



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

**NCCC  
GOVERNING BOARD AND  
WORKFORCE DEVELOPMENT BOARD  
Thursday, May 19, 2022  
2:00 pm**

**In Person:**  
Sutter County Superintendent of Schools  
970 Klamath Lane  
Yuba City, CA

**Via Zoom:**  
<https://us02web.zoom.us/j/86380192381?pwd=cXNxFkxV3dEU09sbkF4WWlLdzByQT09>

Phone audio: (669) 900-9128  
Meeting ID: 863 8019 2381 Password: 968172

**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. | 2:05 | Public Comment   |              |
| 6. | 2:10 | Adoption of Resolution Re-Affirming Findings Allowing Teleconference Board Meetings Pursuant to Assembly Bill 361 ( <u>Attachment A</u> ) – <i>Cindy Newton</i>  | Action - WDB |
| 7. | 2:15 | Workforce Development Board Appointments ( <u>Attachment B</u> ) – <i>Nick Micheli</i> <ul style="list-style-type: none"><li>▪ John Fleming, Director of Planning &amp; Development, Ampla Health</li><li>▪ Ron Moore, CEO, SF Metalworks</li><li>▪ Matt Goody, Business Manager, Plumbers &amp; Pipefitters Local 228</li></ul> | Action - GB  |
| 8. | 2:20 | Governing Board Chair Passes Meeting Over to WDB Chair   |              |



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|-----|------|---|------------------|
| 9.  | 2:20 | Approval of Minutes – <i>John Fleming/Nick Micheli</i><br><ul style="list-style-type: none"> <li>▪ February 17, 2022 Board Meeting (<u>Attachment C</u>)</li> </ul>   | Action<br>WDB/GB |
| 10. | 2:25 | Director’s Report – <i>Cindy Newton</i>   | Information      |
| 11. | 2:30 | Approval of MOU Update ( <u>Attachment D</u> )<br>– <i>Liz Bosley</i>   | Action<br>WDB/GB |
| 12. | 2:35 | Approval of New Grant Applications ( <u>Attachment E</u> ) – <i>Cindy Newton</i><br><ul style="list-style-type: none"> <li>▪ Regional Equity and Recovery Partnerships</li> <li>▪ High Road Training Partnership Health Care</li> </ul> | Action<br>WDB/GB |
| 13. | 2:40 | Acceptance of FY 2020/2021 Single Audit Report ( <u>Attachment F</u> )<br>– <i>Hiep Pham, R.J. Ricciardi, Inc. CPAs</i>   | Action<br>WDB/GB |
| 14. | 2:45 | Approval of Fiscal Committee Report ( <u>Attachment G</u> )<br>– <i>Margaret Fernandez/Cheryl Baxter</i>  | Action<br>WDB/GB |
| 15. | 2:50 | Community Economic Resilience Fund Program (CERF)<br>– <i>Renee John, Director of Workforce Development, Valley Vision</i><br>– <i>Isa Avanceña, Manager of Research &amp; Policy, Valley Vision</i>                                    | Presentation     |
| 16. | 3:10 | Adult Education Update – <i>Eric Pomeroy, Assistant Supt., Career &amp; College Readiness, Sutter County Superintendent of Schools Adult Education</i>  | Presentation     |
| 17. | 3:30 | Program Performance Report ( <u>Attachment H</u> ) – <i>Cindy Newton</i>  | Information      |
| 18. | 3:35 | Service Provider Program Updates<br><ul style="list-style-type: none"> <li>▪ Upward Bound</li> <li>▪ Colusa</li> <li>▪ Glenn</li> <li>▪ Sutter</li> <li>▪ Yuba</li> </ul>   | Information      |
| 19. | 3:55 | Other Business<br><ul style="list-style-type: none"> <li>▪ Next Board Meeting – Thursday, August 18, 2022<br/> Location: To Be Determined</li> </ul>  | Information      |
| 20. | 4:00 | 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**  
***(Workforce Board Item)***

**BOARD RESOLUTION  
RE-AFFIRMING FINDINGS  
ALLOWING TELECONFERENCE  
BOARD MEETINGS PURSUANT  
TO ASSEMBLY BILL 361**



# North Central Counties Consortium

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

**BOARD RESOLUTION NO. 22-02**  
**OF THE NORTH CENTRAL COUNTIES CONSORTIUM**  
**GOVERNING BOARD AND**  
**WORKFORCE DEVELOPMENT BOARD**

**RE-AFFIRMING FINDINGS ALLOWING**  
**TELECONFERENCE BOARD MEETINGS**  
**PURSUANT TO ASSEMBLY BILL 361**

**WHEREAS**, Government Code section 54953(e), as amended by Assembly Bill No. 361, allows legislative bodies to hold open meetings by teleconference without reference to otherwise applicable requirements in Government Code section 54953(b)(3), so long as there exists a declared state of emergency, and either (1) state or local officials have imposed or recommended social distancing measures, or (2) meeting in person would present imminent risks to the health or safety of attendees due to the emergency; and

**WHEREAS**, on March 4, 2020, Governor Gavin Newsom declared a State of Emergency in the State of California; and

**WHEREAS** the rates of transmission of COVID-19 and variants in the North Central Counties Consortium continue to pose imminent risks for health of attendees at indoor gatherings involving individuals from outside the same household; and

**WHEREAS**, to help protect against the spread of COVID-19 and variants, and to protect the health and safety of the public, North Central Counties Consortium wishes to take the actions necessary to comply with the Brown Act, as amended and to continue to hold its Board and Committee meetings remotely via teleconference.

**WHEREAS**, the North Central Counties Consortium Governing Board and Workforce Development Board are committed to open and transparent governance in compliance with the Brown Act; and

**WHEREAS**, the North Central Counties Consortium Governing Board and Workforce Development Board are conducting virtual meetings by way of telephonic and/or internet-based services as to allow members of the public to fully participate in meetings and offer public comment.

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**NOW THEREFORE, BE IT RESOLVED**, that the recitals set forth above are true and correct and fully incorporated into this Resolution by reference.

**BE IT FURTHER RESOLVED**, that the Governing Board and Workforce Development Board of North Central Counties Consortium recognize that a state of emergency in the State of California continues to exist due to the COVID-19 pandemic.

**BE IT FURTHER RESOLVED**, that the North Central Counties Consortium Governing Board and Workforce Development Board recognize that social distancing measures remain recommended by state and local officials.

**BE IT FURTHER RESOLVED**, the Governing Board and Workforce Development Board of North Central Counties Consortium authorize the use of teleconferencing for all meetings in accordance with Government Code section 54953(e) and all other applicable provisions of the Brown Act, for a period of thirty (30) days from the adoption of this resolution.

**PASSED AND ADOPTED** by the Governing Board and the Workforce Development Board of North Central Counties Consortium of Colusa, Glenn, Sutter and Yuba Counties, State of California, on this 19<sup>th</sup> day of May 2022 by the following vote:

AYES: GB-  
WDB-

NOES:  
ABSENT:  
ABSTAIN:

**FOR THE  
GOVERNING BOARD**

**FOR THE  
WORKFORCE DEVELOPMENT BOARD**

\_\_\_\_\_  
Nick Micheli, Vice Chairperson  
North Central Counties Consortium

\_\_\_\_\_  
John Fleming, Chairperson  
North Central Counties Consortium

**ATTEST:**

\_\_\_\_\_  
Irma Sanchez, Executive Assistant  
to the Governing Board and  
the Workforce Development Board

**ATTACHMENT B: ACTION**  
***(GOVERNING BOARD ITEM)***

**WORKFORCE  
DEVELOPMENT BOARD  
APPOINTMENTS**

**John Fleming, Director of Planning & Dev., Ampla Health**  
**Ron Moore, CEO, SF Metalworks**  
**Matt Goody, Business Manager, Plumbers Local 228**

**ATTACHMENT C: ACTION**

**APPROVAL  
OF MINUTES**

**February 17, 2022  
Board Meeting**

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

February 17, 2022

**1. CALL TO ORDER**

The meeting was called to order by Governing Board Chair Randy Fletcher and Workforce Development Board (WDB) Vice Chair Horacio Paras at 2:00 pm by Zoom teleconference.

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL – Quorums present**

**Governing Board Members Present**

Ken Hahn                      Randy Fletcher                      Daurice Kalfsbeek Smith                      Nick Micheli

**Governing Board Members Absent**

None

**Workforce Investment Board Members Present**

Lee Bishop	Ben Felt	Horacio Paras
Andre Carrao	Margaret Fernandez	Eric Pomeroy
Fortino Curiel	Neil Goforth	Leslie Rubalcava
Glenn Denno	Ron Moore	Brynda Stranix
Tawny Dotson	M.Mulliner (Hammes)	Tom Williams

**Workforce Investment Board Members Absent**

Marina Alvidrez	John Fleming	Angela Parisio Long
Jeff Armstrong	Steve Hammarstrom	

**4. WELCOME**

**5. PUBLIC COMMENT**

There were no comments from the public.

**6. ADOPTION OF RESOLUTION CONTINUING NCCC BOARDS' AUTHORITY TO HOLD TELECONFERENCE BOARD MEETINGS DUE TO A STATE OF EMERGENCY PURSUANT TO ASSEMBLY BILL 361**

Cindy Newton presented a resolution that authorized NCCC's Boards to hold an open meeting by teleconference. This resolution is presented pursuant to Assembly Bill 361.



**WDB Action:** On a motion by Ben Felt and seconded by Andre Carrao, the WDB adopted Board Resolution No. 22-01 Authorizing Remote Teleconference Meetings Pursuant to Govt. Code §54953(e) as amended by Assembly Bill 361. Motion Carried by roll call vote.

**Governing Board Action:** On a motion by Ken Hahn and seconded by Nick Micheli, the Governing Board adopted Board Resolution No. 22-01 Authorizing Remote Teleconference Meetings Pursuant to Govt. Code §54953(e) as amended by Assembly Bill 361. Motion Carried by roll call vote.

## **7. WORKFORCE DEVELOPMENT BOARD APPOINTMENTS**

**Governing Board Action:** On a motion by Ken Hahn and seconded by Nick Micheli, the Governing Board appointed Tawny Dotson, President of Yuba College; Tom Williams, President/GM of Yuba River Moulding & Millwork; and Marina Alvidrez, Director of Human Resources with Hard Rock Hotel & Casino, to the Workforce Development Board. Motion Carried by roll call vote.

## **8. APPROVAL OF REVISED GOVERNING BOARD BYLAWS**

A revision to the Governing Board Bylaws was presented that would change the officers' terms of office from a one year term to a two year term. Article VI.B and C would state the Chair and Vice Chair shall serve two year terms and the election of officers shall be held every two years at the first meeting of every odd numbered year.

**Governing Board Action:** On a motion by Ken Hahn and seconded by Daurice Kalfsbeek Smith, the Governing Board adopted the revised NCCC Governing Board Bylaws as presented. Motion Carried by roll call vote.

## **9. APPROVAL OF REVISED WORKFORCE DEVELOPMENT BOARD BYLAWS**

A revision to the WDB Bylaws was presented that would change WDB officers' terms of office from a one year term to a two year term. Article VII, Sections 2 and 3 would state the Chair and Vice Chair shall serve two year terms and the election of officers shall be held every two years at the first meeting of every odd numbered year.

**WDB Action:** On a motion by Neil Goforth and seconded by Ben Felt, the WDB adopted the revised NCCC Workforce Development Board Bylaws as presented. Motion Carried by roll call vote.

## **10. ELECTION OF GOVERNING BOARD VICE CHAIR**

Nominations for Governing Board Vice Chair were taken from the floor.

**Governing Board Action:** On a motion by Ken Hahn and seconded by Daurice Kalfsbeek Smith, the Governing Board elected Nick Micheli to serve as Vice Chair. Motion Carried by roll call vote.

**11. APPROVAL TO EXTEND TERMS OF GOVERNING BOARD AND WDB OFFICERS UNTIL THE NEXT ELECTIONS IN 2023**

**WDB Action:** On a motion by Andre Carrao and seconded by Ben Felt, the WDB approved to extend the terms of the WDB officers until the next elections in 2023. Motion Carried by roll call vote.

**Governing Board Action:** On a motion by Ken Hahn and seconded by Nick Micheli, the Governing Board approved to extend the terms of the Governing Board officers until the next elections in 2023. Motion Carried by roll call vote.

**12. GOVERNING BOARD CHAIR PASSES MEETING OVER TO WDB VICE CHAIR**

**13. APPROVAL OF MINUTES**

**WDB Action:** On a motion by Ben Felt and seconded by Andre Carrao, the WDB approved the minutes of the November 18, 2021 board meeting as presented. Tawny Dotson and Tom Williams abstained. Motion Carried by roll call vote.

**Governing Board Action:** On a motion by Nick Micheli and seconded by Daurice Kalfsbeek Smith, the Governing Board approved the minutes of the November 18, 2021 board meeting as presented. Ken Hahn abstained. Motion Carried by roll call vote.

**14. DIRECTOR'S REPORT**

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

- NCCC has been awarded \$1.5 million for a Special Populations grant. This grant combines several other grants that NCCC has previously received funding for. NCCC selected 5 populations to serve under this grant – English language learners, homeless and housing insecure, justice-involved individuals, people with disabilities, and veterans. These funds will serve 300 individuals for the grant period January 1, 2022-December 31, 2023. Kudos to the AJCC staffs for their great efforts in serving different population groups. A press release will be released soon.
- NCCC's contract with SETA for CAREER National Dislocated Worker (NDWG) grant funds has been initiated. This is a \$900,000 grant to serve dislocated workers including long-term unemployed individuals.

**Regional/State Monitoring:** NCCC has not received EDD program and fiscal review reports for this year. However, draft reports were received for 2 reviews conducted 2 years ago. The findings on those reports were previously reported to the boards. Program and fiscal reviews were conducted for the Workforce Accelerator grant, which has ended, with no findings. The NDWG Trade grant has ended as well, and no findings were cited in that monitoring review. A fiscal review was conducted for the Prison to Employment grant with no findings cited. A program review is currently being done on that grant.

**AJCC Certification:** Continuing the AJCC Certification Process, NCCC worked with each of the AJCCs on developing Continuous Improvement Plans on how they plan to improve their services. WDB member Ron Moore participated in the review of the plans which concluded on December 31. These plans will be reviewed periodically with the AJCCs to see how they're progressing. The plans are available should any board members wish to look at them.

## 15. **APPROVAL OF NEW GRANT APPLICATIONS**

### ▪ WORKFORCE ACCELERATOR FUND 10 - HOMELESS TO HOPEFUL 2.0

Liz Bosley said NCCC applied for a Workforce Accelerator 10 grant titled Homeless to Hopeful 2.0. The project's goal is to expand the earlier Accelerator 8.0 project to serve homeless and justice-involved clients on a broader scale across the NCCC region. AJCC staff will expand their presence to county probation offices and county housing developments. The application is requesting \$500,000 to serve 75 individuals for the grant period June 1, 2022-December 31, 2023.

**WDB Action:** On a motion by Ben Felt and seconded by Margaret Fernandez, the WDB approved the Workforce Accelerator Fund 10 grant application and authorized the Executive Director to finalize any award. Motion Carried by roll call vote.

**Governing Board Action:** On a motion by Daurice Kalfsbeek Smith and seconded by Nick Micheli, the Governing Board approved the Workforce Accelerator Fund 10 grant application and authorized the Executive Director to finalize any award. Motion Carried by roll call vote.

### ▪ GOOD JOBS CHALLENGE

Cindy Newton said NCCC, in collaboration with the Yuba-Sutter Economic Development Corporation and several local agencies, has applied for the Good Jobs Challenge grant. This is a highly competitive federal grant with about 500 applications expected to be submitted and about 50 grants planned to be awarded. The application is requesting \$7,885,962 to serve 520 individuals for the grant period July 1, 2022-September 30, 2027. The goal of the grant is to develop new trainings and expand existing trainings in various industries. This project is a partnership between training providers and local employers who would provide internships and subsequent full-time jobs. Cindy Newton thanked Brynda Stranix for her assistance with the grant application.

**WDB Action:** On a motion by Brynda Stranix and seconded by Margaret Fernandez, the WDB approved the Good Jobs Challenge grant application and authorized the Executive Director to finalize any award. Motion Carried by roll call vote.

**Governing Board Action:** On a motion by Ken Hahn and seconded by Nick Micheli, the Governing Board approved the Good Jobs Challenge grant application and authorized the Executive Director to finalize any award. Motion Carried by roll call vote.

## **16. FISCAL COMMITTEE REPORT**

Margaret Fernandez reported on the Fiscal Committee meeting held a couple of weeks ago. The Committee was happy to have Andre Carrao join the Committee. Staff updated the Committee on the status of NCCC's special grants and reviewed the Adult and Dislocated Worker training expenditures which are on target for the PY 2021-22 second quarter.

## **17. PRESENTATION – ORLAND BOWL**

WDB Board Member Andre Carrao gave a presentation about his Glenn County business Orland Bowl a family owned and operated bowling center established in 1979. Andre showed photos and spoke about the history and development of Orland Bowl. He talked about their involvement and commitment to the youth, special education groups and schools in Glenn County. Andre mentioned that through the WIOA program and the Glenn County Youth Employment Services (YES) program Orland Bowl has provided work experience training to about 20-25 youth over the years and hiring a number of them. He shared a success story of a foster youth who worked at Orland Bowl through high school and college, graduated as an engineer and is employed at Tesla. Andre said he is grateful to participate in programs like YES and WIOA helping youth develop valuable work skills and help his business as well.

## **18. LABOR MARKET INFORMATION OVERVIEW**

Luis Alejo, EDD Northern Area Labor Market Consultant, provided an update from last year's overview of 3<sup>rd</sup> quarter 2019 to 3<sup>rd</sup> quarter 2020 employment data. The presentation included comparative unemployment rates, employment trends, and a look at 1<sup>st</sup> quarter 2020 compared to 1<sup>st</sup> quarter 2021 employment change. Average total industry jobs in NCCC declined from 68,197 in 1<sup>st</sup> Quarter 2020 to 65,496 in 1<sup>st</sup> Quarter 2021 resulting in a loss of 2,701 jobs. Charts with monthly data from 2019-2021 for the NCCC region and for each of the counties were also displayed showing how things have transpired in terms of the pandemic's impact on labor force and industry.

## **19. PROGRAM PERFORMANCE REPORT**

Cindy Newton reviewed program performance outcomes for the second quarter. Comparisons were made to last year's numbers which showed increases in Adult program outcomes. Wages in the Adult program were very impressive up by \$3.00/hr. Decreased enrollments in the Dislocated Worker program and Youth program outcomes remained about the same as last year. Ms. Newton reported on NCCC's special grant projects: The Olam/Land O'Lakes closure grant and the Veterans grant both ended in December and well exceeded planned numbers. The projects providing services to the Disabled, Homeless, Offenders, and English Language Learners are all progressing well. National Dislocated Worker Grants – Yuba County Wildfire and COVID-19 – are also doing well. The COVID-19 grant has been extended for another year with an additional \$400,000.

## 20. SERVICE PROVIDER PROGRAM UPDATES

Upward Bound (UB): Upward Bound's Director Maria Moreno provided a program update. Upward Bound is planning their summer program which will be their first full in-person program since 2019. Virtual services that were provided during the pandemic that will continue include online tutoring and a variety of workshops. In-person college trips will take place during spring break. Community college bound students will be offered an in-person workshop on March 2. The 6-week summer program will begin June 12 with over 200 students.

Colusa One Stop/AJCC: Colusa One Stop Interim Director Angie O'Canas said One Stop staff met with Morning Star to aid in recruiting truck drivers and possibly assist with driving fees. In January, Colusa One Stop provided services to 8 cadets in the Wildland Fire Academy. Colusa County Office of Education's CNA training was pushed from April to June in hopes to serve recently graduated high school students. Colusa One Stop welcomed 2 new staff members, Workforce Development Specialist Alyna Hernandez and Staff Assistant Marina Ambriz. The Volunteer Income Tax Assistance (VITA) program began on February 2 with three volunteers and is being overseen by Alyna Hernandez.

Glenn County One Stop/AJCC: Glenn County Community Action Manager Yassi Lam recognized their co-located partner Glenn County Health & Human Services Agency CalWORKs program for their help through recent staffing challenges allowing them to stay open full time after the holidays. Glenn County Office of Education's (GCOE) YES program spring session started this week and will run through May. Glenn County AJCC sponsored close to 15 medical assistant students with GCOE and are preparing them to start their clinical work experience training next week. Staff is seeing interest in various trainings such as truck driving, pharmacy technician, firefighter, police academy, veterinary assistant and welding. Staff is also assisting individuals with job search and work-based learning opportunities. Glenn AJCC is averaging about 37 job listings each month. A Financial Literacy/Basic Budgeting virtual workshop is planned to be held in March. Glenn AJCC will participate in the 8<sup>th</sup> Grade Career Exploration Series in late March through early April. Staff expects to connect with 180 students across Glenn County to talk about jobs in Human Services and Workforce Development. Glenn AJCC support their Community Action peers in the Point-in-Time Homeless Count next week.

Sutter One Stop/AJCC: Sutter County One Stop Director Rinky Basi said the One Stop staff has been busy with recruitment and offering various workshops. A Dental class of about 15 students from Sutter, Yuba and Colusa AJCCs is preparing to go out on clinical sites. The One Stop just completed a series of work readiness workshops with the Independent Living Program for foster youth. There are currently 22 individuals in Work Experience activities and about 5 participants in On-the-Job Training (OJT). There have been 26 OJTs this program year. Recruitment is currently underway for the Pre-apprenticeship class in April. The first orientation was held yesterday. Staff are currently working on 50 job orders that are posted. The One Stop is hosting in-person job fairs. A job fair was held last week and the next one is scheduled in March. Sutter One Stop will continue to provide virtual AJCC services that proved to be successful along with all usual in-person services.

Yuba One Stop/AJCC: Yuba One Stop Director Caron Job said the One Stop staff is recruiting for the Pre-apprenticeship class that will start in April. Recruitment is also being done for the Fire grant with hopes of receiving additional funding. Filling the work crews has been challenging as participants need to meet the requirements for the job. Staff is also recruiting for Yuba County Office of Education’s CNA class that is starting in March, as well as their Welding and Home Health Aide programs. Yuba AJCC will have a job fair at Tri-Counties Community Center on April 14 and will participate in career fairs at Marysville and Wheatland High Schools. Caron Job shared that Yuba AJCC placed 4 employees with Benzeen Auto Parts at a starting wage of \$25.00/hr. and one of those individuals was moved up to a management position at a wage over \$30.00/hr. An individual was helped to obtain a Class A truck driving certificate and his wife obtained certification in Human Resources and was placed in a job at \$27.00/hr. Yuba AJCC’s first successful layoff aversion activity was an individual who was placed in a new job at a higher wage soon after receiving a layoff notice from Stapleton-Spence Packing Company in Gridley.

**21. OTHER BUSINESS**

Cindy Newton welcomed the new board members and said she would be contacting them soon to schedule a board orientation.

Randy Fletcher thanked Horacio Paras for co-chairing today’s meeting. New board member Tawny Dotson introduced herself and said she is looking forward to building new partnerships and serving on the board.

Discussion was held about how job seekers and employers can come together to get jobs filled. It was noted that wages and soft skills are major issues. Luis Alejo was asked to provide data of current wages by occupation to be distributed to the board.

Next Board Meeting: The next joint NCCC Board meeting will be May 19, 2022. A location is yet to be determined. If necessary, this meeting may be held via Zoom.

**22. ADJOURNMENT**

There being no further business, the meeting was adjourned at 4:10 pm.

**ATTEST:**

\_\_\_\_\_  
Nick Micheli, Vice Chairperson  
Governing Board

\_\_\_\_\_  
Horacio Paras, Vice Chairperson  
Workforce Development Board

**APPROVED ON:** \_\_\_\_\_

**APPROVED ON:** \_\_\_\_\_

**ATTACHMENT D: ACTION**

**APPROVAL OF  
MOU UPDATE**



# North Central Counties Consortium

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

North Central Counties Consortium  
Administrative Staff Report  
May 19, 2022

## Memorandum of Understanding (MOU) Update

### Background

In order to establish a high quality AJCC delivery system and enhance collaboration among partner programs, the Workforce Innovation and Opportunity Act (WIOA) requires Local Boards to develop Memorandums of Understanding (MOU) with all America's Job Centers of California (AJCC) required partners within their Local Workforce Development Area (Local Area). These MOUs serve as a functional tool as well as visionary plan for how the Local Board and AJCC partners will work together to create a unified service delivery system that best meets the needs of their shared customers.

### MOU Update

Under WIOA, MOUs between local boards, AJCC partners, and the AJCC delivery system in local areas are required to be reviewed at least every 3 years to ensure appropriate funding and delivery of services.

Colusa, Glenn, Sutter, and Yuba County AJCCs and partners have all received the MOU, Infrastructure Funding Agreement (IFA), and Other System Costs (OSC) budget from the NCCC administrative office for update and signature.

### Timeline

May 9, 2022	MOU, IFA, and OSC documents distributed to AJCCs and partners
June 9, 2022	Updated and signed MOU, IFA, and OSC documents due to NCCC
June 10, 2022 – June 30, 2022	NCCC review of submitted documents
June 30, 2022	Submission of completed MOU, IFA, and OSC documents to EDD
July 1, 2022	New MOU, IFA, and OSC are effective

### Recommendation

NCCC administrative staff is recommending the NCCC Governing Board and Workforce Development Board approve the MOU timeline as submitted.



NCCC is a proud partner of America's Job Center of California<sup>SM</sup> network.



## **ATTACHMENT E: ACTION**

### **APPROVAL OF NEW GRANT APPLICATIONS**

- **Regional Equity and Recovery Partnerships**
- **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 19, 2022

## Regional Equity and Recovery Partnerships

**Background:** The Labor and Workforce Development Agency and the California Workforce Development Board (CWDB) recently announced \$24,050,000 in competitive grants to fund Regional Equity and Recovery Partnerships (RERP) between Local Workforce Development Boards and Community College Regional Consortia.

### Project Design/Planned Services

The RERP seeks to enhance and expand existing cross-system planning of regionally organized workforce development boards in the 15 Regional Planning Units (RPU) established in the California 2020-2023 Unified Strategic Workforce Development Plan, and the 7 Regional Consortia of Career Education faculty and administrators representing 10 California’s Community College regions. It builds on the regional planning identified in the Governor’s 2020-2023 Unified Strategic Workforce Development Plan, the regional plans developed by California’s 15 RPUs, and Strong Workforce Program Career and Technical Education plans developed by the Community College Regional Consortia and will provide funding to implement partnerships to serve 2,500 individuals statewide over 3 years.

Projects will be focusing on successfully leveraging and integrating community college priorities such as industry-valued credentials, digital literacy, dual enrollment, credit for prior learning, and work-based learning, with workforce development priorities of economic recovery, racial justice and equity, and digital access and literacy.

**Grant Amount:** \$310,485

**Grant Period:** Dec 1, 2022 – Sept 30, 2025

### Target Group

The project targets adult 18 years and older that are English Language Learners and low income.

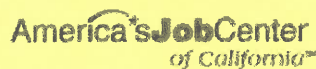
### Partners

- |   |  |
|---|--|
| ▪ NCCC WDB  | ▪ NCCC AJCCs/One Stops                 |
| ▪ Colusa, Glenn, Sutter, and Yuba County Offices of Education | ▪ Sutter County Library                |
| ▪ Butte College   | ▪ Yuba and Woodland Community Colleges |

### Project Performance and Outcomes

Participants Served	44	Total Number Entering Employment	31
Number Entering Training	22	Number Completing Training/earning credential	18

**Recommendation:** Request the NCCC Workforce Development Board and Governing Board approve the Regional Equity and Recovery Partnerships 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 19, 2022

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

### Background

Governor Gavin Newsom has proposed funding of \$340 million (across three years) to the California Workforce Development Board (CWDB) High Road Training Partnership (H RTP) within the Care Economy Workforce Development package for the 2022 – 2023 budget cycle. This proposed package intends to provide H RTP grant funding to: (1) increase the number of care economy providers, particularly in underserved areas of the state; (2) provide additional training for existing care economy providers; and (3) increase diversity and cultural competency within care economy professions statewide.

### 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 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, Phlebotomist and Psychiatric Technician.

**Grant Amount:** \$5,875,842

**Grant Period:** July 1, 2022 – September 30, 2025

### 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

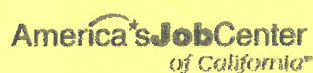
- |                                    |  |
|------------------------------------|--|
| ▪ NCCC Workforce Development Board | ▪ Colusa County Office of Education            |
| ▪ NCCC One Stops/AJCCs             | ▪ Glenn County Office of Education             |
| ▪ Yuba College                     |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

### Project Performance and Outcomes

Total Number to be Served	640	Credential Rate	68%	Entered Employment Rate	70%
---------------------------	-----	-----------------	-----	-------------------------	-----

### Recommendation

Request the NCCC Workforce Development Board and Governing Board approve the H RTP grant application and authorize the Executive Director to finalize any award to NCCC.



NCCC is a proud partner of America's Job Center of California<sup>SM</sup> network.

**ATTACHMENT F: ACTION**

**FY 2020/2021  
SINGLE AUDIT  
REPORT**

**NORTH CENTRAL COUNTIES CONSORTIUM**

**YUBA CITY, CALIFORNIA**

**BASIC FINANCIAL STATEMENTS  
AND  
SINGLE AUDIT REPORT**

**JUNE 30, 2021**

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INDEPENDENT AUDITORS' REPORT

Governing Board  
North Central Counties Consortium  
Yuba City, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of North Central Counties Consortium, as of and for the year ended June 30, 2021, 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.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of North Central Counties Consortium as of June 30, 2021, 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.

Other Matters

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7, the schedule of revenues, expenditures, and changes in fund balance - budget to actual, the schedule of proportionate share of the net pension liability and the schedule of Consortium's contributions - pension plan on pages 23 through 25, listed as required supplementary information in the table of contents, be presented to supplement the basic financial statements. Such information, 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the North Central Counties Consortium's basic financial statements. The supplementary data in schedules 4 through 7 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 our 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*, we have also issued our report dated March 15, 2022, on our consideration of the North Central Counties Consortium's internal control over financial reporting and on our 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 our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

*R.J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
March 15, 2022



North Central Counties Consortium  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2021

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, 2021. 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:

North Central Counties Consortium  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2021

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.

**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, 2021

**Analyses of Major Fund**

Governmental Activities

Table 1  
Governmental Net Position at June 30

	Governmental Activities		Change	% Change
	2021	2020		
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 92,900	\$ 66,697	\$ 26,203	39.3%
Intergovernmental receivable, net	689,088	504,791	184,297	36.5%
Capital assets, net	<u>32,962</u>	<u>40,539</u>	<u>(7,577)</u>	<u>-18.7%</u>
Total assets	<u>814,950</u>	<u>612,027</u>	<u>202,923</u>	<u>33.2%</u>
Deferred outflows of resources	<u>240,199</u>	<u>293,548</u>	<u>(53,349)</u>	<u>-18.2%</u>
<b>LIABILITIES:</b>				
Current liabilities	606,184	450,614	155,570	34.5%
Non-current liabilities	<u>561,225</u>	<u>1,083,764</u>	<u>(522,539)</u>	<u>-48.2%</u>
Total liabilities	<u>1,167,409</u>	<u>1,534,378</u>	<u>(366,969)</u>	<u>-23.9%</u>
Deferred inflows of resources	<u>443,443</u>	<u>43,100</u>	<u>400,343</u>	<u>928.9%</u>
<b>NET POSITION:</b>				
Net investment in capital assets	32,962	40,539	(7,577)	-18.7%
Pension related	(711,228)	(833,316)	122,088	14.7%
Unrestricted	<u>122,563</u>	<u>120,874</u>	<u>1,689</u>	<u>1.4%</u>
Total net position	<u>\$ (555,703)</u>	<u>\$ (671,903)</u>	<u>\$ 116,200</u>	<u>17.3%</u>

The Consortium's Governmental Net Position amounted to \$(555,703) as of June 30, 2021, an increase of \$116,200 from 2020. This increase 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 \$1,305,060 this fiscal year due to an increase in Federal and State funding. Actual revenues were more than budgeted amounts by \$72,281.

The Consortium's expenses are entirely related to providing job-related services to its area. Program expenses were \$7,042,982, an increase of \$1,025,861 from the prior year. Expenditures were \$70,592 more than budgeted, primarily due to under budget of employee benefit expenditures.

North Central Counties Consortium  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
 For the Year Ended June 30, 2021

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

	Governmental Activities		Change	% Change
	2021	2020		
<b>PROGRAM EXPENSES:</b>				
Administration	\$ 778,666	\$ 918,679	\$ (140,013)	-15.2%
Program services	6,264,316	5,098,442	1,165,874	22.9%
Total program expenses	<u>7,042,982</u>	<u>6,017,121</u>	<u>1,025,861</u>	<u>17.0%</u>
<b>PROGRAM REVENUES:</b>				
Operating grants and contributions	7,159,182	5,854,122	1,305,060	22.3%
Total program revenues	<u>7,159,182</u>	<u>5,854,122</u>	<u>1,305,060</u>	<u>22.3%</u>
Change in net position	116,200	(162,999)	279,199	171.3%
Net position, beginning of period	<u>(671,903)</u>	<u>(508,904)</u>	<u>(162,999)</u>	<u>-32.0%</u>
Net position, end of period	<u>\$ (555,703)</u>	<u>\$ (671,903)</u>	<u>\$ 116,200</u>	<u>17.3%</u>

As this table illustrates, \$7,159,182 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, 2021, 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.

North Central Counties Consortium  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2021

**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.

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.

Funding shows signs of yet more budget cuts which makes service to participants difficult, although 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 new 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, 2021

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 92,900
Intergovernmental receivable, net	689,088
Non-current assets:	
Capital assets, net of accumulated depreciation	<u>32,962</u>
Total assets	<u>814,950</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources	<u>240,199</u>
Total deferred outflows of resources	<u>240,199</u>
 <u>LIABILITIES</u>	
Accounts payable	606,184
Non-current liabilities:	
Compensated absences	53,241
Net pension liability	<u>507,984</u>
Total liabilities	<u>1,167,409</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources	<u>443,443</u>
Total deferred inflows of resources	<u>443,443</u>
 <u>NET POSITION</u>	
Net investment in capital assets	32,962
Unrestricted	<u>(588,665)</u>
Total net position	<u>\$ (555,703)</u>

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

North Central Counties Consortium  
STATEMENT OF ACTIVITIES  
 For the Year Ended June 30, 2021

	<u>Governmental Activities</u>
Program expenses:	
Administration	\$ 778,666
Program services	<u>6,264,316</u>
Total program expenses	<u>7,042,982</u>
 Program revenues:	
Operating grants and contributions:	<u>7,159,182</u>
Total program revenues	<u>7,159,182</u>
Net program revenues (expenses)	<u>116,200</u>
 Change in net position	116,200
Net position, beginning of period	<u>(671,903)</u>
 Net position, end of period	<u>\$ (555,703)</u>

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

North Central Counties Consortium  
GOVERNMENTAL FUNDS BALANCE SHEET  
 June 30, 2021

	General Fund
<u>ASSETS</u>	
Cash and cash equivalents	\$ 92,900
Intergovernmental receivable, net	689,088
Total assets	\$ 781,988
 <u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Accounts payable	\$ 606,184
Total liabilities	606,184
Fund balances:	
Unassigned	175,804
Total fund balances	175,804
Total liabilities and fund balances	\$ 781,988
 <b>Reconciliation of the Governmental Funds Balance Sheet with the Governmental Activities Statement of Net Position:</b>	
Total Governmental Funds Fund Balances	\$ 175,804
Amounts reported in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds. The cost of assets was \$181,056, and the accumulated depreciation was \$148,094.	32,962
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	240,199
Compensated absences	(53,241)
Net pension liability	(507,984)
Deferred inflows of resources	(443,443)
Net Position of Governmental Activities	\$ (555,703)

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, 2021

	General Fund
Revenues:	
Grant funds	\$ 7,159,182
Total revenues	7,159,182
Expenditures:	
Classified salaries	389,146
Employee benefits	365,144
Program operations	6,264,316
Service and support	124,358
Training, conferences, meetings and travel	14,529
Total expenditures	7,157,493
Excess of revenues over (under) expenditures	1,689
Fund balance, beginning of period	120,874
Prior period adjustment	53,241
Fund balance, end of period	\$ 175,804

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

Net Change in Fund Balances	\$ 1,689
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 deferred outflows of resources	(53,349)
Change in net pension liability	575,780
Change in deferred inflows of resources	(400,343)
Change in Net Position of Governmental Activities	\$ 116,200

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

North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2021

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.

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*.

North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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, & 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.

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:

North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Fund Financial Statements (concluded)

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, 2021.

General Fund expenditures exceeded appropriations by \$70,592, which was mainly due to under budget of employee benefit expenditures.

G. 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.

North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. 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.

I. 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.

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.

J. 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*.

K. 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.

North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Deferred Outflows and Inflows of Resources (concluded)

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.

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. 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.

N. Risk Management

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

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.

North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

O. 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.

P. 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, 2021, the Consortium received \$6,453,609, which amounts to 90% of total revenue for the year.

Q. Subsequent Events

In preparing these basic financial statements, the Consortium has evaluated events and transactions for potential recognition or disclosure through March 15, 2022, the date the basic financial statements were available to be issued.

NOTE 3 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2021 represent the following:

U.S. Bank	\$ <u>92,900</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.

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.

North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 4 - INTERGOVERNMENTAL RECEIVABLE

Intergovernmental receivable as of June 30, 2021 represents amounts due from the following:

California Employment Development Department	\$	296,427
California State Workforce Development Board		292,845
Other		<u>99,816</u>
Total	\$	<u><u>689,088</u></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.

NOTE 5 - CAPITAL ASSETS

Capital assets as of June 30, 2021 are as follows:

		Balance		Additions		Retirements		Balance
	Years	6/30/20						6/30/21
Modular building	25	\$ 175,471	\$	-	\$	-	\$	175,471
Equipment and software	10	<u>5,586</u>		-		-		<u>5,586</u>
Total capital assets		181,057		-		-		181,057
Less accumulated depreciation		<u>(140,518)</u>		<u>(7,577)</u>		-		<u>(148,095)</u>
Capital assets, net		<u>\$ 40,539</u>	\$	<u>(7,577)</u>	\$	-	\$	<u><u>32,962</u></u>

Depreciation expense was \$7,577 for the year ended June 30, 2021.

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, 2021, 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, 2021 were as follows:

Balance – beginning of year	\$	44,803
Additions		29,459
Retirements		<u>(21,021)</u>
Balance – end of year	\$	<u><u>53,241</u></u>
Due within a year	\$	<u><u>53,241</u></u>



North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 7 - OPERATING LEASES

In June 2021, the Consortium entered into a lease for office space located at 1110 Civic Center Blvd., Suite 402A, Yuba City ending on June 30, 2026. Rental expense for the year ended June 30, 2021 was \$28,732. The rent expense is currently \$2,686 per month. The following is a schedule by years of future minimum rental payments:

For the year ended June 30, 2022	\$	32,232
For the year ended June 30, 2023		33,204
For the year ended June 30, 2024		34,200
For the year ended June 30, 2025		35,232
For the year ended June 30, 2026		<u>36,288</u>
Total	\$	<u>171,156</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.

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. PEPR 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 Formula	2.0% at 55
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
Post-Retirement Death Benefits - Lump Sum	\$500
Cost of Living Adjustment (COLA)	2%

North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 8 - RETIREMENT PLAN (continued)

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 1<sup>st</sup> 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.

Contributions paid by the Consortium on behalf of plan members to CalPERS totaled \$183,234 for the fiscal year ended June 30, 2021.

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, 2021, the Consortium reported a net pension liability for its proportionate share of the net pension liability of the plan of \$507,984.

The net pension liability of the plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 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, 2021 was 0.02675%.

For the year ended June 30, 2021, the Consortium recognized a pension adjustment credit of \$122,088. At June 30, 2021, 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
Changes of assumptions	\$ -	\$ -
Differences between proportionate expected and actual experience	56,965	-
Net difference between proportionate projected and actual earnings on pension plan investments	-	443,443
Pension contributions subsequent to measurement date	183,234	-
Total	\$ 240,199	\$ 443,443

North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 8 - RETIREMENT PLAN (continued)

The Consortium reported \$240,199 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, 2022. 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>Fiscal Year Ended</u>	\$
6/30/22	(79,924)
6/30/23	(86,099)
6/30/24	(97,910)
6/30/25	(122,545)

The total pension liabilities in the June 30, 2020 actuarial valuation were determined using the information below.

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2021 measurement period was determined by an actuarial valuation as of June 30, 2020, with update procedures used to roll forward the total pension liability to June 30, 2021. The collective total pension liability was based on the following assumptions:

Investment Rate of Return	7.15%
Inflation	2.50%
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 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The table below reflects long-term expected real rate of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 (expected inflation of 2.0%)</u>	<u>Real Return Years 11+ (expected inflation of 2.9%)</u>
Public Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%

North Central Counties Consortium  
NOTES TO BASIC FINANCIAL STATEMENTS  
 June 30, 2021

NOTE 8 - RETIREMENT PLAN (concluded)

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. 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 for CalPERS, 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:

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Net pension liability	\$ 1,213,175	\$ 507,984	\$ (74,987)

Pension Plan Fiduciary Net Position

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

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 grantees and community based organizations' 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, 2021

	General Fund		
	Original & Final Budget	Actual (Budgetary Basis)	Variance with Final Budget
<b>Revenues:</b>			
Grant funds	\$ 7,086,901	\$ 7,159,182	\$ 72,281
Total revenues	<u>7,086,901</u>	<u>7,159,182</u>	<u>72,281</u>
<b>Expenditures:</b>			
Classified salaries	396,859	389,146	7,713
Employee benefits	247,726	365,144	(117,418)
Program operations	6,264,316	6,264,316	-
Service and support	144,500	124,358	20,142
Training, conferences, meetings and travel	<u>33,500</u>	<u>14,529</u>	<u>18,971</u>
Total expenditures	<u>7,086,901</u>	<u>7,157,493</u>	<u>(70,592)</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	1,689	<u>\$ 1,689</u>
Fund balance, beginning of period		120,874	
Prior period adjustment		<u>53,241</u>	
Fund balance, end of period		<u>\$ 175,804</u>	

North Central Counties Consortium Schedule 2  
**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
For the Year Ended June 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Consortium's proportion of the collective net pension liability	0.02675%	0.02706%	0.02709%	0.02670%	0.02758%	0.02603%	0.01350%
Consortium's proportionate share of the collective net pension liability	\$ 507,984	\$ 1,083,764	\$ 1,021,004	\$ 1,052,701	\$ 958,220	\$ 904,098	\$ 838,009
Consortium's covered-employee payroll*	\$ 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	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	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, 2021

Schedule 3

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

Schedule 4

	K9110030				AA011019								
	1178 Olam		502 Dislocated Worker		1160 2019 Severe Winter Storms NDWG		1172 DEA PY 19/20	1174 Workforce Accelerator Fund 8.0	1178 Olam Land O'Lakes Lifetouch	1184 VEAP PY 19/20	1187 Underserved COVID-19 Impacted Individuals	1195 COVID-19 Disaster Recovery NDWG	Total
	Land O'Lakes Lifetouch	202 Adult	301 Youth	Worker	NDWG	PY 19/20	Fund 8.0	Land O'Lakes Lifetouch	VEAP PY 19/20	Individuals	NDWG		
Revenues:													
Grant funds	\$ 122,303	\$ 274,807	\$ 415,445	\$ 272,410	\$ 18,442	\$ 164,698	\$ 117,907	\$ 207,557	\$ 323,582	\$ 77,441	\$ 377,753	\$ 2,372,345	
Total revenues	122,303	274,807	415,445	272,410	18,442	164,698	117,907	207,557	323,582	77,441	377,753	2,372,345	
Expenditures:													
Administration	3,949	24,452	40,571	16,171	4,351	16,756	22,225	10,890	37,307	-	29,458	206,130	
Program services	118,354	250,355	374,874	256,239	14,091	147,942	95,682	196,667	286,275	77,441	348,295	2,166,215	
Total expenditures	122,303	274,807	415,445	272,410	18,442	164,698	117,907	207,557	323,582	77,441	377,753	2,372,345	
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, 2021

	AA011019				AA111019							
	1196 COVID-19 Disaster Recovery NDWG	1206 ELL Pathways to Careers PY 19/20	201 Adult	202 Adult	292 Rapid Response Layoff Aversion	293 Rapid Response Layoff Aversion	301-302 Youth	501 Dislocated Worker	502 Dislocated Worker	540 Rapid Response	541 Rapid Response	Total
Revenues:												
Grant funds	\$ 436,711	\$ 221,149	\$ 254,708	\$ 917,552	\$ 12,061	\$ 48,256	\$ 1,082,934	\$ 186,484	\$ 579,036	\$ 50,812	\$ 193,685	\$ 3,983,388
Total revenues	436,711	221,149	254,708	917,552	12,061	48,256	1,082,934	186,484	579,036	50,812	193,685	3,983,388
Expenditures:												
Administration	31,935	39,957	19,997	115,307	4,465	17,866	114,062	16,255	82,965	10,295	39,242	492,346
Program services	404,776	181,192	234,711	802,245	7,596	30,390	968,872	170,229	496,071	40,517	154,443	3,491,042
Total expenditures	436,711	221,149	254,708	917,552	12,061	48,256	1,082,934	186,484	579,036	50,812	193,685	3,983,388
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, 2021

Schedule 6

	AA111019		1136 TET NDWG	2286 P2E SS/E&L	2287 P2E DS	2288 AB1111 Breaking Barriers	2054 SB1	Other	Total from Schedule 4	Total from Schedule 5	Total
	1208 2020 August Wildfires DR Temporary Jobs	1209 2020 August Wildfires DR Workforce Development									
Revenues:											
Grant funds	\$ 78,553	\$ 19,323	\$ 68,740	\$ 13,214	\$ 65,685	\$ 212,090	\$ 330,352	\$ 15,492	\$ 2,372,345	\$ 3,983,388	\$ 7,159,182
Total revenues	<u>78,553</u>	<u>19,323</u>	<u>68,740</u>	<u>13,214</u>	<u>65,685</u>	<u>212,090</u>	<u>330,352</u>	<u>15,492</u>	<u>2,372,345</u>	<u>3,983,388</u>	<u>7,159,182</u>
Expenditures:											
Administration	5,330	3,732	4,141	-	6,730	24,155	137,797	12,816	206,130	492,346	893,177
Program services	73,223	15,591	64,599	13,214	58,955	187,935	192,555	987	2,166,215	3,491,042	6,264,316
Total expenditures	<u>78,553</u>	<u>19,323</u>	<u>68,740</u>	<u>13,214</u>	<u>65,685</u>	<u>212,090</u>	<u>330,352</u>	<u>13,803</u>	<u>2,372,345</u>	<u>3,983,388</u>	<u>7,157,493</u>
Excess of revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,689	\$ -	\$ -	\$ 1,689

North Central Counties Consortium  
RECONCILIATION OF WIOA EXPENDITURES  
 For the Year Ended June 30, 2021

Schedule 7

	K9110030		AA011019				AA111019				Total
	1178 Olam Land O'Lakes Lifetouch	202 Adult	301-302 Youth	502 Dislocated Worker	1160 2019 Severe Winter Storms NDWG	1187 Underserved COVID-19 Impacted Individuals	201 Adult	292 Rapid Response Layoff Aversion	501 Dislocated Worker	540 Rapid Response	
Expenditures per WIOA final status of cash report for the period ended June 30, 2021	\$ 250,000	\$ 1,091,539	\$ 1,341,295	\$ 850,889	\$ 200,000	\$ 117,000	\$ 254,708	\$ 12,061	\$ 186,484	\$ 50,812	\$ 4,354,788
Less amounts reported in prior year's audit reports through June 30, 2020	127,697	816,732	925,850	578,479	181,558	39,559	-	-	-	-	2,669,875
Net expenditures	122,303	274,807	415,445	272,410	18,442	77,441	254,708	12,061	186,484	50,812	1,684,913
WIOA expenditures per audit report (see pages 26-28)	122,303	274,807	415,445	272,410	18,442	77,441	254,708	12,061	186,484	50,812	1,684,913
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, 2021

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing #</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Award Amount</u>	<u>Federal Expenditures</u>	<u>Federal Amounts Provided to Sub-recipients</u>
<b>U.S. Department of Labor</b>					
<b>Workforce Innovation and Opportunity Act Cluster:</b>					
Pass-through the California Employment Development Department:					
WIOA Olam, Land O'Lakes Lifetouch	17.278	K9110030-1178	\$ 250,000	\$ 122,303	\$ 118,354
WIOA Adult	17.258	AA011019-202	1,091,539	274,807	250,355
WIOA Youth	17.259	AA011019-301-302	1,341,295	415,445	374,874
WIOA Dislocated Worker	17.278	AA011019-502	850,889	272,410	256,239
WIOA 2019 Severe Winter Storms NDWG	17.286	AA011019-1160	200,000	18,442	14,091
WIOA DEA PY 19/20	17.258	AA011019-1172	350,000	164,698	147,942
WIOA Workforce Accelerator Fund 8.0	17.258	AA011019-1174	150,000	117,907	95,682
WIOA Olam, Land O'Lakes Lifetouch	17.278	AA011019-1178	250,000	207,557	196,667
WIOA VEAP PY 19/20	17.258	AA011019-1184	500,000	323,582	286,275
WIOA Underserved COVID-19 Impacted Individuals	17.278	AA011019-1187	117,000	77,441	77,441
WIOA COVID-19 Disaster Recovery NDWG - Temporary Jobs	17.277	AA011019-1195	474,102	377,753	348,295
WIOA COVID-19 Disaster Recovery NDWG - Workforce Dev	17.277	AA011019-1196	940,898	436,711	404,776
WIOA ELL Pathways to Careers PY 19/20	17.258	AA011019-1206	350,000	221,149	181,192
WIOA Adult	17.258	AA111019-201	254,708	254,708	234,711
WIOA Adult	17.258	AA111019-202	1,271,003	917,552	802,245
WIOA Rapid Response Layoff Aversion	17.278	AA111019-292	12,061	12,061	7,596
WIOA Rapid Response Layoff Aversion	17.278	AA111019-293	53,988	48,256	30,390
WIOA Youth	17.259	AA111019-301	1,578,194	1,082,934	968,872
WIOA Dislocated Worker	17.278	AA111019-501	186,484	186,484	170,229
WIOA Dislocated Worker	17.278	AA111019-502	840,366	579,036	496,071
WIOA Rapid Response	17.278	AA111019-540	50,812	50,812	40,517
WIOA Rapid Response	17.278	AA111019-541	227,442	193,685	154,443
WIOA 2020 August Wildfires DR Temporary Jobs	17.277	AA111019-1208	408,200	78,553	73,223
WIOA 2020 August Wildfires DR Workforce Development	17.277	AA111019-1209	211,501	19,323	15,591
Pass-through the Sacramento Employment and Training Agency:					
WIOA Trade and Economic Transition National Dislocated Worker Grant	17.277	1136	275,000	68,740	64,599
<b>Total Workforce Innovation and Opportunity Act Cluster</b>			<b>12,235,482</b>	<b>6,522,349</b>	<b>5,810,670</b>
Total federal financial assistance			<b>\$ 12,235,482</b>	<b>\$ 6,522,349</b>	<b>\$ 5,810,670</b>

North Central Counties Consortium  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2021

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 basic financial statements.

NOTE 2 - PASS – THROUGH ENTITIES' 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 AUDITORS' 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

We 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, 2021, and the related notes to the financial statements, which collectively comprise North Central Counties Consortium's basic financial statements, and have issued our report thereon dated March 15, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we 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 our 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, we 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.

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

Compliance and Other Matters

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

Purpose of this Report

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

*R.J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
March 15, 2022

INDEPENDENT AUDITORS' 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

We have audited North Central Counties Consortium's compliance with the types of compliance requirements described 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, 2021. North Central Counties Consortium's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of North Central Counties Consortium's compliance.

Opinion on Each Major Federal Program

In our 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, 2021.



Report on Internal Control Over Compliance

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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.

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

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

*R.J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
March 15, 2022

North Central Counties Consortium  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2021

**Section I – Summary of Auditors’ Results**

1. Type of auditors’ report issued: unmodified
2. Internal control over financial reporting:
  - A. Material weakness(es) identified? no
  - B. Significant deficiencies identified that were not considered to be material weakness(es)? none reported
  - C. Noncompliance material to financial statements noted? no
3. Internal control over major programs:
  - A. Material weakness(es) identified? no
  - B. Significant deficiencies identified that were not considered to be material weakness(es)? none reported
  - C. Type of auditors’ report issued on compliance for major programs: unmodified
  - D. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? no
4. Audited as Major Programs:

<u>Federal Assistance Listing Numbers</u>	<u>Program Name</u>	<u>Expenditures</u>
17.258, 17.259, 17.277, 17.278 & 17.286	Workforce Investment Act Cluster	\$6,522,349
5. Dollar threshold used to distinguish between type A and type B programs: \$750,000
6. Auditee qualified as a low-risk auditee? yes

**Section II – Financial Statement Findings**

There were no financial statement findings.

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

There were no federal award findings and questioned costs.

North Central Counties Consortium  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
For the Year Ended June 30, 2021

Recommendation

Status/Explanation

There were no prior year findings or recommendations.

## **ATTACHMENT G: ACTION**

### **APPROVAL OF FISCAL COMMITTEE REPORT**

- Training Requirement**
- FY 2022/2023 NCCC Administration Budget**
- FY 2022/2023 WDB/Governing Board Budget**



# North Central Counties Consortium

## SUMMARY OF TRAINING EXPENDITURE REQUIREMENTS PY 21/22 ALLOCATIONS

(Aug 2021 through Sep 2022) As of 3/31/2022

<u>ADULT AND DISLOCATED WORKER (DW) ALLOCATION</u>		2,312,509		
<u>TRAINING REQUIREMENT</u>	30%	693,753	462,502	20% Must Be Formula Fund Training
<u>FORMULA FUNDING TRAINING EXPENDITURES</u>	13.99%	323,629	231,251	10% Can Be Leveraged Resources When 20% Requirement is Met
<u>LEVERAGED TRAINING</u>	10%	0	138,872	Amount still needed to attain 20%
<u>TOTAL ON TRAINING</u>	13.99%	323,629		
	Exp.	Trng.		
CURRENT EXPENDITURES TO TRAINING % AS OF 3/31/2022:	1,206,555	323,629		26.82%

### LEVERAGE SOURCES

	<u>COLUSA</u>	<u>GLENN</u>	<u>SUTTER</u>	<u>YUBA</u>	<u>Total</u>
DEA 1172	14,021	0	17,117	42,817	<b>73,955</b>
A.A. OLL 1178	7,228	5,483	0	0	<b>12,711</b>
VETERANS 1184	4,900	0	3,597	9,769	<b>18,266</b>
COVID 1196	76,325	49,424	21,760	3,314	<b>150,822</b>
ELL 1206	12,290	0	6,592	8,623	<b>27,504</b>
AUGUST FIRE 1209	0	0	0	94,132	<b>94,132</b>
P2E 2286/2287	0	0	328	16,123	<b>16,451</b>
AB 1111 2288	10,471	16,305	56,293	20,414	<b>103,483</b>
CAREER 2067	2,450	0	0	19,012	<b>21,462</b>
ESP 1245	0	0	0	13,303	<b>13,303</b>
SB-1 2054	0	0	0	0	<b>0</b>
Total	127,685	71,212	105,687	227,507	<b>532,091</b>

NORTH CENTRAL COUNTIES CONSORTIUM PY 22/23  
 PROPOSED BUDGET  
 ADMIN OFFICE

22/23 NCCC Budget Proposed				
A. Staff Cost	STAFF	% OF TIME	# OF MONTHS	TOTAL
NCCC STAFF SALARIES	4	100	12	410,482
Part Time Retired Annuitant	1	30	12	31147
<b>1. SALARIES</b>				<b>441,629</b>
B. Fringe Benefits (List)	TOTAL SALARIES	RATE		TOTAL
PERS	410,482			163,903
MEDI	441,629	1.65%		7,287
UI 7000.00 x 6	35,000	3.80%		1,330
ETT 7000 x 6	35,000	0.10%		35
WC	441,629	3.00%		13,249
HEALTH 4 @ 12 MO.				53,763
<b>2. TOTAL FRINGE BENEFITS</b>	Benefit Rate	54.25%		<b>239,567</b>
<b>3. Total Staff Costs (1+2)</b>				<b>681,196</b>
C. NON-STAFF COST	OVERHEAD	% of Total		TOTAL
SUPPLIES	7,000.00	0.85%		7,000
COPIER/PRINTING	5,000.00	0.60%		5,000
MILEAGE / STAFF	4,000.00	0.48%		4,000
CONFERENCE / MEETINGS	8,000.00	0.97%		8,000
TRAININGS	15,000.00	1.81%		15,000
UTILITIES	4,000.00	0.48%		4,000
POSTAGE	2,000.00	0.24%		2,000
TELEPHONE / INTERNET	5,500.00	0.66%		5,500
RENT	40,000.00	4.83%		40,000
OUTREACH	2,000.00	0.24%		2,000
EQUIPMENT / MAINTENANCE / IT	25,000.00	3.02%		25,000
MEMBER DUES-	4,000.00	0.48%		4,000
PROFESSIONAL AGREEMENTS	25,000.00	3.02%		25,000
<b>4. NON-STAFF COST TOTAL</b>	146,500.00			146,500
<b>5. TOTAL BUDGET</b>	827,696			827,696
<b>With Board</b>	879,696			

Possible revision after fund allocation



**ATTACHMENT H: INFORMATION**

**PROGRAM  
PERFORMANCE  
REPORT**



NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

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	759	140%	163	480	294%	184	306	166%	74%	306/344	89%	\$ 15.00	\$ 26.82
Colusa County One Stop	70	79	113%	21	45	214%	24	38	158%	74%	38/47	81%	\$ 15.00	\$ 17.49
Glenn County AJCC	63	61	97%	19	32	168%	22	26	118%	74%	26/27	96%	\$ 15.00	\$ 19.85
Sutter County One Stop	242	380	157%	73	255	349%	82	162	198%	74%	162/180	90%	\$ 15.00	\$ 28.88
Yuba County One Stop	167	239	143%	50	148	296%	56	80	143%	74%	80/90	89%	\$ 15.00	\$ 29.34

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

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	405	88%	139	198	142%	177	172	97%	74.0%	172/197	87%	\$ 15.00	\$19.74
Colusa County One Stop	73	76	104%	22	52	236%	27	32	119%	74.0%	32/39	82%	\$ 15.00	\$ 17.94
Glenn County AJCC	54	40	74%	16	13	81%	20	19	95%	74.0%	19/19	100%	\$ 15.00	\$ 20.58
Sutter County One Stop	213	163	77%	64	76	119%	85	70	82%	74.0%	70/77	91%	\$ 15.00	\$ 19.44
Yuba County One Stop	122	126	103%	37	57	154%	45	51	113%	74.0%	51/62	82%	\$ 15.00	\$ 20.96

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

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	487	113%	88	144	164%	147	193	131%	77.0%	193/213	91%
Colusa County One Stop	53	45	85%	11	10	91%	18	11	61%	77.0%	11/12	92%
Glenn County AJCC	51	36	71%	10	8	80%	17	11	65%	77.0%	11/12	92%
Sutter County One Stop	187	253	135%	38	84	221%	64	117	183%	77.0%	117/125	94%
Yuba County One Stop	140	153	109%	29	42	145%	48	54	113%	77.0%	54/64	84%
CSU, Upward Bound	48	77	160%	17	29	171%	18	25	139%	77.0%	25/29	86%

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

Prison to Employment (P2E)  2286/2287 1/1/2020- 3/31/2022	Number of Enrollments			Number in Training			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
<b>NCCC</b>	<b>20</b>	<b>71</b>	<b>355%</b>	<b>9</b>	<b>35</b>	<b>389%</b>	<b>13</b>	<b>46</b>	<b>354%</b>	<b>69.0%</b>	<b>46/55</b>	<b>84%</b>	<b>N/A</b>	<b>\$ 18.11</b>
Colusa County One Stop	4	5	125%	2	2	100%	2	3	150%	69.0%	3/4	75%	N/A	\$ 15.33
Sutter County One Stop	7	21	300%	3	11	367%	5	16	320%	69.0%	16/18	89%	N/A	\$ 17.97
Yuba County One Stop	9	45	500%	4	22	550%	6	27	450%	69.0%	27/33	82%	N/A	\$ 18.50

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

DISABILITY EMPLOYMENT ACCELERATOR  1172 4/1/2020-2/28/22	Number of Enrollments			Number in Earn and Learn			Number of Credentials/Diplomas			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
NCCC	60	134	223%	40	56	140%	30	47	157%	42	80	190%	70.0%	80/96	83%	\$ 15.00	\$ 21.37
Colusa County One Stop	5	10	200%	3	3	100%	2	2	100%	3	3	100%	70.0%	3/5	60%	\$ 15.00	\$ 22.44
Glenn County AJCC	5	10	200%	3	2	67%	2	1	50%	3	4	133%	70.0%	4/5	80%	\$ 15.00	\$ 19.07
Sutter County One Stop	25	59	236%	17	31	182%	13	25	192%	18	40	222%	70.0%	40/50	80%	\$ 15.00	\$ 23.06
Yuba County One Stop	25	55	220%	17	20	118%	13	19	146%	18	33	183%	70.0%	33/36	92%	\$ 15.00	\$ 19.64

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

English Language Learner  1206 6/1/2020-2/28/22	Number of Enrollments in ELL			Number in Training			Number of Credentials/Diplomas			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
NCCC	120	159	133%	40	78	195%	65	44	68%	80	95	119%	67.0%	95/126	75%	\$ 15.00	\$ 16.09
Colusa County One Stop	30	51	170%	10	35	350%	16	22	138%	20	33	165%	67.0%	33/38	87%	\$ 15.00	\$ 16.02
Sutter County One Stop	50	67	134%	17	24	141%	27	12	44%	34	37	109%	67.0%	37/57	65%	\$ 15.00	\$ 15.81
Yuba County One Stop	40	41	103%	13	19	146%	22	10	45%	26	25	96%	67.0%	25/31	81%	\$ 15.00	\$ 16.61

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

NDWG August 2020 Wildfire  1208/1209 4/1/2021 - 8/31/2022	Number in Disaster Relief Employment			Number in Employment Recovery			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
NCCC	21	9	43%	27	90	333%	31	26	84%	70.0%	26/29	90%	\$ 15.00	\$ 19.17
Yuba County One Stop	21	9	43%	27	90	333%	31	26	84%	70.0%	26/29	90%	\$ 15.00	\$ 19.17

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

NDWG COVID-19  1195/1196 4/10/2020 - 2/28/2023	Number in Disaster Relief Employment			Number in Employment Recovery			Entered Employment			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
NCCC	24	41	171%	130	159	122%	91	72	79%	70.0%	72/92	78%	\$ 15.00	\$ 17.19
Colusa County One Stop	N/A	N/A	N/A	22	34	155%	15	8	53%	70.0%	8/9	89%	\$ 15.00	\$ 17.16
Glenn County AJCC	N/A	N/A	N/A	30	24	80%	21	4	19%	70.0%	4/4	100%	\$ 15.00	\$ 18.45
Sutter County One Stop	13	21	162%	50	58	116%	35	27	77%	70.0%	27/38	71%	\$ 15.00	\$ 15.90
Yuba County One Stop	11	20	182%	28	43	154%	20	33	165%	70.0%	33/41	80%	\$ 15.00	\$ 18.21



NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

BREAKING BARRIERS	Number of Enrollments			Number Completing Work Readiness			Number in Training			Entered Employment			Entered Employment Rate			Wage		
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	
2288 4/1/2020 - 2/28/2022																		
NCCC	75	161	215%	56	81	145%	56	92	164%	39	81	208%	70.0%	81/106	76%	\$ 15.00	\$ 17.71	
Colusa County One Stop	7	6	86%	5	5	100%	5	4	80%	4	3	75%	70.0%	3/4	75%	\$ 15.00	\$ 15.33	
Glenn County AJCC	10	9	90%	7	1	14%	7	5	71%	5	6	120%	70.0%	6/7	86%	\$ 15.00	\$ 20.04	
Sutter County One Stop	29	72	248%	22	42	191%	22	42	191%	15	33	220%	70.0%	33/45	73%	\$ 15.00	\$ 16.85	
Yuba County One Stop	29	74	255%	22	33	150%	22	41	186%	15	39	260%	70.0%	39/50	78%	\$ 15.00	\$ 18.27	

**NORTH CENTRAL COUNTIES CONSORTIUM**  
**Planned vs Actual Performance**

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

Pre-Apprenticeship Construction	Number of Enrollments			Number of Credentials/Diplomas			Entered Employment /Registered Apprenticeship/Post Secondary Ed			Entered Employment Rate			Wage	
	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual
2054 1/1/2020 - 1/31/2023														
NCCC	196	125	64%	127	76	60%	116	51	44%	59%	51/87	59%	\$ 15.00	\$ 20.29
Alliance for Workforce Development (Butte)	27	12	44%	17	9	53%	16	5	31%	59%	5/11	45%	\$ 15.00	\$ 19.60
SMART (Humboldt)	27	12	44%	17	10	59%	16	6	38%	59%	6/12	50%	\$ 15.00	\$ 15.33
SMART (Shasta)	42	30	71%	28	9	32%	25	12	48%	59%	12/19	63%	\$ 15.00	\$ 27.81
Sutter County One Stop	43	29	67%	28	22	79%	25	14	56%	59%	14/20	70%	\$ 15.00	\$ 16.78
Tehama Job Training	14	14	100%	9	7	78%	9	5	56%	59%	5/9	56%	\$ 15.00	\$ 25.83
Yuba County One Stop	43	28	65%	28	19	68%	25	9	36%	59%	9/16	56%	\$ 15.00	\$ 17.71

**NORTH CENTRAL COUNTIES CONSORTIUM**  
**Planned vs Actual Performance**

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

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
<b>NCCC</b>	<b>88</b>	<b>28</b>	<b>32%</b>	<b>67</b>	<b>21</b>	<b>31%</b>	<b>66</b>	<b>2</b>	<b>3%</b>	<b>75.0%</b>	<b>2/2</b>	<b>100%</b>	<b>\$ 15.00</b>	<b>\$ 17.50</b>
Colusa County One Stop	10	2	20%	7	2	29%	8	0	0%	75.0%	0	0%	\$ 15.00	\$ -
Glenn County AJCC	3	0	0%	3	0	0%	2	0	0%	75.0%	0	0%	\$ 15.00	\$ -
Sutter County One Stop	36	3	8%	27	2	7%	27	0	0%	75.0%	0	0%	\$ 15.00	\$ -
Yuba County One Stop	39	23	59%	30	17	57%	29	2	7%	75.0%	2/2	100%	\$ 15.00	\$ 17.50

NORTH CENTRAL COUNTIES CONSORTIUM

Planned vs Actual Performance

Program Year 2021 - 2022 3rd Quarter (July 1, 2021 - March 31, 2022)

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	70	23%	107	0	0%	189	22	12%	204	5	2%	68.0%	5/5	100%	\$ 15.00	\$ 17.09
Colusa County One Stop	40	2	5%	14	0	0%	25	2	8%	27	0	0%	68.0%	0	75%	\$ 15.00	\$ -
Glenn County AJCC	20	7	35%	7	0	0%	12	2	17%	13	0	0%	68.0%	0	86%	\$ 15.00	\$ -
Sutter County One Stop	120	19	16%	43	0	0%	76	4	5%	82	0	0%	68.0%	0	73%	\$ 15.00	\$ -
Yuba County One Stop	120	42	35%	43	0	0%	76	14	18%	82	5	6%	68.0%	5/5	100%	\$ 15.00	\$ 17.09