Road Training Partnership (HRTTP) initiative are to increase access to existing high road jobs for underserved populations and create pathways for job growth for incumbents already employed with high road employers.

In alignment with these overarching objectives, the Resilient Workforce Program will fund training partnerships with existing high road employers to directly increase the number of skilled workers from underserved populations in quality jobs in priority sectors.

Project Design/Planned Services

The education and training providers in Colusa, Glenn, Sutter and Yuba counties and the American Job Centers have proposed to develop new vocational trainings and expand existing trainings in the Health Care industry. Occupational training will include: Registered Dental Assisting, Certified Nurse's Aide, Home Health Aide, Certified Medical Assistant Vocational Nursing, Emergency Medical Technician, Radiologic Technologist, Veterinary Technician, and Psychiatric Technician.

Grant Amount: \$4,894,382

Grant Period: January 1, 2024 – December 31, 2027

Target Group

The project targets adults 18 years and older in the targeted populations that include: 1) women and minorities 2) English Language Learners 3) disabled 4) homeless, 5) veterans 6) offender, 7) disconnected youth or 8) low income.

Partners

- | | |
|--|-------------------------------------|
| ▪ NCCC Workforce Development Board | ▪ Colusa County Office of Education |
| ▪ NCCC One Stops/AJCCs | ▪ Glenn County Office of Education |
| ▪ Yuba College | ▪ Sutter County Office Education |
| ▪ North Central Adult Education Consortium | ▪ Yuba County Office of Education |

Project Performance and Outcomes

Participants Served	520	Credentials (68%)	354
Total Number Receiving Vocational Training or Earn and Learn	520	Entered Employment (70%)	364

Recommendation: Request the NCCC Workforce Development Board and Governing Board approve the HRTTP grant application and authorize the Executive Director to finalize any award to NCCC.



NCCC is a proud partner of America's Job Center of CaliforniaSM network.

ATTACHMENT E: ACTION

**FY 2021/2022
SINGLE AUDIT
REPORT**

**NORTH CENTRAL COUNTIES CONSORTIUM
YUBA CITY, CALIFORNIA**

**BASIC FINANCIAL STATEMENTS
AND
SINGLE AUDIT REPORT
FOR THE YEAR ENDED
JUNE 30, 2022**

Hiep Pham, CPA Inc.

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INDEPENDENT AUDITOR'S REPORT

Governing Board
North Central Counties Consortium
Yuba City, California

Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities and major fund of North Central Counties Consortium as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the North Central Counties Consortium's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the North Central Counties Consortium, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the North Central Counties Consortium and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Central Counties Consortium's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the North Central Counties Consortium's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Central Counties Consortium's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8 and the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, the Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of the Consortium's Contributions - Pension Plan information on pages 28-30 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the North Central Counties Consortium's basic financial statements. The accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balances - All Program Services, the Schedule of Reconciliation of WIOA Expenditures and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated March 16, 2023, on my consideration of the North Central Counties Consortium's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the North Central Counties Consortium's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Central Counties Consortium's internal control over financial reporting and compliance.

Hiep Pham, CPA Inc.

Fremont, California

March 16, 2023

NORTH CENTRAL COUNTIES CONSORTIUM
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

This section of North Central Counties Consortium's (the Consortium) basic financial statements presents management's overview and analysis of the financial activities of the Consortium for the fiscal year ended June 30, 2022. We encourage the reader to consider the information presented here in conjunction with the basic financial statements as a whole.

Introduction to the Basic Financial Statements

The required financial statements include the Government-wide and Fund Financial Statements; Statement of Net Position and Governmental Funds Balance Sheet; Statement of Activities and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances.

These statements are supported by Notes to the Basic Financial Statements. All sections must be considered together to obtain a complete understanding of the financial picture of the Consortium.

The Basic Financial Statements

The Basic Financial Statements are comprised of the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the Consortium's financial activities and financial position.

The Government-wide Financial Statements provide a longer-term view of the Consortium's activities as a whole and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the Consortium as a whole, including all of its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all of the Consortium's revenues and all of its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of the Consortium's programs. The Statement of Activities explains in detail the Change in Net Position for the year.

All of the Consortium's activities are grouped into Government Activities, as explained below.

The Fund Financial Statements report the Consortium's operations in more detail than the Government-wide statements and focus primarily on the short-term activities of the Consortium's Major Fund. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt and other long-term amounts. The Major Fund accounts for the major financial activities of the Consortium.

The Government-wide Financial Statements

Government-wide Financial Statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the Consortium as a whole.

The Statement of Net Position and the Statement of Activities present information about the following:

Governmental Activities

The Consortium's basic services are considered to be governmental activities. Its primary purpose, as a Local Workforce Investment Area (LWIA) established pursuant to the Workforce Investment Act of 1998, is to make education, job training, and employment services universally available and accessible, and to assist with local business expansion, retention, maintenance, and enhancement within the four county North Central Counties Consortium service area. The Workforce Innovation and Opportunity Act (WIOA) was enacted on July 1, 2015, which is a reauthorization of the Workforce Investment Act. All of the Consortium's basic services are included here, such as program services, maintenance, and general administration. Federal and state grants finance these activities. The Consortium does not engage in any business-type activities.

NORTH CENTRAL COUNTIES CONSORTIUM
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

The Fund Financial Statements

The Fund Financial Statements provide detailed information about each of the Consortium's most significant funds, called Major Funds. The concept of Major Funds, and the determination of which are Major Funds, was established by Governmental Accounting Standards Board (GASB) Statement No. 34 and replaces the concept of combining like funds and presenting them in total. Instead, each Major Fund is presented individually, with all Non-major Funds summarized and presented only in a single column. The Major Fund presents the major activities of the Consortium for the year and may change from year to year as a result of changes in the pattern of the Consortium's activities.

In the Consortium's case, there is one Major Governmental Fund.

General Fund

The purpose of the fund is to account for the operation of the Consortium's programs, to provide job counseling, training and placement assistance for unemployed youth and adults in the member areas through funding supported by state and federal resources.

Governmental Fund Financial Statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements. Comparisons of Budget and Actual financial information are presented for the General Fund.

NORTH CENTRAL COUNTIES CONSORTIUM
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

Analysis of Major Fund

Table 1 - Governmental Net Position at June 30

	<u>Governmental Activities</u>			
	<u>2022</u>	<u>2021</u>	<u>\$ Change</u>	<u>% Change</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 83,320	\$ 92,900	\$ (9,580)	-10.3%
Intergovernmental receivable, net	639,432	689,088	(49,656)	-7.2%
Capital assets, net	25,385	32,962	(7,577)	-23.0%
Right-to-use asset, net	<u>125,018</u>	<u>-</u>	<u>125,018</u>	<u>0.0%</u>
Total assets	<u>873,155</u>	<u>814,950</u>	<u>58,205</u>	<u>7.1%</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	<u>531,140</u>	<u>240,199</u>	<u>290,941</u>	<u>121.1%</u>
<u>LIABILITIES</u>				
Accounts payable	556,003	606,184	(50,181)	-8.3%
Compensated absences	49,079	53,241	(4,162)	-7.8%
Lease payable	127,017	-	127,017	0.0%
Net pension liability	<u>1,224,533</u>	<u>507,984</u>	<u>716,549</u>	<u>141.1%</u>
Total liabilities	<u>1,956,632</u>	<u>1,167,409</u>	<u>789,223</u>	<u>67.6%</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	<u>16,470</u>	<u>443,443</u>	<u>(426,973)</u>	<u>-96.3%</u>
<u>NET POSITION</u>				
Net investments in capital assets	25,385	32,962	(7,577)	-23.0%
Unrestricted	115,671	122,563	(6,892)	-5.6%
Pension related	<u>(709,863)</u>	<u>(711,228)</u>	<u>1,365</u>	<u>-0.2%</u>
Total net position	<u>\$ (568,807)</u>	<u>\$ (555,703)</u>	<u>\$ (13,104)</u>	<u>2.4%</u>

The Consortium's Governmental Net Position amounted to \$(568,807) as of June 30, 2022, a decrease of \$13,104 from June 30, 2021. This decrease is the Change in Net Position reflected in the Governmental Activities column of the Statement of Revenues, Expenditures, and Changes in Net Position shown in Table 2.

Governmental Funds

Program revenues were composed of Federal and State program funds and any funds generated by the program. Program revenue increased \$279,632 this fiscal year due to an increase in Federal and State funding. Actual revenues were more than budgeted amounts by \$82,703.

The Consortium's expenses are entirely related to providing job-related services to its area. Program expenses were \$7,451,918, an increase of \$408,936 from the prior year. Expenditures were \$91,758 more than budgeted, primarily due to under budget of employee benefits and service and support expenditures.

NORTH CENTRAL COUNTIES CONSORTIUM
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2022

The Statement of Activities presents program revenues and expenses in detail. All of these are elements in the Change in Governmental Net Position summarized below.

Table 2 - Change in Governmental Net Position at June 30

	<u>Governmental Activities</u>			
	<u>2022</u>	<u>2021</u>	<u>\$ Change</u>	<u>% Change</u>
<u>PROGRAM EXPENSES</u>				
Administration services	\$ 907,229	\$ 778,666	\$ 128,563	16.5%
Program services	<u>6,544,689</u>	<u>6,264,316</u>	<u>280,373</u>	<u>4.5%</u>
Total program expenses	<u>7,451,918</u>	<u>7,042,982</u>	<u>408,936</u>	<u>5.8%</u>
<u>PROGRAM REVENUES</u>				
Operating grants and contributions	<u>7,438,814</u>	<u>7,159,182</u>	<u>279,632</u>	<u>3.9%</u>
Total program revenues	<u>7,438,814</u>	<u>7,159,182</u>	<u>279,632</u>	<u>3.9%</u>
Change in net position	(13,104)	116,200	(127,305)	-111.3%
Net position, beginning of period	<u>(555,703)</u>	<u>(671,903)</u>	<u>116,200</u>	<u>-17.3%</u>
Net position, end of period	<u>\$ (568,807)</u>	<u>\$ (555,703)</u>	<u>\$ (13,104)</u>	<u>2.4%</u>

As this table illustrates, \$7,438,814 or approximately 100% of the Consortium's governmental revenue came from grant funds. The Consortium receives revenue from federal, state, and local grants and contracts on a cost reimbursement basis; therefore, expenses are usually equal to revenue.

General Fund Budgetary Highlights

Over the course of the year, the Consortium revises its annual budget to reflect unexpected changes in revenues and expenditures. A schedule of the Consortium's original and final budget amounts compared with actual revenues and expenses is provided in the basic financial statements.

Capital Assets and Long-Term Debt

As of June 30, 2022, the Consortium had invested in a broad range of capital assets, including buildings and improvements, equipment and vehicles. More detailed information about the Consortium's capital assets is presented in the notes to the financial statements.

Assets acquired through grant resources are considered to be owned by the grantor while such assets are in use under the funded program, or while they are being used for a similar program.

The Consortium does not use any long-term debt to fund operations or growth.

Economic Outlook and Major Initiatives

Financial planning is based on specific assumptions from recent trends, State of California economic forecasts and historical growth patterns in the various communities served by the Consortium.

NORTH CENTRAL COUNTIES CONSORTIUM
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2022

The economic condition of the Consortium as it appears on the balance sheet reflects financial stability and the potential for organizational growth. The Consortium will continue to maintain a watchful eye over expenditures and remain committed to sound fiscal management practices to deliver the highest quality service to the citizens of the area.

The focus for the new year is funding training in regional high demand and sector occupations. The Consortium also hopes to perform more Business Services in these occupations. With the act (WIOA) more regional collaboration is encouraged and maybe some funding will follow those partnerships.

Contacting the Consortium's Financial Management

This Single Audit Report is intended to provide a general overview of the Consortium's finances. Questions about this report should be directed to North Central Counties Consortium, 1110 Civic Center Blvd., Ste. 402A, Yuba City, CA 95993.

NORTH CENTRAL COUNTIES CONSORTIUM
STATEMENT OF NET POSITION
 June 30, 2022

	Governmental Activities
<u>ASSETS</u>	
Cash and cash equivalents	\$ 83,320
Intergovernmental receivable, net	639,432
Non-current assets:	
Capital assets, net of accumulated depreciation	25,385
Right-to-use asset, net of accumulated amortization	125,018
Total assets	873,155
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources	531,140
Total deferred outflows of resources	531,140
 <u>LIABILITIES</u>	
Accounts payable	556,003
Non-current liabilities:	
Compensated absences:	
Due within one year	32,172
Due in more than one year	16,907
Lease payable:	
Due within one year	28,202
Due in more than one year	98,815
Net pension liability	1,224,533
Total liabilities	1,956,632
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources	16,470
Total deferred inflows of resources	16,470
 <u>NET POSITION</u>	
Net investments in capital assets	25,385
Unrestricted	(594,192)
Total net position	\$ (568,807)

The accompanying notes are an integral part of these financial statements.

NORTH CENTRAL COUNTIES CONSORTIUM
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

	<u>Governmental Activities</u>
Program expenses:	
Administration services	\$ 907,229
Program services	<u>6,544,689</u>
Total program expenses	<u>7,451,918</u>
 Program revenues:	
Operating grants and contributions	<u>7,438,814</u>
Total program revenues	<u>7,438,814</u>
Net program revenues (expenses)	<u>(13,104)</u>
 Change in net position	(13,104)
Net position, beginning of period	<u>(555,703)</u>
 Net position, end of period	<u><u>\$ (568,807)</u></u>

The accompanying notes are an integral part of these financial statements.

NORTH CENTRAL COUNTIES CONSORTIUM
GOVERNMENTAL FUNDS BALANCE SHEET

June 30, 2022

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 83,320
Intergovernmental receivable, net	<u>639,432</u>
Total assets	<u>\$ 722,752</u>
<u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Accounts payable	\$ 556,003
Total liabilities	<u>556,003</u>
Fund balances:	
Unassigned	<u>166,749</u>
Total fund balances	<u>166,749</u>
Total liabilities fund balances	<u>\$ 722,752</u>

Reconciliation of the Governmental Funds Balance Sheet with the Governmental Activities Statement of Net Position:

Total Governmental Funds Fund Balances	\$ 166,749
Amounts reported in the Statement of Net Position are different because:	
Capital and right-to-use assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.	
Capital assets, net of \$155,672 accumulated depreciation	25,385
Right-to-use asset, net of \$28,604 accumulated amortization	125,018
Long-term assets are not available to pay for current period expenditures, and long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund:	
Deferred outflows of resources	531,140
Compensated absences	(49,079)
Lease payable	(127,017)
Net pension liability	(1,224,533)
Deferred inflows of resources	<u>(16,470)</u>
Net Position of Governmental Activities	<u>\$ (568,807)</u>

The accompanying notes are an integral part of these financial statements.

NORTH CENTRAL COUNTIES CONSORTIUM
GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2022

	General Fund
Revenues:	
Grant funds	\$ 7,438,814
Total revenues	7,438,814
Expenditures:	
Classified salaries	410,661
Employee benefits	252,904
Program operations	6,544,689
Service and support	197,697
Training, conferences, meetings and travel	41,918
Total expenditures	7,447,869
Excess of revenues over (under) expenditures	(9,055)
Fund balance, beginning of period	175,804
Fund balance, end of period	\$ 166,749

Reconciliation of the Net Change in Fund Balances with the Change in Net Position of Governmental Activities:

Net Change in Fund Balances	\$ (9,055)
Amounts reported in the Statement of Activities are different because:	
Change in long-term portion of assets and liabilities do not provide or require the use of current financial resources and therefore are not reported in the governmental fund:	
Change in capital assets	(7,577)
Change in right-to-use asset	125,018
Change in deferred outflows of resources	290,941
Change in compensated absences	4,162
Change in lease payable	(127,017)
Change in net pension liability	(716,549)
Change in deferred inflows of resources	426,973
Change in Net Position of Governmental Activities	\$ (13,104)

The accompanying notes are an integral part of these financial statements.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - GENERAL

A. Organization

North Central Counties Consortium (the Consortium) was formed in 1983 and operates by a joint powers agreement among the following counties: Colusa County, Glenn County, Sutter County and Yuba County. The purpose of the Consortium is to provide job counseling, training and placement assistance for unemployed youth and adults in the member areas. The Consortium is an entity separate and distinct from each of its participant members.

B. Reporting Entity

The Consortium's basic financial statements include the accounts of all its operations. If an organization is part of a primary government, its financial data should be included with the financial data of the primary government. Accordingly, the Consortium evaluated whether any other entity should be included in these financial statements as a component unit within the Consortium's reporting entity. Consideration was given as to whether or not other entities meet all of the following criteria:

- It has a separately elected governing body;
- It is legally separate; and
- It is fiscally independent of other state and local governments.

Based on these criteria, the Consortium has no component units. Additionally, the Consortium is not a component unit of any other reporting entity.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The Consortium's basic financial statements are prepared in conformity with U.S. generally accepted accounting principles. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

B. Government-wide and Fund Financial Statements

The Government-wide Financial Statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Consortium with the effect of interfund activity removed from these statements. *Governmental activities*, which normally are supported by intergovernmental revenues, are reported separately from *business-type* activities, which rely to a significant extent on fees and charges for support. The Consortium has no component units, fiduciary or business-type activities.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and Fund Financial Statements (concluded)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for the Consortium's governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Accrual

The Government-wide Financial Statements are reported using the *economic resources measurement focus* and the full *accrual basis* of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place.

Modified Accrual

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when "measurable and available." The Consortium considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Those revenues susceptible to accrual are grants and donations.

Non-exchange transactions, in which the Consortium gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied.

The Consortium may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The Consortium's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

Certain indirect costs are included in program expenses reported for individual functions and activities.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Fund Financial Statements

Fund Financial Statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Fund operations are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses) as appropriate. The Consortium's resources are accounted for based on the purposes for which they are to be spent and the means by which spending activities are controlled.

In the Fund Financial Statements, governmental funds report fund equity as follows:

Unassigned Fund Equity

The residual classification for the government's general fund that includes all amounts not contained in the other classifications.

Assigned Fund Equity

Amounts intended to be used by the government for specific purposes but that do not meet the criteria to be classified as restricted or committed.

E. Major Funds

GASB Statement No. 34 defines major funds and requires that the Consortium's major governmental funds be identified and presented separately in the fund financial statements. Major funds are defined as funds that have either assets, liabilities, revenues, or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The Consortium may also select other funds it believes should be presented as major funds. The Consortium reported the following major governmental funds in the accompanying financial statements:

General Fund

The purpose of the fund is to account for the operation of the Consortium's programs, to provide job counseling, training and placement assistance for unemployed youth and adults in the member areas through funding supported by state and federal resources.

F. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. Annual appropriated budgets are adopted for the General Fund.

By state law, the Consortium's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. These budgets are revised by the Consortium's Governing Board and Consortium administration during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for the General Fund in the basic financial statements. There was no amendment to the original budget presented in the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund during the year ended June 30, 2022.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Budgets and Budgetary Accounting (concluded)

General Fund expenditures exceeded appropriations by \$91,758, which was mainly due to under budget of employee benefits and service and support expenditures.

G. Cash and Cash Equivalents

The Consortium applies the provisions of GASB Statement No. 40, *Deposit and Investment Risk Disclosures – an amendment to GASB Statement No. 3*, which requires governmental entities to provide proper disclosures on common deposit and investment risk related to credit risk, interest rate risk and foreign currency risk. In accordance with GASB Statement No. 40, the Consortium has made such disclosures.

H. Capital Assets

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over its estimated useful lives (25 years for modular buildings and 10 years for equipment).

Assets acquired through grant resources are considered to be owned by the grantor while such assets are in use under the funded program, or while they are being used for a similar program. Any disposition of restricted assets or any funds derived therefrom are subject to grant regulations.

I. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the Consortium recognized deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period and will not be recognized as an outflow of resources (expense/expenditure) until then. The Consortium has deferred pension contributions which are reported as deferred outflows of resources.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period and will not be recognized as an inflow of resources (revenue) until then. The Consortium has deferred pension actuarial which is reported as deferred inflows of resources.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Leases

For leases in which the Consortium is lessee, the Consortium recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. At the commencement of a lease, the Consortium initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life, as defined in the Capital Assets section above. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

The Consortium uses the interest rate charged by the lessor as the discount rate, or if not provided, an estimated incremental borrowing rate is used as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Consortium is reasonably certain to exercise.

K. Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

Net Investment in Capital Assets

This component of net position consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding against the acquisition, construction, or improvement of those assets.

Restricted Net Position

This component of net position consists of limitations placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position

This component of net position consists of net position that does not meet the definition of *net investment in capital assets* or *restricted*.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Consortium's portion of the California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from CalPERS fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Cost Allocation Plan

Costs which are not specifically identified as benefiting one specific grant program are distributed to programs in accordance with the Consortium's cost allocation plan. The Consortium uses WIOA legislation and regulations as well as OMB Circulars and State Directives in reviewing and updating its cost allocation plan.

N. Contingencies

The Consortium participates in federal grants, the principal of which is the U.S. Department of Labor. Disbursement of funds received under these grants requires compliance with terms and conditions specified in the grant agreement and is subject to audit by the grantor agency. Any disallowed costs resulting from such an audit could become a liability of the General Fund or other applicable funds.

O. Concentrations

The Consortium receives a substantial amount of revenue for its programs funded by the State of California Employment Development Department. During the year ended June 30, 2022, the Consortium received \$5,881,156, which amounts to 79% of total revenue for the year.

P. Use of Estimates

The basic financial statements have been prepared in conformity with U.S. generally accepted accounting principles and, as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from those estimates.

Q. Risk Management

The Consortium is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Consortium carries insurance.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

Q. Risk Management (concluded)

Joint Powers Agreement

The Consortium has insurance coverage under Golden State Risk Management Authority (A Joint Powers Authority, JPA), which is a risk-sharing insurance pool. Golden State Risk Management Authority coverage includes workers' compensation, general liability, and miscellaneous insurance. The relationship between the Consortium and the Golden State Risk Management Authority is such that the JPA is not a component unit of the Consortium for financial reporting purposes. As a member, the Consortium pays premiums commensurate with the level of coverage requested.

R. Subsequent Events

In preparing these basic financial statements, the Consortium has evaluated events and transactions for potential recognition or disclosure through March 16, 2023, the date the basic financial statements were available to be issued.

S. Implementation of Accounting Pronouncements

GASB Statement No. 87 - *Leases*. The provisions of GASB Statement No. 87 are effective for financial statements beginning after June 15, 2021. The Consortium implemented this change for the fiscal year ended June 30, 2022.

T. Accounting Pronouncements

The following GASB Statements will be implemented in future financial statements. The Consortium has not fully judged the impact of implementation of these GASB Statements on the financial statements:

- GASB Statement No. 100 – *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*. The provisions of GASB Statement No. 100 are effective for financial statements beginning after June 15, 2023.
- GASB Statement No. 101 – *Compensated Absences*. The provisions of GASB Statement No. 101 are effective for financial statements beginning after December 15, 2023.

NOTE 3 - CASH AND CASH EQUIVALENTS

The cash balances as of June 30, 2022 are as follows:

U.S. Bank	\$ <u>83,320</u>
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Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the Consortium's deposits may not be returned. The Consortium does not have a formal policy for custodial credit risk for deposits.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 3 - CASH AND CASH EQUIVALENTS (concluded)

Cash balances in banks and revolving funds are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). In addition, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

NOTE 4 - INTERGOVERNMENTAL RECEIVABLE

Intergovernmental receivable as of June 30, 2022 represents amounts due from the following:

California Employment Development Department	\$ 223,754
California State Workforce Development Board	297,249
Sacramento Employment and Training Agency	112,623
Other	<u>5,806</u>
Total	<u>\$ 639,432</u>

The Consortium has not accrued a loss for allowances for uncollected receivables since it is the opinion of management that it is highly probable that all receivables will be collected. The Consortium will accrue an allowance for doubtful accounts when management considers that the receivables cannot be fully collected.

NOTE 5 - CAPITAL ASSETS

Capital assets as of June 30, 2022 are as follows:

	Balance 6/30/21	Additions	Retirements	Balance 6/30/22
Modular building	\$ 175,471	\$ -	\$ -	\$ 175,471
Equipment	<u>5,586</u>	-	-	<u>5,586</u>
Total	<u>181,057</u>	-	-	<u>181,057</u>
Less accumulated depreciation	<u>(148,095)</u>	<u>(7,577)</u>	-	<u>(155,672)</u>
Capital assets, net	<u>\$ 32,962</u>	<u>\$ (7,577)</u>	<u>\$ -</u>	<u>\$ 25,385</u>

Depreciation expense was \$7,577 for the year ended June 30, 2022.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2022

NOTE 6 - COMPENSATED ABSENCES

All vacation pay plus related payroll taxes is accrued when incurred in the financial statements. The liability for these amounts is accrued through June 30, 2022, and reported in the governmental funds (grants), only if they have matured, for example, as a result of employee resignations and retirements.

Accumulated sick leave benefits are not recognized as liabilities of the Consortium. The Consortium's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest, nor is payment probable. However, unused sick leave is added to creditable service period for calculation of retirement benefits when the employee retires.

The changes in the compensated absences balance for the fiscal year ended June 30, 2022 were as follows:

Balance, beginning of period	\$	53,241
Additions		30,738
Retirements		<u>(34,900)</u>
Balance, end of period	\$	<u>49,079</u>
Due within one year	\$	32,172
Due in more than one year		<u>16,907</u>
Total	\$	<u>49,079</u>

NOTE 7 - LEASE RIGHT-OF-USE ASSET AND LIABILITY

The financial statements for fiscal year ended June 30, 2022 include the adoption of GASB Statement No. 87, *Leases*. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset.

In June 2021, the Consortium entered into an operating lease for office space located at 1110 Civic Center Blvd., Suite 402A, Yuba City pursuant to a lease agreement that expires in June 30, 2026. The rent expense is currently \$2,686 per month. Rental expense for the year ended June 30, 2022 was \$85,416.

The Consortium is utilizing an incremental borrowing rate of 4.38%.

All leases were classified as governmental activities. An initial lease liability was recorded in the amount of \$153,622 as of July 1, 2021. As of June 30, 2022, the value of the lease liability was \$127,017. The difference of \$26,605 represents the reduction of the principal portion of lease payments made in the current year.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 7 - LEASE RIGHT-OF-USE ASSET AND LIABILITY (concluded)

Amounts recognized as right-of-use assets related to operating leases are included in the accompanying Statement of Net Position, while related lease liabilities are included in the lease liabilities. As of June 30, 2022, right-of-use assets and lease liabilities related to operating leases were as follows:

Right-of-use asset	\$	153,622
Less accumulated amortization		<u>(28,604)</u>
Right-of-use asset, net	\$	<u>125,018</u>
Lease payable:		
Due within one year	\$	28,202
Due in more than one year		<u>98,815</u>
Total	\$	<u>127,017</u>

Future minimum lease payments under these agreements are as follows:

Year Ending June 30, 2023	\$	33,204
Year Ending June 30, 2024		34,200
Year Ending June 30, 2025		35,232
Year Ending June 30, 2026		<u>36,288</u>
Total		138,924
Less effects of discounting		<u>(11,907)</u>
Lease liabilities recognized	\$	<u>127,017</u>

NOTE 8 - RETIREMENT PLAN

Plan Description

Qualified employees are covered under a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). The Consortium contributes to the Miscellaneous Pool for all classified employees.

CalPERS acts as a common investment and administrative agent for participating public entities within the state of California. Benefit provisions and all other requirements are established by state statutes and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2022

NOTE 8 - RETIREMENT PLAN (continued)

Benefits Provided

The plan provides service retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRA miscellaneous members become eligible for Service Retirement upon attainment of age 52 with at least 5 years of service. All members are eligible for non-duty disability benefits after 10 years of service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. Upon the death of a retiree, a one-time lump sum payment will be made to the retiree's designated survivor(s), or to the retiree's estate.

Plan's Major Benefit Options - Optional Benefits

Hire Date	On or after 1/1/13
Benefit Provision	
Benefit Formula	2% @ 55
Social Security Coverage	No
Full/Modified	Full
Employee Contribution Rate	7.00%
Final Average Compensation Period	Three Year
Sick Leave Credit	Yes
Non-Industrial Disability	Standard
Industrial Disability	No
Pre-Retirement Death Benefits	
Optional Settlement 2	Yes
1959 Survivor Benefit Level	No
Special	No
Alternate	No
Post-Retirement Death Benefits	
Lump Sum	\$500
Survivor Allowance (PRSA)	No
Cost of Living Adjustment (COLA)	2%

Contributions

All of the Consortium's employees are participating plan members. Active plan members are required to contribute 0% of their salary (7% of monthly salary over \$133.33 if the member participates in Social Security), and the Consortium is required to contribute an actuarially determined rate. Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1st following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Consortium is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 8 - RETIREMENT PLAN (continued)

Contributions paid by the Consortium on behalf of plan members to CalPERS totaled \$156,768 for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

The Consortium's net pension liability for the Plan is measured as the proportionate share of the net pension liability. As of June 30, 2022, the Consortium reported a net pension liability for its proportionate share of the net pension liability of the plan of \$1,224,533.

The net pension liability of the plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The Consortium's proportion of the net pension liability was based on a projection of the Consortium's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The Consortium's proportionate share of the net pension liability for the Plan as of June 30, 2022 was 0.02617%.

For the year ended June 30, 2022, the Consortium recognized a pension adjustment credit of \$1,365. At June 30, 2022, the Consortium reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change of assumptions	\$ 125,479	\$ -
Differences between proportionate expected and actual experience	24,591	16,470
Net difference between proportionate projected and actual earnings on pension plan investments	224,302	-
Pension contributions subsequent to measurement date	<u>156,768</u>	<u>-</u>
Total	<u>\$ 531,140</u>	<u>\$ 16,470</u>

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2022

NOTE 8 - RETIREMENT PLAN (continued)

The Consortium reported \$156,768 as deferred outflows of resources related to contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending June 30</u>	<u>Deferred Outflows/ (Inflows) of Resources</u>
2023	\$ 93,342
2024	81,790
2025	45,579
2026	137,191

The total pension liabilities in the June 30, 2021 actuarial valuation were determined using the information below.

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The collective total pension liability was based on the following assumptions:

Investment Rate of Return	6.90%
Inflation	2.0%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds
Post-Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

Long-Term Expected Rate of Return

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 8 - RETIREMENT PLAN (concluded)

The expected real rates of return by asset class are as followed:

Asset Class	Assumed Asset Allocation	Real Return Years 1-10*
Global equity - cap-weighted	30.00%	4.45%
Global equity non-cap-weighted	12.0%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00)%	(0.59)%

*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability to Changes in the Discount Rate

The following presents the Consortium's proportionate share of the net pension liability of CalPERS, calculated using the discount rate of 6.90%, as well as what the Consortium's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Net Pension Liability	\$ 1,989,732	\$ 1,224,533	\$ 594,963

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 9 - CONTINGENCY - CORONAVIRUS PANDEMIC

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began to spread among various countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S., including California, declared a state of emergency and issued shelter-in-place orders in response to the outbreak. The immediate impact to the Consortium's operations included restrictions on employees' and volunteers' ability to work, and it is anticipated that the impacts from this pandemic will continue for some time. As of the report date, the financial impact of the coronavirus outbreak cannot be measured.

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

For the Year Ended June 30, 2022

	General Fund		
	Original & Final Budget	Actual (Budgetary Basis)	Variance with Final Budget
Revenues:			
Grant funds	\$ 7,356,111	\$ 7,438,814	\$ 82,703
Total revenues	<u>7,356,111</u>	<u>7,438,814</u>	<u>82,703</u>
Expenditures:			
Classified salaries	405,874	410,661	(4,787)
Employee benefits	218,948	252,904	(33,956)
Program operations	6,544,689	6,544,689	-
Service and support	128,100	197,697	(69,597)
Training, conferences, meetings and travel	<u>58,500</u>	<u>41,918</u>	<u>16,582</u>
Total expenditures	<u>7,356,111</u>	<u>7,447,869</u>	<u>(91,758)</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>(9,055)</u>	<u>\$ (9,055)</u>
Fund balance, beginning of period		<u>175,804</u>	
Fund balance, end of period		<u>\$ 166,749</u>	

NORTH CENTRAL COUNTIES CONSORTIUM
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2022

Schedule 2

	2022	2021	2020	2019	2018	2017	2016	2015
Consortium's proportion of the collective net pension liability	0.02617%	0.02675%	0.02706%	0.02709%	0.02670%	0.02758%	0.02603%	0.01350%
Consortium's proportionate share of the collective net pension liability	\$ 1,224,533	\$ 507,984	\$ 1,083,764	\$ 1,021,004	\$ 1,052,701	\$ 958,220	\$ 904,098	\$ 838,009
Consortium's covered-employee payroll*	\$ 380,708	\$ 347,245	\$ 315,392	\$ 282,223	\$ 294,455	\$ 364,945	\$ 354,688	\$ 355,260
Consortium's proportionate share of the collective net pension liability as a percentage of covered payroll	321.65%	146.29%	343.62%	361.77%	357.51%	262.57%	254.90%	235.89%
Plan fiduciary net position as a percentage of the total pension liability	78.19%	90.49%	77.73%	77.69%	75.39%	75.87%	75.52%	81.00%

The schedules present information to illustrate changes in the Consortium's proportionate share of the net pension liability over a ten year period when the information is available.

*In accordance with Statement No. 82 of the GASB, Covered Employee Payroll is the payroll on which contributions are based. Thus, these amounts may be different than shown in fiscal year ended 2016 and earlier reports.

NORTH CENTRAL COUNTIES CONSORTIUM
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF THE CONSORTIUM'S CONTRIBUTIONS - PENSION PLAN
For the Year Ended June 30, 2022

Schedule 3

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 156,768	\$ 183,234	\$ 166,597	\$ 147,415	\$ 128,107	\$ 123,207	\$ 113,171	\$ 103,131	\$ 87,869
Contributions in relation to the contractually required contribution	156,768	183,234	166,597	147,415	128,107	123,207	113,171	103,131	87,869
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll*	\$ 410,661	\$ 380,708	\$ 347,245	\$ 315,392	\$ 282,223	\$ 294,455	\$ 364,945	\$ 354,688	\$ 355,260
Contributions as a percentage of covered payroll	38.17%	48.13%	47.98%	46.74%	45.39%	41.84%	31.01%	29.08%	24.73%

The schedules present information to illustrate changes in the Consortium's contributions over a ten year period when the information is available.

*In accordance with Statement No. 82 of the GASB, Covered Employee Payroll is the payroll on which contributions are based. Thus, these amounts may be different than shown in fiscal year ended 2016 and earlier reports.

NORTH CENTRAL COUNTIES CONSORTIUM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL PROGRAM SERVICES
 For the Year Ended June 30, 2022

Schedule 4

	AA011019				AA111019					Total
	1172 DEA PY 19/20	1174 Workforce Accelerator Fund 8.0 PY 19/20	1178 Olam Land O'Lakes Lifetouch	1184 VEAP PY 19/20	1195 COVID-19 Disaster Recovery NDWG	1196 COVID-19 Disaster Recovery NDWG	1206 ELL Pathways to Careers PY 19/20	202 Adult Formula	293 Rapid Response Layoff Aversion	
Revenues:										
Grant funds	\$ 155,568	\$ 21,299	\$ 42,443	\$ 133,890	\$ 96,349	\$ 407,666	\$ 128,851	\$ 353,451	\$ 5,732	\$ 1,345,249
Total revenues	<u>155,568</u>	<u>21,299</u>	<u>42,443</u>	<u>133,890</u>	<u>96,349</u>	<u>407,666</u>	<u>128,851</u>	<u>353,451</u>	<u>5,732</u>	<u>1,345,249</u>
Expenditures:										
Administration services	10,763	2,641	1,600	16,421	19,084	42,032	12,940	39,591	1,890	146,962
Program services	<u>144,805</u>	<u>18,658</u>	<u>40,843</u>	<u>117,469</u>	<u>77,265</u>	<u>365,634</u>	<u>115,911</u>	<u>313,860</u>	<u>3,842</u>	<u>1,198,287</u>
Total expenditures	<u>155,568</u>	<u>21,299</u>	<u>42,443</u>	<u>133,890</u>	<u>96,349</u>	<u>407,666</u>	<u>128,851</u>	<u>353,451</u>	<u>5,732</u>	<u>1,345,249</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTH CENTRAL COUNTIES CONSORTIUM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL PROGRAM SERVICES
 For the Year Ended June 30, 2022

Schedule 5

	AA111019					AA211019				Total
	301-302 Youth Formula	502 Dislocated Worker	541 Rapid Response by Formula	1208 2020 August Wildfires DR Temporary Jobs	1209 2020 August Wildfires DR Workforce Development	1222 High Performing Boards PY 20-21	201 Adult Formula	202 Adult Formula	292 Rapid Response Layoff Aversion	
Revenues:										
Grant funds	\$ 495,260	\$ 261,330	\$ 33,757	\$ 228,829	\$ 190,846	\$ 3,846	\$ 219,073	\$ 731,732	\$ 17,863	\$ 2,182,536
Total revenues	<u>495,260</u>	<u>261,330</u>	<u>33,757</u>	<u>228,829</u>	<u>190,846</u>	<u>3,846</u>	<u>219,073</u>	<u>731,732</u>	<u>17,863</u>	<u>2,182,536</u>
Expenditures:										
Administration services	47,772	28,401	6,989	26,718	16,413	1,985	24,539	81,962	5,889	240,668
Program services	447,488	232,929	26,768	202,111	174,433	1,861	194,534	649,770	11,974	1,941,868
Total expenditures	<u>495,260</u>	<u>261,330</u>	<u>33,757</u>	<u>228,829</u>	<u>190,846</u>	<u>3,846</u>	<u>219,073</u>	<u>731,732</u>	<u>17,863</u>	<u>2,182,536</u>
Excess of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTH CENTRAL COUNTIES CONSORTIUM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL PROGRAM SERVICES
 For the Year Ended June 30, 2022

Schedule 6

AA211019										
	293 Rapid Response Layoff Aversion	301-302 Youth Formula	501 Dislocated Worker	502 Dislocated Worker	540 Rapid Response Formula	541 Rapid Response Formula	1245 Equity and Special Populations PY 21-22	1252 Workforce Accelerator Fund 10.0 PY 21-22	1136 TET NDWG	Total
Revenues:										
Grant funds	\$ 67,639	\$ 869,514	\$ 201,886	\$ 609,436	\$ 59,751	\$ 216,111	\$ 321,135	\$ 7,899	\$ 2,010	\$ 2,355,381
Total revenues	<u>67,639</u>	<u>869,514</u>	<u>201,886</u>	<u>609,436</u>	<u>59,751</u>	<u>216,111</u>	<u>321,135</u>	<u>7,899</u>	<u>2,010</u>	<u>2,355,381</u>
Expenditures:										
Administration services	22,300	83,871	21,941	66,233	12,371	44,743	21,084	2,596	531	275,670
Program services	<u>45,339</u>	<u>785,643</u>	<u>179,945</u>	<u>543,203</u>	<u>47,380</u>	<u>171,368</u>	<u>300,051</u>	<u>5,303</u>	<u>1,479</u>	<u>2,079,711</u>
Total expenditures	<u>67,639</u>	<u>869,514</u>	<u>201,886</u>	<u>609,436</u>	<u>59,751</u>	<u>216,111</u>	<u>321,135</u>	<u>7,899</u>	<u>2,010</u>	<u>2,355,381</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTH CENTRAL COUNTIES CONSORTIUM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL PROGRAM SERVICES
 For the Year Ended June 30, 2022

Schedule 7

	2054 SB1	2067 Career NDWG	2286 P2E SS/E&L	2287 P2E DS	2288 AB1111 Breaking Barriers	Other	Total from Schedule 4	Total from Schedule 5	Total from Schedule 6	Total
Revenues:										
Grant funds	\$ 989,362	\$ 212,980	\$ 50,394	\$ 25,380	\$ 266,821	\$ 10,711	\$ 1,345,249	\$ 2,182,536	\$ 2,355,381	\$ 7,438,814
Total revenues	<u>989,362</u>	<u>212,980</u>	<u>50,394</u>	<u>25,380</u>	<u>266,821</u>	<u>10,711</u>	<u>1,345,249</u>	<u>2,182,536</u>	<u>2,355,381</u>	<u>7,438,814</u>
Expenditures:										
Administration services	195,673	9,515	-	3,416	11,530	19,746	146,962	240,668	275,670	903,180
Program services	793,689	203,465	50,394	21,964	255,291	20	1,198,287	1,941,868	2,079,711	6,544,689
Total expenditures	<u>989,362</u>	<u>212,980</u>	<u>50,394</u>	<u>25,380</u>	<u>266,821</u>	<u>19,766</u>	<u>1,345,249</u>	<u>2,182,536</u>	<u>2,355,381</u>	<u>7,447,869</u>
Excess of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,055)	\$ -	\$ -	\$ -	\$ (9,055)

NORTH CENTRAL COUNTIES CONSORTIUM
SCHEDULE OF RECONCILIATION OF WIOA EXPENDITURES
 For the Year Ended June 30, 2022

Schedule 8

	AA011019				AA111019				Total
	1172 DEA PY 19/20	1174 Workforce Accelerator Fund 8.0 PY 19/20	1178 Olam Land O'Lakes Lifetouch	1184 VEAP PY 19/20	1195 COVID-19 Disaster Recovery NDWG	1206 ELL Pathways to Careers PY 19/20	202 Adult Formula	293 Rapid Response Layoff Aversion	
Expenditures per WIOA final status of cash report for the period ended June 30, 2022	\$ 350,000	\$ 150,000	\$ 250,000	\$ 500,000	\$ 474,102	\$ 350,000	\$ 1,271,003	\$ 53,988	\$ 3,399,093
Less amounts reported in prior year's audit reports through June 30, 2021	194,432	128,701	207,557	366,110	377,753	221,149	917,552	48,256	2,461,510
Net expenditures	155,568	21,299	42,443	133,890	96,349	128,851	353,451	5,732	937,583
WIOA expenditures per audit report (see pages 31-34)	155,568	21,299	42,443	133,890	96,349	128,851	353,451	5,732	937,583
Difference in expenditures per WIOA final status of cash report over (under) expenditures in audit report	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTH CENTRAL COUNTIES CONSORTIUM
SCHEDULE OF RECONCILIATION OF WIOA EXPENDITURES
 For the Year Ended June 30, 2022

Schedule 9

	AA111019				AA211019				Total
	301-302 Youth Formula	502 Dislocated Worker	541 Rapid Response by Formula	1222 High Performing Boards PY 20-21	201 Adult Formula	292 Rapid Response Layoff Aversion	501 Dislocated Worker	540 Rapid Response Formula	
Expenditures per WIOA final status of cash report for the period ended June 30, 2022	\$ 1,578,194	\$ 840,366	\$ 227,442	\$ 3,846	\$ 219,073	\$ 17,863	\$ 201,886	\$ 59,751	\$ 3,148,421
Less amounts reported in prior year's audit reports through June 30, 2021	1,082,934	579,036	193,685	-	-	-	-	-	1,855,655
Net expenditures	495,260	261,330	33,757	3,846	219,073	17,863	201,886	59,751	1,292,766
WIOA expenditures per audit report (see pages 31-34)	495,260	261,330	33,757	3,846	219,073	17,863	201,886	59,751	1,292,766
Difference in expenditures per WIOA final status of cash report over (under) expenditures in audit report	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTH CENTRAL COUNTIES CONSORTIUM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Federal Award Source/Federal Program Name/Cluster Name	Federal Assistance Listing Number	Award Identification	Federal Award Amount	Federal Amount Expended	Federal Amount Passed Through to Subrecipients
U.S. Department of Labor:					
Workforce Innovation and Opportunity Act Cluster:					
Pass through from the California Employment Development Department:					
WIOA DEA PY 19/20	17.278	AA011019-1172	\$ 350,000	\$ 155,568	\$ 144,805
WIOA Workforce Accelerator Fund 8.0 PY 19/20	17.278	AA011019-1174	150,000	21,299	18,658
WIOA Olam, Land O'Lakes Lifetouch	17.278	AA011019-1178	250,000	42,443	40,843
WIOA VEAP PY 19/20	17.278	AA011019-1184	500,000	133,890	117,469
WIOA COVID-19 Disaster Recovery NDWG - Temporary Jobs	17.278	AA011019-1195	474,102	96,349	77,265
WIOA COVID-19 Disaster Recovery NDWG - Workforce Developm	17.278	AA011019-1196	1,085,722	407,666	365,634
WIOA ELL Pathways to Careers PY 19/20	17.278	AA011019-1206	350,000	128,851	115,911
WIOA Adult Formula	17.258	AA111019-202	1,271,003	353,451	313,860
WIOA Rapid Response Layoff Aversion	17.278	AA111019-293	53,988	5,732	3,842
		AA111019-301-			
WIOA Youth Formula	17.259	302	1,578,194	495,260	447,488
WIOA Dislocated Worker	17.278	AA111019-502	840,366	261,330	232,929
WIOA Rapid Response Formula	17.278	AA111019-541	227,442	33,757	26,768
WIOA 2020 August Wildfires DR Temporary Jobs	17.278	AA111019-1208	325,655	228,829	202,111
WIOA 2020 August Wildfires DR Workforce Development	17.278	AA111019-1209	294,046	190,846	174,433
WIOA High Performing Boards PY 20-21	17.278	AA111019-1222	3,846	3,846	1,861
WIOA Adult Formula	17.258	AA211019-201	219,073	219,073	194,534
WIOA Adult Formula	17.258	AA211019-202	1,032,518	731,732	649,770
WIOA Rapid Response Layoff Aversion	17.278	AA211019-292	17,863	17,863	11,974
WIOA Rapid Response Layoff Aversion	17.278	AA211019-293	76,007	67,639	45,339
		AA211019-301-			
WIOA Youth Formula	17.259	302	1,291,159	869,514	785,643
WIOA Dislocated Worker	17.278	AA211019-501	201,886	201,886	179,945
WIOA Dislocated Worker	17.278	AA211019-502	859,119	609,436	543,203
WIOA Rapid Response Formula	17.278	AA211019-540	59,751	59,751	47,380
WIOA Rapid Response Formula	17.278	AA211019-541	254,243	216,111	171,368
WIOA Equity and Special Populations PY 21-22	17.278	AA211019-1245	1,500,000	321,135	300,051
WIOA Workforce Accelerator Fund 10.0 PY 21-22	17.278	AA211019-1252	500,000	7,899	5,303
Pass through from the Sacramento Employment and Training Agency:					
WIOA Trade and Economic Transition National Dislocated Worker G	17.278	1136	275,000	2,010	1,479
WIOA Career National Dislocated Worker Grant	17.278	2067	881,998	212,980	203,465
Total Workforce Innovation and Opportunity Act Cluster			<u>14,922,981</u>	<u>6,096,146</u>	<u>5,423,331</u>
Total federal programs			<u>\$ 14,922,981</u>	<u>\$ 6,096,146</u>	<u>\$ 5,423,331</u>

NORTH CENTRAL COUNTIES CONSORTIUM
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of North Central Counties Consortium and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within North Central Counties Consortium's financial statements.

NOTE 2 - PASS-THROUGH ENTITIE'S IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, North Central Counties Consortium determined that no identifying number is assigned for the program or North Central Counties Consortium was unable to obtain an identifying number from the pass-through entity.

NOTE 3 - FEDERAL ASSISTANCE LISTING NUMBERS

The Federal assistance listing number included in the accompanying Schedule of Expenditures of Federal Awards was determined based on the program name, review of the award contract, and the Office of Management and Budget's Federal assistance listing numbers.

NOTE 4 - INDIRECT COSTS

North Central Counties Consortium elected not to use the 10% de minimis cost rate as covered in the Uniform Guidance Part 200.414 Indirect (F&A) Costs.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Governing Board
North Central Counties Consortium
Yuba City, California

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of North Central Counties Consortium, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise North Central Counties Consortium's basic financial statements, and have issued my report thereon dated March 16, 2023.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered North Central Counties Consortium's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Central Counties Consortium's internal control. Accordingly, I do not express an opinion on the effectiveness of North Central Counties Consortium's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Hiep Pham, CPA Inc.

Fremont, California

March 16, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

Governing Board
North Central Counties Consortium
Yuba City, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited North Central Counties Consortium's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of North Central Counties Consortium's major federal programs for the year ended June 30, 2022. North Central Counties Consortium's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, North Central Counties Consortium complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of North Central Counties Consortium and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of North Central Counties Consortium's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to North Central Counties Consortium's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on North Central Counties Consortium's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about North Central Counties Consortium's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding North Central Counties Consortium's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of North Central Counties Consortium's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of North Central Counties Consortium's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I identified during the audit.

Report on Internal Control over Compliance

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

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Hiep Pham, CPA Inc.

Fremont, California

March 16, 2023

NORTH CENTRAL COUNTIES CONSORTIUM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial statements

- 1. Type of auditor's report issued:..... Unmodified
- 2. Internal control over financial reporting:
 - A. Material weaknesses identified?..... No
 - B. Significant deficiency(ies) identified that are not considered to be material weaknesses?..... None reported
 - C. Noncompliance which is material to the financial statements noted?... No

Federal awards

- 3. Internal control over major programs:
 - A. Material weaknesses identified?..... No
 - B. Significant deficiency(ies) identified that are not considered to be material weaknesses?..... None reported
 - C. Type of auditor's report issued on compliance for major programs:..... Unmodified
 - D. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?..... No

Major programs

Federal Assistance		Amount
<u>Listing Number</u>	<u>Federal Program Name or Cluster Name</u>	<u>Expended</u>
17.258, 17.259 & 17.278	Workforce Innovation and Opportunity Act Cluster	\$ 6,096,146

- 4. Dollar threshold to distinguish between Type A and Type B programs:..... \$ 750,000
- 5. Auditee qualifies as a low-risk auditee?..... Yes

Section II - Financial Statement Findings..... None noted

Section III - Federal Award Findings and Questioned Costs..... None noted

NORTH CENTRAL COUNTIES CONSORTIUM
STATUS OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2022

There were no prior year audit findings.

ATTACHMENT F: ACTION

APPROVAL OF FISCAL COMMITTEE REPORT

- **Training Expenditure Requirement**
- **FY 2023/2024 NCCC Administration Budget**
- **FY 2023/2024 NCCC WDB/Governing Board Budget**



North Central Counties Consortium

SUMMARY OF TRAINING EXPENDITURE REQUIREMENTS PY 22/23 ALLOCATIONS

(Sep 2022 through Sep 2023) As of 3/31/2023

<u>ADULT AND DISLOCATED WORKER (DW) ALLOCATION</u>		<u>2,465,836</u>
<u>TRAINING REQUIREMENT</u>	30%	<u>739,751</u>
<u>FORMULA FUNDING TRAINING EXPENDITURES</u>	9.26%	<u>228,389</u>
<u>LEVERAGED TRAINING</u>	10%	<u>0</u>
<u>TOTAL ON TRAINING</u>	9.26%	<u>228,389</u>

493,167 20% Must Be Formula Fund Training
 246,584 10% Can Be Leveraged Resources
 When 20% Requirement is Met
 264,778 Amount still needed to attain 20%

	Exp.	Trng.	
CURRENT EXPENDITURES TO TRAINING % AS OF 3/31/2023:	1,124,158	228,389	20.32%

LEVERAGE SOURCES

	<u>COLUSA</u>	<u>GLENN</u>	<u>SUTTER</u>	<u>YUBA</u>	<u>Total</u>
COVID 1196	53,924	32,099	38,060	0	124,083
AUGUST FIRE 1209	0	0	0	54,911	54,911
AUGUST FIRE 1258	0	0	0	156,809	156,809
CAREER 2067	2,350	0	16,028	44,256	62,633
ESP 1245	14,174	14,927	137,429	102,760	269,290
WAF 1252	9,619	0	25,328	22,895	57,842
QUEST 1262	0	0	5,618	0	5,618
Total	80,068	47,026	222,462	381,631	731,187

NORTH CENTRAL COUNTIES CONSORTIUM
 PY 23/24
 PROJECTED ALLOCATIONS

Projected Carry Over Money to PY 23/24	Ends	Estimated Formula Funds 23/24	24/25 Carry In 30%
Adult 201	123,776	6/2023 Adult	135,643
DW 501	96,596	6/2023 DW	110,941
Youth 301	115,469	6/2023 Youth	140,303
August Fire NDWG WD 1258	10,145	9/2023 RR	78,405
ESP 1245	37,617	12/2023 RRLA	37,500
WAF 10.0 1252	16,898	12/2023 Sub Total	502,792
CAREER NDWG 2067	5,847	9/2023	
QUEST 1262	90,030	4/2026	
Sub Total	496,378		
			116,066
			16,331 QUEST
			7,675 P2E
			12,797 RERP
			60,500 H RTP-RWF
			21,504 Sev. Storm
			118,806
Total	1,171,804	New Grants and/or Increase Requests	Received
Minus Proj. Carry In 24/25	234,872	P2E	14,447 4/1/23-11/30/25
Estimated Funding 23/24	936,931	RERP	25,594 4/1/23-9/30/25
		H RTP-RWF	99,000 5/1/23-3/31/26
Budget 23/24	903,480	Severe Storm	46,591 5/1/23-6/30/25
Budget 22/23	879,696	Sub Total	185,632
Increase/Decrease Yr to Yr:	23,784		

NORTH CENTRAL COUNTIES CONSORTIUM PY 23/24

PROPOSED BUDGET

ADMIN OFFICE

23/24 NCCC Budget Proposed				
A. Staff Cost	STAFF	%	# OF	TOTAL
		OF TIME	MONTHS	
NCCC STAFF SALARIES	4	100	12	430,020
Part Time Retired Annuitant	1	30	12	32393
1. SALARIES				462,413
B. Fringe Benefits (List)	TOTAL SALARIES	RATE		TOTAL
PERS	430,020			166,503
MEDI	462,413	1.65%		7,630
UI 7000.00 x 5	35,000	3.80%		1,330
ETT 7000 x 5	35,000	0.10%		35
WC	462,413	3.20%		14,797
HEALTH 4 @ 12 MO.				52,272
2. TOTAL FRINGE BENEFITS	Benefit Rate	52.46%		242,567
3. Total Staff Costs (1+2)				704,980
C. NON-STAFF COST	OVERHEAD	% of Total		TOTAL
SUPPLIES	9,000.00	1.06%		9,000
COPIER/PRINTING	5,000.00	0.59%		5,000
MILEAGE / STAFF	4,000.00	0.47%		4,000
CONFERENCE / MEETINGS	8,000.00	0.94%		8,000
TRAININGS	15,000.00	1.76%		15,000
UTILITIES	5,000.00	0.59%		5,000
POSTAGE	2,000.00	0.24%		2,000
TELEPHONE / INTERNET	6,000.00	0.71%		6,000
RENT	40,000.00	4.71%		40,000
OUTREACH	2,000.00	0.24%		2,000
EQUIPMENT / MAINTENANCE / IT	25,000.00	2.94%		25,000
MEMBER DUES-	4,000.00	0.47%		4,000
PROFESSIONAL AGREEMENTS	20,000.00	2.35%		20,000
4. NON-STAFF COST TOTAL	145,000.00			145,000
5. TOTAL BUDGET	849,980			849,980
With Board	903,480			

PY 23/24 BOARD BUDGET PROPOSED			
	ADMINISTRATION	TOTAL	
SUPPLIES	1,500	1,500	
POSTAGE		0	
COPIER/PRINTING		0	
MILEAGE / STIPEND / TRAINING	6,500	6,500	
BONDING AND LIABILITY INSURANCE	14,500	14,500	
ADVERTISING	0	0	
MEMBER DUES-CWA / NWA	6,000	6,000	
AUDIT SERVICES/LEGAL	25,000	25,000	
COST	53,500	53,500	
Total Budget NCCC and Board	903,480	903,480	

ATTACHMENT G: INFORMATION

**PROGRAM
PERFORMANCE
REPORT**

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - March 31, 2023)

ADULT	Number of Enrollments			Number in Training			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
NCCC	542	615	113%	163	382	234%	184	259	141%	74%	259/289	90%	\$ 16.00	\$ 27.01
Colusa County One Stop	70	95	136%	21	51	243%	24	62	258%	74%	62/69	90%	\$ 16.00	\$ 19.09
Glenn County AJCC	63	50	79%	19	33	174%	22	20	91%	74%	20/21	95%	\$ 16.00	\$ 18.21
Sutter County One Stop	242	278	115%	73	185	253%	82	117	143%	74%	117/132	89%	\$ 16.00	\$ 31.94
Yuba County One Stop	167	192	115%	50	113	226%	56	60	107%	74%	60/67	90%	\$ 16.00	\$ 28.52

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - March 31, 2023)

DISLOCATED WORKER	Number of Enrollments			Number in Training			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
NCCC	462	297	64%	139	146	105%	177	135	76%	74.0%	135/161	84%	\$ 16.00	\$23.40
Colusa County One Stop	73	87	119%	22	39	177%	27	38	141%	74.0%	38/50	76%	\$ 16.00	\$ 22.10
Glenn County AJCC	54	32	59%	16	18	113%	20	13	65%	74.0%	13/14	93%	\$ 16.00	\$ 16.64
Sutter County One Stop	213	96	45%	64	54	84%	85	53	62%	74.0%	53/60	88%	\$ 16.00	\$ 22.24
Yuba County One Stop	122	82	67%	37	35	95%	45	31	69%	74.0%	31/37	84%	\$ 16.00	\$ 29.80

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - March 31, 2023)

YOUTH	Number of Enrollments			Number of Credentials/Diplomas			Entered Employment or Education			Entered Employment/Education Rate		
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%
NCCC	431	438	102%	88	119	135%	147	185	126%	79.0%	185/208	89%
Colusa County One Stop	53	46	87%	11	16	145%	18	21	117%	79.0%	21/23	91%
Glenn County AJCC	51	39	76%	10	7	70%	17	15	88%	79.0%	15/16	94%
Sutter County One Stop	187	226	121%	38	66	174%	64	102	159%	79.0%	102/111	92%
Yuba County One Stop	140	127	91%	29	30	103%	48	47	98%	79.0%	47/58	81%
CSU, Upward Bound	48	65	135%	17	29	171%	18	29	161%	79.0%	29/33	88%

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - March 31, 2023)

NDWG August 2020 Wildfire 1208/1209 4/1/2021 - 8/31/2023	Number in Employment Recovery			Number in Training			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
NCCC	153	222	145%	125	129	103%	107	82	77%	70.0%	82/103	80%	\$ 16.00	\$ 20.31
Yuba County One Stop	153	222	145%	125	129	103%	107	82	77%	70.0%	82/103	80%	\$ 16.00	\$ 20.31

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - March 31, 2023)

NDWG COVID-19 1196 4/10/2020 - 2/28/2023	Number in Employment Recovery			Number in Training			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
NCCC	170	225	132%	170	179	105%	130	147	113%	76.0%	147/175	84%	\$ 16.00	\$ 19.60
Colusa County One Stop	48	59	123%	48	50	104%	36	33	92%	76.0%	33/43	77%	\$ 16.00	\$ 20.80
Glenn County AJCC	30	38	127%	30	28	93%	23	29	126%	76.0%	29/29	100%	\$ 16.00	\$ 18.17
Sutter County One Stop	64	82	128%	64	72	113%	49	56	114%	76.0%	56/64	88%	\$ 16.00	\$ 18.69
Yuba County One Stop	28	46	164%	28	29	104%	22	29	132%	76.0%	29/39	74%	\$ 16.00	\$ 21.41

NORTH CENTRAL COUNTIES CONSORTIUM
Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - March 31, 2023)

NDWG QUEST	Number Enrolled			Number in Training			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
1262 1/1/23 - 8/31/2024														
NCCC	142	15	11%	106	8	8%	102	0	0%	72.0%			\$ 16.00	
Colusa County One Stop	27	0	0%	20	0	0%	19	0	0%	72.0%			\$ 16.00	
Glenn County AJCC	16	2	13%	12	1	8%	12	0	0%	72.0%			\$ 16.00	
Sutter County One Stop	31	13	42%	23	7	30%	22	0	0%	72.0%			\$ 16.00	
Yuba County One Stop	68	0	0%	51	0	0%	49	0	0%	72.0%			\$ 16.00	

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - February 28, 2023)

Pre-Apprenticeship Construction	Number of Enrollments			Number of Credentials/Diplomas			Entered Employment /Registered Apprenticeship/Post Secondary Ed			Entered Employment/Entered Apprenticeship/Entered Post Secondary Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
2054 1/1/2020 - 1/31/2023														
NCCC	196	195	99%	127	131	103%	116	97	84%	59%	97/180	54%	\$ 16.00	\$ 19.66
Alliance for Workforce Development (Butte)	27	24	89%	17	14	82%	16	8	50%	59%	8/24	33%	\$ 16.00	\$ 17.88
SMART (Humboldt)	27	29	107%	17	23	135%	16	13	81%	59%	13/29	45%	\$ 16.00	\$ 19.14
SMART (Shasta)	42	40	95%	28	19	68%	25	23	92%	59%	23/40	58%	\$ 16.00	\$ 22.62
Sutter County One Stop	43	43	100%	28	31	111%	25	25	100%	59%	25/37	68%	\$ 16.00	\$ 18.66
Tehama Job Training	14	15	107%	9	13	144%	9	8	89%	59%	8/15	53%	\$ 16.00	\$ 23.43
Yuba County One Stop	43	44	102%	28	31	111%	25	20	80%	59%	20/35	57%	\$ 16.00	\$ 18.06

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - March 31, 2023)

NDWG CAREER 2067 1/1/2022-8/31/2023	Number of Enrollments			Number in Training			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
NCCC	88	91	103%	67	63	94%	66	35	53%	75.0%	35/40	88%	\$ 16.00	\$ 23.02
Colusa County One Stop	10	17	170%	7	13	186%	8	6	75%	75.0%	6/8	75%	\$ 16.00	\$ 23.52
Glenn County AJCC	3	4	133%	3	1	33%	2	0	0%	75.0%	0	0%	\$ 16.00	\$ -
Sutter County One Stop	36	15	42%	27	14	52%	27	8	30%	75.0%	8/8	100%	\$ 16.00	\$ 17.36
Yuba County One Stop	39	55	141%	30	35	117%	29	21	72%	75.0%	21/24	88%	\$ 16.00	\$ 28.82

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - March 31, 2023)

WAF Homeless to Hopeful 2.0 1252 6/1/2022-11/30/2023	Number of Enrollments			Number Entering Work Readiness			Number in Training			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
NCCC	75	65	87%	35	29	83%	56	27	48%	51	14	27%	68.0%	14/25	56%	\$ 16.00	\$ 22.03
Colusa County One Stop	7	4	57%	3	3	100%	5	3	60%	4	0	0%	68.0%	0/1	0%	\$ 16.00	\$ -
Glenn County AJCC	10	5	50%	4	3	75%	7	2	29%	7	1	14%	68.0%	1/1	0%	\$ 16.00	\$ 15.50
Sutter County One Stop	29	38	131%	14	20	143%	22	12	55%	20	8	40%	68.0%	8/17	53%	\$ 16.00	\$ 21.27
Yuba County One Stop	29	18	62%	14	3	21%	22	10	45%	20	5	25%	68.0%	5/6	80%	\$ 16.00	\$ 26.71

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - March 31, 2023)

Equity and Special Populations	Number of Enrollments			Number Entering Work Readiness			Number in Training			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
1245 2/1/2022 - 11/30/2023																	
NCCC	300	408	136%	107	140	131%	189	225	119%	204	174	85%	68.0%	174/203	86%	\$ 16.00	\$ 19.87
Colusa County One Stop	40	35	88%	14	14	100%	25	25	100%	27	23	85%	68.0%	23/24	96%	\$ 16.00	\$ 16.65
Glenn County AJCC	20	28	140%	7	13	186%	12	20	167%	13	10	77%	68.0%	10/10	100%	\$ 16.00	\$ 17.45
Sutter County One Stop	120	162	135%	43	65	151%	76	80	105%	82	72	88%	68.0%	72/89	81%	\$ 16.00	\$ 19.25
Yuba County One Stop	120	183	153%	43	48	112%	76	100	132%	82	69	84%	68.0%	69/80	86%	\$ 16.00	\$ 21.95

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2022 - 2023 3rd Quarter (July 1, 2022 - March 31, 2023)

Equity and Special Populations	ELL			Disabled			Offenders			Homeless			Veterans			Total		
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%
1245 2/1/2022 - 11/30/2023																		
NCCC	80	120	150%	70	204	291%	60	110	183%	30	49	163%	60	53	88%	300	536	179%
Colusa County One Stop	28	29	104%	5	1	20%	3	5	167%	0	4	N/A	4	1	25%	40	40	100%
Glenn County AJCC	0	6	N/A	11	15	136%	7	7	100%	2	6	300%	0	1	N/A	20	35	175%
Sutter County One Stop	26	40	154%	27	86	319%	25	46	184%	14	25	179%	28	21	75%	120	218	182%
Yuba County One Stop	26	45	173%	27	102	378%	25	52	208%	14	14	100%	28	30	107%	120	243	203%