



YOLO COUNTY BOARD OF EDUCATION REGULAR MEETING

01/10/2023 03:30 PM

Yolo County Office of Education | 1280 Santa Anita Court, Suite 120, Woodland, CA
95776

Davis Conference Room
Open Session - 3:30 PM

AGENDA

The Yolo County Office of Education's vision is to be a model of excellence in educational service, innovation, and impact.



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BOARD MEMBERS

Tico Zendejas, President
Shelton Yip, Vice President
Elizabeth Esquivel
Melissa Moreno
Armando Salud-Ambriz

This meeting is being agendized to allow Board members, staff and the public to participate in the Yolo County Board of Education meeting. Please note that as of 2023, public health emergency AB 361 related to COVID-19 has been lifted. Meetings are now to be held in-person and Zoom participation is no longer supported.

All Yolo County Board of Education meetings are open to the public to attend and will be screened live over Zoom.

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Webinar ID: 976 3772 8971

Further instructions on how to submit your public comments can be found in the *Public Comment* section of this agenda.

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http://bit.ly/Board_Comments


Please submit your Google form by the Board meeting date. A moderator for the meeting will read your comments for the record.



- In person at the Yolo County Office of Education, 1280 Santa Anita Court, Suite 120, Woodland, CA 95695. To address the Board concerning an item on the agenda, please complete the form provided at the door.
- The Board President will invite each speaker to the podium to make verbal comments that may not exceed three (3) minutes.

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Staff recommends approval of Resolution #22-23/35 Career Technical Education (CTE) Month - February 2023


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For action.
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For information. It is recommended that the Yolo County Superintendent of


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2. Yolo County Superintendent of Schools' Response to the Initial Proposal from the American Federation of State, County and Municipal Employees Union, AFL-CIO (AFSCME) Council 57, Local 156, AFL-CIO Certificated Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter for 2023-2024  56

For information. It is recommended that the Superintendent's response and initial proposal to the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter be posted and set for public hearing at the January 10, 2023 meeting.
3. Yolo County Superintendent of Schools' Response to the Initial Proposal from the American Federation of State, County and Municipal Employees Union, AFL-CIO (AFSCME) Council 57, Local 156, AFL-CIO Classified Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter for 2023-2024  58

For information. It is recommended that the Superintendent's response and initial proposal to the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter be posted and set for public hearing at the January 10, 2023 Regular Meeting.
4. Yolo County Superintendent of Schools' Response to the Initial Proposal from the Yolo Education Association (YEA) and Initial Proposal of Superintendent for Negotiations for 2023-24  60

For information. It is recommended that the Yolo County Superintendent of Schools' Response to the Initial Proposal from the Yolo Education Association (YEA) and Initial Proposal of Superintendent for Negotiations for 2023-24 be posted and set for public hearing at the January 10, 2023 Regular Meeting.
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For information.
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The following reports are being presented to the Board as information:

 - a. Enrollment update - this is a standing report to the Board (Not included for this meeting)
 - b. Program - this is a standing report to the Board
 - c. Financial Reports - this is a standing report to the Board (Not included for this

meeting)

d. Policy Council Meeting Agenda - this is a standing report to the Board

e. Policy Council Meeting Minutes - this is a standing report to the Board
For Information.

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AGENDA PACKETS ARE AVAILABLE FOR REVIEW AT THE FOLLOWING LOCATIONS:

- Four calendar days prior to the meeting, a full Board packet is available for review at the office of the Yolo County Office of Education Reception Desk, 1280 Santa Anita Court, Suite #100, Woodland (8:00 a.m. - 5 p.m., Monday through Friday - excluding County Office of Education holidays).
- Agenda documents distributed to the Board less than 72 hours before the meeting will be made available at the office of the Yolo County Office of Education Reception Desk, 1280 Santa Anita Court, Suite #100, Woodland (8:00 a.m. - 5:00 p.m., Monday through Friday - excluding County Office of Education holidays). [Government Code section 54957.5]
- Board Agendas are posted outside the YCOE Administrative Office building at 1280 Santa Anita Court, Suite #100 and #120, in weather-protected glass cases.
- Four (4) calendar days prior to the meeting, a full Board packet is available for review on the Yolo County Office of Education website: www.ycoe.org
- The Yolo County Office of Education does not discriminate against persons with disabilities and is an accessible facility. Persons with disabilities who wish to attend this meeting and require assistance in order to participate should contact the Executive Assistant to the Superintendent at (530) 668-3702 at least 24 hours in advance of the meeting to make reasonable arrangements to ensure accessibility. Language translation services and American Sign Language (ASL) interpreters will be provided with a minimum notice of three (3) business days prior to the meeting.

1. OPENING PROCEDURES

1. 1. Call to Order and Roll Call

1. 2. Indigenous Land Acknowledgement Statement

Description

Indigenous Land Acknowledgement

We should take a moment to acknowledge the land on which we are gathered. For thousands of years, this land has been the home of Patwin people. Today, there are three federally recognized Patwin tribes: Cachil Dehe Band of Wintun Indians of the Colusa Indian Community, Kletsel Dehe Band of Wintun Indians, and Yocha Dehe Wintun Nation.

The Patwin people have remained committed to the stewardship of this land over many centuries. It has been cherished and protected, as elders have instructed the young through generations. We are honored and grateful to be here today on their traditional lands.

Approved by Yocha Dehe Tribal Council (July 23, 2019)

1. 3. Pledge of Allegiance

1. 4. Approval of Agenda

Recommendation

Motion to approve Agenda.

1. 5. Public Comment

Quick Summary / Abstract

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2. REPORTS

2. 1. Board Member(s)/Superintendent/Superintendent's Advisory Team (SAT)/Committee(s) 

Quick Summary / Abstract

- a. Board Reports
- b. Superintendent
 - i. California County Superintendents - Policy Priorities 2023
 - ii. Board Calendar 2023
- c. Superintendent's Advisory Team (SAT)
 - i. Administrative Services Report (not included for this meeting).
 - ii. Educational Services Report
- d. Committees

Supporting Documents

-  CCS Policy Priorities 2023
-  Board Calendar 2023 - Jan 2023
-  Educational Services January 23 Board Update Final



CALIFORNIA COUNTY SUPERINTENDENTS

Policy Priorities of 2023

**Striving for educational equity through proactive interventions
and whole child student supports.**

1. Addressing persistent student achievement gaps by expanding early interventions and ongoing supports provided by county offices of education.*
2. Supporting sustainable fiscal resources for the at-risk students served by juvenile court and community schools.*
3. Champion the successful implementation of programs and policies providing Whole Child student supports.
4. Improving academic and social-emotional outcomes for students with disabilities by promoting integrated and coherent systems, and access to inclusive, high-quality, universally designed learning.
5. Addressing staffing shortages among classified and certificated staff.

* Budget Act request and/or legislative bill.

Yolo County

OFFICE OF EDUCATION

Board Calendar (Meetings, Events and Special Dates)

January

Tuesday, January 14, 12:00-4:00 pm, Yolo Youth Commission, First Meeting & Oath of Office, location: YCOE Conference Center)

Tuesday, January 17, 4:00-5:00 pm, Public Meetings and the Brown Act: Updates for 2023, virtual webinar via Zoom, email Yvette Seibert, yvette.seibert@ycoe.org if link needed

Monday, January 30, 5:00-6:30 pm, Yolo County School Boards Association (YCSBA) Member Mixer, virtual event via Zoom, email Yvette Seibert, yvette.seibert@ycoe.org if link needed

Tuesday, January 31, 9:00-10:30 am, Governor's Budget Proposal for 2023-24: Implications for Public Education, location: YCOE Conference Center ([register](#))

February

Saturday, February 4, Steps to College (location: Consulate General of Mexico, Sacramento) - largest bilingual and binational university fair in Northern California ([link](#))

Tuesday, February 14, 3:30 pm, **Board Meeting**

February 27-March 3, Roadmap to the Future Community Engagement Sessions, times & located TBD

March

Friday, March 3, 4:00-6:00 pm, Youth Job and Community Resource Fair, location: Woodland Community Center

Tuesday, March 14, 3:30 pm, **Board Meeting**

Monday, March 20, 9:00-11:00 am, Yolo County Elected Officials and Leaders Forum, location: YCOE Conference Center

April

Monday, April 3, 9:00 am- 12:00 pm, **Board Retreat**

Tuesday, April 11, 3:30 pm, **Board Meeting**

May

Monday, May 8, 7:00-8:30 pm, SELPA Community Advisory Committee (CAC) Awards, location: YCOE Conference Center

Tuesday, May 9, 3:30 pm, **Board Meeting**

Thursday, May 11, time TBD, Full-Service Community School Summit, location: YCOE Conference Center

Saturday, May 20, time TBD, Early Care and Learning Summit, location: YCOE Conference Center

June

Tuesday, June 13, 3:30 pm, **Board Special Meeting** (Budget Study Session)

Tuesday, June 27, 3:30 pm, **Board Meeting** (Budget & LCAP Adoption)

August

Tuesday, August 8, 3:30 pm, **Board Meeting**

Thursday, August 10, YCOE Back to School Orientation, location: YCOE Conference Center

**EDUCATIONAL SERVICES DIVISION
JANUARY 2023
BOARD REPORT**

Cesar Chavez Community School

Heather Schlaman, Principal

- Students in YCCP traveled to CSU, Sacramento to participate in the ropes course at Peak Adventures' Challenge Center. Peak Adventures is an outdoor recreation program run by Associated Students, Inc. of CSUS. Their staff uses the ropes course to lead team-building activities. Students and staff had a great day taking on personal challenges and learning how to better work together to support one another's personal goals and to achieve collective goals. Thanks to our College and Career Readiness team for funding and organizing this trip.
- On December 16th, YCCP students gave their fall Presentations of Learning to an audience of their peers as well as Chavez and YCOE staff and leadership. The students shared their personal interests and career goals and how the skills they are developing in YCCP are supporting their career readiness. Several of the students also included a passion project—a short video highlighting something they enjoy and work hard at outside of school. We loved watching the students shine in these presentations and look forward to seeing their continued growth between now and the end of the school year.
- On December 16th, the Cesar Chavez community celebrated the upcoming holidays together with a brunch for staff and students. Monica Aceves Robles cooked pancakes, and our students helped set up, cut up fruit, and prepare the pancake batter. Many of our staff members and partners contributed, providing food, organizing games and activities, and helping with preparation and clean-up. This was a nice, positive end to the semester, and we are grateful to everyone who attended and contributed.

Early Childhood Education

Shannon McClarin, Director

- We were able to hold several interview sessions for a variety of positions in our department during the month of December and look forward to onboarding new staff in the month of January.
- We now have one more student intern who will be working at our Montgomery location in Davis beginning in the month of January!
- Our program was pleased to distribute a holiday treat to all staff the Friday before winter break to let staff know that their hard work and dedication is much appreciated!

Equity & Support Services

Maria Arvizu-Espinoza, Associate Superintendent

CA Dashboard

- YCOE is planning two half-day sessions to support the Districts with the new CA Dashboard results:
 - Part 1: Understanding the CA School Dashboard
 - ✓ Our results and what they mean
 - ✓ Communicating results to educational partners
 - Part 2: Using the CA School Dashboard Results for the LCAP

- ✓ Connecting dashboard results to LCAP actions
- ✓ Planning strategically about actions to continue, add, or discontinue

Local Control Accountability Plan

- The Districts were invited to participate in the California Department of Education’s Local Agency Systems Support Office (LASSO) webinars (8) to support them in developing the 2023–24 Local Control and Accountability Plan (LCAP).
 - Intro to Local Control Funding Formula (LCFF)
 - LCAP Template and Instructions
 - Engaging Educational Partners
 - Goals and Actions
 - Increased or Improved Services, Part I
 - Increased or Improved Services, Part II
 - California School Dashboard Local Indicator Process for 2023
 - Required Goals

Grants

- We are in the process of completing the Federal Stimulus 2022 Winter Quarterly Report, which is due on January 13, 2023.

Capital Service Region 3

- The County Offices continue to collaborate to build their capacity in the areas of the CA Dashboard, Differentiated Assistance, Community Schools Technical Assistance Grant, and continued support with the UPK Implementation.

Yolo County Youth Commission

Drucella Miranda, Youth Commission Coordinator

- On November 22nd, 2022, Drucella Miranda, provided a presentation to the Board of Supervisors with the names of fifteen youth to nominate as official youth commissioners. They voted unanimously to approve the young people to be seated as the first Yolo Youth Commissioners.
- A meeting with the youth commissioners and their guardians and families was held on December 8th, 2022, to onboard the Youth Commission in the process and determine business meetings. Business meetings are to occur every second Saturday from 12-4 pm. A formal and finalized calendar for 2023 will be available online soon.
- Please join us on January 14th, 2023, at 12:00 PM in YCOE’s Conference Center, for the first official business meeting for the commissioners. Superintendent Lewis will be leading the ceremony to swear the youth in.



Prevention and Wellness

Sonia Rambo, Ed.D, Director

- December was a heavy training month for our department. We participated in statewide meetings for TUPE, Foster, and Homeless. Each of these were held in person and included new legislation, information about grants and funding, suggestions for how to use the funds to support our districts and students and provided time to collaborate with other county offices of education.
- In this season of giving, we were happy to support some of our neediest families. We coordinated with District Foster Youth and Homeless Liaisons and Parent Engagement Coordinators to issue \$1,145 in gift cards and a box of donated, new toys to three Yolo County families.
- We have mid-year expenditure and progress reports due this January on six of our twelve grants. This is allowing us to more closely monitor our spending and brainstorm additional ways to support our districts and students as we endeavor to expend the full amount of our grants by the end of the fiscal year.
- The Outreach Specialist position is still open and unfilled. Until the position is filled, we are dividing up the responsibilities among the other two members of the department.
- We are looking forward to a productive spring in which we will host new regular meetings with district liaisons and TUPE coordinators. The Foster Youth Executive Advisory Committee is upcoming, and further planning will take place at each anchor site for the planning of the Wellness Centers/Programs as part of the SBHIP grant.
-

Special Projects: Student Services

Gayelynn Gerhart, Director

- Title 15 site visit at Dan Jacobs with the Placer COE staff representative was successful.
- Title 15 visit to Placer COE juvenile Hall as the Yolo COE representative was successful.
- Technical support for staff throughout the county with Full-Service Community Schools continues.
- Providing support for the rollout of Narcan at secondary school sites (individual district responsibility)
- Working with Crissy and Matt on YCOE's new Emergency Plan.
- Working with our internal teams to create a Power Point reflecting the collective efforts in addressing the needs of the "Whole Child" as a part of The Roadmap to the Future.
- Working with Moms Demand Action to provide them an opportunity to present to our Student Services Directors who then will share the information within their own districts
- Worked at the Fill the Trunk Toy Distribution on 12/18/22 with several of our community partners to provide much needed toys for Yolo County children.

Special Projects

Gail Nadal, Director

- First UPK Planning an Implementation grant report is due for all LEAs, Charter and COE's in Yolo on December 31, 2022.
- The work of the Early Care and Learning Committee and Special Projects department has a vision, "Children in Yolo County accessing a robust, coordinated system of early care and learning to support a holistic and individualized path for lifelong success "enables YCOE to operationalize actions to impact outcomes for children, youth, and families in Yolo County. Members of this team

collaborate with and serve school districts, governmental agencies, local non-profits, and business community and align their work with YCOE’s strategic plan and “The Roadmap to the future for Yolo County Children and Youth.”

- The IEEEP Project continues with the professional development series, The CA Teaching Pyramid and will have two more Saturday trainings in January and February. This Approach is designed to help educators promote social-emotional competence, address challenging behaviors in young children, and develop safe and nurturing group environments for all children. Please feel free to contact Gail Nadal at gail.nadal@ycoe.org for more information.

Special Education

Marty Remmers, Director

- We are happy to welcome Sarah Portugal, Inclusive Early Learning Program Specialist to our Special Education Team! Sara comes to us with vast experience in professional development and we are very happy that she has joined our team!
- Our first “in-house” CPI training will be conducted on January 5-6 here at YCOE. We are at capacity with twenty-five staff members signed up to attend!
- Our first behavior training for bus driver’s county wide was held on December 7, 2022. It was a huge success. We had twenty bus drivers attend. Representatives from Winters, Esparto, Woodland and Washington Unified all participated in the training. Jocelyn and Robyn both received positive feedback, in fact, many of the drivers asked for another training to be held. We plan to run another training in the Spring of 2023.
- Our next CPR training is March 20, 2023. All are welcome to attend.
- Our program leaders held their Engagement Survey Discussion and action planning sessions on December 7, 13, and 14. Each session had great participation from all staff. We are holding a second session to finalize action plans for each group in late January.
- Our Full Behavior Team (consisting of Educationally Related Mental Health Clinicians, Behavior Analysts, School Psychologists, Director of Special Education, Principals of Special Education, and the Disabilities and Mental Health Manager for ECE) is in the process at revamping our SEL curriculum and teaching strategies. The team discussed what is being used throughout our county programs now, and is investigating what, if anything, needs to be added or modified.
- Walk-throughs with Dr. Linda S. James from I-lead are scheduled for late January and early February. Please see attached for some FAQ’s regarding walk-throughs and a short biography of Dr. James. These walk throughs will continue through the spring; aiming to provide instructional support to our teachers in our county programs.

Teaching & Learning

Deb Bruns, Director

- YCOE T&L staff are presenting at Washington USD’s professional learning day on January 10 with sessions on supporting English Learners, Universal Design for Learning and Integrated Social Emotional Learning & Behavior Supports.
- YCOE received a \$75,000 grant from CDE to support Anti-bias Education at Cesar Chavez Community School.
- YCOE was awarded \$204,544 Career Technical Education Incentive Grant (CTEIG) to support YCOE CTE programs and system of support for district CTE including Work Ready Certificate and Work-based Learning supports.
- YCOE is hosting a free workshop **Keeping Your Students Safe on the Job** for work-based learning educators on Thursday, January 19, 1-5 pm, YCOE Conference Center

2. 2. Associations (This Item provides an opportunity for YEA/CSEA/AFSCME representatives to address the Board and Public

3. CONSENT AGENDA

Quick Summary / Abstract

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Approval of Minutes:

- a. December 13, 2022 Regular Board Meeting
- b. TCC's (December 2022)

Supporting Documents



12-13-22 Minutes



TCC's December 2022 8 totals

YOLO COUNTY BOARD OF EDUCATION
Regular Meeting: December 13, 2022
MINUTES

1.0 OPENING PROCEDURES

- 1.1 Call to Order and Roll Call. The Yolo County Board of Education met on December 13, 2022 at 3:33 p.m. at a Regular Board meeting session in person and via Zoom. Board Members present were: Elizabeth Esquivel, Melissa Moreno, Carol Souza Cole, Shelton Yip, Tico Zendejas. President Moreno presided. Superintendent Garth Lewis was present. (Roll Call held).
- 1.2 Land Acknowledgement Statement. The land acknowledgement statement was conducted.
- 1.3 Pledge of Allegiance. The pledge of allegiance was conducted.
- 1.4 Approval of Agenda.

MOTION: Zendejas **SECOND:** Esquivel **AYES:** Zendejas, Esquivel, Moreno, Souza Cole, Yip **NOES:** None **ABSENT:** None

- 1.5 Public Comment.
Jesse Ortiz, former Yolo County Superintendent of Schools:

I would like to thank Trustee Souza Cole for her years of service with the Yolo County Office of Education (YCOE). Over the years I have had the opportunity to work and serve as an elected official with Trustee Souza Cole. Her commitment and dedication to the students of Yolo County and in particular Woodland is unmatched. She is one of the finest school trustees I have worked with. Though you will be missed on the Board, your community involvement is and will continue to be valuable. Thank You.

2.0 HONORING TRUSTEE CAROL SOUZA COLE’S CONTRIBUTIONS TO THE YOLO COUNTY BOARD OF EDUCATION

- Angel Barajas, Chair of Yolo County Board of Supervisors thanked YCOE staff for serving students. He then presented a proclamation to Trustee Souza Cole.
- Rita Durgin, Senior Field Representative presented a proclamation from Assemblymember Celia Aguilar-Curry and Senator Bill Dodd.
 - Commended Trustee Souza Cole for her community service and leadership to YCOE.
- Garth Lewis, Superintendent commented that he has been honored to work with Trustee Souza Cole and presented her with a plaque and token of appreciation from YCOE.
 - Trustee Souza Cole also received a proclamation honoring her commitment to community and access to a quality education.

Comments from trustees regarding Trustee Souza Cole:

- Vice President Zendejas stated that it has been a pleasure to serve with Trustee Souza Cole.
 - Yolo County students and community appreciate your service.
- Trustee Yip stated that they go way back, and Trustee Souza Cole is a force of nature. One word he used to describe Trustee Souza Cole is.... Details, details, details.
 - She is always thinking about the kids.
- Trustee Esquivel appreciated Trustee Souza Cole’s guidance and mentorship and how she is not afraid to ask tough questions.
- President Moreno thanked Trustee Souza Cole.
 - Appreciated the way she has modeled critical thinking and concern for public resources for our students. She has so many insights and inspirations. She admires how she has created space for women to lead and appreciated her attention to detail and support for Native families, homeland, and the Land acknowledgement. She looks forward to her continued leadership in California.

3.0 CERTIFICATES OF ELECTION AND OATH OF OFFICE

Oath of office was conducted for:

Dr. Melissa Moreno
Shelton Yip
Armando Salud-Ambriz

Break 4:03 pm

Back from break 4:13 pm

Continued administering Oath of Office to:
Trustee Elizabeth Esquivel

Oath of Office was administered in Spanish to:
Trustees Esquivel and Salud.

4.0 REPORTS

2.1 Board Reports

Trustee Yip

- YCOE was well represented at the California School Boards Association (CSBA) conference.
- Trustee Yip attended the Delegate Assembly where they established goals to move forward.
 - Discussed new platform and new world.
 - Ethics training for trustees.

- Attended California County Board of Education (CCBE) Board of Directors meeting.
 - Reviewed work for 2022.
 - Discussed engagement and policy advocacy.
 - Trustee Esquivel was elected vice president of CCBE.
 - She also volunteered to be on policy platform committee. CCBE conference had good sessions and enjoyed the keynote Mr. Brandon Fleming author of Miseducated. He discussed how to improve lives with compassion and love. This is so important especially for work at staff does at Cesar Chavez.

Trustee Moreno

- Discussed her role and work with the California Latino School Boards Association (CLSBA) luncheon sponsored by CLSBA at the CSBA conference.
 - Pedagogy and implementation of ethnic studies was discussed at the luncheon.

Trustee Zendejas

- Attended CSBA conference and spent time with colleagues.
 - Very inspiring conference.
 - Discussed Yolo Youth Commission and roadmap.
 - Congratulated Trustee Esquivel for being elected CCBE Vice President.
 - Announced that everyone is invited to Steve's Pizza in Woodland to help honor Trustee Souza Cole and her time on the Yolo County Board of Education.

Trustee Esquivel

- Attended CSBA conference.
 - Great turnout.
 - Attended CCBE general membership meeting and CLSBA luncheon.
- Participated in many of the holidays' food and toy drives in community and she is proud to be part of West Sacramento that continues to help families and kids in need.
- Thanked Board of Supervisors and YCOE staff for work on the Yolo Youth commission.
- Appreciated updates from superintendent's report.
 - Very concise and always look forward to reading.
- Discussed CCBE trustee handbook.
 - Nicely put together.
 - Trustees thanked Superintendent Lewis for their copies.
- California County Superintendents Educational Services Association (CCSESA) is now California County Superintendents (CCS).

Trustee Salud-Ambriz

- He is privileged and honored to be part of the Board and he knows that he has big shoes to fill but will be working with Trustee Souza Cole to support and represent the district. YCOE staff has been very welcoming, and he looks forward to next four (4) years.

Superintendent

- Congratulated all trustees who are reciting the oath of office today.
- Congratulated Trustee Esquivel for being elected Vice President of CCBE.

SAT

Educational Services

Maria Arvizu-Espinoza, Associate Superintendent, Educational Services reviewed her Board report. No questions.

Administrative Services

Crissy Huey, Associate Superintendent, Administrative Services reviewed her Board report. No questions.

Committees

Trustee Esquivel commented that Superintendent Lewis shared the policy priorities for county superintendents and she will continue to engage in conversations on this subject.

- 2.2 Associations
None.

5.0 CONSENT AGENDA

Motion to Approve Consent Agenda.

MOTION: Esquivel **SECOND:** Salud-Ambriz **AYES:** Esquivel, Salud-Ambriz, Moreno, Yip, Zendejas **NOES:** None **ABSENT:** None

6.0 ACTION ITEMS

- 6.1 2023 Organizational Meeting

1) President. Trustee Yip opened the nominations for President. Trustee Yip nominated Trustee Tico Zendejas for President. The Board thanked Trustee Moreno for serving as President in 2022.

MOTION: Yip **SECOND:** Esquivel **AYES:** Yip, Esquivel, Moreno, Salud-Ambriz, Zendejas **NOES:** None **ABSENT:** None

ROLL CALL:

Trustee Yip – AYE
Trustee Esquivel – AYE
Trustee Moreno - AYE
Trustee Salud-Ambriz – AYE
Trustee Zendejas - AYE

Trustee Zendejas was unanimously elected President for 2023.

President Zendejas is now leading the meeting.

2) Vice President. Trustee Zendejas opened the nominations for Vice President. Trustee Zendejas nominated Trustee Yip for Vice President.

MOTION: Zendejas **SECOND:** Salud-Ambriz **AYES:** Zendejas, Salud-Ambriz, Esquivel, Moreno, Yip **NOES:** None **ABSENT:** None

Trustee Yip was unanimously elected Vice President for 2023.

ROLL CALL:

Trustee Yip – AYE
Trustee Esquivel – AYE
Trustee Moreno - AYE
Trustee Salud-Ambriz – AYE
Trustee Zendejas - AYE

b. Adopt the 2023 Board Meeting Calendar Dates and Times. The Board reviewed the proposed meeting calendar. The following meeting dates and times were approved:

January 10, 2023, 3:30 p.m.
February 14, 2023, 3:30 p.m.
March 14, 2023, 3:30 p.m.
April 3, 2023, 9 a.m. (Board Retreat)
April 11, 2023, 3:30 p.m.
May 9, 2023, 3:30 p.m.
June 13, 2023, 3:30 p.m. (Budget Study Session)
June 27, 2023, 3:30 p.m. (Budget & LCAP Adoption)
July 2023, No Meeting
August 8, 2023, 3:30 p.m.
September 12, 2023, 3:30 p.m.
October 10, 2023, 3:30 p.m.
November 14, 2023, 3:30 p.m.
December 12, 2023, 3:30 p.m.

MOTION: Yip **SECOND:** Esquivel **AYES:** Yip, Esquivel, Moreno, Salud-

Ambriz, Zendejas **NOES:** None **ABSENT:** None

Trustee Salud-Ambriz asked Superintendent Lewis if staff has sent a survey to parents and guardians regarding changing the time of the board meeting to 4:30 p.m. in the past? Superintendent Lewis stated that we moved the time of the meeting to 4:30 p.m. in the past but it did not change attendance for the Board meetings. Trustee Moreno stated she understands the question and agreed that it did not change the community attendance for the meetings, so it was changed back to 3:30 p.m.

President Zendejas requested that staff conduct a survey on this issue in the future.

c. Appointment of Board Committee Representatives

- 1) Executive Committee: **President Tico Zendejas and Vice President Shelton Yip**
- 2) YCSBA Representative: **Trustee Elizabeth Esquivel**
- 3) Policies/Procedures/Bylaw Review Committee: **Vice President Shelton Yip and Trustee Elizabeth Esquivel**
- 4) Superintendent's Compensation Committee: **President Tico Zendejas and Vice President Shelton Yip**
- 5) Facilities Committee: **Vice President Shelton Yip and Trustee Armando Salud-Ambriz**
- 6) Board Budget: **Trustees Melissa Moreno and Armando Salud-Ambriz**

MOTION: Yip **SECOND** Salud-Ambriz **AYES:** Yip, Salud-Ambriz, Esquivel, Moreno, Zendejas **NOES:** None **ABSENT:** None

6.2 A-G Grant

Motion to approve the A-G Grant.

MOTION: Yip **SECOND** Esquivel **AYES:** Yip, Esquivel, Moreno, Salud-Ambriz, Zendejas **NOES:** None **ABSENT:** None

6.3 2022-2023 Yolo County Office of Education First Interim Report and Budget Revision

Debra Hinely, Director, Internal Fiscal Services, presented the PowerPoint and responded to questions from the Board.

Questions included:

Trustee Esquivel

- Community school partnership program – expended by two (2) years per staff.
- ADA for the last two years.
- COLA changes in proposal.
- Pleased to see an increase in ending fund balance.

Trustee Yip

- Budget.
 - Surprised with ending fund balance and reserve.
 - Request for staff to manually match and add numbers to report.
 - Commented on resolution to set aside funds.
 - Trends leveling off.
 - Should continue to maintain amounts.
- Have we ever been audited by STRS/PERS?
 - Yes, per staff.
 - Recently had STRS audit. We have been selected for two (2) back-to-back STRS Audits.

Motion to approve the 2022-23 Yolo County Office of Education First Interim Report and Budget Revision.

MOTION: Salud-Ambriz **SECOND** Yip **AYES:** Salud-Ambriz, Yip, Esquivel, Moreno, Zendejas **NOES:** None
ABSENT: None

7.0 A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Initial Proposal to the Yolo County Superintendent of Schools from the California School Employees Association and its Yolo County Office of Education Chapter No. 639 (“CSEA”) to the Yolo County Office of Education (“COUNTY OFFICE”) Regarding the 2022-2025 Successor Agreement Negotiations.
Public Hearing opened at 5:06 pm and closed at 5:07 pm.

8.0 A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Initial Proposal to the Yolo County Superintendent of Schools from the American Federation of State, County and Municipal Employees, AFL-CIO (AFSCME) Contract Opener/reopener for Certificated Employees.
Public Hearing opened at 5:07 pm and closed at 5:08 pm.

9.0 A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Initial Proposal to the Yolo County Superintendent of Schools from the American Federation of State, County and Municipal Employees, AFL-CIO (AFSCME) Contract Opener/reopener for Classified Employees.
Public Hearing opened at 5:08 pm and closed at 5:09 pm.

10.0 **INFORMATION ITEMS**

10.1 Cesar Chavez Attendance Report
Heather Schlaman, Principal of Alternative Education, presented this report and

answered questions from the Board.

Trustee Moreno left the meeting at 5:08 pm.

10.2 Head Start/Early Head Start Reports

Shannon McClarin, Director, Early Childhood Education reviewed the Board report.

Items discussed included:

Trustee Yip

- If students are on waiting lists what happens?
 - Ms. McClarin stated that staff have relationships and partnerships with school districts for students who would qualify for state preschool. We keep family on a waiting list if circumstances have changed. We also have a partnership with the state preschool program and refer families if needed based on income.

Trustee Zendejas

- Questions in regard to income - Staff is well versed in other options if income limit is not met.

Trustee Esquivel

- Funding and current enrollment.
- Student to teacher ratio.
 - Staff are working on recruitment.
- Onboarding more student interns
 - Possibly will hire in future.
- YCOE recruitment fair.
 - Didn't hire but talking to more interns.

Trustee Salud-Ambriz

- Training.
- Universal TK district positions.
 - The credentialed rate is more than we can offer.
 - There is a need to have future conversations and offer competitive wages to recruit and retain.

10.3 Williams Quarterly Report on Yolo County Schools Requiring Monitoring; covering the months of July, August, and September.

10.4 Quarterly Report of Investments for Period Ending September 30, 2022.

Debra Hinely, Director, Internal Fiscal Services presented this report and answered questions from the Board.

10.5 Monthly Board Financial Report

Debra Hinely, Director, External Fiscal Services presented this report and

answered questions from the Board.

11.0 Suggested future agenda items.

- Turnover and emergency credential conditions in YCOE – Future update
- Facilities update – Future meeting

12.0 ADJOURNMENT. The meeting was adjourned at 5:23 p.m.

MOTION: Salud-Ambriz **SECOND:** Yip **AYES:** Salud-Ambriz, Yip, Esquivel, Moreno, Yip **NOES:** None **ABSENT:** None

Garth Lewis, Superintendent

YOLO COUNTY OFFICE OF EDUCATION
 TEMPORARY COUNTY CERTIFICATES
 FOR DISTRICTS

December 2022

Davis Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Yin Myo-Flores	30-Day Substitute Permit
Kirsten Street	Single Subject Credential

Esparto Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Washington Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Karissa Cruz	Short Term Staff Permit

Winters Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Jennifer Gonzalez	Short Term Staff Permit

Woodland Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Lyn Bigelow	Administrative Services Credential
Carlos Viera	Emergency CLAD
Maria Medina	Administrative Services Credential
Connie Price	Administrative Services Credential

Yolo County Office of Education

Applicant Name	Type of Credential/Permit/Certificate

Total TCC's for the Month of December 2022: 8

4. HIGH SCHOOL DIPLOMA AWARDED TO ENRIQUE RIOS, CESAR CHAVEZ COMMUNITY SCHOOL

5. ACTION ITEMS

6. RESOLUTION #22-23/33: Resolution in Support of African-American History Month - February 2023 

Description

Approve Resolution #22-23/33 Resolution In Support of African-American History Month - February 2023

Recommendation

Staff recommends approval of Resolution #22-23/33 Resolution In Support of African-American History Month - February 2023

Supporting Documents



African American History Month_2023

Contact Person

Superintendent Lewis will present this resolution to Marlene Bell.



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

**Resolution #22-23/33
African American History Month – February 2023**

WHEREAS, the story of African Americans begins with ancient African history, and is one of strength, suffering, courage, triumph, and contribution to world history; and

WHEREAS, the long journey from slavery and oppression through the struggle for equality and justice helps shape our national experience; and

WHEREAS, in 1926, the respected historian, Carter G. Woodson, initiated “Negro History Week” in order to increase public appreciation for the important role African Americans have played in American history; in 1976, the month-long celebration was implemented, and is a time for Americans to reflect on the contributions of African Americans to the growth and development of this country and their past and current status in this country and the world; and

WHEREAS, the month of February is significant and recognized in African American history for the birthdays of great African American pioneers and institutions, including the birthdays of Frederick Douglass, W.E.B. DuBois, Langston Hughes, Eubie Blake, and the NAACP; and

WHEREAS, this month, we also celebrate the lasting influence of courageous individuals like Rosa Parks and Dr. Martin Luther King, Jr., who led the way in the struggle against racism and segregation and whose efforts helped open the doors of opportunity for millions of their fellow Americans; and

WHEREAS, we celebrate National African American History Month, we remember these and many other African Americans who have enriched our national life and shaped our national character, challenging us to recognize that America’s racial, cultural, and ethnic diversity will be among our greatest strengths in the 21st century.

NOW, THEREFORE, BE IT RESOLVED that the Yolo County Board of Education is proclaiming February as “African American History Month” and encourages its students, staff, and administration to participate in meaningful activities that recognize the contributions of African Americans to the community, state, and nation; and

BE IT FURTHER RESOLVED, that the Yolo County Board of Education will work tirelessly and collaboratively with staff, students, and families to dismantle institutionalized racism in our society and school districts.

PASSED AND ADOPTED this 10th day of January 2023, by the following vote:

AYES:

NOES:

ABSENT:

Tico Zendejas, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

7. RESOLUTION #22-23/34: Human Trafficking Awareness Month - January 2023 

Description

Approve Resolution #22-23/34 Human Trafficking Awareness Month - January 2023

Recommendation

Staff recommends approval of Resolution #22-23/34 Human Trafficking Awareness Month - January 2023

Supporting Documents



Human Trafficking Awareness Month

Contact Person

Superintendent Lewis will present this resolution to Jen Vasquez, Anti-Human Trafficking Advocate, Empower Yolo



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

**Resolution #22/23-34
Human Trafficking Awareness Month (January 2023)**

WHEREAS, January is Human Trafficking Awareness Month, a month designed to raise awareness about human trafficking issues and to support survivors; and

WHEREAS, commercial sexual exploitation of children is defined as any sexual activity involving a child in exchange of something of value, promise thereof, to the child or another person or persons; and

WHEREAS, commercial sexual exploitation of children and youth affects communities at worldwide, national and local levels; and

WHEREAS, California is one of the largest sites of human trafficking in the United States; and

WHEREAS, the California Child Welfare Council reports that the fast-growing criminal industry of commercial sexual exploitation affects 100,000-300,000 children a year nationally, with 11-14 being the most common ages of victims coerced into the industry; and

WHEREAS, there is a lack of available data on the impact of commercial sexual exploitation in Yolo County but yet even one case of youth victimization is one too many;

WHEREAS, no community, school, socioeconomic group, or student demographic is immune as cases of child trafficking are found in all communities alike; and

WHEREAS, many underage victims of human trafficking are often students in the school system; and

WHEREAS, schools can and should be safe places for students, and even more so for students whose lives are otherwise characterized by instability and lack of safety and security; and

WHEREAS, exploited children endure complex trauma that negatively affects psychosocial development, physical health, and academic engagement, which may manifest in chronic absenteeism, low academic performance, and increase the probability of school dropout; and

WHEREAS, particularly vulnerable students disproportionately represented as a sexually exploited youth are often homeless, in the foster youth system, African American, LGBTQ,

unaccompanied minors, migrant or seasonal workers, possess special education needs, and/or have had contact with the juvenile justice system; and

WHEREAS, everyone who is part of the school community—administrators, school counselors, nurses, other mental health professionals, teachers, bus drivers, maintenance personnel, food service staff, resource officers, and other school community members—has the potential to be an advocate for children who have been exploited; and

WHEREAS, YCOE works with community partners, such as Empower Yolo, to provide education on the availability of services and resources available to survivors and the wider community in general; and

NOW, THEREFORE BE IT RESOLVED, that the Yolo County Board of Education and the County Superintendent of Schools stand in solidarity with staff, partners, community members, and all local agencies working to eliminate and address the commercial sexual exploitation crisis that exists in Yolo County and our Sacramento region.

BE IT FURTHER RESOLVED, that the Yolo County Office of Education is committed to equipping local school districts and educational leaders with the resources to have an authentic dialogue around the issue of commercial sexual exploitation of children and youth in Yolo County.

PASSED AND ADOPTED by the Yolo County Board of Education and the Yolo County Superintendent of Schools at a meeting held on January 10, 2023 by the following vote:

AYES: Esquivel, Moreno, Salud Ambriz, Yip, Zendejas

NOES: None

ABSTAIN: None

ABSENT: None

Tico Zendejas, President
Yolo County Board of Education

Garth Lewis
County Superintendent of Schools

8. RESOLUTION #22-23/35: Career Technical Education (CTE) Month - February 2023 

Description

Approve Resolution #22-23/35 Career Technical Education (CTE) Month - February 2023

Recommendation

Staff recommends approval of Resolution #22-23/35 Career Technical Education (CTE) Month - February 2023

Supporting Documents

 CTE Month

Contact Person

Superintendent Lewis will present this resolution to Deborah Bruns, Director, Teaching and Learning.



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

**Resolution #22-23/35
Career Technical Education (CTE) Month – February 2023**

WHEREAS, February 2023, has been designated Career and Technical Education Month by the Association for Career and Technical Education; and

WHEREAS, profound economic and technological changes in our society are rapidly reflected in the structure and nature of work, thereby placing new and additional responsibilities on our educational system; and

WHEREAS, career and technical education provides Americans with a school-to-career connection, prepares students to succeed in post-secondary education, and is the backbone of a strong, well-educated workforce, which fosters productivity in business and industry, and contributes to America’s leadership in the international marketplace; and

WHEREAS, career and technical education gives high school students experience in practical, meaningful applications of basic skills such as reading, writing and mathematics, thus improving the quality of their education, motivating potential dropouts, and giving all students leadership opportunities in their fields and in their communities; and

WHEREAS, the ever-increasing cooperative efforts of career and technical educators, business, and industry, stimulate the growth and vitality of our local economy and that of the entire nation by preparing graduates for career fields forecast to experience the largest and fastest growth in the next decade; and

NOW, THEREFORE, BE IT RESOLVED, that the Yolo County Board of Education is proclaiming February as “Career Technical Education Month” and encourages students, parents, teachers, and community members to support and participate in career and technical education programs.

PASSED AND ADOPTED by the Yolo County Board of Education and the Yolo County Superintendent of Schools at a meeting held on January 10, 2023 by the following vote:

AYES:
NOES:
ABSENT:

Tico Zendejas, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

9. Close the Charter School Enterprise Fund (Fund 09) 

Description

The Yolo County Office of Education does not operate a Charter School and will close the Charter School Enterprise Fund 09. Revenue in the amount of \$3,145 will be transferred to the general fund 01. Our independent auditors have approved the closure of this fund.

Recommendation

For action.

Supporting Documents



Close Fund 09

Contact Person

Debra Hinely, Director, Internal Fiscal Services, will present this item.

Board Resolution # 22-23/29

Yolo County Office of Education

Close the Charter School Enterprise Fund (Fund 09)

WHEREAS, the Governing Board of the Yolo County Office of Education is in agreement of closing the Charter School Enterprise Fund (Fund 09);

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of the Yolo County Office of Education hereby requests that the Yolo County Auditor’s Office close the Charter School Enterprise Fund (Fund 9709).

APPROVED, PASSED, AND ADOPTED by the Governing Board of the Yolo County Office of Education, this 10th day of January 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tico Zendajas, President
Yolo County Board of Education

ATTEST:

Garth Lewis, County Superintendent of Schools and Secretary Ex-Officio
of the Yolo County Board of Education

10. Close the Cafeteria Fund (Fund 13) 

Description

The Yolo County Office of Education does not operate a Cafeteria and will close the Cafeteria Fund 13. Revenue in the amount of \$72,752.74 will be transferred to the general fund 01. Our independent auditors have approved the closure of this fund.

Recommendation

For action.

Supporting Documents



Close Fund 13

Contact Person

Debra Hinely, Director, Internal Fiscal Services, will present this item.

Board Resolution # 22-23/30
Yolo County Office of Education
Close the Cafeteria Fund (Fund 13)

WHEREAS, the Governing Board of the Yolo County Office of Education is in agreement of closing the Cafeteria Fund (Fund 13);

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of the Yolo County Office of Education hereby requests that the Yolo County Auditor’s Office close the Cafeteria Fund (Fund 9713).

APPROVED, PASSED, AND ADOPTED by the Governing Board of the Yolo County Office of Education, this 10th day of January 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tico Zendajas, President
Yolo County Board of Education

ATTEST:

Garth Lewis, County Superintendent of Schools and Secretary Ex-Officio
of the Yolo County Board of Education


11. A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Yolo County Superintendent of Schools' Response and Initial Proposal to the California School Employees Association and its Yolo County Office of Education Chapter No. 639 ("CSEA") to the Yolo County Office of Education ("COUNTY OFFICE") Regarding the 2022-2025 Successor Agreement Negotiations

12. A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Yolo County Superintendent of Schools' Response and Initial Proposal to the Yolo County Superintendent of Schools from the American Federation of State, County and Municipal Employees, AFL-CIO (AFSCME) Contract Opener/reopener for Certificated Employees

13. A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Yolo County Superintendent of Schools' Response and Initial Proposal to the Yolo County Superintendent of Schools from the American Federation of State, County and Municipal Employees, AFL-CIO (AFSCME) Contract Opener/reopener for Classified Employees

14. A public hearing will be conducted to receive comment from parents, teachers, members of the Community, and Bargaining Unit Leaders Regarding the Yolo County Superintendent of Schools' Response to Initial Proposal from Yolo Education Association (YEA) and Initial Proposal of Superintendent for Negotiations for 2023-2024

15. INFORMATION ITEMS

15. 1. Yolo County Superintendent of Schools' Response to the Initial Proposal from the California School Employees Association Yolo County Chapter #639 and Initial Proposal of Superintendent for Successor Contract Negotiations for 2022-2023, through 2024-2025 

Description

Collective Bargaining law requires that initial proposals for negotiations be provided for public input (Government Code section 3547). Attached is the Yolo County Superintendent of Schools' Response to the Initial Proposal from the California School Employees Association Yolo County Chapter #639 and Initial Proposal of Superintendent for Successor Contract Negotiations for 2022-2023, through 2024-2025.

Recommendation

For information. It is recommended that the Yolo County Superintendent of Schools' Response to the Initial Proposal from the California School Employees Association Yolo County Chapter #639 and Initial Proposal of Superintendent for Successor Contract Negotiations for 2022-2023, through 2024-2025 be posted and set for public hearing at the January 10, 2023 Regular Meeting.

Supporting Documents



CSEA response

Contact Person

Superintendent Lewis will present this item.

YOLO COUNTY OFFICE OF EDUCATION

**Response to Initial Proposal
From California School Employees Association
Yolo County Chapter #639
and
Initial Proposal of Superintendent
For Successor Contract Negotiations
For 2022-2023, through 2024-2025**

January 3, 2023

The Yolo County Office of Education (“Superintendent”) responds to the Initial Proposal of California School Employees Association, Chapter #639 (“CSEA”), and makes the following Initial Proposal for successor contract negotiations for a new three-year contract for Classified Employees for the 2022-2023 through 2024-2025 school years.

Superintendent’s Response to CSEA’s Initial Proposal

1. Article 9 Pay and Allowances: The parties concluded negotiations for salary and benefits in April 2022 for the 2022-2023 school year. Accordingly, YCOE is willing to discuss the Regular Rate of Pay (Section 9.1) for the 2023-2024 fiscal year.
2. Article 11 Fringe Benefits: The parties concluded negotiations for salary and benefits in April 2022 for the 2022-2023 school year. Accordingly, YCOE is willing to discuss the Paid Benefits for both full and part-time employees (Section 11.2 and 11.3) for the 2023-2024 fiscal year.
3. YCOE is willing to discuss with CSEA all other articles set forth in CSEA’s initial Proposal.


Superintendent’s Initial Proposal

The Superintendent proposes to meet and negotiate with CSEA on the following matters for the 2022-2023 fiscal year.

1. Article 14.14.3 Sick Leave
2. Article 2: Term of Agreement
3. Non-Reopener Clean-Up Item – AB119 New Employee Orientation and Employee Contact Information

The Superintendent proposes to meet and negotiate with CSEA on the following matters for the 2023-2024 fiscal year.

1. Salary and benefits as identified above.

15. 2. Yolo County Superintendent of Schools' Response to the Initial Proposal from the American Federation of State, County and Municipal Employees Union, AFL-CIO (AFSCME) Council 57, Local 156, AFL-CIO Certificated Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter for 2023-2024 

Description

Collective Bargaining law requires that initial proposals for negotiations be provided for public input (Government Code section 3547). Attached is the Response to Initial Proposal From The American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter and Initial Proposal of Superintendent For Negotiations With The American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter For 2023-2024

Recommendation

For information. It is recommended that the Superintendent's response and initial proposal to the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter be posted and set for public hearing at the January 10, 2023 meeting.

Supporting Documents



AFSCME Certificated response

Contact Person

Superintendent Lewis will present this item.

YOLO COUNTY OFFICE OF EDUCATION

Response to Initial Proposal

**From The American Federation of State, County and Municipal Employees Union,
AFSCME, Council 57, Local 146, AFL-CIO
Certificated Chapter
and**

**Initial Proposal of Superintendent
For Negotiations**

**With The American Federation of State, County and Municipal Employees Union,
AFSCME, Council 57, Local 146, AFL-CIO
Certificated Chapter
For 2023-2024**

January 3, 2023

The Yolo County Office of Education (“Superintendent”) responds to the Initial Proposal of The American Federation of State, County and Municipal Employees Union, AFSCME Council 57, Local 146, AFL-CIO (“AFSCME”) and makes the following Initial Proposal for 2023-2024 negotiations for the Certificated Unit.

Superintendent’s Response to AFSCME’s Initial Proposal

The Superintendent agrees to meet and discuss with AFSCME all items set forth in AFSCME’s Initial Proposal.

Superintendent’s Initial Proposal

The Superintendent proposes to meet and negotiate with AFSCME on the following matters for the 2023-2024 fiscal year.

1. Article 9 Salary and Article 11 Benefits
2. Article 14.14.3 Sick Leave
3. Non-Reopener Clean-Up Item – AB119 New Employee Orientation and Employee Contact Information

15. 3. Yolo County Superintendent of Schools' Response to the Initial Proposal from the American Federation of State, County and Municipal Employees Union, AFL-CIO (AFSCME) Council 57, Local 156, AFL-CIO Classified Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter for 2023-2024 

Description

Collective Bargaining law requires that initial proposals for negotiations be provided for public input (Government Code section 3547). Attached is the Response to Initial Proposal From The American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter and Initial Proposal of Superintendent For Negotiations With The American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter For 2023-2024,

Recommendation

For information. It is recommended that the Superintendent's response and initial proposal to the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter be posted and set for public hearing at the January 10, 2023 Regular Meeting.

Supporting Documents



AFSCME Classified response

Contact Person

Superintendent Lewis will present this item.

YOLO COUNTY OFFICE OF EDUCATION

Response to Initial Proposal

**From The American Federation of State, County and Municipal Employees Union,
AFSCME, Council 57, Local 146, AFL-CIO
Classified Chapter
and**

**Initial Proposal of Superintendent
For Negotiations**

**With The American Federation of State, County and Municipal Employees Union,
AFSCME, Council 57, Local 146, AFL-CIO
Classified Chapter
For 2023-2024**

January 3, 2023

The Yolo County Office of Education (“Superintendent”) responds to the Initial Proposal of The American Federation of State, County and Municipal Employees Union, AFSCME Council 57, Local 146, AFL-CIO (“AFSCME”) and makes the following Initial Proposal for 2023-24 negotiations for the Classified Unit.

Superintendent’s Response to AFSCME’s Initial Proposal

The Superintendent agrees to meet and discuss with AFSCME all items set forth in AFSCME’s Initial Proposal.

Superintendent’s Initial Proposal

The Superintendent proposes to meet and negotiate with AFSCME on the following matters for the 2023-2024 fiscal year.

1. Article 9 Salary and Article 11 Benefits
2. Article 14.14.3 Sick Leave
3. Non-Reopener Clean-Up Item – AB119 New Employee Orientation and Employee Contact Information

15. 4. Yolo County Superintendent of Schools' Response to the Initial Proposal from the Yolo Education Association (YEA) and Initial Proposal of Superintendent for Negotiations for 2023-24 

Description

Collective Bargaining law requires that initial proposals for negotiations be provided for public input (Government Code section 3547). Attached is the Yolo County Superintendent of Schools' Response to the Initial Proposal from the Yolo Education Association (YEA) and Initial Proposal of Superintendent for Negotiations for 2023-24.

Recommendation

For information. It is recommended that the Yolo County Superintendent of Schools' Response to the Initial Proposal from the Yolo Education Association (YEA) and Initial Proposal of Superintendent for Negotiations for 2023-24 be posted and set for public hearing at the January 10, 2023 Regular Meeting.

Supporting Documents



YEA Initial Proposal



Response YEA

Contact Person

Superintendent Lewis will present this item.

December 09, 2022

To: Yolo County Office of Education Board of Trustees
Garth Lewis, Yolo County Superintendent of Schools
Margie Valenzuela, Executive Director of Human Resources



Re: 2023-2024 Successor Contract Negotiations

Pursuant to Article 8, Section 3547 of the Education Employment Relations Act (EERA), please consider this to be a formal opening of negotiations between the Yolo Education Association (YEA) and the Yolo County Office of Education (YCOE). The Association is opening the following articles of the collective bargaining agreement for negotiations:

- Article 19: Salaries
 - In order to attract and retain quality educators, increase compensation.

- Article 21: Employee Benefits
 - In order to attract and retain quality educators, increase employer contribution to unit member benefits

- Article 19.14: Salaries - Credit for Advanced Degrees
 - In order to attract and retain quality educators, increase the stipend for educators with higher degrees

- Article 19: Salaries – Credit for Retention
 - In order to attract and retain quality educators, incorporate a retention stipend for employees who've maintained with YCOE for longer periods of time

Please contact us so we can begin to schedule bargaining dates and begin the negotiations process for the successor agreement.

Sincerely,

Cyndi Hale, Yolo Education Association President
Sharon Gendelman-Wilson, Yolo Education Association Vice-President

YOLO COUNTY OFFICE OF EDUCATION

**Response to Initial Proposal
From Yolo Education Association
and
Initial Proposal of Superintendent
For Negotiations
For 2023-2024**

January 3, 2023

The Yolo County Office of Education (“Superintendent”) responds to the Initial Proposal of the Yolo Education Association (“YEA”) and makes the following Initial Proposal for the 2023-2024 negotiations for Certificated Employees.

Superintendent’s Response to YEA’s Initial Proposal

The Superintendent agrees to meet and discuss with YEA all articles set forth in YEA’s Initial Proposal.

Superintendent’s Initial Proposal

The Superintendent proposes to discuss, review and modify the following sections within the bargaining agreement:

1. Salary and Benefits
2. Article 22.6 Personal Business Leave

15. 5. Yolo County Office of Education Audit Report June 30, 2022 

Description

Jesse Deol, from James Marta & Company, will be present to review the Audit Report for the year ending June 30, 2022. Debra Hinely, Director, Internal Fiscal Services, will also be available to assist in answering any questions.

Recommendation

For information.

Supporting Documents



2021-2022 YCOE Audit Report Combined

Contact Person

Debra Hinely, Director, Internal Fiscal Services, will present this item.



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Tax, and Consulting

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

December 6, 2022

To the Board of Education
Yolo County Office of Education
Woodland, California

We have audited the basic financial statements of Yolo County Office of Education (the “County”) as of and for the year ended June 30, 2022, and have issued our report thereon dated December 6, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated February 12, 2021, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201C, in conjunction with this, we annually review with all engagement staff potential conflicts and obtain a conflict certification. In addition, we inquire on each engagement about potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements. There have been no initial selection of accounting policies or other changes in significant accounting policies or their application during the fiscal year ended June 30, 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. However, there are new Governmental Accounting Standards that may affect the County in future years. (See Attachment I)

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the collectability of receivables, the County's proportionate share of net pension liability, and the County's net OPEB liability.

Management's estimate of the collectability of receivables is based on past experience with collections from various entities. The estimates for the County's proportionate share of net pension liabilities and the County's net OPEB liability are based on actuarial studies. We evaluated key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significance to financial statement users. The OPEB and pension disclosures included in footnotes 8 and 9, respectively, required significant judgements to calculate the County's net OPEB liability, deferred outflows and inflows related to OPEB, OPEB expense, the County's proportionate share of the net pension liability for CalPERS and STRS, deferred outflows and inflows related to pensions, and pension expense.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements identified as a result of our audit procedures.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were reclassifying adjustments identified as a result of our audit procedures. (See Attachment II)

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 6, 2022. (Attachment III)

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

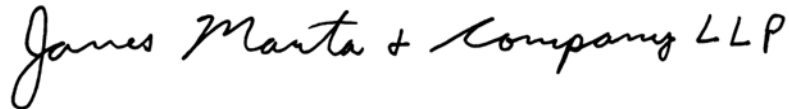
In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

Other Services

We have assisted management in preparing the financial statements of the County in conformity with U.S. generally accepted accounting principles based on information provided by management.

Management's responsibilities for other services included designated qualified individuals with the skill, knowledge, and experience to be responsible and accountable for overseeing financial statement preparation and any other nonattest services we performed as part of this engagement. Management has represented that they have evaluated the adequacy and results of those services we performed as part of this engagement. Management has represented that they have evaluated the adequacy and results of those services and is accepted responsibility for them.

This report is intended solely for the information and use of the Board of Education and management of Yolo County Office of Education and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 6, 2022

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the County in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the County. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB Statement No. 91, Conduit Debt Obligations
Effective for the fiscal year ending June 30, 2023

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

We do not expect this standard to have any significant impact on the County.

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements
Effective for the fiscal year ending June 30, 2023

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

We do not expect this standard to have any significant impact on the County.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements

Effective for the fiscal year ending June 30, 2023

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

We do not expect this standard to have any significant impact on the County.

GASB Statement No. 99, Omnibus 2022

Effective dates vary

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument – *Effective for the fiscal year ending June 30, 2024*
- Clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives – *Effective for the fiscal year ending June 30, 2023*
- Clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset – *Effective for the fiscal year ending June 30, 2023*
- Clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability – *Effective for the fiscal year ending June 30, 2023*
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt – *Effective immediately*
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP) – *Effective immediately*
- Disclosures related to nonmonetary transactions – *Effective immediately*
- Pledges of future revenues when resources are not received by the pledging government – *Effective immediately*
- Clarification of provisions in Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, as amended, related to the focus of the government-wide financial statements – *Effective immediately*

- Terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position – *Effective immediately*
- Terminology used in Statement 53 to refer to resource flows statements. – *Effective immediately*

We do not expect this standard to have any significant impact on the County.

GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62

Effective for the fiscal year ending June 30, 2024

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

We do not expect this standard to have any significant impact on the County.

GASB Statement No. 101, Compensated Absences

Effective for the fiscal year ending June 30, 2025

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

We do not expect this standard to have any significant impact on the County.

Adjusting Journal Entries

None.

Reclassifying Journal Entries

Reclassifying Journal Entries JE # 1

To reclass outstanding transfer between Funds 20 and 67 (for presentation purposes only)

20-9200	Accounts Receivable	62,303	
67-5800	Professional/Consulting Services and Operating Expenditures	62,303	
67-9610	Due to Other Funds	62,303	
20-9310	Due from Other Funds		62,303
67-7619	Other Authorized Interfund Transfers Out		62,303
67-9500	Accounts Payable (Current Liabilities)		62,303
Total		186,909	186,909

Reclassifying Journal Entries JE # 2

To reclassify School-Based Medi-Cal Administrative Activities (SMAA) revenues

01-8290	All Other Federal Revenue	59,551	
01-8699	All Other Local Revenue		59,551
Total		59,551	59,551

Reclassifying Journal Entries JE # 3

To reclass YCOE balances internally tracked within Funds 75-95

01-9110	Cash in County Treasury	4,988,655	
76-9500	Accounts Payable (Current Liabilities)	4,988,655	
01-9500	Accounts Payable (Current Liabilities)		4,988,655
76-9110	Cash in County Treasury		4,988,655
Total		9,977,310	9,977,310

Proposed Journal Entries

None.



Garth Lewis
Yolo County Superintendent of Schools

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Woodland, CA 95776-6127
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TEL (530) 668-6700
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MANAGEMENT REPRESENTATION LETTER

December 6, 2022

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education (the "County") as of June 30, 2022 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the County in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP); and for the purpose of expressing an opinion on compliance for major federal award programs pursuant to the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 6, 2022:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 12, 2021, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We acknowledge that we are responsible for distributing the issued report as well as the communication with governance letter and internal control letter to all governing board members.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have responded to all inquiries regarding previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- We have reviewed and approved the reclassifying journal entries reflected in the audit statements and Attachment A.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, non-spendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All inter-fund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The County has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the County is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
- The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Additional Representations

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- The methods of measurement or presentation have not changed from those used in the prior.
- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- The methods of measurement or presentation have not changed from those used in the prior period.

Use of a Specialist

We agree with the findings of specialists in evaluating the County's proportionate share of net pension liability and the County's net OPEB liability and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Pension and Postretirement Benefits

- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- We are unable to determine the possibility of a withdrawal liability in a multiemployer benefit plan.

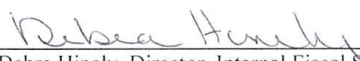
Federal Award Programs

With respect to federal award programs:

- We are responsible for understanding and complying with, and have complied with, the requirements of the Uniform Guidance.
- We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs.
- We have identified and disclosed to you the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- We have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the Uniform Guidance, relating to federal awards
- We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective plan that meets the requirements of the Uniform Guidance.
- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- The reporting package does not include protected personally identifiable information.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- We have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

- We have received no requests from a federal agency to audit one or more specific programs as a major program.



Debra Hinely, Director, Internal Fiscal Services



Crissy Huey, Associate Superintendent, Administrative Services

Attachment A
Journal Entry Report

Adjusting Journal Entries

None.

Reclassifying Journal Entries

Reclassifying Journal Entries JE # 1

To reclass outstanding transfer between Funds 20 and 67 (for presentation purposes only)

20-9200	Accounts Receivable	62,303	
67-5800	Professional/Consulting Services and Operating Expenditures	62,303	
67-9610	Due to Other Funds	62,303	
20-9310	Due from Other Funds		62,303
67-7619	Other Authorized Interfund Transfers Out		62,303
67-9500	Accounts Payable (Current Liabilities)		62,303
Total		186,909	186,909

Reclassifying Journal Entries JE # 2

To reclassify School-Based Medi-Cal Administrative Activities (SMAA) revenues

01-8290	All Other Federal Revenue	59,551	
01-8699	All Other Local Revenue		59,551
Total		59,551	59,551

Reclassifying Journal Entries JE # 3

To reclass YCOE balances internally tracked within Funds 75-95

01-9110	Cash in County Treasury	4,988,655	
76-9500	Accounts Payable (Current Liabilities)	4,988,655	
01-9500	Accounts Payable (Current Liabilities)		4,988,655
76-9110	Cash in County Treasury		4,988,655
Total		9,977,310	9,977,310

YOLO COUNTY OFFICE OF EDUCATION
WOODLAND, CALIFORNIA
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

YOLO COUNTY OFFICE OF EDUCATION

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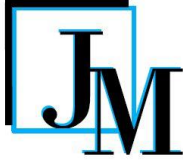
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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Education
Yolo County Office of Education
Woodland, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education (the "County"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual – County School Service Fund, Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual – Special Education Pass-through Fund, Schedule of Changes in the Net OPEB Liability and Related Ratios, Schedule of Proportionate Share of the Net Pension Liability, and Schedule of Pension Contributions 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.

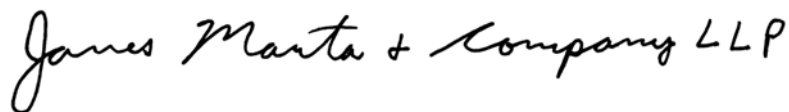
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The *supplementary information as listed in the table of contents* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *supplementary information* is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 *supplementary information* is 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 December 6, 2022 on our consideration of County'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 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 County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 6, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2022

This discussion and analysis of Yolo County Office of Education’s financial performance provides an overview of the County’s financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the County’s financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

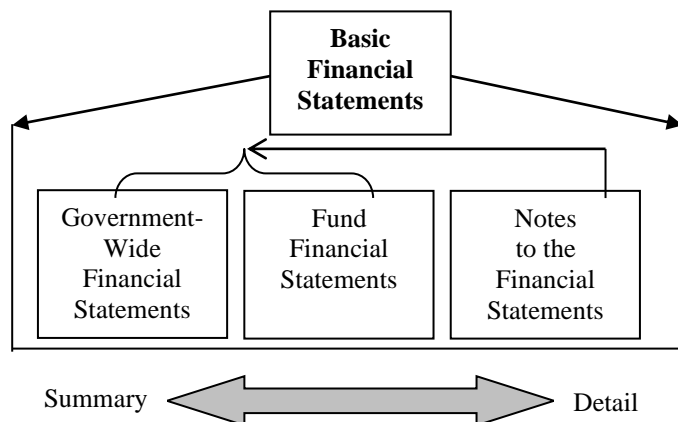
- The County’s financial status increased overall as a result of this year’s operations. Net position of governmental activities increased by \$6.8 million.
- Governmental expenses were approximately \$52.2 million. Revenues were approximately \$59 million.
- The County increased by \$268,243 in capital assets during the year.
- The County decreased its outstanding long-term debt other than pensions by \$377,867.
- Average daily attendance (ADA) in county programs decreased over prior year hold harmless amount.
- Governmental funds increased by \$2,440,669 or 15.4%.
- Reserves for the County School Service Fund Increased by \$50,000, or 6.7%. Revenues were \$28.9 million and expenditures were \$26.8 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *County-wide financial* statements that provide both short-term and long-term information about the County’s overall financial status.
- The remaining statements are *fund financial* statements that focus on individual parts of the County, reporting the County’s operations in more detail than the County-wide statements.
 - The *governmental funds* statements tell how basic services like regular and special education were financed in the short term as well as what remains for future spending.
 - Short and long-term financial information about the activities of the County that operate like businesses (self-insurance funds) are provided in the *proprietary fund* statements.
 - *Fiduciary fund* statements provides information about the financial relationships in which the County acts solely as a trustee or custodian for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the County’s budget for the fiscal year. The diagram presented here shows how the various parts of the annual financial report are arranged and relate to one another.



YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

County-Wide Statements

The County-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two County-wide statements report the County's net position and how it has changed. Net position – the difference between the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the County's financial health, or *position*.

- Over time, increases and decreases in the County's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the County, you need to consider additional nonfinancial factors such as changes in the County's demographics and the condition of school buildings and other facilities.
- In the County-wide financial statements, the County's activities are categorized as *Governmental Activities*. Most of the County's basic services are included here, such as regular and special education and administration. Property taxes and state aid finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds – not the County as a whole. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The County establishes other funds to control and manage money for particular purposes (like repaying its long-term debt) or to show that it is properly using certain revenues.

The County has three kinds of funds:

- 1) ***Governmental funds*** – Most of the County's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the County-wide statements, we provide additional information on a separate reconciliation page that explains the relationship (or differences) between them.
- 2) ***Proprietary funds*** – When the County charges other County funds for the services it provides, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and Statement of Activities. In fact, the County's internal service fund is included within the governmental activities reported in the County-wide statements but provide more detail and additional information, such as cash flows. The County uses the internal service fund to report activities that relate to the County's program for dental insurance benefits.

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

- 3) **Fiduciary funds** – The County is the trustee, or fiduciary, for assets that belong to others, such as the Payroll Clearing Account Fund. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the County’s fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the County-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position. The County's combined net position was higher on June 30, 2022, than it was the year before increasing 429% to \$8.3 million (See Table A-1).

Table A-1: Condensed Statement of Net Position

	June 30, 2022	June 30, 2021	Change	Percentage %
Assets:				
Current Assets	\$ 41,018,730	\$ 34,960,638	\$ 6,058,092	17.3%
Capital Assets, Net	11,915,530	11,647,287	268,243	2.3%
Total Assets	52,934,260	46,607,925	6,326,335	13.6%
Deferred Outflows of Resources	10,425,625	11,500,452	(1,074,827)	-9.3%
Liabilities:				
Current Liabilities	22,737,175	19,121,419	3,615,756	18.9%
Long-term Liabilities	22,990,883	34,726,706	(11,735,823)	-33.8%
Total Liabilities	45,728,058	53,848,125	(8,120,067)	-15.1%
Deferred Inflows of Resources	9,299,450	2,685,307	6,614,143	246.3%
Net Position:				
Net Investment in Capital Assets	6,915,530	6,447,287	468,243	7.3%
Restricted	5,921,104	3,757,198	2,163,906	57.6%
Unrestricted	(4,504,257)	(8,629,540)	4,125,283	-47.8%
Total Net Position	\$ 8,332,377	\$ 1,574,945	\$ 6,757,432	429.1%

Changes in net position, governmental activities. The County's total revenues increased 18.2% to \$58.9 million (See Table A-2). The increase is due primarily to the COVID-19 one-time revenue funds.

The total cost of all programs and services increased 10.8% to \$52.2 million. The County's expenses are predominantly related to educating and caring for students, 38.5%. The purely administrative activities of the County accounted for just 8.3% of total costs. A significant contributor to the increase in costs was COVID-19 related costs.

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

Table A-2: Condensed Statement of Activities

	June 30, 2022	June 30, 2021	Change	Percentage %
Revenues:				
Charges for services	\$ 5,046,643	\$ 4,155,685	\$ 890,958	21.4%
Operating Grants & Contributions	41,137,066	32,255,893	8,881,173	27.5%
Federal & State Aid	2,572,807	3,565,730	(992,923)	-27.8%
Taxes Levied for General Purposes	8,090,810	7,640,956	449,854	5.9%
Taxes Levied for Other Specific Purposes	567,123	728,487	(161,364)	-22.2%
Interest & Investment Earnings	101,395	224,112	(122,717)	-54.8%
Miscellaneous	1,476,117	1,329,545	146,572	11.0%
Total Revenues	58,991,961	49,900,408	9,091,553	18.2%
Expenses:				
Instruction	10,735,346	11,892,177	(1,156,831)	-9.7%
Instruction Related Services	5,605,442	5,220,679	384,763	7.4%
Pupil Services	3,785,908	3,412,375	373,533	10.9%
General Administration	4,356,418	4,481,553	(125,135)	-2.8%
Plant Services	2,771,726	1,772,082	999,644	56.4%
Other Expenses	24,979,689	20,362,559	4,617,130	22.7%
Total Expenses	52,234,529	47,141,425	5,093,104	10.8%
Change in Net Position	\$ 6,757,432	\$ 2,758,983	\$ 3,998,449	144.9%

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The financial performance of the County as a whole is reflected in its governmental funds as well. As the County completed this year, its governmental funds reported a combined fund balance of \$18.3 million, which is above last year's ending fund balance of \$15.9 million. The primary cause of the increased fund balance is the COVID-19 one-time funds.

Table A-3: Fund Balances

	July 1, 2021	Revenues	Expenditures	Transfers	June 30, 2022
County School Services Fund	\$ 11,001,807	\$ 28,664,147	\$ 26,551,407	\$ (97,456)	\$ 13,017,091
Charter School Fund	-	-	-	-	-
Special Education Pass-Through Fund	300,000	24,798,899	24,798,899	-	300,000
Adult Education Fund	343,954	248,941	248,967	-	343,928
Child Development Fund	554,691	4,411,797	4,357,990	87,141	695,639
Cafeteria Fund	72,300	453	-	-	72,753
Deferred Maintenance Fund	1,755,038	284,943	276,780	-	1,763,201
Special Reserve Fund					
(Postemployment Benefits)	889,989	5,248	-	72,618	967,855
Capital Facilities Fund	952,064	578,035	380,054	-	1,150,045
Totals	\$ 15,869,843	\$ 58,992,463	\$ 56,614,097	\$ 62,303	\$ 18,310,512

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2022

County School Services Fund Budgetary Highlights

Over the course of the year, the County revised the annual operating budget several times. The major budget amendments fall into these categories:

- Revenues – increased by \$4.55 million primarily to reflect federal and state budget actions.
- Salaries and benefits – decreased \$107,067 due to revised cost estimates.
- Other non-personnel expenses – increased \$8.12 million to re-budget carryover funds and revise operational cost estimates.

While the County's final budget for the County School Service Fund anticipated that expenditures would exceed revenues by about \$3.5 million, the actual results for the year show that revenue exceeded expenditures by \$2 million. Actual revenues were \$4.99 million less than anticipated, but expenditures were \$10.93 million less than budgeted.

That amount consists primarily of restricted categorical program dollars that were not spent as of June 30, 2022, that will be carried over into the 2022-23 budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2021-22 the County had increased about \$268,243 in capital assets. (More detailed information about capital assets can be found in Note 6 to the financial statements). Total depreciation expense for the year was \$600,722.

Table A-4: Capital Assets at Year-End, Net of Depreciation

	Government Activities		Increase/ (Decrease)
	2022	2021	
Land	\$ 809,908	\$ 809,908	\$ -
Improvements of sites	1,308,019	1,307,299	720
Buildings	8,507,211	8,857,641	(350,430)
Equipment	618,058	652,044	(33,986)
Construction in progress	672,334	20,395	651,939
Totals	<u>\$ 11,915,530</u>	<u>\$ 11,647,287</u>	<u>\$ 268,243</u>

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2022

Long-Term Debt

At year-end the County had \$6.5 million in long-term debt other than pensions – a decrease of 5.5% from last year – as shown in Table A-5. (More detailed information about the County's long-term liabilities is presented in Note 7 to the financial statements).

Table A-5: Outstanding Long-Term Debt at Year-End

	Government Activities		Increase/ (Decrease)
	2022	2021	
Certificates of participation	\$ 5,000,000	\$ 5,200,000	\$ (200,000)
Compensated absences	119,128	141,552	(22,424)
Net OPEB liability	1,387,697	1,543,140	(155,443)
Net pension liability	16,484,058	27,842,014	(11,357,956)
Total	<u>\$ 22,990,883</u>	<u>\$ 34,726,706</u>	<u>\$ (11,735,823)</u>

FACTORS BEARING ON THE COUNTY'S FUTURE

Proposition 98

Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for K-12 schools and community colleges (collectively referred to as K-14 schools). The Guarantee, which went into effect in the 1988-89 fiscal year, determines funding levels according to multiple factors including the level of funding in 1986-87, General Fund revenues, per capita personal income, and school attendance growth or decline. The Local Control Funding Formula is the primary mechanism for distributing these funds to support students attending K-12 public schools in California.

The Budget projects the Guarantee to be in Test 1 for 2020-21, 2021-22, and 2022-23. This means that the funding level of the Guarantee is equal to approximately 38.03 percent of General Fund revenues, plus local property tax revenues. To accommodate enrollment increases related to the expansion of transitional kindergarten, the Budget rebenches the Test 1 percentage, from approximately 38.03 percent to approximately percent, to increase the percentage of General Fund revenues due to the Guarantee.

The significant increase in revenues projected for 2020-21, 2021-22, and 2022-23 results in a corresponding increase in resources for K-14 schools. The Budget reflects Proposition 98 funding levels of \$96.1 billion in 2020-21, \$110.2 billion in 2021-22, and \$110.4 billion in 2022-23, representing a three-year increase in the minimum Guarantee of \$35.8 billion over the level funded in the 2021 Budget Act.

Proposition 98 Rainy Day Funds

The Budget includes 2020-21, 2021-22, and 2022-23 payments of approximately \$3.1 billion, \$4 billion, and \$2.2 billion (respectively) into the Public School System Stabilization Account, for a balance of more than \$9.5 billion at the end of 2022-23.

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

Community Schools

Community schools partner with education, county, and nonprofit entities to provide integrated health, mental health, and social services alongside high-quality, supportive instruction, with a strong focus on community, family, and student engagement. The 2021 Budget Act included \$3 billion Proposition 98 General Fund, available over several years, to expand and strengthen the implementation and use of the community school model to all schools in communities with high levels of poverty. This investment supported a whole-child framework for school transformation to guide local educational agencies in planning and implementing other recent state investments in universal nutrition, before/after school and summer school enrichment and care, universal transitional kindergarten, behavioral health supports, and other similar initiatives.

To further support the implementation of the community school model for use in schools in communities with high levels of poverty, the Budget includes additional funding of approximately \$1.1 billion one-time Proposition 98 General Fund to assure that eligible local educational agencies interested in applying on behalf of its high-needs schools have access to the community schools grants.

State Preschool

The Budget invests \$312.7 million Proposition 98 General Fund and \$172.3 million General Fund to increase State Preschool Program adjustment factors for students with disabilities, dual language learners, and childhood mental health and adds an adjustment factor for three-year-olds. These adjustment factor increases include support for new requirements for State Preschool providers to: (1) incrementally ramp up to serving at least 10 percent students with disabilities by July 1, 2024, and (2) provide additional supportive services for dual language learners. Specifically, over three years, preschool providers would be required to serve 5 percent of students with disabilities in FY 2022-23, 7.5 percent in FY 2023-24 and 10 percent in 2024-25.

Additionally, the Budget enables all students participating in State Preschool to maintain continuous eligibility for 24 months (increased from 12 months) after eligibility is confirmed, enables children with an individualized education program to be categorically eligible to participate in State Preschool, and expands access to eligible families from families at 85 percent of the state median income to families at 100 percent of the state median income for California State Preschool. The Budget includes support for the following:

- Inclusive Early Education Expansion Program—\$250 million one-time Proposition 98 General Fund to support the Inclusive Early Education Expansion Program, which funds infrastructure necessary to support general education and special education students in inclusive classrooms.
- State Preschool Family Fee Waivers—For the 2022-23 fiscal year, \$10.5 million
- one-time Proposition 98 General Fund and \$10.8 million one-time non-Proposition 98 General Fund to waive the family share of cost for children participating in the State Preschool Program.
- State Preschool Funding Hold Harmless: Reimbursement for Authorized Hours of Care—For the 2022-23 fiscal year only, reimbursing preschool providers for maximum authorized care, from July 1, 2022 to June 30, 2023.

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

Expanded Learning Opportunities Program

- The 2021 Budget Act included \$1 billion ongoing and \$753 million one-time Proposition 98 General Fund in the first year of a multi-year investment plan to implement expanded-day, full-year instruction and enrichment for all elementary school students, with a focus on local educational agencies with the highest concentrations of
- Low-income students, English language learners, and youth in foster care. At the release of the 2021 Budget Act, the state projected that full fiscal implementation of the program would not take place until 2025-26.
- The Budget accelerates the implementation of this program by allocating an additional
- \$3 billion ongoing Proposition 98 General Fund to the Expanded Learning Opportunities Program, increasing total ongoing program funding to \$4 billion. Consistent with the implementation plan outlined in the Governor's Budget, beginning in 2023-24, local educational agencies will be required to offer expanded learning opportunities to all
- Low-income students, English language learners, and youth in foster care. Local educational agencies with the highest concentrations of these students will be required to offer expanded learning opportunities to all elementary students. The Budget continues to assume that full fiscal implementation of the program will take place by 2025-26.

CONTACTING THE YOLO COUNTY OFFICE OF EDUCATION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Yolo County Office of Education's finances and to demonstrate the Yolo County Office of Education's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Yolo County Office of Education, 1280 Santa Anita Court, Woodland, CA 95776, (530) 668-3728.

BASIC FINANCIAL STATEMENTS

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

JUNE 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents (note 2)	\$ 21,984,297
Receivables (note 3)	18,865,393
Prepaid expenses	169,040
Capital assets, net of accumulated depreciation (Note 6)	<u>11,915,530</u>
Total Assets	<u>52,934,260</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred loss on refunding Certificates of Participation	128,801
Deferred outflows of resources relating to OPEB (Note 8)	87,799
Deferred outflows of resources relating to pensions (Note 9)	<u>10,209,025</u>
Total Deferred Outflows of Resources	<u>10,425,625</u>
LIABILITIES	
Accounts payable and other current liabilities	21,977,974
Unearned revenue	759,201
Long-term liabilities (Note 7):	
Due within one year	225,000
Due in more than one year	<u>22,765,883</u>
Total Liabilities	<u>45,728,058</u>
DEFERRED INFLOWS OF RESOURCES	
Premiums on Certificates of Participation	190,503
Deferred inflows of resources relating to pensions (Note 9)	<u>9,108,947</u>
Total Deferred Inflows of Resources	<u>9,299,450</u>
NET POSITION	
Net investment in capital assets	6,915,530
Restricted	5,921,104
Unrestricted	<u>(4,504,257)</u>
Total Net Position	<u>\$ 8,332,377</u>

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

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenues and Changes in Net Position</u>
					<u>Governmental Activities</u>
Governmental Activities					
Instruction	\$ 10,735,346	\$ 1,118,672	\$ 10,581,929	\$ -	\$ 965,255
Instruction - related services:					
Instructional supervision and administration	4,523,082	830,020	3,433,999	-	(259,063)
School site administration	1,082,360	60,663	850,219	-	(171,478)
Pupil Services:					
Home-to-school transportation	1,831	298	1,142	-	(391)
Food services	38,894	3,803	34,210	-	(881)
All other pupil services	3,745,183	317,902	3,425,347	-	(1,934)
General administration:					
Centralized data processing	1,166,219	-	15,092	-	(1,151,127)
All other general administration	3,190,199	220,900	1,643,770	-	(1,325,529)
Plant services	2,771,726	114,753	1,246,851	-	(1,410,122)
Community services	71,015	6,088	46,927	-	(18,000)
Interest on long-term debt	109,775	-	-	-	(109,775)
Other outgo	24,798,899	2,373,544	19,857,580	-	(2,567,775)
Total governmental activities	<u>\$ 52,234,529</u>	<u>\$ 5,046,643</u>	<u>\$ 41,137,066</u>	<u>\$ -</u>	<u>(6,050,820)</u>
General Revenues					
Taxes and subventions:					
Taxes levied for general purposes					8,090,810
Taxes levied for other specific purposes					567,123
Federal and state aid not restricted to specific purposes					2,572,807
Interest and investment earnings					101,395
Miscellaneous					1,476,117
					<u>12,808,252</u>
					Change in Net Position
					6,757,432
					Net Position, July 1, 2021
					1,574,945
					Net Position, June 30, 2022
					<u>\$ 8,332,377</u>

YOLO COUNTY OFFICE OF EDUCATION

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2022

	County School Service Fund	Special Education Pass-Through Fund	All Non-Major Funds	Total
ASSETS				
Cash and cash equivalents				
Cash in County Treasury	\$ 15,048,453	\$ 4,596,962	\$ 2,338,382	\$ 21,983,797
Cash in bank(s)	500	-	-	500
Receivables	6,238,183	11,942,091	685,119	18,865,393
Prepaid expenditures	169,040	-	-	169,040
Due from other funds	4,275,257	677,630	7,936	4,960,823
Total Assets	<u>\$ 25,731,433</u>	<u>\$ 17,216,683</u>	<u>\$ 3,031,437</u>	<u>\$ 45,979,553</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 8,255,290	\$ 13,233,612	\$ 460,115	\$ 21,949,017
Unearned revenue	757,115	-	2,086	759,201
Due to other funds	970,881	3,683,071	306,871	4,960,823
Total Liabilities	<u>9,983,286</u>	<u>16,916,683</u>	<u>769,072</u>	<u>27,669,041</u>
Fund balances				
Nonspendable	169,040	-	-	169,040
Restricted	3,381,973	300,000	2,239,131	5,921,104
Assigned	11,397,634	-	23,234	11,420,868
Unassigned	799,500	-	-	799,500
Total Fund Balances	<u>15,748,147</u>	<u>300,000</u>	<u>2,262,365</u>	<u>18,310,512</u>
Total Liabilities and Fund Balances	<u>\$ 25,731,433</u>	<u>\$ 17,216,683</u>	<u>\$ 3,031,437</u>	<u>\$ 45,979,553</u>

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

YOLO COUNTY OFFICE OF EDUCATION

**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITON**

GOVERNMENTAL FUNDS

JUNE 30, 2022

Total fund balances - governmental funds		\$ 18,310,512
<p>Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:</p>		
<p>Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets at historical cost:	\$ 20,139,118	
Accumulated depreciation:	<u>(8,223,588)</u>	
Net:		11,915,530
<p>Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred.</p>		
		(28,957)
<p>Unamortized costs: In governmental funds, debt issuance premiums, gain or loss on refunding, and defeasance costs are recognized as expenditures in the period they are incurred. In the government-wide statements, these amounts are amortized over the life of the debt. Unamortized premiums, losses, and defeasance costs at year end consist of:</p>		
Unamortized portion of COP premiums		(190,503)
Unamortized portion of loss on refunding		128,801
<p>Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:</p>		
Net pension liability	16,484,058	
Net OPEB obligation	1,387,697	
Compensated absences payable	119,128	
Certificates of participation payable	<u>5,000,000</u>	
		(22,990,883)
<p>Deferred outflows and inflows of resources relating to OPEB: In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.</p>		
Deferred outflows of resources relating to OPEB		87,799
<p>Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported</p>		
Deferred outflows of resources relating to pensions		10,209,025
Deferred inflows of resources relating to pensions		<u>(9,108,947)</u>
Total net position, governmental activities:		<u>\$ 8,332,377</u>

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

JUNE 30, 2022

	County School Service Fund	Special Education Pass-Through Fund	All Non-Major Funds	Total
REVENUES				
LCFF Sources	\$ 10,519,113	\$ -	\$ -	\$ 10,519,113
Federal revenue	6,285,511	6,382,665	525,927	13,194,103
Other state revenues	4,750,878	18,416,234	3,881,291	27,048,403
Other local revenues	7,398,836	-	832,008	8,230,844
Total revenues	<u>28,954,338</u>	<u>24,798,899</u>	<u>5,239,226</u>	<u>58,992,463</u>
EXPENDITURES				
Certificated salaries	6,714,580	-	1,511,217	8,225,797
Classified salaries	7,629,823	-	290,665	7,920,488
Employee benefits	5,938,131	-	823,183	6,761,314
Books and supplies	1,325,036	-	313,243	1,638,279
Services and other operating expenditures	4,597,007	-	852,643	5,449,650
Capital outlay	974,904	-	466,021	1,440,925
Other outgo	(351,294)	24,798,899	351,295	24,798,900
Debt service				
Principal retirement	-	-	200,000	200,000
Interest	-	-	178,744	178,744
Total expenditures	<u>26,828,187</u>	<u>24,798,899</u>	<u>4,987,011</u>	<u>56,614,097</u>
Excess (deficiency) of revenues over expenditures	2,126,151	-	252,215	2,378,366
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	87,141	87,141
Operating transfers out	(87,141)	-	-	(87,141)
Other transfers in	62,303	-	-	62,303
Total other financing sources (uses)	<u>(24,838)</u>	<u>-</u>	<u>87,141</u>	<u>62,303</u>
Net change in fund balances	2,101,313	-	339,356	2,440,669
Fund balances, July 1, 2021	13,646,834	300,000	1,923,009	15,869,843
Fund balances, June 30, 2022	<u>\$ 15,748,147</u>	<u>\$ 300,000</u>	<u>\$ 2,262,365</u>	<u>\$ 18,310,512</u>

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

YOLO COUNTY OFFICE OF EDUCATION

**RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES**

GOVERNMENTAL FUNDS

JUNE 30, 2022

Total net change in fund balances - governmental funds	\$ 2,440,669
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:	
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:	
Expenditures for capital outlay:	\$ 905,797
Depreciation expense:	<u>(600,722)</u>
Net:	305,075
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	
	200,000
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:	
	(36,832)
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	
	63,966
Pensions: In government funds, pension costs are recognized when employer contributions are made, in the statement of activities pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	
	3,677,773
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:	
	141,652
Compensated absences in governmental funds are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	
	22,424
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service funds are presumed to benefit governmental activities; internal services activities are reported as governmental in the statement of activities. The net increase or decrease in internal services funds was:	
	(62,298)
Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt.	
	<u>5,003</u>
Total change in net position - governmental activities	<u>\$ 6,757,432</u>

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

PROPRIETARY FUND

JUNE 30, 2022

	Self- Insurance Fund
	<u> </u>
ASSETS	
Cash and cash equivalents	\$ 105,073
Receivables	-
Total Assets	<u>\$ 105,073</u>
LIABILITIES	
Liabilities	
Claims payable	<u>\$ 105,073</u>
Total Liabilities	<u>105,073</u>
NET POSITION	
Net Position	
Net investment in capital assets	-
Restricted	-
Unrestricted	<u>-</u>
Total Net Position	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 105,073</u>

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
JUNE 30, 2022

	Self- Insurance Fund
ADDITIONS	
Self-insurance premiums	\$ 352,074
Interest income	320
Total additions	352,394
 DEDUCTIONS	
Payments for claims and other operating expenses	352,394
Total deductions	352,394
Net increase (decrease) in net position	-
Net Position, July 1, 2021	-
Net Position, June 30, 2022	\$ -

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

JUNE 30, 2022

	Self- Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Received from in-district premiums	\$ 354,724
Payments on insurance claims	<u>(406,191)</u>
Net cash provided (used) by operating activities	<u>(51,467)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Investment income	<u>320</u>
Net cash provided (used) by investing activities	<u>320</u>
Net increase (decrease) in cash and cash equivalents	(51,147)
Cash and cash equivalents, July 1, 2021	<u>156,220</u>
Cash and cash equivalents, June 30, 2022	<u><u>\$ 105,073</u></u>

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

FIDUCIARY FUND

JUNE 30, 2022

	<u>Custodial Fund</u> <u>Warrant/</u> <u>Pass-Through</u> <u>Fund</u>
ASSETS	
Cash and cash equivalents	\$ 25,752,145
Total Assets	<u>\$ 25,752,145</u>
LIABILITIES AND NET POSITION	
Liabilities	
Due to student groups/other agencies	\$ 25,386,331
Total Liabilities	<u>25,386,331</u>
Net Position	
Restricted	<u>365,814</u>
Total Net Position	<u>365,814</u>
Total Liabilities and Fund Balances	<u>\$ 25,752,145</u>

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
JUNE 30, 2022

	Custodial Fund
	Warrant/ Pass-Through Fund
ADDITIONS	
Funds collected for others	\$ 518,119,382
Total additions	518,119,382
DEDUCTIONS	
Funds distributed for others	518,097,307
Total deductions	518,097,307
Net increase (decrease) in net position	22,075
Net Position, July 1, 2021	343,739
Net Position, June 30, 2022	\$ 365,814

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. HISTORY OF THE ORGANIZATION

Yolo County Office of Education (the "County") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the County conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

B. REPORTING ENTITY

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the County consists of all funds, departments, and agencies that are not legally separate from the County. For the County, this includes general operations, food service, and student-related activities of the County.

Component units are legally separate organizations for which the County is financially accountable. Component units may also include organizations that are fiscally dependent on the County, in that the County approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the County is not financially accountable but the nature and significance of the organization's relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete.

For financial reporting purposes, the component units have a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 61, The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34, and thus are included in the financial statements using the blended presentation method as if they were part of the County's operations because the Board of Trustees of the component units is essentially the same as the Board of Trustees of the County and because their purpose is to finance the construction of facilities to be used for the direct benefit of the County.

The Yolo County Board of Education Financing Corporation (the Corporation) financial activity is presented in the financial statements within the Capital Facilities Fund. Certificates of participation and other debt issued by the Corporation are included as long-term liabilities in the County-wide financial statements. Individually prepared financial statements are not prepared for the Corporation.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF PRESENTATION

County-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the primary government (the County). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds (and blended component unit). Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Major Governmental Funds

The County maintains the following major governmental funds:

County School Service Fund: This is the chief operating fund for the County. It is used to account for the ordinary operations of the County. All transactions except those accounted for in another fund are accounted for in this fund. The County also maintains a Deferred Maintenance Fund and a Special Reserve Fund for Postemployment Benefits. The Deferred Maintenance Fund does not currently meet the definition of a special revenue fund as it is not primarily composed of restricted or committed revenue sources. In addition, the Special Reserve Fund for Postemployment Benefits is not substantially composed of restricted or committed revenue sources. Because these funds do not meet the definition of special revenue funds under GASB 54, the activity in those funds is being reported within the County School Service Fund.

Special Education Pass-Through Fund: This fund is maintained by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue pass-through to other member Local Education Agencies (LEAs).

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF PRESENTATION (CONTINUED)

Non-Major Governmental Funds

The County maintains the following non-major governmental funds:

Special Revenue Funds: Special revenue funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

Charter School Special Reserve Fund: This fund is used by the County to account separately for the operating activities of the Yolo County Career Academy charter school, which was opened and closed in 2018-19.

Adult Education Fund: This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs.

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093).

Capital Projects Funds: Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

Capital Facilities Fund: This fund is used to primarily account separately for moneys received from fees levied on development projects as a condition of approval (Education Code sections 17620-17626 and Government Code Section 65995 et seq.).

Internal Service Funds: These funds are used to account for services rendered on a cost-reimbursement basis within the County. The County operates workers' compensation and property and liability insurance programs that are accounted for in the Internal Service Fund. In addition, the County's health and welfare benefit programs are accounted for in the Internal Service Fund. The County has the following Internal Service Fund:

Self-Insurance Fund: Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds in the County. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (Education Code Section 17566).

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF PRESENTATION (CONTINUED)

Fiduciary Funds

Fiduciary funds are used to account for assets held in a trustee or custodial capacity for others that cannot be used to support the County's own programs. The key distinction between trust and custodial funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

The County maintains the following fiduciary funds:

Payroll Revolving, Commercial Revolving, and Other Trust Funds: This fund is used primarily to account separately for amounts collected from employees for federal taxes, state taxes, credit unions, and other contributions, as well as funds held for commercial and other trust activities for all school districts in the County.

D. MEASUREMENT FOCUS

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resource or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The County-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

As a general rule the effect of interfund activity has been eliminated from the County-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the County's proprietary funds and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS (CONTINUED)

The custodial fund has no measurement focus and utilizes the accrual basis of accounting for reporting its assets and liabilities.

E. REVENUES – EXCHANGES AND NON-EXCHANGE TRANSACTIONS

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

F. BUDGETARY DATA

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The County governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. ENCUMBRANCES

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

H. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

Cash and Cash Equivalents

The County considers cash and cash equivalents to be cash on hand and demand deposits. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	25-50 years
Furniture and Equipment	5-20 years
Vehicles	8 years

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the County prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (CONTINUED)

Unearned Revenue (Continued)

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

Compensated Absences

The liability for compensated absences reported in the County-wide statements consists of unpaid, accumulated vacation balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County Plan and CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, the Plans recognize benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's California State Teachers Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and 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.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (CONTINUED)

Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The County's highest decision-making level of authority rests with the County's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the County's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the County for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the County's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (CONTINUED)

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), 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".

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

I. MINIMUM FUND BALANCE POLICY

The County has not adopted a formal minimum fund balance policy, as recommended by GASB Statement No. 54; however, the County follows the guidelines recommended in the Criteria and Standards of Assembly Bill (AB) 1200, which recommend a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than three percent of total General Fund expenditures and other financing uses.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed unless the governing board has provided otherwise in its commitment or assignment actions.

J. PROPERTY TAX CALENDAR

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The Board of Supervisors levies property taxes as of September 1 on property values assessed on July 1. Secured property tax payments are due in two equal installments. The first is generally due November 1 and is delinquent with penalties on December 10, and the second is generally due on February 1 and is delinquent with penalties on April 10. Secured property taxes become a lien on the property on January 1.

K. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. FINANCING LEASES

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for financial leases are recorded in the financial statements to the extent that the County's lease capitalization threshold is met, \$500,000. Amortization of related assets using the straight-line method over the life of the contract. As of June 30, 2022, the County did not have any financial leases that met the threshold.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2. DEPOSITS AND INVESTMENTS

Deposits and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

	<u>Governmental Activities</u>	<u>Proprietary Fund</u>	<u>Fiduciary Activities</u>	<u>Total</u>
Pooled Funds:				
Cash in County Treasury	\$ 21,983,797	\$ 105,073	\$ 25,752,145	\$ 47,841,015
Deposits:				
Cash on hand and in banks	500	-	-	500
Totals	<u>\$ 21,984,297</u>	<u>\$ 105,073</u>	<u>\$ 25,752,145</u>	<u>\$ 47,841,515</u>

Deposits and investments as of June 30, 2022 consist of the following:

Cash on hand and in banks	\$ 500
Investments	<u>47,841,015</u>
Total deposits and investments	<u>\$ 47,841,515</u>

Pooled Funds

In accordance with Education Code Section 41001, the County maintains substantially all of its cash in the County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the County’s deposits are maintained in a recognized pooled investment fund under the care of a third party and the County’s share of the pool does not consist of specific, identifiable investment securities owned by the County, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2022, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. 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.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2. DEPOSITS AND INVESTMENTS (continued)

As of June 30, 2022, none of the County’s bank balance was exposed to custodial credit risk because it was insured by the FDIC.

Investments - Interest Rate Risk

The County’s investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County’s investment policy limits investment purchases to investments with a term not to exceed three years. Investments purchased with maturity terms greater than three years require approval by the Board of Trustees. Investments purchased with maturities greater than one year require written approval by the Superintendent prior to commitment. Maturities of investments held at June 30, 2022, consist of the following:

	Rating	Reported Amount	Maturity		Fair Value Measurement
			Less Than One Year	One Year Through Five Years	
Investment maturities:					
County Investment Pool	N/A	\$ 47,841,015	\$ 47,841,015	\$ -	Uncategorized

Investments - Credit Risk

The County’s investment policy limits investment choices to obligations of local, state and federal agencies, commercial paper, certificates of deposit, repurchase agreements, corporate notes, banker acceptances, and other securities allowed by State Government Code Section 53600. At June 30, 2022, all investments represented governmental securities which were issued, registered and held by the County’s agent in the County’s name.

Investments - Concentration of Credit Risk

The County does not place limits on the amount it may invest in any one issuer. At June 30, 2022, the County had no investments outside of the County treasury.

Fair Value Measurements

The County categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets that the County has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2. DEPOSITS AND INVESTMENTS (CONTINUED)

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include the County’s own data. The County should adjust that date if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the County are not available to other market participants.

Uncategorized – Investments in the Yolo County Treasury Investment Pool are not measured using the input levels above because the County’s transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

3. ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2022, consisted of the following:

	County School Services Fund	Special Education Pass-Through Fund	All Non-Major Funds	Total
Federal Government:				
Categorical aid programs	\$ 1,140,009	\$ -	\$ 151,709	\$ 1,291,718
Special education	199,800	11,657,806	-	11,857,606
State Government:				
LCFF	54,783	-	-	54,783
Special education	4,154,977	284,284	-	4,439,261
Categorical aid programs	265,439	-	533,409	798,848
Local:				
Other local resources	423,177	-	-	423,177
Totals	\$ 6,238,185	\$ 11,942,090	\$ 685,118	\$ 18,865,393

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

4. INTERFUND TRANSACTIONS

Balances Due To/From Other Funds

Balances due to/from other funds at June 30, 2022, consisted of the following:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<u>Governmental Activities</u>		
<u>Major Funds:</u>		
County School Service Fund	\$ 4,275,257	\$ 970,881
Special Education Pass-Through Fund	677,630	3,683,071
<u>Non-Major Fund:</u>		
Adult Education Fund	-	1,096
Child Development Fund	7,936	305,775
Total	<u>\$ 4,960,823</u>	<u>\$ 4,960,823</u>

At June 30, 2022, the County School Services Fund owed \$275,000 to the Deferred Maintenance Fund and \$72,618 to the Special Reserve Fund for Postemployment Benefits. As described in Note 1.B. and in accordance with GASB Statement No. 54, the Deferred Maintenance Fund and the Special Reserve Fund for Postemployment Benefits are reported within the County School Service Fund in these financial statements. Therefore, all interfund activity has been removed from the fund financial statements.

Transfers To/From Other Funds

The following transfers were between funds during the fiscal year ended June 30, 2022:

Transfer from the County School Service Fund to the Child Development Fund to cover expenditures due to salary and benefit costs not covered by grants.	<u>\$ 87,141</u>
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During the fiscal year, the County School Services Fund reported a transfer of \$10,315 to the Special Reserve Fund for Postemployment Benefits. As described in Note 1.B. and in accordance with GASB Statement No. 54, the Special Reserve Fund for Postemployment Benefits is reported within the County School Service Fund in these financial statements. Therefore, all interfund activity has been removed from the fund financial statements.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

5. FUND BALANCES

At June 30, 2022, fund balances of the County's governmental funds were classified as follows:

	County School Service Fund	Special Education Pass-Through Fund	All Non-Major Funds	Total
Nonspendable				
Prepaid Items	\$ 169,040	\$ -	\$ -	\$ 169,040
Subtotal Nonspendable	<u>169,040</u>	<u>-</u>	<u>-</u>	<u>169,040</u>
Restricted				
Medi-Cal Billing Option	287,323	-	-	287,323
California Clean Energy Jobs Act	22,199	-	-	22,199
Educator Effectiveness, FY 2021-22	283,808	-	-	283,808
Lottery: Instructional Materials	93,474	-	-	93,474
CalWORKs for ROCP or Adult Education	29,057	-	-	29,057
Special Education	860,537	-	-	860,537
Special Ed: Dispute Prevention and Dispute Resolution	404,843	-	-	404,843
Classified School Employee Professional Development Block Grant	13,118	-	-	13,118
A-G Access/Success Grant	56,250	-	-	56,250
A-G Learning Loss Mitigation Grant	56,250	-	-	56,250
Expanded Learning Opportunities (ELO) Grant	37,968	-	-	37,968
ELO Grant: Paraprofessional Staff	1,351	-	-	1,351
County Safe Schools for All	98,821	-	-	98,821
COVID Mitigation for Counties	219,892	-	-	219,892
Low-Performing Students Block Grant	66	-	-	66
Mental Health-Related Services	-	300,000	-	300,000
Adult Education Program	-	-	321,427	321,427
Child Development: Local Planning Councils	-	-	2	2
Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	-	-	100,879	100,879
Child Development: ARP California State Preschool Program One-time Stipend	-	-	112,800	112,800
Child Care and Development Programs Administered by California Department of Social Services	-	-	23,390	23,390
Child Development: Center-Based Reserve Account for Department of Social Services Programs	-	-	148,929	148,929
Child Development: Center-Based Reserve Account	-	-	308,906	308,906
Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes	-	-	72,369	72,369
Child Nutrition: CCFP Cash in Lieu of Commodities	-	-	384	384
Other Restricted State	75,000	-	-	75,000
Other Restricted Local	842,016	-	1,150,045	1,992,061
Subtotal Restricted	<u>3,381,973</u>	<u>300,000</u>	<u>2,239,131</u>	<u>5,921,104</u>

(continued)

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

5. FUND BALANCES (CONTINUED)

	County School Service Fund	Special Education Pass-Through Fund	All Non-Major Funds	Total
Assigned				
Other Assignments	\$ 11,397,634	\$ -	\$ 23,234	\$ 11,420,868
Subtotal Assigned	<u>11,397,634</u>	<u>-</u>	<u>23,234</u>	<u>11,420,868</u>
Unassigned				
Reserve for Economic Uncertainties	799,500	-	-	799,500
Subtotal Unassigned	<u>799,500</u>	<u>-</u>	<u>-</u>	<u>799,500</u>
Total	<u>\$ 15,748,147</u>	<u>\$ 300,000</u>	<u>\$ 2,262,365</u>	<u>\$ 18,310,512</u>

6. CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance July 1, 2021	Additions and Transfers	Deductions and Transfers	Balance June 30, 2022
Non-depreciable assets:				
Land	\$ 809,908	\$ -	\$ -	\$ 809,908
Work in-process	20,395	1,141,595	489,656	672,334
	<u>830,303</u>	<u>1,141,595</u>	<u>489,656</u>	<u>1,482,242</u>
Depreciable assets:				
Improvements on sites	2,248,862	113,163	-	2,362,025
Buildings	13,975,816	18,835	-	13,994,651
Equipment	2,224,380	121,860	46,040	2,300,200
	<u>18,449,058</u>	<u>253,858</u>	<u>46,040</u>	<u>18,656,876</u>
Totals, at cost	<u>19,279,361</u>	<u>1,395,453</u>	<u>535,696</u>	<u>20,139,118</u>
Less accumulated depreciation:				
Improvements on sites	(941,563)	(112,443)	-	(1,054,006)
Buildings	(5,118,175)	(369,265)	-	(5,487,440)
Equipment	(1,572,336)	(119,014)	(9,208)	(1,682,142)
Total accumulated depreciation	<u>(7,632,074)</u>	<u>(600,722)</u>	<u>(9,208)</u>	<u>(8,223,588)</u>
Capital assets, net	<u>\$ 11,647,287</u>	<u>\$ 794,731</u>	<u>\$ 526,488</u>	<u>\$ 11,915,530</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

6. CAPITAL ASSETS AND DEPRECIATION (CONTINUED)

Depreciation expense was allocated to the following functions on the Statement of Activities:

Instruction	\$	29,904
All other pupil services		50,211
Community services		5,445
Centralized data processing		6,260
Plant services		508,902
Total depreciation expense	\$	600,722

7. LONG-TERM DEBT OTHER THAN PENSIONS

Changes in long-term debt for the year ended June 30, 2022 were as follows:

	<u>Balance</u>			<u>Balance</u>	<u>Due</u>
	<u>July 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2022</u>	<u>Within</u>
					<u>One Year</u>
Certificates of Participation	\$ 5,200,000	\$ -	\$ 200,000	\$ 5,000,000	\$ 225,000
Net pension liability	27,842,014	-	11,357,956	16,484,058	-
Net OPEB liability	1,543,140	-	155,443	1,387,697	-
Compensated absences	141,552	-	22,424	119,128	-
Totals	\$ 34,726,706	\$ -	\$ 11,735,823	\$ 22,990,883	\$ 225,000

Certificates of participation are paid from the Capital Facilities Fund. Accumulated vacation will be paid for by the fund for which the employee worked. Other postemployment benefits are paid from the County School Service Fund.

2015 Refunding Certificates of Participation

On April 29, 2015, the County issued \$5,975,000 of Refunding Certificates of Participation. The certificates bear fixed interest rates ranging between 2.0% and 5.0% with annual maturities from November 1, 2015 through November 1, 2034. The net proceeds of \$8,053,546 (after premiums of \$301,201, other sources of \$1,994,820 and issuance costs of \$217,475) were used to fully prepay the County's outstanding 2004 Certificates.

The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded certificates. As a result, the refunded certificates are considered to be defeased, and the related liability for the certificates has been removed from the County's liabilities. Amounts paid to the escrow agent in excess of the outstanding debt at the time of payment are recorded as deferred amounts on refunding on the Statement of Net Position and are amortized to interest expense over the life of the liability. Deferred amounts on refunding as of June 30, 2022, of \$128,801 remain to be amortized for this refunding. As of June 30, 2022, the defeased debt had been fully paid out of escrow and there was no principal balance outstanding on the debt.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

7. LONG-TERM DEBT OTHER THAN PENSIONS (CONTINUED)

The annual requirements to amortize certificates of participation outstanding as of June 30, 2022, are as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 225,000	\$ 168,119	\$ 393,119
2024	245,000	156,369	401,369
2025	275,000	143,369	418,369
2026	305,000	128,869	433,869
2027	325,000	117,384	442,384
2028-2032	2,025,000	431,116	2,456,116
2033-2035	1,600,000	83,221	1,683,221
Totals	<u>\$ 5,000,000</u>	<u>\$ 1,228,447</u>	<u>\$ 6,228,447</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The details of each plan are as follows:

County Plan

Plan Description

The County's single-employer defined benefit OPEB plan provides OPEB for eligible certificated, classified, and management employees of the County. The authority to establish and amend the benefit terms and financing requirements are governed by collective bargaining agreements with plan members. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The postretirement health plans and the County's obligation vary by employee group as described below. The County's defined benefit OPEB plan provides OPEB for eligible certificated, classified, and management employees of the County. The authority to establish and amend the benefit terms and financing requirements are governed by collective bargaining agreements with plan members. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Following is a description of the retiree benefit plan that applies to those hired prior to July 1, 1991.

	<u>Certificated</u>	<u>Classified</u>
Benefit types provided	Medical, dental and vision	Medical, dental and vision
Duration of Benefits	Lifetime	Lifetime
Required Service	15 consecutive years	15 consecutive years
Minimum Age	55	55
Dependent Coverage	Yes	Yes
COE Contribution %	100%	100%
COE Cap	Negotiated cap	Negotiated cap to age 65; \$75 per month thereafter

Employees Covered by Benefit Terms

At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	22
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	1
	<u>23</u>

Employees hired after June 30, 1991 are not eligible to receive these benefits.

Total OPEB Liability

The County's total OPEB liability of \$1,387,697 for the Plan was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2021.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

County Plan (continued)

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry Age, Level Percent of Pay
Inflation	2.50% per year
Discount rate	2.16% based on the Bond Buyer 20 Bond Index
Trend	4.00% per year
Payroll increase	2.75% per year
Mortality	
Certificated	2020 CalSTRS Mortality
Classified	2017 CalPERS Active Mortality for Miscellaneous Employees and School Employees

Changes in the Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020 Measurement Date	\$ 1,461,756	\$ -	\$ 1,461,756
Changes for the year:			
Service cost	5,015	-	5,015
Interest	32,214	-	32,214
Differences between expected and actual experience	(67,698)	-	(67,698)
Changes of benefit terms	-	-	-
Changes of assumptions	83,524	-	83,524
Contributions - employer	-	127,114	(127,114)
Net investment income	-	-	-
Benefit payments	(127,114)	(127,114)	-
Administrative expense	-	-	-
Net changes	(74,059)	-	(74,059)
Balances at June 30, 2021 Measurement Date	\$ 1,387,697	\$ -	\$ 1,387,697

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

County Plan (continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Net OPEB liability (asset)	\$ 1,520,208	\$ 1,387,697	\$ 1,274,484

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Net OPEB liability (asset)	\$ 1,362,853	\$ 1,387,697	\$ 1,416,662

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the County recognized OPEB expense of \$141,652. In addition, at June 30, 2022, the County reported \$87,799 of deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date of the total OPEB liability, which will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2023. There were no other amounts reported as deferred outflows of resources or deferred inflows of resources related to OPEB.

Payable to the OPEB Plan

At June 30, 2022, the County had no outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2022.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

9. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

Plan Description

California Public Employees' Retirement System (CalPERS)

The County contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual comprehensive financial report may be obtained from the CalPERS Headquarters, 400 Q Street, Sacramento, California 95811.

State Teachers' Retirement System (STRS)

The County contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the STRS annual comprehensive financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	CalPERS		CalSTRS	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 62	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	7%	10.25%	10.205%
Required employer contribution rates	22.910%	22.910%	16.92%	16.92%

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Contributions

CalPERS

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 the July 1 following notice of a change in the rate. Funding contributions for the Plan 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 County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

STRS

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2022, the contributions reported as deferred outflows of resources related to pensions recognized as part of pension expense for each Plan were as follows:

	<u>CalPERS</u>	<u>STRS</u>	<u>Total</u>
Contributions - employer	\$ 1,777,825	\$ 1,258,351	\$ 3,036,176
On behalf contributions - state	-	806,324	806,324
Total	<u>\$ 1,777,825</u>	<u>\$ 2,064,675</u>	<u>\$ 3,842,500</u>

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

As of June 30, 2022, the County's reported net pension liabilities for its proportionate share of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
CalPERS	\$ 10,778,531
STRS	5,705,527
Total Net Pension Liability	<u>\$ 16,484,058</u>

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The County’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures.

The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The County’s proportionate share of the net pension liability for each Plan as of June 30, 2020 and 2021 measurement dates was as follows.

Measurement			
Dates	Fiscal Year	CalPERS	STRS
June 30, 2020	2020-21	0.05072%	0.01267%
June 30, 2021	2021-22	0.05301%	0.01254%
Change - Increase (Decrease)		<u>0.00229%</u>	<u>-0.00013%</u>

For the year ended June 30, 2022, the County recognized pension expense of \$3,677,773. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS		STRS		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,777,825	\$ -	\$ 2,064,675	\$ -	\$ 3,842,500	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2020-21	164,221	188,383	108,370	149,270	272,591	337,653
Changes of Assumptions	226,378	-	3,742,489	-	3,968,867	-
Differences between Expected and Actual Experience	937,491	19,057	71,526	1,111,066	1,009,017	1,130,123
Change in employer’s proportion and differences between the employer’s contributions and the employer’s proportionate share of contributions	635,151	327,056	480,899	468,763	1,116,050	795,819
Net differences between projected and actual investment earnings on pension plan investments	-	3,149,935	-	3,695,417	-	6,845,352
Total	<u>\$ 3,741,066</u>	<u>\$ 3,684,431</u>	<u>\$ 6,467,959</u>	<u>\$ 5,424,516</u>	<u>\$ 10,209,025</u>	<u>\$ 9,108,947</u>

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows/(inflows) of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS	Total Deferred Outflows/ (Inflows) of Resources
2023	\$ 104,066	\$ (236,297)	\$ (132,231)
2024	(428,840)	(118,876)	(547,716)
2025	(569,121)	(294,646)	(863,767)
2026	(827,295)	(621,345)	(1,448,640)
2027	-	230,480	230,480
Thereafter	-	19,452	19,452
Total	\$ (1,721,190)	\$ (1,021,232)	\$ (2,742,422)

Actuarial Assumptions

The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.15%	7.10%
Inflation	2.50%	2.75%
Payroll Growth Rate	2.75%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return ⁽¹⁾	7.15%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

⁽¹⁾ Net of pension plan investment expenses, including inflation

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

STRS changed the mortality assumptions based on the July 1, 2015 through June 30, 2018, experience study adopted by the board in January 2020. STRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are STRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

Discount Rate

CalPERS

The discount rate used to measure the total pension liability for the Plan 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.

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.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10 ^(a)	Real Return Years 11+ ^(b)
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 Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
	100.0%		

^(a) An expected inflation of 2.00% used for this period

^(b) An expected inflation of 2.92% used for this period

STRS

The discount rate used to measure the total pension liability was 7.10%, which was unchanged from prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increases actuarially determined. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from STRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, STRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of the June 30, 2021 measurement date, are summarized in the following table.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return ^(a)</u>
Public Equity	42.0%	4.80%
Real Estate	15.0%	3.60%
Private Equity	13.0%	6.30%
Fixed Income	12.0%	1.30%
Risk Mitigating Strategies	10.0%	1.80%
Inflation Sensitive	6.0%	3.30%
Cash/Liquidity	2.0%	-0.40%
Total	<u>100%</u>	

^(a) 20-year average

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

The following presents the County's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the County'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:

	CalPERS		
	<u>Discount Rate - 1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</u>
Plan's Net Pension Liability/(Asset)	\$ 18,174,117	\$ 10,778,531	\$ 4,638,608

	STRS		
	<u>Discount Rate - 1% (6.10%)</u>	<u>Current Discount Rate (7.10%)</u>	<u>Discount Rate + 1% (8.10%)</u>
Plan's Net Pension Liability/(Asset)	\$ 11,614,410	\$ 5,705,527	\$ 801,266

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS and STRS annual comprehensive financial reports available on the CalPERS' and STRS' websites.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The County has elected to use the Social Security as its alternative plan.

Payables to the Pension Plans

At June 30, 2022, the County had no outstanding amount of legally required contributions to the CalSTRS and CalPERS pension plans for the fiscal year ended June 30, 2022.

10. JOINT VENTURES

The Yolo County Office of Education participates in two joint powers agreement (JPA) entities: the Central Valley Schools Joint Powers Authority (CVSJPA) and the North Valley Schools Insurance Group (NVSIG). NVSIG pools its insurance in the Protected Insurance Program for Schools and Community Colleges (PIPS) JPA, which then insures the County's workers' compensation claims. The relationships between the County and the JPAs are such that the JPAs are not component units of the County for financial reporting purposes.

CVSJPA and NVSIG arrange for and provide workers' compensation, property, and liability insurance coverage for their members. The JPAs are governed by boards consisting of a representative from each member district. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation of the boards. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPAs. The most recent condensed financial information of the JPA's is as follows:

	CVSJPA	NVSIG
	<u>June 30, 2021</u>	<u>June 30, 2021</u>
Total assets	\$ 489,731	\$ 3,605,700
Total liabilities	91,430	1,433,365
Total net position	<u>\$ 398,301</u>	<u>\$ 2,172,335</u>
Total revenues	\$ 959,233	\$ 13,570,342
Total expenses	967,911	13,389,642
Change in net position	<u>\$ (8,678)</u>	<u>\$ 180,700</u>
Contributions in the current year	<u>\$ -</u>	<u>\$ -</u>

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

11. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2022, the County carried the following levels of insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

JPA's SIR: \$0 with NVSIG
Excess Insurance: \$1-\$150,000,000 with Protected Insurance Program for Schools and Community Colleges (PIPS)

Property - CVSJPA

County Office Deductible: \$1,000
JPA's SIR: \$1,001 to \$10,000
Excess Insurance: \$10,001-\$250,000 per occurrence with NorCal ReLiEF
\$250,001-\$249,750,000 per occurrence with SAFER

Liability - CVSJPA

County Office Deductible: \$1,000
JPA's SIR: \$1,001 to \$10,000 with CVSJPA
Excess Insurance: \$10,001-\$1,000,000 with NorCal ReLiEF
\$1,000,001-\$25,000,000 with SAFER

The County accounts for the self-insured activities in the Self-Insurance Internal Service Fund. The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the County from July 1, 2020 to June 30, 2022:

Claims liabilities, July 1, 2020	\$ 27,333
Claims and changes in estimates	454,433
Claims payments	<u>(322,896)</u>
Claims liabilities, June 30, 2021	158,870
Claims and changes in estimates	352,394
Claims payments	<u>(406,191)</u>
Claims liabilities, June 30, 2022	<u>\$ 105,073</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

12. COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards, and Grants

The County has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

Litigation

The County is involved in certain legal matters that arose out of the normal course of business. The County has not accrued liability for any potential litigation against it because it does not meet the criteria to be considered a liability at June 30.

13. SUBSEQUENT EVENTS

The County's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2022 through December 6, 2022, the date the financial statements were issued. Management is not aware of any subsequent events that would require recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

YOLO COUNTY OFFICE OF EDUCATION

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL**

COUNTY SCHOOL SERVICE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Favorable
				(Unfavorable)
REVENUES				
LCFF sources	\$ 11,371,023	\$ 15,936,350	\$ 10,519,113	\$ (5,417,237)
Federal revenue	6,649,256	7,039,798	6,285,511	(754,287)
Other state revenues	3,638,185	5,081,606	4,750,878	(330,728)
Other local revenues	7,602,245	8,356,514	7,398,836	(957,678)
Total revenues	29,260,709	36,414,268	28,954,338	(7,459,930)
EXPENDITURES				
Certificated salaries	6,682,079	6,902,673	6,714,580	188,093
Classified salaries	7,984,580	7,845,445	7,629,823	215,622
Employee benefits	6,719,744	6,204,939	5,938,131	266,808
Books and supplies	920,842	1,900,713	1,325,036	575,677
Services and other operating expenditures	7,330,092	9,753,429	4,597,007	5,156,422
Capital outlay	434,216	1,753,454	974,904	778,550
Other outgo	(359,687)	(405,638)	(351,294)	(54,344)
Total expenditures	29,711,866	33,955,015	26,828,187	7,126,828
Excess (deficiency) of revenues over expenditures	(451,157)	2,459,253	2,126,151	(333,102)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	60,350	(60,350)
Operating transfers out	(115,386)	(262,877)	(147,491)	115,386
Other transfers in	-	-	62,303	(62,303)
Total other financing sources (uses)	(115,386)	(262,877)	(24,838)	238,039
Net change in fund balances	(566,543)	2,196,376	2,101,313	(95,063)
Fund balances, July 1, 2021	13,646,834	13,646,834	13,646,834	-
Fund balances, June 30, 2022	\$ 13,080,291	\$ 15,843,210	\$ 15,748,147	\$ (95,063)

YOLO COUNTY OFFICE OF EDUCATION

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL**

SPECIAL EDUCATION PASS-THROUGH FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Favorable</u>
				<u>(Unfavorable)</u>
REVENUES				
Federal revenue	\$ 5,806,692	\$ 7,124,575	\$ 6,382,665	\$ (741,910)
Other state revenues	10,746,402	13,669,455	18,416,234	4,746,779
Other local revenues	134,061	134,061	-	(134,061)
Total revenues	<u>16,687,155</u>	<u>20,928,091</u>	<u>24,798,899</u>	<u>3,870,808</u>
EXPENDITURES				
Other outgo	<u>16,687,155</u>	<u>20,928,091</u>	<u>24,798,899</u>	<u>(3,870,808)</u>
Total expenditures	<u>16,687,155</u>	<u>20,928,091</u>	<u>24,798,899</u>	<u>3,870,808</u>
Net change in fund balances	-	-	-	-
Fund balances, July 1, 2021	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	-
Fund balances, June 30, 2022	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>

YOLO COUNTY OFFICE OF EDUCATION

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>2022*</u>	<u>2021*</u>	<u>2020*</u>	<u>2019*</u>	<u>2018*</u>
Total OPEB liability					
Service cost	\$ 5,015	\$ 3,618	\$ -	\$ -	\$ -
Interest	32,214	46,536	52,818	57,432	56,005
Expected minus actual benefits payments	-	-	(35,968)	-	-
Differences between expected and actual experience	(67,698)	(15,995)	(12,350)	-	-
Changes of assumptions or other inputs	83,524	147,270	30,589	(35,304)	-
Benefit payments	<u>(127,114)</u>	<u>(110,919)</u>	<u>(103,531)</u>	<u>(147,616)</u>	<u>(141,938)</u>
Net change in total OPEB liability	<u>(74,059)</u>	<u>70,510</u>	<u>(68,442)</u>	<u>(125,488)</u>	<u>(85,933)</u>
Total OPEB liability - beginning	<u>1,461,756</u>	<u>1,391,246</u>	<u>1,459,688</u>	<u>1,585,176</u>	<u>1,671,109</u>
Total OPEB liability - ending (a)	\$ <u>1,387,697</u>	\$ <u>1,461,756</u>	\$ <u>1,391,246</u>	\$ <u>1,459,688</u>	\$ <u>1,585,176</u>
Plan fiduciary net position					
Contributions - employer	\$ 127,114	\$ 110,919	\$ 103,531	\$ 147,616	\$ 141,938
Benefit payments	<u>(127,114)</u>	<u>(110,919)</u>	<u>(103,531)</u>	<u>(147,616)</u>	<u>(141,938)</u>
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-
Plan fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's net OPEB liability - ending (a) - (b)	<u>\$ 1,387,697</u>	<u>\$ 1,461,756</u>	<u>\$ 1,391,246</u>	<u>\$ 1,459,688</u>	<u>\$ 1,585,176</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	\$ 14,651,881	\$ 14,354,679	\$ 13,435,881	\$ 13,076,284	\$ 12,726,310
County's net OPEB liability as a percentage of covered-employee payroll	9.5%	10.2%	10.4%	11.2%	12.5%

* GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Since this is the fifth year of implementation, only results for fiscal years 2018 through 2022 are shown in this table.

YOLO COUNTY OFFICE OF EDUCATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CalPERS	June 30, 2014 ⁽¹⁾	June 30, 2015 ⁽¹⁾	June 30, 2016 ⁽¹⁾	June 30, 2017 ⁽¹⁾	June 30, 2018 ⁽¹⁾	June 30, 2019 ⁽¹⁾	June 30, 2020 ⁽¹⁾	June 30, 2021 ⁽¹⁾
Proportion of the net pension liability (asset)	0.05116%	0.05054%	0.05324%	0.05243%	0.05064%	0.05297%	0.05072%	0.05301%
Proportionate share of the net pension liability (asset)	\$ 5,808,318	\$ 7,450,291	\$ 10,515,808	\$ 12,515,547	\$ 13,501,343	\$ 15,436,549	\$ 15,561,977	\$ 10,778,531
Covered payroll ⁽²⁾	\$ 5,220,788	\$ 5,559,846	\$ 5,448,999	\$ 5,978,153	\$ 5,743,046	\$ 6,719,172	\$ 9,175,203	\$ 6,871,152
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	111.25%	134.00%	192.99%	209.35%	235.09%	229.74%	169.61%	156.87%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 614,539	\$ 658,675	\$ 756,757	\$ 928,467	\$ 1,037,309	\$ 1,325,088	\$ 1,899,267	\$ 1,574,181
STRS	June 30, 2014 ⁽¹⁾	June 30, 2015 ⁽¹⁾	June 30, 2016 ⁽¹⁾	June 30, 2017 ⁽¹⁾	June 30, 2018 ⁽¹⁾	June 30, 2019 ⁽¹⁾	June 30, 2020 ⁽¹⁾	June 30, 2021 ⁽¹⁾
Proportion of the net pension liability (asset)	0.01169%	0.01243%	0.01257%	0.01255%	0.01289%	0.01212%	0.01267%	0.01254%
Proportionate share of the net pension liability (asset)	\$ 6,829,781	\$ 8,367,445	\$ 10,164,829	\$ 11,609,327	\$ 11,846,661	\$ 10,944,189	\$ 12,280,037	\$ 5,705,527
Covered payroll ⁽²⁾	\$ 4,836,295	\$ 4,774,101	\$ 5,342,273	\$ 5,800,215	\$ 6,081,732	\$ 6,200,988	\$ 7,680,916	\$ 7,601,407
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	141.22%	175.27%	190.27%	200.15%	194.79%	176.49%	159.88%	75.06%
Plan fiduciary net position as a percentage of the total pension liability (asset)	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 429,463	\$ 512,261	\$ 672,058	\$ 836,971	\$ 990,106	\$ 1,060,369	\$ 1,240,468	\$ 1,286,158

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable.

⁽²⁾ Covered payroll is the payroll on which contributions to a pension plan are based.

⁽³⁾ The Plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The Plan's proportionate share of aggregate contributions is based on the Plan's proportion of fiduciary net position as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CalPERS	Fiscal Year 2014-15 ⁽¹⁾	Fiscal Year 2015-16 ⁽¹⁾	Fiscal Year 2016-17 ⁽¹⁾	Fiscal Year 2017-18 ⁽¹⁾	Fiscal Year 2018-19 ⁽¹⁾	Fiscal Year 2019-20 ⁽¹⁾	Fiscal Year 2020-21 ⁽¹⁾	Fiscal Year 2021-22 ⁽¹⁾
Contractually required contribution ⁽²⁾	\$ 614,539	\$ 658,675	\$ 756,757	\$ 928,467	\$ 1,037,309	\$ 1,325,088	\$ 1,899,267	\$ 1,574,181
Contributions in relation to the contractually required contribution ⁽²⁾	<u>(753,523)</u>	<u>(860,609)</u>	<u>(901,199)</u>	<u>(1,037,316)</u>	<u>(1,333,059)</u>	<u>(1,457,966)</u>	<u>(1,578,645)</u>	<u>(1,777,825)</u>
Contribution deficiency (excess)	<u>\$ (138,984)</u>	<u>\$ (201,934)</u>	<u>\$ (144,442)</u>	<u>\$ (108,849)</u>	<u>\$ (295,750)</u>	<u>\$ (132,878)</u>	<u>\$ 320,622</u>	<u>\$ (203,644)</u>
Covered payroll ⁽³⁾	\$ 5,220,788	\$ 5,559,846	\$ 5,448,999	\$ 5,978,153	\$ 5,743,046	\$ 6,719,172	\$ 9,175,203	\$ 6,871,152
Contributions as a percentage of covered payroll ⁽³⁾	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%
STRS	Fiscal Year 2014-15 ⁽¹⁾	Fiscal Year 2015-16 ⁽¹⁾	Fiscal Year 2016-17 ⁽¹⁾	Fiscal Year 2017-18 ⁽¹⁾	Fiscal Year 2018-19 ⁽¹⁾	Fiscal Year 2019-20 ⁽¹⁾	Fiscal Year 2020-21 ⁽¹⁾	Fiscal Year 2021-22 ⁽¹⁾
Contractually required contribution ⁽²⁾	\$ 429,463	\$ 512,261	\$ 672,058	\$ 836,971	\$ 990,106	\$ 1,060,369	\$ 1,240,468	\$ 1,286,158
Contributions in relation to the contractually required contribution ⁽²⁾	<u>(512,653)</u>	<u>(658,838)</u>	<u>(713,644)</u>	<u>(996,286)</u>	<u>(1,093,329)</u>	<u>(1,154,120)</u>	<u>(1,122,119)</u>	<u>(1,258,351)</u>
Contribution deficiency (excess)	<u>\$ (83,190)</u>	<u>\$ (146,577)</u>	<u>\$ (41,586)</u>	<u>\$ (159,315)</u>	<u>\$ (103,223)</u>	<u>\$ (93,751)</u>	<u>\$ 118,349</u>	<u>\$ 27,807</u>
Covered payroll ⁽³⁾	\$ 4,836,295	\$ 4,774,101	\$ 5,342,273	\$ 5,800,215	\$ 6,081,732	\$ 6,200,988	\$ 7,680,916	\$ 7,601,407
Contributions as a percentage of covered payroll ⁽³⁾	8.880%	10.730%	12.580%	14.430%	16.280%	17.100%	16.150%	16.920%

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable.

⁽²⁾ Employers are assumed to make contributions equal to the contractually required contributions. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the contractually required contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

⁽³⁾ Covered payroll is the payroll on which contributions to a pension plan are based.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. PURPOSE OF SCHEDULES

A. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP) and Actual – County School Service Fund and Special Education Pass-Through Fund

The County employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the County School Service Fund and Special Education Pass-Through Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B - Schedule of Changes in the County’s Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Fiscal year 2018 was the first year of implementation, therefore only five years are shown.

Changes in Assumptions

The investment rate of return changed from 2.2% to 2.16%.

The inflation rate changed from 2.63% to 2.5%.

Changes in Benefit Terms

There were no changes to benefits.

Actuarial cost method	Entry Age, Level Percent of Pay
Inflation	2.50% per year
Discount rate	2.16% based on the Bond Buyer 20 Bond Index
Trend	4.00% per year
Payroll increase	2.75% per year
Mortality	
Certificated	2020 CalSTRS Mortality
Classified	2017 CalPERS Active Mortality for Miscellaneous Employees and School Employees

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. PURPOSE OF SCHEDULES (CONTINUED)

C - Schedule of Proportionate Share of the Net Pension Liability

This schedule presents information on the County 's proportionate share of the net pension liability (NPL), the Plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the County. In the future, as data becomes available, ten years of information will be presented.

Changes in Assumptions

There were no changes in the assumptions used in the calculation of both the PERS and STRS collective net pension liabilities.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for both CalPERS and CalSTRS.

Fiscal year 2015 was the first year of implementation, therefore only eight years are shown.

D - Schedule of Pension Contributions

If an employer's contributions to the plans are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plans (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll. In the future, as data becomes available, ten years of information will be presented.

Fiscal year 2015 was the first year of implementation, therefore only eight years are shown.

	<u>CalPERS</u>	<u>STRS</u>
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.15%	7.10%
Inflation	2.50%	2.75%
Payroll Growth Rate	2.75%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return ⁽¹⁾	7.15%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

⁽¹⁾ Net of pension plan investment expenses, including inflation

SUPPLEMENTARY INFORMATION

YOLO COUNTY OFFICE OF EDUCATION

COMBINING BALANCE SHEET

NON-MAJOR FUNDS

JUNE 30, 2022

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Total
ASSETS						
Cash and cash equivalents	\$ 3,145	\$ 315,022	\$ 797,417	\$ 72,753	\$ 1,150,045	\$ 2,338,382
Receivables	-	36,785	648,334	-	-	685,119
Due from other funds	-	-	7,936	-	-	7,936
Total Assets	<u>\$ 3,145</u>	<u>\$ 351,807</u>	<u>\$ 1,453,687</u>	<u>\$ 72,753</u>	<u>\$ 1,150,045</u>	<u>\$ 3,031,437</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 3,145	\$ 6,783	\$ 450,187	\$ -	\$ -	\$ 460,115
Due to other funds	-	1,096	305,775	-	-	306,871
Unearned revenue	-	-	2,086	-	-	2,086
Total Liabilities	<u>3,145</u>	<u>7,879</u>	<u>758,048</u>	<u>-</u>	<u>-</u>	<u>769,072</u>
Fund balances						
Restricted	-	321,427	694,906	72,753	1,150,045	2,239,131
Assigned	-	22,501	733	-	-	23,234
Total Fund Balances	<u>-</u>	<u>343,928</u>	<u>695,639</u>	<u>72,753</u>	<u>1,150,045</u>	<u>2,262,365</u>
Total Liabilities and Fund Balances	<u>\$ 3,145</u>	<u>\$ 351,807</u>	<u>\$ 1,453,687</u>	<u>\$ 72,753</u>	<u>\$ 1,150,045</u>	<u>\$ 3,031,437</u>

YOLO COUNTY OFFICE OF EDUCATION

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NON-MAJOR FUNDS

JUNE 30, 2022

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Total
REVENUES						
Federal revenue	\$ -	\$ -	\$ 525,927	\$ -	\$ -	\$ 525,927
Other state revenues	-	178	3,881,113	-	-	3,881,291
Other local revenues	-	248,763	4,757	453	578,035	832,008
Total revenues	-	248,941	4,411,797	453	578,035	5,239,226
EXPENDITURES						
Certificated salaries	-	1,643	1,509,574	-	-	1,511,217
Classified salaries	-	94,986	195,679	-	-	290,665
Employee benefits	-	43,021	780,162	-	-	823,183
Books and supplies	-	-	313,243	-	-	313,243
Services and other operating expenditures	-	97,702	753,631	-	1,310	852,643
Capital outlay	-	-	466,021	-	-	466,021
Other outgo	-	11,615	339,680	-	-	351,295
Debt service						
Principal retirement	-	-	-	-	200,000	200,000
Interest	-	-	-	-	178,744	178,744
Total expenditures	-	248,967	4,357,990	-	380,054	4,987,011
Excess (deficiency) of revenues over expenditures	-	(26)	53,807	453	197,981	252,215
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	87,141	-	-	87,141
Total other financing sources (uses)	-	-	87,141	-	-	87,141
Net change in fund balances	-	(26)	140,948	453	197,981	339,356
Fund balances, July 1, 2021	-	343,954	554,691	72,300	952,064	1,923,009
Fund balances, June 30, 2022	\$ -	\$ 343,928	\$ 695,639	\$ 72,753	\$ 1,150,045	\$ 2,262,365

YOLO COUNTY OFFICE OF EDUCATION

ORGANIZATION

JUNE 30, 2022

The Yolo County Office of Education was established in 1850 and provides supportive services to five school districts within Yolo County. There were no changes in the County boundaries during the current year.

The Yolo County Office of Education provides a wide range of services to the children, parents, and school districts of Yolo County from operating schools for children with disabilities to providing payroll, computing, and budgetary oversight services to K-12 school districts. The County operated the following schools during the year: two county community schools, a juvenile detention school, a charter school, a special education school with satellite classes on various school district campuses, and a preschool program that operates at nine facilities.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires November</u>
Melissa Moreno	President	2022
Tico Zendejas	Vice President	2024
Carol Souza Cole	Trustee	2022
Shelton Yip	Trustee	2022
Elizabeth Esquivel	Trustee	2022

ADMINISTRATION

Garth Lewis,
Superintendent

Maria Arviza-Espinoza,
Associate Superintendent, Educational Services

Crissy Huey,
Associate Superintendent, Administrative Services

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Second Period Report</u>	<u>Annual Report</u>
Juvenile Halls, Homes and Camps		
Elementary	0.21	0.17
High School	3.13	3.03
Subtotals	<u>3.34</u>	<u>3.20</u>
 County Funded Non-Juvenile Court Schools ADA		
Probation Referred, On Probation or Parole, Expelled pursuant to EC 48915(a) or (c) [EC 2574(c)(4)(A)]		
Elementary	0.45	0.54
High School	18.38	18.28
Subtotals	<u>18.83</u>	<u>18.82</u>
Total, County Program Alternative Education ADA	<u><u>22.17</u></u>	<u><u>22.02</u></u>

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Adopted Budget 2022/2023	Actuals 2021/2022	Actuals 2020/2021	Actuals 2019/2020
<u>County School Service Fund</u>				
Revenues and Other Financial Sources	\$ 34,389,351	\$ 28,664,128	\$ 25,607,045	\$ 23,682,698
Expenditures	34,055,673	26,551,385	24,949,433	24,149,561
Other Uses and Transfers Out	115,386	157,806	26,256	442,870
Total Outgo	34,171,059	26,709,191	24,975,689	24,592,431
Change in Fund Balance	218,292	1,954,937	631,356	(909,733)
Ending Fund Balance	<u>\$ 13,175,034</u>	<u>\$ 12,956,742</u>	<u>\$ 11,001,805</u>	<u>\$ 10,370,449</u>
Available Reserves	<u>\$ 1,025,499</u>	<u>\$ 749,499</u>	<u>\$ 749,498</u>	<u>\$ 725,913</u>
Reserve for Economic Uncertainties	<u>\$ 1,025,500</u>	<u>\$ 749,500</u>	<u>\$ 749,500</u>	<u>\$ -</u>
Unassigned Fund Balance	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (2)</u>	<u>\$ 725,913</u>
Available Reserves as a Percentage of Total Outgo	3.0%	2.8%	3.0%	3.0%
<u>All Funds</u>				
Total Long-Term Debt	\$ 22,765,883	\$ 22,990,883	\$ 34,726,706	\$ 33,365,653
Actual Daily Attendance at Annual	17	22	71	71

The County School Service Fund balance has increased by \$1,676,560 over the past three years. The fiscal year 2022-23 budget projects an increase of \$218,292. For a county of this size, the state recommends available reserves of at least the greater of \$596,000 or 3% of total County School Service Fund expenditures, transfers out, and other uses (total outgo).

The County has incurred an operating deficit in one of the past three years, and anticipates an operating surplus during the 2022-23 fiscal year. Long-term debt has decreased by \$10,374,770 over the past two years.

Average daily attendance has decreased by 49 over the past two years. The County is anticipating an ADA decrease in 2022-23.

The Adopted Budget figures are as of September 2022.

The actual amounts reported in this schedule are for the County School Service Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Deferred Maintenance Fund and the Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.

YOLO COUNTY OFFICE OF EDUCATION

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Charter School ID Number</u>	<u>Charter Schools Chartered by the County Office</u>	<u>Included in the County Office's Financial Statements, or Separate Report</u>
1746	Empowering Possibilities International Charter	Separate Report

YOLO COUNTY OFFICE OF EDUCATION
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

There were no adjustments made to any funds of the County.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through California Department of Education</i>			
Special Education Cluster (IDEA)			
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	* \$ 5,396,993
84.173	Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	13430	* 143,007
84.027A	Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	15197	* 324,456
84.173A	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	13431	* 2,418
84.027	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	15638	* 397,126
84.173	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	15639	* 98,665
84.027A	Special Ed: IDEA Quality Assurance & Focused Monitoring	13693	* 20,000
84.027A	Special Ed: Alternative Dispute Resolution, Part B, Sec 611	13007	* 83,868
Subtotal Special Education Cluster			<u>6,466,533</u>
Title I Program Cluster			
84.010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	14329	123,786
84.010	ESEA (ESSA): Title I, Part D, Subpart 2, Local Delinquent Programs	14357	72,000
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	70,660
84.010	ESEA: ESSA School Improvement (CSI) Funding for COEs	15439	27,912
Subtotal Title I Program Cluster			<u>294,358</u>
Education Stabilization Fund (ESF) Cluster			
84.425	Elementary and Secondary School Emergency Relief (ESSER) Fund	15536	* 73,591
84.425	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	15547	* 336,569
84.425	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	15559	* 178,260
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	10155	* 99,336
84.425C	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	15517	* 17,840
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	15618	* 64,095
84.425	Expanded Learning Opportunities (ELO) Grant: GEER II	15619	* 14,710
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	15620	* 41,782
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	15621	* 52,324
84.425	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	15564	* 16,257
Subtotal Education Stabilization Fund (ESF) Cluster			<u>894,764</u>
84.181	Special Ed: IDEA Early Intervention Grants, Part C	23761	81,048
84.367	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14341	4,818
84.365	ESEA (ESSA): Title III, English Learner Student Program	14346	4,914
84.196	ESEA (ESSA): Education for Homeless Children and Youth Subtitle VII-B McKinney-Vento Act	14332	126,301
Total U.S. Department of Education			<u>7,872,736</u>

Continued on the following page.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expenditures
<i>Continued from the previous page.</i>			
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through California Department of Education</i>			
CCDF Program:			
93.596	Child Development: Federal Child Care, Center-based	13609	212,109
93.575	Child Development: Quality Improvement Activities	14130, 14092	133,949
93.575	Child Development: Federal Local Planning Councils	13946	50,249
	Subtotal CCDF Program Cluster		<u>396,307</u>
93.600	Head Start	10016	<u>4,717,461</u>
<i>Passed through California Department of Social Services</i>			
93.575	General Child Care and Development	14551	<u>1,078</u>
	Total U.S. Department of Health and Human Services		<u>5,114,846</u>
	Total Federal Programs		<u><u>\$ 12,987,582</u></u>

* Tested as major programs

Of the Federal expenditures reported in the schedule, the County Office of Education provided federal awards to subrecipients as follows:

Program Title	Assistance Listing Number	Amount Provided to Subrecipients
Special Education Cluster (IDEA)		
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	\$ 5,396,993
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	143,007
Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	324,456
Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	84.173A	2,418
Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	84.027	397,126
Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	84.173	98,665
Special Ed: IDEA Quality Assurance & Focused Monitoring	84.027A	<u>20,000</u>
Total		<u><u>\$ 6,382,665</u></u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

1. PURPOSE OF SCHEDULES

A. Schedule Of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the County. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to local education agencies. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Financial Trends and Analysis

This schedule discloses the County's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the County's ability to continue as a going concern for a reasonable period of time.

C. Schedule of Charter Schools

This schedule lists all charter schools chartered by the County, and displays information for each charter school and whether or not the charter is included in the County audit.

D. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual financial report to the audited financial statements.

E. Schedule of Expenditures of Federal Awards

The schedule of expenditures of Federal awards includes the Federal grant activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the April 2022 Edition of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. The County did not elect to use the ten percent de minimis indirect cost rate.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

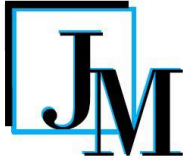
1. PURPOSE OF SCHEDULES (CONTINUED)

E. Schedule of Expenditures of Federal Awards (continued)

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amount consists of the fair value of federal food commodities received from the California Department of Education as a pass-through grant from the U.S. Department of Agriculture that are not reflected in the financial statements.

	Assistance Listing Number	Amount
Total Federal Revenues From the Statement of Revenues, Expenditures, and Changes in Fund Balance		\$ 13,194,103
Reconciling items		
Head Start	93.600	(70,330)
General Child Care and Development	93.575	(20,250)
General Child Care and Development	93.575	(3,141)
Child Development: ARP California State Preschool Program One-time Stipend	93.575	(112,800)
Total Schedule of Expenditures of Federal Awards		\$ 12,987,582

OTHER INDEPENDENT AUDITOR'S REPORTS



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**

Board of Education
Yolo County Office of Education
Woodland, California

Report on Compliance for Each State Program

We have audited the compliance of Yolo County Office of Education (the “County”) with the types of compliance requirements described in the State of California’s 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (the “Audit Guide”) to the state laws and regulations listed below for the year ended June 30, 2022.

Management’s Responsibility

Management is responsible for compliance with the requirements of state laws and regulations.

Auditor’s Responsibility

Our responsibility is to express an opinion on the County’s compliance based on our audit.

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 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the County’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. Our audit does not provide a legal determination of the County’s compliance with those requirements.

Local Education Agencies Other Than Charter Schools

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	Yes
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	No, see below

Local Education Agencies Other Than Charter Schools

Description	Procedures Performed
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Yes
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below

School Districts, County Offices of Education, and Charter Schools

Description	Procedures Performed
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In-Person Instruction Grant	Yes

Charter Schools

Description	Procedures Performed
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

We did not perform any procedures related to Kindergarten Continuance because there were no repeating kindergarten students.

We did not perform any procedures related to Instructional Time, Ratio of Administrative Employees to Teachers, Classroom Teacher Salaries, Middle or Early College High Schools, K-3 Grade Span Adjustment, and District of Choice because these compliance requirements do not apply to County Offices of Education.

We did not perform any procedures related to Continuation Education, Early Retirement Incentive, Apprenticeship: Related and Supplemental Instruction, After/Before School Education and Safety Program, and Independent Study-Course Based because the County did not offer these programs.

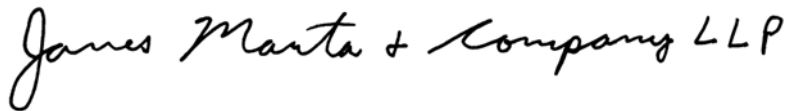
We did not perform any procedures related to Transportation Maintenance of Effort as the County did not have any transportation expenditures in the 2012-13 fiscal year.

We did not perform any procedures related to Immunizations as no schools reported with the County were on the lists of schools required for testing.

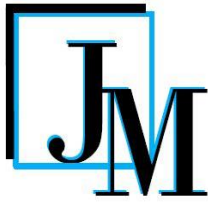
We did not perform any procedures related to Charter Schools Attendance, Mode of Instruction, Nonclassroom-Based Instruction/Independent Study, Determination of Funding for Nonclassroom-Based Instruction, Annual Instructional Minutes - Classroom Based, and Charter School Facility Grant Program because the County's charter schools reported independently.

Opinion on Compliance with State Laws and Regulations

In our opinion, Yolo County Office of Education complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2022.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 6, 2022



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**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**

INDEPENDENT AUDITOR'S REPORT

Board of Education
Yolo County Office of Education
Woodland, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education (the "County"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 6, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered County's internal control over financial reporting (internal control) to determine the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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.

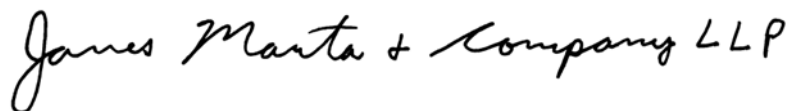
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

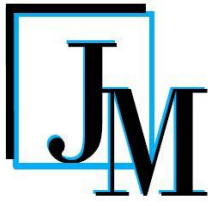
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, 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.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 6, 2022



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

Board of Education
Yolo County Office of Education
Woodland, California

Report on Compliance for Each Major Federal Program

We have audited Yolo County Office of Education's (the "County") compliance with the types of compliance requirements described in the April 2022 Edition of the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County'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 the April 2022 Edition of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*. 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 the County'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 the County's compliance.

Opinion on Each Major Federal Program

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

Internal Control Over Compliance

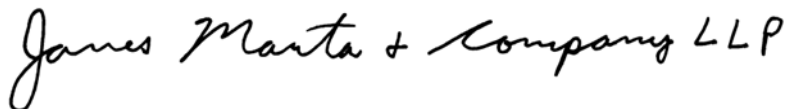
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types 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 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 the County's internal control over compliance.

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

Purpose of this Report

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 6, 2022

FINDINGS AND RECOMMENDATIONS

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Section I – Summary of Audit Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516(a)? _____ Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173, 84.027A, 84.173A 84.825, 84.825	Special Education Cluster Education Stabilization Fund

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

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

State Awards

Internal control over state programs:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None reported

Type of auditor’s report issued on compliance for state programs: Unmodified

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Section II – Financial Statement Findings

No matters were reported.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Section IV – State Award Findings and Questioned Costs

No matters were reported.

YOLO COUNTY OFFICE OF EDUCATION
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

No matters were reported.

15. 6. Head Start/Early Head Start Reports

Quick Summary / Abstract

The following reports are being presented to the Board as information:

- a. Enrollment update - this is a standing report to the Board (Not included for this meeting)
- b. Program - this is a standing report to the Board
- c. Financial Reports - this is a standing report to the Board (Not included for this meeting)
- d. Policy Council Meeting Agenda - this is a standing report to the Board
- e. Policy Council Meeting Minutes - this is a standing report to the Board

Description

For Information.

Recommendation

For Information.

Supporting Documents



Board Report January 2023



LPC Meeting Agenda 1 3 2023



LPC Draft Minutes 12-06-22

Contact Person

Shannon McClarin, Director, Early Childhood Education will present this item.

January 2023

Program Updates:

We were able to hold several interview sessions for a variety of positions in our department during the month of December and look forward to onboarding new staff in the month of January.

We now have one more student intern who will be working at our Montgomery location in Davis beginning in the month of January!

Our programs enjoyed their winter breaks based on their program calendars during the month of December. Our program was pleased to distribute a holiday treat to all staff the Friday before winter break to let staff know that their hard work and dedication is much appreciated!

Notice of Public Meeting

YOLO COUNTY CHILD CARE PLANNING COUNCIL

Tuesday, January 3rd, 2023 9-10:30am

Join Zoom Meeting:

<https://ycoe.zoom.us/j/5306683756?pwd=VGZxUmxd3VGbml3WVNRVW5XY0lpZz09>

Meeting ID: 530 668 3756

Passcode: ecezoom!

This meeting is being agendized to allow members, staff and the public to participate in a hybrid meeting via in-person and teleconference, pursuant to Government Code section 54953(e)(1)(as amended by Assembly Bill 361) to allow virtual board meetings through January 1, 2024. If you are participating by Zoom please use chat for public comment during the meeting.

*The mission of the Yolo County Child Care Planning Council is to promote the professional growth of the child care workforce and to support the development of quality child care programs. **The meeting shall be conducted in conformity with the Brown Act***

Items may be taken out of order

Item	Title of Item	Who	Description	Time	Notes
1	Call to Order and Introductions/Roll Call	Justine Jimenez	Introduction of Members and/or Guests	3 min	
2	Public Comment	All	Information	5 min	
3	Approve resolution for AB361	Justine Jimenez	Action	3 min	Required at each meeting to continue remote meeting option.
4	Consent- Approve Agenda Consent- Minutes 12-06-22	Justine Jimenez	Action	3 min	
5	Opportunity for members to state conflict and recusal	Justine Jimenez	Administrative	3 min	Please take this opportunity to review all agenda items and identify any potential conflict of interest.
6	Comprehensive Childcare Plan	All	Information/Action	30 min	Share discussion/action from December meeting, and discuss action steps for plan.
7	Coordination of Funding and Grants coming to Childcare Providers in Yolo County	Representatives from YCOE, CHS, First 5 Yolo/All	Discussion/Information	30 min	Discuss and receive information about the upcoming Mixed Delivery Grant and how the LPC can and should be involved.
8	Discuss Brown Act requirement/meeting time and length of meeting	All	Discussion/Action	20 min	With the approaching requirement to meet again in person we need to discuss length of meeting required and time of day/accessibility for members.
9	Member Updates	All	Information	15 min	Members should share relevant information, upcoming training or events, and report out about any participation in events or meetings attended as a representative of the LPC.

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact Shannon McClarin for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should telephone or otherwise contact Shannon McClarin as soon as possible and preferably at least 24 hours prior to the meeting.

Shannon McClarin, Coordinator
 Yolo County Child Care Planning Council
 Yolo County Office of Education
 1280 Santa Anita Court, Suite 140; Woodland, CA 95776
 (530) 668-3752
Shannon.McClarin@ycoe.org

I declare under penalty of perjury that the foregoing agenda was posted by _____ on the bulletin board at the east entrance of the Erwin Meier Administration Center, 625 Court Street

Draft Minutes for Approval

YOLO COUNTY CHILD CARE PLANNING COUNCIL

Tuesday, December 6, 2022, 9:00 AM-10:30AM

This meeting was agendized to allow members, staff and the public to participate in a hybrid meeting via in-person and teleconference, pursuant to Government Code section 54953(e)(1)(as amended by Assembly Bill 361) to allow virtual board meetings through January 1, 2024. Those participating by Zoom used chat for public comment during the meeting.

<p style="text-align: center;"><u>Members in Attendance:</u></p> <p style="text-align: center;">Lynn Arner Justine Jimenez Cindy Flores Tanya Kiz Maria Lewis Kim Relph-Smith Kari Roberts Brenda DiGregorio Rahele Atabaki Sue Lomax</p>	<p style="text-align: center;"><u>Members Not Present:</u></p> <p style="text-align: center;">Elizabeth Hansen Gina Daleiden Fawn Montagna Tico Zendejas</p> <p style="text-align: center;"><u>Guests:</u></p> <p style="text-align: center;">Gail Nadal</p> <p style="text-align: center;"><u>Staff:</u></p> <p style="text-align: center;">Shannon McClarin Kathleen Glassman</p>
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Item	Time
1. Call to Order and Introductions/Roll Call	
Call to order at 9:06 am Guests: Gail Nadal, YCOE Interim Liaison, Director of Special Projects	
2. Public Comment- None	
3. Approve resolution for AB361 for meeting remotely:	
1) Kari Roberts 2) Brenda DiGregorio Motion carried with unanimous Vote	
4. Consent Agenda	
Consent- Approve 12-6-2022 Agenda Consent-Approve 11-1-2022 Minutes 1) Kari Roberts 2) Maria Lewis Motion carried with unanimous Vote	
5. Opportunity for members to state conflict and recusal: None	

6. Mission/Vision/Strategic Planning Update and Completion
Justine Jimenez reviewed what was covered in the last Strategic Planning retreat. We need to determine what should be the LPC's primary focus. The Annual Yolo County Child Development Conference, the Needs Assessment (completed in 2020 - should we do this sooner than 5 years),

and Outreach to BOS, as well as a Comprehensive Childcare Plan were some of the deliverables discussed at the last strategic planning retreat.

Justine Jimenez shared that the executive committee met with Garth Lewis yesterday to learn about the Roadmap to the Future, and the LPC's role in the early learning portion of that plan. The LPC are now tasked with how do we look at the future and continue moving forward with our mission and vision.

Kim Relph-Smith forwarded the suite to everyone again so they can review the values, mission and vision.

Justine Jimenez pointed out that the LPC would need a budget to be able to fund a full needs assessment.

Kari Roberts asked if the LPC budget is required to be expended each year. Shannon McClarin said that it needs to be expended each year. Kim Relph Smith pointed out that in the past we have contracted for services to cover costs carrying over funds.

Shannon McClarin mentioned that maybe we can revisit and update certain information and may not need a whole needs assessment. Justine Jimenez reminded us that Leon Schimmel mentioned in our last meeting that he was in support of us repeating our needs assessment more often than every 5 years.

Justine Jimenez shared the Values, Mission and Vision with the members.

During the last session of the strategic planning the process was reviewed to see if LPC activities aligned with this suite. All 6 key deliverables aligned with our new values, mission and vision.

Justine Jimenez reviewed all 6 deliverables. At the retreat we did an appreciative inquiry process where we reflected on discovery, design, dream, and destiny with each deliverable.

The discussion on the Comprehensive Childcare Plan paused with questions posed by Kim Relph Smith related to other grant funding in Yolo County held by YCOE and First 5 Yolo. Kim asked about grants that were to go through the LPC. The QCC Workforce Pathways grant was one in question. Justine said that grant is managed by YCOE as the LEA. Kim believes that LPC had first right of refusal for the Workforce Pathways Grant. Justine agreed the LPC needs to know what funding is coming into Yolo County for Child Care. Everyone should be asked to share with the LPC and we should discuss how we can work together to meet the requirements of these grants. If the LPC has the first right of refusal, what is the process? Do we need to have a whole-body vote? We need to be aware of this process piece and be sure LPC plays its role. A feedback loop needs to be built in for these grants. Kari Roberts asked if grants are managed by specific agencies and we refuse, then do we not have any responsibility? Justine said that we do still have responsibility to follow what is happening with the grant. Shannon shared that we continue to discuss UPK Mixed Delivery because LPC is a partner in that grant. Shannon shared that the Mixed Delivery letter of intent was agendized and approved by the LPC in October. Justine shared that Quality Counts is a statewide contract between First 5 and CDE. Lynn shared that she thought that First 5 had first right of refusal for Quality Counts. Kim wants to talk in the future about when these grants come out and LPC has first right of refusal that we have a formal vote.

Justine Jimenez asked again which of the 6 deliverables need to be prioritized. Brenda Di Gregorio said that we should support what is happening now and maybe look at how we can expand that as well. Justine said we could look at what we have now and, with our local knowledge, what updates need to be made.

Kari Roberts pointed out that there are current grants available for building centers, but we need to know annually what type of childcare is needed in which communities. Justine pointed out that childcare providers have questions regularly on the various grants that are available.

Kari Roberts suggested reaching out to a grant writer to help childcare providers with these grants. Kim Relph Smith responded that it is a budget issue because we do not have much money beyond our administration and mandatory deliverables. Shannon McClarin pointed out that the LPC is not for direct services, but for planning. Lynn mentioned that Kari mentioned that other counties seem to more involved in these opportunities. Kim said that she believes that we get the same information, but we have a staffing issue. We need to be clear about what we need from YCOE. She believes we get a lot from YCOE for our money. Shannon mentioned

that there have been a lot of grants through ARP funding recently. She says that YCOE can provide a regular report on that if that is what we want. YCOE provided T & TA for the ARP infrastructure grant in the past. Kim said that a report with the information about the number of providers who attended the T & TA sessions would be very valuable. Kari emphasized that she does not believe that YCOE is not doing their job. Shannon said that she believes we can never over-communicate. (Kari had to leave for a licensing meeting and we still had a quorum.) Justine asked if we should focus on Childcare Needs Assessment or Comprehensive Childcare Plan (numbers 1 or 6). Brenda Di Gregorio said she thinks they are connected, and both need to be a focus and there was consensus that this is true. Kim Relph Smith stated we should move forward with holding the Yolo County Childcare Conference, which has been on hold due to the COVID pandemic the past two years. Justine and Cindy Flores noted this was discussed at the final Strategic Planning session, and there has been some positive movement toward that at CHS.

7. UPK Mixed Delivery Grant

Shannon McClarin reported that the UPK Mixed Delivery Grant is a coordinated plan for Universal Preschool in California. Each School District has completed a coordinated plan for Universal TK with this as part of the goal. Those will be incorporated in the UPK Mixed Delivery Plan, as well as involving Family Child Care and private centers. The LPC has the first right of refusal and submitted the letter of intent to apply which was approved at the October meeting. YCOE and CHS have agreed to partner on the grant. The letter of intent has been submitted. The RFA will be data-driven and look at 3–4-year-old children who qualify for preschool services. This is a three-year grant, with a renewal application due each year. Allowable expenses are limited and will be issued with the RFA, however, Salaries are allowable in this grant. The RFA will be released in December and the plan is tentatively due at the end of January. The first charge for the LPC is to develop the Yolo County UPK Mixed Delivery Plan which is due June 30, 2023 and presented to the BOE. Kim Relph Smith suggested that this be on the agenda moving forward.

8) Member Updates:

CHS- Cindy Flores reported that they provided 61 providers with their first payment. They are working on the second round now. They are scheduling pick up of PPE. Brenda asked if they had any COVID test kits. Cindy reported that their test kits could only be given to family child care programs, not centers. Justine reported that the libraries are also distributing test kits.

Gail Nadal - Gail Nadal shared that the Woodland/Rural Yolo Caregivers Connection Network is a two part grant funded by the BOS and the Woodland City Council focused on Woodland and Rural Yolo Family Childcare providers. Kim Relph Smith asked if the LPC can collaborate with this convening and determine what the need is. Gail mentioned that the LPC can plan based on what we see the needs are for childcare providers.

YCOE – Kathleen Glassman reported that YCOE has children’s masks. Contact her if anyone needs them.

YCCA- Tanya Kiz reported that Annual community give away on Nov 19th went well and they gave out a lot of winter coats. December 17th is their toy drive.

SSA – Justine Jimenez reported that the child care providers were selected and are being matched with coaches.

Early Years - Lynn Arner reported that the State Infrastructure Grant webinars for Family Child Care will be held the evening of December 8th and for Centers will be held the evening of December 10th. Kathleen shared that YCOE would be on those calls and would do T & TA for small groups following those webinars.

11. Meeting Adjourned 10:27am

- 1) Kim Relph Smith
 - 2) Sue Lomax
- Motion passed unanimously

15. 7. Attendance Board Report

Description

Monthly attendance report.

Recommendation

For Information.

Supporting Documents



Data for Board January 2023



Data for Board January 2023



Data for Board January 2023

Contact Person

Heather Schlaman, Principal, Cesar Chavez Community School

ATTENDANCE REPORTS

Dan Jacobs

Cesar Chavez Community School - Woodland
Yolo County Career Program (YCCP)
Chavez Extension Program



Program Enrollment

	Dan Jacobs	Cesar Chavez	YCCP	Chavez Extension Program
Enrollment				
Program Notes:	Duration (days): 1. 120+: 0 2. 30+: 0 3. 15+: 0 4. 5+: 0 • 2 New Enrollments	In-person instruction: 14 Independent Study: 11 • 0 New Enrollments	In-person instruction: 7 Independent Study: 0 • 0 New Enrollments	In-person instruction: 0 Independent Study: 12 • 0 New Enrollments

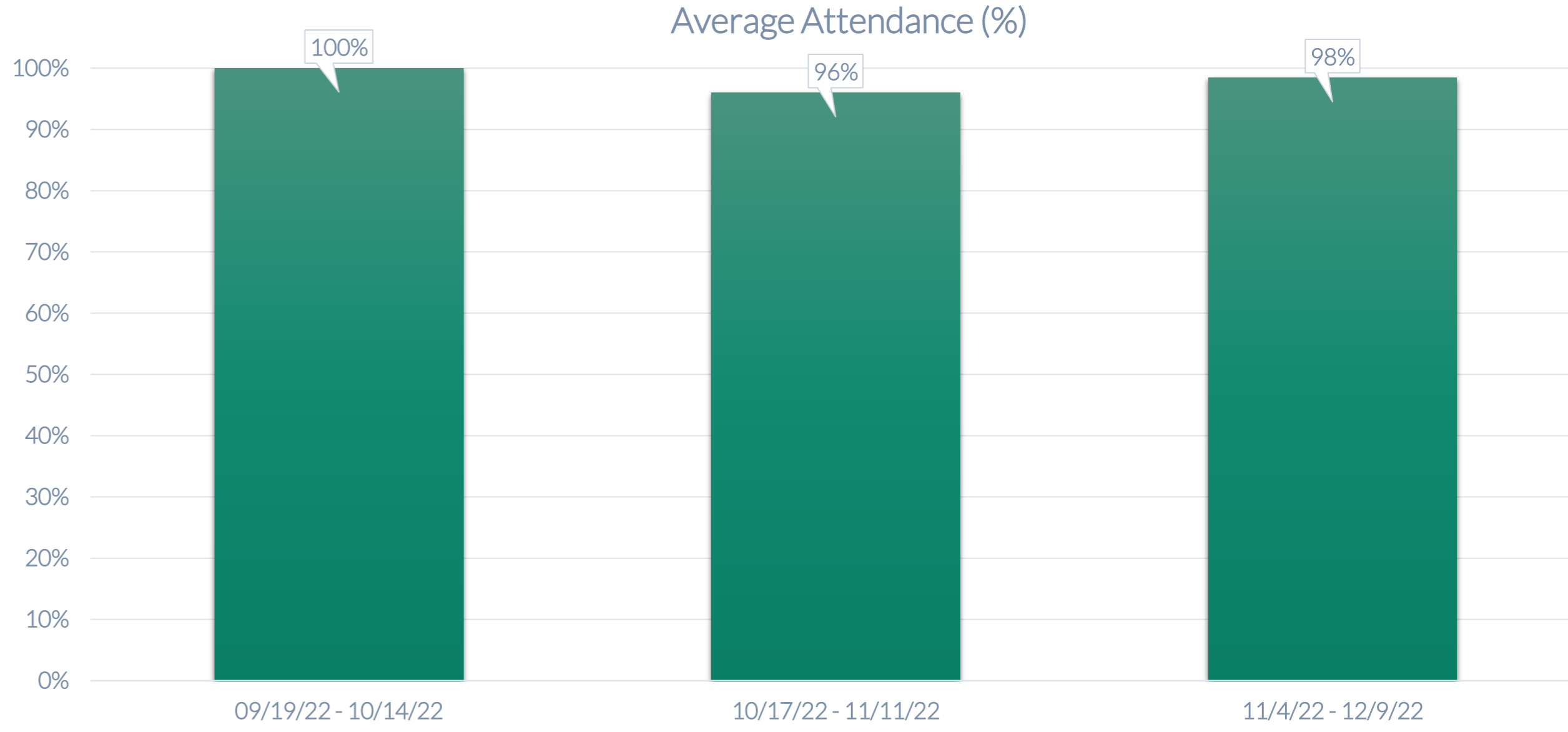
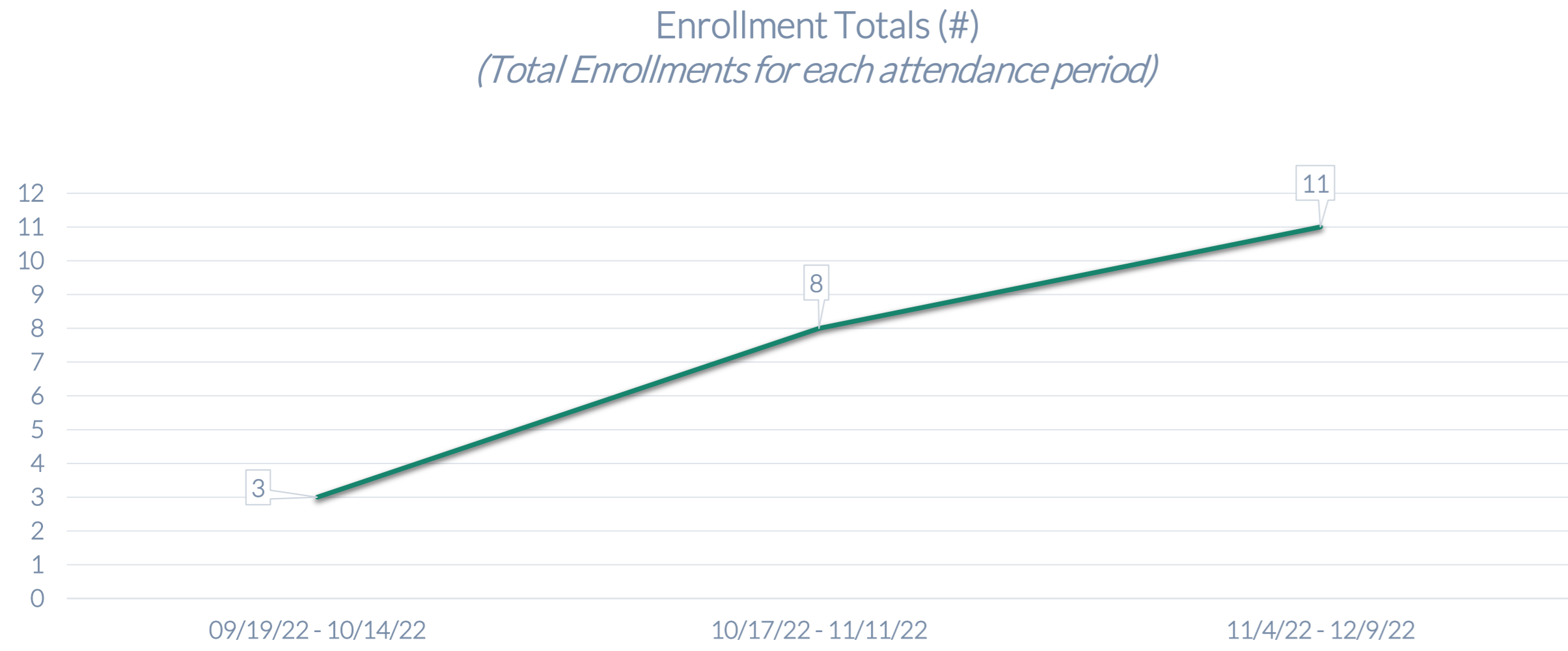
Attendance Update: 1/3/2023



Dan Jacobs School

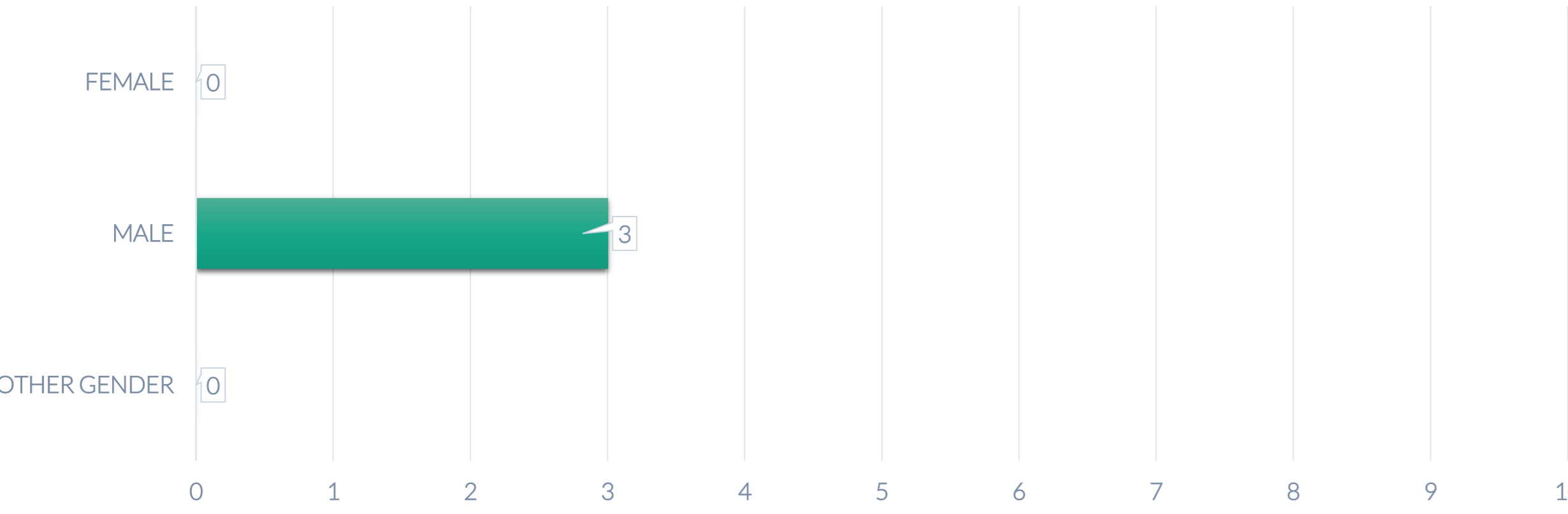
Months 4-6 (2022-2023)

Attendance Period: 09/19/2022- 12/09/2022



Gender

Attendance Period: 11/14/2022 - 12/09/2022
 (Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period)



School District of Residence

(Data is based on ending enrollment for the attendance month)



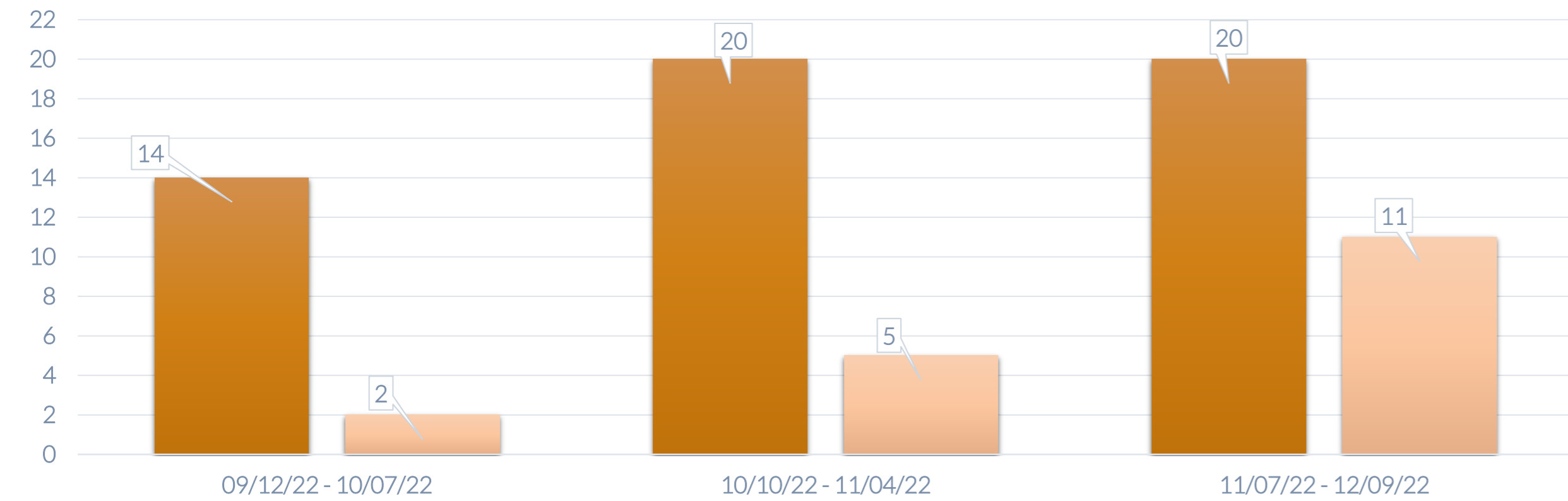
Cesar Chavez Community School- Woodland

Month 2 -4 (2022-2023)

Attendance Period: 09/12/2022- 12/09/2022

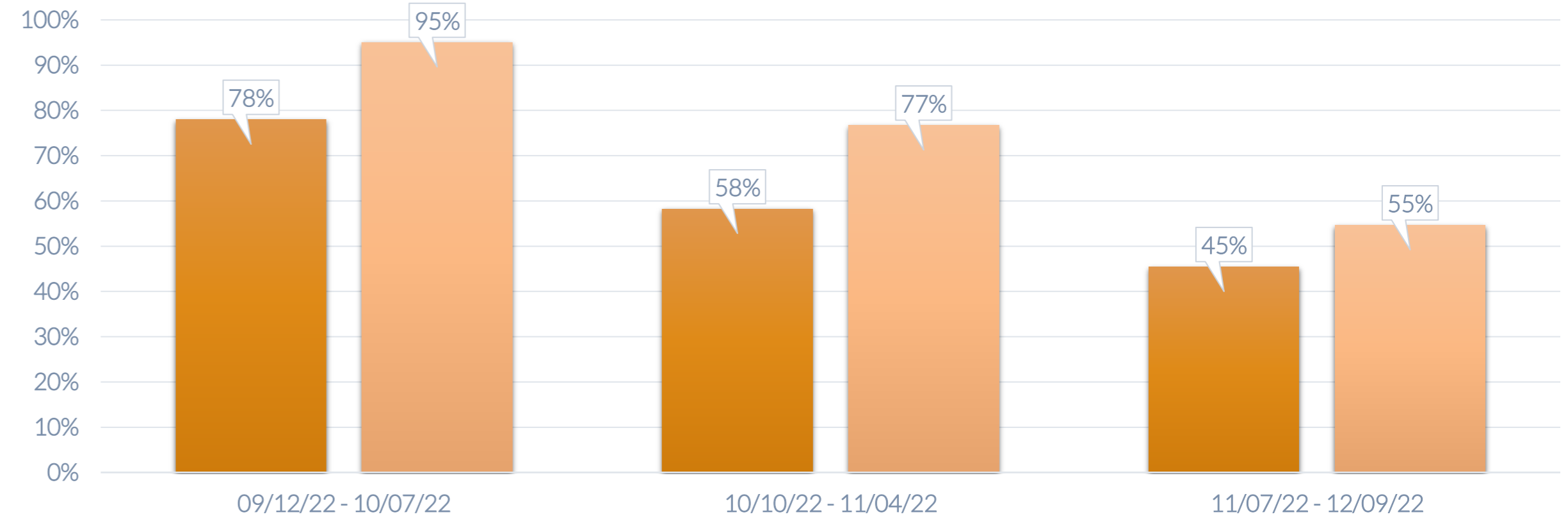
Enrollment Totals (#)
(Total Enrollments for each attendance period)

Classroom
Independent Study



Average Attendance (%)

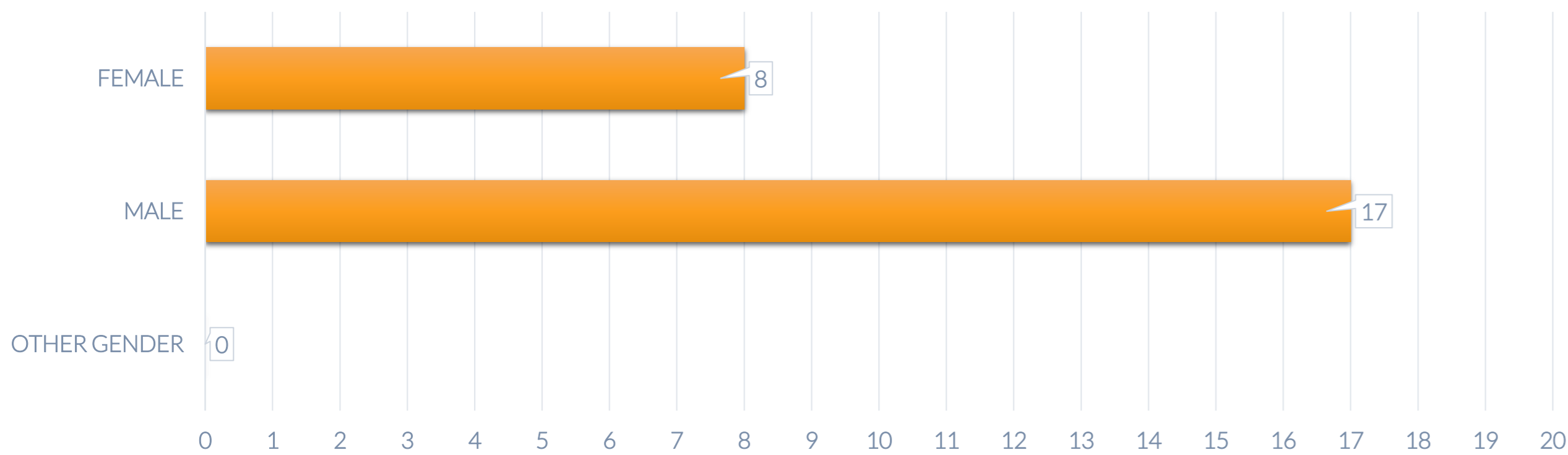
Classroom
Independent Study



Gender

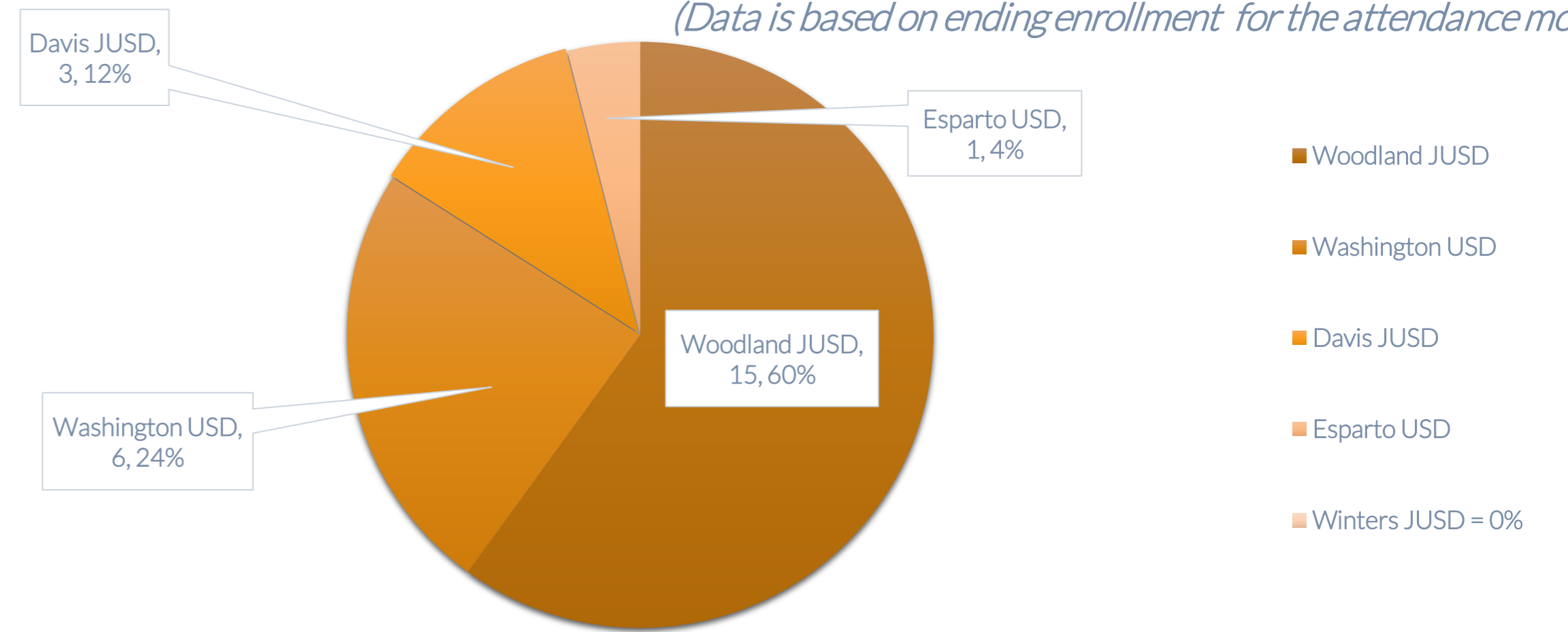
Attendance Period: 11/07/22 - 12/09/22

(Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period)



School District of Residence

(Data is based on ending enrollment for the attendance month)

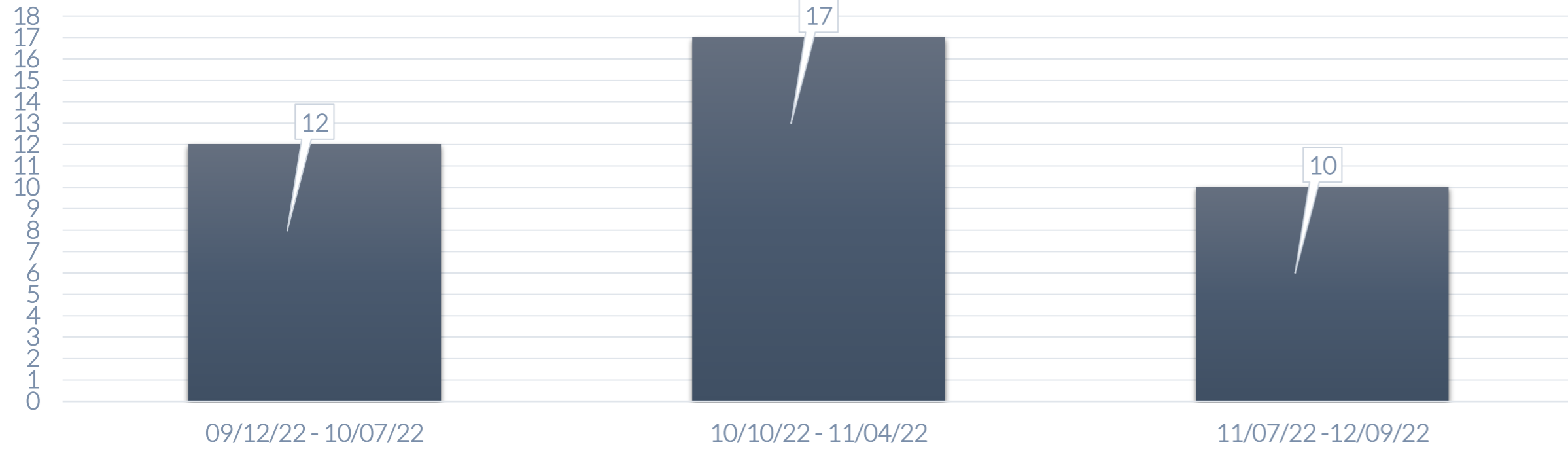


YCCCP (Yolo County Career Program)

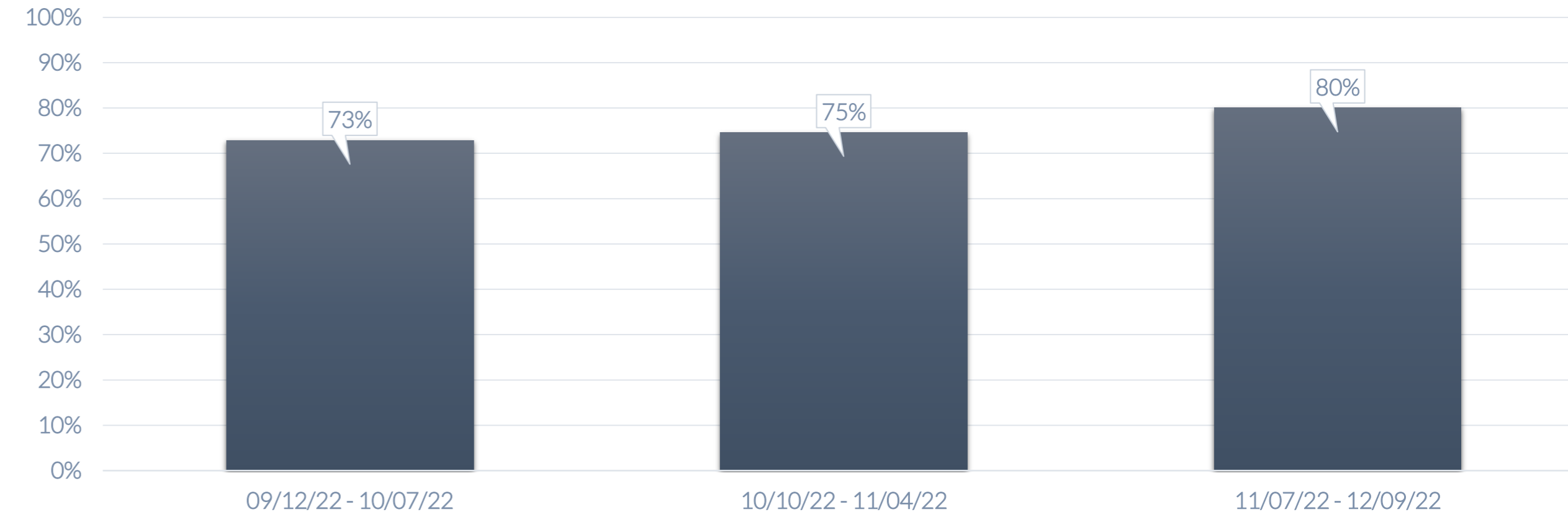
Month 2 -4 (2022-2023)

Attendance Period: 09/12/2022- 12/09/2022

Enrollment Totals (#)
(Total Enrollments for each attendance period)

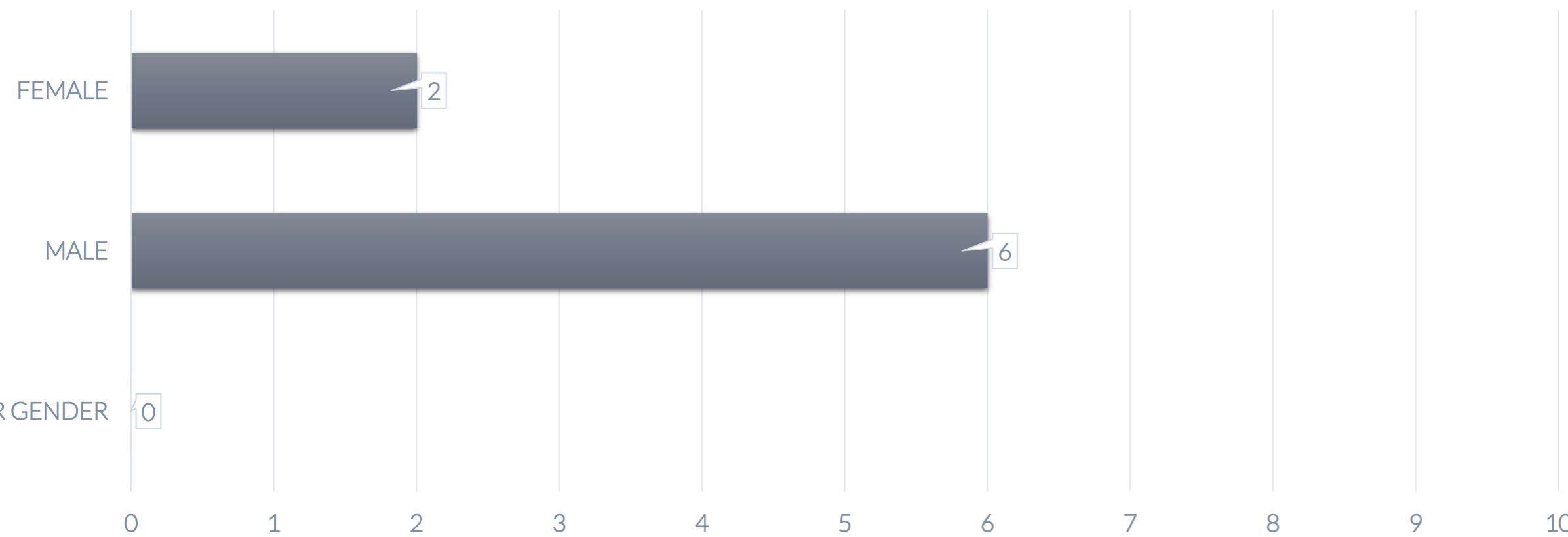


Average Attendance (%)



Gender
Attendance Period: 11/07/22 - 12/09/22

(Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period)



School District of Residence
(Data is based on ending enrollment for the attendance month)

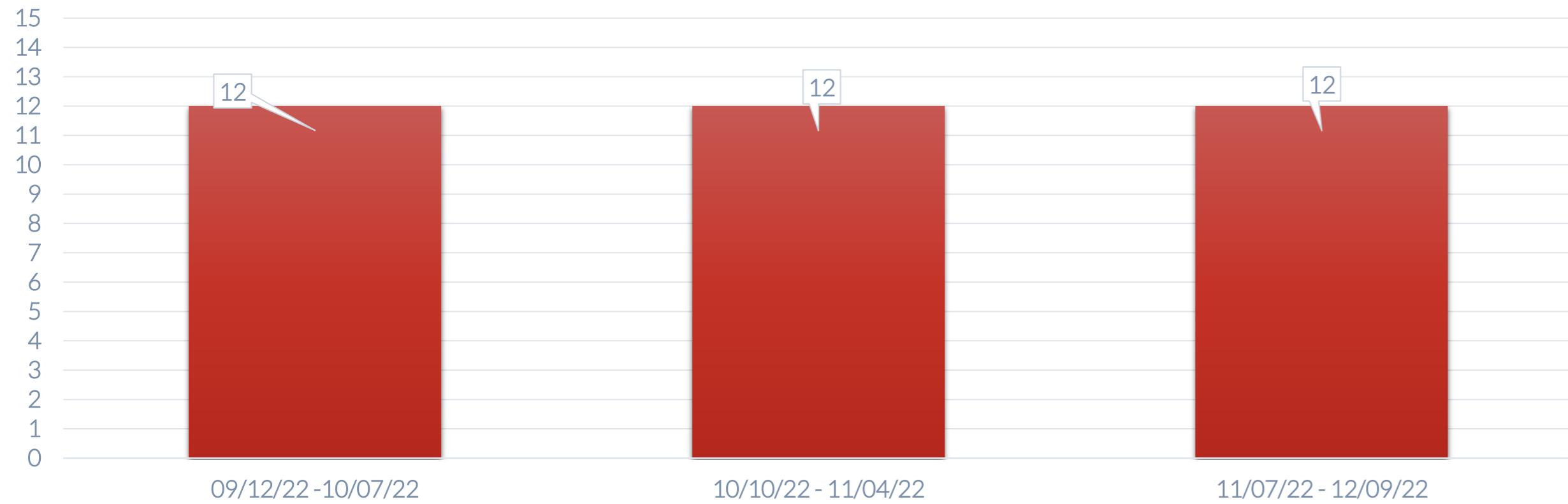


Chavez Extension Program

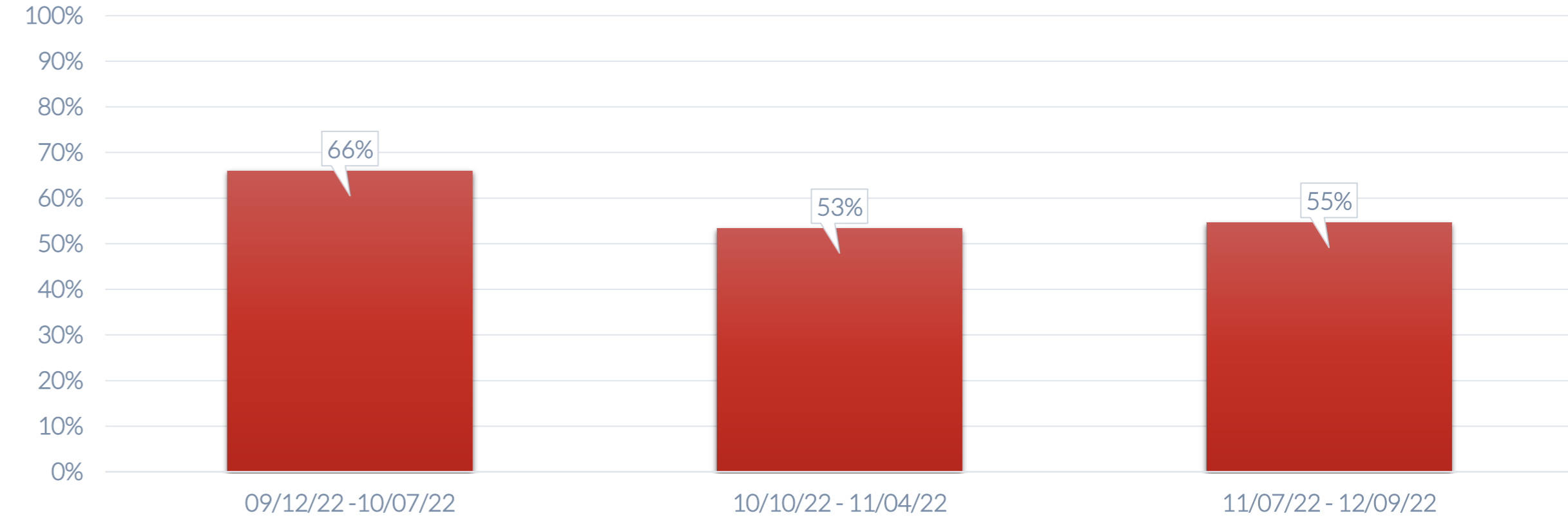
Month 2 -4 (2022-2023)

Attendance Period: 09/12/2022- 12/09/2022

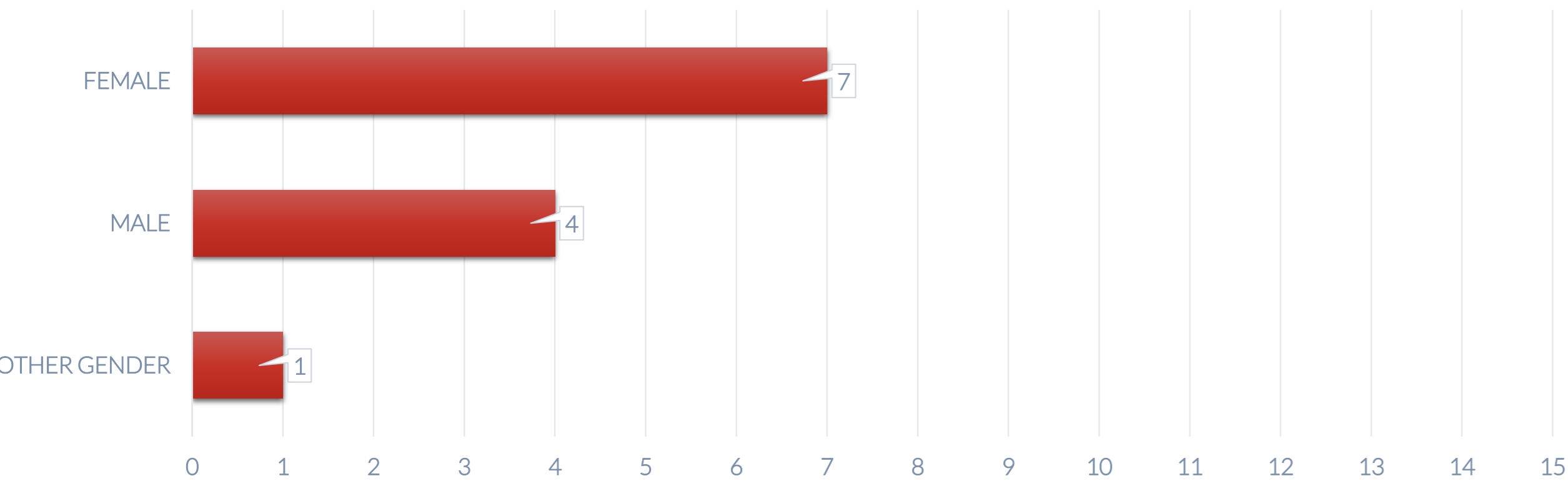
Enrollment Totals (#)
(Total Enrollments for each attendance period)



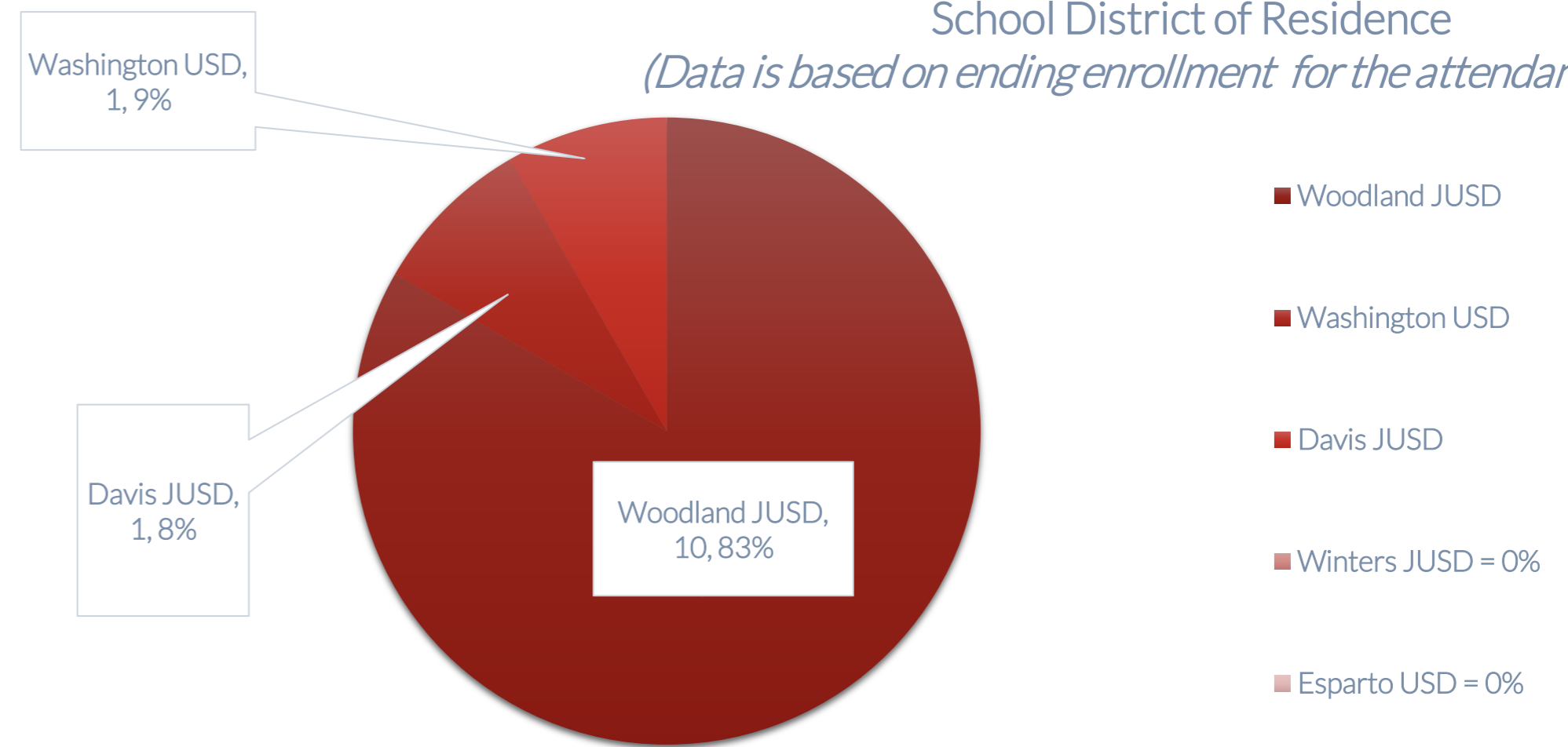
Average Attendance (%)



Gender
Attendance Period: 11/07/22 - 12/09/22
(Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period)



School District of Residence
(Data is based on ending enrollment for the attendance month)



THANK YOU



15. 8. Local Control and Accountability Plan (LCAP) November 2022 Update

Description

LCAP update from August to November 2022. Heather Schlaman, Principal, Cesar Chavez Community School and Sonia Rambo, Director, Prevention and Wellness will present. Ms. Rambo will cover the Foster Youth update.

Supporting Documents



LCAP Board Update Jan. 4, 2023



LCAP Board Update Jan. 4, 2023

Contact Person

Heather Schlaman, Principal, Cesar Chavez Community School and Sonia Rambo, Director, Prevention and Wellness will present the November 2022 update to the LCAP.

2022-23 LCAP Update

Goal 1:

Engage all students in a robust educational program that provides academic support with the resources, relationships, and relevance they need in order to succeed in their secondary school careers and beyond by:

- Providing sufficient resources to ensure individualized supports for all students.
- Engaging students in a robust course of study that allows them to attain the necessary skills to matriculate to a post-secondary career or college; and
- Supporting college and career exploration to connect students with a vision of their future selves.

Action 1.1	“Base” Program Expenditures
<p>Expenditures include, but are not limited to staffing, supplies, services, and other expenditures as defined in the definition of a base program. The base program was board-approved in the 2019-2020 school year. The base program includes:</p> <p>Court and Community Schools Educate students in grades seven through twelve who are incarcerated, expelled from school, on probation, or who are referred because of truancy or behavior concerns. Parents or guardians also may request that their child attend Cesar Chavez Community School by requesting a referral from their district of residence. Our schools aim to meet individual student needs. Students learn academic and life skills. They also learn to view themselves in a positive way and to get along with other people. In addition to receiving an accredited High School diploma, the goal of these schools is to help students move to other post-secondary levels of education, training, or employment.</p> <p>Independent Study Program: Support students in meeting academic goals while working independently and providing direct instruction for individual student success. Independent study allows for flexibility when individual circumstances prevent regular school attendance. Support for independent study students is critical to facilitate learning and keep them on track for credit achievement and graduation.</p> <p>Yolo County Career Program (YCCP) Provide students ages 16-18 years old, in partnership with Yolo County Probation, an incentivized program at school during core instruction and job readiness skills/training in the areas of digital media, entrepreneurship, and marketing. Career exploration is embedded in the CTE portion of the program.</p> <p>Special Education Services Ensure delivery of services to students with disabilities in accordance with their Individual Education Plans. (Annual Cost)</p>	

November 2022:

- Nine students are enrolled in Independent Study (IS), and one is pending enrollment.
- New, higher quality Chromebooks with built-in access to WiFi were ordered to facilitate students' online independent work.
- Beginning in spring, 2023, students on IS will be offered art instruction and Power Source curriculum to enrich academic learning.
- A teacher's schedule has been changed to allow time to meet with IS students in person.
- Eight students are enrolled in YCCP and enrolled in the Career Technical Education pathway in Entrepreneurship. The focus is applied digital media. Students are learning essential work ready skills (aka soft skills) and about the entrepreneurial mindset, which applies to all career fields. Students are learning technical skills through industry-standard digital media marketing tools and equipment. Digital media marketing is also relevant to all career fields. Each semester, students present their digital portfolios to peers, administrators, and partners at a Presentation of Learning event. The fall 2022 event was held in December.
- Beginning in spring, 2023, the Special Education teacher will be leading an intervention/flex period twice a week, meeting with teachers to identify students' areas of need and targeting those needs during this time.

Action 1.2

Beginning Teacher Induction

Provide induction training for all beginning teachers to fulfill professional clear credential requirements so that all teachers can meet state credentialing requirements. All beginning teachers will clear, or be in the process of clearing, their clear credential requirements. This will ensure access to high-quality educators for all students.
(Annual Cost)

November 2022:

- There is currently one teacher participating in the teacher induction training.

Action 1.3

Staff Coaching and Professional Learning Supports

Provide coaching and professional learning tied to the instructional program so that all staff remain current in their instructional knowledge and practices specific to English Learners and Low-Income student populations through programs like the English Learner Roadmap Implementation for Systemic Excellence (EL RISE). Both programs provide innovative strategies to meeting the unique needs of our students.
(Annual Cost)

November 2022:	
<ul style="list-style-type: none"> We have contracted with the UCD Math Project for coaching on site. Teachers have met with the representative from Reading with Relevance to receive support and coaching. 	
Action 1.4	Yolo County Career Program Teacher
Provide a teacher for the YCCP program. This teacher will specifically focus on providing individualized attention and increased academic supports to low-income, foster youth, and English Learners to complement the industry specific Career Technical Education (CTE) focus. (Annual Cost)	
November 2022:	
<ul style="list-style-type: none"> Eight students are enrolled in YCCP 	
Action 1.5	WASC Accreditation
This action covers related expenses and activities necessary to maintain Western Association of Schools and Colleges (WASC) accreditation. The WASC review is a guide to excellence in teaching and learning. WASC accreditation is important to validate the work of our staff and to demonstrate to the community the quality of education provided. (Fixed Cost)	
November 2022:	
<ul style="list-style-type: none"> WASC full visit is scheduled for the 2023-24 school year. 	
Action 1.6	Get Focused Stay Focused Career Technical Education Program
This action provides students with the opportunity to participate in the Get Focused, Stay Focused Program within the school day. This program will provide students with career exploration and workforce development instruction. The K-12 Workforce Program Grant provides for this program. (Annual Cost)	
November 2022	
<ul style="list-style-type: none"> Based on last year's pilot of Get Focused, Stay Focused, it was determined that a more flexible curriculum was needed to teach the career exploration objectives of the Success 101 class. Three shorter programs that are easily adaptable to changes in attendance and enrollment were identified to be used in 22-23: Dreamcatcher Program, Bring Your A Game, and lessons from California Career Resource Network. Additionally, Career 	

Exploration objectives are being met and will continue to be met with college and career focused field trips.

Action 1.7	Career Technical Education Program Supports
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This action provides time to plan and implement the CTE curriculum focus of Student-Led Enterprise in Marketing, Sales and Service; Entrepreneurship. These costs are covered through the CTE Incentive Grant.
(Annual Cost)

- November 2022**
- As part of the CTE Entrepreneurship Pathway, CTE Instructor has continued to support students, especially second year students, in developing the Student Led Enterprise “YCCP Productions”.
 - The YCOE Teaching & Learning team is very visible on campus and collaborates closely with staff to implement CTE curriculum and support Student Led Enterprise efforts.

Action 1.8	Program Facilities and Technology Support
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This action provides for the ongoing costs for the Alternative Education programs for maintenance of the facilities, fiscal support, technology support services, and access to the Aeries Student Information System. This will ensure a safe and reliable teaching and learning environment for our students and our staff.
(Annual Cost)

- November 2022**
Support Operations Services below include (this is not a fully inclusive list):
- Custodial
 - Consumable repair items, Maintenance services, Corrective maintenance repairs, Contracted repairs, Equipment replacement
 - Pest management
 - Energy
 - Water, Sewer, Garbage
 - HVAC preventative maintenance, HVAC Repair
 - Bottled water filling station service and lease
 - Fire and burglar alarm monitoring
 - Vehicle maintenance
 - Internet & Phone service
 - Landscaping
 - Secure document shredding

Action 1.9	Paraeducator Services
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Provide a paraeducator in every classroom to support academic, behavioral, and social-emotional success through an enhanced focus on individualized student attention and a tiered MTSS structure. (Annual Cost)

November 2022

- There are four paraprofessionals to provide support to students.

Goal 2:

Develop and implement a multi-tiered system of support in collaboration with partner agencies and families that improves student social-emotional health and overall well-being. The strategies implemented as a part of this system of support will be rooted in:

- Student Agency and Empowerment
- Family and Community Engagement
- Restorative Practices

Action 2.1	Family Engagement
<p>Staff will provide incentives and supports to engage families in providing essential feedback on the effectiveness of programs through surveys, interviews, translation services, virtual meetings, and quarterly engagement opportunities (Open House, Art Show, LCAP Parent Advisory/English Learner Parent Advisory Committee). This feedback will enable the assessment of successes and needs on the implementation of these programs. The incentives and supports are specifically designed to overcome barriers to participation presented by schools to families of English Learners, Foster, and Low-Income students. (Annual Cost)</p>	
<p>November 2022</p> <ul style="list-style-type: none"> • Back to School Night and dinner held on September 1, 2022. • We have begun the process of reaching out to families about participation in Site Council and English Learner Advisory Committee (ELAC). Families received a letter in mid-December with information as well as other updates. We will follow up in January when students return to school. • We are planning the Open House and Art Show for the spring semester. 	
Action 2.2	Community Engagement

This action ensures ongoing communication to better serve our youth. Community engagement allows for feedback from community members and businesses on the effectiveness and needed improvements of our education processes and support systems. This also provides representation by community partners at our engagement events. Through these partnerships, we are able to provide additional learning opportunities like tutoring, mentoring, classroom speakers, field trips, visiting educators, internships, and postsecondary employment opportunities.
(Annual Cost)

November 2022

- Career Technical Education (CTE) program partners continue to share expertise with the students and support their learning through virtual guest speaker events and field trips. Internships are developed within YCOE and with community partners for implementation during the second semester.
- Students have taken the following field trips:
 - ✓ UC Davis Chicana/o Studies Department
 - ✓ UC Davis Arboretum
 - ✓ CSUS Peak Adventures Ropes Course (YCCP)
 - ✓ Square One makerspace at the Woodland Public Library (YCCP)
 - ✓ Taller Arte del Nuevo Amanecer (TANA) arts center

Action 2.3

Positive Behavior Supports and Intervention

Maintain implementation of trauma-informed practices with PBIS activities, incentives, and ongoing training. Many of our students come from and live in challenging environments. They come to school with the emotional response to those challenges. In order to help our students focus on learning and appropriate social behaviors, our staff must learn and implement practices specific to this goal.
(Annual Cost)

November 2022

- “You Are Awesome” program: Students receive “awesome cards” for positive behaviors that can be exchanged for incentives at designated times.
- College and Career Readiness (CCR) department supports instructors in attending CCR focused trainings that incorporate student mental health needs and recognize the overlap of planning for a successful future after high school (career readiness) and emotional health.

Action 2.4

Brown Issues

This action provides the student the opportunity to participate in Brown Issues events, training, and mentoring. This statewide youth-led advocacy organization utilizes social-emotional health supports, civic engagement, and narrative change to help young people find their agency and create systematic change within their community.
(Annual Cost)

November 2022	
<ul style="list-style-type: none"> • Brown Issues opted not to fund a staff person to work on site for the 22-23 school year. • A proposal was submitted proposal for the following Brown Issues Activities: monthly hikes, a family engagement event, and a paintball event. 	
Action 2.5	Mental Health Therapist
<p>Provides a 1-day a week (.2 FTE) Mental Health Therapist to support the social-emotional development of students. The therapist meets with both students and their families in individual and group sessions. Services are provided to students and families through strategies such as:</p> <ul style="list-style-type: none"> - mindfulness and meditation; - anxiety reduction; and - connections to social services. <p>(Annual Cost)</p>	
November 2022	
<ul style="list-style-type: none"> • Discounted for the 2022-23 school year. • Contract for mental health support through HSAA grant. 	
Action 2.6	Restorative Practices
<p>Establish a partnership with the Yolo Conflict Resolution Center to provide restorative practice training opportunities for staff and students. These practices foster a positive classroom and school culture with strategies and activities for effectively engaging with students, staff, and parents in the school setting.</p> <p>(Fixed Cost)</p>	
November 2022	
<ul style="list-style-type: none"> • We have held the first of two staff trainings with Yolo Conflict Resolution Center. The second is scheduled for January. 	
Action 2.7	Youth Advocate
<p>Provide a Youth Advocate to work with youth, families and staff to engage youth in school and pro-social behaviors.</p> <p>(Annual Cost)</p>	
November 2022	
<ul style="list-style-type: none"> • We have held the first of two staff trainings with Yolo Conflict Resolution Center. The second is scheduled for January. 	

Action 2.8	Student Transportation
Utilize the passenger van to transport students to school and/or school-related events. (Annual Cost)	
November 2022	
<ul style="list-style-type: none"> The community school van is used daily for school-to-home transportation and field trips. 	

Goal 3:

Coordinate countywide services for expelled and foster youth that builds cross-district collaboration and information sharing to ensure continuity of educational services.

Action 3.1	Countywide Coordination of Education for Expelled Youth
As required in the California Education Code 48926, all county offices of education are required to provide a county-wide plan to serve expelled youth. The plan must be revisited every three years. The costs associated with this action are covered through Goal 1, Action 1. (Annual Cost)	
November 2022	
<ul style="list-style-type: none"> As required in CA Ed Code 48926 all county offices of education are required to provide a county-wide plan to serve expelled youth. The plan must be revisited every 3 years. YCOE submitted a completed plan to the California Department of Education in June 2021(7/1/2021 – 6/30/2024) Next revisit is Spring 2024 	
Action 3.2	Foster Youth Services Coordinating Program (FYSCP)
Provide a Foster Youth Services Coordinating Program (FYSCP), including an Executive Advisory Committee, to provide coordination of countywide educational services for foster youth between YCOE, LEA’s, probation, and child welfare services. This program will ensure foster youth liaisons (Ed Code 48853.5), district level oversight staff, and foster youth providers have the knowledge and resources to meet the needs of foster youth including, but not limited to, training, implementation, and compliance with foster youth law and policies, and coordination and monitoring of care. (Annual Cost)	

November 2022	
<ul style="list-style-type: none"> A newsletter is being created to distribute to foster youth liaisons, district level oversight staff, and other foster service providers. The Executive Advisory Committee (EAC) will begin in January, with monthly meetings thereafter to keep service providers, probation, social services, and educational service providers connected and coordinated on compliance, foster youth laws and policies, and provide training. 	
Action 3.3	Collaborative Services for Foster Youth
<p>Provide cross-training for foster youth-serving education and community providers around educational rights of youth in care and the importance of participation at respective decision-making meetings (e.g. IEPs, CFTs). (Annual Cost)</p>	
November 2022	
<ul style="list-style-type: none"> A newsletter will be distributed to foster youth serving education and community providers that will define roles, explain educational rights of foster youth and emphasize their importance of decision-making meetings. The newsletter will be updated and sent out quarterly throughout the year. Meetings will also take place to reiterate the importance of these matters. 	
Action 3.4	Countywide Foster Youth Policies, Agreements, and Data
<p>Staff will work with CDE, LEA's, probation, and child welfare services to obtain, share, and analyze data to identify foster youth and track progress on metrics. Staff will Coordinate, implement, and monitor countywide foster youth agreements between YCOE, probation, child welfare services, and LEA's. Costs associated with this action are covered in Goal 3, Action 2. (Annual Cost)</p>	
November 2022	
<ul style="list-style-type: none"> Collaborative meetings have been occurring weekly with various groups including LEA's, probation, and child welfare services. Data is shared daily from probation on students entering and exiting the probation system. The use of Foster Focus allows data to be shared across agencies and educational systems. 	
Action 3.5	Foster Youth Transitions

<p>Improve and coordinate successful college and career transitions for countywide foster youth by supporting the transition to adulthood by ensuring that educational options and linkages to services are presented to transitional age foster youth and ensuring that a post-high school academic support network is in place. (Annual Cost)</p>
<p>November 2022</p> <ul style="list-style-type: none"> • Collaborative efforts are being made between the college and Career Readiness and the Prevention and Wellness departments to support transitional age youth with Free Application for Federal Student Aid (FAFSA) submission, career exploration, and post-high school academic support. • In coordination with Chavez staff and P&W staff, CCR staff with expertise in Financial Aid and community college matriculation are supporting transition support for all students approaching graduation, including foster youth, such as financial aid and community college applications.

Goal 4:

Strategically leverage one-time grant funding to support the recovery and healing efforts of the Alternative Education program. This innovation will focus on providing for the immediate needs of students to recover from the pandemic while looking forward with intent and aspiration to realizing the full potential of YCOE as a place for our youth to thrive both now and for years to come.

Action 4.1	Summer School 2021 and 2022
<p>Provide for Summer School 2021 and 2022 at Cesar Chavez Community School with a focus on providing Career Technical Education in the areas of Nutrition and Wellness as well as Digital Media and Design. (Fixed Cost)</p>	
<p>November 2022</p> <ul style="list-style-type: none"> • Summer school was held in 2022. Zero students completed CCCS, and six students participated in YCCP. • The focus of YCCP Extended School Year (ESY) was credit recovery for students who needed it, and digital media marketing skill development, positive and community engagement. • First Aid/CPR training and certification was offered to all students during ESY for personal skill development and career readiness certification. 	
Action 4.2	Chavez Extension Program

<p>Provide 1.0 FTE to provide instruction to students enrolled in the Chavez Extension Program. This program serves students ages 18-21 who are not a fit for an adult education program and are in need of additional time to acquire their high school diploma. This program is launched coincident with the sunset of AB 104 which provided additional time for students affected by the pandemic to graduate. Chavez will be able to ensure a continuity of this service beyond the 2022-23 school year and thereby supporting our students most heavily impacted by the pandemic. (Annual Cost)</p>	
<p>November 2022</p> <ul style="list-style-type: none"> Chavez Extension Program currently has twelve students enrolled. 	
<p> </p>	
Action 4.3	Student Data Analyst
<p>Provides a .5 FTE Data Analyst to support program staff in understanding, informing, and reporting on data related to instruction and program effectiveness. (Annual Cost)</p>	
<p>November 2022</p> <ul style="list-style-type: none"> This position is filled and provides data entry support to Chavez Community School staff. 	
<p> </p>	
Action 4.4	Social-Emotional Learning Supports
<p>Continue the Home to School Connection program to provide youth and families with mental health services and to connect them to general health care services. (Annual Cost)</p>	
<p>November 2022</p> <ul style="list-style-type: none"> Mental Health Supports are provided through a contract with CommuniCare and costs are covered through the HSAA grant. 	
<p> </p>	
Action 4.5	Full Service Community School
<p>Implement the Chavez Full-Service Community school model which was created in the 2021-22 school year. For the 2022-23 school year, the focus will be on enhancing academic supports as one of the core pillars. This team will also focus on enhancing the work of YCCP and its focus on CTE as well as the implementation of the Chavez Extension Program. Finally, this team will also apply for the full-service implementation grant in the next round of funding for which it will be eligible for \$500,000.</p>	

November 2022

- The planning grant was received in May 2022. During the first year, the staff is working to establish base line funding, conducting needs assessments, and building community partnerships.
- CCR and Alternative Education staff have been working together to develop plans to bring the benefits of CTE to the full school population, and to bring additional CCR focused opportunities to the whole school, including current CTE students (YCCP) and all students.

Action 4.6

Educational Technology

Provide one-time funding for core technology upgrades and ensure support for currently deployed staff and student devices. (Completed)
(Fixed Cost)

November 2022

- Chrome books were ordered in November to replace the outdated technology in the classroom.

Action 4.7

Learning Space Improvement

Plan and construct outdoor learning spaces as a way to encourage student learning. (\$700,000)
Partner with other programs and agencies to create a childcare center to provide childcare for students and a home to develop an Early Childhood Education CTE pathway in the future. (\$200,000)
(Fixed Cost)

November 2022

- We are planning this project to address multiple needs in different areas as a direct result of the pandemic. The decreased number of daycare slots in Yolo County as a result of the Pandemic can be made up for with this project. This project will also address the severe lack of stimulating outdoor environments for our youth at Cesar Chavez. This project will consist of outdoor improvements for our youth at Cesar Chavez Community School. The goal is to create a stimulating and engaging outdoor environment to further expand outdoor instruction time (when appropriate). This will directly impact spaces regarding the ability to social distance. We will develop outdoor learning environments through a collaborative approach with our students that may include natural turf areas, decomposed granite, natural seating, a garden, and other improvements identified to accomplish the goal of creating a stimulating and engaging outdoor learning environment. These improvements will facilitate outdoor physical education with the added benefit of supporting our student's behavioral health and well-being. All our designed improvements will be designed through a multi-functional approach that will incorporate a sustainable design that will require minimal ongoing investments and maintenance efforts.

Our project will also be designed through the lens of Career and Technical Education (CTE). Co-mingling high school ages students and early childhood educations on one location (even though separated by physical barriers) will give us the option and flexibility to foster an environment that will give our educators opportunities to engage students in new ways. An approach would be creating a CTE pathway program for our high school age students to engage in early childhood education on premises and then use that education in practice with our early childhood educations programs housed in a different area of the campus.

Action 4.8	Program Specialist-Youth Development
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Provide a .8 FTE Program Specialist, Youth Development to establish relationships and rapport with students to support motivation, achievement, and student engagement.
(Annual Cost)

- November 2022**
- A Program Specialist was hired in January 2022 in this position.
 - CCR grant funds support additional .2 FTE of this position to make it full time, and support Career Development related professional development opportunities for Program Specialist, Youth Development

Action 4.9	Parent Liaison
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Provide up to (2) parent liaisons to support family engagement in education.
(Fixed Cost)

- November 2022**
- Focus changed to a Youth Advocate/Campus Supervisor position.

Action 4.10	Culturally Relevant Curriculum
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Complete curriculum adoption of all core materials that are based on culturally relevant pedagogy and are aligned with current state standards and frameworks. This action maintains the priority of providing students with a culturally responsive relevant pedagogy so that all students can identify with the curriculum and actively engage in their learning. The action includes professional development, training as well as the purchase of a culturally responsive relevant curriculum. Total funds represent all estimated costs over a three-year period.
(Fixed Cost)

November 2022	
<ul style="list-style-type: none"> • Reading with Relevance Power Source • The curriculum adoption process continues in the planning stages as we have been making adjustments to the schedule. In the spring, we will begin revisiting the English Language Arts and Social Studies materials we have ordered and also begin the plan on how to build in interdisciplinary projects while simultaneously ensuring strong instruction in each content area. 	
Action 4.11	Staff Professional Development
Provide professional development for staff in the following areas: -UC Davis Math Project: Supporting innovative strategies to support struggling students -Project-Based Learning (Fixed Cost)	
November 2022	
<ul style="list-style-type: none"> • Staff will be working on a narrative project beginning in January that will lead to a mural. • UCD Math Project will be continuing work with the instructional staff. 	
Action 4.12	10% Paraeducator Reserve
YCOE intends to meet the 10% paraeducator reserve by providing an additional paraeducator to ensure every classroom has one paraeducator. Additionally, we will incentivize paraeducator participation in the summer school expanded learning program by providing positions and stipends to participating paraeducators. These funds were expended in 2021-2022. (Fixed Cost)	
November 2022	
<ul style="list-style-type: none"> • Funds were expended. 	
Action 4.13	ESSER III Learning Loss Mitigation

This action is being created to provide transparency into the use of ESSER III Learning Loss Mitigation funding. Current uses of this funding have been for the development of the Chavez Full Service Community School model. Staff will be developing plans for this funding including:

- Summer learning or summer enrichment
- Full-Service Community Schools
- Mental health services and supports
- Adoption or integration of social-emotional learning into the core curriculum/school day
- Other evidence-based interventions

November 2022

- This is the first year of the planning grant and we continue to plan utilizing the “Student Blue Print” created by the Design Team last school year.

15. 9. Discuss YCBE Retreat Goals for April 3, 2023 meeting

Description

For Discussion only.

Recommendation

For Discussion.

Contact Person

Tico Zendejas, President, Yolo County Board of Education will present this item for discussion only.

15. 10. Monthly Board Financial Report

Description

Per request of the County Board of Education, attached is the current financial report for December 2022.

Recommendation

For information only.

Supporting Documents



January Board Meeting (Dec)

Contact Person

Debra Hinely, Director, Internal Fiscal Services, will present this item.

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
	REVENUE LIMIT SOURCES :	12,698,783.00	5,177,430.60	17,876,213.60	985,542.00	16,890,671.60	5.51
	FEDERAL REVENUES :	6,380,955.00	312,449.00	6,693,404.00	1,901,499.68	4,791,904.32	28.40
	OTHER STATE REVENUES :	6,556,114.00	470,730.00-	6,085,384.00	2,147,479.60	3,937,904.40	35.28
	OTHER LOCAL REVENUES :	8,753,499.00	613,461.00	9,366,960.00	771,740.43	8,595,219.57	8.23
* TOTAL YEAR TO DATE REVENUES		* * 34,389,351.00 *	5,632,610.60 *	40,021,961.60 *	5,806,261.71 *	34,215,699.89 *	14.50

EXPENDITURE DETAIL							
	CERTIFICATED SALARIES :	8,116,816.00	326,659.00-	7,790,157.00	3,422,022.58	4,368,134.42	43.92
	CLASSIFIED SALARIES :	9,438,386.00	274,390.00-	9,163,996.00	4,141,310.10	5,022,685.90	45.19
	EMPLOYEE BENEFITS :	8,380,397.00	290,792.00-	8,089,605.00	2,811,011.61	5,278,593.39	34.74
	BOOKS AND SUPPLIES :	952,709.00	120,764.52	1,073,473.52	346,465.87	727,007.65	32.27
	SERVICES, OTHER OPER. EXPENSE:	7,109,263.00	4,338,677.29	11,447,940.29	2,696,913.65	8,751,026.64	23.55
	CAPITAL OUTLAY :	476,231.00	229,823.00	706,054.00	110,108.29	595,945.71	15.59
	DIRECT SUPPORT/INDIRECT COSTS:	418,129.00-	61,496.82-	479,625.82-	19,605.93-	460,019.89-	4.08
* TOTAL YEAR TO DATE EXPENDITURES		* * 34,055,673.00 *	3,735,926.99 *	37,791,599.99 *	13,508,226.17 *	24,283,373.82 *	35.74

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
9110	CASH IN COUNTY TREASURY		7,625,847.60	867,810.51- 6,758,037.09

16. Suggested Future Agenda Item(s)

Description

- Turnover and emergency credential conditions in YCOE – Future meeting
- Update on EL RISE - Future meeting

17. ADJOURNMENT
