

*The Yolo County Office of Education will be a countywide and regional leader to support and advocate for equity and access to high-quality educational programs.*

**AGENDA  
YOLO COUNTY BOARD OF EDUCATION  
Regular Meeting  
Tuesday, January 30, 2018  
3:30pm**

**BOARD MEMBERS**

Cirenio A. Rodriguez, President  
Shelton Yip, Vice President  
Bill Owens  
Carol Souza Cole  
Matt Taylor

**LOCATION**

Yolo County Office of Education  
Conference Center  
1280 Santa Anita Court, Suite 120  
Woodland, CA 95776-6127

**1.0 OPENING PROCEDURES**

- 1.1 Call to Order and Roll Call
- 1.2 Pledge of Allegiance
- 1.3 Approval of Agenda
- 1.4 Public Comment

**Posted: January 26, 2018**

Action

*This item is placed on the agenda for the purpose of providing visitors the opportunity to address the Board on any item(s) of business that does not appear on the formal agenda. You may request recognition by completing the form provided at the door.*

*Visitors may also request recognition from the chairperson, to address the Board concerning an item on the agenda by completing the form provided at the door.*

*The Board reserves the right to establish a time limit on these discussions, or to refer them to the next regular meeting for further deliberation.*

**Page 4      2.0      YOLO COUNTY OFFICE OF EDUCATION EMPLOYEE(S) OF THE MONTH**

**Page 5      3.0      REPORTS**

- 3.1 Board Member(s)/Superintendent/Superintendent’s Advisory Team/Committee(s)
  - a. Board Members
  - b. Superintendent
  - c. Superintendent Advisory Team
  - d. Committees

3.2 Associations *(This item provides an opportunity for YEA/CSEA/AFSCME representatives to address the Board and public.)*

THE BOARD HAS THE OPTION TO TAKE ACTION ON ANY ITEM(S) LISTED ON THE AGENDA FOR INFORMATION.

**4.0 INFORMATION/DISCUSSION/ACTION**

- |                            |      |                                                                                                                              |          |
|----------------------------|------|------------------------------------------------------------------------------------------------------------------------------|----------|
| Action                     | 4.1  | Consent Agenda<br>a. Approval of Minutes: December 12, 2017 Regular Meeting<br>b. Temporary County Certificates              | Page 6   |
| Information/<br>Action     | 4.2  | Resolution #17-18/13: Approving Field Trips for the Student Host Program In Support of Farm Connection Day, May 4, 2018      | Page 15  |
| Information/<br>Action     | 4.3  | Resolution #17-18/14: Calling for Full and Fair Funding of California's Public Schools                                       | Page 17  |
| Action                     | 4.4  | Naming of the Yolo County Office of Education Career Technical Center – <i>The Corazon Career Technical Education Center</i> | Page 20  |
| Information                | 4.5  | Presentation: Yolo County Special Education Local Plan Area (SELPA) Allocation Plan Update                                   | Page 21  |
| Information                | 4.6  | Presentation: Yolo County Office of Education Facility Update                                                                | Page 32  |
| Information                | 4.7  | Presentation: Countywide Dashboards                                                                                          | Page 33  |
| Information/<br>Discussion | 4.8  | Superintendent of Schools' Compensation                                                                                      | Page 53  |
| Information                | 4.9  | Head Start/Early Head Start Reports<br>a. Enrollment Update<br>b. Program<br>c. Financial Status<br>d. Standard Form 425     | Page 54  |
| Information                | 4.10 | Alternative Education Attendance Report                                                                                      | Page 68  |
| Information                | 4.11 | First Reading: BP/SP 6153 School-Sponsored Trips                                                                             | Page 73  |
| Information                | 4.12 | 2016-17 Audit Report                                                                                                         | Page 78  |
| Information                | 4.13 | 2017-18 P-1 ADA Report                                                                                                       | Page 165 |
| Information                | 4.14 | Quarterly Report of Investments for Period Ending September 30, 2017                                                         | Page 167 |
| Information                | 4.15 | Revision to Initial Proposal to the Yolo County Superintendent of Schools from the Yolo Education Association (YEA)          | Page 203 |

- Public Hearing**      **4.16**      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 from the California School Employees Association (CSEA), Chapter #639, for 2017-18. **Page 205**  
**4:00PM**  
**[time approx.]**
- Information**      **4.17**      Suggested Future Agenda Item(s) **Page 206**
- Action**      **5.0**      **ADJOURNMENT**

**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. – 5:00 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 § 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.*
- *The Board agenda is posted on the County Office website: [www.ycoe.org](http://www.ycoe.org)*

*In compliance with the Americans with Disabilities Act, if you need special assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact the Yolo County Office of Education at 530-668-3703. Notification at least 48 hours prior to the meeting will enable the office to make reasonable arrangements to ensure accessibility to the Board meeting. (Government Code § 54954.2)*

**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> Yolo County Office of Education Employee(s) of the Month Recognition	<b>AGENDA ITEM #:</b> 2.0
<b>PER:</b> <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	<b>ATTACHMENTS:</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
<b>FOR BOARD:</b> <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	<b>RESEARCH &amp; PREPARATION BY:</b>  Margie Valenzuela
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

Margie Valenzuela, Executive Director of Human Resources will present Employee(s) of the Month certificate(s).

**RECOMMENDATION/COMMENTS:** For information.

**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> Reports	<b>AGENDA ITEM #:</b> 3.0
<b>PER:</b> <input checked="" type="checkbox"/> <b>BOARD REQUEST</b> <input type="checkbox"/> <b>STAFF REQUEST</b>	<b>ATTACHMENTS:</b> <input type="checkbox"/> <b>YES</b> <input checked="" type="checkbox"/> <b>NO</b>
<b>FOR BOARD:</b> <input type="checkbox"/> <b>ACTION</b> <input checked="" type="checkbox"/> <b>INFORMATION</b>	<b>RESEARCH &amp; PREPARATION BY:</b>  Superintendent's Office
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

Reports will be given as follows:

**3.1 Board Member(s) / Superintendent / SAT / Committee(s)**

- a. Board Members
- b. Superintendent
- c. Superintendent Advisory Team (SAT)
- d. Committees

**3.2 Associations**

**RECOMMENDATION/COMMENTS:** For information.

**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> Consent Agenda	<b>AGENDA ITEM #:</b> 4.1
<b>PER:</b> <input checked="" type="checkbox"/> <b>BOARD REQUEST</b> <input checked="" type="checkbox"/> <b>STAFF REQUEST</b>	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> <b>YES</b> <input type="checkbox"/> <b>NO</b>
<b>FOR BOARD:</b> <input checked="" type="checkbox"/> <b>ACTION</b> <input type="checkbox"/> <b>INFORMATION</b>	<b>RESEARCH &amp; PREPARATION BY:</b>  Superintendent's Office
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

These items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion unless a Trustee or citizen requests that an item(s) be removed for discussion and separate consideration. In that case the designated item(s) will be considered following approval of the remaining items:

- a. Approval of the Minutes:    December 12, 2017 Regular Meeting
- b. Temporary County Certificates:    Temporary County Certificates (TCCs) are issued for up to a year throughout the county to certified employees whose credential applications are being processed by the California Commission on Teacher Credentialing.

**RECOMMENDATION/COMMENTS:** That one action is taken to approve above listed items.

**YOLO COUNTY BOARD OF EDUCATION**  
**Regular Meeting: December 12, 2017**  
**DRAFT MINUTES**

**1.0 OPENING PROCEDURES**

- 1.1 Call to Order and Roll Call. The Yolo County Board of Education met on December 12, 2017 at 3:32pm in Regular session in the Conference Center located at 1280 Santa Anita Court, Suite #120, Woodland, CA. Board Members present were: Matt Taylor, Carol Souza Cole, Bill Owens, Cirenio Rodriguez and Shelton Yip. President Matt Taylor presided. Dr. Jesse Ortiz, Superintendent of Schools, was also present. (Roll Call held).
- 1.2 Pledge of Allegiance. The pledge of allegiance was conducted.
- 1.3 Approval of Agenda. President Matt Taylor requested a change in the sequence of agenda items: Item #4.1 Organizational Meeting for 2018 was placed after Item #4.4 Approval/Disapproval of the Yolo County Career Academy Charter School Petition.

The Board took action to approve the agenda item with the above change in sequence.

**MOTION:** Souza Cole. **SECOND:** Rodriguez. **AYES:** Souza Cole, Rodriguez, Yip, Owens, Taylor. **NOES:** None. **ABSENT:** None.

- 1.4 Public Comment. There were no comments at this time.

**2.0 YOLO COUNTY OFFICE OF EDUCATION EMPLOYEE(S) OF THE MONTH RECOGNITION:** No employees were recognized this month.

**3.0 REPORTS**

- 3.1 Board Member(s)/Superintendent/SAT/Committee(s).
  - a. Board Members Reports:
    - Trustee Owens shared that he had attended the California School Boards Association (CSBA) Annual Education Conference in San Diego. He enjoyed the session on technology and education presented by Barbara Nemko, Superintendent of Napa County Office of Education (COE) and Hall Davidson. He also appreciated the discussion on school facilities led by experts in the field who emphasized, rather than thinking of school facilities as an infrastructure issue only, ask yourself how does that relate to your educational mission. He also attended the general membership meeting of the California County Boards of Education (CCBE) at which the Superintendent Compensation Task Force presented its' final report.
    - Trustee Yip attended the second annual We All Belong Community Forum hosted by Davis Joint Unified. Students discussed what they saw as next steps; approximately 40-50 community members were in attendance. He

also attended the CSBA/CCBE conference and provided input received from county trustees and superintendents for Governance First, such as funding issues, the majority vs 2/3<sup>rd</sup>s vote (the Upland case), teacher shortage, violence, etc. As part of Delegate Assembly, he heard presentation from Alice Steinglass, President of CODE.org, an organization that teaches coding to elementary, junior high and high school students. They reviewed data from Oakland Unified on the program's positive impact on students. He also announced the CCBE Advanced Leadership program will take place on March 23-24, here at the YCOE conference center. If three board members register, the superintendents can attend for free. The CSBA Leadership Institute will take place, July 13-14 in San Francisco at the Palace Hotel. The CCBE Annual Conference is being moved from Portola Hotel to the Hyatt on Sept 14-16, 2018.

- Board President Taylor attended the California Educational Research Association (CERA) Conference where he presented information on suspensions and academic outcomes. He was asked to join the CERA board and has accepted.

b. Superintendent

- Shared that today was an exciting day for the IT Department who hosted a consortium in partnership with Napa and Solano COEs. IT staff representing 15 school districts were in attendance. Kudos to IT Director, Jay Ehrhart. Superintendent Barbara Nemko and Superintendent Lisette Estrella Henderson from Solano COE were also in attendance and provided opening remarks. Regarding the new naming of facility policy, Superintendent Ortiz explained that staff have been referring to the new career technical education (CTE) center, as the Corazon CTE Center. While the new policy states the board will name YCOE facilities, he wanted to make sure the Board was okay with staff naming the program. Trustee Owens indicated that while he liked the name; he was somewhat unclear as to the board's involvement. Trustee Souza Cole suggested that since the board had recently taken action to name the Branum Room (conference room in suite 180), the Board could take formal action to name the CTE center, the Corazon CTE Center at the next meeting.

c. Superintendent's Advisory Team:

- Ronda DaRosa distributed and reviewed copies of the *Yolo County Board of Education Update, November 28, 2017* (copies can be found on file with the official records of this meeting).
- Tami Ethier provided update of the Board Financing Corp documents discussed at the November 28, 2017 Board Financing Corp meeting. She commended the Board for requesting the documents be reviewed. All documents have been forwarded to Lori Raineri and Jonathan Edwards of Government Financial Strategies inc. for review. Ms. Raineri will attend the January or February Board meeting to discuss her findings. Trustee Owens stated that he would like the Board to receive a recommendation on how to proceed with the Financing Corp's required annual documentation.



- d. Committees:
  - No reports.

- 3.2 Associations.
  - No reports.

#### 4.0 INFORMATION/DISCUSSION/ACTION

- 4.2 Consent Agenda.
  - a. Approval of Minutes: November 28, 2017 Regular Meeting.
  - b. Temporary County Certificates

The Board took action to approve the Consent agenda.

**MOTION:** Owens. **SECOND:** Yip. **AYES:** Owens, Yip, Souza Cole, Rodriguez, Taylor. **NOES:** None. **ABSENT:** None.

- 4.3 Public Hearing: At 3:58pm, Board President Taylor opened the public hearing to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Yolo County Career Academy Charter School Petition.

Lori Perez, Director of College and Career Readiness, presented information regarding the proposed charter school and responded to questions of the Board. The school would initially serve 50 students beginning in the Fall of 2018. Ioanna Iatridis, Dean of Career Technical Education and Workforce Development at Woodland Community College, Pasquale Marquez and Manolo Jauregui of Marquez Designs were in attendance in support of the proposed charter school, as well as representatives of the Northern California Construction Training program. Kristy Wright, CEO of the Yolo Chamber of Commerce and Elaine Lytle of the Yolo County Workforce Innovation Board, were unable to attend the meeting; however, they provided letters of support. The public hearing closed at 4:04pm.

- 4.4 Approval/Disapproval of the Yolo County Career Academy Charter School Petition. Board President Taylor introduced the item and opened it up for discussion. The Board asked a number of clarifying questions regarding the petition particularly concerning the proposed policies, plans to join SELPA, school safety, emergency preparedness and corresponding training, as well as the academic program, budget, funding and the Board's authority and responsibility. Trustee Yip thanked the staff for their time, efforts and energy on developing the proposed petition. Board President Taylor added that staff would be asked to provide routine updates. Superintendent Ortiz acknowledged the partnership with the Board in the development of the petition. He also complimented staff and Marquez Designs for their work.

The Board took action to approve the Yolo County Career Academy Charter School Petition.

**MOTION:** Rodriguez. **SECOND:** Yip. **AYES:** Rodriguez, Yip, Souza Cole, Owens, Taylor. **NOES:** None. **ABSENT:** None.

4.1 Organizational Meeting for 2018

a. Election of Officers

- 1) President. Board President Taylor opened the nominations for President. Trustee Souza Cole nominated Trustee Rodriguez. The Board thanked Trustee Matt Taylor for his leadership in serving as President for 2017.

**MOTION:** Souza Cole. **SECOND:** Owens. **AYES:** Souza Cole, Owens, Yip, Rodriguez, Taylor. **NOES:** None. **ABSENT:** None.

Trustee Cirenio Rodriguez was unanimously elected President for 2018.

- 2) Vice President. New Board President Rodriguez opened the nominations for Vice President. Trustee Souza Cole nominated Trustee Yip.

**MOTION:** Souza Cole. **SECOND:** Taylor. **AYES:** Souza Cole, Taylor, Rodriguez, Owens, Yip. **NOES:** None. **ABSENT:** None.

Trustee Yip was unanimously elected Vice President for 2018.

- b. Adopt the 2018 Board Calendar Meeting Dates and Times. The Board reviewed the proposed meeting calendar. The Board took action to change the March 27 proposed date to March 20; set the Budget Study Session date for June 12 at 9:00am; change the December 18 date to December 11. The following meeting dates and times were approved:

January 30, 2018, 3:30pm  
February 27, 2018, 3:30pm  
March 20, 2018, 3:30pm  
April 24, 2018, 3:30pm  
May 22, 2018, 3:30pm  
June 12, 2018 – *Special Meeting [Budget Study Session, 9:00am-12:00pm]*  
June 26, 2018, 3:30pm  
July 24, 2018, 3:30pm  
August 28, 2018, 3:30pm  
September 25, 2018, 3:30pm  
October 23, 2018, 3:30pm  
November 27, 2018, 3:30pm  
December 11, 2018, 3:30pm

**MOTION:** Owens. **SECOND:** Souza Cole. **AYES:** Owens, Souza Cole, Yip, Taylor, Rodriguez. **NOES:** None. **ABSENT:** None.

- c. Review Board Compensation and Travel and Mileage Reimbursement (BB 9250). The Board reviewed the BB 9250 and determined no changes were necessary.
- d. Appointment of Board Committee Representatives. The following appointments were made:
  - 1) YCSBA: **Shelton Yip**
  - 2) Policies/Procedures/Bylaw Review: **Matt Taylor & Shelton Yip**
  - 3) Superintendent's Compensation: **Cirenio Rodriguez, Shelton Yip**
  - 4) Facilities: **Bill Owens & Carol Souza Cole**
  - 5) Board Budget: **Carol Souza Cole**
- 4.5 Yolo County Office of Education 2017-18 First Interim Report. Crissy Huey reviewed a PowerPoint presentation highlighting changes from prior year and responded to questions of the Board. She highlighted new funding, renewed funding and adjusted funding.
- 4.6 Yolo County Office of Education 2017-18 First Interim Budget Revision Report. Tami Ethier highlighted the material contained in the Board packet and responded to questions of the Board.

The Board took action to approve the 2017-18 First Interim Budget Report.

**MOTION:** Souza Cole. **SECOND:** Yip. **AYES:** Souza Cole, Yip, Owens, Rodriguez, Taylor. **NOES:** None. **ABSENT:** None.

- 4.7 Call for County Nominations for California School Boards Association (CSBA) Delegate Assembly. Board President Rodriguez reviewed the information contained in the Board packet. CSBA regional county Delegates also serve as regional Directors for a two-year term on the California County Boards of Education (CCBE) Board of Directors.

The Board took action to approve the nomination of Shelton Yip to serve as the CSBA County Regional Delegate (subregion #6). Trustee Owens thanked Trustee Yip for his service.

**MOTION:** Owens. **SECOND:** Souza Cole. **AYES:** Owens, Souza Cole, Yip, Rodriguez, Taylor. **NOES:** None. **ABSENT:** None.

- 4.8 Head Start/Early Head Start Reports
  - a. Enrollment Update
  - b. Program
  - c. Financial Status

Gail Nadal reviewed the information contained in the Board packet and responded to questions of the Board.

- 4.9 Attendance Reports
- a. Alternative Education
  - b. Special Education

Garth Lewis distributed a revised attendance report for Dan Jacobs School (copies can be found on file with the official records of this meeting) and stated that the reports would now reflect a month in arrears. Mr. Lewis noted that he was approached by the Woodland Joint Unified School District to discuss YCOE operating a middle school program for Woodland students similar to the Washington Unified Cesar Chavez School run by YCOE. He will be meeting with the Pupil Services Director soon and will keep the Board apprised of the outcome. Sharon Holstege reported out on Special Education attendance and also responded to questions of the Board.

**Board Vice President Rodriguez left at 5:26pm**

- 4.10 Public Hearing: At 5:30pm, Board Vice President Yip opened the public hearing 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 (CSEA), Chapter #639 for 2017-18. The Public Hearing was closed at 5:31pm.
- 4.11 Yolo County Superintendent of Schools' Response and Initial Proposal to the California School Employees Association (CSEA), Chapter 639 for 2017-18. Superintendent Ortiz presented this item for information.
- 4.12 Williams Reports. Deb Bruns reviewed the following items and responded to questions of the Board. The Board requested that copies of the complaints and corresponding resolutions be included in the packet.
- a. Williams Quarterly Report on Yolo County Schools in Decile 1-3 Covering the Months of July, August, September 2017
  - b. Quarterly Report on Williams Uniform Complaints for YCOE Operated Schools Covering the Months of July, August and September 2017
  - c. Annual Report on Yolo County Schools in Decile 1-3 2016-17
- 4.13 Suggested Future Agenda Items. The Board reviewed the suggested future items list contained in the Board packet. The following items were added:
- CSBA Agenda On-Line software
  - Superintendent's Compensation (will be placed on January 2018 agenda)

**5.0 ADJOURNMENT.** The meeting adjourned at 5:40pm.

**MOTION:** Owens. **SECOND:** Souza Cole. **AYES:** Owens, Souza Cole, Yip, Taylor. **NOES:** None. **ABSENT:** Rodriguez.

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Jesse Ortiz, Ed.D.  
Yolo County Superintendent of Schools and  
Secretary to the Yolo County Board of Education

/yc

YOLO COUNTY OFFICE OF EDUCATION  
 TEMPORARY COUNTY CERTIFICATES  
 FOR DISTRICTS

December 2017

Davis Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Kristin Yelle	30 Day Sub Permit
Mark Simi	Administrative Services
Michael Inhansti	Ed Specialist
Samantha Meggison	30 Day Sub Permit
Diane Zabloslay	30 Day Sub Permit
Pamela Callahan	30 Day Sub Permit
Michael Macias	30 Day Sub Permit
Julie Morrow	30 Day Sub Permit
Darren Wong	30 Day Sub Permit
Vanessa Olivares	30 Day Sub Permit
Christine Ota	30 Day Sub Permit

Esparto Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Washington Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Jaime Garcia Guerrero	30 Day Sub Permit
Larissa Stimmel	30 Day Sub Permit
Gretchen Pearsons	Multiple Subject

Winters Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Woodland Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
David Williams	30 Day Sub Permit
Cheryl Vaughn	60 Day Career Sub Permit

Yolo County Office of Education

Applicant Name	Type of Credential/Permit/Certificate

Total TCC's for the Month of December 2017: 16

**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> Resolution #17-18/13: Approving Field Trips for the Student Host Program In Support of Farm Connection Day, May 4, 2018	<b>AGENDA ITEM #:</b> 4.2
<b>PER:</b> <input type="checkbox"/> <b>BOARD REQUEST</b> <input checked="" type="checkbox"/> <b>STAFF REQUEST</b>	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> <b>YES</b> <input type="checkbox"/> <b>NO</b>
<b>FOR BOARD:</b> <input checked="" type="checkbox"/> <b>ACTION</b> <input checked="" type="checkbox"/> <b>INFORMATION</b>	<b>RESEARCH &amp; PREPARATION BY:</b>  Superintendent Ortiz
	<b>DATE:</b> January 30, 2018

**BACKGROUND:**

Yolo County 4H and the Yolo County Farm Bureau will sponsor Farm Connection Day on May 4, 2018. The Yolo County Superintendent of Schools and the Yolo County Board of Education propose the attached resolution to encourage student participation and authorize a Student Host field trip for Yolo County Office of Education students.

**RECOMMENDATION/COMMENTS:** The Board will be asked to take action to adopt the Resolution.



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

**Resolution #17-18/13: Approving Field Trips for the Student Host Program  
In support of Farm Connection Day, May 4, 2018**

**WHEREAS**, Yolo County 4H and the Yolo County Farm Bureau have been sponsoring Farm Connection Day for Yolo County students for decades; and

**WHEREAS**, Farm Connection Day exposes over two thousand public, private and homeschooled students to the agricultural roots of our community, through the exhibits and projects of County 4H and FFA students; and

**WHEREAS**, Farm Connection Day is possible because of participation of over two hundred 4H members that act as "Student Hosts", showcasing various projects and club exhibits, and using their leadership and public speaking skills to share the work of the 4H organization; and

**WHEREAS**, organizing the Student Host participation as a 'field trip' under the supervision of a single certificated teacher (assisted by adult volunteers meeting district coverage ratios) allows for standardized accountability and centralized control, while meeting ADA requirements and counting as school attendance for the 4H members;

**NOW, THEREFORE BE IT RESOLVED**, that the Yolo County Board of Education and the Yolo County Superintendent of Schools support Farm Connection Day, encourage participation by students within Yolo County, and in particular, authorize a Student Host Field Trip for May 4, 2018, consistent with policies, in support of Farm Connection Day for their schools.

**PASSED AND ADOPTED** by the Yolo County Board of Education and the Yolo County Superintendent of Schools at a meeting held on January 30, 2018 by the following vote:

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Cirenio Rodriguez, President  
Yolo County Board of Education

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Jesse Ortiz, Ed.D.  
Yolo County Superintendent of Schools



**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> Resolution #17-18/14: Calling for Full and Fair Funding of California's Public Schools	<b>AGENDA ITEM #:</b> 4.3
<b>PER:</b> <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<b>FOR BOARD:</b> <input checked="" type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	<b>RESEARCH &amp; PREPARATION BY:</b>  Trustee Shelton Yip
<b>DATE:</b> January 30, 2018	

**BACKGROUND:**

Trustee Shelton Yip will review the resolution in support of full and fair funding of California's Public School for the Board's consideration.

**RECOMMENDATION/COMMENTS:** The Board will be asked to adopt the Resolution.



**Yolo County Board of Education**

**Resolution #17-18/14:  
Resolution Calling for Full and Fair Funding  
of California's Public Schools**

WHEREAS, California has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

WHEREAS, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

WHEREAS, California ranks 45<sup>th</sup> nationally in the percentage of taxable income spent on education, 41<sup>st</sup> in per-pupil funding, 45<sup>th</sup> in pupil-teacher ratios and 48<sup>th</sup> in pupil-staff ratios; and

WHEREAS, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

WHEREAS, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only this year recently returned to levels predating the Great Recession of 2007; and

WHEREAS, the modest revenue increases since the implementation of LCFF have been eroded by rapidly increasing costs for health care, pensions, transportation and utilities; and

WHEREAS, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

WHEREAS, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21<sup>st</sup>-century education; and

WHEREAS, in 2007, a bipartisan group of California leaders commissioned a report titled *Getting Down to Facts*, which stated it would take an additional \$17 billion annually to meet the State Board of Education achievement targets for K-12 schools; and

WHEREAS, in 2016, a California School Boards Association (CSBA) report, *California's Challenge: Adequately Funding Education in the 21<sup>st</sup> Century*, updated the *Getting Down to Facts* data and determined that, adjusting for inflation, an additional \$22 billion to \$40 billion annually would be required to provide all public school students with access to a high-quality education; and

WHEREAS, California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

WHEREAS, California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

WHEREAS, in *Robles-Wong v. State of California*, a group of plaintiffs led by CSBA argued that California's school funding system violated Article IX of the State Constitution by denying all students access to an education that prepares them for economic security and full participation in our democratic institutions; and

WHEREAS, the California Supreme Court declined to hear the case by a 4-3 margin, prompting Justice Goodwin H. Liu to write: "It is regrettable that this court, having recognized education as a fundamental right in a landmark decision 45 years ago [*Serrano v. Priest* (1971) 5 Cal.3d 584], should now decline to address the substantive meaning of that right."; and

WHEREAS, in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

WHEREAS, despite its vast wealth, California has consistently underfunded public education while widening its scope, adding new requirements and raising standards without providing appropriate resources to prepare all students for college, career and civic life; and

WHEREAS, if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations;

NOW, THEREFORE BE IT RESOLVED, that the governing board of the Yolo County Office of Education urges the State Legislature to fund California public schools at the national average or higher by the year 2020, and at a level that is equal to or above the average of the top 10 states nationally by 2025 and to maintain, at a minimum, this level of funding until otherwise decreed.

**PASSED AND ADOPTED** by the Yolo County Board of Education at a meeting held on January 30, 2018 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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Cirenio Rodriguez, President  
Yolo County Board of Education

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Jesse Ortiz, Ed.D.  
Yolo County Superintendent of Schools

**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> Naming of the Yolo County Office of Education Career Technical Center – <i>The Corazon Career Technical Education Center</i>	<b>AGENDA ITEM #:</b> 4.4
<b>PER:</b> <input checked="" type="checkbox"/> <b>BOARD REQUEST</b> <input type="checkbox"/> <b>STAFF REQUEST</b>	<b>ATTACHMENTS:</b> <input type="checkbox"/> <b>YES</b> <input checked="" type="checkbox"/> <b>NO</b>
<b>FOR BOARD:</b> <input checked="" type="checkbox"/> <b>ACTION</b> <input checked="" type="checkbox"/> <b>INFORMATION</b>	<b>RESEARCH &amp; PREPARATION BY:</b>  <div style="text-align: center;">Superintendent Ortiz</div>
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

Superintendent Ortiz will present information on the naming of the new YCOE Career Technical Education Center.

**RECOMMENDATION/COMMENTS:** The Board will be asked to take action to approve the name of the YCOE Career Technical Education Center – *The Corazon Career Technical Education Center*.

**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> Presentation: Yolo County Special Education Local Plan Area (SELPA) Allocation Plan Update	<b>AGENDA ITEM #:</b> 4.5
<b>PER:</b> <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<b>FOR BOARD:</b> <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	<b>RESEARCH &amp; PREPARATION BY:</b>  Carolynne Beno
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

**Yolo County SELPA Policy 3100.70 Method of Distribution of Funds (AB 602 Allocation Plan)**

The Yolo County SELPA convened a fiscal ad hoc committee (Davis – McGrew and Colby, Esparto – Michaels and Howard, Washington – Massey-Clover and Lantsberger, Winters – Ayon and Moreno, Woodland – Linares and Lewis, YCOE – Holstege and Ethier), which met 7 times between August 1st and October 18th in 2017 to review and suggest revisions to Yolo County SELPA Policy 3100.70 Method of Distribution of Funds (AB 602 Allocation Plan).

Through the fiscal ad hoc committee’s work, proposed revisions to the Yolo County SELPA Policy 3100.70 Method of Distribution of Funds (AB 602 Allocation Plan) were proposed. The two major proposed revisions included: 1) a change in which programs are considered to be the regional off-the-top programs (i.e., the County mandated programs, the Deaf and Hard of Hearing Elementary Special Day Classes (SDC), the Multiple Disabilities SDC Classes, and the YCOE Itinerant Services); and 2) an equalization adjustment for districts who underutilize the YCOE regional off-the-top programs. The districts who currently qualify for the equalization adjustment are Davis and Washington, but this would be re-assessed annually.

The fiscal ad hoc committee brainstormed the following benefits of the proposed AB 602 Allocation Plan revisions, which included:

- Districts have one year to prepare for the new formula (the group proposed a 75% phase-in during the 2018-2019 school year with full implementation during the 2019-2020 school year).
- Any district can benefit from the equalization adjustment.
- There would be an annual review of the SELPA’s AB 602 Allocation Plan.
- The SELPA’s AB 602 dollars would more closely follow the student.
- If the State ends up rolling AB 602 dollars into the Local Control Funding Formula (LCFF) in the future, the adjustments this plan makes to district allocations helps to prepare our SELPA for that change.

The Superintendents’ Council approved the fiscal ad hoc committee’s proposed revisions to the Yolo County SELPA Policy 3100.70 Method of Distribution of Funds (AB 602 Allocation Plan) on November 13<sup>th</sup>, 2017.

**YOLO COUNTY BOARD OF EDUCATION**  
**Board Transmittal: Agenda Item #4.5**  
**January 30, 2018**

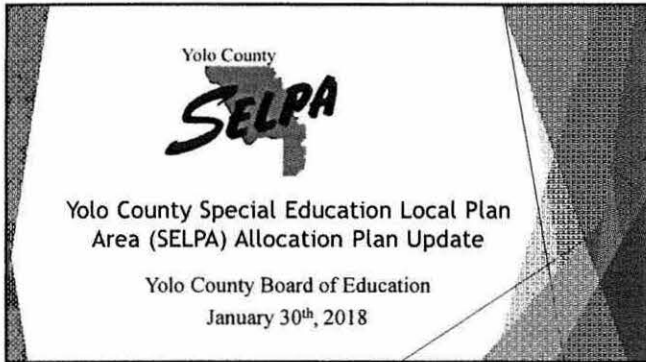
**Yolo SELPA Policy 3100.72 Method of Distribution of Funds (Mental Health Funds Allocation Plan)**

The Yolo County Special Education Local Plan Area (SELPA) convened a fiscal ad hoc committee (Davis – McGrew and Colby, Esparto – Michaels and Howard, Washington – Massey-Clover and Lantsberger, Winters – Ayon and Moreno, Woodland – Linares and Lewis, YCOE – Holstege and Ethier), which met 7 times between August 1st and October 18th in 2017 to create Yolo SELPA Policy 3100.72 Method of Distribution of Funds (Mental Health Funds Allocation Plan).

Through these meetings the fiscal ad hoc committee recommended discontinuing the regional Mental Health Therapist program operated by YCOE and discontinuing the practice of reserving \$400,000 for school psychologists to provide pre-referral mental health services. The fiscal ad hoc committee reviewed several proposed allocation plans and recommended the Yolo SELPA reserve \$300,000 of the mental health apportionment to fund a Residential Cost Pool. In the proposed policy, Local Education Agencies (LEAs) had the ability to request a partial or full reimbursement (depending on total SELPA need) of their annual residential placement costs (i.e., room and board and mental health services) associated with a new, first-time residential placement. The fiscal ad hoc also recommended for Esparto and Winters to annually receive a Small District Supplement of \$75,000 respectively. In the proposed policy, Winters and Esparto would need to annually demonstrate their need by submitting mental health expenses tied to mental health services in student Individualized Education Programs (IEPs) in order to receive reimbursement. After allocating \$300,000 for the Residential Cost Pool and \$150,000 for the Small District Supplement, the fiscal ad hoc committee recommended allocating the remaining mental health funds to districts based on prior year's P2 Average Daily Attendance (ADA).

The Superintendents' Council approved the fiscal ad hoc committee's proposed Yolo SELPA Policy 3100.72 Method of Distribution of Funds (Mental Health Funds Allocation Plan) on November 13<sup>th</sup>, 2017.

**RECOMMENDATION/COMMENTS:** For information.




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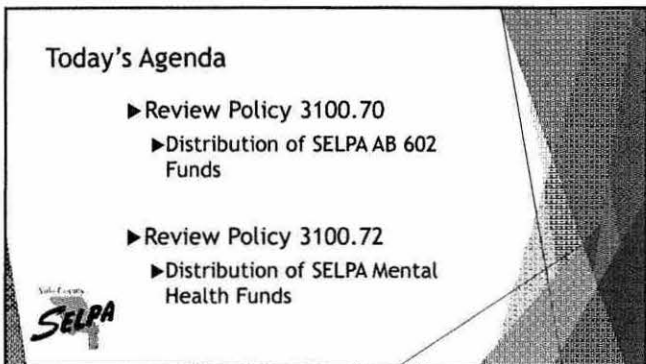
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**Policy 3100.70**  
**Distribution of SELPA AB 602 Funds**

SELPA AB 602 Funding	Less Funding for Regional Priority Allocation Programs	Less Small District Supplement for Eligible and Winery	Less NPS Pilot	Less 2% YCOE Program Reserve	Less Equalization Adjustment	Net Available AB 602 Funding to Districts
\$15,000,730	\$5,698,224.00	\$300,000.00	\$375,018.00	\$55,964.00	\$761,601.53	\$7,809,922.47
						\$280.34 / ADA

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**Policy 3100.70**  
***Distribution of SELPA AB 602 Funds***

▶ **Page 1, B 1 - Regional Priority Allotment Programs**

- ▶ Operated by YCOE and funded with the AB 602 apportionment off the top.
  - ▶ Special Day Classes for Students who have Severe Disabilities
  - ▶ Elementary Special Day Classes for Students who are Deaf or Hard of Hearing (DHOH)
  - ▶ Low Incidence (DHOH, Visually Impaired (VI)/ Orientation and Mobility (O&M)) Itinerant Services
  - ▶ Assistive Technology/Orthopedically Impaired Itinerant Services
  - ▶ Dan Jacobs/Juvenile Hall/Alternative Education Resource Specialist Provider (RSP) Itinerant Teacher
  - ▶ Adapted P.E. Itinerant Services
  - ▶ Infant Services




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**Policy 3100.70**  
***Distribution of SELPA AB 602 Funds***

▶ **Page 2, B 2 - Small District Supplement**

- ▶ Esparto and Winters annually will receive a small district supplement, up to \$300,000, which will be allocated based on prior year's P2 ADA.
- ▶ Small district supplement funds may be used for:
  - ▶ residential placement expenditures; fee for service program expenditures; and/or legal fees.
- ▶ In a given year, if Winters or Esparto do not need the entire \$300,000 small district supplement, unallocated funds would be rolled into the Nonpublic School (NPS) Reimbursement Pool.




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**Policy 3100.70**  
***Distribution of SELPA AB 602 Funds***

▶ **Page 2, B 3 - Non-Public School (NPS) Reimbursement Pool**

- ▶ The SELPA AU will retain 2.5% of the AB 602 apportionment to fund a certified NPS Reimbursement Pool.
- ▶ SELPA member LEAs will have the ability to request from the SELPA a partial reimbursement of their annual NPS costs.




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**Policy 3100.70**

**Distribution of SELPA AB 602 Funds**

► Page 2, B 4 - Equalization Adjustment

► SELPA member LEAs who underutilize the Regional Priority Allotment Equalization Programs (i.e., the infant program, special day classes for students who are severely disabled, and elementary special day classes for students who are deaf or hard of hearing) will receive an equalization adjustment.




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**Policy 3100.70**

**Distribution of SELPA AB 602 Funds  
Equalization Adjustment - Program Usage**

Off-the-Top (Multiple Disability, DHH, Infant, itinerant Services)						
	Multiple Disability	DHH	Infant	YCOE itinerant services (i.e., APE, HI, AT, RS)	Total	Program Usage
Davis	4	3	12		19	16.67%
Esposito	3	0	5		8	7.02%
Washington	16	1	14		31	27.19%
Winners	2	2	3		7	6.14%
Woodland	24	8	17		49	42.98%
Total	49	14	51		114	100.00%

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**Policy 3100.70**

**Distribution of SELPA AB 602 Funds  
Equalization Adjustment - Expected Usage**

District Portion of the SELPA vs. YCOE Regional SDG Off-the-Top Program Use				
	2016-17 P2 ADA	District Portion 2016-17 P2 ADA/27,856.17	Program Usage	Difference
Davis	826.43	2.95%	16.67%	-12.86%
Esposito	890.26	3.20%	7.02%	3.82%
Washington	7734.77	27.76%	27.19%	-0.57%
Winners	1472.66	5.28%	6.14%	0.86%
Woodland	9536.21	34.21%	42.98%	8.75%
Total	27826.37	100.00%	0.00%	0.00%

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**Policy 3100.70**  
**Distribution of SELPA AB 602 Funds**  
**Equalization Adjustment - Expected Usage**

29.5% of 314 total kids in YCOE Regional SDC Off-the-Top Programs =	13,663,681.04
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For Davis, based on enrollment, 33.66 students could be "expected" to be in Off-the-Top Programs. Davis has 19 students in these programs so 14.66 additional students could be "expected" to be enrolled.

Equalization Adjustment = (# of students * Average Program Cost)	\$323,155.56
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27.7% of 314 total kids in YCOE Regional SDC Off-the-Top Programs =	11,651,664.47
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For Washington, based on enrollment, 31.85 students could be "expected" to be in Off-the-Top Programs. Washington has 31 students in these programs so 0.85 additional students could be "expected" to be enrolled.

Equalization Adjustment = (# of students * Average Program Cost)	\$2,465,371
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**Policy 3100.70**  
**Distribution of SELPA AB 602 Funds**

► Page 2, B 5 - Allocation Per ADA

► The balance of the AB 602 apportionment not allocated as a Regional Priority Allotment or off the top allocation shall be shared by all district member LEAs on a flat amount per prior year P2 ADA.




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**Policy 3100.70**  
**Distribution of SELPA AB 602 Funds**

► Page 4, D - Fee for Service Programs

- Additional regional programs operated by YCOE and funded through a fee for service model.
  - Horizon
  - Adult Living Skills
  - Autism K-12
- Additional services, that are IEP driven (i.e. sign language interpreters: 1:1 para professionals, 1:1 licensed vocation nurses, home instruction, related mental health services), will be provided by YCOE and paid for by the student's district of residence.




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**Policy 3100.70**  
***Distribution of SELPA AB 602 Funds***

▶ **Page 4, E - 5% YCOE Program Reserve**

- ▶ A YCOE reserve account shall be maintained at 5% of current year YCOE programs' total expenditures.
- ▶ This reserve shall be reimbursed annually, as needed, at the start of the fiscal year and maintained by YCOE to guard against unforeseeable circumstances.




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**Policy 3100.70**  
***Distribution of SELPA AB 602 Funds***

▶ **Page 4 & 5, F - SELPA AU Budget**

- ▶ The SELPA will fund the SELPA AU based on the SELPA AU's actual budget, up to 5% of the AB 602 apportionment, for operating expenses.
- ▶ Additionally, the Yolo County SELPA Personnel Development Grant allocation of \$13,220, which has also been rolled into the Special Education AB 602 based on legislative action, shall continue to be allocated to the SELPA.




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**Policy 3100.70**  
***Distribution of SELPA AB 602 Funds***

▶ **Page 1, A 4 - Implementation Timeline**

- ▶ For the 2018-2019 fiscal year, an implementation factor of 75% will be applied to the AB 602 Allocation Plan methodology.
- ▶ Full implementation of the AB 602 Allocation Plan methodology will begin in the 2019-2020 school year.




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### Previous Distribution of SELPA Mental Health Funds

Amount to Distribute w/ ERMHS Status Quo	\$ 2,107,339.00
School Psychologist Allocation	\$ 400,000.00
YCOE ERMH Therapist Program	\$ 944,618.00
Small District Supplement	\$ 150,000.00
<b>Total</b>	<b>\$ 612,721.00</b>
Per Student	\$ 21.99




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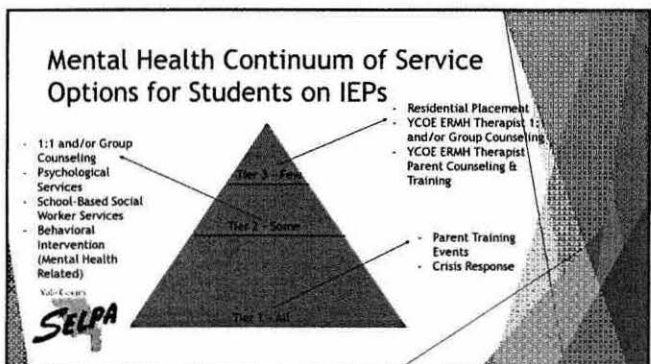
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### YCOE ERMH Therapist Program

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#### Pluses

- ▶ Therapists follow kids to programs
- ▶ Therapists have a high skill level
- ▶ Centrally located programs allow for flexibility
- ▶ Crisis response team supports districts
- ▶ Continuity

#### Deltas

- ▶ Therapists are not directly supervised by district staff
- ▶ Salary costs are high
- ▶ Similar services are being provided by districts
- ▶ Continuum of ERMH services would be more easily defined if therapists were district employees
- ▶ Cost/benefit is not favorable for the small districts where just a few students are served

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**Policy 3100.72**  
**New Distribution of SELPA Mental Health Funds**

Amount to Distribute w/o ERMHS Status Quo &	
<b>Add Residential Cost Pool</b>	\$ 2,107,339.00
School Psychologist Allocation	\$ -
YCDE ERMH Therapist Program	\$ -
Small District Supplement	\$ 150,000.00
Residential Cost Pool	\$ 300,000.00
<b>Total</b>	<b>\$ 1,657,339.00</b>
Per Student	\$ 59.49




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**Policy 3100.72**  
**New Distribution of SELPA Mental Health Funds**

- ▶ **Page 1, A 3 - Residential Cost Pool**
  - ▶ Retain \$300,000 of the SELPA Mental Health Apportionment to fund a Residential Cost Pool.
  - ▶ SELPA LEAs may request a partial or full reimbursement (depending on total SELPA need) of their annual residential placement costs (i.e., room and board and mental health service expenses) associated with a LEA's new, first-time residential placement of a student on an Individualized Education Program (IEP).




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**Policy 3100.72**  
**New Distribution of SELPA Mental Health Funds**

- ▶ **Page 2, A 4 - Small District Supplement**
  - ▶ Esparto and Winters annually will receive a Small District Supplement of up to \$75,000 respectively.
  - ▶ Annually, Winters and Esparto will demonstrate their need for the Small District Supplement by submitting a reimbursement request for qualifying mental health expenses.




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**Policy 3100.72**  
**New Distribution of SELPA Mental Health Funds**

▶ **Page 2, A 5 - Allocation Per ADA**

- ▶ After reserving \$300,000 for the Residential Cost Pool and \$150,000 for the Small District Supplement, the remaining apportionment will be allocated to LEAs based on prior year's P2 ADA.
- ▶ Additionally, unused funds from the Residential Cost Pool and Small District Supplement will be allocated out to LEAs every fiscal year based on prior year's P2 ADA.




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**Policy 3100.72**  
**New Distribution of SELPA Mental Health Funds**

▶ **Page 2, B 1 - Plan for Use of Funds**

- ▶ Each member LEA must submit a Plan for Use of Mental Health Funds to the SELPA AU by August 31<sup>st</sup> (Exhibit B). The SELPA AU will review and approve each LEA's Plan for Use of Mental Health Funds by September 15<sup>th</sup>.
- ▶ If an LEA's Plan for Use of Mental Health Funds does not meet the criteria for qualifying purposes outlined below in Section 2, the SELPA will work with the LEA to develop a plan that will meet criteria.
- ▶ After the SELPA has approved an LEA's Plan for Acceptable Use of Mental Health Funds, an LEA must obtain the SELPA Director's approval prior to making any programmatic revision to their plan. The LEA will receive a response from the SELPA Director regarding the status of their plan revision(s) within 5 working days.




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**Policy 3100.72**  
**New Distribution of SELPA Mental Health Funds**

▶ **Page 3, B 2 - Reconciliation of Funds**

- ▶ LEA shall submit a year-end reconciliation for cumulative year-to-date mental health expenditures by to the SELPA AU by July 31<sup>st</sup> (Exhibit C).
- ▶ LEAs must provide documentation of expenditures (i.e., paid invoices, payroll documents, etc.).
- ▶ The SELPA Director will verify that the mental health funds expended were used for qualifying purposes.




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**Policy 3100.72**  
**New Distribution of SELPA Mental Health Funds**

▶ **Page 3, B 2a - Reconciliation of Funds**

▶ **Qualifying purposes** are defined with adherence to the following guidelines:

- ▶ To provide related mental health related services to students on IEPs, including out-of-home residential services, pursuant to federal law and as described in Education Code Section 58363. The SELPA AU will verify related mental health services using member LEA's Mental Health Service Reports generated in the Special Education Information System (SEIS).
- ▶ For mental health expenses outlined in the California Department of Education (CDE) guidance letter regarding Assembly Bill 114: Use of Mental Health Funds in the Budget Act of 2011-12 from Fred Balcom dated January 5, 2012 (Exhibit A).




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**Policy 3100.72**  
**New Distribution of SELPA Mental Health Funds**

▶ **Page 3, B 3 - Reconciliation of Funds**

▶ If the SELPA AU determines any mental health expenditures requests were made for non-qualifying purposes, the LEA will not be reimbursed for those expenditures and those funds will be allocated to LEAs with additional qualifying expenses based on prior year's P2 ADA.




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**Policy 3100.72**  
**New Distribution of SELPA Mental Health Funds**

▶ **Page 1, A 1 - Implementation Timeline**

▶ The outlined SELPA Mental Health Apportionment allocation methodology will commence in the 2018-2019 school year.




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**YOLO COUNTY BOARD OF EDUCATION  
Letter of Transmittal to County Board  
From the Superintendent**

<b>SUBJECT:</b> Presentation: Yolo County Office of Education Facility Update	<b>AGENDA ITEM #:</b> 4.6
<b>PER:</b> <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	<b>ATTACHMENTS:</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
<b>FOR BOARD:</b> <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	<b>RESEARCH &amp; PREPARATION BY:</b>  Matt Juchniewicz
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

Matt Juchniewicz, Director of Support Operations Services, will provide an overview of the facilities condition assessment for Lemen Avenue (Head Start site) and its integration into the Deferred Maintenance Plan, as well as Facilities Master Plan update.

**RECOMMENDATION/COMMENTS:** For information.



**YOLO COUNTY BOARD OF EDUCATION  
Letter of Transmittal to County Board  
From the Superintendent**


<b>SUBJECT:</b> Presentation: Countywide Dashboards	<b>AGENDA ITEM #:</b> 4.7
<b>PER:</b> <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<b>FOR BOARD:</b> <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	<b>RESEARCH &amp; PREPARATION BY:</b>  Ronda DaRosa
<b>BACKGROUND:</b>	<b>DATE:</b> January 30, 2018

Ronda DaRosa will present information on the Countywide Dashboards, including:

- North Central Counties (NCC) Professional Learning Network (PLN) Dashboard Tour
- Dashboard Analysis and LCAP Summary Protocol
- Getting to Know the California School Dashboard

**RECOMMENDATION/COMMENTS:** For Information



  
California School  
DASHBOARD

## Getting to Know the California School Dashboard

The California School Dashboard (<http://www.caschooldashboard.org>) is an online tool designed to help communities across the state access important information about K-12 schools and districts. The Dashboard features easy-to-read reports on multiple measures of school success. The Dashboard is just one step in a series of changes that have raised the bar for student learning, transformed testing, and increased the focus on equity.



California School  
DASHBOARD

**ONLINE DASHBOARD TOUR VIDEO**  
[HTTPS://WWW.CASCHOOLDASHBOARD.ORG/#/HOME](https://www.caschooldashboard.org/#/home)

**10 Indicators of School Success**

### State Indicators


**Six** state indicators allow for comparisons across schools and districts based on information collected statewide.

- High School Graduation Rate
- Academic Performance
- Suspension Rate
- English Learner Progress
- Preparation for College/Career (CCI)
- Chronic Absenteeism

Results are presented for all districts, schools, and defined student groups (e.g., racial groups, low income, English learners, homeless, foster youth, students with disabilities).

Schools and districts receive one of five color-coded performance levels on each of the six state indicators.

**PERFORMANCE LEVELS**



Red • Orange • Yellow • Green • Blue

Lowest Performance Highest Performance

Each performance level is represented by (1) a color, and (2) a number of shaded segments. For example, Green will have four segments filled.

The overall performance level is based on both the current performance (status) and change from the previous year (change).

### Local Indicators

**Four** local indicators are based on information collected by districts, county offices of education, and charter schools.

- **Basic Conditions**
  - Teacher qualifications
  - Safe and clean buildings
  - Textbooks for all students
- **Implementation of Academic Standards**
- **School Climate Surveys**
  - Student safety
  - Connection to the school
- **Parent Involvement and Engagement**

Districts receive one of three performance levels for each of the four local indicators:

- Met
- Not Met
- Not Met for Two Years

School and student group information is not available for local indicators.

## 4 Reports Provide Custom Views of School Success

### Equity Report

Equity Report   Status and Change Report   Detailed Reports   Student Group Report

The Equity Report shows the performance level for all students on the state indicators. It also shows the total number of those student groups at the state level performance level: Red/Orange. The total number of student groups at the student level for more detailed information.

State Indicators	All Students
Chronic Absenteeism	N/A
Supervisor: <a href="#">Rate (K-12)</a>	
English Learner Progress (K-12)	

**Shows:**

- Performance of all students on the state indicators
- Number of student groups included in each state indicator
- Number of student groups in the Red/Orange performance levels
- Performance on local measures (district level only)

Allows selection of information by indicator

### Status/Change Report

Equity Report   Status and Change Report   Detailed Reports   Student Group Report

The status and change report shows the performance level for all students on state indicators. It also shows the current status and change of how far possible work, shown as opposed with the data for each indicator. Select any of the under...

State Indicators	All Students Performance
Supervisor: <a href="#">Rate (K-12)</a>	

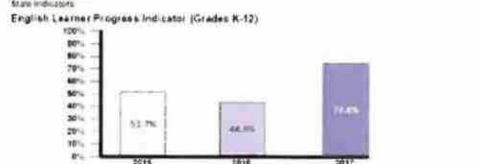
**Shows for each state indicator:**

- All student performance
- Status (current performance)
- Change (difference from past performance)

### Detailed Reports

Equity Report   Status and Change Report   Detailed Reports   Student Group Report

The report shows the performance level for all students on state indicators. It also shows the current status and change of how far possible work, shown as opposed with the data for each indicator. Select any of the under...



**Organized into three categories:**

- Academic Performance
- School Conditions and Climate
- Academic Engagement

Shows three years of trend data, when available

### Student Group Report

Equity Report   Status and Change Report   Detailed Reports   Student Group Report

This report shows the performance level for all students and for each student group on the state indicators.

State Indicators	All Students	English Learners	English Youth	Hispanic	Students with Disabilities	Students with Disabilities
Supervisor: <a href="#">Rate (K-12)</a>						

**Allows selection of student groups by performance level:**

- Blue/Green
- Yellow
- Red/Orange

Shows the performance of all students and each student group on the state indicators

For more information, please visit the California Accountability Model & School Dashboard Web page at <http://www.cde.ca.gov/ta/ac/cm/index.asp>.

November 2017

### Graduation Rates Report

**Pluto Unified - Milky Way County**

Enrollment: 40,025    Socioeconomically Disadvantaged: 33%    English Learners: 22%

Grade Span: K-Adult    Charter: School: No

Optional Narrative Summary

This report shows the performance across the single state indicator graduation rates for all student groups. Reports Status & Change each have the possible levels which are displayed with the data for each indicator.

View the Five-by-Five Placement Tool for this indicator

Student Performance	Number of Schools
All Students	6721
English Learners	2052
Foster Youth	N/A
Homeless	N/A

## Design Updates

1. Adding a New Report, List of All Schools, to allow comparison of State Indicator results within a district
2. Moving the Optional Narrative Summary above the report tabs
3. Moving the Five-by-Five Placement Report to the top of the Status and Change Report page
4. Populating the Status and Change Report for:
  - Foster Youth
  - Homeless

## Indicator Updates

### English Learner Progress Indicator

The calculation was updated to add new criteria to give additional credit for long-term English learners who increased at least one level on the California English Language Development Test (CELDT).

### College/Career Indicator (CCI)

Status will be reported for the first time in fall 2017. The CCI is calculated using the percent of graduates who meet the Prepared criteria. Detailed Reports, with student group data, will be available for the Prepared and Approaching Prepared levels. Additional information can be found on the College/Career Indicator Web page at <http://www.cde.ca.gov/ta/ac/cm/cci.asp>.

### Small School Safety Net

The safety net methodology will apply a three-by-five color grid to the Graduation Rate and Suspension Indicators if either indicator at a school or district contains less than 150 students.

Level	Change				
	Increased Significantly	Increased	Maintained	Declined	Declined Significantly
Very Low	Grey	Green	Blue	Red	Red
Low	Grey	Yellow	Green	Green	Red
Medium	Grey	Orange	Yellow	Green	Orange
High	Red	Orange	Orange	Yellow	Red
Very High	Red	Red	Red	Orange	Red

- ▶ Go to <https://www.caschooldashboard.org/#/Home>
- ▶ Enter your school district and press search
- ▶ Choose your district by CDS code from the list provided
- ▶ Four reports will be displayed:
  - ▶ Equity Report
  - ▶ Status & Change Report
  - ▶ Detailed Report
  - ▶ Student Group Report
- ▶ Look for the Design updates and new Indicators:
  - ▶ List of all schools in this district ( top of page)
  - ▶ Five-by-Five Placement Report top of report(select indicator)
  - ▶ Populating the Status and Change Report for Foster Youth/Homeless
  - ▶ College Career Indicator ( status only)and Chronic Absenteeism (status only from Dataquest link)

## GROUP ACTIVITY : DISTRICT DASHBOARD TOUR

The screenshot shows the California School Dashboard homepage. At the top, the title "California School Dashboard" is centered. Below it, a paragraph explains that the Fall 2017 Dashboard shows performance on test scores, graduation rates, and other student success measures. A search instruction follows: "Enter a portion of a school name, district name, or county office of education, and then select the Search button to obtain a list of results." The search interface includes a text input field with the placeholder "Search for School, District or County Office of Education", a dropdown menu for "Dashboard Release" set to "Fall 2017", and a "Search" button. Below the search area, there is a link to a "Fast Start Guide" and a "Getting started: Take 2 minutes and learn about what you'll see." section with links to a "Video Tutorial", "Get to Know the Dashboard", and "Communications Toolkit". At the bottom, a note states that reports are based on the latest state data and will be updated each fall with design improvements based on user feedback.

## Equity Report

### Sanger Unified - Fresno County

List of all schools in this district

Enrollment: 10,157
Socioeconomically Disadvantaged: 76.7%
English Learners: 18.7%
Foster Youth: 0.7%
Dashboard Release: Fall 2017

Grade Span: K-Adult
Charter School: No

Equity Report
Status and Change Report
Detailed Report
Student Group Report

The Equity Report shows the performance levels for all students on the state indicators. It also shows the total number of student groups that received a performance level for each indicator and how many of those student groups are in the two lowest performance levels (Red/Orange). The total number of student groups may vary due to the number of grade levels included within each indicator. Select any of the underlined indicators for more detailed information.

State Indicators	All Students Performance	Total Student Groups	Student Groups in Red/Orange
<a href="#">Chronic Absenteeism</a>	N/A	N/A	N/A
<a href="#">Suspension Rate (K-12)</a>		11	3
<a href="#">English Learner Progress (1-12)</a>		1	0
<a href="#">Graduation Rate (9-12)</a>		7	1
<a href="#">College/Career (9-12) Postsecondary Status Rate</a>	N/A	N/A	N/A
<a href="#">English Language Arts (3-8)</a>		10	6
<a href="#">Mathematics (3-8)</a>		10	4

Select any of the underlined local indicators to see the local data for those with a met rating.

Local Indicators	Ratings
<a href="#">Basics (Teachers, Instructional Materials, Facilities)</a>	Met
<a href="#">Implementation of Academic Standards</a>	Met
<a href="#">Parent Engagement</a>	Met

## Sanger Unified School District

### List of Schools

This page lists the names of all schools within the district, and shows their performance levels for all students on the state indicators.

School Name	Suspension Rate	English Learner Progress	English Language Arts	Mathematics	Graduation Rate
<b>Sanger Unified</b>					
<a href="#">Centerville Elementary</a>					
<a href="#">Community Day</a>					
<a href="#">Dial Bay Elementary</a>					
<a href="#">Fairmont Elementary</a>					
<a href="#">Jackson Elementary</a>					
<a href="#">Jefferson Elementary</a>					
<a href="#">John S. Wash Elementary</a>					
<a href="#">Kings River High (Continuation)</a>					
<a href="#">Lincoln Elementary</a>					
<a href="#">Lone Star Elementary</a>					
<a href="#">Madison Elementary</a>					
<a href="#">Ronald W. Reagan Elementary</a>					
<a href="#">Sanger High</a>					
<a href="#">Seneca Elementary</a>					
<a href="#">Tolt High</a>					
<a href="#">Washington Academic Middle</a>					

- ▶ View the four reports for your district and spend time discussing observations with your team
- ▶ What were the strongest areas (blue/green)?
- ▶ What were the areas of greatest need (red/orange)?
- ▶ What were areas that showed greatest growth?
- ▶ What patterns do you notice?
- ▶ What actions and services were in the LCAP to address the needs of these groups, and how were they implemented?

## GROUP ACTIVITY: SCHOOL DASHBOARD REPORTS ANALYSIS

- Continue your discussion using the **Dashboard Analysis and LCAP Summary Protocol Tool** focus on:
  - GREATEST PROGRESS: Identify what's working
  - GREATEST NEEDS: Identify opportunities for improvement
  - PERFORMANCE GAPS: Identify Performance Gaps

## HOMework FOR SCHOOL DISTRICTS: ANALYSIS WITH STAKEHOLDERS



- ▶ Dashboard Tour PowerPoint
- ▶ Dashboard Analysis and LCAP Summary Protocol Activity Handouts
- ▶ Handouts from CDE website:
  - ▶ Getting to Know the California School Dashboard
  - ▶ California School Dashboard Updates for the Fall 2017 Release
  - ▶ What Data Will Be Used for the Fall 2017 Dashboard?
  - ▶ Who is Included in the English Learner Student Group for the Fall 2017 Dashboard
  - ▶ Academic Indicator
  - ▶ College and Career Indicator
  - ▶ California School Dashboard Reference Guide

## RESOURCES FROM TODAY'S SESSION

# Dashboard Analysis and LCAP Summary Protocol



## Identify what's working by discussing the following prompts:

- Review performance on the Dashboard for the state indicators, for all students and student groups. What were the strongest (blue/green) areas?
- Review performance on the local indicators on the California School Dashboard. What were the strongest areas?
- Review local self-assessment tools and stakeholder input. How do they relate to conclusions drawn above?
- Which schools and student groups are contributing to LEA progress toward LCAP goals?
- Were there any indicators or groups whose blue/green performance was a surprise? Why do you think that happened? Can that success be replicated elsewhere?
- Are the actions/services in the LCAP the reason we are getting results? How do we know?
  - Are they working for all student groups and grade levels? Are they closing achievement gaps? If not, why?
  - Do they need to be continued or revised?
  - For actions/services that serve specific students, how are we identifying these students? Are we identifying the right students? How do we know?
  - How are we currently monitoring the effectiveness of these actions/services? Do we need new methods for monitoring effectiveness of the actions/services?

## GREATEST PROGRESS

What progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success?

What increases or improvements in services for low-income students, English learners, and foster youth have led to improved performance for these students?

---

**Identify opportunities for improvement by discussing the following prompts:**

- Review performance on the Dashboard for the state indicators, for all students and student groups. What areas were in the “Red” or “Orange” performance category?
  - Are there any groups or schools where this is not red or orange – what is the difference there?
- Review performance on the local indicators on the California School Dashboard where the LEA received a “Not Met” or “Not Met for Two or More Years” rating for a local performance indicator.
- Review local self-assessment tools and stakeholder input. How do they relate to conclusions drawn above?
- Review the actions and services in the LCAP that relate to red/orange indicators.
  - How long have these actions/services been in place in the LEA?
  - Were they effective at one time? If yes, why are they no longer effective?
  - Are they effective with some student groups and not others? If so, why?
  - For actions/services that serve specific students, how are we identifying these students? Are we identifying the right students? How do we know?
  - If there is not evidence that the action/service is effective do we need to revise or eliminate it?
- What ideas do we have for new evidence based actions/services that could improve our performance?
  - How will we ensure our revised and/or new actions/services are equitable?
  - How will we monitor the effectiveness of the new actions/service?

**GREATEST NEEDS**

List the areas of need:

What will the LEA do to address these areas of need?

---

### Identify Performance Gaps:

- Using the California State Dashboard, identify any state indicator for which performance for any student group was two or more performance levels below the “all student” performance.
  - What actions and services were in the LEA LCAP to address the needs of these groups, and how were they implemented?
  - Is there a pattern of which students groups exhibit performance gaps? Could there be a relationship between the different gap areas?
- What new evidence based practices is/will the LEA use to make changes? What steps is the LEA planning to take to address these performance gaps?
  - Are there any interim measures that show improvement in any of the gap areas?

### PERFORMANCE GAPS

List all the areas where there are performance gaps, and which student groups are identified.

Explain actions included in the LCAP to address those gaps.



# Getting to Know the California School Dashboard

The California School Dashboard (<http://www.caschooldashboard.org>) is an online tool designed to help communities across the state access important information about K–12 schools and districts. The Dashboard features easy-to-read reports on multiple measures of school success. The Dashboard is just one step in a series of changes that have raised the bar for student learning, transformed testing, and increased the focus on equity.

## 10 Indicators of School Success

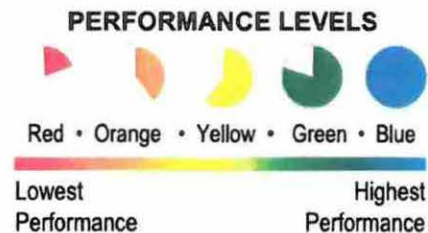
### State Indicators

Six state indicators allow for comparisons across schools and districts based on information collected statewide.

- High School Graduation Rate
- Academic Performance
- Suspension Rate
- English Learner Progress
- Preparation for College/Career (CCI)
- Chronic Absenteeism

Results are presented for all districts, schools, and defined student groups (e.g., racial groups, low income, English learners, homeless, foster youth, students with disabilities).

Schools and districts receive one of five color-coded performance levels on each of the six state indicators.



Each performance level is represented by (1) a color, and (2) a number of shaded segments. For example, Green will have four segments filled.

The overall performance level is based on both the current performance (status) and change from the previous year (change).

### Local Indicators

Four local indicators are based on information collected by districts, county offices of education, and charter schools.

- **Basic Conditions**
  - Teacher qualifications
  - Safe and clean buildings
  - Textbooks for all students
- **Implementation of Academic Standards**
- **School Climate Surveys**
  - Student safety
  - Connection to the school
- **Parent Involvement and Engagement**

Districts receive one of three performance levels for each of the four local indicators:

- Met
- Not Met
- Not Met for Two Years

School and student group information is not available for local indicators.

## 4 Reports Provide Custom Views of School Success

### Equity Report



**Shows:**

- Performance of all students on the state indicators
- Number of student groups included in each state indicator
- Number of student groups in the Red/Orange performance levels
- Performance on local measures (district level only)

**Allows selection of information by indicator**

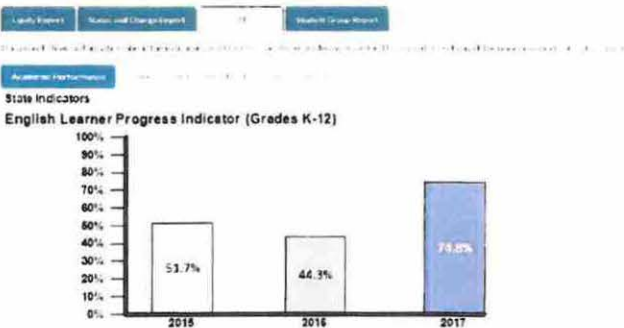
### Status/Change Report



**Shows for each state indicator:**

- All student performance
- Status (current performance)
- Change (difference from past performance)

### Detailed Reports



**Organized into three categories:**

- Academic Performance
- School Conditions and Climate
- Academic Engagement

**Shows three years of trend data, when available**

### Student Group Report



**Allows selection of student groups by performance level:**

- Blue/Green
- Yellow
- Red/Orange

**Shows the performance of all students and each student group on the state indicators**



California School  
DASHBOARD

# California School Dashboard Updates for the Fall 2017 Release

## Graduation Rates Report

### Pluto Unified - Milky Way County

List of all schools in this district **1**

Enrollment: 40,019 Socioeconomically Disadvantaged: 59% English Learners: 22%

Grade Span: K-Adult Charter School: No

Optional Narrative Summary **2**

Equity Report Status and Change Report Detailed Report Student Group Report

This report shows the performance levels for a single state indicator: Graduation Rates, for all student groups. Indicator Status and change each have five possible levels, which are displayed with the data for each indicator.

View the Five-by-Five Placement Report for this Indicator **3**

All Blue Green Yellow Red/Orange

	Student Performance	Number of Students
All Students		6,731
English Learner		2,052
Foster Youth <b>4</b>		N/A
Homeless		N/A

## Design Updates

1. Adding a New Report, List of All Schools, to allow comparison of State Indicator results within a district
2. Moving the Optional Narrative Summary above the report tabs
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## Indicator Updates

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### Small School Safety Net

The safety net methodology will apply a three-by-five color grid to the Graduation Rate and Suspension Indicators if either indicator at a school or district contains less than 150 students.

Level	Change				
	Increased Significantly	Increased	Maintained	Declined	Declined Significantly
Very Low	Gray	Green	Blue	Red	Blue
Low	Gray	Yellow	Green	Green	Blue
Medium	Yellow	Orange	Yellow	Green	Green
High	Red	Orange	Orange	Yellow	Yellow
Very High	Red	Red	Red	Orange	Yellow

For more information, please visit the California Accountability Model & School Dashboard Web page at <http://www.cde.ca.gov/ta/ac/cm/index.asp>.

October 2017



# What Data Will Be Used for the Fall 2017 Dashboard?

The table below lists the indicators uploaded by the California Department of Education to the Dashboard and the year(s) of data used to calculate Status and Change for the Fall 2017 release of the Dashboard.

Indicator	Data Used for Status	Data Used for Change
Academic Indicator	2017 Average Distance from Level 3 (2017 Smarter Balanced Summative Assessments for ELA <sup>1</sup> and mathematics)	2017 Average Distance from Level 3 minus 2016 Average Distance from Level 3
Graduation Rate Indicator	2015–16 four-year cohort graduation rate (Class of 2016)	2015–16 four-year cohort graduation rate minus Three-year weighted average (i.e., 2014–15, 2013–14, and 2012–13)
Suspension Rate Indicator	2016–17 suspension rate	2016–17 suspension rate minus 2015–16 suspension rate
English Learner Progress Indicator	2016–17 Annual CELDT <sup>2</sup> Results (includes only records with current and prior scores) 2016–17 Long Term English Learner (LTEL) data 2015–16 reclassification data	Current Year Status minus Prior Year Status 2015–16 Annual CELDT Results (includes only records with 2015–16 and prior scores) 2015–16 LTEL data 2014–15 reclassification data
College/Career Indicator <sup>3</sup>	Graduates in the Class of 2016 who are at the Prepared level  Status only reported (No performance level or color)	Not Applicable

<sup>1</sup> ELA: English language arts/literacy

<sup>2</sup> CELDT: California English Language Development Test

<sup>3</sup> Grade 11 Smarter Balanced results are included in the College/Career Indicator. However, for transparency purposes, the Distance from Level 3 will also be reported.





## Who is Included in the English Learner Student Group?

California's accountability and continuous improvement system is called the California School Dashboard. It provides information about how districts and schools are meeting the needs of California's diverse student population based on a concise set of measures.

The Dashboard shows performance of districts, schools, and student groups on a set of state and local measures that assist in identifying strengths, weaknesses, and areas in need of improvement.

### Who is included in the English Learner student group for each indicator?

Students included in the English Learner (EL) student group vary by indicator. The table below displays which students are incorporated in the EL student group for each indicator.

Indicator	Who Counts as an EL?
Academic Indicator	Students who are English learners during the testing year. AND Students who were reclassified fluent English proficient within the past four years.
Graduation Rate Indicator	Students who are English learners at any time during high school (grades 9 through 12).
Suspension Rate Indicator	Students who are English learners at any time during the academic year.
College/Career Indicator	Students who are English learners at any time during high school (grades 9 through 12).
English Learner Progress Indicator	Students who have a current and prior year California English Language Development Test (CELDT) plus students who were reclassified fluent English proficient in the prior year.
Chronic Absenteeism Indicator	Students who are English learners at any time during the academic year.

# Academic Indicator

The Academic Indicator measures district and school performance on the Smarter Balanced English language arts/literacy (ELA) and mathematics assessments. This indicator applies to districts and schools with grades three through eight.\* One performance level will be calculated for ELA and one for mathematics.

Students receive a score on the Smarter Balanced ELA and mathematics assessments that falls into one of four levels. Level 3 is called "Standard Met". How far a student's score falls from the lowest possible Level 3 score is called Distance from Level 3 (DF3).



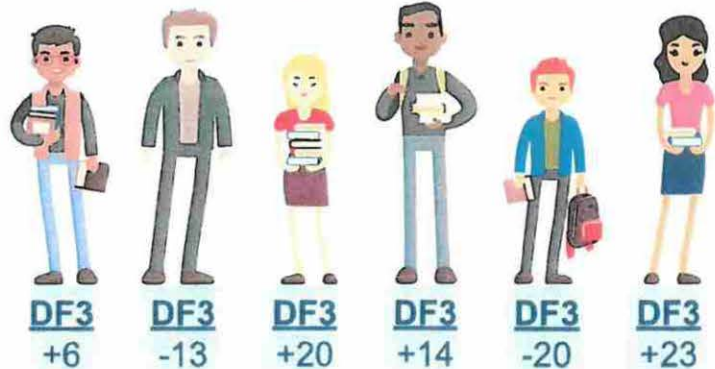
The student scored 2502. This is 29 points below the lowest possible score for Level 3, which is 2531. The DF3 for this student is -29 points.

The lowest possible score for Level 3 changes for each grade level and subject area. Scale score ranges can be found on the California Department of Education Smarter Balanced Scale Score Ranges Web page at <https://www.cde.ca.gov/ta/tg/ca/sbscalerange.asp>.

## Example

The Academic Indicator takes the average DF3 score for all students. The combined DF3 scores for the displayed students, divided by the total number of students, produces an average DF3 of five points.

$$\frac{6 - 13 + 20 + 14 - 20 + 23}{6} = 5 \text{ points}$$



Level	Change Declined Significantly By more than 15 points	Change Declined By 7 to 15 points	Change Maintained Declined by less than 3 points or increased by less than 3 points	Change Increased By 3 to 15 points	Change Increased Significantly By 15 points or more
Status: Very High (41 points or higher)	Green*	Green	Blue	Blue	Blue
Status: High (30-40 points)	Green*	Green*	Green	Green	Blue
Status: Medium (20-29 points)	Yellow*	Yellow*	Yellow	Green	Green
Status: Low (10-19 points)	Orange*	Orange	Orange*	Yellow	Yellow
Status: Very Low (0-9 points or lower)	Red	Red	Red	Orange	Orange*







The average DF3 for the current year indicates the Status level, ranging from Very Low to Very High, as shown in the colored grid. Subtracting current year DF3 from prior year DF3 results in a Change level, ranging from Increased Significantly to Declined Significantly. The performance level, or color, is determined by the intersection of Status and Change levels. A level of Blue or Green is needed in order to demonstrate success on this state indicator. Several changes have been made to the Academic Indicator; results reported in the spring and fall 2017 Dashboards should not be compared.

\*Grade 11 assessment results are included in the College/Career Indicator.





# College/Career Indicator

The College/Career Indicator measures how well local educational agencies (LEAs) and schools are preparing students for likely success after graduation. Only graduates can be classified as Prepared or Approaching Prepared. For schools and LEAs to demonstrate success on this state indicator, high school graduates must meet at least one of the measures in the prepared level.


## PREPARED


-  **Smarter Balanced Summative Assessments:** Score of Level 3 "Standard Met" or higher on both English language arts/literacy (ELA) and mathematics
-  **Advanced Placement (AP) Exams:** Score of 3 or higher on two AP exams
-  **International Baccalaureate (IB) Exams:** Score of 4 or higher on two IB exams
-  **Completion of Dual Enrollment:** Two semesters or three quarters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded
-  **University of California (UC) and California State University (CSU) a-g requirements:** Complete a-g course requirements with a grade of C- or better plus one of the Additional Criteria from the box below
-  **Career Technical Education (CTE) Pathway:** Pathway completion with a grade of C- or better in the capstone course plus one of the Additional Criteria from the box below


### Additional Criteria


-  Smarter Balanced Summative Assessment Scores:
  - Level 3 or higher on ELA and at least a Level 2 "Standard Nearly Met" in mathematics, or
  - Level 3 or higher on mathematics and at least a Level 2 in ELA
-  One semester/two quarters of Dual Enrollment with a grade of C- or better in academic/CTE subjects
-  Score of 3 on one AP exam or score of 4 on one IB Exam (for a-g requirement only)
-  Completion of CTE Pathway (for a-g requirement only)

## APPROACHING PREPARED NOT PREPARED

-  **Smarter Balanced Summative Assessments:** Score of Level 2 "Standard Nearly Met" on both ELA and mathematics

-  **Completion of Dual Enrollment:** One semester or two quarters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded

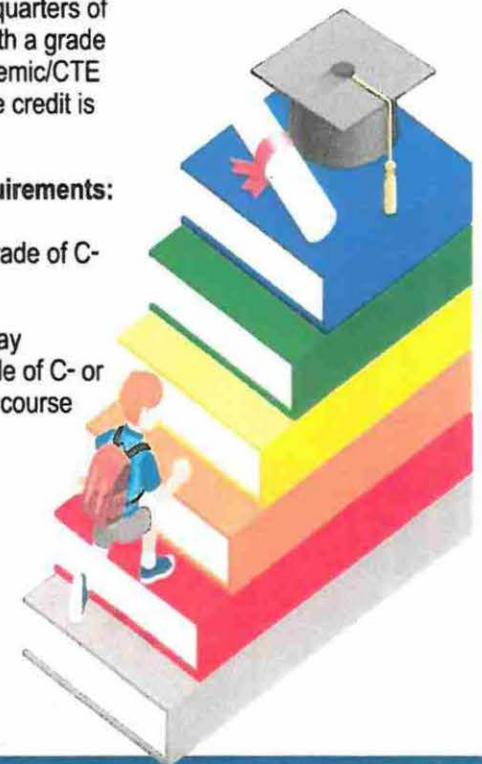
-  **UC and CSU a-g requirements:** Complete a-g course requirements with a grade of C- or better

-  **CTE Pathway:** Pathway completion with a grade of C- or better in the capstone course

### Criteria Key

-  Assessment
-  Coursework

Did not meet any of the measures or did not graduate.





# California School Dashboard Reference Guide

Home Pluto Unified Milky Way Equity Report

## Equity Report

Pluto Unified - Milky Way County  
*List of all schools in this district*

Enrollment: 10,245    Socioeconomically Disadvantaged: 34.9%  
English Learners: 5.9%    Foster Youth: 1.3%    Grade Span: K-Adult  
Charter School: No

Dashboard Release: Fall 2017

Equity Report | Status and Change Report | Detailed Report | Student Group Report

The Equity Report shows the performance levels for all students on the state indicators. It also shows the total number of student groups that received a performance level for each indicator and how many of those student groups are in the two lowest performance levels (Red/Orange). The total number of student groups may vary due to the number of grade levels included within each indicator. Select any of the underlined indicators for more detailed information.

State Indicators	All Students Performance	Total Student Groups	Student Groups in Red/Orange
<u>Chronic Absenteeism</u>	N/A	N/A	N/A
<u>Suspension Rate (K-12)</u>		11	9
<u>English Learner Progress</u>		1	0
<u>Graduation Rate (9-12)</u>		10	4
<u>College/Career (9-12)</u> <small>Select for one year of available data.</small>	N/A	N/A	N/A
<u>English Language Arts (3-8)</u>		10	0
<u>Mathematics (3-8)</u>		10	0

Select any of the underlined local indicators to see the local data for those with a met rating.

Local Indicators	Ratings
<u>Basics (Teachers, Instructional Materials, Facilities)</u>	Met
<u>Implementation of Academic Standards</u>	Met
<u>Parent Engagement</u>	Met
<u>Local Climate Survey</u>	Met

Performance Levels:  
 Red (Lowest Performance)    Orange    Yellow    Green    Blue (Highest Performance)

An asterisk (\*) shows that the student group has fewer than 11 students and is not reported for privacy reasons. The performance level (color) is not included when there are fewer than 30 students in any year used to calculate status and change. An N/A means that data is not currently available.

**YOLO COUNTY BOARD OF EDUCATION**

**Letter of Transmittal to County Board**

**From the Superintendent**

<b>SUBJECT:</b> Superintendent of Schools' Compensation	<b>AGENDA ITEM #:</b> 4.8
<b>PER:</b> <input checked="" type="checkbox"/> <b>BOARD REQUEST</b> <input type="checkbox"/> <b>STAFF REQUEST</b>	<b>ATTACHMENTS:</b> <input type="checkbox"/> <b>YES</b> <input checked="" type="checkbox"/> <b>NO</b>
<b>FOR BOARD:</b> <input type="checkbox"/> <b>ACTION</b> <input checked="" type="checkbox"/> <b>INFORMATION</b>	<b>RESEARCH &amp; PREPARATION BY:</b>  Superintendent's Compensation Committee: Cirenio Rodriguez and Shelton Yip
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

The Superintendent's Compensation Committee, Board President Rodriguez and Board Vice President Shelton Yip, will provide an update of their recent meeting.

**RECOMMENDATION/COMMENTS:** For information.

**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> Head Start/Early Head Start Reports	<b>AGENDA ITEM #:</b> 4.9
<b>PER:</b> <input checked="" type="checkbox"/> <b>BOARD REQUEST</b> <input type="checkbox"/> <b>STAFF REQUEST</b>	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> <b>YES</b> <input type="checkbox"/> <b>NO</b>
<b>FOR BOARD:</b> <input type="checkbox"/> <b>ACTION</b> <input checked="" type="checkbox"/> <b>INFORMATION</b>	<b>RESEARCH &amp; PREPARATION BY:</b> Gail Nadal and Crissy Huey
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

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

- a. Enrollment Update – this is a standing report to the Board
- b. Program – this is a standing report to the Board
- c. Financial Status – this is a standing report to the Board
- d. Financial Status Report (Standard Form 425) – is being presented as information to the Board as required per Department of Health and Human Services 45CFR Part 92, Sec. 92.4 1.

**RECOMMENDATION/COMMENTS:** For information only.

**Executive Summary**  
**2017/2018 Fiscal Year**  
**December 31, 2017**

Program	Working Budget	Current Expenditures	Year-To-Date Expenditures	Encumbered	Balance	% of Budget Spent	% of Budget Encumbered	% of Budget Unspent or Not Obligated
Head Start	\$ 2,850,552	\$ 182,606	\$ 1,147,896	\$ 1,042,754	\$ 659,901	40.27%	36.58%	23.15%
Early Head Start	\$ 1,107,920	\$ 76,489	\$ 466,192	\$ 440,339	\$ 201,389	42.08%	39.74%	18.18%
Head Start T&TA	\$ 33,692	\$ 1,547	\$ 13,375	\$ 1,078	\$ 19,239	39.70%	3.20%	57.10%
Early Head Start T&TA	\$ 25,983	\$ 366	\$ 5,387	\$ 249	\$ 20,346	20.73%	0.96%	78.31%
<b>Total Grant</b>	<b>\$ 4,018,147</b>	<b>\$ 261,008</b>	<b>\$ 1,632,851</b>	<b>\$ 1,484,420</b>	<b>\$ 900,876</b>	<b>40.64%</b>	<b>36.94%</b>	<b>22.42%</b>

Credit Cards	Monthly Expense
Visa	\$ 3,775.31
Wal-Mart	\$ 126.17
Nugget/Food 4 Less	\$ 522.85
Interstate Oil	\$ 128.00
<b>Total Credit Card Expense</b>	<b>\$ 4,552.33</b>

Administrative Percent Calculation	
Maximum allowed Administrative Percent:	15%
Calculated Percentage for the Month:	12%

Calculation of In-Kind Contributions		
	Dollars Expended Year-To-Date	In-Kind Required
Head Start:	\$ 1,147,896.49	\$ 286,974.12
Head Start T & TA:	\$ 13,374.92	\$ 3,343.73
Early Head Start:	\$ 466,191.90	\$ 116,547.98
Early Head Start T & TA:	\$ 5,387.45	\$ 1,346.86
<b>Total</b>	<b>\$ 1,632,850.76</b>	<b>\$ 408,212.69</b>
	Amount Required:	\$ 408,212.69
	Actual In-Kind:	\$ 479,642.20
	*Surplus/(Deficit):	\$ 71,429.51
If deficit: will be returned to Federal Government from unrestricted dollars		

CACFP Meal Reimbursement: November 2017			
	Number of Meals/Snacks Served	Federal Reimbursement Amount	State Reimbursement Amount
Breakfast	1620	2835	\$ 278.15
AM Snacks		\$ -	\$ -
Lunch	2634	\$ 9,120.23	\$ 452.26
PM Snacks	2424	\$ 2,133.12	\$ -
	<b>Total Reimbursement</b>		<b>\$ 14,818.76</b>

**HEAD START  
2017/2018 BUDGET  
December**

Resource 5210

CATEGORY	Budget	Adjustment	Revised Budget	Expended/Received				% %
				Current	Year-to-date	Encumbered	Balance	
<b>Revenues</b>								
<b>All Other Federal</b>	2,771,863		2,771,863	429,274	429,274		2,342,589	84.51%
Prior Year	78,689		78,689		78,689		0	0.00%
Local Restricted	0		0	0	0		0	0.00%
<b>Total Revenues</b>	2,850,552	0	2,850,552	0	507,962	0	2,342,589	82.18%
<b>Expenditures:</b>								
<b>Salaries</b>	1,383,468	(47,991)	1,335,477	96,618	572,938	673,998	88,542	6.63%
<b>Benefits</b>	539,853	(9,345)	530,508	32,085	186,262	293,705	50,540	9.53%
<b>Supplies</b>	52,468	9,353	61,821	3,712	21,294	19,147	21,380	34.58%
<i>Parent Activity Supplies &amp; Food for Parent Meetings</i>	6,696	1,000	7,696	492	1,181	3,129	3,386	44.00%
<i>Site Supplies</i>	45,772	8,353	54,125	3,220	20,113	16,017	17,994	33.25%
<b>Travel &amp; Conference</b>	21,519	1,000	22,519	1,377	7,052	0	15,467	68.68%
<b>Dues &amp; Memberships</b>	1,933	0	1,933	0	924	0	1,009	52.20%
<b>Insurance</b>	13,500	0	13,500	0	0	0	13,500	100.00%
<b>Rentals, Leases, Repairs &amp; Noncapitalized     Improvements</b>	8,900	0	8,900	167	292	1,661	6,948	78.06%
<b>Direct Costs for Transfer of Services</b>	375,224	0	375,224	217	121,850	0	253,374	67.53%
<b>Professional/Contracted Services &amp; Operating     Expenditures</b>	106,127	45,375	151,502	9,987	70,663	50,735	30,104	19.87%
<b>Intergovernmental Fees</b>	2,000	1,608	3,608	19	16	3,509	83	2.31%
<b>Land Improvements</b>	42,972	0	42,972	0	42,972	0	(0)	0.00%
<b>Indirect Costs</b>	252,194	0	252,194	31,946	99,828	0	152,366	60.42%
<b>Tsfer to Cafe Fund</b>	50,394	0	50,394	6,479	23,806	0	26,588	52.76%
<b>Total Expenditures</b>	2,850,552	0	2,850,552	182,606	1,147,896	1,042,754	659,901	23.15%



**EARLY HEAD START**  
**2017/2018**  
**December**

Resource 5212

CATEGORY	Budget	Adjustment	Revised Budget	Actual Current	Expended/Received			%
					Year-to-date	Encumbered	Balance	
<b>Revenues</b>								
<b>All Other Federal</b>	1,057,497	0	1,057,497	188,506	188,506	0	868,991	82.17%
<b>Prior Year</b>	50,423		50,423	0	50,423		0	0.00%
Local Restricted	0	0	0		0		0	
<b>Total Revenues</b>	1,107,920	0	1,107,920	0	238,929	0	868,991	78.43%
<b>Expenditures</b>								
<b>Salaries</b>	578,745	(35,717)	543,028	41,525	245,389	276,524	21,115	3.89%
<b>Benefits</b>	209,604	(5,041)	204,563	12,512	73,999	107,873	22,691	11.09%
<b>Supplies</b>	42,623	12,505	55,128	6,513	22,855	26,209	6,064	11.00%
<i>Parent Activity Supplies &amp; Food for Parent Meetings</i>	3,450	1,000	4,450	436	1,555	655	2,240	50.34%
<i>Site Supplies</i>	39,173	11,505	50,678	6,077	21,300	25,554	3,824	7.55%
<b>Travel &amp; Conference</b>	17,080	1,036	18,116	1,050	5,096	6,823	6,197	34.21%
<b>Dues &amp; Memberships</b>	579	0	579	0	276	0	303	52.33%
<b>Insurance</b>	4,200	0	4,200	0	0	0	4,200	100.00%
<b>Rentals, Leases, Repairs &amp; Noncapitalized</b>								
<b>Improvements</b>	2,300	0	2,300	58	61	489	1,750	76.09%
<b>Direct Costs for Transfer of Services</b>	64,487	0	64,487	67	17,708	0	46,779	72.54%
<b>Professional/Contracted Services &amp; Operating</b>								
<b>Expenditures</b>	73,084	27,217	100,301	789	53,524	22,364	24,413	0.00%
<b>Intergovernmental Fees</b>	1,500		1,500	6	253	57	1,191	
<b>Indirect Costs</b>	101,119	0	101,119	13,036	42,579	0	58,540	57.89%
<b>Tsfer to Cafe Fund</b>	12,599	0	12,599	934	4,453	0	8,146	64.66%
<b>Total Expenditures</b>	1,107,920	0	1,107,920	76,489	466,192	440,339	201,389	18.18%

HEAD START  
T & TA  
2017/2018  
December

Resource 5208

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	% %
					Year-to-date	Encumbered			
<b>Revenues</b>									
<b>All Other Federal</b>	33,692	0	33,692	8,249	8,249	0	25,443	75.52%	
<b>Total Revenues</b>	33,692	0	33,692	8,249	8,249	0	25,443	75.52%	
<b>Expenditures</b>									
<b>Salaries</b>	9,454	(9,454)	0	0	0	0	0	0.00%	
<b>Benefits</b>	1,722	(1,722)	0	0	0	0	0	0.00%	
<b>Supplies</b>	5,354	(3,584)	1,770	0	368	0	1,402	79.21%	
<i>Parent Activity Supplies &amp; Food for Parent Meetings</i>	1,657	(1,137)	520	0	0	0	520	100.00%	
<i>Site Supplies</i>	3,697	(2,447)	1,250	0	368	0	882	70.56%	
<b>Travel &amp; Conference</b>	10,340	4,836	15,176	1,416	10,136	1,078	3,963	26.11%	
<b>Contracted Services</b>	3,709	9,924	13,633	0	1,636	0	11,997	88.00%	
<b>Indirect Costs</b>	3,113	0	3,113	131	1,236	0	1,877	60.30%	
<b>Total Expenditures</b>	33,692	0	33,692	1,547	13,375	1,078	19,239	57.10%	

**EARLY HEAD START  
T & TA  
2017/2018 BUDGET  
December**

Resource 5218

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	% %
					Year-to-date	Encumbered			
<b>Revenues</b>									
<b>All Other Federal</b>	25,983	0	25,983	4,068	4,068	0	21,915	84.34%	
<b>Total Revenues</b>	25,983	0	25,983	4,068	4,068	0	21,915	84.34%	
<b>Expenditures</b>									
<b>Salaries</b>	6,940	(6,940)	0	0	0	0	0	0.00%	
<b>Benefits</b>	1,263	(1,263)	0	0	0	0	0	0.00%	
<b>Supplies</b>	4,558	(1,621)	2,937	0	314	0	2,624	89.33%	
<i>Parent Activity Supplies &amp; Food for Parent Meetings</i>	1,769	(350)	1,419	0	0	0	1,419	100.00%	
<i>Site Supplies</i>	2,789	(1,271)	1,518	0	314	0	1,205	79.35%	
<b>Travel &amp; Conference</b>	7,681	3,112	10,793	328	3,630	249	6,914		
<b>Contracted Services</b>	3,140	6,712	9,852	0	946	0	8,906	90.40%	
<b>Indirect Costs</b>	2,401	0	2,401	38	498	0	1,903	79.27%	
			0						
<b>Total Expenditures</b>	25,983	0	25,983	366	5,387	249	20,346	78.31%	

**HEAD START/EARLY HEAD START  
CREDIT CARD REPORT  
2017/2018  
December**

<b>MANAGER</b>		<b>VISA</b>	
<b>Gail Nadal</b>			
Travel/Conference		\$ 2,005.76	
Center Supplies		\$ 916.69	
	<b>TOTAL</b>	<b>\$ 2,922.45</b>	
<b>Genet Telahun</b>			
Travel/Conference		\$ 210.86	
Center Supplies		\$ 210.86	
	<b>TOTAL</b>	<b>\$ 210.86</b>	
<b>Amee Dowkes</b>			
Travel/Conference		\$ 856.59	
Center Supplies		\$ 13.47	
	<b>TOTAL</b>	<b>\$ 642.00</b>	
<b>Gustavo Melgoza</b>			
Travel/Conference		\$ -	
Center Supplies		\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	
<b>Maria Luna</b>			
Travel/Conference		\$ 647.10	
Center Supplies		\$ 647.10	
	<b>TOTAL</b>	<b>\$ 647.10</b>	
	<b>VISA Grand Total</b>	<b>\$ 3,775.31</b>	<b>****</b>
NUGGET/FOOD 4 LESS		\$ 522.85	
INTERSTATE OIL		\$ 128.00	
Wal Mart		\$ 126.17	
	<b>TOTAL MONTHLY EXPENDITURES:</b>	<b>\$ 4,552.33</b>	

\*\*Credit card statements available upon request

**Headstart / Early Head Start  
2017/2018 Fiscal Year  
Administrative Percentage Calculation  
December 31, 2017**

**Step 1: Calculate % rent is administrative expense**

Administrative Square Footage	Total Square Footage	% of Total Square Footage	Plant Services Charges (FN 8000-8999)	% of Rent allocated to Admin
1,440.00	130,680.00	0.011019	\$ -	\$ -

Dual Facility Costs - All Sites July 2017 thru June 2018				
Administrative Square Footage	Total Square Footage	% of Total Square Footage	Plant Services Charges (FN 8000-8999)	% of Rent allocated to Admin
360.00	27,387.00	0.013145	\$ 98,325.08	\$ 1,292.47

**Step 2: Calculate maximum administrative expenses allowed for 15%**

Federal Share	\$ 260,997.97	All Grants
Required 20 percent NFS	\$ 65,249.49	Non Federal Share
Total Approved Costs	<u>\$ 326,247.46</u>	
15% Administrative Cost Limitation	<u>\$ 48,937.12</u>	

**Step 3: Identify total administrative expenses**

Dual Facility Costs	\$ 1,292.47	Per Above Calculation in step 1
School Admin	\$ 16,757.71	Staff charged to Administration
General Admin	\$ 21,219.68	Indirect
Total	<u>\$ 39,269.86</u>	

Grant Expenditures	\$ 208,444.77
Less Capital Outlay	\$ -
= Expenditures subject to indirect	<u>\$ 208,444.77</u>

Currently Charged Admin Costs	\$ 39,269.86
In-Kind Indirect	\$ -
In - Kind Administrative	\$ -
Administrative Total	<u>\$ 39,269.86</u>

**Step 4: Calculate actual administrative percentage and verify less or equal to 15%**

Maximum allowed Administrative Percent: 15%

Calculated Percentage to date: 12%

Calculation of Administrative Salaries

\$	10,944.14	Per Budget Report Object code 1xxx
\$	3,281.82	Per Budget Report Object code 2xxx
\$	3,981.54	Per Budget Report Object code 3xxx
\$	<u>18,207.50</u>	Total Salary Costs Charged to Admin
\$	18,207.50	Per Employer Paid Benefit History Report Pay Corrections
\$	<u>18,207.50</u>	

Salary Costs that should be Program Support

\$	19,010.93	Total 1-6xxx admin costs from Budget Report
\$	1,736.51	Less 50% - Vanessa Quintana Program Support
\$	340.79	Less 50% Kathleen Glassman - Program Support

\$ 175.93 Less 50% Sue Lomax - Program Support

\$ -

\$ -

\$ 16,757.71 Total Administrative Costs

**HEAD START/EARLY HEAD START  
2017/2018 FISCAL YEAR  
CALCULATION OF IN-KIND CONTRIBUTIONS**

Month	Year	Location										Grand Total
		Other	Alyce Norman	Itinerant	Esparto	Lemen	Charter	Lincoln/Plainfield	Valley Oak	Westfield/Elkhorn		
July	2017	\$ 6,077.51	\$ 528.74	\$ 2,317.83		\$ 560.32	\$ 2,621.22					\$ 12,105.62
August	2017	\$ 6,301.64	\$ 817.27	\$ 2,889.61	\$ 796.10	\$ 520.16	\$ 1,945.61	\$ 2,039.56	\$ 1,007.50	\$ 911.91		\$ 17,229.36
September	2017	\$ 325,118.06	\$ 1,005.70	\$ 3,798.14	\$ 736.03	\$ 433.90	\$ 3,517.15	\$ 6,416.63	\$ 2,038.11	\$ 2,070.58		\$ 345,134.30
October	2017	\$ 7,935.60	\$ 455.61	\$ 4,050.94	\$ 1,066.11	\$ 718.64	\$ 5,155.63	\$ 8,680.20	\$ 2,449.08	\$ 1,718.42		\$ 32,230.23
November	2017	\$ 10,172.44	\$ 413.83	\$ 4,224.02	\$ 974.15	\$ 682.78	\$ 4,452.37	\$ 6,004.95	\$ 2,543.04	\$ 1,811.11		\$ 31,278.69
December	2017	\$ 5,952.00										\$ 5,952.00
January	2018	\$ 5,952.00										\$ 5,952.00
February	2018	\$ 5,952.00										\$ 5,952.00
March	2018	\$ 5,952.00										\$ 5,952.00
April	2018	\$ 5,952.00										\$ 5,952.00
May	2018	\$ 5,952.00										\$ 5,952.00
June	2018	\$ 5,952.00										\$ 5,952.00
		\$ 397,269.25	\$ 3,221.15	\$ 17,280.54	\$ 3,572.39	\$ 2,915.80	\$ 17,691.98	\$ 23,141.34	\$ 8,037.73	\$ 6,512.02		\$ 479,642.20

Total Contribution Due based on actual dollars claimed:

	Dollars Expended as of December 30, 2017	In-Kind Required
Head Start:	1,147,896.49	286,974.12
Head Start T & TA:	13,374.92	3,343.73
Early Head Start:	466,191.90	116,547.98
Early Head Start T & TA:	5,387.45	1,346.86
<b>Total:</b>	<b>1,632,850.76</b>	<b>408,212.69</b>

<b>Amount Required:</b>	<b>408,212.69</b>
<b>Actual In-Kind:</b>	<b>479,642.20</b>
<b>*Surplus/(Deficit):</b>	<b>71,429.51</b>
<b>Surplus(Deficit):</b>	<b>71,429.51</b>

If deficit: will be returned to Federal Government from unrestricted dollars

HEAD START/EARLY HEAD START  
2017/2018 FISCAL YEAR  
CALCULATION OF IN-KIND CONTRIBUTIONS

Month	Year	Location									Grand Total
		Other	Alyce Norman	Itinerant	Esparto	Lemen	Charter	Lincoln	Valley Oak	W. Cap	
July	2017	\$ 6,077.51	\$ 528.74	\$ 2,317.83	\$ -	\$ 560.32	\$ 2,621.22	\$ -	\$ -	\$ -	\$ 12,105.62
August	2017	\$ 6,301.64	\$ 817.27	\$ 2,889.61	\$ 796.10	\$ 520.16	\$ 1,945.61	\$ 2,039.56	\$ 1,007.50	\$ 911.91	\$ 17,229.36
September	2017	\$ 325,118.06	\$ 1,005.70	\$ 3,798.14	\$ 736.03	\$ 433.90	\$ 3,517.15	\$ 6,416.63	\$ 2,038.11	\$ 2,070.58	\$ 345,134.30
October	2017	\$ 7,935.60	\$ 455.61	\$ 4,050.94	\$ 1,066.11	\$ 718.64	\$ 5,155.63	\$ 8,680.20	\$ 2,449.08	\$ 1,718.42	\$ 32,230.23
November	2017	\$ 10,172.44	\$ 413.83	\$ 4,224.02	\$ 974.15	\$ 682.78	\$ 4,452.37	\$ 6,004.95	\$ 2,543.04	\$ 1,811.11	\$ 31,278.69
December	2017	\$ 5,952.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,952.00
January	2018	\$ 5,952.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,952.00
February	2018	\$ 5,952.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,952.00
March	2018	\$ 5,952.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,952.00
April	2018	\$ 5,952.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,952.00
May	2018	\$ 5,952.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,952.00
June	2018	\$ 5,952.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,952.00
		\$ 397,269.25	\$ 3,221.15	\$ 17,280.54	\$ 3,572.39	\$ 2,915.80	\$ 17,691.98	\$ 23,141.34	\$ 8,037.73	\$ 6,512.02	\$ 479,642.20

	Dollars Expended as of	In-Kind Required	Total Grant Amount	In-Kind Required
Head Start:	1,147,896.49	286,974.12	2,722,852.00	680,713.00
Head Start T & TA:	13,374.92	3,343.73	33,692.00	8,423.00
Early Head Start:	466,191.90	116,547.98	1,038,799.00	259,699.75
Early Head Start T & TA:	5,387.45	1,346.86	25,983.00	6,495.75
Total:	1,632,850.76	408,212.69	3,821,326.00	955,331.50

In-Kind Analysis:

Amount Required:	408,212.69	Amount Required:	955,331.50
Actual In-Kind:	479,642.20	Actual In Kind:	479,642.20
*Surplus/(Deficit):	71,429.51	Surplus(Deficit):	(475,689.30)
			0.00
		Surplus(Deficit):	(475,689.30)
		Additional Late	0.00
		Surplus	(475,689.30)

\* If deficit: will be returned to Federal Government from unrestricted dollars



**Child & Adult Care Food Program  
Claim For Reimbursement Summary for November 2017**

04309-CACFP-57-PS-CS  
**YOLO CO SUPERINTENDENT OF SCHOOLS**  
 1280 SANTA ANITA CT STE 100  
 WOODLAND, CA 95776-6127  
 Vendor #: 105700  
 payment address

Month/Year Claimed	Adjustment Number	Date Received	Date Accepted	Date Processed	Reason Code
Nov 2017	0	12/29/2017	12/29/2017	01/04/2018	Original

**Child Care**

	Free	Reduced	Base	Total
Enrollment Totals	157	0	0	157
Eligibility Percentages	100%	0%	0%	100%

Agency Totals	Meals/Snacks	Federal Rate	Reimbursement Amount
<b>Lunch</b>			
Free	662	3.2300	2,138.26
Reduced	0	2.8300	0.00
Base	0	0.3100	0.00
CIL	662	0.2325	153.92
<b>Total</b>	<b>662</b>		<b>2,292.18</b>
<b>PM Snack</b>			
Free	1,919	0.8800	1,688.72
Reduced	0	0.4400	0.00
Base	0	0.0800	0.00
<b>Total</b>	<b>1,919</b>		<b>1,688.72</b>

**Head Start**

Agency Totals	Meals/Snacks	Federal Rate	Reimbursement Amount
<b>Breakfast</b>			
Free	1,620	1.7500	2,835.00
Reduced	0	1.4500	0.00
Base	0	0.3000	0.00
<b>Total</b>	<b>1,620</b>		<b>2,835.00</b>
<b>Lunch</b>			
Free	1,972	3.2300	6,369.56
Reduced	0	2.8300	0.00
Base	0	0.3100	0.00
CIL	1,972	0.2325	458.49
<b>Total</b>	<b>1,972</b>		<b>6,828.05</b>
<b>PM Snack</b>			
Free	505	0.8800	444.40
Reduced	0	0.4400	0.00
Base	0	0.0800	0.00
<b>Total</b>	<b>505</b>		<b>444.40</b>

**Claim Reimbursement Total**

**14,088.35**

**State Reimbursements**

<b>Meal Description</b>	<b>Meals</b>	<b>State Rate</b>	<b>State Earnings</b>
Total Breakfast	1,620	\$0.1717	\$278.15
Total Lunches	2,634	\$0.1717	\$452.26
<b>Total</b>			<b>\$730.41</b>

<b>Agency Claim Reimbursement Totals</b>	<b>Meal Reimbursement</b>	<b>CIL Reimbursement</b>	<b>State Reimbursement</b>	<b>Totals</b>
Current Claim Reimbursement Total	13,475.94	612.41	730.41	14,818.76
Previous Claim Reimbursement Total	0.00	0.00	0.00	0.00
<b>Net Claim Reimbursement Total</b>	<b>13,475.94</b>	<b>612.41</b>	<b>730.41</b>	<b>14,818.76</b>

Created By: kmagallanes on: 12/27/2017 11:55:00 AM Modified By: mcoombs on: 12/29/2017 11:18:01 AM

**FEDERAL FINANCIAL REPORT**

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted Dept of HHS, ACF	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 09CH9119-05-01	Page of 1   1 pages
-----------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------	---------------------------

3. Recipient Organization (Name and complete address including Zip code)  
 Yolo County Office of Education, 1280 Santa Anita Court Ste 100, Woodland, CA 95776

4a. DUNS Number 193213188	4b. EIN 95-2746725	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type <input type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual
------------------------------	-----------------------	---------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------

8. Project/Grant Period (Month, Day, Year) From: 07/01/2017   6/30/2018	9. Reporting Period End Date (Month, Day, Year) 12/31/2017
----------------------------------------------------------------------------	---------------------------------------------------------------

10. Transactions Cumulative  
 (Use lines a-c for single or multiple grant reporting)

**Federal Cash (To report multiple grants, also use FFR Attachment):**

a. Cash Receipts	630,097.53
b. Cash Disbursements	1,496,300.90
c. Cash on Hand (line a minus b)	(866,203.37)

(Use lines d-o for single grant reporting)

**Federal Expenditures and Unobligated Balance:**

d. Total Federal funds authorized	3,927,329.00
e. Federal share of expenditures	1,496,300.90
f. Federal share of unliquidated obligations	82,320.16
g. Total Federal share (sum of lines e and f)	1,578,621.06
h. Unobligated balance of Federal funds (line d minus g)	2,348,707.94

**Recipient Share:**

i. Total recipient share required	981,833.00
j. Recipient share of expenditures	479,642.20
k. Remaining recipient share to be provided (line i minus j)	502,190.80

**Program Income:**

l. Total Federal program income earned	0.00
m. Program income expended in accordance with the deduction alternative	-
n. Program income expended in accordance with the addition alternative	-
o. Unexpended program income (line l minus line m or line n)	0.00

11.	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
Indirect Expense	Fixed	10.18%	7/1/2017	12/31/2017	1,339,131.08	136,323.60	136,323.60
<b>g. Totals:</b>					<b>1,339,131.08</b>	<b>136,323.60</b>	<b>136,323.60</b>

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:  
  
 HS T&TA - \$13,374.92 HS - \$1,062,703.84; EHS - \$414,834.69; EHS T&TA - \$5,387.45 USDA Food Program - \$ 15,082.90;  
 Admin Costs - \$238,674.01

**13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)**

a. Typed or Printed Name and Title of Authorized Certifying Official Crissy Huey, Director of Internal Business Services	c. Telephone (Area code, number, and extension) (530) 668-3728  d. Email Address crissy.huey@ycoe.org
b. Signature of Authorized Certifying Official	e. Date Report Submitted (Month, Day, Year)

14. Agency use only:

Standard Form 425 - Revised 6/28/2010  
 OMB Approval Number: 0348-0061  
 Expiration Date: 10/31/2011

**Paperwork Burden Statement**  
 According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

**YOLO COUNTY BOARD OF EDUCATION**

**Letter of Transmittal to County Board**

**From the Superintendent**

<b>SUBJECT:</b> Alternative Education Attendance Report	<b>AGENDA ITEM #:</b> 4.10
<b>PER:</b> <input checked="" type="checkbox"/> <b>BOARD REQUEST</b> <input type="checkbox"/> <b>STAFF REQUEST</b>	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> <b>YES</b> <input type="checkbox"/> <b>NO</b>
<b>FOR BOARD:</b> <input type="checkbox"/> <b>ACTION</b> <input checked="" type="checkbox"/> <b>INFORMATION</b>	<b>RESEARCH &amp; PREPARATION BY:</b>  Garth Lewis
	<b>DATE:</b> January 30, 2018

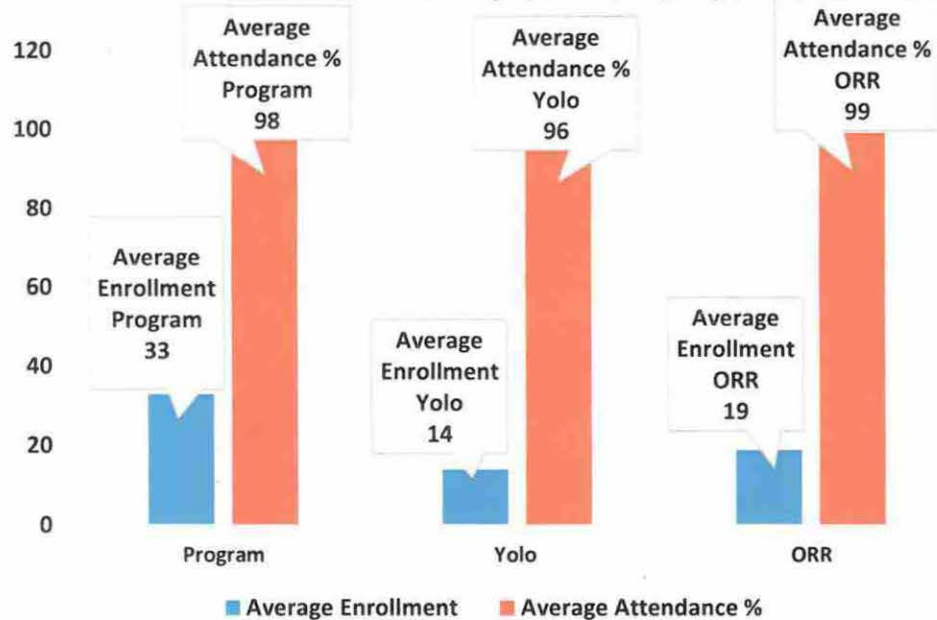
**BACKGROUND:**

Garth Lewis, Associate Superintendent, will present information on the attached attendance report for Alternative Education.

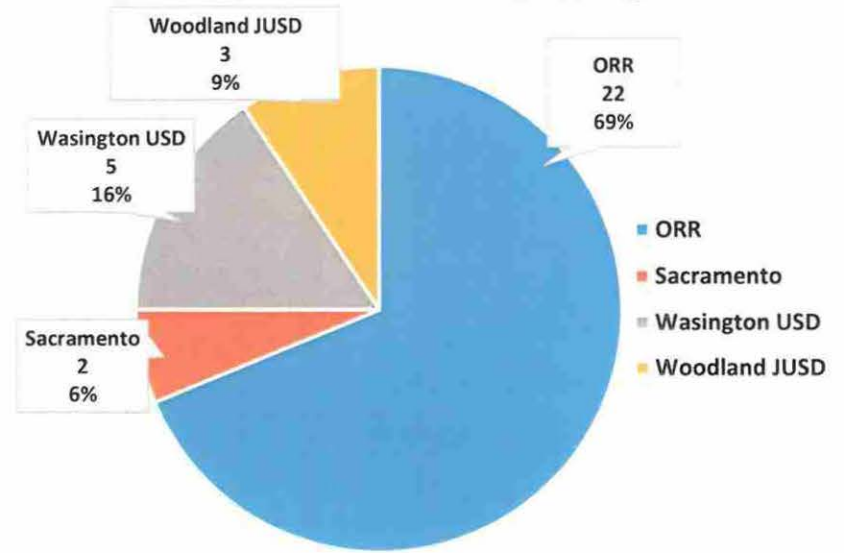
**RECOMMENDATION/COMMENTS:** For information.

# 2017-2018 Dan Jacobs School Attendance Month 5

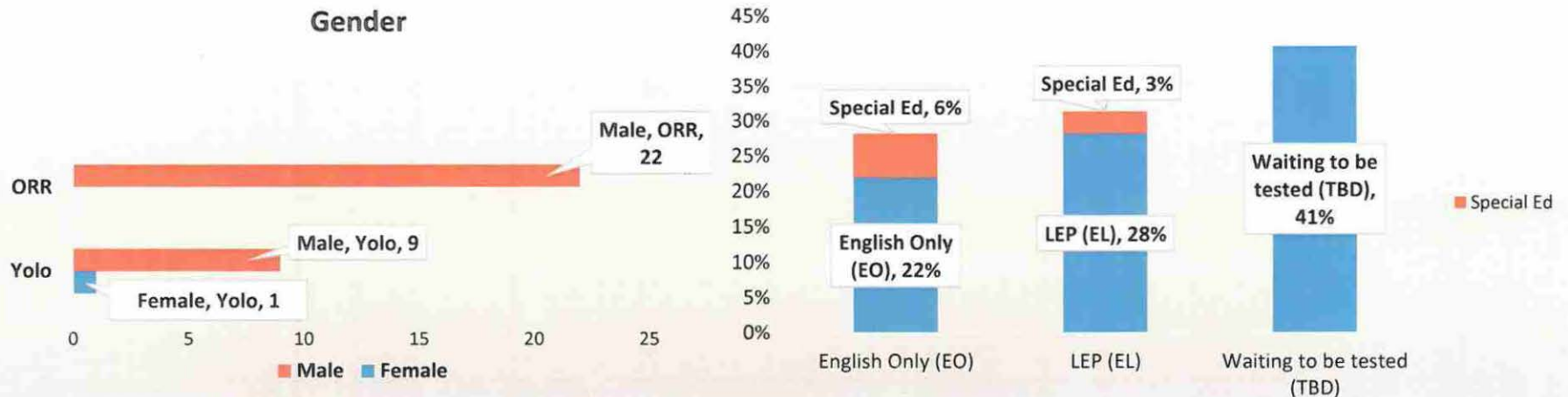
**Average Enrollment and Attendance %  
Attendance Period 7/1/2017-11/17/2017**



**School District of Residence/Program**

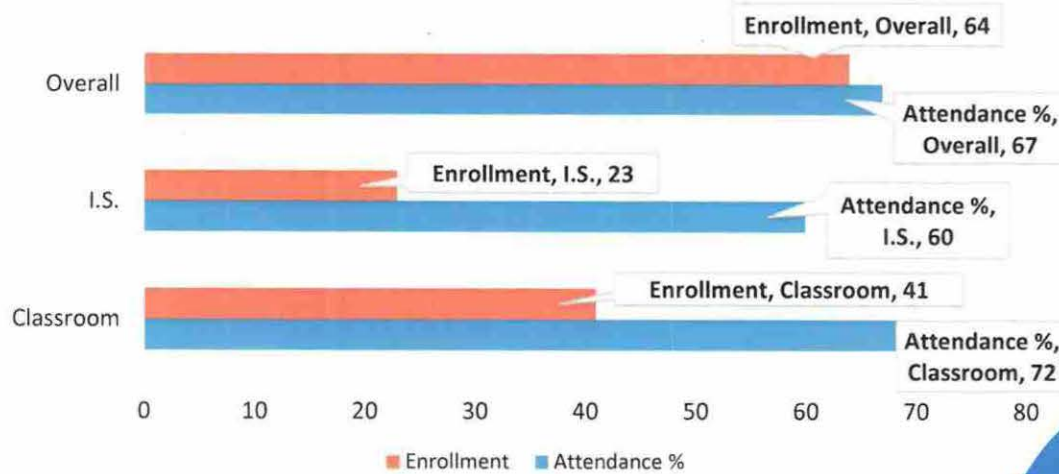


**Language Fluency and Special Ed %**

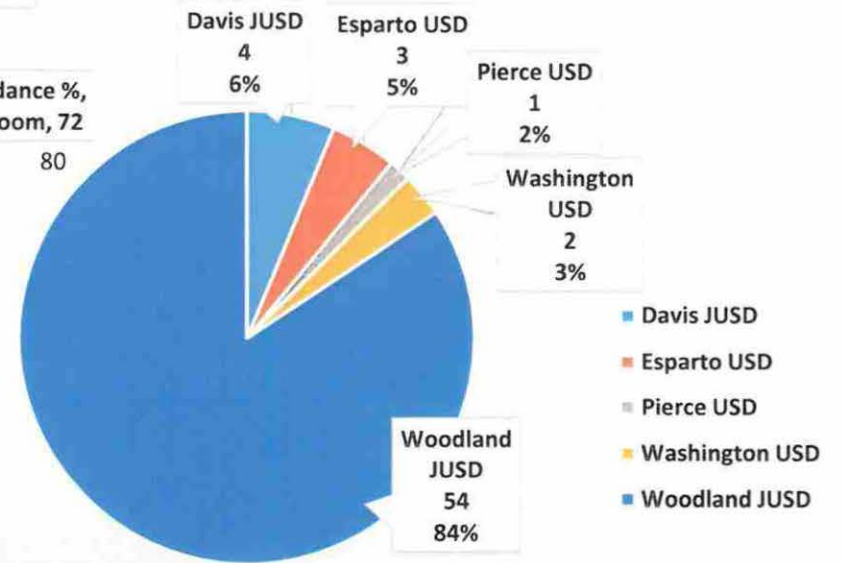


# 2017-2018 Cesar Chavez Community School - Woodland Attendance Month 4

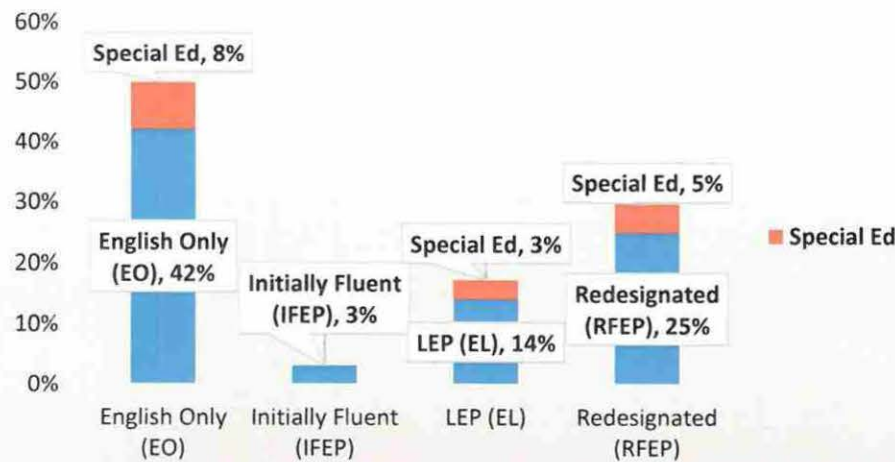
## Enrollment and Average Attendance % Attendance Period 8/21/2017 - 12/8/2017



## School District of Residence

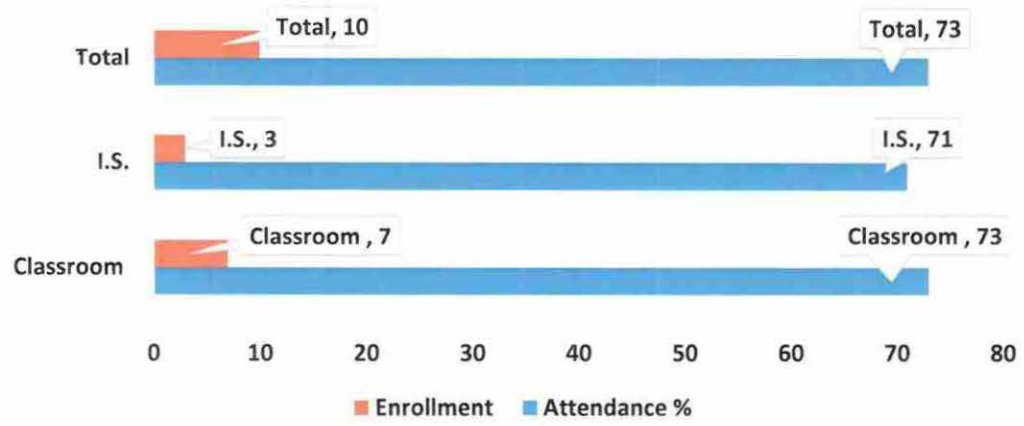


## Language Fluency and Special Ed %

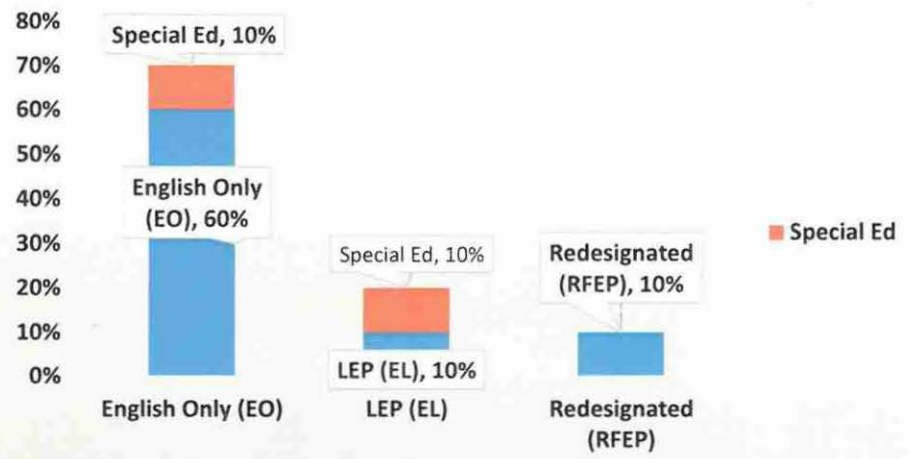


# 2017-2018 Cesar Chavez Community School – West Sac Attendance Month 4

**Enrollment and Average Attendance %  
Attendance Period 8/14/2017 - 12/1/2017**

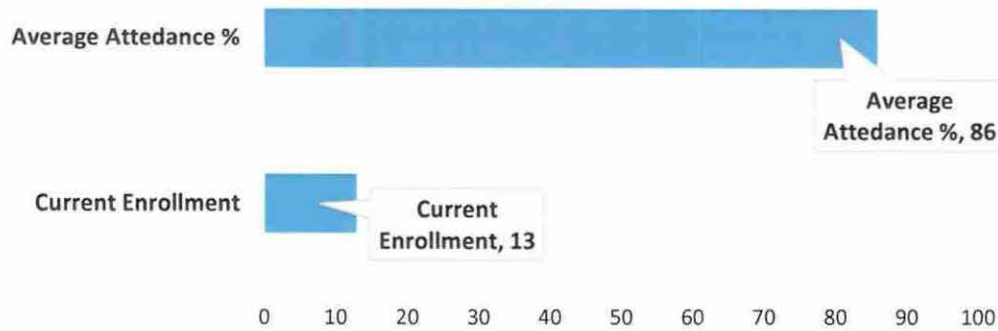


**Language Fluency and Special Ed %**

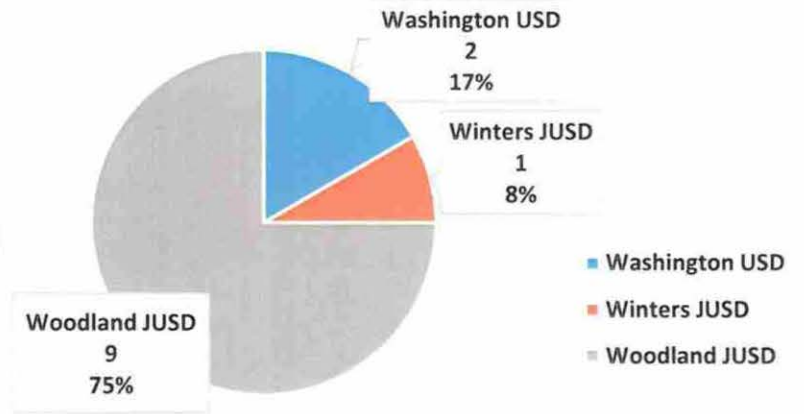


# 2017-2018 YCCP (Yolo County Conservation Partnership) Attendance Month 4

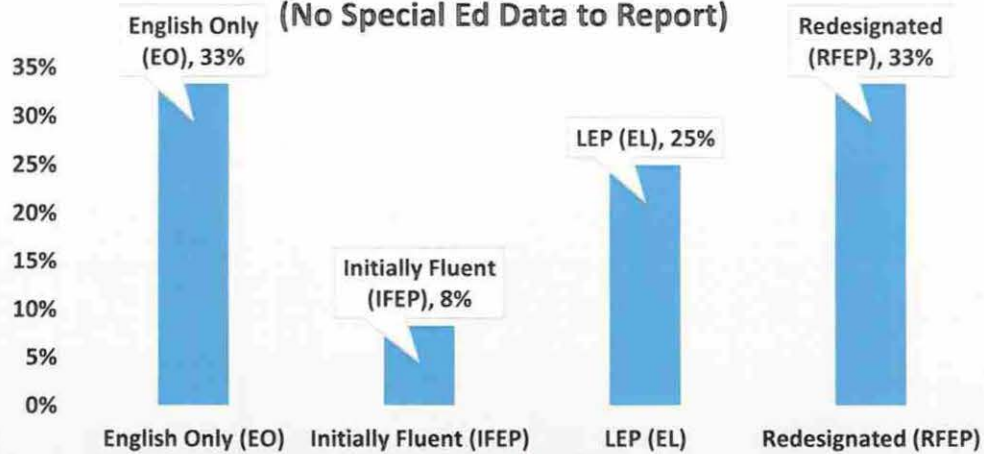
**Enrollment and Average Attendance %  
Attendance Period 8/21/2017 - 12/8/2017**



**School District of Residence**



**Language Fluency %  
(No Special Ed Data to Report)**





**YOLO COUNTY BOARD OF EDUCATION**

**Letter of Transmittal to County Board**

**From the Superintendent**

<b>SUBJECT:</b> First Reading: BP/SP 6153 School-Sponsored Trips	<b>AGENDA ITEM #:</b> 4.11
<b>PER:</b> <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<b>FOR BOARD:</b> <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	<b>RESEARCH &amp; PREPARATION BY:</b> Sharon Holstege and Garth Lewis
<b>BACKGROUND:</b>	<b>DATE:</b> January 30, 2018

California Education Code, Article 13 (Excursions and Field Trips) states in part:

(a) The governing board of a school district or the county superintendent of schools of a county may:

(1) Conduct field trips or excursions in connection with courses of instruction or school-related social, educational, cultural, athletic, or school band activities to and from places in the state, any other state, the District of Columbia, or a foreign country for pupils enrolled in elementary or secondary schools. A field trip or excursion to and from a foreign country may be permitted to familiarize pupils with the language, history, geography, natural sciences, and other studies relative to the district's course of study for pupils.

(2) Engage instructors, supervisors, and other personnel to contribute their services over and above the normal period for which they are employed by the district, if necessary, and provide equipment and supplies for the field trip or excursion.

(3) Transport by use of district equipment, contract to provide transportation, or arrange transportation by the use of other equipment, of pupils, instructors, supervisors or other personnel to and from places in the state, another state, the District of Columbia, or a foreign country where those excursions and field trips are being conducted, provided that, when district equipment is used, the governing board shall secure liability insurance, and if travel is to and from a foreign country, liability insurance shall be secured from a carrier licensed to transact insurance business in the foreign country.

(4) Provide supervision of pupils involved in field trips or excursions by certificated employees of the district.

Source: [http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?lawCode=EDC&sectionNum=35330](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC&sectionNum=35330)

BP/SP 6153(a) provides required updates for the YCOE field trip and excursion policy aligned with California Education Code, Article 13. Administrative Regulation 6153 is included for information only.

**RECOMMENDATION/COMMENTS:** The Board will be asked to adopt BP/SP 6153 at the February 27, 2018 Regular meeting.

**SCHOOL-SPONSORED TRIPS**

The Yolo County Board of Education and the Yolo County Office of Education recognize that school-sponsored trips are an important component of a student's development and supplement and enrich the classroom learning experience. School-sponsored trips may be conducted in connection with the County Office's course of study or school-related social, educational, cultural, athletic, school band activities, or other extracurricular or cocurricular activities.

*(cf. 6143 - Courses of Study)*

*(cf. 6145 - Extracurricular and Cocurricular Activities)*

*(cf. 6145.2 - Athletic Competition)*

Requests for school-sponsored trips involving overnight travel shall be submitted to the Yolo County Superintendent of Schools or designee. The County Superintendent or designee shall review the request and approve in advance. All other school-sponsored trips shall be approved in advance by the site administrator.

*(cf. 3312.2 - Educational Travel Program Contracts)*

The site administrator shall establish a process for approving a staff member's request to conduct a school-sponsored trip. When planning trips, staff shall consider student safety, objectives of instruction, the most effective use of instructional time, the distance from school, County Office and student expense, and transportation and supervision requirements. Site administrators may exclude from the trip any student whose presence on the trip would pose a safety or disciplinary risk.

*(cf. 3530 - Risk Management/Insurance)*

*(cf. 3541.1 - Transportation for School-Related Trips)*

*(cf. 5142 - Safety)*

*(cf. 5143 - Insurance)*

*(cf. 5144 - Discipline)*

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*

No field trip shall be authorized if any student would be excluded from participation because of a lack of sufficient funds. The County Superintendent or designee shall coordinate with community groups to supply funds for students in need. (Education Code 35330)

*(cf. 1230 - School-Connected Organizations)*

*(cf. 1321 - Solicitation of Funds from and by Students)*

*(cf. 1700 - Relations Between Private Industry and the Schools)*

*Legal Reference: (see next page)*

**SCHOOL-SPONSORED TRIPS (continued)**

*Legal Reference:*

EDUCATION CODE

- 8760 *Authorization of outdoor science and conservation programs*
- 32040-32044 *First aid equipment: field trips*
- 35330 *Excursions and field trips*
- 35331 *Provision for medical or hospital service for pupils (on field trips)*
- 35332 *Transportation by chartered airline*
- 35350 *Transportation of students*
- 44808 *Liability when pupils not on school property*
- 48908 *Duties of pupils; authority of teachers*

BUSINESS AND PROFESSIONS CODE

- 17540 *Travel promoters*
- 17550-17550.9 *Sellers of travel*
- 17552-17556.5 *Educational travel organizations*

*Management Resources:*

WEB SITES

- American Red Cross: <http://www.redcross.org>*
- California Association of Directors of Activities: <http://www.cada1.org>*
- U.S. Department of Homeland Security: <http://www.dhs.gov>*

Adopted:

**YOLO COUNTY OFFICE OF EDUCATION**  
Woodland, California

**SCHOOL-SPONSORED TRIPS**

**Supervision**

Students on school-sponsored trips are under the jurisdiction of the Yolo County Office of Education and shall be subject to County Office and school rules and regulations.

*(cf. 5131 - Conduct)*

*(cf. 5131.1 - Bus Conduct)*

*(cf. 5144 - Discipline)*

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*

The Yolo County Superintendent of Schools or designee shall ensure that adequate supervision is provided on all school-sponsored trips and that there is an appropriate ratio of adults to students present on the trip. If the trip involves water activities, this ratio shall be revised as necessary.

**Parent/Guardian Permission**

Before a student can participate in a school-sponsored trip, the teacher shall obtain parent/guardian permission for the trip. Whenever a trip involves water activities, the parent/guardian shall provide specific permission for his/her child to participate in the water activities. The County Office shall provide an alternative educational experience for students whose parents/guardians do not wish them to participate in a trip.

All persons making the field trip or excursion shall be deemed to have waived all claims against the County Office or the State of California for injury, accident, illness, or death occurring during or by reason of the field trip or excursion. All adults taking out-of-state field trips or excursions and all parents/guardians of students taking out-of-state field trips or excursions shall sign a statement waiving such claims. (Education Code 35330)

**Safety Issues**

1. While conducting a trip, the teacher, employee, or agent of the school shall have the school's first aid kit in his/her possession or immediately available. (Education Code 32041)

Whenever trips are conducted in areas known to be infested with poisonous snakes, the first aid kit taken on the trip shall contain medically accepted snakebite remedies. In addition, a teacher, employee, or agent of the school who has completed a first aid course which is certified by the American Red Cross and which emphasizes the treatment of snakebites shall participate in the trip. (Education Code 32043)

2. The County Office shall provide or make available medical and/or hospital insurance for students injured while participating in any excursion or field trip. (Education Code 35331)

**SCHOOL-SPONSORED TRIPS** (continued)

*(cf. 3541.1 - Transportation for School-Related Trips)*  
*(cf. 5143 - Insurance)*

3. If the County Superintendent or designee receives threat level warnings from the Homeland Security Advisory System pertaining to the destination of a school-sponsored trip, he/she shall implement precautions necessary to protect the safety of students and staff.

*(cf. 0450 - Comprehensive Safety Plan)*  
*(cf. 3516 - Emergencies and Disaster Preparedness Plan)*

4. Lifeguards are required for all swimming activities. If the activity is at a private pool, the owner of the pool shall provide a certificate of insurance, designating the County Office as an additional insured, for not less than \$500,000 in liability coverage. Staff shall determine supervisory responsibilities for all chaperones.

*(cf. 3530 - Risk Management/Insurance)*  
*(cf. 5141.7 - Sun Safety)*

5. Before trips of more than one day, the site administrator or designee may hold a meeting for staff, chaperones, parents/guardians, and students to discuss safety and the importance of safety-related rules for the trip.

*(cf. 5142 - Safety)*

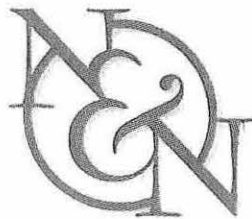
**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> 2016-2017 Audit Report	<b>AGENDA ITEM #:</b> 4.12
<b>PER:</b> <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<b>FOR BOARD:</b> <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	<b>RESEARCH &amp; PREPARATION BY:</b> Crissy Huey
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

Jeff Nigro from Nigro & Nigro will be present to review the Audit Report for the year ending June 30, 2017. Crissy Huey and Tami Ethier will also be available to assist in answering any questions.

**RECOMMENDATION/COMMENTS:** For information only.

**YOLO COUNTY  
OFFICE OF EDUCATION  
AUDIT REPORT  
For the Fiscal Year Ended  
June 30, 2017**



**YOLO COUNTY OFFICE OF EDUCATION**

*For the Fiscal Year Ended June 30, 2017*

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**YOLO COUNTY OFFICE OF EDUCATION  
AUDIT REPORT**

*For the Fiscal Year Ended June 30, 2017*

*Table of Contents (continued)*

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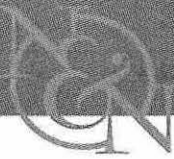
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***Financial Section***

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Yolo County Office of Education  
Woodland, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2016-17 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 the financial statements are free from material misstatement.

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters***Required Supplementary Information*

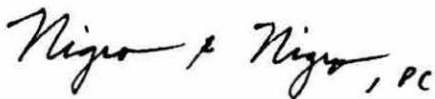
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 12, budgetary comparison information on pages 47 and 48, schedule of funding progress on page 49, schedule of proportionate share of the net pension liability on page 50, and schedule of pension contributions on page 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other 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 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The supplementary information on pages 55 to 57 and the schedule of expenditures of federal awards on page 58 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The information on pages 54 and 59 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2017, on our consideration of the 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 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 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 the County's internal control over financial reporting and compliance.



Murrieta, California  
December 8, 2017

**YOLO COUNTY OFFICE OF EDUCATION**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2017*

---

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, 2017. 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 \$957,000.
- Governmental expenses were approximately \$39.7 million. Revenues were approximately \$40.7 million.
- The County spent approximately \$840,000 in new capital assets during the year.
- The County decreased its outstanding long-term debt by \$50,000. This was primarily due to payments on the certificates of participation.
- Average daily attendance (ADA) in county programs increased by 40, or 56%. This was primarily due to increased participation in the community school program.

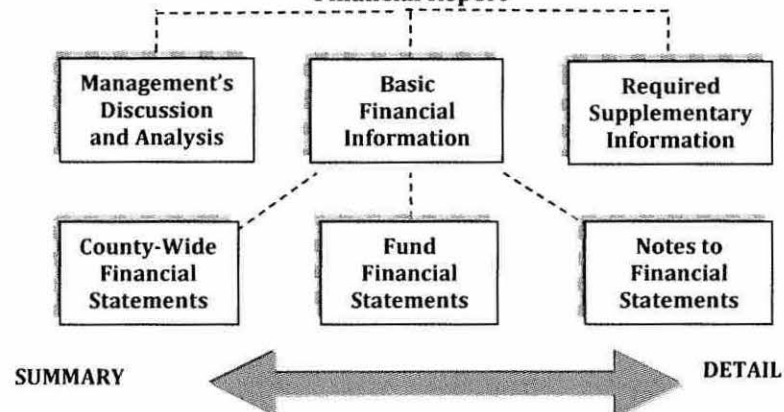
**OVERVIEW OF THE FINANCIAL STATEMENTS**

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 *government-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 funds statements*.
  - *Fiduciary funds* statement provides information about the financial relationships in which the County acts solely as a trustee or agent 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. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

**Figure A-1. Organization of Yolo County Office of Education's Annual Financial Report**



**YOLO COUNTY OFFICE OF EDUCATION**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2017*

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

Figure A-2 summarizes the major features of the County's financial statements, including the portion of the County's activities they cover and the types of information they contain.

**Figure A-2. Major Features of the County-Wide and Fund Financial Statements**

<b>Type of Statements</b>	<b>County-Wide</b>	<b>Governmental Funds</b>	<b>Proprietary Fund</b>	<b>Fiduciary Fund</b>
<i>Scope</i>	Entire county, except fiduciary activities	The activities of the County that are not proprietary or fiduciary, such as special education and building maintenance	Activities of the County that operate like a business, such as self-insurance funds	Instances in which the County administers resources on behalf of someone else, such as scholarship programs and student activities monies
<i>Required financial statements</i>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Revenues, Expenses, &amp; Changes in Net Position</li> <li>• Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> </ul>
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; The County's funds do not currently contain nonfinancial assets, though they can	All assets and liabilities, both short-term and long-term; The County's funds do not currently contain nonfinancial assets, though they can
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

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

**YOLO COUNTY OFFICE OF EDUCATION**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2017*

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

**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 (Unaudited)*  
*For the Fiscal Year Ended June 30, 2017*

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**Fund Financial Statements (continued)**

- 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, 2017, than it was the year before - increasing 81.9% to \$2.1 million (See Table A-1).

**Table A-1: Statement of Net Position**

	<b>Governmental Activities</b>		<b>Variance</b>
	<b>2017</b>	<b>2016</b>	<b>Increase (Decrease)</b>
<b>Assets</b>			
Current assets	\$ 19,282,093	\$ 21,470,622	\$ (2,188,529)
Capital assets	10,940,993	10,626,171	314,822
<b>Total assets</b>	<b>30,223,086</b>	<b>32,096,793</b>	<b>(1,873,707)</b>
<b>Deferred outflows of resources</b>	<b>6,825,348</b>	<b>3,358,885</b>	<b>3,466,463</b>
<b>Liabilities</b>			
Current liabilities	5,978,173	9,062,140	(3,083,967)
Long-term liabilities	6,312,955	6,378,779	(65,824)
Net pension liability	21,021,563	15,522,630	5,498,933
<b>Total liabilities</b>	<b>33,312,691</b>	<b>30,963,549</b>	<b>2,349,142</b>
<b>Deferred inflows of resources</b>	<b>1,609,783</b>	<b>3,323,169</b>	<b>(1,713,386)</b>
<b>Net position</b>			
Net investment in capital assets	4,888,258	4,503,902	384,356
Restricted	3,448,861	3,037,650	411,211
Unrestricted	(6,211,159)	(6,372,592)	161,433
<b>Total net position</b>	<b>\$ 2,125,960</b>	<b>\$ 1,168,960</b>	<b>\$ 957,000</b>

**Changes in net position, governmental activities.** The County's total revenues increased 1.9% to \$40.7 million (See Table A-2). The increase is due primarily to increased property taxes.

The total cost of all programs and services increased 4.2% to \$39.7 million. The County's expenses are predominantly related to educating and caring for students, 48.1%. The purely administrative activities of the County accounted for just 3.8% of total costs. A significant contributor to the increase in costs was increased salaries and benefits.

**YOLO COUNTY OFFICE OF EDUCATION**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2017*

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)**

**Table A-2: Statement of Activities**

	<b>Governmental Activities</b>		<b>Variance Increase (Decrease)</b>
	<b>2017</b>	<b>2016</b>	
<b>Revenues</b>			
Program Revenues:			
Charges for services	\$ 2,385,598	\$ 2,126,394	\$ 259,204
Operating grants and contributions	25,397,288	25,241,903	155,385
General Revenues:			
Federal and state aid not restricted	2,983,202	2,893,600	89,602
Property taxes	8,470,619	8,156,820	313,799
Other general revenues	1,454,061	1,497,976	(43,915)
<b>Total Revenues</b>	<b>40,690,768</b>	<b>39,916,693</b>	<b>774,075</b>
<b>Expenses</b>			
Instruction-related	14,749,280	13,167,006	1,582,274
Pupil services	4,381,693	3,873,826	507,867
Administration	4,008,991	3,863,520	145,471
Plant services	1,814,334	1,792,179	22,155
All other activities	14,779,470	15,449,797	(670,327)
<b>Total Expenses</b>	<b>39,733,768</b>	<b>38,146,328</b>	<b>1,587,440</b>
Increase (decrease) in net position	<b>\$ 957,000</b>	<b>\$ 1,770,365</b>	<b>\$ (813,365)</b>

**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 \$13.5 million, which is above last year's ending fund balance of \$12.6 million. The primary cause of the increased fund balance is the balance of accounts payable had been significantly decreased throughout the year.

**Table A-3: The County's Fund Balances**

<b>Fund</b>	<b>Fund Balances</b>				
	July 1, 2016	Revenues	Expenditures	Other Sources and (Uses)	June 30, 2017
County School Services Fund	\$ 10,048,786	\$ 23,128,865	\$ 22,154,410	\$ (87,123)	\$ 10,936,118
Special Education Pass-Through Fund	-	14,569,198	14,562,412	-	6,786
Adult Education Fund	166,481	181,558	116,045	-	231,994
Child Development Fund	217,874	2,236,069	2,127,604	(50,213)	276,126
Cafeteria Fund	38,217	172,393	299,604	120,377	31,383
Deferred Maintenance Fund	1,084,769	306,254	379,094	(74,323)	937,606
Special Reserve Fund (Postemployment Benefits)	379,818	2,229	-	92,076	474,123
Capital Facilities Fund	628,406	274,489	339,547	16,959	580,307
	<b>\$ 12,564,351</b>	<b>\$ 40,871,055</b>	<b>\$ 39,978,716</b>	<b>\$ 17,753</b>	<b>\$ 13,474,443</b>

**YOLO COUNTY OFFICE OF EDUCATION**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2017*

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**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS (continued)**

**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 \$3.1 million primarily to reflect federal and state budget actions.
- Salaries and benefits – decreased \$1.4 million due to more accurate projections.
- Other non-personnel expenses – increased \$1.9 million to re-budget carryover funds and revise operational cost estimates.

While the County's final budget for the General Fund anticipated that revenues would exceed expenditures by about \$2.2 million, the actual results for the year show that revenues exceeded expenditures by roughly \$700,000. Actual revenues were \$3.2 million less than anticipated, and expenditures were \$1.7 million less than budgeted. That amount consists primarily of restricted categorical program dollars that were not spent as of June 30, 2017, that will be carried over into the 2017-18 budget.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2016-17 the County had invested \$840,637 in new 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 \$525,172.

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

	<b>Governmental Activities</b>		<b>Variance Increase (Decrease)</b>
	<b>2017</b>	<b>2016</b>	
Land	\$ 808,908	\$ 808,908	\$ -
Improvement of sites	1,666,135	1,307,511	358,624
Buildings	7,922,710	7,819,696	103,014
Equipment	543,240	674,292	(131,052)
Construction in progress	-	15,764	(15,764)
<b>Total</b>	<b>\$ 10,940,993</b>	<b>\$ 10,626,171</b>	<b>\$ 314,822</b>

**Long-Term Debt**

At year-end the County had \$6.5 million in certificates of participation, compensated absences, and post-employment benefits – a decrease of 0.8% 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).

**YOLO COUNTY OFFICE OF EDUCATION**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2017*

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**CAPITAL ASSET AND DEBT ADMINISTRATION (continued)**

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

	<b>Governmental Activities</b>		<b>Variance</b>
	<b>2017</b>	<b>2016</b>	<b>Increase (Decrease)</b>
Certificates of participation	\$ 6,052,735	\$ 6,173,181	\$ (120,446)
Compensated absences	136,700	125,064	11,636
Other postemployment benefits	258,967	200,980	57,987
<b>Total</b>	<b>\$ 6,448,402</b>	<b>\$ 6,499,225</b>	<b>\$ (50,823)</b>

**FACTORS BEARING ON THE COUNTY'S FUTURE**

The Governor signed the 2017-18 *Budget Act* and other budget-related bills on June 27, 2017.

**Proposition 98**

**Overview**

State budgeting for schools and community colleges is based primarily on Proposition 98, approved by voters in 1988 and amended in 1990. In this section, we provide an overview of Proposition 98 changes under the enacted budget package.

***Proposition 98 Establishes Minimum Spending Level***

Proposition 98 establishes a minimum spending requirement commonly called the minimum guarantee. The minimum guarantee is determined by three main formulas (known as tests) and various inputs, including General Fund revenue, per capita personal income, and K-12 attendance. The state can spend at the minimum guarantee or any level above it. Spending above the minimum guarantee one year typically becomes part of the base for calculating the minimum guarantee the next year. If the minimum guarantee increases after budget enactment due to updated inputs, the state owes a "settle-up" obligation. In some years, the state also creates or pays "maintenance factor." Maintenance factor is created when General Fund revenue is weak relative to per capita personal income and is paid when General Fund revenue is stronger.

**Overview (continued)**

***2015-16 and 2016-17 Minimum Guarantees Down but Total Spending Up Slightly***

The 2015-16 minimum guarantee has decreased \$379 million due to lower-than-expected General Fund revenue. Proposition 98 spending that year, however, has increased \$53 million due to various minor adjustments involving the Local Control Funding Formula (LCFF) and community college apportionments. The 2016-17 minimum guarantee has decreased \$558 million, again due to lower estimates of General Fund revenue. Proposition 98 spending that year has decreased by \$484 million, but total spending, including a settle-up payment of \$514 million, is up slightly (\$29 million) from the June 2016 level. The settle-up payment allows the state to cover some 2016-17 LCFF costs using funds set aside for Proposition 2 (2014) debt payments. In both 2015-16 and 2016-17, Proposition 98 spending is above the calculated minimum guarantees.

**YOLO COUNTY OFFICE OF EDUCATION**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2017*

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**FACTORS BEARING ON THE COUNTY'S FUTURE (continued)**

**Proposition 98 (continued)**

**Overview (continued)**

***2017-18 Spending Up \$3.1 Billion Over Revised 2016-17 Level***

In 2017-18, total spending across all segments is \$74.5 billion, an increase of \$3.1 billion (4.4 percent) from the revised 2016-17 level. For 2017-18, the state funds at the estimate of the minimum guarantee. This estimate builds upon the higher levels of spending provided in 2015-16 and 2016-17. (Had the state not funded above the guarantee in those two years, the 2017-18 guarantee would have been \$542 million lower.) Test 2 is the operative test in 2017-18, with the change in the guarantee attributable to a 3.7 percent increase in per capita personal income and a 0.05 percent decline in K-12 attendance. The increase in the guarantee also reflects a maintenance factor payment of \$536 million. Under the administration's estimates, the state would end 2017-18 with an outstanding maintenance factor obligation of \$900 million.

***About One-Third of Increase Covered With Higher Property Tax Revenue***

Of the total Proposition 98 spending provided in 2017-18, \$52.6 billion is state General Fund and \$21.9 billion is local property tax revenue. From 2016-17 to 2017-18, state General Fund increases \$2.1 billion (accounting for about two-thirds of the \$3.1 billion increase in spending) and property tax revenue increases by \$1 billion. The primary factor explaining the growth in property tax revenue is the projected 5.3 percent growth in assessed property values, which is similar to the average growth rate over the past 20 years. Regarding local revenue associated with the dissolution of redevelopment agencies, the budget plan assumes a net increase of \$31 million. This consists of a \$131 million increase in the ongoing revenue shifted to schools and community colleges, offset by a \$100 million decrease in revenue from the sale of assets formerly owned by redevelopment agencies.

***Spending Package Reduces Outstanding Settle-Up Obligation by \$603 Million***

The budget plan includes a \$603 million settle-up payment related to meeting the 2009-10 minimum guarantee. This payment reduces the state's outstanding settle-up obligation from slightly above \$1 billion to \$440 million. Of the \$603 million provided, the budget plan allocates \$514 million for covering 2016-17 LCFF costs, \$86 million for the community college guided pathways initiative, and \$3 million for the Career Technical Education Incentive Grant program. The state budget package scores all of the settle-up spending as a Proposition 2 debt payment.

**K-12 Education**

***\$64.7 Billion Proposition 98 Funding for K-12 Education in 2017-18***

The budgeted 2017-18 level is \$2.7 billion (4.3 percent) more than revised 2016-17 level and \$2.2 billion (3.6 percent) more than the 2016-17 Budget Act level. The budget increases funding per student by \$450 (4.3 percent) over the 2016-17 Budget Act level, bringing Proposition 98 funding per student up to \$10,863.

***Package Includes Mix of Ongoing and One-Time Spending***

The budget includes \$2.4 billion in augmentations for K-12 education. Of these augmentations, \$1.5 billion are ongoing increases and \$933 million are one-time initiatives. In addition to these changes, the budget package includes \$328 million in one-time initiatives funded from other sources. (Of this amount, \$325 million is from Proposition 98 reversion dollars and \$3 million is from a settle-up payment. Of the reversion dollars, \$114 million is for a fund swap primarily relating to special education.) The budget also authorizes \$593 million from Proposition 51 (2016) general obligation bond proceeds for school facilities.

**YOLO COUNTY OFFICE OF EDUCATION**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2017*

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**FACTORS BEARING ON THE COUNTY'S FUTURE (continued)**

**General Purpose Funding**

***Accelerates Implementation of LCFF for School Districts and Charter Schools***

The budget provides an additional \$1.4 billion ongoing Proposition 98 funding for this purpose, bringing total LCFF funding for school districts and charter schools to \$57.4 billion, a 2.7% increase over the revised 2016-17 level. The administration estimates this funding will result in the LCFF-target level being 97 percent-funded. School districts and charter schools may use LCFF monies for any educational purpose.

***Augments LCFF Funding for Some County Offices of Education (COEs)***

The budget provides \$7 million ongoing Proposition 98 funding for an increase to the County services portion of the COE LCFF. Specifically, the budget increases COE LCFF targets by an amount equal to (1) \$18,697 for each school district located in the county (bringing total funding per district to \$131,808) or (2) \$80,000, whichever is higher. This change to the formula results in additional funding for the 40 percent of COEs currently funded at but not above their LCFF targets.

***Requires All COEs to Develop Plans for Supporting School Districts***

Trailer legislation requires all COEs to develop plans specifying how they will support their school districts. The legislation requires COEs, at a minimum, to specify how they will provide support to (1) all districts in developing their Local Control and Accountability Plans (LCAPs) and (2) any district deemed low performing. Each COE plan must include goals for each type of district support provided, metrics to measure progress towards achieving these goals, and specific actions the COE will take to meet its goals. Each plan also must describe how the COE will work with other entities, including other COEs, the California Department of Education (CDE), and the California Collaborative for Educational Excellence—to support school districts in their county. Trailer legislation also requires the Superintendent of Public Instruction (SPI) to provide assistance to a COE if the SPI finds merit in an LCAP-related complaint filed against the COE or one of the Counties in the county.

***Funds One-Time Discretionary Grants***

The largest one-time augmentation for K-12 education is \$877 million that local education agencies (LEAs) may use for any educational purpose. Funding is distributed based on average daily attendance (\$147 per ADA). If an LEA has unpaid mandate claims, funding counts toward those claims. As most LEAs do not have any such claims, we estimate only about one-third (\$268 million) of the funding will end up reducing the K-12 mandates backlog. We estimate the K-12 mandates backlog will be \$799 million at the end of 2017-18.

**Other Changes**

***Specifies Use of Remaining Proposition 39 Funds and Extends Energy-Efficiency Programs Indefinitely***

The budget provides \$423 million Proposition 98 funding for energy-efficiency projects at schools and community colleges. This reflects the fifth and final year of Proposition 39 (2012) funding. Trailer legislation, however, extends the date for schools to use this funding by one year, to June 30, 2019, and sets rules for how any remaining uncommitted funds are to be used. The first \$75 million in remaining funds is earmarked for school districts and COEs to replace or retrofit school buses. Priority is given to LEAs having the oldest buses, serving disadvantaged communities, or serving high shares of low-income students. The next \$100 million is earmarked for a competitive grant program to provide K-12 LEAs with low- and no-interest loans for energy projects. Any funding still remaining is to be distributed as grants to K-12 LEAs according to Proposition 39 rules. The trailer legislation also extends the Proposition 39 energy-efficiency programs for K-12 and CCC LEAs beginning in 2018-19, contingent upon funds being made available through the annual budget act or other statute.

## **YOLO COUNTY OFFICE OF EDUCATION**

*Management's Discussion and Analysis (Unaudited)*

*For the Fiscal Year Ended June 30, 2017*

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### **FACTORS BEARING ON THE COUNTY'S FUTURE (continued)**

#### **Proposition 98 (continued)**

#### **Other Changes (continued)**

##### ***Augments After School Education and Safety (ASES) Program***

Proposition 49, passed by the voters in 2002, requires the state to provide \$550 million in Proposition 98 funds annually for the ASES program. Since Proposition 49 was enacted, ASES providers have received \$7.50 per child per day. The budget increases ASES funding by \$50 million (9%)—bringing total funding to \$600 million. The augmentation will increase the per-child per-day rate.

#### **School Facilities**

##### ***Provides First Installment of Proposition 51 Bond Funding for School Facilities***

Passed by the voters in November 2016, Proposition 51 authorizes the state to sell \$9 billion in general obligation bonds—\$7 billion for schools and \$2 billion for community colleges. The state plans to issue \$593 million of these bonds for K-12 facility projects in 2017-18. This would fully fund the state's list of \$368 million in already approved facility projects, as well as \$225 million in additional projects.

##### ***Establishes New Audit Rules***

Trailer legislation shifts audit responsibilities for state-funded school facility projects from the Office of Public School Construction to local independent auditors. Moving forward, the local auditors are to review facility expenditures to ensure that they comply with the rules of the state's School Facilities Program. In June 2017, the State Allocation Board also enacted a regulatory change requiring districts to sign grant agreements prior to receiving state funding that specify allowable project expenditures.

All of these factors were considered in preparing the Yolo County Office of Education budget for the 2017-18 fiscal year.

### **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.

**YOLO COUNTY OFFICE OF EDUCATION***Statement of Net Position**June 30, 2017*

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash	\$ 14,065,081
Accounts receivable	5,072,134
Inventories	32,388
Prepaid expenses	112,490
Capital assets:	
Non-depreciable assets	808,908
Depreciable assets	16,491,775
Less accumulated depreciation	<u>(6,359,690)</u>
Total assets	<u>30,223,086</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amounts on refunding	181,017
Deferred outflows related to pensions	<u>6,644,331</u>
Total deferred outflows of resources	<u>6,825,348</u>
<b>LIABILITIES</b>	
Accounts payable	4,164,558
Unearned revenues	1,678,168
Long-term debt:	
Portion due or payable within one year	135,447
Portion due or payable after one year	6,312,955
Net pension liability	<u>21,021,563</u>
Total liabilities	<u>33,312,691</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	<u>1,609,783</u>
<b>NET POSITION</b>	
Net investment in capital assets	4,888,258
Restricted for:	
Capital projects	580,307
Educational programs	2,868,554
Unrestricted	<u>(6,211,159)</u>
Total net position	<u>\$ 2,125,960</u>



**YOLO COUNTY OFFICE OF EDUCATION**

*Statement of Activities*

*For the Fiscal Year Ended June 30, 2017*

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
Instructional Services:				
Instruction	\$ 10,368,351	\$ 730,817	\$ 6,722,011	\$ (2,915,523)
Instruction-Related Services:				
Supervision of instruction	3,370,015	333,492	1,649,703	(1,386,820)
Instructional library, media and technology	27,328	-	(84)	(27,412)
School site administration	983,586	36,035	583,302	(364,249)
Pupil Support Services:				
Home-to-school transportation	5,327	530	2,836	(1,961)
Food services	340,406	2,677	200,259	(137,470)
All other pupil services	4,035,960	286,983	3,192,104	(556,873)
General Administration Services:				
Data processing services	1,406,579	-	-	(1,406,579)
Other general administration	2,602,412	91,264	1,128,559	(1,382,589)
Plant services	1,814,334	81,613	1,096,802	(635,919)
Community services	4,138	-	-	(4,138)
Interest on long-term debt	205,920	-	-	(205,920)
Other outgo	14,569,412	822,187	10,821,796	(2,925,429)
Total governmental activities	\$ 39,733,768	\$ 2,385,598	\$ 25,397,288	(11,950,882)
<b>General Revenues:</b>				
Taxes:				
Property taxes				8,470,619
Federal and state aid not restricted to specific purpose				2,983,202
Interest and investment earnings				69,779
Interagency revenues				32,000
Miscellaneous				1,352,282
Total general revenues				12,907,882
Change in net position				957,000
Net position-July 1, 2016				1,168,960
Net position- June 30, 2017				\$ 2,125,960

**YOLO COUNTY OFFICE OF EDUCATION**  
*Balance Sheet – Governmental Funds*  
*June 30, 2017*

	County School Service Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 12,063,106	\$ 774,034	\$ 1,166,501	\$ 14,003,641
Accounts receivable	3,230,431	1,634,607	203,846	5,068,884
Due from other funds	144,209	6,399	68,189	218,797
Inventories	32,388	-	-	32,388
Prepaid expenditures	112,490	-	-	112,490
<b>Total Assets</b>	<b>\$ 15,582,624</b>	<b>\$ 2,415,040</b>	<b>\$ 1,438,536</b>	<b>\$ 19,436,200</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 1,559,009	\$ 2,408,254	\$ 115,282	\$ 4,082,545
Due to other funds	65,080	-	135,964	201,044
Unearned revenue	1,610,688	-	67,480	1,678,168
<b>Total Liabilities</b>	<b>3,234,777</b>	<b>2,408,254</b>	<b>318,726</b>	<b>5,961,757</b>
<b>Fund Balances</b>				
Nonspendable	144,878	-	-	144,878
Restricted	2,353,648	6,786	539,503	2,899,937
Committed	1,312,429	-	-	1,312,429
Assigned	7,326,317	-	580,307	7,906,624
Unassigned	1,210,575	-	-	1,210,575
<b>Total Fund Balances</b>	<b>12,347,847</b>	<b>6,786</b>	<b>1,119,810</b>	<b>13,474,443</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 15,582,624</b>	<b>\$ 2,415,040</b>	<b>\$ 1,438,536</b>	<b>\$ 19,436,200</b>

**YOLO COUNTY OFFICE OF EDUCATION**

*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position*

*June 30, 2017*

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**Total fund balances - governmental funds** \$ 13,474,443

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	17,300,683	
Accumulated depreciation	<u>(6,359,690)</u>	
Net:		10,940,993

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. The additional liability for unmatured interest owing at the end of the period was: (35,076)

Deferred amounts on refunding represent amounts paid to an escrow agent in excess of the outstanding debt at the time of the payment for refunded bonds which have been defeased. In the government-wide statements it is recognized as deferred outflow of resources. The remaining deferred amounts on refunding at the end of the period were: 181,017

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:

Certificates of participation	6,052,735	
Compensated absences	136,700	
Other postemployment benefits	<u>258,967</u>	(6,448,402)

The net pension liability is not due and payable in the current reporting period, and therefore is not reported as a liability in the fund financial statements. (21,021,563)

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.

Deferred outflows of resources relating to pensions	6,644,331	
Deferred inflows of resources relating to pensions	<u>(1,609,783)</u>	

**Total net position - governmental activities** \$ 2,125,960

**YOLO COUNTY OFFICE OF EDUCATION**

*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
For the Fiscal Year Ended June 30, 2017*

	County School Service Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
LCFF sources	\$ 11,010,335	\$ -	\$ -	\$ 11,010,335
Federal sources	4,726,825	5,607,500	433,862	10,768,187
Other state sources	3,712,269	8,954,913	1,950,756	14,617,938
Other local sources	3,987,919	6,785	479,891	4,474,595
<b>Total Revenues</b>	<b>23,437,348</b>	<b>14,569,198</b>	<b>2,864,509</b>	<b>40,871,055</b>
<b>EXPENDITURES</b>				
Current:				
Instruction	8,452,769	-	1,432,081	9,884,850
Instruction-related services:				
Supervision of instruction	3,292,528	-	251,004	3,543,532
School site administration	675,979	-	72,843	748,822
Pupil support services:				
Home-to-school transportation	12,907	-	-	12,907
Food services	24,004	-	307,921	331,925
All other pupil services	3,661,577	-	246,142	3,907,719
Community services	4,138	-	-	4,138
General administration services:				
Data processing services	816,915	-	-	816,915
Other general administration	3,201,723	-	23,053	3,224,776
Plant services	2,578,969	-	(376,852)	2,202,117
Transfers of indirect costs	(195,005)	-	195,005	-
Capital outlay	-	-	415,109	415,109
Intergovernmental transfers	7,000	14,562,412	-	14,569,412
Debt service:				
Principal	-	-	105,000	105,000
Interest	-	-	211,494	211,494
<b>Total Expenditures</b>	<b>22,533,504</b>	<b>14,562,412</b>	<b>2,882,800</b>	<b>39,978,716</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	903,844	6,786	(18,291)	892,339
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	17,753	-	137,336	155,089
Interfund transfers out	(87,123)	-	(50,213)	(137,336)
<b>Total Other Financing Sources and Uses</b>	<b>(69,370)</b>	<b>-</b>	<b>87,123</b>	<b>17,753</b>
<b>Net Change in Fund Balances</b>	<b>834,474</b>	<b>6,786</b>	<b>68,832</b>	<b>910,092</b>
Fund Balances, July 1, 2016	11,513,373	-	1,050,978	12,564,351
<b>Fund Balances, June 30, 2017</b>	<b>\$ 12,347,847</b>	<b>\$ 6,786</b>	<b>\$ 1,119,810</b>	<b>\$ 13,474,443</b>

**YOLO COUNTY OFFICE OF EDUCATION**

*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,  
and Changes in Fund Balances to the Statement of Activities  
For the Fiscal Year Ended June 30, 2017*

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**Total net change in fund balances - governmental funds** \$ 910,092

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is 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	840,637	
Depreciation expense	<u>(525,172)</u>	315,465

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: 105,000

Deferred amounts on refunding represent amounts paid to an escrow agent in excess of the outstanding debt at the time of the payment for refunded bonds which have been defeased. In governmental funds these amounts are recognized as an expenditure. However, in the statement of activities, these amounts are amortized over the life of the refunded debt. The difference between current year amounts and the current year amortization is: 5,003

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: 349

In governmental funds, postemployment benefits costs are recognized as expenditures in the period they are paid. In the government-wide statements, postemployment benefits costs are recognized in the period that they are incurred. The increase in the net OPEB liability at the end of the period was: (57,987)

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: (643)

In governmental 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: (308,643)

In the statement of activities, certain operating expenses such as compensated absences and early retirement incentives, for example, are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). (11,636)

**Change in net position of governmental activities** \$ 957,000

**YOLO COUNTY OFFICE OF EDUCATION**  
*Statement of Net Position – Proprietary Fund*  
*June 30, 2017*

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	Internal Service Fund
	Self-Insurance Fund
<b>ASSETS</b>	
Cash	\$ 61,440
Accounts receivable	3,250
	<hr/>
Total assets	64,690
	<hr/>
<b>LIABILITIES</b>	
Accounts payable	17,698
Liability for IBNR claims	29,239
Due to other funds	17,753
	<hr/>
Total liabilities	64,690
	<hr/>
<b>NET POSITION</b>	
Unrestricted	\$ -
	<hr/> <hr/>

**YOLO COUNTY OFFICE OF EDUCATION**

*Statement of Revenues, Expenses and Changes in Net Position – Proprietary Fund  
For the Fiscal Year Ended June 30, 2017*

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	Internal Service Fund <u>Self-Insurance Fund</u>
<b>OPERATING REVENUES</b>	
Self-insurance premiums	\$ 366,370
<b>OPERATING EXPENSES</b>	
Payments for claims and other operating expenses	<u>348,809</u>
Operating Income (Loss)	<u>17,561</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interfund transfers	(17,753)
Interest income	<u>192</u>
Total non-operating revenues (expenses)	<u>(17,561)</u>
Change in net position	-
Net position, July 1, 2016	<u>-</u>
Net position, June 30, 2017	<u><u>\$ -</u></u>

**YOLO COUNTY OFFICE OF EDUCATION**  
*Statement of Cash Flows – Proprietary Fund*  
*For the Fiscal Year Ended June 30, 2017*

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	Internal Service Fund
	Self-Insurance Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Received from in-district premiums	\$ 380,417
Payments on insurance claims	(340,924)
Net cash provided (used) by operating activities	<u>39,493</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment income	<u>192</u>
Net increase (decrease) in cash and cash equivalents	39,685
Cash and cash equivalents, July 1, 2016	21,755
Cash and cash equivalents, June 30, 2017	<u>\$ 61,440</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>	
Operating income (loss)	\$ 17,561
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Receivables, net	1,200
Due from other funds	12,847
Estimated liability for open claims and IBNRs	(1,503)
Accounts payable and accrued liabilities	9,388
Total adjustments	<u>21,932</u>
Net cash used by operating activities	<u>\$ 39,493</u>



**YOLO COUNTY OFFICE OF EDUCATION**  
*Statement of Fiduciary Net Position*  
*June 30, 2017*

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	Agency Fund
	Warrant Pass-Through Fund
<b>ASSETS</b>	
Cash	\$ 12,620,480
Total assets	<u>\$ 12,620,480</u>
<b>LIABILITIES</b>	
Due to regulatory agencies	\$ 12,620,480
Total liabilities	<u>\$ 12,620,480</u>

## YOLO COUNTY OFFICE OF EDUCATION

### Notes to Financial Statements

June 30, 2017

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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:

##### A. 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 Yolo County Office of Education, 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 unit has a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and thus is included in the financial statements using the blended presentation method as if it were part of the County's operations because the governing board of the component unit is the same as the governing board of the County and because its 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 government-wide financial statements. Individually prepared financial statements are not prepared for the Corporation.

##### B. Basis of Presentation, Basis of Accounting

###### 1. Basis of Presentation

###### Government-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.

## YOLO COUNTY OFFICE OF EDUCATION

Notes to Financial Statements

June 30, 2017

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### B. Basis of Presentation, Basis of Accounting (continued)

##### 1. Basis of Presentation (continued)

###### **Fund Financial Statements**

The fund financial statements provide information about the County's funds, including its fiduciary funds (and blended component units). 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 fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The County also maintains a Deferred Maintenance Fund and a Special Reserve Fund for Postemployment Benefits. Under the flexibility provisions of current statute that allow certain formerly restricted revenues to be used for any educational purpose, the Deferred Maintenance Fund does not currently meet the definition of a special revenue fund as it is no longer 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 are 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).

###### **Non-Major Governmental Funds**

The County maintains the following non-major governmental funds:

###### **Special Revenue Fund:**

**Adult Education Fund:** This fund is used to account for resources restricted to adult education programs maintained by the County.

**Child Development Fund:** This fund is used to account for resources restricted to child development and preschool programs maintained by the County.

**Cafeteria Fund:** This fund is used to account for revenues received and expenditures made to operate the County's child and adult care food program.

## YOLO COUNTY OFFICE OF EDUCATION

Notes to Financial Statements

June 30, 2017

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### B. Basis of Presentation, Basis of Accounting (continued)

##### 1. Basis of Presentation (continued)

###### Non-Major Governmental Funds (continued)

###### Capital Projects Fund:

**Capital Facilities Fund:** This fund is used to account for funds collected from redevelopment agencies and for activity of the Yolo Board of Education Financing Corporation.

###### Internal Service Funds

Internal Service Funds are used to account for services rendered on a cost-reimbursement basis within the County Office. The County has the following Internal Service Fund:

**Self-Insurance Fund:** This fund is used to account for earmarked assets to finance the cost of other postemployment benefits, to pay the costs of dental insurance coverage for employees.

###### Fiduciary Fund

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the County's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. The County maintains the following fiduciary fund:

**Agency Fund:** The County maintains an agency fund to account for assets of others for which the County acts as an agent. The County office maintains the following agency fund:

**Warrant Pass-Through Fund:** This fund is used primarily to account separately for amounts collected from employees for federal taxes, state taxes, credit unions, and other contributions.

##### 2. Measurement Focus, Basis of Accounting

###### Government-Wide, Proprietary, and Fiduciary Fund Financial Statements

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

###### Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of Presentation, Basis of Accounting (continued)**

**3. Revenues - Exchange 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.

**C. 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.

**D. 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.

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position**

**1. 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.

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)**

**2. 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.

**3. 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:

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

**4. 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.

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.

**5. 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. The County has two items that qualify for reporting in this category. The first item is related to its pension plans as more fully described in the footnote entitled "Pension Plans". The second is deferred amount on refunding, which resulted from the difference in the carrying value of refunded debt and its reacquisition price. This amount is shown as deferred and amortized over the shorter of the life of the refunded or refunding debt.

## YOLO COUNTY OFFICE OF EDUCATION

Notes to Financial Statements

June 30, 2017

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

##### 5. Deferred Outflows/Inflows of Resources (continued)

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. The County has one item that qualifies for reporting in this category. That item is to recognize the County's proportionate share of the deferred inflows of resources related to its pension plans as more fully described in the footnote entitled "Pension Plans".

##### 6. Compensated Absences

The liability for compensated absences reported in the government-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.

##### 7. 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.

##### 8. 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.

## YOLO COUNTY OFFICE OF EDUCATION

Notes to Financial Statements

June 30, 2017

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

##### 8. Fund Balances (continued)

**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.

##### 9. 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.
- **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.

#### F. 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.



## YOLO COUNTY OFFICE OF EDUCATION

### Notes to Financial Statements

June 30, 2017

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### G. 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.

##### H. 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.

##### I. New GASB Pronouncements

During the 2016-17 fiscal year, the following GASB Pronouncements became effective:

**1. Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68 (Issued 06/15)**

The requirements of this Statement extend the approach to accounting and financial reporting established in Statement 68 to all pensions, with modifications as necessary to reflect that for accounting and financial reporting purposes, any assets accumulated for pensions that are provided through pension plans that are not administered through trusts that meet the criteria specified in Statement 68 should not be considered pension plan assets. It also requires that information similar to that required by Statement 68 be included in notes to financial statements and required supplementary information by all similarly situated employers and nonemployer contributing entities.

**2. Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (Issued 06/15)**

This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities. The scope of this Statement includes OPEB plans – defined benefit and defined contribution – administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the OPEB plan administrator. If the plan is a defined benefit OPEB plan, plan assets also are legally protected from creditors of the plan members.

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**I. New GASB Pronouncements (continued)**

**3. Statement No. 77, Tax Abatement Disclosures (Issued 08/15)**

For financial reporting purposes, this Statement defines a tax abatement as resulting from an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements, and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

**4. Statement No. 78, Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans (Issued 12/15)**

This Statement amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan).

**5. Statement No. 80, Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14 (Issued 01/16)**

This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member.

**6. Statement No. 82, Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73 (Issued 03/16)**

The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

**YOLO COUNTY OFFICE OF EDUCATION**  
*Notes to Financial Statements*  
*June 30, 2017*

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**NOTE 2 – CASH**

Cash at June 30, 2017, is reported at fair value and consisted of the following:

	Governmental Activities		Total Governmental Activities	Fiduciary Fund
	Governmental Funds	Proprietary Funds		
<b>Pooled Funds:</b>				
Cash in county treasury	\$ 14,003,141	\$ 61,440	\$ 14,064,581	\$ 12,620,480
<b>Deposits:</b>				
Cash in banks	500	-	500	-
<b>Total Cash</b>	<u>\$ 14,003,641</u>	<u>\$ 61,440</u>	<u>\$ 14,065,081</u>	<u>\$ 12,620,480</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, 2017, 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.

As of June 30, 2017, none of the County's bank balance was exposed to custodial credit risk because it was insured by the FDIC.

**YOLO COUNTY OFFICE OF EDUCATION**  
*Notes to Financial Statements*  
 June 30, 2017

**NOTE 3 - ACCOUNTS RECEIVABLE**

Accounts receivable as of June 30, 2017, consisted of the following:

	County School Service Fund	Special Education Pass Through Fund	Non-Major Governmental Funds	Total Governmental Funds	Self- Insurance Fund
Federal Government:					
LCFF	\$ 1,617,049	\$ -	\$ -	\$ 1,617,049	\$ -
Categorical aid programs	591,868	1,359,480	84,078	2,035,426	-
State Government:					
Special education	64,693	-	-	64,693	-
Lottery	17,321	-	-	17,321	-
Categorical aid programs	338,990	274,005	113,735	726,730	-
Local:					
Interagency services	322,650	-	-	322,650	-
Other local resources	277,860	1,122	6,033	285,015	3,250
<b>Total</b>	<b>\$ 3,230,431</b>	<b>\$ 1,634,607</b>	<b>\$ 203,846</b>	<b>\$ 5,068,884</b>	<b>\$ 3,250</b>

**NOTE 4 - INTERFUND TRANSACTIONS**

**A. Balances Due To/From Other Funds**

Balances due/to other funds at June 30, 2017, consisted of the following:

	Due from other funds			Total Governmental Funds
	County School Service Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	
County School Service Fund	\$ -	\$ 6,399	\$ 58,681	\$ 65,080
Non-Major Governmental Funds	126,456	-	9,508	135,964
Self Insurance Fund	17,753	-	-	17,753
<b>Totals</b>	<b>\$ 144,209</b>	<b>\$ 6,399</b>	<b>\$ 68,189</b>	<b>\$ 218,797</b>

County School Service Fund due to Adult Education Fund to clear benefits accrual	\$ 34
County School Service Fund due to Child Development Fund to transfer OPEB, WC, etc.	41,634
County School Service Fund due to Cafeteria Fund for OPEB transfer	54
County School Service Fund due to Capital Facilities Fund for COP payments and vacancy expense	16,959
County School Service Fund due to Special Education Pass-Through Fund for state aid transfer	6,399
Adult Education Fund due to County School Service Fund for OPEB costs	2,072
Child Development Fund due to County School Service Fund for indirect, internet, and printer costs	115,399
Child Development Fund due to Cafeteria Fund for CACFP transfer	9,508
Cafeteria Fund due to County School Service Fund for indirect cost	8,985
Self-Insurance Fund due to Special Reserve Fund for postemployment benefits for benefits transfer	17,753
<b>Total</b>	<b>\$ 218,797</b>

At June 30, 2017, the General Fund owed \$300,500 to the Deferred Maintenance Fund. As described in Note 1.B. and in accordance with GASB Statement No. 54, the Deferred Maintenance Fund is reported within the General Fund in these financial statements. Therefore, all interfund activity has been removed from the fund financial statements.

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

**NOTE 4 – INTERFUND TRANSACTIONS (continued)**

**B. Transfers To/From Other Funds**

Transfers between funds at June 30, 2017 consisted of the following:

General Fund transfer to Capital Facilities Fund for COP activity and vacancy expense	\$	16,959
General Fund transfer to Cafeteria for both direct and indirect costs		70,164
Child Development Fund transfer to Cafeteria Fund for CACFP costs		50,213
Self-Insurance Fund transfer to Special Reserve Fund for postemployment benefits for benefits transfer		17,753
Total	<u>\$</u>	<u>155,089</u>

During the fiscal year, the General Fund made transfers of \$74,323 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 General Fund in these financial statements. Therefore, an interfund activity has been removed from the fund financial statements.

**NOTE 5 – FUND BALANCES**

At June 30, 2017, fund balances of the County’s governmental funds were classified as follows:

	County School Service Fund	Special Education Pass-Through Fund	Non-Major Governmental Funds	Total
<b>Nonspendable:</b>				
Stores inventories	\$ 32,388	\$ -	\$ -	\$ 32,388
Prepaid expenditures	112,490	-	-	112,490
Total Nonspendable	<u>144,878</u>	<u>-</u>	<u>-</u>	<u>144,878</u>
<b>Restricted:</b>				
Categorical programs	2,353,648	6,786	508,120	2,868,554
Food service	-	-	31,383	31,383
Total Restricted	<u>2,353,648</u>	<u>6,786</u>	<u>539,503</u>	<u>2,899,937</u>
<b>Committed:</b>				
Deferred maintenance program	1,312,429	-	-	1,312,429
Total Committed	<u>1,312,429</u>	<u>-</u>	<u>-</u>	<u>1,312,429</u>
<b>Assigned:</b>				
Postemployment benefits	474,123	-	-	474,123
Other	6,852,194	-	580,307	7,432,501
Total Assigned	<u>7,326,317</u>	<u>-</u>	<u>580,307</u>	<u>7,906,624</u>
<b>Unassigned:</b>				
Reserve for economic uncertainties	714,127	-	-	714,127
Remaining unassigned balances	496,448	-	-	496,448
Total Unassigned	<u>1,210,575</u>	<u>-</u>	<u>-</u>	<u>1,210,575</u>
Total	<u>\$ 12,347,847</u>	<u>\$ 6,786</u>	<u>\$ 1,119,810</u>	<u>\$ 13,474,443</u>

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

**NOTE 6 - CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended June 30, 2017 was as follows:

	Balance, July 1, 2016	Additions	Deletions	Balance, June 30, 2017
Capital assets not being depreciated:				
Land	\$ 808,908	\$ -	\$ -	\$ 808,908
Construction in progress	15,764	-	15,764	-
Total capital assets not being depreciated	<u>824,672</u>	<u>-</u>	<u>15,764</u>	<u>808,908</u>
Capital assets being depreciated:				
Improvement of sites	2,008,534	463,613	-	2,472,147
Buildings	11,801,567	387,729	-	12,189,296
Equipment	1,840,704	5,059	15,431	1,830,332
Total capital assets being depreciated	<u>15,650,805</u>	<u>856,401</u>	<u>15,431</u>	<u>16,491,775</u>
Accumulated depreciation for:				
Improvement of sites	(701,023)	(104,989)	-	(806,012)
Buildings	(3,981,871)	(284,715)	-	(4,266,586)
Equipment	(1,166,412)	(135,468)	(14,788)	(1,287,092)
Total accumulated depreciation	<u>(5,849,306)</u>	<u>(525,172)</u>	<u>(14,788)</u>	<u>(6,359,690)</u>
Total capital assets being depreciated, net	<u>9,801,499</u>	<u>331,229</u>	<u>643</u>	<u>10,132,085</u>
Governmental activity capital assets, net	<u>\$ 10,626,171</u>	<u>\$ 331,229</u>	<u>\$ 16,407</u>	<u>\$ 10,940,993</u>

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

Instruction	\$ 1,392
Instructional supervision	7,682
School site administration	9,361
Food service	367
All other pupil services	20,166
Data processing services	51,167
Plant services	435,037
Total	<u>\$ 525,172</u>

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

**NOTE 7 – GENERAL LONG-TERM DEBT**

Changes in long-term debt for the year ended June 30, 2017 were as follows:

	Balance, July 1, 2016	Additions	Deductions	Balance, June 30, 2017	Amount Due Within One Year
Certificates of Participation:					
Principal payments	\$ 5,890,000	\$ -	\$ 105,000	\$ 5,785,000	\$ 120,000
Issuance premium	283,181	-	15,446	267,735	15,447
Sub-total Certificates of Participation	6,173,181	-	120,446	6,052,735	135,447
Compensated absences	125,064	11,636	-	136,700	-
Other postemployment benefits	200,980	57,987	-	258,967	-
<b>Total</b>	<b>\$ 6,499,225</b>	<b>\$ 69,623</b>	<b>\$ 120,446</b>	<b>\$ 6,448,402</b>	<b>\$ 135,447</b>

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 Office 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 Office'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 Office'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, 2017, of \$181,017 remain to be amortized for this refunding. As of June 30, 2017, the defeased debt had been fully paid out of escrow and there was no principal balance outstanding on the debt.

The annual requirements to amortize certificates of participation outstanding as of June 30, 2017, are as follows:

Fiscal Year	Principal	Interest	Total
2017-2018	\$ 120,000	\$ 208,044	\$ 328,044
2018-2019	135,000	202,944	337,944
2019-2020	155,000	196,368	351,368
2020-2021	175,000	188,119	363,119
2021-2022	200,000	178,744	378,744
2022-2027	1,375,000	714,109	2,089,109
2027-2032	2,025,000	431,116	2,456,116
2032-2035	1,600,000	83,222	1,683,222
<b>Totals</b>	<b>\$ 5,785,000</b>	<b>\$ 2,202,666</b>	<b>\$ 7,987,666</b>

**YOLO COUNTY OFFICE OF EDUCATION***Notes to Financial Statements**June 30, 2017***NOTE 8 - OPERATING LEASES**

The County Office has entered into various operating lease agreements for buildings and equipment with lease terms in excess of one year. All the agreements contain termination clauses providing for cancellation after a specified number of days by submitting written notice to lessors. It is unlikely the County Office will cancel any of the agreements prior to the expiration date. Future minimum lease payments are as follows:

Year Ending June 30,	Lease Payments
2018	\$ 186,027
2019	185,367
2020	132,689
2021	29,047
Total	<u>\$ 533,130</u>

Total rent expense incurred during the year ended June 30, 2017 under these lease agreements was \$186,027.

**NOTE 9 - 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 Office's workers' compensation claims. The relationships between the County Office and the JPAs are such that the JPAs are not component units of the County Office 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.

Condensed financial information of the JPA's is shown below:

	CVS (Unaudited) June 30, 2016	NVSIG (Audited) June 30, 2016
Total Assets	\$ 420,984	\$ 3,513,888
Total Liabilities	80,219	1,904,374
Total Net Position	<u>\$ 340,765</u>	<u>\$ 1,609,514</u>
Total Operating Revenues	\$ 695,654	\$ 12,753,614
Total Operating Expenses	714,978	12,709,571
Total Operating Income	(19,324)	44,043
Total Non-Operating Income	3,424	31,585
Change in Net Position	<u>\$ (15,900)</u>	<u>\$ 75,628</u>



**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

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**NOTE 10 – COMMITMENTS AND CONTINGENCIES**

**A. 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.  
the grants, it is believed that any required reimbursement will not be material.

**B. 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.

**NOTE 11 – RISK MANAGEMENT**

**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

## YOLO COUNTY OFFICE OF EDUCATION

Notes to Financial Statements

June 30, 2017

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### NOTE 12 – PENSION PLANS

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 California State Teachers' Retirement System (CalSTRS), and classified employees are members of California Public Employees' Retirement System (CalPERS).

#### A. General Information about the Pension Plans

##### Plan Descriptions

The County contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. Benefit provisions under the Plan are established by State statute and District resolution. CalSTRS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalSTRS website.

The County also 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. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

##### Benefits Provided

CalSTRS provides retirement, disability, and death benefits. Retirement benefits are determined as 2% of final compensation for each year of credited service at age 60 for members under *CalSTRS 2% at 60*, or age 62 for members under *CalSTRS 2% at 62*, increasing to a maximum of 2.4% at age 63 for members under *CalSTRS 2% at 60*, or age 65 for members under *CalSTRS 2% at 62*. The normal retirement eligibility requirements are age 60 for members under *CalSTRS 2% at 60*, or age 62 for members under *CalSTRS 2% at 62*, with a minimum of five years of service credited under the Defined Benefit Program, which can include service purchased from teaching in an out-of-state or foreign public school. Employees are eligible for service-related disability benefits after five years of service, unless the member is disabled due to an unlawful act of bodily injury committed by another person while working in CalSTRS covered employment, in which case the minimum is one year. Disability benefits are equal to fifty percent of final compensation regardless of age and service credit. Designated recipients of CalSTRS retired members receive a \$6,163 lump-sum death payment. There is a 2% simple increase each September 1 following the first anniversary of the date on which the monthly benefit began to accrue. The annual 2% increase is applied to all continuing benefits other than Defined Benefit Supplement annuities. However, if the member retires with a Reduced Benefit Election, the increase does not begin to accrue until the member reaches age 60 and is not payable until the member receives the full benefit. This increase is also known as the improvement factor.

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

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**NOTE 12 – PENSION PLANS (continued)**

**A. General Information about the Pension Plans (continued)**

**Benefits Provided (continued)**

CalPERS also provides retirement, disability, and death benefits. Retirement benefits are determined as 1.1% of final compensation for each year of credited service at age 50 for members under *2% at 55*, or 1.0% at age 52 for members under *2% at 62*, increasing to a maximum of 2.5% at age 63 for members under *2% at 55*, or age 67 for members under *2% at 62*. To be eligible for service retirement, members must be at least age 50 and have a minimum of five years of CalPERS-credited service. Members joining on or after January 1, 2013 must be at least age 52. Disability retirement has no minimum age requirement and the disability does not have to be job related. However, members must have a minimum of five years of CalPERS service credit.

Pre-retirement death benefits range from a simple return of member contributions plus interest to a monthly allowance equal to half of what the member would have received at retirement paid to a spouse or domestic partner. To be eligible for any type of monthly pre-retirement death benefit, a spouse or domestic partner must have been either married to the member or legally registered before the occurrence of the injury or the onset of the illness that resulted in death, or for at least one year prior to death. Cost-of-living adjustments are provided by law and are based on the Consumer Price Index for all United States cities. Cost-of-living adjustments are paid the second calendar year of the member's retirement on the May 1 check and then every year thereafter. The standard cost-of-living adjustment is a maximum of 2% per year.

**Contributions**

Active CalSTRS plan members under *2% at 60* were required to contribute 10.25% and plan members under *2% at 62* were required to contribute 9.205% of their salary in 2016-17. The required employer contribution rate for fiscal year 2016-17 was 12.58% of annual payroll. The contribution requirements of the plan members are established by State statute. Active CalPERS plan members are required to contribute 7.0% of their salary and the County is required to contribute an actuarially determined rate. 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 required employer contribution for fiscal year 2016-17 was 13.888%. The contribution requirements of the plan members are established by State statute.

For the fiscal year ended June 30, 2017, the contributions recognized as part of pension expense for each Plan were as follows:

	CalSTRS	CalPERS
Employer contributions	\$ 1,195,803	\$ 562,987
Employee contributions paid by employer	\$ -	\$ -
Employer contributions paid by State	\$ 760,180	\$ -

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

**NOTE 12 – PENSION PLANS (continued)**

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

As of June 30, 2017, the County reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 10,514,530
CalPERS	10,507,033
<b>Total Net Pension Liability</b>	<b>\$ 21,021,563</b>

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, 2016, 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, 2015, rolled forward to June 30, 2016, 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 plans 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, 2015 and 2016, was as follows:

	CalSTRS	CalPERS
Proportion - June 30, 2015	0.0120%	0.0505%
Proportion - June 30, 2016	0.0130%	0.0532%
<b>Change - Increase (Decrease)</b>	<b>0.0010%</b>	<b>0.0027%</b>

For the year ended June 30, 2017, the County recognized pension expense of \$1,887,144. At June 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,758,790	\$ -
Differences between actual and expected experience	451,903	(256,490)
Changes in assumptions	-	(315,674)
Adjustment due to differences in proportions	929,765	-
Net differences between projected and actual earnings on plan investments	3,503,873	(1,037,619)
	<b>\$ 6,644,331</b>	<b>\$ (1,609,783)</b>

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

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**NOTE 12 – PENSION PLANS (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

The total amount of \$1,758,790 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, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	Amount
2018	\$ 634,339
2019	645,023
2020	1,032,771
2021	494,491
2022	68,983
Thereafter	-

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2015, actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2015	June 30, 2015
Measurement Date	June 30, 2016	June 30, 2016
Actuarial Cost Method	Entry age normal	Entry age normal
Actuarial Assumptions:		
Discount Rate	7.60%	7.65%
Inflation	3.00%	2.75%
Wage Growth	3.75%	Varies
Post-retirement Benefit Increase	2.00%	2.00%
Investment Rate of Return	7.60%	7.65%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 - June 30, 2010 Experience Analysis for more information. The underlying mortality assumptions and all other actuarial assumptions used in the CalPERS June 30, 2015, valuation were based on the results of an actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

**Discount Rate** – for CalSTRS

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per Assembly Bill 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60%) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members.

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

June 30, 2017

**NOTE 12 – PENSION PLANS (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

**Discount Rate** – for CalSTRS (continued)

Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Discount Rate** – for CalPERS

The discount rate used to measure the total pension liability for PERF B was 7.65%. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF B. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained on CalPERS' website.

The long-term expected rate of return on pension plan investments 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.

In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long-term (11-60 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 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 equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The long-term expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2016.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Target Allocation		Long-Term Expected Rate of Return	
	CalSTRS	CalPERS	CalSTRS	CalPERS
Global Equity	47%	51%	6.30%	5.71%
Global Debt Securities	N/A	20%	N/A	2.43%
Inflation Sensitive	4%	6%	3.80%	3.36%
Private Equity	13%	10%	9.30%	6.95%
Absolute Return/Risk Mitigating Strategies	9%	N/A	2.90%	N/A
Real Estate	13%	10%	5.20%	5.13%
Infrastructure and Forestland	N/A	2%	N/A	5.09%
Fixed Income	12%	N/A	0.30%	N/A
Cash/Liquidity	2%	1%	-1.00%	-1.05%
	<b>100%</b>	<b>100%</b>		

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

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**NOTE 12 – PENSION PLANS (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

***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:

	CalSTRS	CalPERS
1% Decrease	6.60%	6.65%
Net Pension Liability	\$ 15,132,780	\$ 15,676,552
Current Discount Rate	7.60%	7.65%
Net Pension Liability	\$ 10,514,530	\$ 10,507,033
1% Increase	8.60%	8.65%
Net Pension Liability	\$ 6,678,880	\$ 6,202,391

***Pension Plan Fiduciary Net Position***

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

**C. Payable to the Pension Plans**

At June 30, 2017, the County reported a payable of \$15,254 and \$5,708 for the outstanding amount of contributions to the CalSTRS and CalPERS pension plans, respectively, required for the fiscal year ended June 30, 2017.

**NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS**

Yolo County Office of Education administers a single-employer defined benefit other postemployment benefit (OPEB) plan that provides medical, dental and vision insurance benefits to eligible retirees and their spouses. The County implemented Governmental Accounting Standards Board Statement #45, *Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pension Plans*, in 2007-08.

**Plan Descriptions and Contribution Information**

Membership in the plan consisted of the following:

Eligible retirees	32
Eligible active employees	5
Total	<u>37</u>

*\*As of May 1, 2015*

**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

**NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (continued)**

**Plan Descriptions and Contribution Information (continued)**

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

	Certificated *	Classified *
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
County Office contribution %	100%	100%
County Office cap	Negotiated cap	Negotiated cap to age 65; \$75 per month thereafter

\* Management follows the above benefits as appropriate.

The County Office’s annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. During the year, expenditures of \$147,994 were recognized for the OPEB expense.

**Annual OPEB Cost and Net OPEB Obligation**

The County’s annual OPEB cost is calculated based on the Annual Required Contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County’s net OPEB obligation:

Annual Required Contribution (ARC)	\$ 222,337
Interest on net OPEB obligation	9,044
Adjustment to ARC	<u>(25,400)</u>
Annual OPEB cost (expense)	205,981
Contributions made	<u>(147,994)</u>
Increase (decrease) in net OPEB obligation (asset)	57,987
Net OPEB obligation (asset), beginning of year	<u>200,980</u>
Net OPEB obligation (asset), end of year	<u><u>\$ 258,967</u></u>

The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the three most recent years are as follows:

Year Ended June 30,	Annual OPEB Cost	Percentage Contributed	Net OPEB Obligation
2015	\$ 157,443	99.08%	\$ 129,918
2016	\$ 211,764	66.44%	\$ 200,980
2017	\$ 205,981	71.85%	\$ 258,967



**YOLO COUNTY OFFICE OF EDUCATION**

*Notes to Financial Statements*

*June 30, 2017*

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**NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (continued)**

**Funded Status and Funding Progress - OPEB Plans**

As of May 1, 2015, the most recent actuarial valuation date, the County Office did not have a funded plan. The actuarial accrued liability (AAL) for benefits was \$1.7 million and the unfunded actuarial accrued liability (UAAL) was \$1.7 million.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress presented as Required Supplementary Information presents multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designated to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Additional information as of the latest actuarial valuation follows:

Valuation Date	May 1, 2015
Actuarial Cost Method	Entry age normal
Amortization Method	Closed, Level Dollar Method
Remaining Amortization Period	6 years
Asset Valuation	N/A
Actuarial Assumptions:	
Investment rate of return	4.50%
Inflation	2.75%
Healthcare cost trend rate	4.00%

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***Required Supplementary Information***

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**YOLO COUNTY OFFICE OF EDUCATION**

*Budgetary Comparison Schedule – County School Service Fund*

*For the Fiscal Year Ended June 30, 2017*

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Pos (Neg)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual*</u>	
<b>Revenues</b>				
LCFF Sources	\$ 11,108,174	\$ 10,831,672	\$ 10,709,835	\$ (121,837)
Federal Sources	4,298,844	4,915,816	4,726,825	(188,991)
Other State Sources	4,138,741	5,235,730	3,712,269	(1,523,461)
Other Local Sources	3,665,926	5,387,691	3,979,936	(1,407,755)
<b>Total Revenues</b>	<b>23,211,685</b>	<b>26,370,909</b>	<b>23,128,865</b>	<b>(3,242,044)</b>
<b>Expenditures</b>				
Current:				
Certificated Salaries	7,044,614	6,859,079	6,775,502	83,577
Classified Salaries	6,313,277	6,302,785	6,173,173	129,612
Employee Benefits	5,566,556	4,313,091	4,365,033	(51,942)
Books and Supplies	712,771	1,137,755	972,343	165,412
Services and Other Operating Expenditures	3,696,433	4,862,268	3,516,448	1,345,820
Capital Outlay	582,800	915,027	840,415	74,612
Other Outgo	(192,784)	(205,457)	(188,005)	(17,452)
<b>Total Expenditures</b>	<b>23,723,667</b>	<b>24,184,548</b>	<b>22,454,909</b>	<b>1,729,639</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(511,982)	2,186,361	673,956	(1,512,405)
<b>Other Financing Sources and Uses</b>				
Interfund Transfers Out	(80,546)	(161,447)	(161,447)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Net Change in Fund Balances	(592,528)	2,024,914	512,509	(1,512,405)
Fund Balances, July 1, 2016	10,282,189	10,048,785	10,048,785	-
<b>Fund Balances, June 30, 2017</b>	<b>\$ 9,689,661</b>	<b>\$ 12,073,699</b>	<b>\$ 10,561,294</b>	<b>\$ (1,512,405)</b>

\* 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 Revenue Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**YOLO COUNTY OFFICE OF EDUCATION***Budgetary Comparison Schedule – Special Education Pass-Through Fund**For the Fiscal Year Ended June 30, 2017*

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Variance with Final Budget - Pos (Neg)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Federal Sources	\$ 5,587,331	\$ 5,744,990	\$ 5,607,500	\$ (137,490)
Other State Sources	9,640,218	8,400,809	8,954,913	554,104
Other Local Sources	-	3,977	6,785	2,808
Total Revenues	<u>15,227,549</u>	<u>14,149,776</u>	<u>14,569,198</u>	<u>419,422</u>
<b>Expenditures</b>				
Intergovernmental Transfers	<u>15,227,549</u>	<u>14,149,776</u>	<u>14,562,412</u>	<u>(412,636)</u>
Total Expenditures	<u>15,227,549</u>	<u>14,149,776</u>	<u>14,562,412</u>	<u>(412,636)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	6,786	6,786
Fund Balances, July 1, 2016	-	-	-	-
Fund Balances, June 30, 2017	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,786</u>	<u>\$ 6,786</u>

**YOLO COUNTY OFFICE OF EDUCATION**  
*Schedule of Funding Progress - OPEB*  
*For the Fiscal Year Ended June 30, 2017*

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Actuarial Valuation Date	Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
May 1, 2009	\$ -	\$ 3,309,350	\$ 3,309,350	0.0%	\$ 1,332,492	248%
May 1, 2012	\$ -	\$ 2,149,310	\$ 2,149,310	0.0%	\$ 1,000,930	215%
May 1, 2015	\$ -	\$ 1,731,859	\$ 1,731,859	0.0%	\$ 2,120,085	82%

**YOLO COUNTY OFFICE OF EDUCATION**  
*Schedule of Proportionate Share of the Net Pension Liability*  
*For the Fiscal Year Ended June 30, 2017*

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	Last Ten Fiscal Years*		
	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>CalSTRS</b>			
County's proportion of the net pension liability	0.013%	0.012%	0.012%
County's proportionate share of the net pension liability	\$ 10,514,530	\$ 8,078,880	\$ 7,012,440
State's proportionate share of the net pension liability associated with the County	5,986,616	4,272,825	4,234,457
Totals	<u>\$ 16,501,146</u>	<u>\$ 12,351,705</u>	<u>\$ 11,246,897</u>
County's covered-employee payroll	<u>\$ 6,140,149</u>	<u>\$ 5,773,119</u>	<u>\$ 5,394,097</u>
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	171.24%	139.94%	130.00%
Plan fiduciary net position as a percentage of the total pension liability	70%	74%	77%
<b>CalPERS</b>			
County's proportion of the net pension liability	0.0532%	0.0505%	0.0512%
County's proportionate share of the net pension liability	\$ 10,507,033	\$ 7,443,750	\$ 5,812,447
County's covered-employee payroll	<u>\$ 7,264,362</u>	<u>\$ 6,401,521</u>	<u>\$ 6,524,227</u>
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	144.64%	116.28%	89.09%
Plan fiduciary net position as a percentage of the total pension liability	74%	79%	83%

\* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.

**YOLO COUNTY OFFICE OF EDUCATION**  
*Schedule of Pension Contributions*  
*For the Fiscal Year Ended June 30, 2017*

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Last Ten Fiscal Years\*

	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>CalSTRS</b>			
Contractually required contribution	\$ 713,644	\$ 658,838	\$ 512,653
Contributions in relation to the contractually required contribution	<u>713,644</u>	<u>658,838</u>	<u>512,653</u>
Contribution deficiency (excess):	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	<u>\$ 5,672,846</u>	<u>\$ 6,140,149</u>	<u>\$ 5,773,119</u>
Contributions as a percentage of covered-employee payroll	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>
<b>CalPERS</b>			
Contractually required contribution	\$ 562,987	\$ 860,609	\$ 753,523
Contributions in relation to the contractually required contribution	<u>562,987</u>	<u>860,609</u>	<u>753,523</u>
Contribution deficiency (excess):	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	<u>\$ 4,053,766</u>	<u>\$ 7,264,362</u>	<u>\$ 6,401,521</u>
Contributions as a percentage of covered-employee payroll	<u>13.888%</u>	<u>11.847%</u>	<u>11.771%</u>

\* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.



**YOLO COUNTY OFFICE OF EDUCATION**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended June 30, 2017*

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedules**

These schedules are required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedules present both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the County's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

**Schedule of Funding Progress**

This schedule is required by GASB Statement No. 45 for all sole and agent employers that provide other postemployment benefits (OPEB). The schedule presents, for the most recent actuarial valuation and the two preceding valuations, information about the funding progress of the plan, including, for each valuation, the actuarial valuation date, the actuarial value of assets, the actuarial accrued liability, the total unfunded actuarial liability (or funding excess), the actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio), the annual covered payroll, and the ratio of the total unfunded actuarial liability (or funding excess) to annual covered payroll.

**Schedule of Proportionate Share of the Net Pension Liability**

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- The proportion (percentage) of the collective net pension liability (similar to the note disclosure)
- The proportionate share (amount) of the collective net pension liability
- The employer's covered-employee payroll
- The proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered-employee payroll
- The pension plan's fiduciary net position as a percentage of the total pension liability

**Schedule of Pension Contributions**

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (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.

**NOTE 2 – SUMMARY OF CHANGES OF BENEFITS OR ASSUMPTIONS**

**Benefit Changes**

There were no changes to benefit terms that applied to all members of the Schools Pool.

**Changes of Assumptions**

There were no changes of assumptions.

**YOLO COUNTY OFFICE OF EDUCATION**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended June 30, 2017*

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**NOTE 3 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

At June 30, 2017, the County incurred the following excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule:

<u>County School Service Fund</u>	<u>Excess Expenditures</u>
Employee Benefits	\$ 51,942
Other Outgo	\$ 17,452
<u>Special Education Pass Through Fund</u>	<u>Excess Expenditures</u>
Intergovernmental Transfers	\$ 412,636

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***Supplementary Information***

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**YOLO COUNTY OFFICE OF EDUCATION**  
*Local Educational Agency Organization Structure*  
*June 30, 2017*

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The Yolo County Office of Education 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 special education school with satellite classes on various school district campuses, and a preschool program that operates at nine facilities.

**YOLO COUNTY BOARD OF EDUCATION,**  
**As of June 30, 2017**

<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Matt Taylor	President	November, 2018
Cirenio Rodriguez	Vice President	November, 2020
Bill Owens	Trustee	November, 2018
Carol Souza Cole	Trustee	November, 2018
Shelton Yip	Trustee	November, 2020

**ADMINISTRATION**

Jesse Ortiz, Ed.D.,  
*Superintendent*

Ronda DaRosa, Ed.D.,  
*Deputy Superintendent, Educational Services*

Tamara Ethier,  
*Associate Superintendent, Administrative Services*

**YOLO COUNTY OFFICE OF EDUCATION**  
*Schedule of Average Daily Attendance*  
*For the Fiscal Year Ended June 30, 2017*

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	<b>Second Period</b> Certificate No. (5E508AD0)	<b>Annual</b> Certificate No. (5DC26CB9)
<b>Juvenile Court Schools ADA</b>		
Juvenile Halls, Homes and Camps	49.16	48.19
<b>County Funded Non-Juvenile Court Schools ADA</b>		
Probation Referred, On Probation or Parole, Expelled Pursuant to EC 48915(a) or (c)	61.56	58.94
<b>Total ADA</b>	<u>110.72</u>	<u>107.13</u>

**YOLO COUNTY OFFICE OF EDUCATION**  
*Schedule of Financial Trends and Analysis*  
*For the Fiscal Year Ended June 30, 2017*

County School Service Fund	(Budget) 2018 <sup>2</sup>	2017 <sup>3</sup>	2016	2015
Revenues and other financing sources	\$ 23,211,685	\$ 23,128,865	\$ 21,926,071	\$ 19,464,701
Expenditures	23,723,667	22,454,909	20,419,117	19,029,623
Other uses and transfers out	80,546	161,447	359,299	623,671
Total outgo	23,804,213	22,616,356	20,778,416	19,653,294
Change in fund balance (deficit)	(592,528)	512,509	1,147,655	(188,593)
Ending fund balance	<u>\$ 9,968,766</u>	<u>\$ 10,561,294</u>	<u>\$ 10,048,786</u>	<u>\$ 8,901,131</u>
Available reserves <sup>1</sup>	<u>\$ 714,127</u>	<u>\$ 1,210,575</u>	<u>\$ 671,423</u>	<u>\$ 671,423</u>
Available reserves as a percentage of total outgo	<u>3.0%</u>	<u>5.4%</u>	<u>3.3%</u>	<u>3.4%</u>
Total long-term debt	<u>\$ 27,334,518</u>	<u>\$ 27,469,965</u>	<u>\$ 22,021,855</u>	<u>\$ 19,325,570</u>
Average daily attendance at P-2	<u>105</u>	<u>111</u>	<u>71</u>	<u>54</u>

The County School Service Fund balance has increased by \$1,660,163 over the past two years. The fiscal year 2017-18 adopted budget projects a decrease of \$592,528. For a county of this size, the state recommends available reserves of at least the greater of \$587,000 or 3% of total County School Service Fund expenditures, transfers out, and other uses (total outgo).

The County has incurred operating deficits in only one of the past three years, but also anticipates an operating deficit during the 2017-18 fiscal year. Long-term debt has increased by \$8,144,395 over the past two years.

Average daily attendance has increased by 57 over the past two years. A decrease of 6 ADA is anticipated during the fiscal year 2017-18.

<sup>1</sup> Available reserves consist of all unassigned fund balances in the County School Service Fund.

<sup>2</sup> As of September, 2017.

<sup>3</sup> 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**

*Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
For the Fiscal Year Ended June 30, 2017*

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***There were no differences between the Annual Financial and Budget Report and the  
Audited Financial Statements in any funds.***

**YOLO COUNTY OFFICE OF EDUCATION**  
*Schedule of Expenditures of Federal Awards*  
*For the Fiscal Year Ended June 30, 2017*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Cluster Expenditures	Federal Expenditures
U.S. Department of Agriculture:				
Passed through California Dept. of Education (CDE):				
Child and Adult Care Food Program	10.558	13666	\$ 156,474	
CCFP Cash in Lieu of Commodities	10.558	13389	7,636	
Total Child and Adult Care Food Program Cluster				\$ 164,110
Total U.S. Department of Agriculture:				164,110
U.S. Department of Education:				
Passed through California Dept. of Education (CDE):				
No Child Left Behind (NCLB):				
Title I, Part A Cluster:				
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	134,656	
Title I, Part D, Local Delinquent Programs	84.010	14357	114,293	
Total Title I, Part A Cluster				248,949
Title II, Part A, Supporting Effective Instruction State Grant	84.367	14341		1,657
Title II, Part B, California Math & Science Partnerships	84.366	14512		397,404
Title IV, Part B, 21st Century Community Learning Centers Program	84.287	14681		1,206
Individuals with Disabilities Education Act (IDEA):				
Special Education Cluster:				
Local Assistance Entitlement, Part B, Sec 611	84.027	13379	4,656,270	
Preschool Grants, Part B, Sec 619	84.173	13430	144,971	
Preschool Accountability Grants, Part B, Sec 619	84.173A	14688	48,256	
Alternate Dispute Resolution, Part B, Sec 611	84.173A	13007	8,763	
Preschool Local Entitlement, Part B, Sec 611	84.027A	13682	481,544	
Mental Health Services, Part B, Sec 611	84.027A	15197	322,777	
Preschool Staff Development, Part B, Sec 619	84.173A	13431	1,938	
Total Special Education Cluster				5,664,519
Early Intervention Grants	84.181	23761		81,048
Total U.S. Department of Education				6,394,783
U.S. Department of Health & Human Services:				
Passed through California Dept. of Education:				
Head Start Cluster:				
Head Start	93.600	10016	2,693,175	
Early Head Start	93.600	15291	1,007,075	
Head Start - Training & Technical Assistance	93.600	N/A	25,983	
Early Head Start - Training & Technical Assistance	93.600	15292	33,692	
Total Head Start Cluster				3,759,925
Child Care Development Fund Cluster:				
Federal Child Care, Center-Based	93.596	13609	179,808	
Local Planning Councils	93.575	13946	42,699	
Quality Improvement Activities	93.575	13979	47,245	
Total Child Care Development Fund Cluster				269,752
Medicaid Cluster:				
Medi-Cal Billing Option	93.778	10013	362,688	
Medi-Cal Administrative Activities (MAA)	N/A	10060	67,497	
Total Medicaid Cluster				430,185
Total U.S. Department of Health & Human Services				4,459,862
Total Expenditures of Federal Awards				\$ 11,018,755

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

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Special Education Cluster (IDEA):		
Local Assistance Entitlement, Part B, Sec 611	84.027	\$ 4,656,270
Preschool Grants, Part B, Sec 619	84.173	144,971
Preschool Local Entitlement, Part B, Sec 611	84.027A	481,544
Mental Health Allocation, Part B, Sec 611	84.027A	322,777
Preschool Staff Development, Part B, Sec 619	84.173A	1,938
		\$ 5,607,500

**YOLO COUNTY OFFICE OF EDUCATION**

*Schedule of Charter Schools*

*For the Fiscal Year Ended June 30, 2017*

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<u>Charter School</u>	<u>Charter Number</u>	<u>Included in Audit?</u>
Empowering Possibilities International Charter	1746	No

## YOLO COUNTY OFFICE OF EDUCATION

Note to the Supplementary Information

June 30, 2017

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### NOTE 1 - PURPOSE OF SCHEDULES

#### Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) 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 LEAs. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

#### 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.

#### 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.

#### 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 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.

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 amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2017.

	<u>CFDA Number</u>	<u>Amount</u>
Total Federal Revenues from the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ 10,768,187
Differences between Federal Revenues and Expenditures:		
Medi-Cal Billing Option	93.778	233,955
Medi-Cal Administrative Activities	93.778	<u>16,613</u>
Total Schedule of Expenditures of Federal Awards		<u>\$ 11,018,755</u>

#### 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.

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***Other Independent Auditors' Reports***

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

Board of Education  
Yolo County Office of Education  
Woodland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Yolo County Office of Education's basic financial statements, and have issued our report thereon dated December 8, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Yolo County Office of Education'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 the Yolo County Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Yolo County Office of Education'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 County'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**

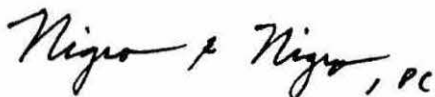
As part of obtaining reasonable assurance about whether Yolo County Office of Education's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Finding 2017-001.

**Yolo County Office of Education's Response to Finding**

Yolo County Office of Education's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Yolo County Office of Education's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Murrieta, California  
December 8, 2017



## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Education  
Yolo County Office of Education  
Woodland, California

### Report on State Compliance

We have audited Yolo County Office of Education's compliance with the types of compliance requirements described in the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Yolo County Office of Education's state government programs as noted on the following page for the fiscal year ended June 30, 2017.

### Management's Responsibility

Management is responsible for compliance with state laws, regulations, and the terms and conditions of its State programs.

### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Yolo County Office of Education's state programs based on our audit of the types of compliance requirements referred to on the following page. 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 *2016-17 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 types of compliance requirements referred to on the following page that could have a direct and material effect on a state program occurred. An audit includes examining, on a test basis, evidence about Yolo County Office of Education'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 state program. However, our audit does not provide a legal determination of Yolo County Office of Education's compliance.

In connection with the audit referred to above, we selected and tested transactions and records to determine the County's compliance with the State laws and regulations applicable to the following items:

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Not Applicable
Independent Study	No (see below)
Continuation Education	Not Applicable
Instructional Time	Not Applicable
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Not Applicable

Description	Procedures Performed
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Yes
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Transportation Maintenance of Effort	Not Applicable
Mental Health Expenditures	Yes
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Not Applicable
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	Not Applicable
Immunizations	Yes
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for independent study because the ADA was under the level that requires testing.

***Unmodified Opinion on Compliance with State Programs***

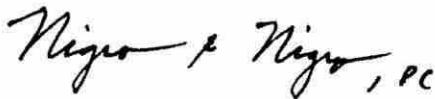
In our opinion, Yolo County Office of Education complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2017.

***Other Matter(s)***

The results of our auditing procedures disclosed an instance of noncompliance with the compliance requirements referred to previously, which is required to be reported in accordance with the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and which is described in the accompanying schedule of findings and questioned costs as Finding 2017-001. Our opinion on each state program is not modified with respect to these matters.

***County's Response to Finding***

Yolo County Office of Education's response to the compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Yolo County Office of Education's response was not subjected to the auditing procedures in the audit of compliance and, accordingly, we express no opinion on the response.



Murrieta, California  
December 8, 2017



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

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 compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Yolo County Office of Education's major federal programs for the year ended June 30, 2017. Yolo County Office of Education's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

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

**Opinion on Each Major Federal Program**

In our opinion, Yolo County Office of Education 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, 2017.

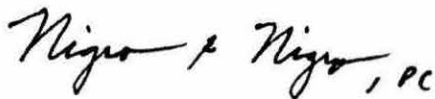
### **Report on Internal Control Over Compliance**

Management of Yolo County Office of Education 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 Yolo County Office of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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



Murrieta, California  
December 8, 2017

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***Findings and Questioned Costs***

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**YOLO COUNTY OFFICE OF EDUCATION**  
*Schedule of Audit Findings and Questioned Costs*  
*For the Fiscal Year Ended June 30, 2017*

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**SECTION I - SUMMARY OF AUDITORS' RESULTS**

***Financial Statements***

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(s) identified not considered to be material weaknesses?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

***Federal Awards***

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(s) identified not considered to be material weaknesses?	<u>None reported</u>
Type of auditors' report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516	<u>No</u>
Identification of major programs:	
<u>CFDA Numbers</u> <u>Name of Federal Program or Cluster</u>	
<u>93.600</u> <u>Head Start Cluster</u>	

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

***State Awards***

Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>
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**YOLO COUNTY OFFICE OF EDUCATION**  
*Schedule of Audit Findings and Questioned Costs*  
*For the Fiscal Year Ended June 30, 2017*

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. Pursuant to Assembly Bill (AB) 3627, all audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>AB 3627 Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

***There were no financial statement findings in 2016-17.***

**YOLO COUNTY OFFICE OF EDUCATION**  
*Schedule of Audit Findings and Questioned Costs*  
*For the Fiscal Year Ended June 30, 2017*

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

This section identifies the audit findings required to be reported by the Uniform Guidance, Section 200.516 (e.g., significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

*There were no federal award findings or questioned costs in 2016-17.*

**YOLO COUNTY OFFICE OF EDUCATION**  
*Schedule of Audit Findings and Questioned Costs*  
*For the Fiscal Year Ended June 30, 2017*

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**SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS**

This section identifies the audit findings pertaining to noncompliance with state program rules and regulations.

**Finding 2017-001: CALPADS Unduplicated Pupil Counts (40000)**

**Criteria:** Supplemental and concentration grant amounts are calculated based on the percentage of "unduplicated pupils" enrolled in the LEA on Census Day (first Wednesday in October). The percentage equals:

- Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria (*EC* sections 2574(b)(2) and 42238.02(b)(1)).
- Divided by total enrollment in the LEA (*EC* sections 2574(b)(1) and 42238.02(b)(5)). All pupil counts are based on Fall 1 certified enrollment reported in the CALPADS as of Census Day.

**Condition:** During our testing of the English Learner (EL) eligible students reported in the CALPADS 1.17 and 1.18 reports, we noted four students designated as EL students, but did not have a CELDT or other evidence of being an EL student in accordance with the County Office's policy.

**Context:** We noted errors at one of the three County Office schools we tested, for a total of four exceptions out of 21 students sampled.

**Cause:** These exceptions were caused by a lack of delineation in the reclassification process.

**Questioned Costs:** \$5,844. This amount was determined using the CDE's audit penalty calculation for the fiscal year 2016-17.

**Effect:** The unduplicated pupil counts reported in the CALPADS 1.17 and 1.18 reports should be adjusted for the following changes as a result of the procedures performed:

<b>Program/Site:</b>	<b>CALPADS</b>	<b>Adjusted Based on EL Eligibility</b>	<b>Adjusted Total</b>
Yolo County Special Education	58	(4)	54
Dan Jacobs	38	-	38
Cesar Chavez Community School	67	-	67
<b>Totals</b>	<b>163</b>	<b>(4)</b>	<b>159</b>

The enrollment count of 253 was not impacted as a result of the procedures performed.

**Recommendation:** The County Office should retain EL documentation for any students classified as English learners.

**Views of Responsible Officials:** The County Office has formed a task force to reform both the process of EL reclassification, as well as the policy EL students will be reclassified against.

**YOLO COUNTY OFFICE OF EDUCATION**  
*Summary Schedule of Prior Audit Findings*  
*For the Fiscal Year Ended June 30, 2017*

Original Finding No.	Finding	Code	Recommendation	Current Status
<i>Finding 2016-001:</i> CALPADS Unduplicated Pupil Counts	<p>Supplemental and concentration grant amounts are calculated based on the percentage of "unduplicated pupils" enrolled in the LEA on Census Day (first Wednesday in October). The percentage equals:</p> <ul style="list-style-type: none"> <li>• Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria (EC sections 2574(b)(2) and 42238.02(b)(1)).</li> <li>• Divided by total enrollment in the LEA (EC sections 2574(b)(1) and 42238.02(b)(5)). All pupil counts are based on Fall 1 certified enrollment reported in the CALPADS as of Census Day.</li> </ul> <p>During our testing of the English Learner (EL) and Free and Reduced Price Meal (FRPM) eligible students reported in the CALPADS 1.17 and 1.18 reports, we noted one student who was incorrectly classified as EL and one student who was incorrectly classified as FRPM eligible. One student was classified as an EL student, but did not have a CELDT or other evidence of being an EL student in accordance with the County Office's policy. One student was classified as FRPM eligible, but our procedure indicated that the student should have been classified as Paid.</p>	40000	<p>The County Office should verify meal applications it receives to ensure that each pupil is correctly classified, and it should also retain EL documentation for any students classified as English learners.</p>	<p>Partially Implemented;            See Finding 2017-001.</p>

**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> 2017-18 P-1 ADA Report	<b>AGENDA ITEM #:</b> 4.13
<b>PER:</b> <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<b>FOR BOARD:</b> <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	<b>RESEARCH &amp; PREPARATION BY:</b> Crissy Huey
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

Attached is the 2017-18 P-1 ADA Report.

**RECOMMENDATION/COMMENTS:** For information.

YOLO COUNTY OFFICE OF EDUCATION  
 Actual Average Daily Attendance  
**P-1**  
 January 30, 2018

2017/18 Original Budget (A)	2017/18 Period 1 Actual (B)	2017/18 Period 2 Actual (C)	2017/18 Annual Actual (D)	2017/18 Current Budget (E)	P-1 vs. Current Budget (B - E)
--------------------------------------	--------------------------------------	--------------------------------------	------------------------------------	-------------------------------------	-----------------------------------------

PROGRAM

Cesar Chavez - Wldd Campus	37	39.60		39.81	-0.21
Cesar Chavez - W Sac Campus	9	7.71		8.00	-0.29
YCCP	12	13.07		12.00	1.07
Juvenile Hall	47	42.78		42.41	0.37
Special Education		118.06			
Special Education - ESY		9.64			

Special Education  
 ADA by District

		ESY
Davis	22.28	2.33
Esparto	4.64	0.33
Washington	27.92	1.59
Winters	7.60	0.52
Woodland	55.62	4.87

**YOLO COUNTY BOARD OF EDUCATION**

**Letter of Transmittal to County Board**

**From the Superintendent**

<b>SUBJECT:</b> Quarterly Report of Investments for Period Ending September 30, 2017	<b>AGENDA ITEM #:</b> 4.14
<b>PER:</b> <input checked="" type="checkbox"/> <b>BOARD REQUEST</b> <input type="checkbox"/> <b>STAFF REQUEST</b>	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> <b>YES</b> <input type="checkbox"/> <b>NO</b>
<b>FOR BOARD:</b> <input type="checkbox"/> <b>ACTION</b> <input checked="" type="checkbox"/> <b>INFORMATION</b>	<b>RESEARCH &amp; PREPARATION BY:</b>  Crissy Huey
<b>BACKGROUND:</b>	<b>DATE:</b> January 30, 2018

SB 564 added Section 53646 to the Government Code in 1996. Government Code Section 53646 (b) requires the Chief Fiscal Officer of local agencies to present quarterly to the Governing Board a statement of the investments made by its office. The quarterly report shall include the type of investment, issuer, date of maturity, par, and dollar amount invested on all securities, investments and monies held by the local agency, and shall additionally include a description of any of the local agency's funds, investments, or programs that are under the management of contracted parties, including lending programs.

The Yolo County Office of Education invests its money in the Yolo County Treasury, as required by law. Attached you will find the Yolo County Treasurer's quarterly Investment Portfolio Information for the period ending September 30, 2017.

As required by Education Code 53646 (b), the Reports of the Yolo County Treasurer include a statement of compliance of the portfolio with the Investment Policy. The Quarterly Reports also provide a cash flow by the Yolo County Treasurer denoting the ability of the Treasurer to meet its pool expenditure requirements for the next six months.

**RECOMMENDATION/COMMENTS:** For information only.



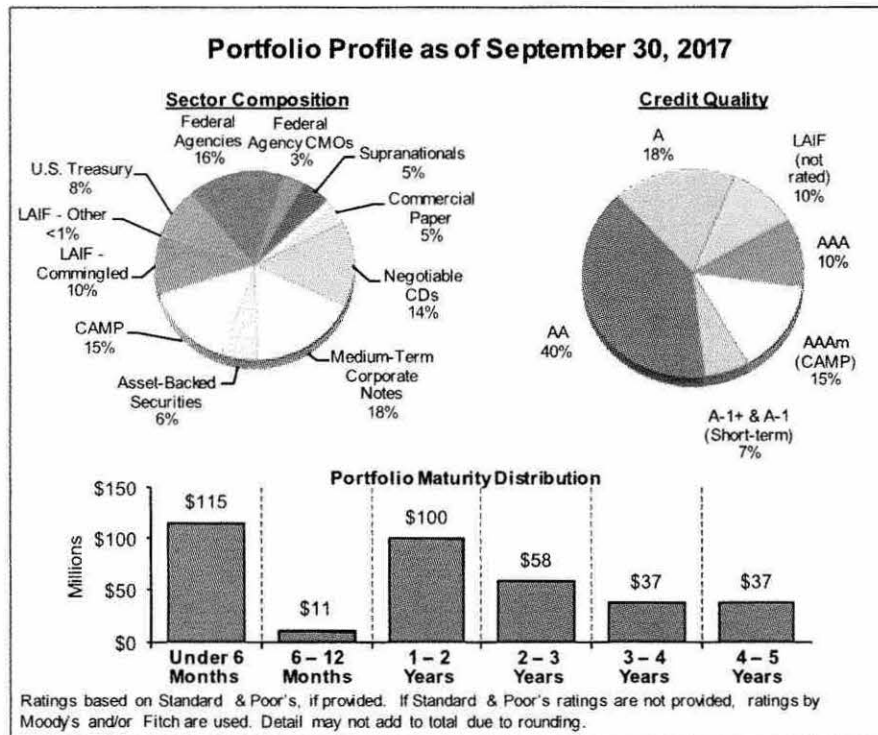
# Executive Summary – Third Quarter 2017

## Portfolio Review

- ✓ The portfolio is in compliance with the California Government Code and the County's Investment Policy.
- ✓ The portfolio is well diversified among U.S. Treasuries, federal agencies, supranationals, negotiable CDs, corporate notes, commercial paper, asset-backed securities, CAMP, and LAIF.
- ✓ The portfolio comprises securities with high credit quality and has sufficient liquidity to meet the County's cash needs.
- ✓ The return of the portfolio matches the return of the benchmark for the quarter.

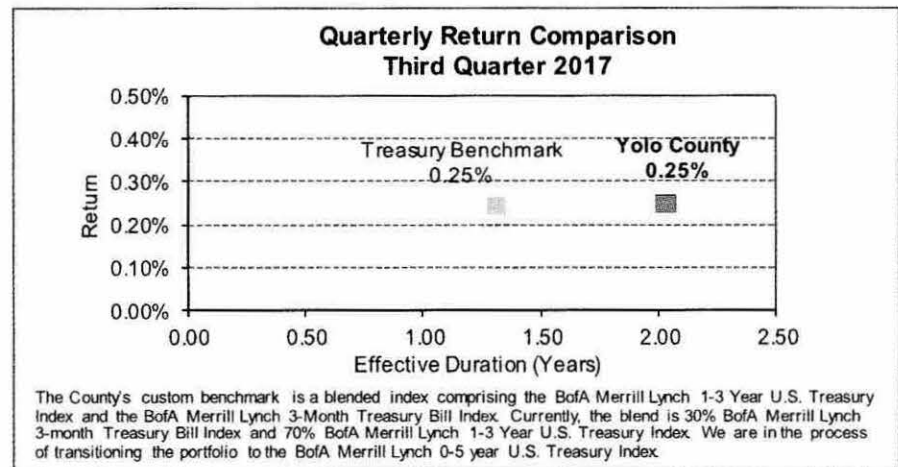
## The Economy

- ✓ Interest rates rose across all maturities as the market responded to continued growth in the U.S. economy, the Fed's indication that more rate hikes are coming, and on the potential economic boost from tax reform.
- ✓ Gross Domestic Product grew at 3.0% in the third quarter despite negative impacts from Hurricane Harvey and Irma.
- ✓ The labor market added 325,000 jobs in the third quarter, and the unemployment rate fell to 4.2%. The labor force participation rate rose to 63.1%.



Annualized Returns			
	Quarter	1-Year	5 Years
Yolo County <sup>1</sup>	1.00%	0.90%	0.85%
Treasury Benchmark	1.00%	0.36%	0.45%
Net Apportionment Rate	1.29%	-	-

Note: <sup>1</sup>PFM managed portfolio only.







# Yolo County

## Investment Review

### Third Quarter 2017

**Sarah Meacham, Managing Director**  
**Allison Kaune, Senior Managing Consultant**

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PFM Asset  
Management LLC

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601 S. Figueroa St.  
Suite 4500  
Los Angeles, CA 90017

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213-489-4075  
[pfm.com](http://pfm.com)



## Table of Contents

● Market Update

● Portfolio Review

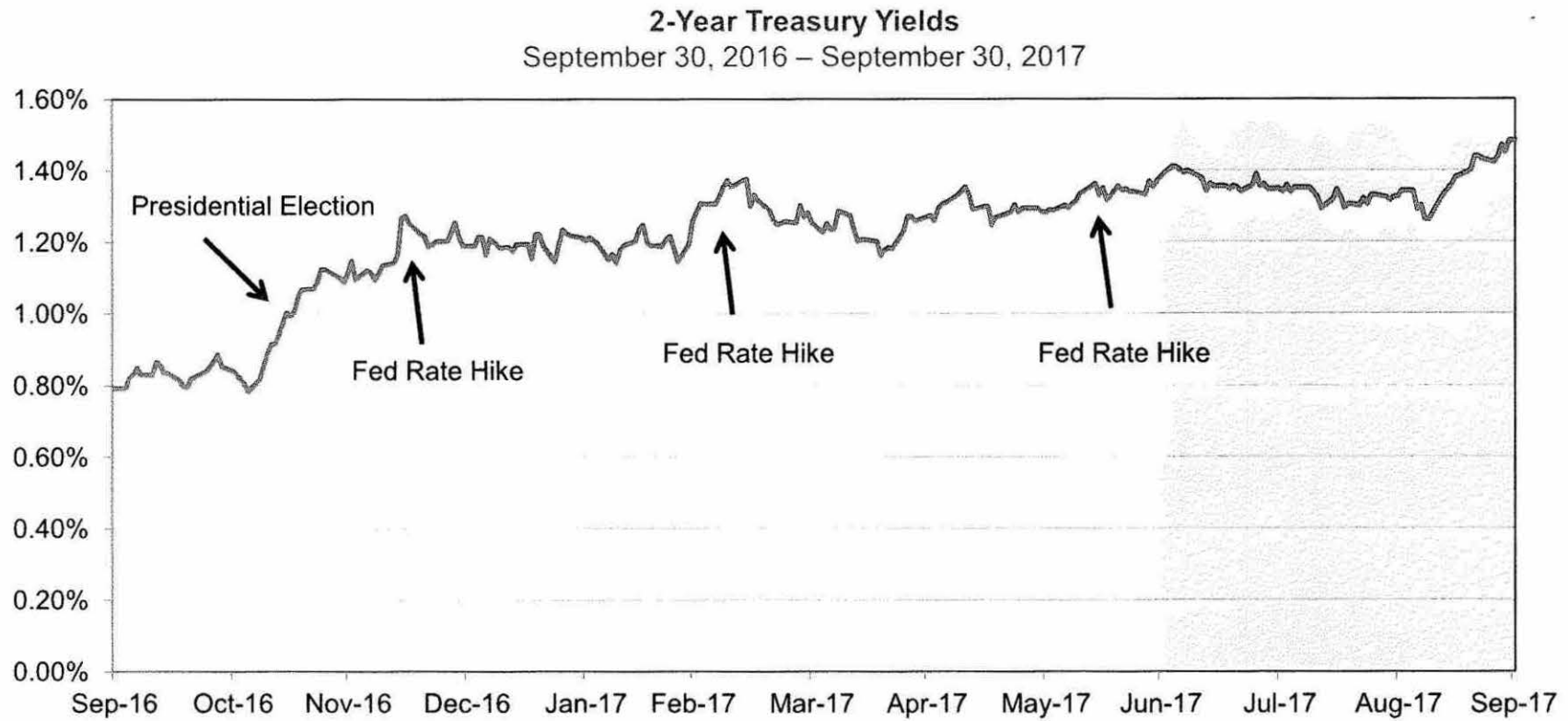


# Market Update



## Interest Rate Update

- Two-year Treasury yields moved modestly higher towards the end of the quarter, possibly due to heightened expectations of another rate hike and a tax overhaul that could increase government borrowing.



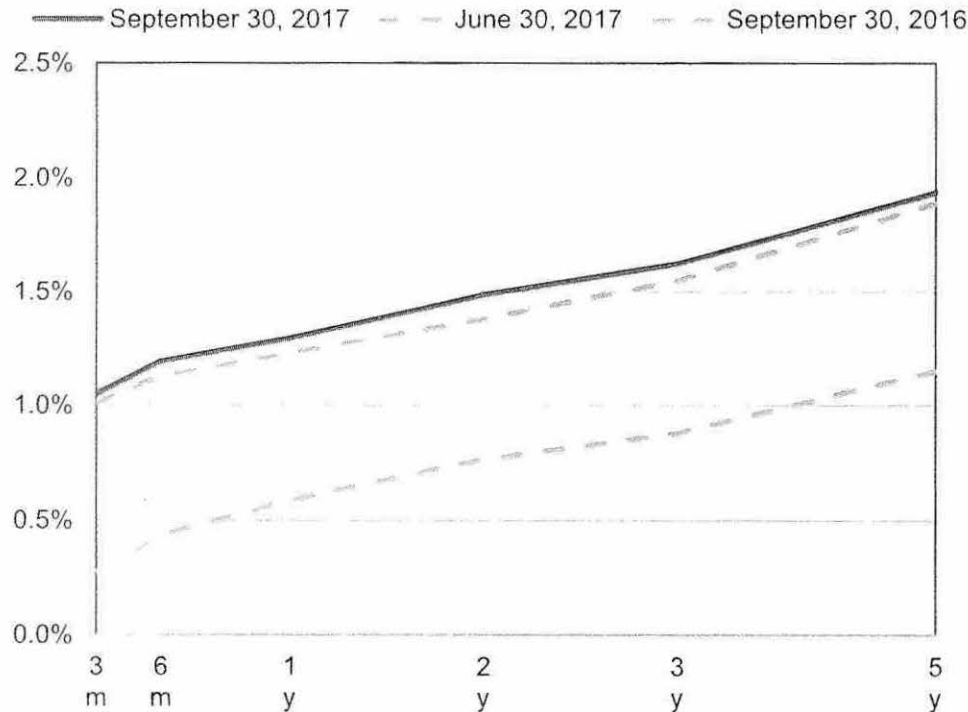
Source: Bloomberg, as of 9/30/17.



## Short-Term Yields Higher but Curve Flatter in Third Quarter

- Treasury yields are substantially higher compared to a year ago. Short-term yields continue to rise in response to the Fed raising rates in their efforts to normalize policy. Longer-term yields still remain relatively low in response to lower inflation and growth expectations.

**U.S. Treasury Yield Curve**



**Yield Curve History**

Maturity	6/30/17	9/30/17	Change
3-Mo.	1.01	1.05	0.04
6-Mo.	1.13	1.19	0.06
1-Yr.	1.23	1.29	0.06
2-Yr.	1.38	1.49	0.11
3-Yr.	1.55	1.62	0.07
5-Yr.	1.89	1.94	0.05
10-Yr.	2.31	2.33	0.02
20-Yr.	2.61	2.60	-0.01
30-Yr.	2.84	2.86	0.02

Source: Bloomberg, as of 9/30/17.



## Economic Growth

- Gross domestic product (GDP) increased at an annualized rate of 3.0% in the third quarter of 2017.
- Third quarter GDP remained strong, supported by an increase in consumer and business spending, despite the impact from hurricanes Harvey and Irma.



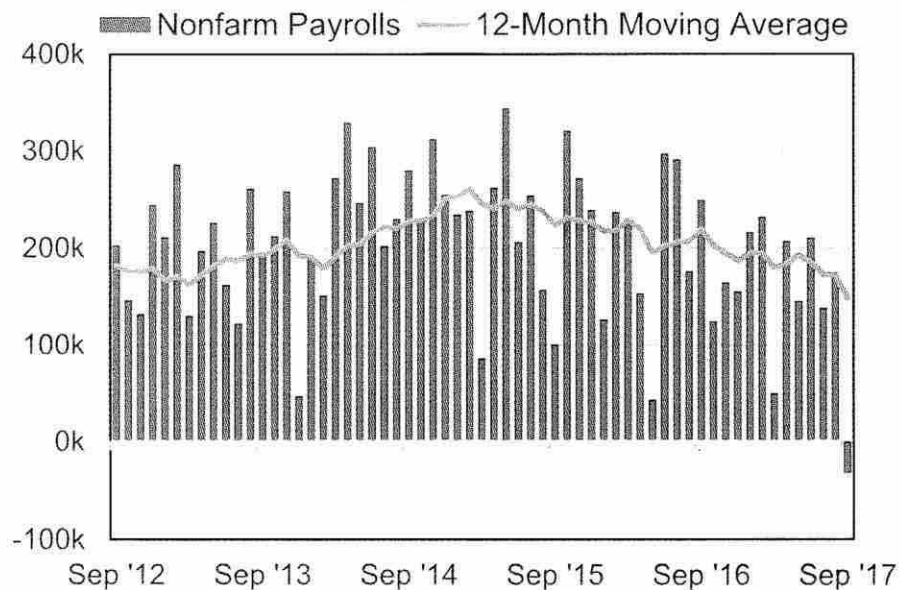
Source: Bloomberg, as of 10/31/17. SAAR is seasonally adjusted annualized rate. Orange dashes denotes four-quarter averages.



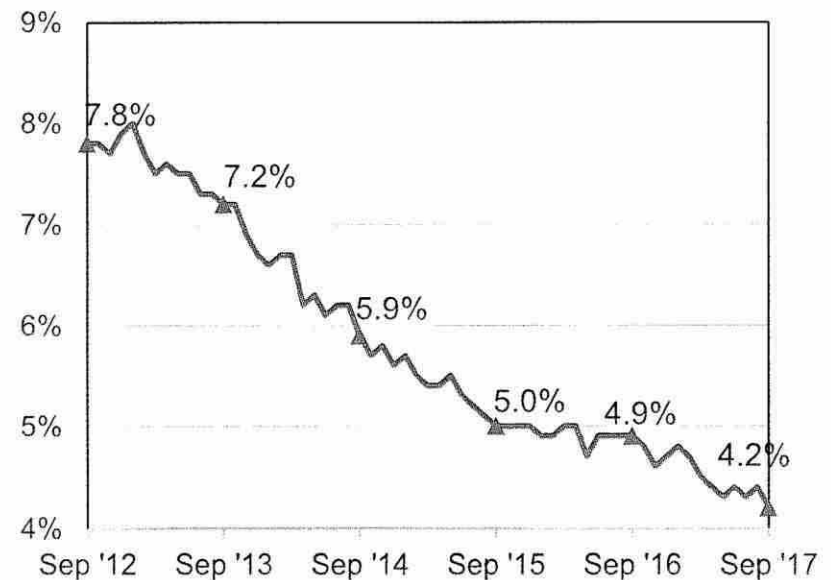
## Labor Market Remains Strong Despite the Impact of Hurricanes

- The U.S. labor market lost 33,000 jobs in September. The first decline in U.S. nonfarm payrolls in seven years.
- Despite the impact of the hurricanes on the September job numbers, the headline unemployment rate ticked down to 4.2%, hitting the lowest level in more than 16 years. The U6 unemployment rate also decreased slightly from 8.6% in June to 8.3% in September, while the labor force participation rate ticked up from 62.8% in June to 63.1% in September.
- Average hourly earnings—an important gauge of wage growth—grew 2.9% over the past 12 months.

### Monthly Change in Nonfarm Payrolls



### Unemployment Rate

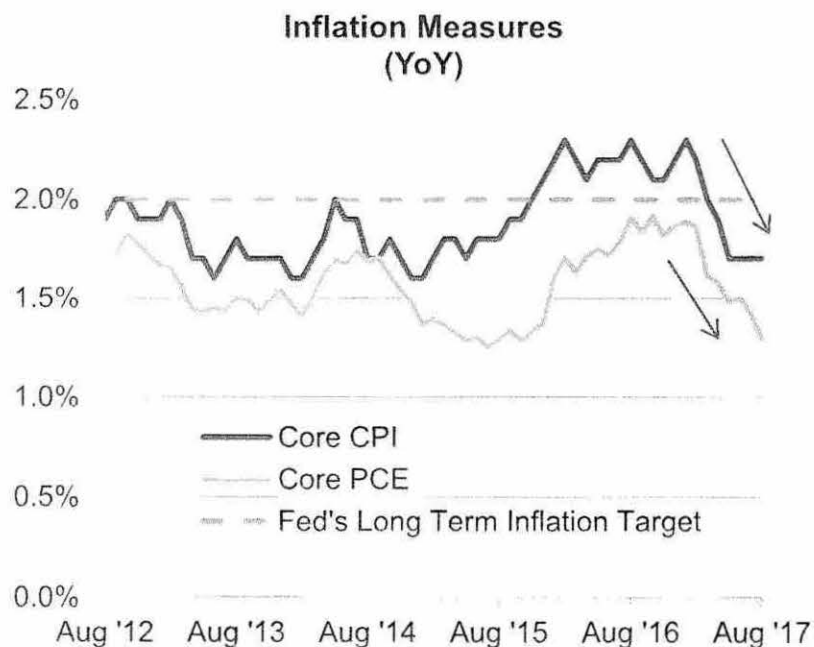


Source: Bloomberg, as of September 2017.



## Inflation Steadies but Outlook Remains Weak

- Inflation pressures have declined from levels at the beginning of the year. The core personal consumption expenditures (PCE) price index, the Fed's preferred measure of inflation, slipped to 1.3% year-over-year in August. While some Fed officials expect this weakness to be transitory, the prospect for another rate hike in 2017 may be diminished should this trend continue.
- Although inflation expectations jumped following the U.S. election, the outlook has since softened, reflecting doubts in the administration's ability to implement its agenda.

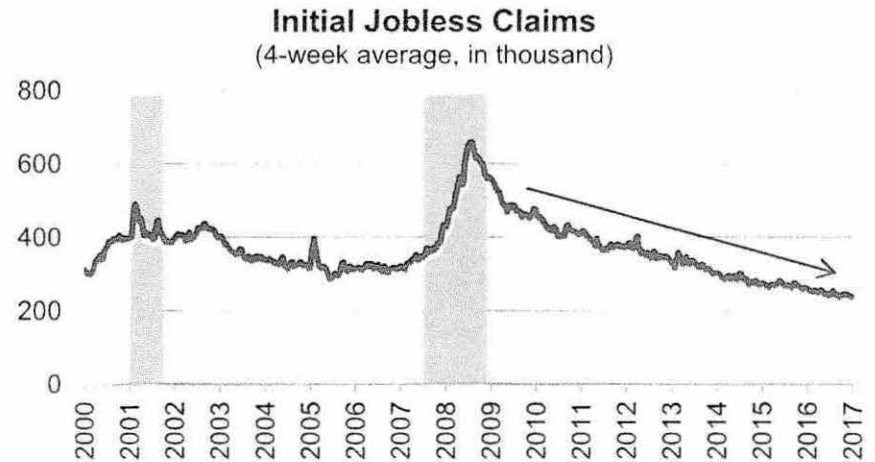
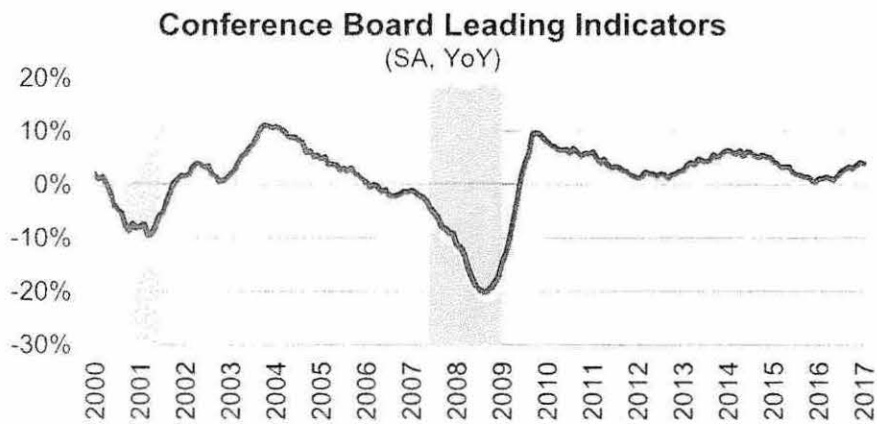
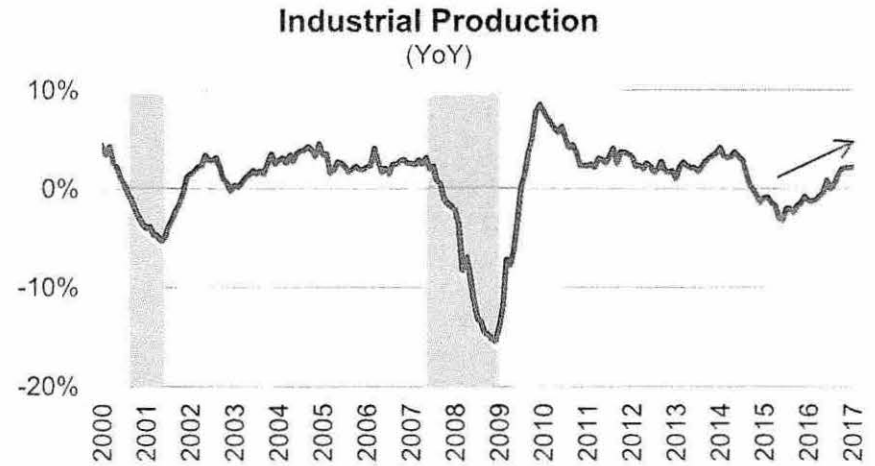
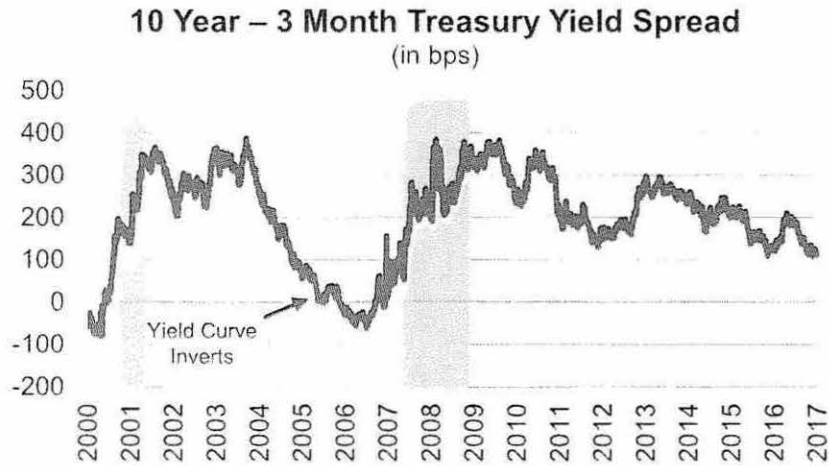


Source: Bloomberg, as of 9/30/17. Inflation expectations based on yield difference between 5-year Treasury note and 5-year Treasury Inflation Protected Securities (TIPS).





## U.S. Recession Indicators: Low Risk in the Near-Term

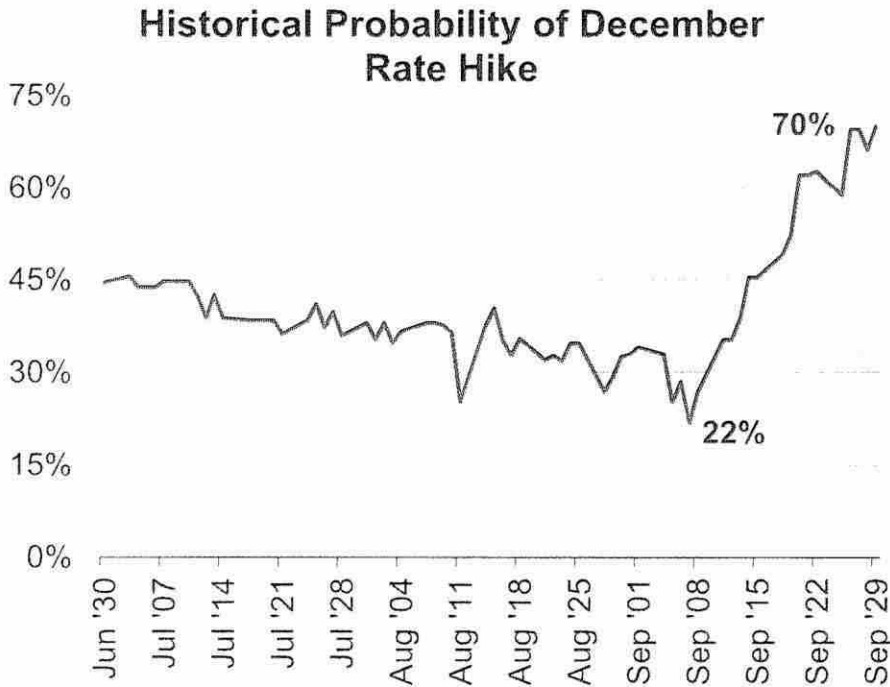


Source: Bloomberg, as of 8/31/17. SA is seasonally adjusted.



## Probability of Fed Rate Hike at the December Meeting

- The probability of a third rate hike in 2017 at the FOMC's December meeting increased following their September meeting.
- The FOMC will initiate the balance sheet normalization program described in the June 2017 Addendum to the Committee's Policy Normalization Principles and Plans in October.



**Probability of Fed Rate Hike**

Meeting	Probability (25bps)
12/13/2017	70%
1/31/2018	68%
3/21/2018	54%
5/2/2018	54%
6/13/2018	43%

Source: Bloomberg, as of 9/30/2017.



# Portfolio Review



## Third Quarter 2017 Recap

- Strong investor appetite for high-quality bonds generally caused the yield spreads on investment-grade fixed income sectors (relative to U.S. Treasuries) to tighten over the quarter.
  - The yield spreads on federal agency securities vs. comparable-maturity Treasuries narrowed to historic lows, in some cases near zero, leading to diminished value of the agency sector.
  - Supranationals carried more yield spread and offered an attractive alternative in the high-quality government agency space.
  - Corporate yield spreads also tightened to multi-year lows as investors reaching for yield piled into a limited market supply of investment-grade securities.
  - Despite weakening collateral metrics in some higher risk areas of the ABS sector (e.g., subprime auto loans which PFM does not purchase), higher quality prime auto loan and credit-card-backed tranches performed well, benefitting from higher initial yields.
- During the quarter, we transitioned the portfolio to its new benchmark, the BAML 0-5 Year U.S. Treasury index.
- Without a clear trend in the direction of interest rates, we are targeting a portfolio duration that is in line with the benchmark to minimize return volatility. At quarter end, the portfolio's duration was 100% of the new benchmark duration.



## Yolo County Investment Objectives

Objective	Achieved through...
<b>Safety</b> <i>Safety of principal is the foremost objective of the investment program. Investments of the County shall be undertaken in a manner that seeks to ensure preservation of capital in the portfolio.</i>	<ul style="list-style-type: none"><li>• High-quality investments</li><li>• Diversification by sector, issuer, and maturity</li></ul>
<b>Liquidity</b> <i>The investment portfolio shall be maintained in such a manner as to provide sufficient liquidity to meet the operating requirements of any of the participants.</i>	<ul style="list-style-type: none"><li>• Cash flow coordination with County staff members</li><li>• Appropriate allocation between liquid funds and investment portfolio balances</li></ul>
<b>Return on Investment</b> <i>The investment portfolio of the County shall be designed with the objective of attaining a market rate of return on its investments consistent with the constraints imposed by its safety objective and cash flow considerations.</i>	<ul style="list-style-type: none"><li>• Duration management</li><li>• Use of high-quality credit instruments</li><li>• Active trading based on continual evaluation of relative value among allowable sectors</li></ul>

Source: Yolo County's Investment Policy. Approved December 15, 2015.



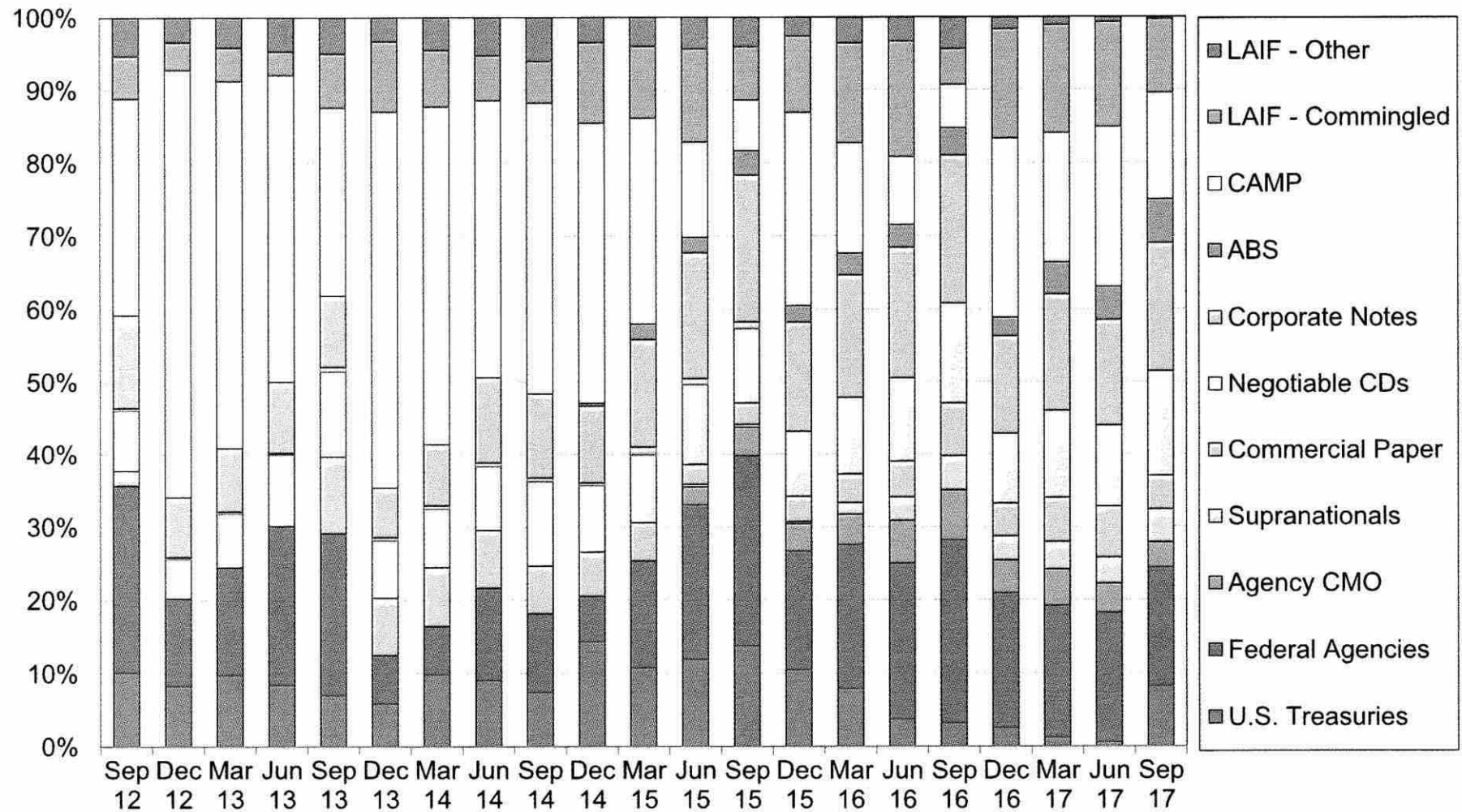
## Portfolio Composition

Security Type	Market Value	Percent of Portfolio	% Change vs 6/30/17	Permitted by Policy	In Compliance
U.S. Treasury	\$29,138,120	8.2%	+7.6%	100%	✓
Federal Agencies	\$57,769,407	16.2%	-1.5%	100%	✓
Federal Agency CMOs	\$12,278,541	3.4%	-0.5%	100%	✓
Supranationals	\$16,190,527	4.5%	+1.0%	30%	✓
Negotiable CDs	\$51,693,499	14.5%	+3.3%	30%	✓
Medium-Term Corporate Notes	\$62,448,563	17.5%	+3.0%	30%	✓
Commercial Paper	\$16,451,795	4.6%	-2.4%	40%	✓
Asset-Backed Securities (ABS)	\$21,320,906	6.0%	+1.4%	20%	✓
<b>Security Sub-Total</b>	<b>\$267,291,358</b>	74.9%			
Accrued Interest	\$807,820				
<b>Security Total</b>	<b>\$268,099,178</b>				
CAMP	\$52,029,823	14.6%	-7.2%	100%	✓
LAIF – Total	\$37,399,096	10.5%	-4.7%	\$65 million per account	✓
<b>Total Investments</b>	<b>\$357,528,097</b>	<b>100.0%</b>			

Detail may not add to total due to rounding.



## Adding Value Through Sector Allocation





## Portfolio Issuer Distribution

Issuer Distribution	Market Value (\$)	% of Portfolio
FANNIE MAE	34,728,118	13.0%
UNITED STATES TREASURY	29,138,120	10.9%
FREDDIE MAC	20,851,247	7.8%
FEDERAL HOME LOAN BANKS	14,468,583	5.4%
INTL BANK OF RECONSTRUCTION AND DEV	12,727,092	4.8%
TOYOTA MOTOR CORP	8,938,911	3.3%
ING GROUP NV	6,832,222	2.6%
CREDIT AGRICOLE SA	6,472,109	2.4%
BANK OF MONTREAL	6,471,147	2.4%
SVENSKA HANDELSBANKEN AB	6,424,344	2.4%
AMERICAN EXPRESS CO	5,890,902	2.2%
MITSUBISHI UFJ FINANCIAL GROUP INC	5,846,606	2.2%
CANADIAN IMPERIAL BANK OF COMMERCE	5,664,244	2.1%
DEERE & COMPANY	5,623,390	2.1%
SUMITOMO MITSUI FINANCIAL GROUP INC	5,510,285	2.1%
THE BANK OF NEW YORK MELLON CORPORATION	5,049,985	1.9%
AMERICAN HONDA FINANCE	5,024,718	1.9%
SKANDINAVISKA ENSKILDA BANKEN AB	4,995,450	1.9%
BANK OF NOVA SCOTIA	4,993,495	1.9%
HONDA AUTO RECEIVABLES	4,926,585	1.8%
CISCO SYSTEMS INC	4,607,864	1.7%

Top 5 = 41.9%

Top 10 = 55.0%

Continued on next page.

As of September 30, 2017. Percentages may not sum to 100% due to rounding.





## Portfolio Issuer Distribution (cont.)

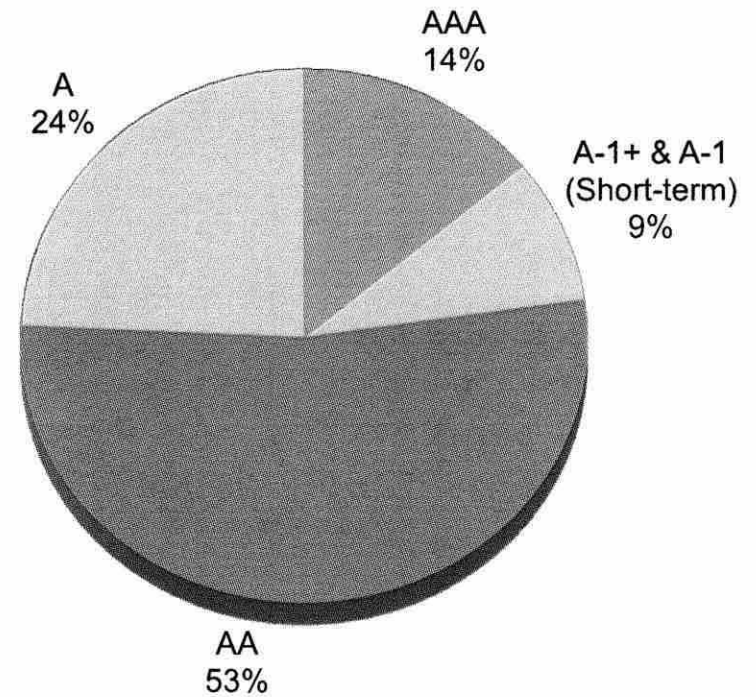
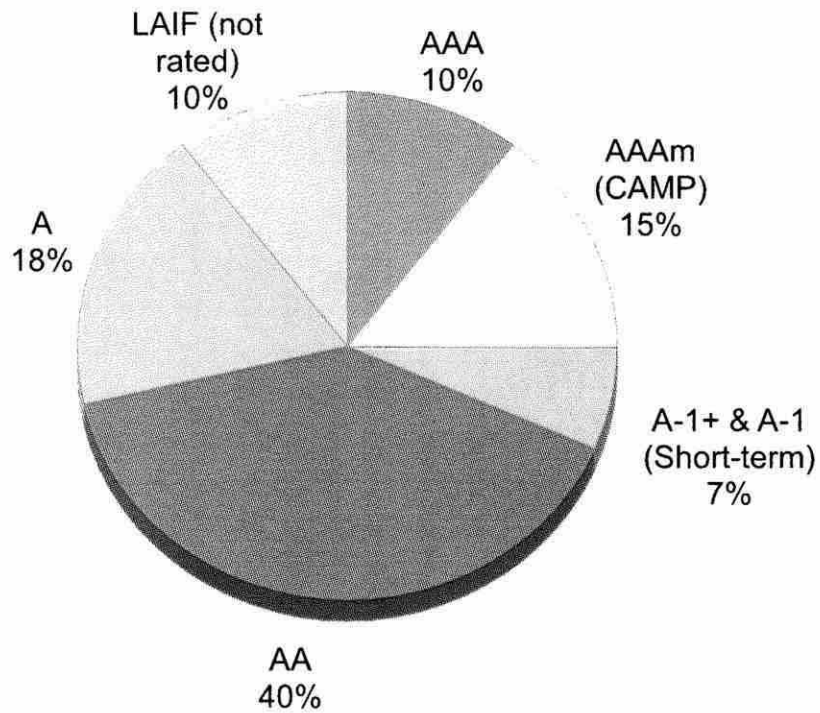
Issuer Distribution	Market Value (\$)	% of Portfolio
WESTPAC BANKING CORP	4,511,750	1.7%
GENERAL ELECTRIC CO	4,498,317	1.7%
ROYAL BANK OF CANADA	4,310,941	1.6%
EXXON MOBIL CORP	4,287,142	1.6%
HYUNDAI AUTO RECEIVABLES	4,134,399	1.6%
APPLE INC	3,517,085	1.3%
INTER-AMERICAN DEVELOPMENT BANK	3,463,436	1.3%
NORDEA BANK AB	3,408,571	1.3%
NISSAN AUTO RECEIVABLES	3,399,842	1.3%
CHEVRON CORPORATION	3,134,151	1.2%
ALLY AUTO RECEIVABLES TRUST	3,132,701	1.2%
JP MORGAN CHASE & CO	3,055,244	1.1%
WELLS FARGO & COMPANY	3,008,130	1.1%
TORONTO-DOMINION BANK	2,704,131	1.0%
VISA INC	2,692,634	1.0%
INTERNATIONAL BUSINESS MACHINES	2,682,936	1.0%
BERKSHIRE HATHAWAY INC	2,629,203	1.0%
JOHN DEERE OWNER TRUST	1,449,458	0.5%
PEPSICO INC	1,024,177	0.4%
CARMAX AUTO OWNER TRUST	687,035	0.3%
UNILEVER PLC	374,660	0.1%

As of September 30, 2017. Percentages may not sum to 100% due to rounding.



## Portfolio Credit Quality

● The County's portfolio comprises high-quality securities.

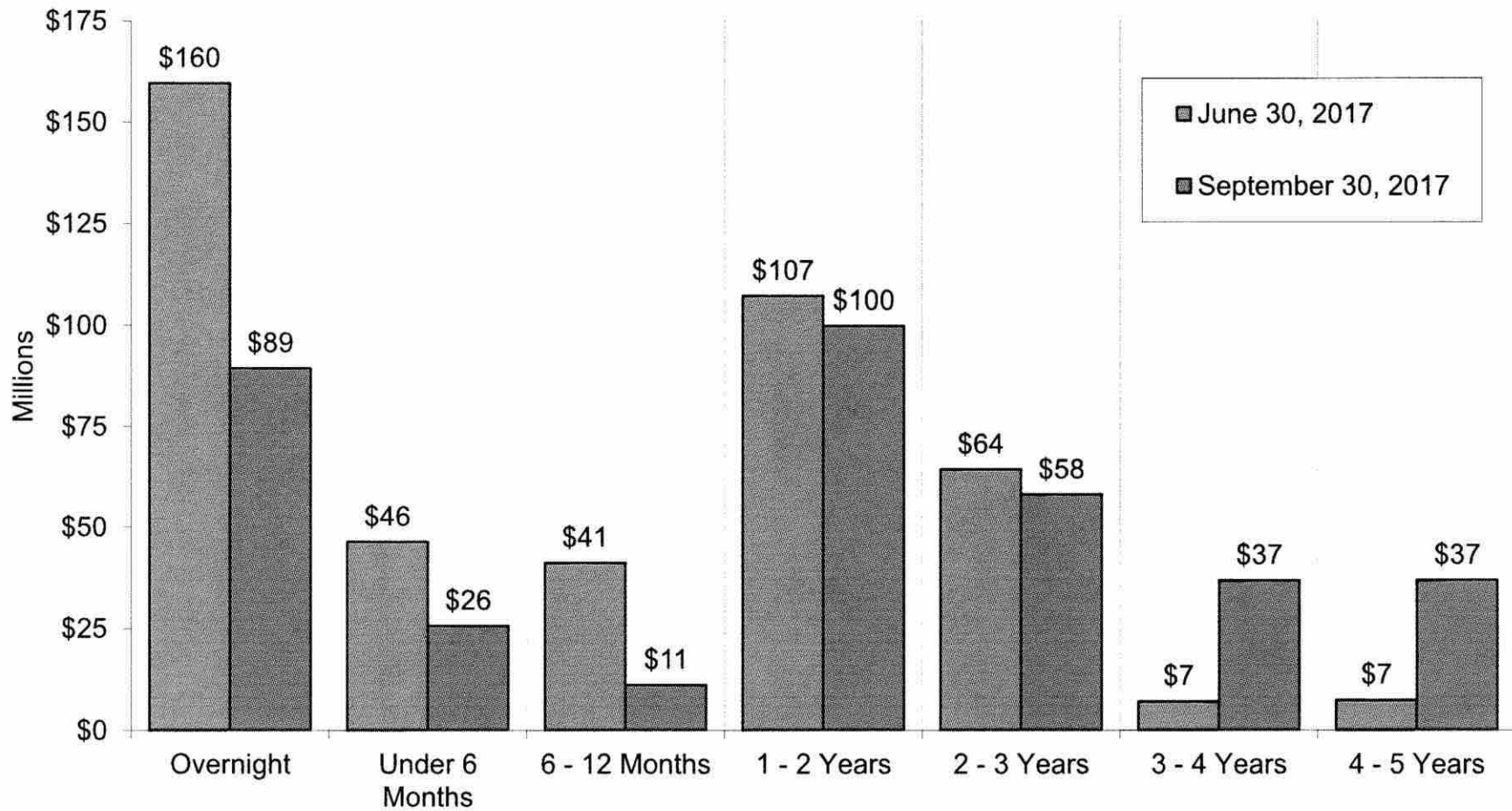


As of September 30, 2017. Percentages may not sum to 100% due to rounding.

Ratings are based on Standard & Poor's, if provided. If Standard & Poor's ratings are not provided, ratings by Moody's and/or Fitch are used.



## Portfolio Maturity Distribution



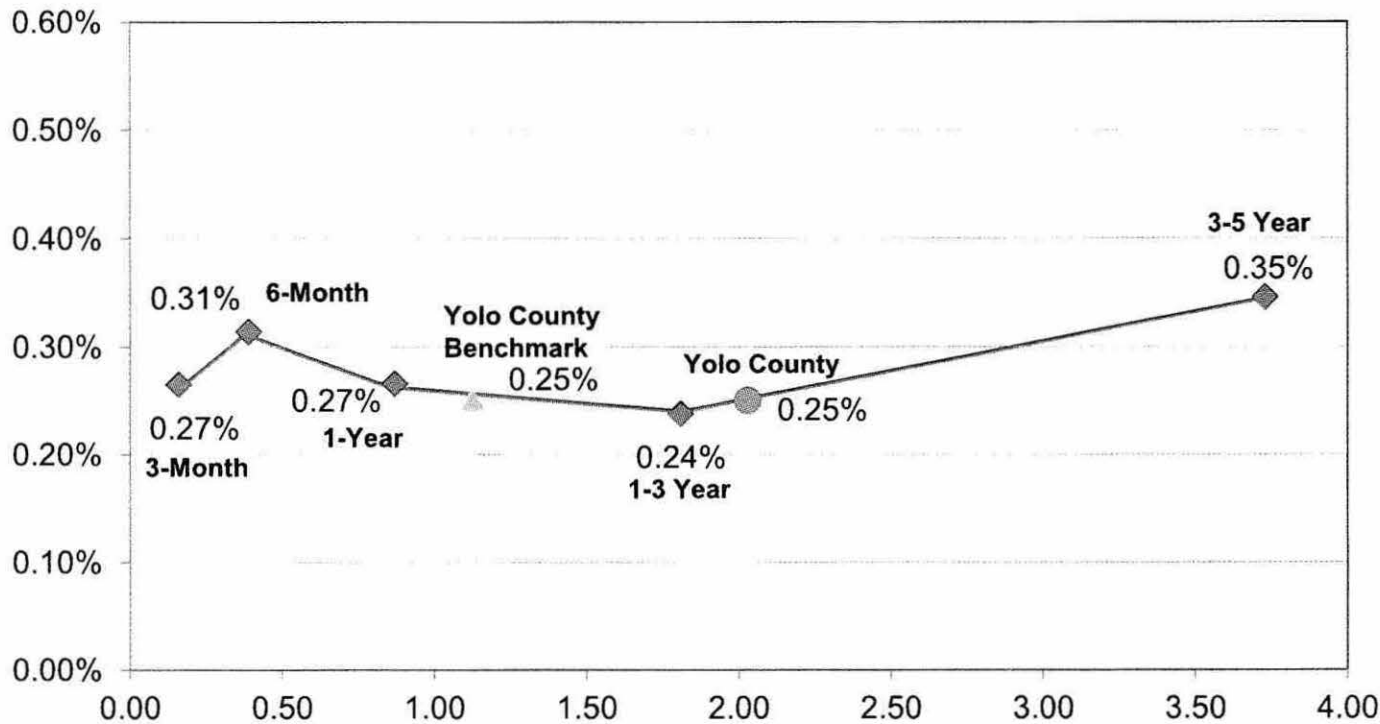
Callable and floating-rate securities are included in the maturity distribution analysis to their stated maturity date.



## Portfolio Return Is in line with the Benchmark

### Quarterly Total Returns

Yolo County, Yolo County Benchmark, and Various BofA Merrill Lynch Treasury Indices



### Yields

Portfolio Yield and LAIF Quarterly Apportionment Rate	
Yolo County	1.60%
LAIF	1.07%

For periods ending as of September 30, 2017.

Source: Bloomberg, LAIF website.

The County's benchmark is transitioning to the Bank of America Merrill Lynch (BAML) 0-5 Year U.S. Treasury Index. From March 31, 2015 to September 30, 2017 the benchmark was a blend of 30% BAML 3-month Treasury index and 70% BAML 1-3 year U.S. Treasury Index. From March 31, 2002 to March 31, 2015 the benchmark was a blend of 50% BAML 1-3 Year U.S. Treasury index and 50% BAML 3-month Treasury Bill index. Prior to March 31, 2002 the benchmark was the BAML 1-3 Year U.S. Treasury index.



## Portfolio Has Generated Strong Historical Returns

- During the quarter, we transitioned the portfolio to its new benchmark, the BAML 0-5 Year U.S. Treasury index. Effective quarter ended December 31, 2017, the portfolio's performance will be measured against the new benchmark.

### Total Return For periods ended September 30, 2017

	Duration (years)	Past Quarter	Past 1 Year	Past 5 Years	Past 10 Years	Since Inception
Yolo County	2.03	0.25%	0.90%	0.85%	1.81%	3.22%
Treasury Benchmark	1.32	0.25%	0.36%	0.45%	1.11%	2.54%

Performance on a trade-date basis, gross (i.e., before fees), in accordance with the CFA Institute's Global Investment Performance Standards (GIPS).

Bank of America Merrill Lynch indices provided by Bloomberg Financial Markets.

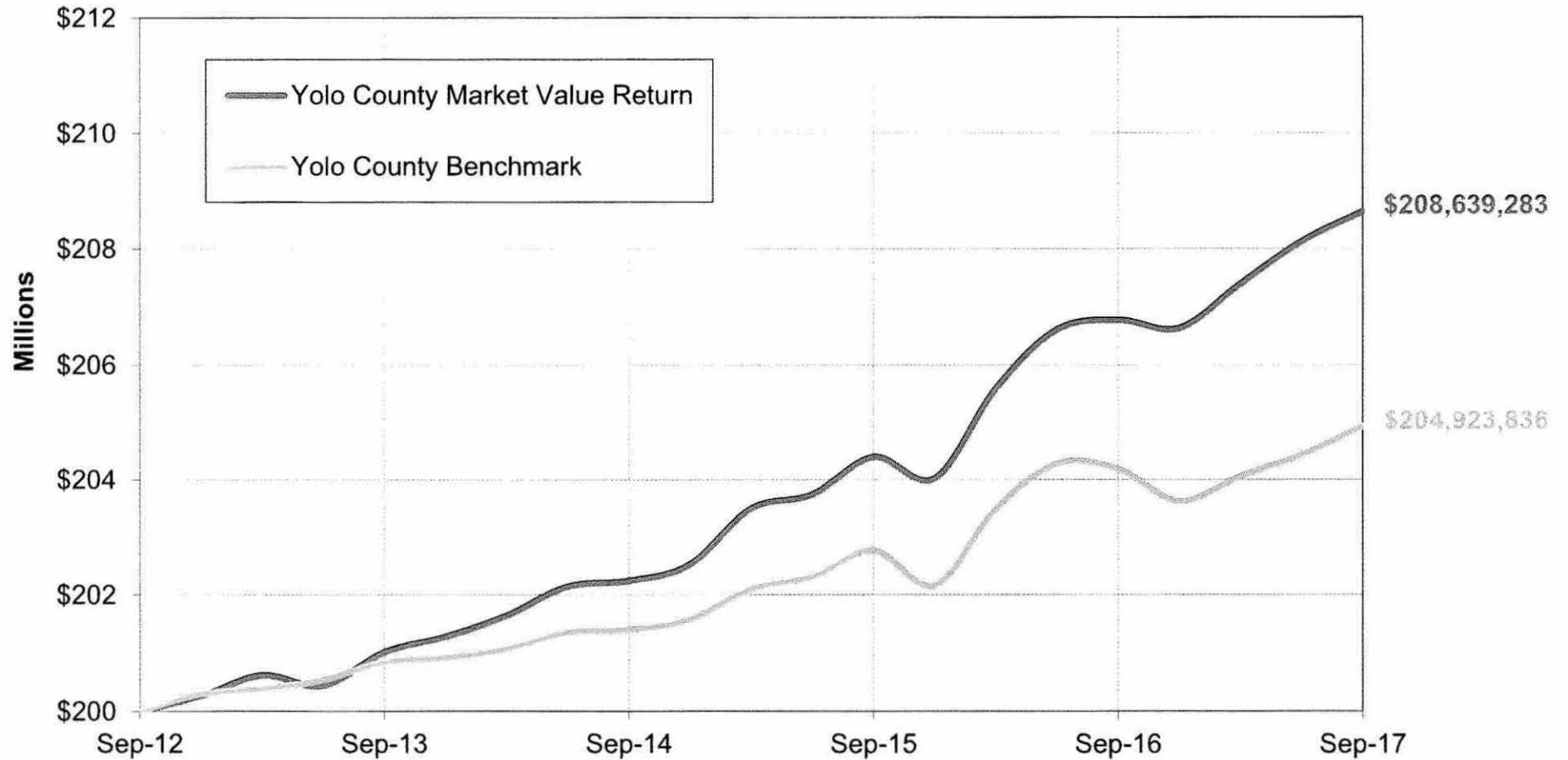
Inception date is June 30, 1998.

Performance, yield, and duration calculations exclude holdings in CAMP, LAIF, and the money market fund.

The County's benchmark is transitioning to the Bank of America Merrill Lynch (BAML) 0-5 Year U.S. Treasury Index. From March 31, 2015 to September 30, 2017 the benchmark was a blend of 30% BAML 3-month Treasury index and 70% BAML 1-3 year U.S. Treasury Index. From March 31, 2002 to March 31, 2015 the benchmark was a blend of 50% BAML 1-3 Year U.S. Treasury index and 50% BAML 3-month Treasury Bill index. Prior to March 31, 2002 the benchmark was the BAML 1-3 Year U.S. Treasury index.



## County's Strategy Continues to Be Effective



Source: Bloomberg.  
Hypothetical growth of \$200 million.  
Past performance is not indicative of future performance.



## Current Outlook and Strategy

- Although current low inflation is a conundrum, recent signaling from Fed officials boosted expectations for another rate hike this year, raising the market-implied probability of a December hike from 30% mid-third quarter to over 70%.
- With 2-year Treasury yields at the highest level since 2008, we plan to maintain the portfolio duration generally in line with the benchmark. However, the significant flattening of the yield curve since the beginning of the year has reduced the benefit of some maturity extensions, so we will carefully assess value along the yield curve.
- As we near the end of Janet Yellen's term as Chair of the Federal Reserve, which will expire early next year, we will assess the market implications of all new appointees to the Fed (there will be a total of 4 openings on the Fed's 7-member Board of Governors).
- Our prevailing economic theme includes moderate growth expectations in the U.S. and abroad, further improvements in the tightening U.S. labor market, healthy consumer demand, and a stable corporate backdrop.
- On the policy front, the potential for tax reform is worth watching, as will be the debt ceiling debate, which will resurface in December.



## Current Outlook and Strategy

- ◆ Our outlook on each of the major investment-grade fixed income sectors is as follows:
  - Limited supply and robust demand are likely to keep yield spreads on federal agencies tight. Generally, we favor U.S. Treasuries over agencies, except for new issues that offer a fair yield concession. Supranationals remain an attractive alternative.
  - Corporate fundamentals remain stable, and we continue to view the sector positively. However, recent richness in the sector warrants being more selective with industries, issuers, and individual issues.
  - In the credit space, we find that negotiable certificates of deposit (CDs) offer the best value, especially in the 2-year and under maturity range.
  - ABS continue to offer opportunity for modest incremental yield. We continue to closely monitor developments in the underlying collateral.
  - Our view is less optimistic on the MBS sector as the Fed's balance sheet reduction in this area should put upward pressure on yields. Shorter, more stable structures may offer opportunities, but supply is very limited.





## Managed Account Detail of Securities Held

For the Month Ending **September 30, 2017**

### YOLO COUNTY

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
<b>U.S. Treasury Bond / Note</b>											
US TREASURY NOTES DTD 09/30/2015 1.375% 09/30/2020	912828L65	1,170,000.00	AA+	Aaa	03/15/17	03/17/17	1,150,484.76	1.86	44.20	1,153,389.58	1,161,225.00
US TREASURY NOTES DTD 05/31/2016 1.375% 05/31/2021	912828R77	4,390,000.00	AA+	Aaa	08/01/17	08/02/17	4,341,469.92	1.67	20,285.76	4,343,501.21	4,330,664.76
US TREASURY NOTES DTD 10/31/2016 1.250% 10/31/2021	912828T67	4,470,000.00	AA+	Aaa	08/01/17	08/02/17	4,380,425.39	1.74	23,382.47	4,383,767.17	4,370,122.32
US TREASURY N/B DTD 11/30/2016 1.750% 11/30/2021	912828U65	1,520,000.00	AA+	Aaa	09/25/17	09/25/17	1,518,159.38	1.78	8,939.34	1,518,167.52	1,514,835.04
US TREASURY NOTES DTD 01/31/2017 1.875% 01/31/2022	912828V72	3,740,000.00	AA+	Aaa	07/06/17	07/11/17	3,733,133.59	1.92	11,814.54	3,733,473.55	3,741,899.92
US TREASURY NOTES DTD 03/31/2017 1.875% 03/31/2022	912828W89	3,780,000.00	AA+	Aaa	07/17/17	07/17/17	3,786,349.22	1.84	194.71	3,786,117.89	3,778,820.64
US TREASURY NOTES DTD 03/31/2015 1.750% 03/31/2022	912828J76	5,150,000.00	AA+	Aaa	08/30/17	08/31/17	5,162,875.00	1.69	247.60	5,162,671.42	5,120,830.40
US TREASURY NOTES DTD 07/31/2015 2.000% 07/31/2022	912828X08	5,100,000.00	AA+	Aaa	08/30/17	08/31/17	5,164,546.88	1.73	17,184.78	5,163,488.88	5,119,721.70
<b>Security Type Sub-Total</b>		<b>29,320,000.00</b>					<b>29,237,444.14</b>	<b>1.76</b>	<b>82,093.40</b>	<b>29,244,577.22</b>	<b>29,138,119.78</b>
<b>Supra-National Agency Bond / Note</b>											
INTER-AMERICAN DEVELOPMENT BANK DTD 04/12/2016 1.000% 05/13/2019	458182DX7	3,500,000.00	AAA	Aaa	04/05/16	04/12/16	3,489,500.00	1.10	13,416.67	3,494,452.50	3,463,435.50
INTL BANK OF RECON AND DEV SN NOTE DTD 07/13/2016 0.875% 08/15/2019	459058FK4	2,800,000.00	AAA	Aaa	07/06/16	07/13/16	2,799,412.00	0.88	3,130.56	2,799,639.33	2,761,026.80
INTL BANK OF RECONSTRUCTION&DEV NOTES DTD 10/07/2014 1.875% 10/07/2019	459058DW0	2,500,000.00	AAA	Aaa	09/27/17	09/29/17	2,513,500.00	1.60	22,656.25	2,513,464.48	2,510,830.00
INTL BANK OF RECONSTRUCTION AND DEV NOTE DTD 09/19/2017 1.561% 09/12/2020	45905UP32	5,000,000.00	AAA	Aaa	09/12/17	09/19/17	4,988,000.00	1.64	2,601.67	4,988,131.15	4,957,375.00



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**YOLO COUNTY**

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
<b>Supra-National Agency Bond / Note</b>											
INTL BANK OF RECONSTRUCTION AND DEV NOTE DTD 01/26/2017 2.000% 01/26/2022	459058FY4	2,500,000.00	AAA	Aaa	09/06/17	09/08/17	2,528,050.00	1.73	9,027.78	2,527,658.08	2,497,860.00
<b>Security Type Sub-Total</b>		<b>16,300,000.00</b>					<b>16,318,462.00</b>	<b>1.40</b>	<b>50,832.93</b>	<b>16,323,345.54</b>	<b>16,190,527.30</b>
<b>Federal Agency Collateralized Mortgage Obligation</b>											
FNMA SERIES 2015-M7 ASQ2 DTD 04/01/2015 1.550% 04/01/2018	3136ANJY4	483,976.22	AA+	Aaa	04/15/15	04/30/15	488,814.24	0.83	625.14	484,318.21	483,719.91
FNMA SERIES 2015-M3 FA DTD 02/01/2015 1.457% 06/01/2018	3136AMMC0	143,645.36	AA+	Aaa	02/12/15	02/27/15	143,607.82	0.39	175.35	143,645.36	143,649.17
FNMA SERIES M4 FA DTD 03/01/2015 0.790% 09/01/2018	3136AMTM1	527,638.46	AA+	Aaa	03/12/15	03/31/15	527,503.21	0.38	347.38	527,638.46	527,376.86
FNMA SERIES 2015-M8 FA DTD 05/01/2015 0.749% 11/01/2018	3136ANMF1	946,555.02	AA+	Aaa	05/13/15	05/29/15	946,330.60	0.36	590.58	946,555.02	947,000.37
FNMA SERIES 2015-M15 ASQ2 DTD 11/01/2015 1.898% 01/01/2019	3136AOSW1	830,632.66	AA+	Aaa	11/06/15	11/30/15	838,938.90	1.20	1,313.84	833,133.22	831,446.02
FNMA SERIES 2015-M10 FA DTD 06/01/2015 0.831% 03/01/2019	3136ANA98	2,800,461.01	AA+	Aaa	06/12/15	06/30/15	2,799,650.58	0.43	1,940.18	2,800,461.01	2,800,419.00
FNMA SERIES 2016-M9 ASQ2 DTD 06/01/2016 1.785% 06/01/2019	3136ASPX8	1,488,297.29	AA+	Aaa	06/09/16	06/30/16	1,503,179.51	1.05	2,213.84	1,495,722.46	1,489,200.84
FANNIE MAE SERIES 2015-M13 ASQ2 DTD 10/01/2015 1.646% 09/01/2019	3136AODO0	1,957,167.28	AA+	Aaa	10/07/15	10/30/15	1,976,766.16	1.08	2,684.58	1,965,555.31	1,955,989.07
FNMA SERIES 2015-M12 FA DTD 09/01/2015 1.577% 04/01/2020	3136AP3Z3	3,095,148.23	AA+	Aaa	09/10/15	09/30/15	3,094,033.97	0.54	4,068.11	3,095,148.23	3,099,739.57
<b>Security Type Sub-Total</b>		<b>12,273,521.53</b>					<b>12,318,824.99</b>	<b>0.70</b>	<b>13,959.00</b>	<b>12,292,177.28</b>	<b>12,278,540.81</b>
<b>Federal Agency Bond / Note</b>											
FNMA NOTES DTD 11/03/2015 1.125% 12/14/2018	3135G0G72	805,000.00	AA+	Aaa	03/02/16	03/04/16	805,925.75	1.08	2,691.72	805,405.47	802,202.63



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<b>Federal Agency Bond / Note</b>											
FNMA BENCHMARK NOTE DTD 02/23/2016 1.000% 02/26/2019	3135G0J53	2,280,000.00	AA+	Aaa	05/03/16	05/06/16	2,282,100.04	0.97	2,216.67	2,281,060.27	2,265,483.24
FNMA BENCHMARK NOTE DTD 02/23/2016 1.000% 02/26/2019	3135G0J53	3,000,000.00	AA+	Aaa	06/27/16	06/29/16	3,016,980.00	0.78	2,916.67	3,009,006.60	2,980,899.00
FEDERAL HOME LOAN BANK AGENCY NOTES DTD 05/12/2017 1.375% 05/28/2019	3130ABF92	3,385,000.00	AA+	Aaa	05/30/17	05/30/17	3,385,406.20	1.37	17,971.06	3,385,346.05	3,379,634.78
FREDDIE MAC NOTES DTD 04/16/2012 1.750% 05/30/2019	3137EADG1	2,820,000.00	AA+	Aaa	03/03/17	03/03/17	2,838,160.80	1.46	16,587.08	2,833,549.76	2,832,252.90
FHLB GLOBAL NOTE DTD 06/03/2016 1.125% 06/21/2019	3130A8DB6	6,150,000.00	AA+	Aaa	06/02/16	06/03/16	6,147,417.00	1.14	19,218.75	6,148,525.78	6,112,017.60
FHLMC REFERENCE NOTE DTD 07/20/2016 0.875% 07/19/2019	3137EAEB1	1,475,000.00	AA+	Aaa	07/19/16	07/20/16	1,471,430.50	0.96	2,581.25	1,472,844.36	1,457,923.93
FHLMC REFERENCE NOTE DTD 07/20/2016 0.875% 07/19/2019	3137EAEB1	5,280,000.00	AA+	Aaa	10/03/16	10/05/16	5,262,787.20	0.99	9,240.00	5,268,846.79	5,218,873.44
FNMA BENCHMARK NOTE DTD 08/02/2016 0.875% 08/02/2019	3135G0N33	3,760,000.00	AA+	Aaa	07/29/16	08/02/16	3,753,683.20	0.93	5,391.94	3,756,113.51	3,715,665.84
FNMA NOTES DTD 09/02/2016 1.000% 08/28/2019	3135G0P49	6,260,000.00	AA+	Aaa	08/31/16	09/02/16	6,250,234.40	1.05	5,738.33	6,253,729.05	6,198,664.52
FREDDIE MAC GLOBAL NOTES DTD 10/02/2012 1.250% 10/02/2019	3137EADM8	1,120,000.00	AA+	Aaa	06/21/17	06/23/17	1,114,668.80	1.46	6,961.11	1,115,302.97	1,113,584.64
FANNIE MAE GLOBAL NOTES DTD 10/25/2016 1.000% 10/24/2019	3135G0R39	3,035,000.00	AA+	Aaa	01/03/17	01/05/17	2,992,054.75	1.52	13,235.97	3,003,213.32	2,999,973.07
FREDDIE MAC AGENCY NOTE DTD 01/17/2017 1.500% 01/17/2020	3137EAEE5	3,515,000.00	AA+	Aaa	02/01/17	02/03/17	3,504,911.95	1.60	10,837.92	3,507,135.68	3,505,737.98
FREDDIE MAC AGENCY NOTE DTD 01/17/2017 1.500% 01/17/2020	3137EAEE5	4,250,000.00	AA+	Aaa	04/03/17	04/05/17	4,247,790.00	1.52	13,104.17	4,248,196.34	4,238,801.25
FNMA NOTES DTD 02/28/2017 1.500% 02/28/2020	3135G0T29	3,495,000.00	AA+	Aaa	02/24/17	02/28/17	3,492,763.20	1.52	4,805.63	3,493,196.55	3,486,688.89



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**YOLO COUNTY**

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<b>Federal Agency Bond / Note</b>											
FHLMC AGENCY NOTES DTD 04/20/2017 1.375% 04/20/2020	3137EAEF2	2,500,000.00	AA+	Aaa	04/19/17	04/20/17	2,491,450.00	1.49	15,373.26	2,492,701.03	2,484,072.50
FHLB NOTES DTD 09/08/2017 1.375% 09/28/2020	3130ACE26	1,270,000.00	AA+	Aaa	09/07/17	09/08/17	1,265,923.30	1.48	145.52	1,266,003.59	1,257,851.18
FHLB NOTES DTD 09/08/2017 1.375% 09/28/2020	3130ACE26	1,290,000.00	AA+	Aaa	09/13/17	09/13/17	1,282,866.30	1.56	147.81	1,282,978.50	1,277,659.86
FHLB NOTES DTD 09/08/2017 1.375% 09/28/2020	3130ACE26	2,465,000.00	AA+	Aaa	09/08/17	09/12/17	2,457,309.20	1.48	282.45	2,457,434.96	2,441,419.81
<b>Security Type Sub-Total</b>		<b>58,155,000.00</b>					<b>58,063,862.59</b>	<b>1.25</b>	<b>149,447.31</b>	<b>58,080,590.58</b>	<b>57,769,407.06</b>
<b>Corporate Note</b>											
CISCO SYSTEMS INC CORP NOTE DTD 02/29/2016 1.400% 02/28/2018	17275RBA9	2,160,000.00	AA-	A1	02/22/16	02/29/16	2,160,000.00	1.40	2,772.00	2,160,000.00	2,160,203.04
GENERAL ELEC CAP CORP GLOBAL NOTES DTD 04/02/2013 1.625% 04/02/2018	36962G6W9	4,495,000.00	AA-	A1	07/01/15	07/07/15	4,508,035.50	1.52	36,318.98	4,497,442.31	4,498,317.31
PEPSICO, INC CORP NOTES DTD 04/30/2015 1.250% 04/30/2018	713448CR7	1,025,000.00	A+	A1	04/27/15	04/30/15	1,024,877.00	1.25	5,374.13	1,024,975.85	1,024,176.93
JOHN DEERE CAPITAL CORP NOTE DTD 09/11/2015 1.750% 08/10/2018	24422ETA7	4,365,000.00	A	A2	09/08/15	09/11/15	4,360,722.30	1.78	10,821.56	4,363,710.32	4,373,459.37
JOHN DEERE CAPITAL CORP NOTE DTD 01/08/2016 1.950% 01/08/2019	24422ETE9	1,245,000.00	A	A2	01/05/16	01/08/16	1,244,925.30	1.95	5,597.31	1,244,967.88	1,249,930.20
AMERICAN HONDA FINANCE CORP NOTES DTD 02/23/2016 1.700% 02/22/2019	02665WBA8	615,000.00	A+	A1	02/18/16	02/23/16	614,877.00	1.71	1,132.63	614,942.07	614,746.62
CHEVRON CORP NOTES DTD 03/03/2017 1.686% 02/28/2019	166764BS8	1,470,000.00	AA-	Aa2	02/28/17	03/03/17	1,470,000.00	1.69	2,271.89	1,470,000.00	1,470,449.82
BERKSHIRE HATHAWAY INC NOTES DTD 03/15/2016 1.700% 03/15/2019	084664CG4	1,435,000.00	AA	Aa2	03/08/16	03/15/16	1,433,909.40	1.73	1,084.22	1,434,463.90	1,437,778.16



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### YOLO COUNTY

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<b>Corporate Note</b>											
BERKSHIRE HATHAWAY INC CORPORATE NOTES DTD 08/15/2016 1.300% 08/15/2019	084664CK5	1,200,000.00	AA	Aa2	08/08/16	08/15/16	1,198,836.00	1.33	1,993.33	1,199,268.26	1,191,424.80
CISCO SYSTEMS INC CORP NOTES DTD 09/20/2016 1.400% 09/20/2019	17275RBG6	2,460,000.00	AA-	A1	09/13/16	09/20/16	2,457,269.40	1.44	1,052.33	2,458,194.31	2,447,660.64
WELLS FARGO & CO CORP BONDS DTD 02/02/2015 2.150% 01/30/2020	94974BGF1	3,000,000.00	A	A2	02/01/17	02/03/17	2,992,740.00	2.23	10,929.17	2,994,306.84	3,008,130.00
APPLE INC BONDS DTD 02/09/2017 1.900% 02/07/2020	037833CK4	3,505,000.00	AA+	Aa1	02/02/17	02/09/17	3,503,282.55	1.92	9,989.25	3,503,642.83	3,517,085.24
AMERICAN EXPRESS CREDIT (CALLABLE) CORP DTD 03/03/2017 2.200% 03/03/2020	0258M0EE5	1,605,000.00	A-	A2	02/28/17	03/03/17	1,603,330.80	2.24	2,746.33	1,603,643.87	1,613,397.36
TOYOTA MOTOR CREDIT CORP DTD 04/17/2017 1.950% 04/17/2020	89236TDU6	1,985,000.00	AA-	Aa3	04/11/17	04/17/17	1,984,086.90	1.97	17,633.42	1,984,222.18	1,985,724.53
UNILEVER CAPITAL CORP BONDS DTD 05/05/2017 1.800% 05/05/2020	904764AV9	375,000.00	A+	A1	05/02/17	05/05/17	373,803.75	1.91	2,737.50	373,961.65	374,659.50
AMERICAN EXP CREDIT CORP NT (CALLABLE) DTD 05/26/2015 2.375% 05/26/2020	0258M0DT3	2,875,000.00	A-	A2	09/07/17	09/11/17	2,914,617.50	1.85	23,708.77	2,913,806.29	2,904,509.00
IBM CREDIT CORP NOTE DTD 09/08/2017 1.800% 01/20/2021	44932HAB9	2,700,000.00	A+	A1	09/08/17	09/12/17	2,692,062.00	1.89	3,105.00	2,692,180.72	2,682,936.00
JP MORGAN CHASE & CO CORP NT (CALLABLE) DTD 03/01/2016 2.550% 03/01/2021	46625HOJ2	3,025,000.00	A-	A3	07/10/17	07/13/17	3,043,936.50	2.37	6,428.13	3,042,867.01	3,055,243.95
EXXON MOBIL CORPORATE NOTES DTD 03/03/2016 2.222% 03/01/2021	30231GAV4	4,255,000.00	AA+	Aaa	09/06/17	09/08/17	4,314,910.40	1.80	7,878.84	4,313,814.27	4,287,142.27
BANK OF NEW YORK MELLON CORP DTD 02/19/2016 2.500% 04/15/2021	06406FAA1	5,000,000.00	A	A1	09/07/17	09/11/17	5,088,600.00	1.99	57,638.89	5,087,304.60	5,049,985.00
AMERICAN EXPRESS CREDIT CORP NOTES DTD 05/05/2016 2.250% 05/05/2021	0258M0EB1	1,375,000.00	A-	A2	08/08/17	08/11/17	1,377,956.25	2.19	12,546.88	1,377,862.13	1,372,995.25



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<b>Corporate Note</b>											
AMERICAN HONDA FINANCE DTD 07/12/2016 1.650% 07/12/2021	02665WBF7	2,000,000.00	A+	A1	08/08/17	08/11/17	1,968,900.00	2.06	7,241.67	1,969,966.26	1,957,374.00
AMERICAN HONDA FINANCE CORP NOTES DTD 09/09/2016 1.700% 09/09/2021	02665WBG5	2,500,000.00	A+	A1	09/06/17	09/08/17	2,476,050.00	1.95	2,597.22	2,476,419.90	2,452,597.50
CHEVRON CORP CORP NOTES DTD 03/03/2017 2.498% 03/03/2022	166764BN9	1,650,000.00	AA-	Aa2	08/08/17	08/11/17	1,671,136.50	2.20	3,205.77	1,670,533.72	1,663,701.60
TOYOTA MOTOR CREDIT CORP DTD 09/08/2017 2.150% 09/08/2022	89236TEC5	3,400,000.00	AA-	Aa3	09/08/17	09/12/17	3,391,840.00	2.20	4,670.28	3,391,922.55	3,362,300.80
VISA INC (CALLABLE) NOTE DTD 09/11/2017 2.150% 09/15/2022	92826CAG7	2,700,000.00	A+	A1	09/21/17	09/25/17	2,684,070.00	2.28	2,580.00	2,684,121.00	2,692,634.40
<b>Security Type Sub-Total</b>		<b>62,420,000.00</b>					<b>62,554,775.05</b>	<b>1.90</b>	<b>244,055.50</b>	<b>62,548,540.72</b>	<b>62,448,563.29</b>
<b>Commercial Paper</b>											
BANK OF TOKYO MITSUBISHI UFJ LTD COMM PA DTD 04/21/2017 0.000% 10/23/2017	06538BXP3	3,150,000.00	A-1	P-1	04/21/17	04/21/17	3,127,985.00	1.37	0.00	3,147,382.00	3,147,464.25
ING (US) FUNDING LLC COMM PAPER DTD 02/06/2017 0.000% 11/01/2017	4497W0Y10	2,815,000.00	A-1	P-1	02/06/17	02/06/17	2,784,823.20	1.46	0.00	2,811,509.40	2,811,821.87
ING (US) FUNDING LLC COMM PAPER DTD 06/08/2017 0.000% 12/06/2017	4497W0Z68	4,030,000.00	A-1	P-1	06/08/17	06/08/17	4,003,456.85	1.32	0.00	4,020,321.27	4,020,400.54
CREDIT AGRICOLE CIB NY COMM PAPER DTD 07/24/2017 0.000% 01/25/2018	22533UAR4	6,500,000.00	A-1	P-1	07/25/17	07/25/17	6,453,821.11	1.40	0.00	6,470,887.22	6,472,108.50
<b>Security Type Sub-Total</b>		<b>16,495,000.00</b>					<b>16,370,086.16</b>	<b>1.38</b>	<b>0.00</b>	<b>16,450,099.89</b>	<b>16,451,795.16</b>
<b>Certificate of Deposit</b>											
ROYAL BANK OF CANADA NY CD DTD 03/15/2016 1.700% 03/09/2018	78009NZZ2	4,305,000.00	A-1+	P-1	03/11/16	03/15/16	4,305,000.00	1.69	4,472.42	4,305,000.00	4,310,940.90
TORONTO DOMINION BANK NY CD DTD 03/14/2016 1.720% 03/14/2018	89113E5E2	2,700,000.00	A-1+	P-1	03/14/16	03/16/16	2,700,000.00	1.72	25,929.00	2,700,000.00	2,704,131.00



### Managed Account Detail of Securities Held

For the Month Ending **September 30, 2017**

#### YOLO COUNTY

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
<b>Certificate of Deposit</b>											
NORDEA BANK FINLAND NY CD DTD 12/05/2016 1.760% 11/30/2018	65558LWA6	3,400,000.00	AA-	Aa3	12/01/16	12/05/16	3,400,000.00	1.74	20,611.56	3,400,000.00	3,408,571.40
CANADIAN IMPERIAL BANK NY CD DTD 12/05/2016 1.760% 11/30/2018	13606A5Z7	5,650,000.00	A+	A1	12/01/16	12/05/16	5,645,593.00	1.78	33,422.89	5,647,416.59	5,664,243.65
SVENSKA HANDELSBANKEN NY LT CD DTD 01/12/2017 1.890% 01/10/2019	86958JHB8	6,445,000.00	AA-	Aa2	01/10/17	01/12/17	6,445,000.00	1.91	28,084.09	6,445,000.00	6,424,343.78
BANK OF MONTREAL CHICAGO CERT DEPOS DTD 02/09/2017 1.880% 02/07/2019	06427KRC3	6,445,000.00	A+	A1	02/08/17	02/09/17	6,445,000.00	1.90	18,174.90	6,445,000.00	6,471,147.37
BANK OF NOVA SCOTIA HOUSTON LT CD DTD 04/06/2017 1.910% 04/05/2019	06417GUE6	5,000,000.00	A+	A1	04/05/17	04/06/17	5,000,000.00	1.91	47,219.44	5,000,000.00	4,993,495.00
SUMITOMO MITSUI BANK NY CD DTD 05/04/2017 2.050% 05/03/2019	86563YVNO	5,500,000.00	A	A1	05/03/17	05/04/17	5,500,000.00	2.05	46,039.58	5,500,000.00	5,510,285.00
SKANDINAV ENSKILDA BANKEN NY CD DTD 08/04/2017 1.840% 08/02/2019	83050FXT3	5,000,000.00	A+	Aa3	08/03/17	08/04/17	4,998,050.00	1.85	14,822.22	4,998,205.35	4,995,450.00
BANK TOKYO MITSUBISHI UFJ LTD LT CD DTD 09/27/2017 2.070% 09/25/2019	06539RGM3	2,700,000.00	A+	A1	09/25/17	09/27/17	2,700,000.00	2.07	621.00	2,700,000.00	2,699,141.40
WESTPAC BANKING CORP NY CD DTD 08/07/2017 2.050% 08/03/2020	96121T4A3	4,490,000.00	AA-	Aa3	08/03/17	08/07/17	4,490,000.00	2.05	13,806.75	4,490,000.00	4,511,749.56
<b>Security Type Sub-Total</b>		<b>51,635,000.00</b>					<b>51,628,643.00</b>	<b>1.89</b>	<b>253,203.85</b>	<b>51,630,621.94</b>	<b>51,693,499.06</b>
<b>Asset-Backed Security / Collateralized Mortgage Obligation</b>											
HONDA ABS 2015-3 A3 DTD 08/19/2015 1.270% 04/18/2019	43814MAC1	918,324.77	NR	Aaa	08/12/15	08/19/15	918,313.48	1.27	421.15	918,320.61	917,809.96
CARMAX ABS 2016-3 A2 DTD 07/20/2016 1.170% 08/15/2019	14314EAB7	687,530.02	AAA	NR	07/14/16	07/20/16	687,473.92	1.18	357.52	687,496.80	687,034.59
NISSAN ABS 2015-A A3 DTD 04/14/2015 1.050% 10/15/2019	65477UAC4	916,343.77	NR	Aaa	04/07/15	04/14/15	916,151.15	1.06	427.63	916,267.56	914,944.70



**Managed Account Detail of Securities Held**

For the Month Ending **September 30, 2017**

**YOLO COUNTY**

<b>Security Type/Description</b>	<b>CUSIP</b>	<b>Par</b>	<b>S&amp;P Rating</b>	<b>Moody's Rating</b>	<b>Trade Date</b>	<b>Settle Date</b>	<b>Original Cost</b>	<b>YTM at Cost</b>	<b>Accrued Interest</b>	<b>Amortized Cost</b>	<b>Market Value</b>
<b>Dated Date/Coupon/Maturity</b>											
<b>Asset-Backed Security / Collateralized Mortgage Obligation</b>											
NISSAN ABS 2015-B A3 DTD 07/22/2015 1.340% 03/15/2020	65475WAD0	1,844,916.58	NR	Aaa	07/15/15	07/22/15	1,844,769.91	1.34	1,098.75	1,844,847.91	1,842,796.40
TOYOTA ABS 2016-A A3 DTD 03/02/2016 1.250% 03/15/2020	89237KAD5	2,035,000.00	AAA	Aaa	02/23/16	03/02/16	2,034,884.62	1.25	1,130.56	2,034,936.00	2,030,568.58
TOYOTA ABS 2016-C A3 DTD 08/10/2016 1.140% 08/15/2020	89237WAD9	865,000.00	AAA	Aaa	08/01/16	08/10/16	864,976.82	1.14	438.27	864,984.50	860,759.77
HYUNDAI ABS 2016-A A3 DTD 03/30/2016 1.560% 09/15/2020	44930UAD8	860,000.00	AAA	Aaa	03/22/16	03/30/16	859,833.16	1.57	596.27	859,894.85	859,126.67
NISSAN ABS 2016-B A3 DTD 04/27/2016 1.320% 01/15/2021	65478VAD9	645,000.00	NR	Aaa	04/18/16	04/27/16	644,899.96	1.33	378.40	644,934.87	642,100.60
TOYOTA ABS 2017-A A3 DTD 03/15/2017 1.730% 02/15/2021	89238MAD0	700,000.00	AAA	Aaa	03/07/17	03/15/17	699,917.61	1.74	538.22	699,917.61	699,557.39
JOHN DEERE ABS 2017-A A3 DTD 03/02/2017 1.780% 04/15/2021	47787XAC1	650,000.00	NR	Aaa	02/22/17	03/02/17	649,907.44	1.79	514.22	649,907.44	649,985.12
ALLY ABS 2017-1 A3 DTD 01/31/2017 1.700% 06/15/2021	02007PAC7	930,000.00	NR	Aaa	01/24/17	01/31/17	929,918.72	1.70	702.67	929,931.83	928,834.43
HONDA ABS 2017-1 A3 DTD 03/28/2017 1.720% 07/21/2021	43814TAC6	1,265,000.00	NR	Aaa	03/21/17	03/28/17	1,264,924.73	1.72	604.39	1,264,924.73	1,264,298.43
HYUNDAI ABS 2017-A A3 DTD 03/29/2017 1.760% 08/15/2021	44931PAD8	1,185,000.00	AAA	NR	03/22/17	03/29/17	1,184,904.13	1.76	926.93	1,184,904.13	1,184,288.88
ALLY ABS 2017-2 A3 DTD 03/29/2017 1.780% 08/15/2021	02007HAC5	2,205,000.00	NR	Aaa	03/21/17	03/29/17	2,204,740.03	1.79	1,744.40	2,204,740.03	2,203,866.63
HONDA ABS 2017-2 A3 DTD 06/27/2017 1.680% 08/15/2021	43811BAC8	2,750,000.00	AAA	Aaa	06/20/17	06/27/17	2,749,762.13	1.68	2,053.33	2,749,762.13	2,744,476.35
JOHN DEERE ABS 2017-B A3 DTD 07/15/2017 1.820% 10/15/2021	47788BAD6	800,000.00	NR	Aaa	07/11/17	07/18/17	799,941.44	1.82	647.11	799,945.24	799,473.20
HYUNDAI ABS 2017-B A3 DTD 08/16/2017 1.770% 01/15/2022	44932GAD7	2,095,000.00	AAA	Aaa	08/09/17	08/16/17	2,094,636.94	1.78	1,648.07	2,094,646.76	2,090,983.89





**Managed Account Detail of Securities Held**

For the Month Ending **September 30, 2017**

**YOLO COUNTY**

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Security Type Sub-Total		21,352,115.14					21,349,956.19	1.55	14,227.89	21,350,363.00	21,320,905.59
Managed Account Sub-Total		267,950,636.67					267,842,054.12	1.60	807,819.88	267,920,316.17	267,291,358.05
Securities Sub-Total		\$267,950,636.67					\$267,842,054.12	1.60%	\$807,819.88	\$267,920,316.17	\$267,291,358.05
Accrued Interest											\$807,819.88
Total Investments											\$268,099,177.93



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**YOLO COUNTY BOARD OF EDUCATION**  
**Letter of Transmittal to County Board**  
**From the Superintendent**

<b>SUBJECT:</b> Revision to Initial Proposal to the Yolo County Superintendent of Schools from the Yolo Education Association	<b>AGENDA ITEM #:</b> 4.15
<b>PER:</b> <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	<b>ATTACHMENTS:</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<b>FOR BOARD:</b> <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	<b>RESEARCH &amp; PREPARATION BY:</b>  <div style="text-align: center;">Jesse Ortiz, Ed.D.</div>
<b><u>BACKGROUND:</u></b>	<b>DATE:</b> January 30, 2018

Collective bargaining law requires that initial proposals for negotiations be sunshined at a public Board meeting by the Superintendent. The revised initial proposal from Yolo Education Association (YEA), for 2017-18 reopeners was presented to the Superintendent (see attached).

The YEA requests to revise the reopener to address “Designated Program Planning Time” under Article 13 rather than Article 17 as presented at the July 25, 2017 Regular meeting.

The Superintendent is using the Board meeting as a forum to publicly present the proposal. The Superintendent will order that the proposal be posted and set for public hearing at the February 27, 2018 Board meeting.

**RECOMMENDATION/COMMENTS:** It is recommended that the Superintendent receive the Yolo Education Association collective bargaining revised proposal for 2017-18 and order that it be posted and set for public hearing at the February 27, 2018 Board meeting.

January 10, 2018

Yolo Education Association  
Revision to Sunshine Item

On behalf of YEA the YEA Negotiation Team requests to make one revision to the following Sunshined item for the 2018-2019 School Year:

- 1) Change opening Article 17 to Article 13 to discuss certificated staff being allocated designated prep time for their classes and/or program.

Thank you

Respectfully Submitted  
Cyndy Bauer  
Secretary YEA

**YOLO COUNTY BOARD OF EDUCATION**

**Public Hearing for:**

**The Superintendent's Response and Initial Proposal to the Yolo Education Association**

<b>SUBJECT:</b> Public Hearing	<b>AGENDA ITEM #:</b> 4.16
	<b>DATE:</b> January 30, 2018

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 and initial proposal from the California School Employees Association (CSEA), Chapter #639, for 2017-18.

**YOLO COUNTY BOARD OF EDUCATION**

**Letter of Transmittal to County Board**

**From the Superintendent**

<b>SUBJECT:</b> Suggested Future Agenda Items	<b>AGENDA ITEM #:</b> 4.17
<b>PER:</b> <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	<b>ATTACHMENTS:</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
<b>FOR BOARD:</b> <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	<b>RESEARCH &amp; PREPARATION BY:</b> Superintendent's Office
<b>BACKGROUND:</b>	<b>DATE:</b> January 30, 2018

**1. Approval of Board Policies and Administrative Regulations**

*01-20-15 Special Meeting: per Superintendent, revisions of the Board Policies and Administrative Regulations have been finalized and need to be brought to the Board for approval.*

*08-25-15 update: the Board adopted the 5000 Series (Students) Board policies; the Board requested to hold off on further review/approval until California County Boards of Education policies are published.*

*06-29-17 update: the Board approved BB 9000-9240; the Policy Committee will review the remainder of the 9000 series at a future date.*

**2. EL Master Plan (include district services and data)**

*11-28-17 Regular Meeting: per Assistant Superintendent, Garth Lewis, this item will be placed on the February 2018 agenda.*

**3. YCOE Facilities Presentation**

*11-28-17 Regular Meeting: per Superintendent Ortiz, YCOE facilities presentations will be a standing item on the agenda beginning in January 2018.*

**4. CSBA Agenda Online**

*12-12-17 Regular Meeting: per Board Vice President Yip*

**RECOMMENDATION/COMMENTS:** This agenda item serves as a tracking tool for future agenda items. The Board may want to add additional item(s).