



**YOLO COUNTY BOARD OF EDUCATION REGULAR BOARD
MEETING**

10/13/2020 04:30 PM

Yolo County Office of Education

ZOOM VIDEO CONFERENCING

Open Session - 4:30 PM

AGENDA



Scan the above QR code with your phone to view this meeting agenda on your phone.
The Yolo County Office of Education's vision is to be a *model of excellence in educational service, innovation, and impact.*

BOARD MEMBERS

Carol Souza Cole, President
Matt Taylor, Vice President
Melissa Moreno
Shelton Yip
Tico Zendejas

This meeting is being agendized to allow Board members, staff and the public to participate in the meeting via teleconference, pursuant to the Governor's Executive Order N-29-20 (March 17, 2020).

Teleconference options to join Zoom meeting:

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countymtg

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Password: 877269

1. OPENING PROCEDURES

1. Call to Order and Roll Call

2. Pledge of Allegiance

3. Approval of Agenda
Motion to Approve Agenda.

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4. Public Comment 10
- Executive Order N-29-20 authorizes local legislative bodies to hold public meetings via teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public. Members of the public are encouraged to observe and participate in the Zoom teleconference. For those individuals who wish to make a public comment, please do so in the following manner:*
- If you are joining the meeting via Zoom and wish to make a comment on an item, please use the "raise a hand" button or Zoom chat.*
- You may also make public comment online by google form:*
<https://docs.google.com/forms/d/e/1FAIpQLScxyl6GvazAzBA7nUY174MngxFpGGilkd6Jo2AiX5kQjiKuhg/viewform>
- Please turn in your form by the Board meeting date. A moderator for the meeting will read your comments for the record.*
- Comments may not exceed three (3) minutes.*

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- a. Board Reports
 - b. Superintendent
 - c. Superintendent's Advisory Team
 - d. Committees
- For Information.
2. Associations (This Item provides an opportunity for YEA/CSEA/AFSCME representatives to address the Board and public 18









3. CONSENT AGENDA  19

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:

Approval of Minutes:

- a. September 8, 2020 Regular Board meeting
- b. September 15, 2020 Special Board meeting
- c. September 28, 2020 Special Board Meeting
- d. Temporary County Certificates (September 2020)

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YMCA Gym Memberships - Heather Williams, Education Specialist, Greengate	
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Staff recommends the approval of Resolution #20-21/12: Native American Heritage Month November 2020.	
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Staff recommends the approval of Resolution #20-21/13 Declaring November 1-7, 2020 as California Retired Teachers Week	
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Staff recommends the approval of Resolution #20-21/14 Sikh American Awareness and Appreciation Month - November 2020	
4. Committed Fund Balance	66
For action.	
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For action.	
6. 2020-2021 Comprehensive Support and Improvement (CSI) Prompts	70
It is staffs' recommendation that the board approve this information/action item in accordance with CDE's deadline for submittal of 10/31/2020.	
6. INFORMATION ITEMS	73
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The Empowering Possibilities International Charter (EPIC) team will be presenting their annual update for the YCOE Board.	
2. Head Start Reports	96
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 Reports - this is a standing report to the Board	
d. Policy Council Meeting Agenda - this is a standing report to the Board	
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3. Initial Proposal to the Yolo County Superintendent of Schools from the California School Employees Association (CSEA)	129
It is recommended that the Superintendent receive the California School Employees Association collective bargaining proposal for 2020-21 and order that it be posted and set for public hearing at the November 10, 2020 Regular Board meeting.	

4. Foster Youth Services Annual Report 	131
This item is for information only.	
5. Alternative Education Monthly Attendance Report 	144
This item is information only.	
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The attached presentation will be used to provide an update on YCOE's school/program reopening planning.	
This item is being presented for information only.	
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This is the Board Financial Report for the period of July 1 through September 30, 2020.	
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11. Interdistrict Attendance Appeal Process Handbook 	303
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12. Suggested Future Agenda Item(s)	320
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AGENDA PACKETS ARE AVAILABLE FOR REVIEW AT THE FOLLOWING LOCATIONS:

- For disability related accommodations, please contact the Yolo County Office of Education - Superintendent's office at (530) 668-3702, at least three (3) working days prior to the scheduled meeting.
- For translation services, if joining the meeting via Zoom, please check the box to Enable Language Interpretation for the meeting.
- Four (4) calendar days prior to the meeting, a full Board packet is available for review on the Yolo County Office of Education website: www.ycoe.org



1. OPENING PROCEDURES

1. 1. Call to Order and Roll Call

1. 2. Pledge of Allegiance

1. 3. Approval of Agenda

Recommendation

Motion to Approve Agenda.

1. 4. Public Comment

Quick Summary / Abstract

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You may also make public comment online by google form:

<https://docs.google.com/forms/d/e/1FAIpQLScxyl6GvazAzBA7nUY174MngxFpGGilkd6Jo2AiX5k>

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

Comments may not exceed three (3) minutes.

2. REPORTS

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

Quick Summary / Abstract

- a. Board Reports
- b. Superintendent
- c. Superintendent's Advisory Team
- d. Committees

Recommendation

For Information.

Supporting Documents

 [YCOE Ed Services Board Updates for October 2020.pdf](#)

 [Admin Services Update 10.2020.pdf](#)

EDUCATIONAL SERVICES OCTOBER UPDATES

Carolynne Beno - Associate Superintendent, Educational Services

- Working as a liaison between Yolo County schools and districts and the Yolo County Department of Public Health.
 - Facilitating re-opening task force meetings with the early childhood education, special education, and alternative education teams.
 - Coordinating implementation of the cohort/small group guidelines to plan to bring small groups of students in special education onto campus for in-person instruction.
- Facilitating twice-weekly collaboration between Yolo County's educational services leads.
- Supporting YCOE departments with launching the Inclusive Early Education Expansion Program grant, which includes facility improvements to pre-school playgrounds at Greengate, the Lemen Center, and Woodland Prairie Elementary School.

Curriculum and Instruction (C&I) / College and Career Readiness Department

Director, Deb Bruns

- **Yolo County PBIS (Positive Behavior Interventions and Supports) Consortium**
 - First site team trainings on September 29 & October 6 picked up where we left off last spring with a virtual training for 60 participants from eight school sites (Winters, Esparto, Davis & YCOE Special Education). SELPA Program Specialist Lisa Young & C&I Director Deb Bruns facilitated the trainings with the Placer County Office of Education trainer.
- **Yolo County CTE (Career Tech Education) System of Support**
 - Hosting monthly (September, October, November) Community of Practice sessions for regional CTE teachers to collaborate on curriculum, student assessments and meeting the challenges of a virtual learning environment.
 - This is grant writing season for CTE. We submitted the Incentive Grant (CTEIG) to support YCCP program, worked with Winters Joint Unified School District to submit their CTEIG application and are now working on the next round of K12 Strong Workforce Program grants.
- **Support for Families for Early Literacy Networking**
 - YCOE hosted a meeting with district leaders, adult education directors and the Yolo County Library to share resources for families with K-2 students to support early literacy and identify potential collaborations to enhance those programs.
- **Health Education Framework Professional Learning Series Kicks-Off**
 - Yolo, Colusa and Yuba County Offices of Education are collaborating to offer a series of professional learning events to share new content, resources, and strategies to support health education - now more important than ever.
- **Youth Empowerment Summit (YES), September 26**
 - The third annual (first virtual) Youth Empowerment Summit brought together 20 elected officials and over 60 youth to engage in conversation on community issues of concern to the students. Cesar Chavez Community School students participated on a panel to share their civic engagement work with Brown Issues.
- **Corazon Center**
 - We are waiting to finalize the leasing agreement with California Human Development (CHD). We are still hoping for a start-up of courses in January. YCOE's Adult Education program has continued to meet with CHD staff to identify possible program collaborations separate from the landlord/tenant agreement.

Early Childhood Education (ECE) Department

Director, Gail Nadal

- We have distributed 250 Chromebooks from YCOE's Google donation to families so they are able to participate in distance learning for their preschool age child. Site coordinators provided training for families on how to use the devices, and access educational programs and Zoom.
- We continue to provide virtual distance learning through two daily sessions in which the child and their parents can experience school readiness and physical movement activities. Attendance in virtual sessions is increasing.
- The Local Planning Council's (LPC) Child Care Stabilization Plan was approved by the Board of Supervisors and will provide \$250,000 in emergency funding to families and providers impacted by COVID-19. Funds must be expended by December 30, 2020.

Equity and Support Services

Executive Director, Micah Studer

- **Learning Continuity Attendance Plans (LCPs)** - We are happy to announce that we have received the LCPs from all of our partner districts and are excited to begin the review process.
- **North Central Counties Professional Learning Network (NCCPLN)** - We held our first PLN of the new school year and were happy to have participation from all three counties.
- **Equity Leadership** - This is more of a teaser trailer but we are about to launch four different groups dedicated to Equity Leadership in Yolo County. More details to come in November!
 - ACSA Equity Administrators Academy- We are co-directing this academy in partnership with Solano County Office of Education. We have 53 registered participants from Northern California. (Launches October 13th)
 - Equity Administrators Forum- We will be creating a space for administrators throughout the greater Yolo-Sacramento region to discuss current challenges in leadership. This forum will be focused on recruiting administrators of color as participants. (Launches October 27th)
 - Social Emotional Learning Community of Practice (SEL COP) - This workgroup brings SEL leaders from across Yolo County to develop and implement SEL strategies. (Launches October 13th)
 - California School Leadership Academy (CSLA) - We are a regional lead facilitator for the CSLA, and will be supporting Colusa, Yolo, and Yuba Counties. This academy provides ongoing professional development for practicing administrators and other school/district leaders. As always, we will approach this work with an equity lens. (Launches January, 2021)

Special Education

Director, Jessica Burrone

- YCOE special education programs are finding innovative ways to engage students virtually. Program highlights include a parent/toddler music group, weekly dance parties, virtual art instruction by artist John Klaiber from Yolo Arts, live music therapy sessions, and a variety of other synchronous and asynchronous learning opportunities that include hands-on projects/activities.

- Our bilingual para educators are conducting virtual parent training on how to support their child with distance learning, and providing literature on this topic in both Spanish and English for families.
- Staff are conducting Individualized Education Program (IEP) meetings virtually, but have begun conducting in-person assessments for some triennials evaluations.

ADMINISTRATIVE SERVICES - October 2020 UPDATES

Associate Superintendent, Administrative Services, Crissy Huey

- Collaborating with law enforcement and consultant to address increased vandalism
- Completed the disposal of the Lincoln building
- Working with our Educational team on securing a tenant to lease Suite 190

External Business Services

Director, Veronica Moreno

- Department is staffed and open Monday-Friday to offer support services
- Adopted Budget reviews have been completed and submitted to CDE
- EBS Director is reviewing district and charter 2019-20 unaudited actual reports and will be submitting all files to CDE by October 15th.

Internal Business Services

Director, Debra Hinely

- Department has remained staffed Monday-Friday
- Two employees retiring; Business Services Technician in mid-November and Business Analyst at the end of November. Interviews have been held for the Business Analyst position.
- 2019-2020 Fiscal Year is closed
- Continue working on COVID-19 budgets and reports for those programs that have been awarded funds

Support Operations Services

Director, Matthew Juchniewicz

- Santa Anita Roof project complete. Processing project close out work.
- Greengate Hinkle & ADA Access Project nearing completion.
 - Playground and musical garden items are completed.
- We will be gathering quotes for repairs due to recent vandalism at Santa Anita.
- We will be starting the planning process for two projects that were awarded through the IEEEP Grant at Lemen Head Start and Prairie Elementary School
 - Lemen Head Start will have significant ADA upgrades, including a new playground and playground surfacing.
 - Prairie will have two large shade canopies installed over Head Start's playground.
- Our fire suppression system project at the Santa Anita Data Center has been delayed due to some issues regarding the movement of the check printing room.

Information & Technology Services

Director, Carl Fahle

- **CUSTOM WEBSITE URL FOR CESAR CHAVEZ**
Networking staff implemented a simplified URL (website address) for families and students to more intuitively and quickly access Cesar Chavez's personal website. Instead of the current address: https://www.ycoe.org/pf4/cms2/view_page?d=x&group_id=1529997507892&vdid=i24c203p4eq, students, families, and community can navigate directly to the Cesar Chavez website with either of these two new URLs. The first, cccs.ycoe.org, is a bit easier to remember and faster to type into a browser:
cccs.ycoe.org or cesarchavezcommunityschool.ycoe.org

- **TECHNOLOGY SERVICES WEBPAGE UPDATES**

The [Technology Services Webpage](#) (under Admin Services on the main YCOE web page) includes a number of new links for employees and partner districts to access some of the new services and systems ITS has been implementing to simplify support requests, self-service options, and provide links to the agency's Apps Launch Portal and the online version of the weekly Digital Edge Newsletter; which aggregates articles and other timely, high-quality research and information from dozens of global publications around best practice application of technology to power teaching & learning in special education and alternative education. <https://bit.ly/ycoe-its-webpage>

- **NAS TO ONEDRIVE MIGRATION**

Staff has started working with departments to migrate personal and shared documents on the agency's legacy NAS storage system (only accessible internally or via VDI), to the new OneDrive service as part of the Office 365 migration. There are numerous benefits users will realize with this new storage system and savings, but the ability to access and share relevant documents from outside the agency (using secure authentication processes) will greatly facilitate access needs intensified by the remote working environment.

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

3. CONSENT AGENDA

Quick Summary / Abstract


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- d. Temporary County Certificates (September 2020)

Supporting Documents

 [9-8-20 Draft Minutes.pdf](#)

 [9-15-20 Minutes.pdf](#)

 [9-28-20 Sp. Mtg. Minutes.pdf](#)

 [TCC's September 2020 4 totals.pdf](#)

YOLO COUNTY BOARD OF EDUCATION
Regular Meeting: September 8, 2020
MINUTES

1.1 OPENING PROCEDURES

- 1.1 Call to Order and Roll Call. The Yolo County Board of Education met on September 8, 2020 at 4:34 p.m. in Regular session on a Zoom conference call. Board Members present were: Melissa Moreno, Matt Taylor, Shelton Yip and Tico Zendejas. Trustee Souza Cole was absent. Trustee Taylor presided. Superintendent Garth Lewis was present. (Roll Call held).
- 1.2 Pledge of Allegiance. The pledge of allegiance was conducted.
- 1.3 Approval of Agenda.
- 1.4 Public Comment.
None

Trustee Souza Cole arrived at 4:37 p.m.

2.0 REPORTS

2.1 Board Member(s)/Superintendent/SAT/Committee(s).

a. Board Reports

Trustee Yip

- *Appreciated the videos from staff and Cesar Chavez Community School*
- *Congratulated Trustee Zendejas and the RISE organization on being recognized as Non-Profit of the Year.*
- *Thanked Micah Studer, Executive Director of Equity and Support Services and Mariah Ernst-Collins, Program Coordinator of Foster Youth, Homeless and Mental Health Services for their work with the Court Appointed Special Advocates (CASA) for Children volunteers.*
- *Will attend the California County Boards of Education (CCBE) virtual conference this weekend.*
- *Attended the California School Boards Association (CSBA) zoom call today on presenting virtually at the conference.*
 - *Congratulated Superintendent Lewis, Yvette Seibert, Executive Assistant and the Executive Assistants from Davis Joint USD and Woodland Joint USD on presenting at the CSBA virtual conference in December.*

Trustee Moreno

- *Congratulated Jerry Jimenez, incoming Trustee for the Yolo County Board of Education.*
- *Helped to organize and attend last month's webinar Dismantling*

Systematic Racism in Public Education with the California Latino School Boards Association (CLSBA).

- *Excellent turn out several hundred people.*
- *Attended a virtual conference last month in Winters for the community organizers raising awareness about Back to School and managing/handling COVID-19 in Winters and Yolo County.*
- *Presented an update on the Ethnic Studies model curriculum to Washington Unified School District (WUSD) last week.*
 - *It was nice to get to know the trustees and take their questions on this issue.*
- *Discussed Native American Studies and professional development at the Yolo County Office of Education (YCOE) with Deb Bruns, Director of Curriculum & Instruction today.*
- *Recently nominated for CLSBA Board.*

Trustee Zendejas.

- *Congratulated Jerry Jimenez, incoming Trustee for the Yolo County Board of Education.*
- *Congratulated Trustee Moreno for being nominated for the CLSBA Board.*
- *Excited to be back to school and distance learning with children.*
- *Thankful to educators for all their hard work and continuing to be agile.*
- *Thankful and honored that the RISE organization received the Non-Profit of the Year award.*
 - *Excited to support Yolo County and its community through partnerships*

Trustee Souza Cole

- *Congratulated Trustee Zendejas and the RISE organization on being recognized as Non-Profit of the Year.*
- *Congratulated Trustee Moreno for being nominated for the CLSBA Board.*
- *Congratulated Trustee Yip for receiving the 2020 Individual Excellence in Education (EIE) award for YCOE.*
- *Attended the Yolo County School Boards Association Meeting on August 31, 2020. Items discussed included the Effective Governance with an Equity Lens virtual workshop at 5:30 p.m. on September 26, 2020 and the EIE virtual awards event on October 26, 2020.*

Trustee Taylor

- *Congratulated Trustee Zendejas and the RISE organization on being recognized as Non-Profit of the Year.*
- *Congratulated Trustee Moreno for being nominated for the CLSBA Board.*
- *Congratulated Jerry Jimenez, incoming Trustee for the Yolo County*

Board of Education.

- *Plans to attend the CCBE conference.*
 - *Many interesting sessions to attend including a presentation from the CEO of Zoom on digital learning and using Zoom as a platform.*

Superintendent
Updates

- *Congratulated Trustee Zendejas and the RISE organization on being recognized as Non-Profit of the Year.*
- *Congratulated Jerry Jimenez, incoming Trustee for the Yolo County Board of Education.*
 - *Superintendent Lewis looks forward to meeting in person and giving a brief tour of the YCOE facility and staff.*
- *Celebrating that all campuses are now in session.*
 - *Appreciate efforts that staff has made to meet the needs of students and parents.*
 - *Looking forward to 2020-2021 being a memorable school year.*
- *YCOE was approached by the county government to work on a plan to disburse \$250,000 scholarships for families in need of childcare.*
 - *Accepted partnership and looks forward to working together on a plan to disburse these resources.*
- *Attended a mask giveaway with the California Human Development Department who we are pursuing a potential lease with at the Corazon Center.*
 - *Community members from farm industry were involved in the giveaway of masks and given? giving information from County on support services.*
- *Thanked Jessica Burrone, Director of Special Education and Nicole Castrejon from the Head Start program for helping to support the community event in Winters in which they presented how YCOE supports student with IEPs and who are in the Head Start programs.*
- *Discussed joint effort with Deb Bruns, Director of Curriculum & Instruction on Native American studies at YCOE.*
 - *Discussed with colleagues in Shasta County.*
 - *Recommended an effort to engage with Native American tribes in the county. Structure for program is to have a cultural consultant role for each tribe to ensure an authentic voice as we deal with lesson planning, teachers and historical accuracy.*
 - *Director Bruns will meet with Trustee Moreno on this issue soon. She will also discuss the program with the Wintun nation, Dr. Rose Middleton, UC Davis, Native American studies department and Stacey Greer, The History Project at UC Davis.*
 - *Director Bruns looks forward to bringing together the*

K12 community with the Native American nation and using some of the lessons learned and models from Shasta COE. Director Bruns will share more information with the Board as the planning process moves forward.

SAT

Dr. Carolynne Beno, Associate Superintendent, Educational Services discussed:

Updates on the Educational Services division

- *YCOE was chosen as one of four anchor COE's to work with California Together to implement the English language roadmap.*
 - *Woodland Joint USD is the anchor district and grant funds will be used to hire a program specialist in the county.*
- *Corazon Center is close to being ready to enter into a lease agreement with the California Human Development (CHD) group.*
 - *Visited several times and planning to move in this Fall offering courses in January. Nothing is finalized but closer to a deal. Adult Education staff has been meeting with staff from CHD on possible collaboration points.*

Equity and support services.

- *Executive Director Micah Studer is currently supporting the districts to help them craft the Learning Continuity and Attendance Plans.*
- *Highlights include supporting three (3) different professional learning networks – community of practices.*
 1. *Leadership Academy for principals.*
 2. *Compliance supporting North Central Counties for professional learning networks*
 3. *Social emotional learning*
- *Greengate school has new gates and playground area.*

Crissy Huey, Associate Superintendent, Administrative Services discussed:

- *Roof repair has been completed at Santa Anita site.*
- *Will install fire suppression system in the Data Services room.*
- *Debra Hinely, Director, Internal Business Services, reviewed the PowerPoint, Budget Report Review (copy can be found on file with the official records of this meeting).*
 - *Includes snapshot of expenses and revenues to date. Crissy Huey, Associate Superintendent, Administrative Services, stated that this item will be included as a one-page document in the board reports monthly and responded to questions from the Board.*

Trustee Souza Cole thanked Ms. Hinely and Ms. Huey and stressed to the Board how important these reports are for keeping apprised of the budget monthly.

Trustee Souza Cole also requested that this item be added as a standing information item at future meetings and if a cash flow report can also be done monthly. Cash flow report is currently done in the interim report and Superintendent Lewis stated that we can update the Board at the next meeting on this issue and continue to provide cash flow information during the interim report.

Trustee Moreno requested information on expenses that go over a certain amount to be highlighted as major transactions to be reported to the Board. Discussion on this issue included the current practice of reporting this information during the interim reports that highlight projects and expenditures. Trustee Taylor commented that the Board's role is not in approving individual expenses. The Board approves the budget but the county figures out how the money is spent.

Committees.

Executive Committee

None

2.2 Associations.

None

3.0 2020 Mini Grant Presentations

- Deaf Coach Program – Kate Boyd, Educational Interpreter reviewed the PowerPoint, *Deaf Coach Program Update* in the Board packet.
- Wellness, Inclusion and Nutrition Program – Cory Wiegel, Teacher, Adult Living Skills-2 discussed this program. Gym membership is currently on hold due to COVID-19 and he is hoping to restart this program in the future.

4.0 CONSENT AGENDA

- a. Approval of Minutes:
 - August 11, 2020 Regular Meeting
 - Temporary County Certificates (August 2020)
 - 2020 YCOE EIE Award Recipients

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

ROLL CALL VOTE:

TAYLOR: **AYE**

YIP: **AYE**

MORENO: **AYE**

SOUZA COLE: **AYE**

ZENDEJAS: **AYE**

Trustee Souza Cole is now presiding over the meeting at 5:40 p.m.

- 5.0 A PUBLIC HEARING WILL BE CONDUCTED TO RECEIVE COMMENT FROM PARENTS, TEACHERS, MEMBERS OF THE COMMUNITY, AND BARGAINING UNIT LEADERS REGARDING THE STIPULATION OF THE STATE INSTRUCTIONAL MATERIALS PROGRAM, AND THE SUFFICIENCY OF INSTRUCTIONAL MATERIALS IN THE YOLO COUNTY ALTERNATIVE EDUCATION PROGRAMS, GRADES 9-12, FISCAL YEAR 2021-21.**

Public Hearing opened at 5:41 p.m. and closed at 5:42 p.m.

6.0 ACTION ITEMS

6.1 Instructional Materials Resolution

The Board took action to approve Resolution #20-21/07 Instructional Materials.

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

ROLL CALL VOTE:

TAYLOR: **AYE**

YIP: **AYE**

MORENO: **AYE**

SOUZA COLE: **AYE**

ZENDEJAS: **AYE**

6.2 RESOLUTION #20-21/08 Anti-Bullying Month (October 2020)

The Board took action to approve Resolution #20-21/08: Anti-Bullying Month (October 2020). Superintendent Lewis presented this item and stressed positive school culture with high expectations to combat bullying as a form of harassment.

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

ROLL CALL VOTE:

TAYLOR: **AYE**

YIP: **AYE**

MORENO: **AYE**

SOUZA COLE: **AYE**

ZENDEJAS: **AYE**

7.0 A PUBLIC HEARING WILL BE CONDUCTED TO SOLICIT RECOMMENDATIONS AND COMMENTS FROM THE PUBLIC

REGARDING SPENDING REGULATIONS FOR SUPPLEMENTAL AND CONCENTRATION GRANTS; TO NOTIFY THE PUBLIC OF THE OPPORTUNITY TO COMMENT REGARDING THE SPECIFIC ACTIONS AND EXPENDITURES TO BE INCLUDED IN THE LEARNING CONTINUITY AND ATTENDANCE PLAN; TO DEMONSTRATE TO THE PUBLIC HOW THE COUNTY OFFICE OF EDUCATION INTENDS TO MEET ANNUAL GOALS FOR ALL PUPILS WITH SPECIFIC ACTIVITIES TO ADDRESS STATE AND LOCAL PRIORITIES AND TO COMPLY WITH EDUCATION CODE SECTION 43509.

Public Hearing opened at 5:45 p.m. and closed at 5:46 p.m.

8.0 INFORMATION ITEMS

8.1 Draft Learning Continuity and Attendance Plan

Dr. Studer presented this item and responded to questions from the Board. This item will be back for approval with revisions at next week's special board meeting. Figures will be different.

Items discussed included:

- Learning loss mitigation funding values will be updated.
- The Board will receive updated totals prior to special meeting within 24 to 48 hours.
- Chromebooks - cost and distribution.
- Textbook distribution vs. online materials
- Case management model.
- CommuniCare and social emotional help for students.
- Attendance plan – work that staff is doing to engage students for participation with distance learning.
 - *32 students currently attending Cesar Chavez Community school*
 - *11 attending YCCP.*
 - *5 attending Dan Jacobs.*
- President Souza Cole requested a change on Page 8 regarding the plan predominance on low income, foster youth and English learners. President Souza Cole asked if it could indicate numbers... for example...X percent are low income.
- Joint student DELAC and ELAC and parent advisory council meeting minutes were very informative with comments from parents and students and the challenge with distance learning.
- Trustee Moreno requested information on the health conditions for students and families and access to food.
 - Principal Gerhart discussed that the access to food is ongoing
 - Students can access food at Woodland Joint USD.
 - Discussed lack of supervision with families.

- CommuniCare and therapists for students help support staff and paraeducators who call right away if a student has not logged in to class.
- Safety and multiple living arrangements for students were discussed.

This item will come back to the Board for approval at the Special Board meeting next Tuesday.

8.2 Head Start/ Early Head Start Reports

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

Dr. Carolynne Beno, Associate Superintendent of Educational Services answered questions from the Board. Trustee Taylor requested the status of distance learning. Dr. Beno stated that we just received chrome books for this program and there is a daily schedule for students online that includes reading time, circle time, etc. but unfortunately many families don't have devices so they use packets. The plan is to use a combination of both digital and packets since that is what families indicated was the preference. Trustee Moreno asked how many Head Start students are currently enrolled. Dr. Beno stated that enrollment is down this year due to virtual distance learning and childcare but she will find out the information and email it to the Board. President Souza Cole also commented on the new Head Start classroom that has opened in central Woodland and Head start staff has been reaching out to the emergency shelter to recapture students from the Arts Preschool that was shut down recently. There is one class in Esparto still so the need is there for families living in shelter and in need of care.

8.3 Williams Annual Report

Deb Bruns, Director, Curriculum & Instruction reviewed this item in the Board packet and responded to questions from the Board. There is no new information. Guidance for this year will be working with districts via a survey instead of onsite. The survey of instructional materials will be upcoming.

8.4 Disposition of Surplus Equipment

Debra Hinely, Director, Internal Business Services reviewed this item in the Board packet and responded to questions from the Board. President Souza Cole asked if the equipment was in good shape and if it was could it be donated to a nonprofit that is doing after school care for families, for example the RISE program. Director Hinely stated that yes, we could donate the furniture and equipment to be disposed of as we wish. Dr. Beno will relay this request to Gail Nadal, Director, Early Childhood Education.

8.5 First Reading of Board Policies - 6000 Series

Dr. Carolynne Beno reviewed this item in the Board packet and responded to questions from the Board. The language in Administrative Regulation 6178 - Career Technical Education has been updated to indicate another term for special populations. YCOE will be using “historically excluded” or “underserved populations.” Superintendent Lewis thanked President Souza Cole for bringing this to our attention. That change in language shows YCOE has a commitment to equity and access and a respectful representation of the students.

8.6 2020-21 YCOE Organizational Charts

Superintendent Garth Lewis reviewed this item in the Board Packet.

8.7 Distance Learning Update

Dr. Carolynne Beno, Associate Superintendent, Educational Services and Principal Gayelynn Gerhart, Alternative Education, reviewed the PowerPoint, *Distance Learning Update for YCOE Programs* in the Board packet and responded to questions from the Board.

Items discussed included:

Framing the Work of Reopening Schools
YCOE Planning Efforts
Launching the Year in Distance Learning

Alternative Education

Distance Learning Survey Results
Staff Survey Results
Parent Student Survey Results
Lessons Learned
Reopening YCOE – Supports for Families
Reopening YCOE – Supports for Students

Special Education

Distance Learning in Action – Spring and summer Recap
Distance Learning Survey Results
Reopening YCOE – August 10 - Present

8.8 Suggested Future Agenda Items

Trustee Moreno recommended a future agenda item to recognize Trustee Yip’s service.

President Souza Cole would like an update to the Board on how students will engage in the election process at a future meeting (possibly in October a brief report on election process for students).

9.0 ADJOURNMENT. The meeting adjourned at 6:53 p.m.

MOTION: Yip **SECOND:** Taylor **AYES:** Yip, Taylor, Moreno, Souza Cole,

Zendejas **NOES:** None. **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: AYE

YIP: AYE

MORENO: AYE

SOUZA COLE: AYE

ZENDEJAS: AYE

Garth Lewis, Superintendent

/ys

YOLO COUNTY BOARD OF EDUCATION
Special Meeting: September 15, 2020
MINUTES

1.1 OPENING PROCEDURES

1.1 Call to Order and Roll Call. The Yolo County Board of Education met on September 15, 2020 at 4:31 p.m. in Special session on a zoom conference call. Board Members present were: Carol Souza Cole, Matt Taylor, Melissa Moreno, Shelton Yip. Trustee Zendejas is absent. President Souza Cole presided. Superintendent Garth Lewis was present. (Roll Call held).

1.2 Pledge of Allegiance. The pledge of allegiance was conducted.

1.3 Approval of Agenda.

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

1.4 Public Comment. None.

2.0 ACTION ITEMS

2.1 Learning Continuity and Attendance Plan

Micah Studer, Executive Director, Equity and Support Services reviewed the changes in the Learning Continuity and Attendance Plan and responded to questions from the Board.

Questions from the Board on the plan included:

- Funds allocated for staff technology.
- Chromebooks for staff members.
- Access to technology - Staff need to interact with students is different.
- Continuity of services including web-based applications.
- Mental Health Services for foster youth and homeless – Staff time on foster youth and homeless issues
- Mitigate pupil learning including mental health therapist intervention for students.
- Tiered system of re-engagement.
- Social workers from CommuniCare.
- Trustee Moreno requested more detail on the funding (for paraeducator and staff) and a rationale on mental health services. There is a great need for mental health therapists for students and she feels more funds could be used in that area. Superintendent Lewis stated we do provide mental health services that are not provided in this document.
- Trustee Moreno requested the document under curriculum reflect more cultural relevance. It is important to state in the document that the Yolo County Office of Education (YCOE) is adopting and maintaining cultural relevance. For example, Native American professional development funds for supporting staff. Superintendent Lewis stated that this is more of a countywide initiative and in line

with our alternative education program but appreciates the feedback. YCOE's core values and commitment is to equity and it is a reminder of the need to align our language and commitment to racial education and cultural relevance.

President Souza Cole reviewed:

- The staffing plan and requested language in the opening statement that recognizes the work of staff members during COVID-19 who support and serve students during this time. Dr. Studer will work with Dr. Carolynne Beno, Associate Superintendent, Educational Services on this statement.
- That the plan currently reflects predominance low income from 80 to 90% on page 8. Trustee Souza Cole requested an actual number. She would like a document that is user friendly to everyone to reflect this information.
- Please change the statement on page 12 that 76% of alternative education youth fall within unduplicated student groups. Please describe what unduplicated students groups are and if they could be broken down to describe each student population.

Trustee Zendejas joined the meeting at 5:01 p.m.

Trustee Taylor had a question on page 12 regarding the increased services for foster youth that reflects 7.99 percent. Dr. Studer described the reasoning and services for adding the 7.99 percent.

Dr. Studer commented that the Learning Continuity Plan (LCP) is not something one can easily summarize or is user-friendly in terms of spending. The LCP is not a substitute for the Local Control Accountability Plan (LCAP). This document outlines our best effort in dealing with COVID-19. The LCAP will be due in December 2020.

Trustee Moreno asked if this document is different from LCAPs from the past. Did the LCP require input from parents and community, how transparent is this document, did ELAC parents give feedback, how many ELAC parents participated in this process? Board members discussed the details in this document for the public in relation to transparency and the budgeting aspect and stated that this document is a snapshot of those items.

President Souza Cole stated that we could make a statement in the introduction that this is a fluid document and that information will change. It is also important that any document that the Board approves has user friendly language and is a document that the community and parents can understand and be digestible by all.

Motion to adopt the Learning Continuity and Attendance Plan with the changes discussed:

- Inclusion of the number of chromebooks and laptops for staff devices.
- Inclusion of language on culturally relevant curriculum.
- On Page 8 defining the number/percentage of students that are socially, economically disadvantaged.
- In the opening statement to state the number of students and staff who are serving and

breaking down percentages.

- Inclusion of hot spots and technology amounts/percentage.
- Inclusion in the statement to support existing technology that students currently have.
- Inclusion in the statement to support existing therapists and the social emotional well-being of students.

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

ROLL CALL VOTE:

TAYLOR – AYE

YIP – AYE

MORENO – AYE

SOUZA COLE – AYE

ZENDEJAS – AYE

The plan will be updated and sent to the Board in 48 hours or by the end of the week. This document has to be submitted to the State within 5 days of adoption on September 20, 2020.

3.0 INFORMATION AND DISCUSSION ITEMS

3.1 Yolo County Board of Education Self-Evaluation

The Board reviewed the Yolo County Board of Education Self-evaluation in the Board packet. Superintendent Lewis was not able to participate in the survey per California School Boards Association (CSBA) rules.

Trustee Yip stated that some questions were more geared toward districts, so some questions did not pertain to the county board.

The trustees discussed the findings in the gold and red tiers (that need improvement):

The Board reviews its governance agreements regularly.

President Souza Cole discussed adopting governance agreements. She reviewed CSBA's summary of professional governance standards which includes items for an individual trustee and the Board as a whole. The Board discussed including this item at the annual board retreat in February. Trustee Yip stated that at the Board annual retreat we look at our vision and mission statement which reflects this item.

Trustee Moreno stated that while reviewing board governance that the Board could discuss and clarify who reviews the board budget, voting on the budget and major policies.

Trustee Yip stated that there is a budget workshop at the California County Board of Education (CCBE) that helps to answer this question and a Budget Committee who is able to have input on this issue.

Superintendent Lewis stated that there are two considerations to the definition of governance including the budget calendar to clearly define cycle and adoption and which includes part of the governance structure for the Board. President Souza Cole also recently requested to include monthly budget reports to the Board, so he feels it's important to define items to approve for governance and then have a schedule for these items to occur. Vice President Taylor stated that some of those items have been addressed at the Executive committee and we can make sure it is placed on the calendar, as needed on the schedule. This can also be discussed at the annual retreat for 2021 where there is a portion of time spent on governance agreements.

Trustee Yip also stated that at the December organizational meeting the Board chooses a president and vice president. The Board has been having a discussion on how the Board of Supervisors chooses their president and vice president. Trustee Yip would like to finish this discussion and he would like to have an action on this item soon. President Souza Cole discussed placing this item as an information/action item at the October/November meeting which would include an addition to the bylaws. Vice President Taylor would like to have a conversation at the meeting on this issue and is not sure about voting on this issue yet. He has some concerns on the rotation. Trustee Yip also stated that it would be helpful to get the Board of Supervisors calendar on this issue. We will move forward with scheduling a discussion on this item soon and include it as an action item this fall on electing board officers.

The Board adopts clear and measurable indicators to assess the county office of education performance.

Trustee Yip stated that there are monthly updates from the Superintendent and the Superintendent's Advisory Team (SAT) on this issue. It is giving an indicator on movement but not as formal.

Trustee Moreno would appreciate more measurement data with the narratives that have been shared with the Board on the County's work. The Board has also heard assessment surveys but she would like to hear more from students and parents on the programs. Trustee Moreno would also like to hear from staff, teachers and faculty on effective policies and programs. She would like more data reports and the actual numbers of how effective the County Office has been on delivering technology/curriculum to students for the last six (6) months which would help with data driven decisions.

Superintendent Lewis stated that the Board currently receives attendance reports along with the traditional LCAP success indicators which is measurable. Superintendent Lewis stated that in addition to the LCAP we can identify as part of the annual adoption of YCOE's Mission and Vision a set target for goals and share alternative education attendance updates along with the graduation rates. More specific information that can be included is regular course credit completion rates

measurement and the number of students that participate in alternative education in the area of literacy or mathematics.

President Souza Cole stated there is a need for a more static metric course and credit completion rate as measurement data that could be provided to the Board. She asked if this can also include Greengate and Head Start and would there be similar indicators that would be appropriate for the Board to be looking at. Superintendent Lewis said this is a challenge because of IEPs and medically fragile students which would first need to be discussed with staff to see if we have the ability to measure these items. Currently we can provide attendance and kindergarten readiness as an indicator on these programs. We will continue to provide updates and hear feedback on these programs at the Board meetings.

Superintendent Lewis plans to schedule a strategic planning session soon and has begun conversations with SAT on this issue. Feedback from staff was unanimous to continue this conversation and begin the process.

Trustee Moreno shared an example on how YCOE can adopt a clear and measurable indicator for success in the foster youth program, for example wanting to see why there is currently a need for increasing the position in that department. The questions she asked include - Why does foster youth need more coordination? Did it grow? Are there more students? Trustee Moreno feels it would help to have more indicators on YCOE programs. Superintendent Lewis stated that presentations have been made to the Board but understands that we can be clear on updates in terms of language to describe data. We currently do provide the narrative but we need to be more explicit when dealing with quantitative data and program success and progress.

President Souza Cole stated that the Board will address this item and the area of growth during the annual board retreat during the mission and vision discussion.

Superintendent Lewis and staff will provide the Board with data in various categories for example:

Alternative Education – Graduation rate for students
Greengate - Enrollment and attendance descriptors
Head Start – Attendance descriptors

Establishing priorities for collective bargaining

Governing Board is not involved in this issue.

The Board evaluates performance of Board.

President Souza Cole thanked Trustee Yip's persistence that we get the survey done this year. It is important to evaluate board performance annually. This item will be added to the calendar in July for a Board evaluation to then be reviewed/discussed at the August Board meeting.

The Board evaluates the Superintendent

President Taylor stated that the public evaluates the superintendent on whether he is elected or not.

The Board appreciated that they reviewed and discussed the survey and questions. The Board survey will also be included in the Board retreat materials.

4.0 **ADJOURNMENT.** The meeting adjourned at 6 p.m.

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

Garth Lewis, Superintendent

/ys



**YOLO COUNTY BOARD OF EDUCATION SPECIAL
BOARD MEETING**

09/28/2020 05:30 PM

ZOOM VIDEO CONFERENCING

Meeting ID: 884 9328 7072 Password: 728201

Open Session - 5:30 PM

Meeting Minutes

Printed : 10/6/2020 8:44 AM PST

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

BOARD MEMBERS

Carol Souza Cole, President

Matt Taylor, Vice President

Melissa Moreno

Shelton Yip

Tico Zendejas

This meeting is being agendized to allow Board members, staff and the public to participate in the meeting via teleconference, pursuant to the Governor's Executive Order N-29-20 (March 17, 2020).

Teleconference options to join Zoom meeting:

OPTION 1: COMPUTER: Using a computer or Mobile Phone:

Click this link (this is the easiest and fastest): <https://us02web.zoom.us/j/88493287072?pwd=Y241OS9GRDF3ZFpEWXJ3YXQ2cGkvdz09>

Join Zoom Meeting Here: <https://zoom.us/join>

...and enter Meeting ID: 884 9328 7072 Password (If using Computer or Mobile Phone Zoom App): 728201

1. OPENING PROCEDURES

Call to Order and Roll Call. The Yolo County Board of Education met on September 28, 2020 at 5:30 p.m. in Special session on a Zoom call during the session: Effective Governance with an Equity Lens. Board Members present were: Melissa Moreno, Carol Souza Cole, Shelton Yip and Tico Zendejas. Matt Taylor was absent. The event was facilitated by Nicole Anderson and Associates Consulting, LLC. Superintendent Garth Lewis was present.

1. Opening Remarks

Session opened at 5:30 p.m.

Opening Remarks were given by Garth Lewis, Yolo County Superintendent of Schools and Tom Adams, President, Yolo County School Boards Association (YCSBA).

President Adams introduced Darcel Lee, Director of Trainings, CSBA.

Darcel Lee, Director of Trainings, CSBA introduced Nicole Anderson, Facilitator of this session.

2. SESSION: EFFECTIVE GOVERNANCE WITH AN EQUITY LENS

Meeting Agenda:

Session Theme: "Effective Governance with an Equity Lens"

Facilitators: Nicole Anderson and Associates Consulting, LLC
o Nicole Anderson, CEO/Founder

Purpose:

The purpose of this interactive virtual professional development session is to build capacity and courage of governance team members in their quest to address racial equity gaps through taking a deeper dive into concepts focused on educational and racial equity. The overarching outcome for governance teams is to understand their role in perpetuating or interrupting equity gaps through considering effective policies and practices through a systems approach to include the development of an equity statement, policy, and impact action plan. The session will create a parallel between adaptive and technical work as governance team members reimagine schools through a systems change approach.

Overarching Topics/Outcomes Include:

- o Building safe space to engage in racial equity work/4 agreements
- o Reflecting on our personal and professional intersection
- o Making connections to history, the current landscape of public education, and the role of school boards
- o Defining racial equity through data and student stories
- o Reflect on the role of governance teams in perpetuating and ending educational and racial equity gaps
- o Understanding effective governance practices and the role of equity driven boards
- o Redefining teaching and learning through the 4 indicators of equity
- o Recognizing/Responding to Barriers: Stereotypes/Implicit Bias/Institutional Racism
- o Explore the development of an equity impact plan to support the implementation and monitoring of the LCAP and more
- o Align equity focused work across the county to ensure a systems approach to implementation of action steps

*Interactive activities are supported by the utilization of the zoom platform through main room (whole group), breakout rooms, and poll features.

**Trivia/Raffle prizes

Participants are encouraged to engage in reading activities and deeper exploration of concepts to support awareness and capacity building:

- The Water of System Change Article
- 8 Characteristics of Effective Boards Assessment/Report

1. Closing Remarks

President Tom Adams, YCSBA made closing remarks.

3. ADJOURNMENT

Announcement of any action taken in Open Session

No Action taken in Open Session

ADJOURNMENT

The session adjourned at 7:30 p.m.

Chairperson

Secretary

YOLO COUNTY OFFICE OF EDUCATION
 TEMPORARY COUNTY CERTIFICATES
 FOR DISTRICTS

September 2020

Davis Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Esparto Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Washington Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Megan Lewis	30-Day Substitute Permit
Lindsay Carrier	30-Day Substitute Permit

Winters Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Woodland Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Yolo County Office of Education

Applicant Name	Type of Credential/Permit/Certificate
Elyse Doyle-Martinez	30-Day Substitute Permit
Kandice Richardson Fowler	Provisional Intern Permit: Ed Specialist

Total TCC's for the Month of September 2020: 4

4. 2020 MINI-GRANT PRESENTATION

Quick Summary / Abstract

YMCA Gym Memberships - Heather Williams, Education Specialist, Greengate

Supporting Documents

 [YMCA Memberships \(1\).pptx](#)

 [YMCA Memberships \(1\).pdf](#)

YMCA Memberships

Inclusion to support fitness and community building

Why the Y?

Students have IEP goals for fitness

The focus of our Transition Skills Class is Education in the Community

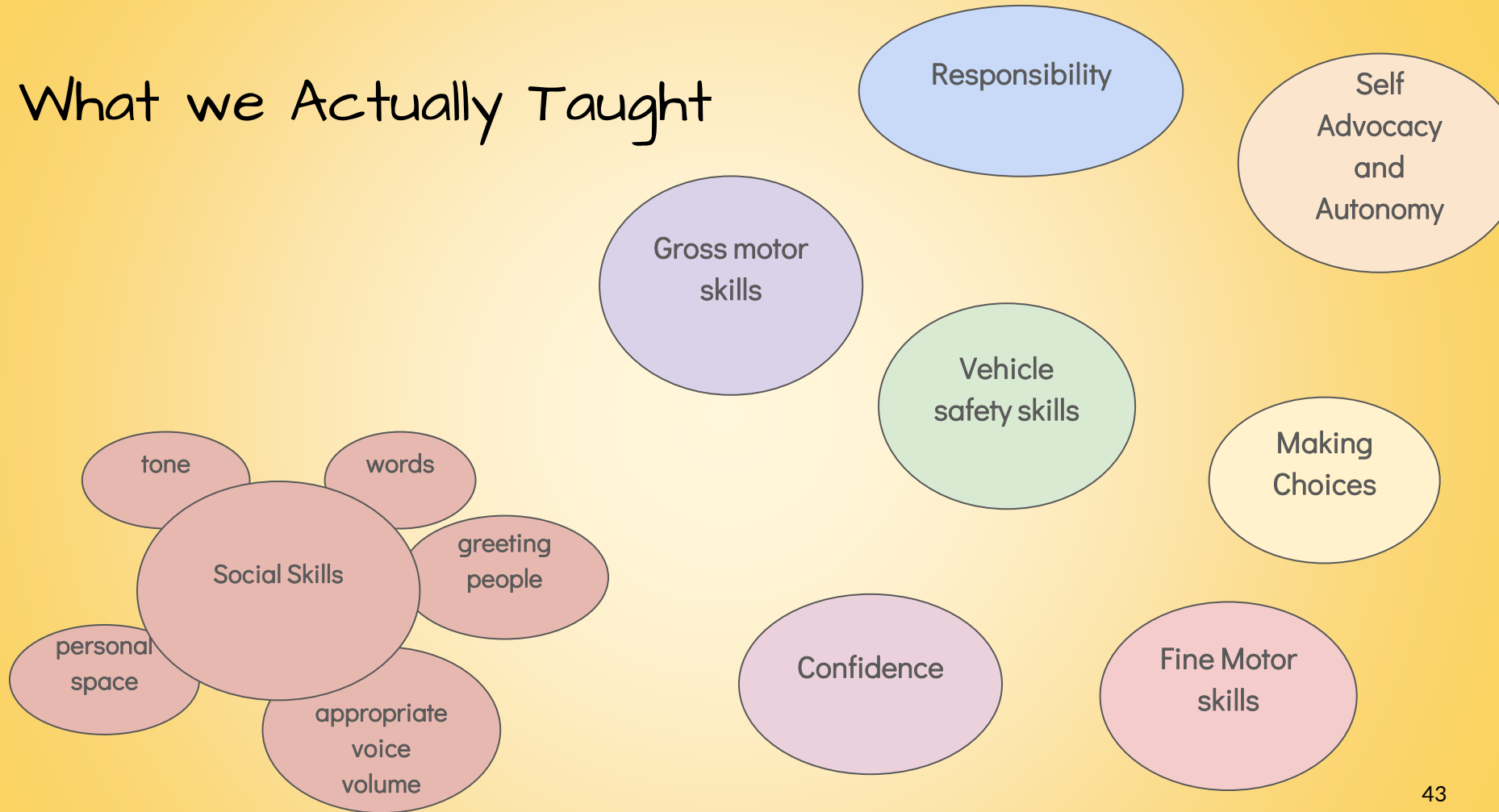
Build natural supports

Learn life skills in the Real World - context

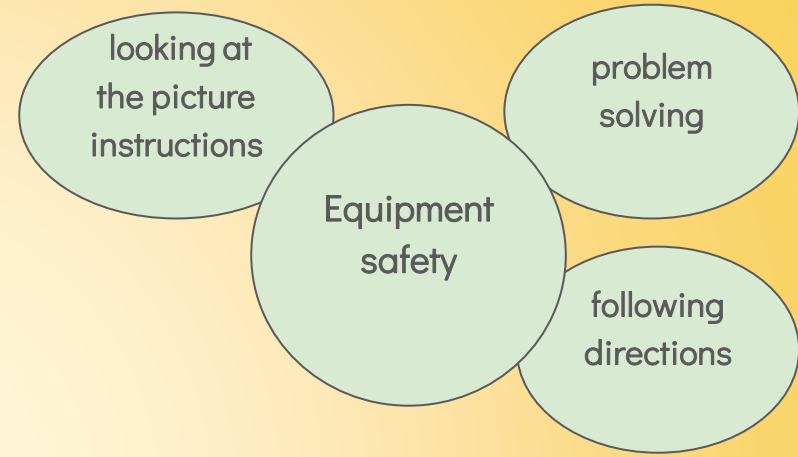
Teach our students self-advocacy, self-respect, autonomy, and accountability

Teach our community that people with Multiple Disabilities are productive, valuable, and valued.

What we Actually Taught



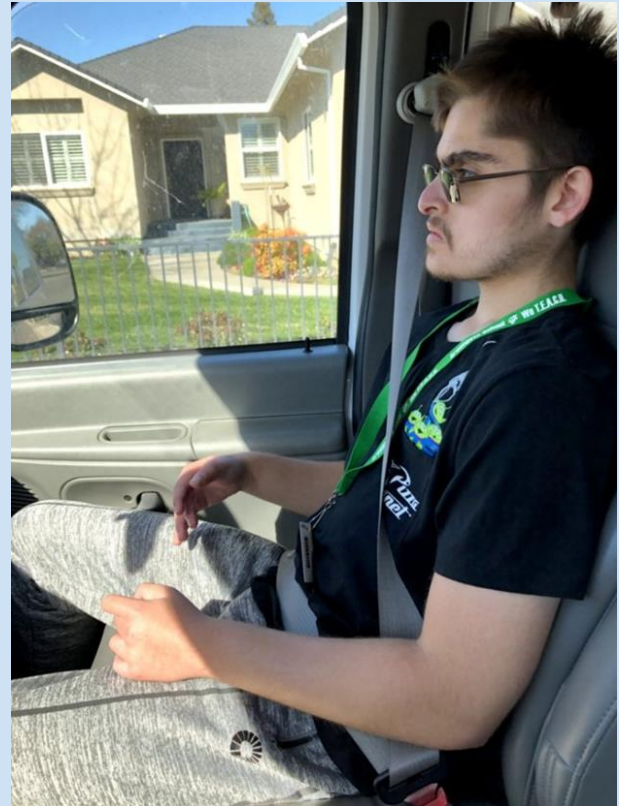
What we Actually Taught



Responsibility and Safety

Matthew learned to get his lanyard and ID from the cupboard and keep his YMCA ID around his neck the whole time he was out.

Students also learned, when appropriate, to put on their own seatbelt, or to ask for help.



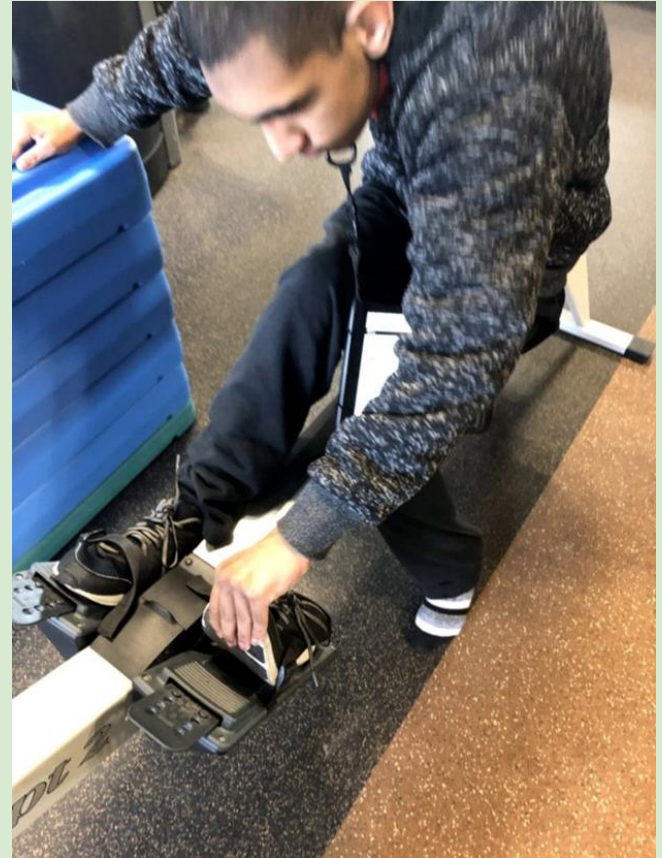
Trying something new

Most students quickly got used to the new experience and using their bodies in different ways.



Problem solving and Autonomy

Problem solving how to use the rowing machine - Jose decided that he would strap in his shoes first then put his feet back in his shoes. He figured out through trial and error that it would be easier for him. It took a long time but he persevered!



Advocacy

Jose told me it was “too loud” using his AAC device - I told him to tell the staff. He did and they turned the TV volume down.



Communication, natural supports

Jose used his communication device to say hello to YMCA staff every time he went to work out. YMCA staff learned to wait for Jose to respond to their greeting and began to speak directly to Jose rather than staff when we checked in.



Hygiene and following multiple steps

Jose was responsible for independently cleaning the equipment he used and disposing of the wipes appropriately.



Following instructions, responsibility

Matthew learned how to start the treadmill independently - and he still has his lanyard on!



Matthew knew where the picture instructions were. He also learned to finish what he started - reluctantly.

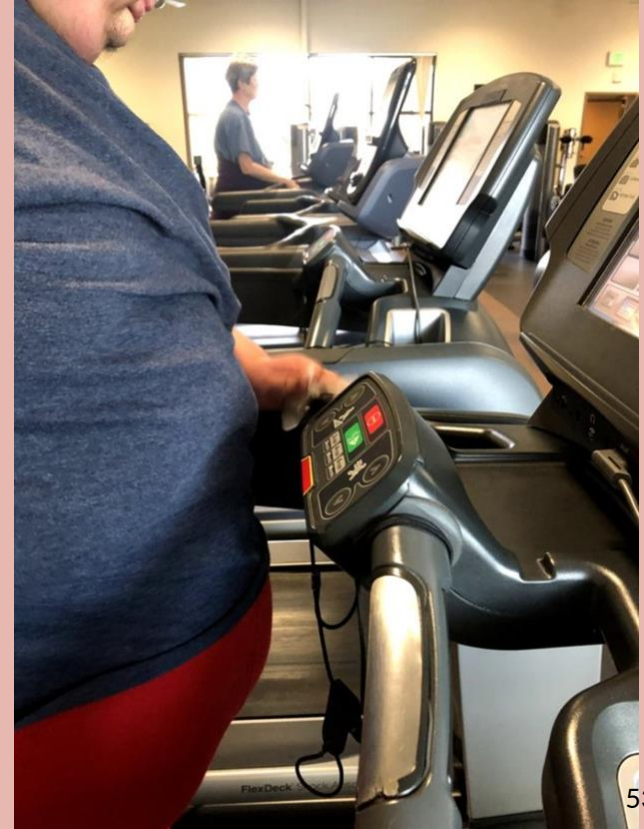
Independence, Community Safety

Jazmin learned to navigate new surroundings using her cane, including knowing where kerbs are and what bumps in the sidewalk are.



Patience, working through frustration

Jesus learned to slow down and learn new things with step by step instructions



Confidence, making choices

Jesus learned that the treadmill was his favorite workout.



Oh, and working on IEP Goals!



Jacob had a PE goal that he practiced at the YMCA outdoor basketball court.

Thank You from Greengate Transition Class!



5. ACTION ITEMS

5. 1. RESOLUTION #20-21/12 Native American Heritage Month November 2020 

Recommendation

Staff recommends the approval of Resolution #20-21/12: Native American Heritage Month November 2020.

Supporting Documents

 [IPD and Native Heritage Resolution at YCOE.pdf](#)

Contact Person

Superintendent Garth Lewis will present this item.



Yolo County Board of Education and Yolo County Superintendent of Schools
Resolution #20-21/12: Establishment of Native American Heritage Month

WHEREAS, Native Americans have made distinct and significant contributions in many fields (e.g., academic scholarship, agriculture, astronomy, art, business, education, ecology, engineering, environmentalism, economics, forestry, government, irrigation systems, language, leadership, literature, mathematics, medicine, military, music, politics, poetry, science); and

WHEREAS, the “Native American Heritage Month” has been established at the national level with a Presidential Proclamation to recognize significant contributions and rich legacies of Native Americans.

WHEREAS, California Governor Newsom in fall of 2019 acknowledged California Indian genocide and wants Californians to learn Native American history; and

WHEREAS, Section 51204.5 of the California Education Code states that instruction in social sciences shall include the early history of California and a study of the role and contributions of both men and women, Native Americans, and members of other ethnic and cultural groups (i.e., African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities) to the economic, political, and social development of California and the United States of America, with particular emphasis on portraying the role of these groups in contemporary society;

NOW, THEREFORE BE IT RESOLVED, by the Governing Board of the Yolo County Office of Education that November 2020 is designated as Native American Heritage Month and that all educational sites be encouraged to recognize the contributions of Native Americans through our curriculum and activities at school;

and know that there is an approved Land Acknowledgement Statement applicable to Yolo County;

Land Acknowledgement Statement

We should take a moment to acknowledge the land on which we are gathered on at this meeting. For thousands of years, this land has been the home of Patwin people, including Yocha Dehe Wintun Nation today. The Patwin people have remained committed to the stewardship of this land over many centuries. It has been cherished and protected, as elders have instructed the young through generations. We are honored and grateful to be working today on their traditional lands.

(Approved by Yocha Dehe Tribal Council 5/14/19)

BE IT FURTHER RESOLVED, that this resolution be distributed to every district in Yolo County.

PASSED AND ADOPTED this 13th Day of October 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Carol Souza Cole, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of
Schools

5. 2. RESOLUTION #20-21/13 Declaring November 1-7, 2020 as California Retired Teachers Week

Recommendation

Staff recommends the approval of Resolution #20-21/13 Declaring November 1-7, 2020 as California Retired Teachers Week

Supporting Documents



[Cal Retired Teachers.pdf](#)

Contact Person

Superintendent Lewis will present this item.



Yolo County Board of Education and Yolo County Superintendent of Schools

Resolution #20-21/13: Declaring the Week of November 1-7, 2020 as California Retired Teachers Week

WHEREAS, the California Retired Teachers Association was formed by Laura E. Settle in 1929 at the start of the Great Depression with the goal of relieving the economic hardships suffered by retired teachers and has since become a leading advocate for providing teachers with sufficient retirement income; and

WHEREAS, California Retired Teachers Association also provides continuing support to active and future teachers, including grants, scholarships and donations of more than \$600,000 a year; and

WHEREAS, a vast majority of California's retired teachers share a commitment to improve their communities through volunteer activities; and

WHEREAS, retired teachers led by example, including dozens of members who have given more than 4,000 hours of services; and

WHEREAS, statewide retired teachers can be found serving their communities in a host of activities; and

WHEREAS, here in Yolo County, Educators from Division 83 donated 51,087.50 volunteer hours that equaled the value of \$15,837,125.00 that included healthcare, civic and cultural areas, religious and educational organizations, assisting other seniors and many other areas for their volunteer time and

WHEREAS, the annual dollar value of this volunteer time donated throughout the state by retired teachers reached more than \$61 million during the most recent reporting period;

NOW, THEREFORE, BE IT RESOLVED, that, in recognition of the vital role retired teachers fulfill in every community in California, and to honor their ongoing commitment to all teachers, we therefore declare the week of November 1 - 7, 2020, be proclaimed:

California Retired Teachers Week

PASSED AND ADOPTED this 13th day of October 2020 by the following vote:

AYES:


NOES:

ABSTAIN:

ABSENT:

Carol Souza Cole, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

5. 3. RESOLUTION #20-21/ 14 Sikh American Awareness and Appreciation Month - November 2020 

Recommendation

Staff recommends the approval of Resolution #20-21/14 Sikh American Awareness and Appreciation Month - November 2020

Supporting Documents



[Sikh American Awareness and Appreciation Month.pdf](#)



Yolo County Board of Education and Yolo County Superintendent of Schools

**Resolution #20-21/14: Sikh American Awareness and Appreciation Month –
November 2020**

WHEREAS, California and our nation are at once blessed and enriched by the unparalleled diversity of our residents; and

WHEREAS, the Sikhs, who originated in Punjab, India, first entered California in 1899 legally through the Angel Island Immigration Station in San Francisco, California; and

WHEREAS, the Sikh pioneers initially worked on railroad construction projects, and in lumber mills; and

WHEREAS, by 1910, these pioneers turned to farming in the Sacramento, San Joaquin, and Imperial Valleys; and

WHEREAS, on October 14, 1912, the first Sikh temple (Gurdwara) in the United States, the Sikh Temple Stockton, was founded by Professor Teja Singh of the Pacific Coast Khalsa Diwan Society; and

WHEREAS, Sikh farmers contribute abundantly towards production of peaches (Didar Singh Bains), raisins (Charanjeet Singh Batth), pistachios (Mangar family), and okra and other vegetables (Harbhajan S. Samra); and

WHEREAS, Sikhs have also excelled in security services (Akal Security) and transportation services, and as doctors, attorneys, engineers, teachers, and other notable capacities, and as small business owners; and

WHEREAS, Sikh American communities of California continue to make important contributions to our state and nation; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Woodland Joint Unified School District is proclaiming November as “Sikh American Awareness and Appreciation Month” and encourages its students, staff, and administration to participate in meaningful activities that recognize the contributions of Sikh Americans to the community, state, and nation.

PASSED AND ADOPTED this 13th day of October 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Carol Souza Cole, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

5. 4. Committed Fund Balance

Description

The Governmental Accounting Standards Board (GASB) issued Statement No. 54 which establishes a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance. The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the government's highest level of decision-making authority.

LEA's that wish to continue to use Fund 14 for purposes of deferred maintenance of its facilities may do so only if a substantial portion of these fund inflows are restricted or committed revenue sources and, further, only if those restricted or committed revenue sources are expected to continue. This requires taking formal action to commit state revenues for the purposes of deferred maintenance.

Recommendation

For action.

Supporting Documents



[COMMITTED FUND BALANCE RESOLUTION FUND 14.pdf](#)

Contact Person

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

BOARD RESOLUTION NO. 20-21/10
COMMITTED FUND BALANCE

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Governing Board is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Governing Board; and

WHEREAS, once the committed fund balance constraints are imposed, it requires the constraint to be removed by the Governing Board prior to redirecting the funds for other purposes; and

WHEREAS, the Governing Board has determined it will continue to use Fund 14 for the purpose of maintaining the Deferred Maintenance Program.

NOW, THEREFORE, be it resolved, that the Governing Board of the Yolo County Office of Education, in accordance with the provisions of GASB 54 hereby commits all state and federal funding for the Deferred Maintenance Program in Fund 14, as indicated by the Committed Fund classification, and funds cannot be used for any purpose other than directed above, unless the Governing Board adopts another resolution to remove or change the constraint.

PASSED AND ADOPTED this 13th day of October, 2020, by the Governing Board of the Yolo County Office of Education, California, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Carol Souza Cole, President
Yolo County Board of Education

ATTEST:

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

5. 5. Committed Fund Balance Pension Contribution

Description

Attached is Resolution #20-21/11 Committed Fund Balance for Pension Contributions.

Recommendation

For action.

Supporting Documents



[COMMITTED FUND BALANCE PENSION CONTRIBUTIONS.pdf](#)

Contact Person

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

BOARD RESOLUTION NO. 20-21/11
COMMITTED FUND BALANCE FOR PENSION CONTRIBUTIONS

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Governing Board is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Governing Board; and

WHEREAS, once the committed fund balance constraints are imposed, it requires the constraint to be removed by the Governing Board prior to redirecting the funds for other purposes; and

WHEREAS, the Governing Board has determined it will commit \$291,671 in FY 2020-2021 for the projected increased costs of STRS/PERS pension contributions in FY 2021-2022, and will continue to adjust committed funds in out years for future increased costs of STRS/PERS pension contributions; and

NOW, THEREFORE, be it resolved, that the Governing Board of the Yolo County Office of Education, in accordance with the provisions of GASB 54 hereby commits funding as indicated by the Committed Fund classification, and funds cannot be used for any purpose other than directed above, unless the Governing Board adopts another resolution to remove or change the constraint.

PASSED AND ADOPTED this 13th day of October, 2020, by the Governing Board of the Yolo County Office of Education, California, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Carol Souza Cole, President
Yolo County Board of Education

ATTEST:

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

5. 6. 2020-2021 Comprehensive Support and Improvement (CSI) Prompts

Description

On September 28th, the California Department of Education released the template for the Comprehensive Support and Improvement (CSI) prompts that are to be adopted in lieu of the CSI prompts which are typically adopted with the Local Control Accountability Plan (LCAP). These prompts are to be adopted in accordance with the requirements of the Every Student Succeeds Act (ESSA). Staff would humbly request that the board consider this item for action in spite of the compressed timeline and thanks the board in advance for their consideration.

Recommendation

It is staffs' recommendation that the board approve this information/action item in accordance with CDE's deadline for submittal of 10/31/2020.

Supporting Documents

 [2020_Comprehensive_Support_and_Improvement_Prompts_Yolo_County_Office_of_Education..](#)

Supporting Links

CSI Prompts - <https://www.cde.ca.gov/sp/sw/t1/csiprompts.asp>

Contact Person

Dr. Micah Studer, Executive Director of Equity and Support Services, Title IX Coordinator, will present this item.



2020-21 Every Student Succeeds Act Comprehensive Support and Improvement Prompts Form

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Yolo County Office of Education	Micah Studer, Ed.D., CCTO Executive Director, Equity and Support Services	micah.studer@ycoe.org 530.668.3775

Schools Identification

Please list the school(s) in the LEA that are eligible for Comprehensive Support and Improvement (CSI).

Dan Jacobs School

Support for Identified Schools

Please describe how the LEA has or will support its eligible schools in developing CSI plans.

Dan Jacobs School is the Yolo County Court School and provides educational services to detained youth at the Yolo County Juvenile Detention Facility. Current projections for youth in this facility are between 3-10 youth on any given day. This is a drastically reduced number of youth detained in the facility which saw a high 37 Census Day enrolled youth in 16-17 to just 14 in the 19-20. Average attendance at this point in the year is a little over 4 students. This drastic decline in the number of students is something to be celebrated and yet has significantly impacted the types of services that the school is able to provide.

Using this as the stage for planning the Comprehensive Support and Improvement (CSI) plan which will be articulated in the Single Plan for Student Achievement (SPSA), the leadership team will be endeavoring to address this resource inequity by bridging supports to ease the impact of the declining enrollment as well as to construct a plan that ensures quality educational services for all detained youth. Examples of these supports include ensuring access to support staff, access to supplemental curriculum, and access to other quality evidence-based programs such as Reading with Relevance which is a Collaboration for Academic, Social, and Emotional Learning (CASEL) certified program. These supports are needed to provide a high-quality educational experience for the students of Dan Jacobs. If the CSI funds were unavailable, many of these supports would cease to be available.

This SPSA will be crafted using the most recently available data in collaboration with our School Site team as a stakeholder group. A targeted team consisting of our partners at Yolo County Probation will also be collaborating with us to look at long term sustainability and planning efforts as the plan is developed. The data that will be considered are somewhat unique in that we will be looking at each students'

needs on an individual basis and assessing the support structures for our long-term detained youth as well as youth that are only with the school for a few days.

Monitoring and Evaluating Effectiveness

Please describe how the LEA will monitor and evaluate the implementation and effectiveness of the plan to support student and school improvement.

Yolo County Office of Education will be considering multiple measures for successful school improvement including:

1. Credit Attainment- Credits earned by student
2. Graduation Rate/Progress- Rate at which a student progresses academically towards graduation
3. Academic Engagement- A combination of both attendance and engagement as measured by the engagement template released this year.

These measures will be monitored regularly by the site and county office leadership teams as part of the continuous improvement process. Data regarding outcomes will be shared and discussed with stakeholder groups as part of both the 2021-2022 SPSA and 2021-2024 LCAP processes beginning in January. Both documents are scheduled for adoption in July of 2021.

6. INFORMATION ITEMS

6. 1. Empowering Possibilities International Charter (EPIC) Annual Report

Quick Summary / Abstract

The Empowering Possibilities International Charter (EPIC) team will be presenting their annual update for the YCOE Board.

Supporting Documents

 [EPIC Annual Board Report 10.2020 FINAL.pdf](#)

 [EPIC Annual Board Report 10.2020 FINAL.pptx](#)

Contact Person

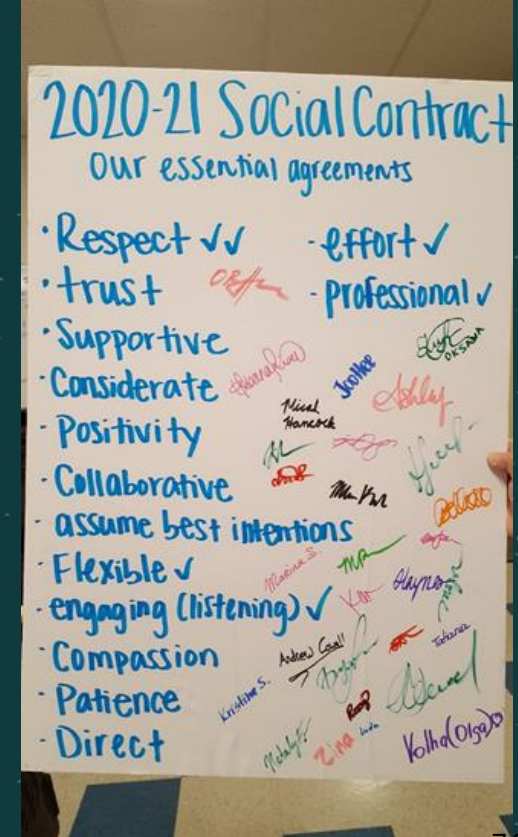
Carolynne Beno, Associate Superintendent of Educational Services will present this item.

Annual Board Presentation
Yolo County Board of Education
Empowering Possibilities
International Charter (EPIC)



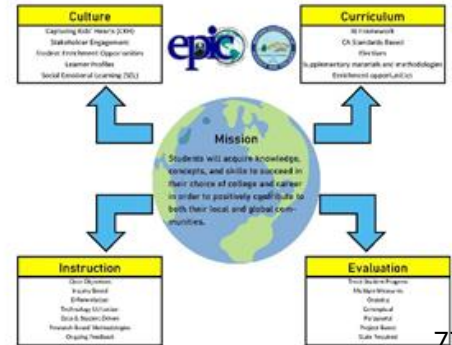
EPIC Good Things!

- 5 Year Charter Renewal granted by YCOE
- Capturing Kids Hearts National Showcase School
- IB PYP Authorized – Virtual MYP Authorization Visit in November
- Completed new PE/Play Area
- Federal Program Monitoring (FPM) with zero findings for EL and Title I



Student Learning and Academic Outcomes

- Significant work in IB: MYP unit development, PYP training in IB Evaluation, growth in IB Portfolio use, 5th Grade Exhibition, 8th Grade Community Project
- Focus on mathematics instruction and parent engagement in mathematics
- Coherence Work: Collaboratively developed the EPIC Coherent Instructional Framework
- EPIC continues to demonstrate excellence in its art program
- Continued growth and development of world language offerings



Enrollment/ADA 2019-20

- ▶ Free and Reduced Price Eligible - 73.3%
- ▶ English Learner - 65.5%
- ▶ Reclassified Fluent English Proficient- 26.2%
- ▶ Unduplicated Pupil Percentage – 90.03%

Grade	Actual Enrollment, CBEDS
TK/K	50
1	45
2	50
3	51
4	46
5	50
6	40
7	34
8	43
Total	409

Grade	P-2 ADA
TK-3	180.90
4-6	128.86
7-8	72.09
Total	381.85

Fiscal Highlights

	Revised Budget 2019-20	Unaudited Actuals	Variance
Revenues	\$5,380,135	\$5,314,970	(\$65,165)
Expenses	5,210,162	4,748,326	\$461,836
Increase to Net Assets	\$169,973	\$566,644	\$396,671
Beginning Fund Balance	\$904,959	\$904,959	-
Ending Fund Balance	\$1,074,932	\$1,471,603	\$396,671

- ▶ Revenue decreased mostly because LCFF revenue was less than budgeted from lower P-2 ADA.
- ▶ Expenses lower mostly in supplies and services/other operating categories from being conservative on spending and pandemic shut-down.
- ▶ Ending net assets are 31% of total expenses.
 - ▶ Total reserve level of 28% (\$1,328,253) at end of 2019-20.

Diversity, Equity, and Inclusion

- ❑ Intentional work with Hanover Research and Anderson and Associates
- ❑ Reflecting on the broader meaning of equity and how it functions at EPIC
- ❑ Analyzing our mission and vision through an equity lens
- ❑ Identifying root causes for inequities identified from data analysis
- ❑ Setting goals for equity and develop plans to achieve those goals
- ❑ Working with staff to develop and strengthen cultural proficiency
- ❑ Administrator Book Study (Building Equity and Shattering Inequities)



Coherence



- Principal Coaching and Administrative Team Planning
- CSI Support
- Leading from the Middle
- Coaching for Results
- Lesson Study (3 sessions each K-2, 3-5, 6-8)

EPIC Comprehensive Support and Improvement Plan 2020-21

- Needs Assessment (Early September)
- Action Planning (Late September)
- Progress Monitoring (December, March)

Goal/Focus:

Ensure that all students are college and career ready by providing rigorous, relevant, and high quality instruction.

Outcomes:

Chronic Absenteeism: Decrease chronic absenteeism 3% in 20-21 (18-19 distance from standard was 18.4% goal is 15.4%)

ELA/Literacy: Decrease average distance from standard by 10 points in 20-21 (18-19 distance from standard was 16.1 below standard - goal is 6.1 below standard)

Mathematics: Decrease average distance from standard by 8 points in 20-21 (18-19 distance from standard was 27.1 below standard - goal is 19.1 below standard)

Chronic Absenteeism

Chronic Absenteeism Measure Five-by-Five Colored Table

Performance	Increased Significantly from Prior Year (by greater than 3.0%)	Increased from Prior Year (by 0.5% to 3.0%)	Maintained from Prior Year (declined or increased by less than 0.5%)	Declined from Prior Year (by 0.5% to less than 3.0%)	Declined Significantly from Prior Year (by 3.0% or more)
Very Low 2.5% or less in Current Year	Yellow	Green	Blue	Blue	Blue
Low More than 2.5% to 5.0% in Current Year	Orange	Yellow	Green	Green	Blue
Medium More than 5.0% to 10.0% in Current Year	Orange	Orange	Yellow	Green	Green
High More than 10.0% to 20.0% in Current Year	Red	Orange	Orange	Yellow	Yellow
Very High More than 20.0% in Current Year	Red	Red	Red	Orange	Yellow

**State's 5 Year
ESSA Target**

LEARN MORE

Chronic Absenteeism

All Students State

Orange

18.4% chronically absent

Increased 2.4%

EQUITY REPORT

Number of Student Groups in Each Color

1	2	0	0	0
Red	Orange	Yellow	Green	Blue

[View More Details](#)

Chronic Absenteeism: Decrease chronic absenteeism 3% in 20-21

Student Success Indicators	Staff Practices	School Supports		Evidence	Timeline
<p>Student attendance and engagement will increase.</p>	<p>Frequent and consistent communication with families around attendance habits and student engagement.</p> <p>Creation of engaging lessons and a welcoming learning environment.</p>	<p>Positive incentives and praise for attendance.</p> <p>Admin contact weekly (distance learning)</p> <p>Attendance clerks contact daily</p> <p>Staff training around attendance policies and expectations.</p> <p>Attendance letters sent home every 6 weeks.</p> <p>Training for teachers around IS process</p>	<p>Parent education around the importance of attendance- recording and sharing for those who cannot attend live. (Parent/Community Liaison)</p> <p>Informal conferences with families around attendance & engagement (prior to SST process).</p> <p>Revise IS process and procedures to include K-5 and 6-8.</p>	<p>AERIES attendance data</p> <p>Teacher comments</p>	<p>Weekly monitoring</p> <p>6 week intervals (progress reports/report cards)</p>

Mathematics Assessment Five-by-Five Colored Table for Grades 3–8

**State's 5 Year
ESSA Target**

Performance Level	Declined Significantly from Prior Year (by more than 15 points)	Declined from Prior Year (by 3 to 15 points)	Maintained from Prior Year (declined by less than 3 points or increased by less than 3 points)	Increased from Prior Year (by 3 to less than 15 points)	Increased Significantly from Prior Year (by 15 points or more)
Very High +35 points or higher in Current Year	Green	Green	Blue	Blue	Blue
High 0 to +34.9 points in Current Year	Green	Green	Green	Green	Blue
Medium -25 points to less than 0 points in Current Year	Yellow	Yellow	Yellow	Green	Green
Low -25.1 to -95 points in Current Year	Orange	Orange	Orange	Yellow	Yellow
Very Low -95.1 points or lower in Current Year	Red	Red	Red	Orange	Orange

LEARN MORE
Mathematics

All Students State

Orange

27.1 points below standard

Declined 6.6 Points ☹️

EQUITY REPORT
Number of Student Groups in Each Color

0	3	0	0	0
Red	Orange	Yellow	Green	Blue

View More Details →

Mathematics: Decrease average distance from standard by 8 points in 20-21

Student Success Indicators	Staff Practices	School Supports	Evidence	Timeline
<p>Students will be able to use various strategies to persevere and solve problems in mathematics</p>	<p>Use of focused math strategies (number talks/struggle problems) and Mathematics Framework in tandem with the use of board-adopted curriculum</p>	<p>Standards/Framework & Curriculum training</p> <p>Math Strategies training and support</p>	<p>Interim CAASPP Assessments</p> <p>Common Formative Assessments created in Illuminate (Baby steps)</p> <p>Student Work Samples</p>	<p>Nov 4 (end of Trimester 1)</p> <p>Dec 18 (end of Q2)</p> <p>Feb 24 (end of Trimester 2)</p> <p>May 28 (end of Trimester 3/Q4)</p>

State's 5 Year ESSA Target

LEARN MORE

English Language Arts

All Students State

Orange

16.1 points below standard

Maintained 0.7 Points

EQUITY REPORT
Number of Student Groups in Each Color

0	0	3	0	0
Red	Orange	Yellow	Green	Blue

View More Details →

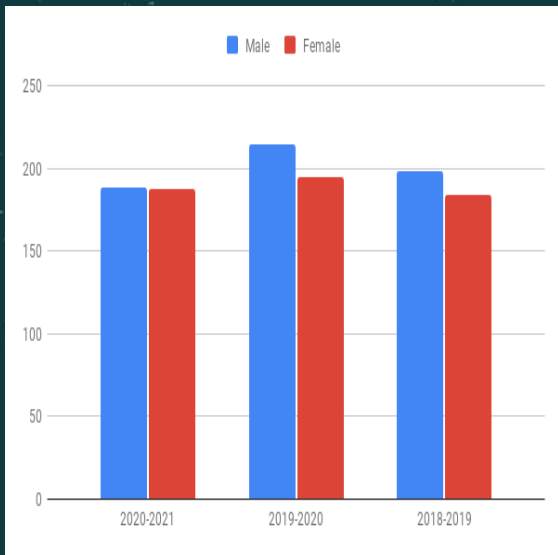
English Language Arts/Literacy Assessment Five-by-Five Colored Table for Grades 3–8

Performance Level	Declined Significantly from Prior Year (by more than 15 points)	Declined from Prior Year (by 3 to 15 points)	Maintained from Prior Year (declined by less than 3 points or increased by less than 3 points)	Increased from Prior Year (by 3 to less than 15 points)	Increased Significantly from Prior Year (by 15 points or more)
Very High +45 points or higher in Current Year	Green	Green	Blue	Blue	Blue
High +10 to +44.9 points in Current Year	Green	Green	Green 	Green	Blue
Medium -5 points to +9.9 points in Current Year	Yellow	Yellow	Yellow	Green	Green
Low -5.1 to -70 points in Current Year	Orange	Orange	Orange	Yellow	Yellow
Very Low -70.1 points or lower in Current Year	Red	Red	Red	Orange	Orange

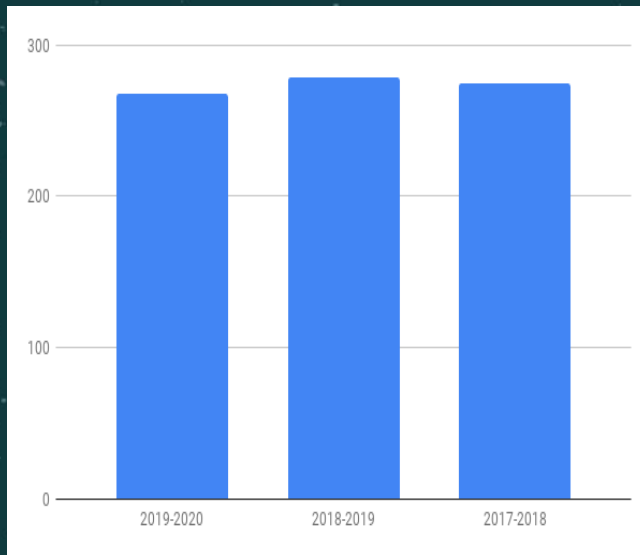
English Language Arts: Decrease average distance from standard by 10 points in 20-21

Student Success Indicators	Staff Practices	School Supports	Evidence	Timeline
<p>Students will improve their close and analytical listening skills (i.e. listen to a text read aloud or a speech, take notes, and respond to text-based prompts).</p> <p>Students will be able to identify, read, comprehend, interpret/evaluate grade level informational text... range of text (autobiography, primary source, secondary, etc.)</p>	<p>Staff will incorporate activities that involve developing listening skills into their instructional program regularly.</p> <p>Purposeful, standards-based use of adopted curricular materials</p> <p>Purposeful, standards-based use of adopted curricular materials</p> <p>Use approved supplemental materials based on EPIC online resource spreadsheet (to supplement NOT supplant)</p>	<p>Training for staff and families (parent education night) on how to improve student academic listening skills</p> <p>Illuminate training</p> <p>Ensure all teachers have Science and Social studies curriculum/Newsela and other supplemental materials & discuss/purpose and use as PLCs</p> <p>Curriculum training</p> <p>Illuminate training</p>	<p>Interim CAASPP Assessments</p> <p>Common Formative Assessments created in Illuminate (Baby steps)</p> <p>Student Work Samples</p> <p>Interim CAASPP Assessments</p> <p>Common Formative Assessments created in Illuminate (Baby steps)</p> <p>Student Work Samples</p> <p>RL Data</p>	<p>Nov 4 (end of Trimester 1)</p> <p>Dec 18 (end of Q2)</p> <p>Feb 24 (end of Trimester 2)</p> <p>May 28 (end of Trimester 3/Q4)</p>

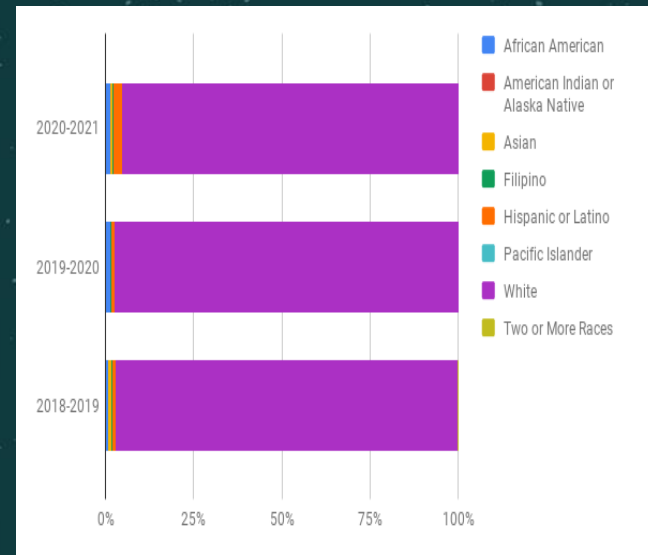
EPIC Demographics



Gender

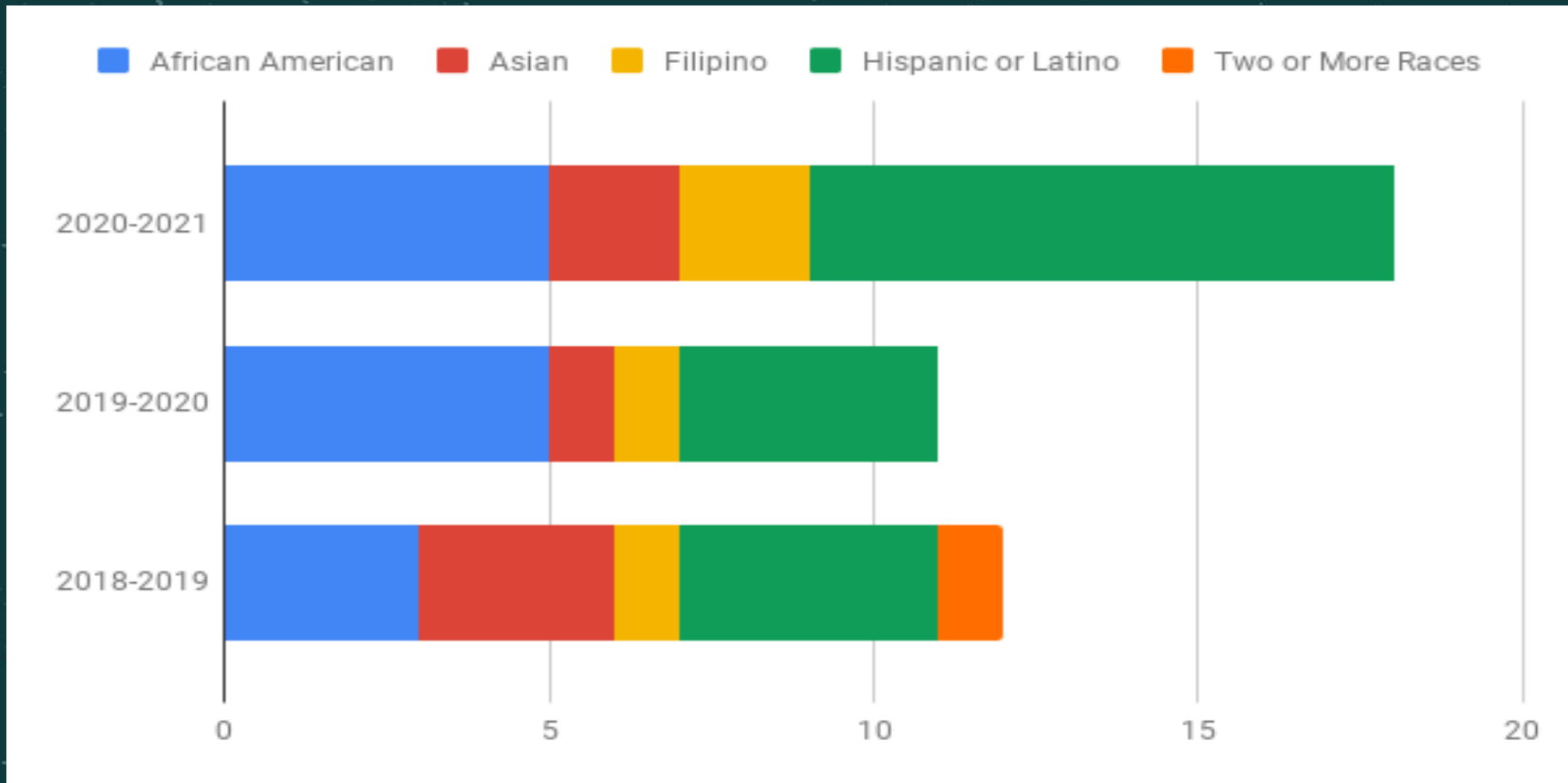


English Language Learners



Ethnicity

EPIC Ethnicity Growth





Outreach and Recruitment

Outreach and Recruitment

- Intentional outreach to West Sacramento Community
- Community event in partnership with the West Sacramento Chamber of Commerce
- Community service learning partnership
- West Sacramento Community Radio Program (1430 AM)
- Published enrollment dates
- Advertising ongoing enrollment



- Marketing in Multiple language and ethnic media
- Community Events
- City of West Sacramento Partnership
- Pre-school and day care providers outreach efforts
- Mass mail campaign to households with school age children in West Sacramento
- Digital Marketing



Llame al 916-286-1960 para obtener información de inscripción
 La inscripción abierta comienza el 13 de enero de 2020. La inscripción continúa hasta que se llene el cupo.

Posibilidades de Empoderamiento Charter Internacional
¡Escuela charter gratis (K-8) en West Sacramento!



EPIC es una escuela charter pública K-8 gratuita con un enfoque de Bachillerato Internacional.

- EPIC ofrece:
- Instrucción en los Estándares Estatales de CA
 - Idiomas Extranjeros (Español, Ruso)
 - Arte
 - Educación Física
 - Programa Gratuito Después de la Escuela: Clases de Música Deportes / Gimnasia Tutoría

* Todos los alumnos de Kindergarten y 7º grado deben haber completado la inmunización para inscribirse.

Es nuestra visión preparar a nuestros estudiantes para la economía global competitiva al proporcionar un ambiente de aprendizaje seguro que fomente la toma de riesgos, indagación y habilidades de pensamiento independiente.



EPIC
 2945 Ramco St. Suite 200
 West Sacramento, CA 95691
www.epicib.org ~ www.gcccharters.org

EPIC Key Areas of Focus- 2020-21

- Full PYP and MYP IB Authorization by the end of 2020-2021
- Managing COVID-19, Distance Learning, and transition back to in-person instruction
- WASC Self-Study in Spring 2021
- Equity work with Hanover Research and Anderson Associates
- Continued work around Social Emotional Learning
- Continued focus on reducing Chronic Absenteeism
- Continued focus on Mathematics Instruction and Achievement
- Growing school leadership team and staff leadership – leading from the middle
- Grow and develop programs that benefit our students such as, world language programs, clubs, after school programs, etc.





THANK YOU!



6. 2. Head Start Reports

Quick Summary / Abstract

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

- a. Enrollment update - this is a standing report to the Board
- b. Program - this is a standing report to the Board
- c. Financial Reports - this is a standing report to the Board
- d. Policy Council Meeting Agenda - this is a standing report to the Board
- e. Policy Council Meeting Minutes - this is a standing report to the Board

Supporting Documents

 [Attendance Report September 2020.pdf](#)

 [October's Director Report.pdf](#)

 [Financial Report August- Claudia.pdf](#)

 [2019-2020 Annual Federal Financial Report 9-9-2020.pdf](#)

 [Rescheduled Meeting 9-9-20 Agenda.pdf](#)

 [9-25-20 Regular PC Agenda.pdf](#)

 [July PC Minutes.pdf](#)

 [9-9-20 PC Minutes .pdf](#)

Contact Person

Gail Nadal, Director, Early Childhood Education will present this item.

Debra Hinely, Director, Internal Business Services will present the financial reports.



Head Start / Early Head Start



Director, Yolo County Board of Education & Policy Council Monthly Report

EARLY HEAD START

Date: Thursday , October 1 , 2020				Report Outcomes for the month of September 2020			
#	Program	Site	Ages	Waiting Lists C = Complete () = Over income	Average Daily Attendance	Funded Enrollment	Current Virtual Enrollment
1	EHS/State	Lemen	6 wk. – 30 mos.	C1(0)	NA	4	2
					NA	4	2
					NA	4	2
3	EHS/State EHS/State	Alyce Norman	6 wk. – 36 mos.	C0(0)	NA	3	3
					NA	4	2
					NA	4	2
					NA	4	2
					NA	4	2
					NA	4	2
					NA	4	2
4	EHS/State	Valley Oak	24-36 mos.	C0(0)	NA	12	5
					NA		
					NA		
	EHS Home Base	Yolo Co.	6 wk. – 3 yrs.	C0(1)	N/A	37	35
SUB TOTAL				C1(1)	NA	88	61

HEAD START

	Program	Site	Ages	Waiting Lists	Average Daily Attendance	Funded Enrollment	Current Enrollment
1	HS/State	Alyce Norman	3 – 5	C11(6)	NA	16	12
2					NA	16	9
3					NA	20	17
4					NA	16	6
5	State ONLY	Alyce Norman	3 – 5		NA	16	14
1	HS/State	Alyce Norman	3 – 5		NA	20	11
1					NA	20	18
2					NA	20	18
1	HS/State	Esparto	3 - 5	C3(1)	NA	16	7
2					NA	16	0
1	HS/State	Greengate	3 – 5	C4(1)	NA	16	11
2					NA	20	7
1	HS/State	Plainfield	3 – 5	C6(1)	NA	20	6



Head Start / Early Head Start

Director, Yolo County Board of Education & Policy Council Monthly Report

1	HS/State	Prairie	3 – 5	C4(1)	NA	16	9
1	HS/State	Valley Oak	3 – 5	C2(2)	NA	19	18
1	HS/State	Wolfskill	3 - 5	C1(0)	NA	16	5
SUB TOTAL				C31(6)		263	150
TOTAL				C32(7)		351	211

Recruitment Efforts September 2020

29	2,250	47	26.48
hours of neighborhood canvassing	flyers distributed	local business and community agencies were contacted	miles walked during neighborhood canvassing

Region	Action	Outcome	Future Planning
Woodland	<ul style="list-style-type: none"> • 8- hours of neighborhood / Community Canvassing • 6 -local business collaborated with flyer distribution to costumers 	<ul style="list-style-type: none"> • 1,112 -flyers distributed • Yolo Food Bank agreed to distribute 200 flyers during food distribution 	<ul style="list-style-type: none"> * Continue neighborhood canvassing in low income housing areas and connecting with local business and community agencies * Outfront Media
West Sacramento	<ul style="list-style-type: none"> • 8- hours of neighborhood / Community Canvassing • 9- local community agencies were contacted via email or postal services 	<ul style="list-style-type: none"> • 405– flyers distributed • Children’s Alliance approved for Head Start to distribute flyers during Friday’s food distribution 	<ul style="list-style-type: none"> * Continue distributing flyers on Friday’s during Children’s Alliance food distribution * Continue neighborhood canvassing in low income housing areas and connecting with local business and community agencies * Outfront Media
Esparto	<ul style="list-style-type: none"> • 3- hours of neighborhood / Community Canvassing • 3- local community agencies were contacted via email or postal services 	<ul style="list-style-type: none"> • 203-flyers distributed • Madison Migrant Child Development agreed to distribute to the 48 families enrolled. Migrant center closes mid October 	<ul style="list-style-type: none"> * In October we plan to do a neighborhood sweep and distribute flyers * Outfront Media
Davis	<ul style="list-style-type: none"> • 4- hours of neighborhood / Community Canvassing • 11- local community agencies were contacted via email or postal services 	<ul style="list-style-type: none"> • 120– flyers distributed • DJUSD distributed digital flyers to all K-12 families 	<ul style="list-style-type: none"> * Continue neighborhood canvassing in low income housing areas * Outfront Media
Winters	<ul style="list-style-type: none"> • 6- hours of neighborhood / Community Canvassing • 18- local community agencies were contacted via email or postal services 	<ul style="list-style-type: none"> • 410- flyers distributed • Winters Express Media expressed interest in interviewing Head Start 	<ul style="list-style-type: none"> * Contact HR department for Mariani Nut company * In October we plan to do a neighborhood sweep and distribute flyers * Outfront Media

Yolo County Office of Education
Attention: YCOE Board of Education
Head Start/Early Head Start
October 2020

Program Operations

The Head Start/Early Head Start Managers have just complete Parent Orientation for all enrolled families following a virtual meeting. All content managers and Site Coordinators participated in this event and shared information regarding the new school year and new guidelines and foundations following a distance learning platform. We had a very good response to this orientation and parents have indicated a positive start to the new year. Following this first Orientation, our October Parent meeting will include elections for each site to identify new parents willing to join and become leaders as Policy Council Representatives and Alternated for their sites.

We are so grateful to YCOE for the strong support we received. Head Start was given 250 Chromebooks to distribute to our families that do not have any devices to access the distance learning platform that is being used by Head Start. The chrome books have been distributed and families are pleased and able to join in on the two times daily classroom lessons on zoom. The preschool children can see their friends online and they are happy to have these interactions with one another each day.

Our Enrollment team is busy providing a huge amount of outreach to communities and families in Yolo. We are currently providing distance learning as a platform for providing school readiness and social interactions but, we hope to have face to face classroom time sometime soon. We are sending information to parents and participations on keeping safe and healthy. The five-school district are providing meals for families and this change has been well thought through to continue serving families during this challenging times.

T & TA

Our employees have had an array of opportunities to learn and participate in excellent professional development training provided by recognized trainers and supports the alignment of curriculum implementation that is required this upcoming year. It is planned that YCOE will still have federal monitoring occur this upcoming year.

HEAD START-QUALITY IMPROVEMENT/PROGRAMA HEAD START			
Resource 5210/Recurso 5210			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$ 3,047,378.00	
Expenditures/Gastos:			
Salaries/Salarios	\$ 124,970.40	\$	197,428.85
Benefits/Beneficios	\$ 44,574.49	\$	72,073.83
Supplies/Provisiones	\$ 4,619.21	\$	5,070.46
<i>Parent Activities/Actividades de los padres</i>	\$ -	\$	-
Site Supplies/Articulos de oficina para el centro	\$ 4,619.21	\$	5,070.46
Contracted Services/Servicios Contratados	\$ 755.24	\$	1,582.36
Operations/Gastos de Operacion	\$ 27,831.41	\$	40,607.07
Building/Land Improvements	\$ -	\$	-
Indirect Costs/Castos Indirectos	\$ 13,846.59	\$	13,846.59
Cafeteria Fund/transerencia al fondo del café	\$ -	\$	-
Total Expenditures/Total de Gastos	\$ 216,600.49	\$	330,609.16

EARLY HEAD START QUALITY IMPROVEMENT/PROGRAMA EARLY HEAD START			
Resource 5212/Recurso 5212			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$ 1,169,751.00	
Expenditures/Gastos:			
Salaries/Salarios	\$ 50,566.62	\$	101,329.94
Benefits/Beneficios	\$ 18,914.94	\$	37,840.85
Supplies/Provisiones	\$ 118.21	\$	1,052.39
<i>Parent Activities/Actividades de los padres</i>	\$ -	\$	-
Site Supplies/Articulos de oficina para el centro	\$ 118.21	\$	1,052.39
Contracted Services/Servicios Contratados	\$ 445.34	\$	573.97
Operations/Gastos de Operacion	\$ 8,885.13	\$	12,964.09
Building/Land Improvements	\$ -	\$	-
Indirect Costs/Castos Indirectos	\$ 8,353.13	\$	8,353.13
Cafeteria Fund/transerencia al fondo del café	\$ -	\$	-
Total Expenditures/Total de Gastos	\$ 87,283.37	\$	162,114.37

HEAD START/PROGRAMA HEAD START T & TA			
Resource 5208/Recurso 5208			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$ 34,554.00	
Expenditures/Gastos:			
Salaries/Salarios	\$ -	\$	-
Benefits/Beneficios	\$ -	\$	-
Supplies/Provisiones	\$ -	\$	-
<i>Parent Activities/Actividades de los padres</i>	\$ -	\$	-
Site Supplies/Articulos de oficina para el centro	\$ -	\$	-
Contracted Services/Servicios Contratados	\$ 2,812.50	\$	2,812.50
Operations/Gastos de Operacion	\$ -	\$	-
Indirect Costs/Castos Indirectos	\$ -	\$	-
Total Expenditures/Total de Gastos	\$ 2,812.50	\$	2,812.50

EARLY HEAD START/PROGRAMA EARLY HEAD START T & TA			
Resource 5218/Recurso 5218			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$ 25,983.00	
Expenditures/Gastos:			
Salaries/Salarios	\$ -	\$	-
Benefits/Beneficios	\$ -	\$	-
Supplies/Provisiones	\$ -	\$	-
<i>Parent Activities/Actividades de los padres</i>	\$ -	\$	-
Site Supplies/Articulos de oficina para el centro	\$ -	\$	-
Contracted Services/Servicios Contratados	\$ 937.50	\$	937.50
Operations/Gastos de Operacion	\$ -	\$	-
Indirect Costs/Castos Indirectos	\$ -	\$	-
Total Expenditures/Total de Gastos	\$ 937.50	\$	937.50

	Number of Meals/Snacks Served	Federal Reimbursement Amount	State Reimbursement Amount	Credit Cards	
				Monthly Expense	
Breakfast	0	0.00	\$ -	Visa	\$ 298.00
AM Snacks		\$ -	\$ -	Wal-Mart	\$ -
Lunch	0	\$ -	\$ -	Nugget/Food 4 Less	\$ -
PM Snacks	0	\$ -	\$ -	Interstate Oil	\$ -
Total Reimbursement			\$ -	Total Credit Cards	\$ 298.00

Calculation of In-Kind Contributions			Administrative Percent Calculation	
	Dollars Expended Year-To-Date	In-Kind Required		
Head Start:	\$ 330,609.16	\$ 82,652.29	Maximum Percent Allowed	15%
HS T & TA	\$ 2,812.50	\$ 703.13	Calculated Percent for the Month	16%
Early HS	\$ 162,114.37	\$ 40,528.59	Annual Percentage	8%
EHS T & TA	\$ 937.50	\$ 234.38		
Total	\$ 496,473.53	\$ 124,118.38		
	Amount Required:	\$ 124,118.38		
	Actual In-Kind:	\$ 191,808.00		
	*Surplus/(Deficit):	\$ 67,689.62		
If deficit: will be returned to Federal Government from unrestricted dollars				

**Executive Summary
2020/2021 Fiscal Year
August 2020**

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/Quality Improvement	\$ 3,047,378	\$ 216,600	\$ 330,609	\$ 1,685,838	\$ 1,030,931	10.85%	55.32%	33.83%
Early Head Start/Quality Improvement	\$ 1,169,751	\$ 87,283	\$ 162,114	\$ 702,607	\$ 305,030	13.86%	60.06%	26.08%
Head Start T&TA	\$ 34,554	\$ 2,813	\$ 2,813	\$ 1,200	\$ 30,542	8.14%	3.47%	88.39%
Early Head Start T&TA	\$ 25,983	\$ 938	\$ 938	\$ 1,200	\$ 23,846	3.61%	4.62%	91.77%
Total Grant	\$ 4,277,666	\$ 307,634	\$ 496,474	\$ 2,390,844	\$ 1,390,348	11.61%	55.89%	32.50%

Credit Cards	Monthly Expense
Visa	\$ 298.00
Wal-Mart	\$ -
Nugget/Food 4 Less	\$ -
Interstate Oil	\$ -
Total Credit Card Expense	\$ 298.00

Administrative Percent Calculation	
Maximum allowed Administrative Percent:	15%
Calculated Percentage for the Month:	16%
Annual Percentage	8%

	Dollars Expended	
	Year-To-Date	In-Kind Required
Head Start:	\$ 330,609.16	\$ 82,652.29
Head Start T & TA:	\$ 2,812.50	\$ 703.13
Early Head Start:	\$ 162,114.37	\$ 40,528.59
Early Head Start T & TA:	\$ 937.50	\$ 234.38
Total	\$ 496,473.53	\$ 124,118.38
	Amount Required:	\$ 124,118.38
	Actual In-Kind:	\$ 191,808.00
	*Surplus/(Deficit):	\$ 67,689.62

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

	Number of Meals/Snacks Served	Federal Reimbursement Amount	State Reimbursement Amount
Breakfast			\$ -
AM Snacks		\$ -	\$ -
Lunch		\$ -	\$ -
PM Snacks		\$ -	\$ -
	Total Reimbursement	\$ -	\$ -

**EARLY HEAD START
2020/2021
AUGUST**

Resource 5212

CATEGORY	Budget	Adjustment	Revised Budget	Actual Current	Expended/Received			%
					Year-to-date	Encumbered	Balance	
Revenues								
All Other Federal	1,115,238		1,115,238	86,860	86,860	0	1,028,378	92.21%
Prior Year	0	0	0	0	0		0	#DIV/0!
COLA	22,305		22,305		0		22,305	
Total Revenues	1,137,543	0	1,137,543	86,860	86,860	0	1,050,683	92.36%
							0	
Expenditures								
Salaries	602,114	19,972	622,086	50,567	101,330	501,388	19,368	3.11%
Benefits	276,169	9,364	285,533	18,915	37,841	189,518	58,174	20.37%
Supplies	25,759	0	25,759	118	1,052	304	24,403	94.74%
<i>Parent Activity Supplies & Food for Parent Meetings</i>	1,952	0	1,952	0	0	0	1,952	100.00%
<i>Site Supplies</i>	23,807	0	23,807	118	1,052	304	22,451	94.30%
Travel & Conference	14,991	(3,104)	11,887	146	146	45	11,697	98.40%
Dues & Memberships	753	0	753	63	753	0	1	0.07%
Insurance	3,172	(121)	3,051	3,051	3,051	0	1	0.02%
Operations and Housekeeping	50	0	50	0	0	0	50	100.00%
Rentals, Leases, Repairs & Noncapitalized Improvements	1,802	0	1,802	59	59	1,961	(218)	-12.12%
Direct Costs for Transfer of Services	76,296	2,519	78,815	5,488	8,797	0	70,018	88.84%
Professional/Contracted Services & Operating Expenditures	25,966	(28,630)	(2,664)	445	574	8,591	(11,829)	444.04%
Intergovernmental Fees	1,076	0	1,076	80	160	799	117	10.89%
Indirect Costs	109,395	0	109,395	8,353	8,353		101,042	92.36%
Equipment	0	0	0	0	0	0	0	
		0	0					
Total Expenditures	1,137,543	0	1,137,543	87,283	162,114	702,607	272,822	23.98%

**PROGRAMA EARLY HEAD START
PRESUPUESTO DEL AÑO FISCAL 2020/2021**

Recurso 5212		Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	% %
CATEGORÍA	Lo que va del año					Sobrecargado			
Ingresos:									
	Todos los otros Federales	1,115,238	0	1,115,238	86,860	86,860	0	1,028,378	92.21%
		0		0				0	#DIV/0!
		22,305		22,305		0		22,305	
	Total de Ingresos	1,137,543	0	1,137,543	86,860	86,860	0	1,050,683	92.36%
Gastos:									
	Salarios	602,114	19,972	622,086	50,567	101,330	501,388	19,368	3.11%
	Beneficios	276,169	9,364	285,533	18,915	37,841	189,518	58,174	20.37%
	Provisiones	25,759	0	25,759	118	1,052	304	24,403	94.74%
	<i>Artículos para las actividades de los padres y comida para las juntas</i>	1,952	0	1,952	0	0	0	1,952	100.00%
	<i>Artículos de oficina para el centro</i>	23,807	0	23,807	118	1,052	304	22,451	94.30%
	Viaje y Conferencia	14,991	(3,104)	11,887	146	146	45	11,697	98.40%
	Cuotas y Membresías	753	0	753	63	753	0	1	0.07%
	Seguro	3,172	(121)	3,051	3,051	3,051	0	1	0.02%
	Operations and Housekeeping	50		50	0	0	0	50	100.00%
	Rentas, Arrendamientos, Reparaciones y Mejoras No-Capitalizadas	1,802	0	1,802	59	59	1,961	(218)	-12.12%
	Costos Directos para Transferencias de Servicios	76,296	2,519	78,815	5,488	8,797	0	70,018	88.84%
	Servicios Profesionales/Contratados y Gastos de	25,966	(28,630)	(2,664)	445	574	8,591	(11,829)	444.04%
	Cuotas Intergubernamentales	1,076	0	1,076	80	160	799	117	10.89%
	Gastos Indirectos	109,395	0	109,395	8,353	8,353	0	101,042	92.36%
	Equipment		0	0	0	0	0	0	#DIV/0!
	Total de Gastos	1,137,543	0	1,137,543	87,283	162,114	702,607	272,822	23.98%

**HEAD START
T & TA
2020/2021
AUGUST**

Resource 5208

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	%
					Year-to-date	Encumbered			
Revenues									
All Other Federal	34,554	0	34,554	2,813	0	0	34,554	100.00%	
COLA	0		0				0		
Total Revenues	34,554	0	34,554	2,813	0	0	34,554	100.00%	
Expenditures									
Salaries	0	0	0	0	0	0	0	0.00%	
Benefits	0	0	0	0	0	0	0	0.00%	
Supplies	1,322	0	1,322	0	0	0	1,322	100.00%	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	1,125	0	1,125	0	0	0	1,125	100.00%	
<i>Site Supplies</i>	197	0	197	0	0	0	197	100.00%	
Travel & Conference	27,632	0	27,632	0	0	0	27,632	100.00%	
Contracted Services	5,600	0	5,600	2,813	2,813	1,200	1,588	28.35%	
Indirect Costs	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	34,554	0	34,554	2,813	2,813	1,200	30,542	88.39%	

**PROGRAMA HEAD START
T y TA
PRESUPUESTO 2020/2021**

Recurso 5208		Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	% %
CATEGORÍA						Lo que va del año	Sobrecargado		
Ingresos:									
Todos los otros Federales		34,554	0	34,554	0	0	0	34,554	100.00%
COLA		0		0				0	
Total de Ingresos		34,554	0	34,554	0	0	0	34,554	100.00%
Gastos:									
Salarios		0	0	0	0	0	0	0	0.00%
Beneficios		0	0	0	0	0	0	0	0.00%
Provisiones		1,322	0	1,322	0	0	0	1,322	100.00%
<i>Artículos para las actividades de los padres y comida para las juntas</i>		<i>1,125</i>	<i>0</i>	<i>1,125</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,125</i>	<i>100.00%</i>
<i>Artículos de oficina para el centro</i>		<i>197</i>	<i>0</i>	<i>197</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>197</i>	<i>100.00%</i>
Viaje y Conferencia		27,632	0	27,632	0	0	0	27,632	
Servicios Contratados		5,600	0	5,600	2,813	2,813	1,200	1,588	28.35%
Gastos Indirectos		0	0	0	0	0	0	0	0.00%
Total de Gastos		34,554	0	34,554	2,813	2,813	1,200	30,542	88.39%

**HEAD START
2020/2021 BUDGET
AUGUST**

Resource 5210

CATEGORY	Budget	Adjustment	Revised Budget	Expended/Received				% %
				Current	Year-to-date	Encumbered	Balance	
Revenues								
All Other Federal	2,923,212		2,923,212	143,984	143,984		2,779,228	95.07%
Prior Year	0	0	0	0	0		0	0.00%
COLA	58,464		58,464	0	0		58,464	0.00%
Total Revenues	2,981,676	0	2,981,676	143,984	143,984	0	2,837,692	95.17%
Expenditures:								
Salaries	1,451,603	27,965	1,479,568	124,970	197,429	1,225,732	56,407	3.81%
Benefits	736,826	3,776	740,602	44,574	72,074	450,929	217,599	29.38%
Supplies	54,908	0	54,908	4,619	5,070	1,107	48,730	88.75%
<i>Parent Activity Supplies & Food for Parent Meetings</i>	3,279	0	3,279	0	0	0	3,279	100.00%
<i>Site Supplies</i>	51,629	0	51,629	4,619	5,070	1,107	45,451	88.03%
Travel & Conference	34,970	0	34,970	119	119	231	34,620	99.00%
Dues & Memberships	2,258	0	2,258	188	2,258	0	1	0.02%
Insurance	13,568	0	13,568	9,152	9,152	0	4,417	32.55%
Operations & Housekeeping	580	0	580	3	3	141	436	75.15%
Rentals, Leases, Repairs & Noncapitalized Improvements	8,370	0	8,370	236	236	7,146	988	11.80%
Direct Costs for Transfer of Services	247,229	3,323	250,552	18,137	28,840		221,712	88.49%
Professional/Contracted Services & Operating Expenditures	139,776	(35,064)	104,712	755	1,582	551	102,579	97.96%
Intergovernmental Fees	4,847	0	4,847	0	0	0	4,847	100.00%
Equipment	0	0	0	0	0	0	0	#DIV/0!
Indirect Costs	286,741	0	286,741	13,847	13,847		272,894	95.17%
Tsfer to Cafe Fund	0	0	0	0	0		0	#DIV/0!
Total Expenditures	2,981,676	0	2,981,676	216,600	330,609	1,685,838	965,229	32.37%

**PROGRAMA HEAD START
PRESUPUESTO 2020/2021**

Recurso 5210						Gastado/Recibido			
	CATEGORÍA	Presupuesto	Ajustes	Presupuesto Revisado	Actual	Lo que va del año	Sobrecargado	Balance	% %
Ingresos:									
	Todos los otros Federales	2,923,212	0	2,923,212	0	143,984		2,779,228	95.07%
		0	0	0	0	0	0	0	
	COLA	58,464	0	58,464	0	0		58,464	
	Total Revenues/Total de Ingresos	2,981,676	0	2,981,676	0	143,984	0	2,837,692	
Gastos:									
	Salarios	1,451,603	27,965	1,479,568	124,970	197,429	1,225,732	56,407	3.81%
	Beneficios	736,826	3,776	740,602	44,574	72,074	450,929	217,599	29.38%
	Provisiones	54,908	0	54,908	4,619	5,070	1,107	48,730	88.75%
	<i>Articulos para las actividades de los padres y comida para las juntas</i>	3,279	0	3,279	0	0	0	3,279	0.00%
	<i>Articulos de oficina para el centro</i>	51,629	0	51,629	4,619	5,070	1,107	45,451	88.03%
	Viaje y Conferencia	34,970	0	34,970	119	119	231	34,620	99.00%
	Cuotas y Membresías	2,258	0	2,258	188	2,258	0	1	0.02%
	Seguro	13,568	0	13,568	9,152	9,152	0	4,417	32.55%
		580	0	580	3	3	141	436	75.15%
	Rentas, Arrendamientos, Reparaciones y Mejoras No Capitalizadas	8,370	0	8,370	236	236	7,146	988	11.80%
	Costos Directos para Transferencias de Servicios Profesionales/Contratados y Gastos de Operación	247,229	3,323	250,552	18,137	28,840	0	221,712	88.49%
		139,776	(35,064)	104,712	755	1,582	551	102,579	97.96%
	Cuotas Intergubernamentales	4,847	0	4,847	0	0	0	4,847	100.00%
	Mejoras a los Terrenos	0	0	0	0	0	0	0	#DIV/0!
	Gastos Indirectos	286,741	0	286,741	13,847	13,847	0	272,894	95.17%
	transferencia al fondo del café	0	0	0	0	0	0	0	#DIV/0!
			0	0					
	Total de Gastos	2,981,676	0	2,981,676	216,600	330,609	1,685,838	965,229	32.37%

**EARLY HEAD START
T & TA
2020/2021 BUDGET
AUGUST**

Resource 5218

CATEGORY	Budget	Adjustment	Revised Budget	Current	Year-to-date	Expended/Received		Balance	%
						Encumbered			
Revenues									
All Other Federal	25,983	0	25,983	938	938	0	25,046	96.39%	
Total Revenues	25,983	0	25,983	938	938	0	25,046	96.39%	
Expenditures									
Salaries	0	0	0	0	0	0	0	0.00%	
Benefits	0	0	0	0	0	0	0	0.00%	
Supplies	917	0	917	0	0	0	917	100.00%	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	720	0	720	0	0	0	720	100.00%	
<i>Site Supplies</i>	197	0	197	0	0	0	197	100.00%	
Travel & Conference	20,351	(938)	19,413	0	0	0	19,413	100.00%	
Contracted Services	4,715	938	5,653	938	938	1,200	3,516	62.19%	
Indirect Costs	0	0	0	0	0	0	0	#DIV/0!	
			0						
Total Expenditures	25,983	0	25,983	938	938	1,200	23,846	91.77%	

**PROGRAMA EARLY HEAD START
T & TA
PRESUPUESTO 2020/2021**

Recurso 5218		Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	% %
CATEGORÍA						Lo que va del año	Sobrecargado		
Ingresos:									
Todos los otros Federales		25,983	0	25,983	938	938	0	25,046	96.39%
Total de Ingresos		25,983	0	25,983	938	938	0	25,046	
Gastos:									
Salarios		0	0	0	0	0	0	0	0.00%
Beneficios		0	0	0	0	0	0	0	0.00%
Provisiones		917	0	917	0	0	0	917	100.00%
<i>Artículos para las actividades de los padres y comida para las juntas</i>		720	0	720	0	0	0	720	100.00%
<i>Artículos de oficina para el centro</i>		197	0	197	0	0	0	197	100.00%
Viaje y Conferencia		20,351	(938)	19,413	0	0	0	19,413	100.00%
Servicios Contratados		4,715	938	5,653	938	938	1,200	3,516	62.19%
Gastos Indirectos		0	0	0	0	0	0	0	#DIV/0!
Total de Gastos		25,983	0	25,983	938	938	1,200	23,846	91.77%

HEAD START QUALITY IMPROVEMENT

**2020/2021 BUDGET
AUGUST**

Resource 5219

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	%
					Year-to-date	Encumbered			
Revenues									
All Other Federal	65,702	0	65,702	0	0	0	65,702	100.00%	
Total Revenues	65,702	0	65,702	0	0	0	65,702	100.00%	
Expenditures									
Salaries	32,372	0	32,372	0	0	0	32,372	0.00%	
Benefits	13,393	0	13,393	0	0	0	13,393	0.00%	
Supplies	0	0	0	0	0	0	0	#DIV/0!	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	#DIV/0!	
<i>Site Supplies</i>	0	0	0	0	0	0	0	#DIV/0!	
Travel & Conference	0	0	0	0	0	0	0	#DIV/0!	
Contracted Services	13,619	0	13,619	0	0	0	13,619	100.00%	
Indirect Costs	6,318	0	6,318	0	0	0	6,318	100.00%	
			0						
Total Expenditures	65,702	0	65,702	0	0	0	65,702	100.00%	

a

HEAD START QUALITY IMPROVEMENT

**2020/2021 BUDGET
AUGUST**

Resource 5219

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	%
					Year-to-date	Encumbered			
Revenues									
All Other Federal	65,702	0	65,702	0	0	0	65,702	100.00%	
Total Revenues	65,702	0	65,702	0	0	0	65,702	100.00%	
Expenditures									
Salaries	32,372	0	32,372	0	0	0	32,372	0.00%	
Benefits	13,393	0	13,393	0	0	0	13,393	0.00%	
Supplies	0	0	0	0	0	0	0	#DIV/0!	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	#DIV/0!	
<i>Site Supplies</i>	0	0	0	0	0	0	0	#DIV/0!	
Travel & Conference	0	0	0	0	0	0	0	#DIV/0!	
Contracted Services	13,619	0	13,619	0	0	0	13,619	100.00%	
Indirect Costs	6,318	0	6,318	0	0	0	6,318	100.00%	
			0						
Total Expenditures	65,702	0	65,702	0	0	0	65,702	100.00%	

a

EARLY HEAD START QUALITY IMPROVEMENT

**2020/2021 BUDGET
AUGUST**

Resource 5229

CATEGORY	Budget	Adjustment	Revised Budget	Current	Year-to-date	Expended/Received			% %
						Encumbered	Balance		
Revenues									
All Other Federal	32,208	0	32,208	0	0	0	0	32,208	100.00%
Total Revenues	32,208	0	32,208	0	0	0	0	32,208	100.00%
Expenditures									
Salaries	13,874	0	13,874	0	0	0	0	13,874	0.00%
Benefits	5,743	0	5,743	0	0	0	0	5,743	0.00%
Supplies	0	0	0	0	0	0	0	0	#DIV/0!
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	0	#DIV/0!
<i>Site Supplies</i>	0	0	0	0	0	0	0	0	#DIV/0!
Travel & Conference	0	0	0	0	0	0	0	0	#DIV/0!
Contracted Services	9,494	0	9,494	0	0	0	0	9,494	100.00%
Indirect Costs	3,097	0	3,097	0	0	0	0	3,097	100.00%
			0						
Total Expenditures	32,208	0	32,208	0	0	0	0	32,208	100.00%

a

EARLY HEAD START QUALITY IMPROVEMENT

**2020/2021 BUDGET
AUGUST**

Resource 5229

CATEGORY	Budget	Adjustment	Revised Budget	Current	Year-to-date	Expended/Received			% %
						Encumbered	Balance		
Revenues									
All Other Federal	32,208	0	32,208	0	0	0	0	32,208	100.00%
Total Revenues	32,208	0	32,208	0	0	0	0	32,208	100.00%
Expenditures									
Salaries	13,874	0	13,874	0	0	0	0	13,874	0.00%
Benefits	5,743	0	5,743	0	0	0	0	5,743	0.00%
Supplies	0	0	0	0	0	0	0	0	#DIV/0!
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	0	#DIV/0!
<i>Site Supplies</i>	0	0	0	0	0	0	0	0	#DIV/0!
Travel & Conference	0	0	0	0	0	0	0	0	#DIV/0!
Contracted Services	9,494	0	9,494	0	0	0	0	9,494	100.00%
Indirect Costs	3,097	0	3,097	0	0	0	0	3,097	100.00%
			0						
Total Expenditures	32,208	0	32,208	0	0	0	0	32,208	100.00%

a

**HEAD START/EARLY HEAD START
CREDIT CARD REPORT
2020/2021
AUGUST**

MANAGER	VISA
Gail Nadal	
Travel/Conference	\$ -
Center Supplies	\$ -
TOTAL	<u>\$ -</u>
Genet Telahun	
Travel/Conference	\$ -
Center Supplies	\$ -
TOTAL	<u>\$ -</u>
Amee Dowkes	
Travel/Conference	\$ -
Center Supplies	\$ -
TOTAL	<u>\$ -</u>
Gustavo Melgoza	
Travel/Conference	\$ 298.00
Center Supplies	\$ -
TOTAL	<u>\$ 298.00</u>
Connie Luna	
Travel/Conference	\$ -
Center Supplies	\$ -
TOTAL	<u>\$ -</u>
Nicole Castrejon	
Travel/Conference	\$ -
Center Supplies	\$ -
	<u>\$ -</u>
VISA Grand Total	\$ 298.00 ****
Nugget/Food4Less	\$ -
InterState Oil	\$ -
TOTAL MONTHLY EXPENDITURES:	\$ 298.00

**Credit card statements available upon request

**Programas Head Start/Early Head Start
 REPORTE DE TARJETAS DE CRÉDITO
 Año FISCAL 2020/2021**

SUPERVISOR	VISA
Gail Nadal	
Viaje/Conferencia	\$ -
Artículos para el centro	\$ -
	<hr/>
	\$ -
Genet Telahun	
Viaje/Conferencia	\$ -
Artículos para el centro	\$ -
	<hr/>
Total	\$ -
Amee Dowkes	
Viaje/Conferencia	\$ -
Artículos para el centro	\$ -
	<hr/>
Total	\$ -
Gustavo Melgoza	
Viaje/Conferencia	\$ 298.00
Artículos para oficina	\$ -
	<hr/>
Total	\$ 298.00
Connie Luna	
Viaje/conferencia	\$ -
Articulos para oficina	\$ -
	<hr/>
Total	\$ -
Nicole Castrejon	
Viaje/conferencia	\$ -
Articulos para oficina	\$ -
	<hr/>
Total	\$ -
VISA Grand Total	\$ 298.00
NUGGET/FOOD 4 LESS	\$ -
INTERSTATE OIL	\$ -

Total de Gastos Mensuales: \$ 298.00 ***

***"Estados de ceunta de als tarjetas de credito, estan despinsibles, si son solicitadas."

**Headstart / Early Head Start
2020/2021 Fiscal Year
Administrative Percentage Calculation
August 1, 2020**

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
-	-	#DIV/0!	\$ -	#DIV/0!

Dual Facility Costs - All Sites July 2020 thru June 2021				
Administrative Square Footage	Total Square Footage	% of Total Square Footage	Plant Services Charges (FN 8000-8999)	% of Rent allocated to Admin
360.00	22,125.00	0.013145	\$ 22,441.70	\$ 294.99

Step 2: Calculate maximum administrative expenses allowed for 15%

Federal Share	\$ 307,633.86	All Grants
Required 20 percent NFS	\$ 76,908.47	Non Federal Share
Total Approved Costs	<u>\$ 384,542.33</u>	
15% Administrative Cost Limitation	<u>\$ 57,681.35</u>	

Step 3: Identify total administrative expenses

Dual Facility Costs	\$ 294.99	Per Above Calculation in step 1
School Admin	\$ 32,916.89	Staff charged to Administration
General Admin	\$ 26,602.46	Indirect
Total	<u>\$ 59,814.35</u>	

Grant Expenditures	\$ 285,434.14
Less Capital Outlay	\$ -
= Expenditures subject to indirect	<u>\$ 285,434.14</u>

Currently Charged Admin Costs	\$ 59,814.35
In-Kind Indirect	\$ -
In - Kind Administrative	\$ -
Administrative Total	<u>\$ 59,814.35</u>

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

Maximum allowed Administrative Percent: 15%

Calculated Percentage to date: 16%

**HEAD START/EARLY HEAD START
2020/2021 FISCAL YEAR
CALCULATION OF IN-KIND CONTRIBUTIONS**

Month	Year	Location										Grand
		Other	Alyce Norman	Itinerant	Esparto	Lemen	Charter	Lincoln/Plainfield	Valley Oak/Winters	Sci - Tech	Total	
July	2020	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
August	2020	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
September	2020	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
October	2020	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
November	2020	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
December	2020	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
January	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
February	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
March	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
April	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
May	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
June	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
		\$ 191,808.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,808.00

Total Contribution Due based on actual dollars claimed:

	Dollars Expended as of August 31, 2020	In-Kind Required
Head Start:	330,609.16	82,652.29
Head Start T & TA:	2,812.50	703.13
Early Head Start:	162,114.37	40,528.59
Early Head Start T & TA:	937.50	234.38
Total:	496,473.53	124,118.38

Amount Required: 124,118.38
Actual In-Kind: 191,808.00

*Surplus/(Deficit): 67,689.62

Surplus(Deficit): 67,689.62

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

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted G09-ADMINISTRATION FOR CHILDREN REG NINE	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 09CH01057202
--	--

3. Recipient Organization (Name and complete address including Zip code)
YOLO CO OFFICE OF EDUCATION
1280 SANTA ANITA CT STE 100, WOODLAND, CA 957766128

4a. DUNS Number 193213188	4b. EIN 1952746725A1	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) B3752P1	6. Report Type <input type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Semi-Annual <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual
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8. Project/Grant Period (Month, Day, Year) From: July 1, 2019 To: June 30, 2020	9. Reporting Period End Date (Month, Day, Year) June 30, 2020
--	---

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

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

a. Cash Receipts	\$3,814,540.47
b. Cash Disbursements	\$3,814,540.47
c. Cash on Hand (line a minus b)	\$0.00

(Use lines d-o for single grant reporting)

Federal Expenditures and Unobligated Balance:

d. Total Federal funds authorized	\$4,098,987.00
e. Federal share of expenditures	\$4,060,105.55
f. Federal share of unliquidated obligations	\$38,881.45
g. Total Federal share (sum of lines e and f)	\$4,098,987.00
h. Unobligated balance of Federal funds (line d minus g)	\$0.00

Recipient Share:

i. Total recipient share required	\$1,007,189.00
j. Recipient share of expenditures	\$1,007,189.00
k. Remaining recipient share to be provided (line i minus j)	\$0.00

Program Income:

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

	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
11. Indirect Expense	Fixed	9.06	July 1, 2019	June 30, 2020	\$3,673,171.81	\$332,789.37	\$332,789.37
		0			\$0.00	\$0.00	\$0.00
g. Totals:					\$3,673,171.81	\$332,789.37	\$332,789.37

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:
Head Start T&TA \$26,442.67; Head Start \$2,910,961.43; Early Head Start \$1,099,279.86; Early Head Start T&TA \$23,421.59; Admin

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 Hinely, Debra Director Internal Business Services	c. Telephone (Area code, number, and extension) +1 (530) 668-3728
b. Signature of Authorized Certifying Official Hinely, Debra	d. Email Address debra.hinely@ycoe.org
	e. Date Report Submitted (Month, Day, Year) July 27, 2020

Standard Form 425
OMB Approval Number: 4040-0014
Expiration Date: 02/28/2022

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 4040-0014. Public reporting burden for this collection of information is estimated to average 1 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. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: US Department of Health & Human Services, OS/OCIO/PRA, 200 Independence

FEDERAL FINANCIAL REPORT

(Additional Page)

Federal Agency & Organization : G09-ADMINISTRATION FOR CHILDREN REG NINE

Federal Grant ID : 09CH01057202

Recipient Organization : YOLO CO OFFICE OF EDUCATION
1280 SANTA ANITA CT STE 100, WOODLAND, CA 957766128

DUNS Number : 193213188

EIN : 1952746725A1

Reporting Period End Date : June 30, 2020

Status : Report Certified/Pending Agency Approval

Remarks : Head Start T&TA \$26,442.67; Head Start \$2,910,961.43; Early Head Start \$1,099,279.86; Early Head Start T&TA \$23,421.59; Admin Costs \$552,416.36.

Federal Agency Review

Reviewer Name :
Phone # :
Email :
Review Date :
Review Comments :

Notice of Public Meeting

**YOLO COUNTY OFFICE OF EDUCATION
HEAD START/EARLY HEAD START/STATE FUNDED PROGRAMS
POLICY COUNCIL MEETING AGENDA
September 9, 2020 from 4:30 p.m. to 5:00 p.m.
1280 Santa Anita Court Suite 140 Woodland, CA 95776**

Consistent with the Shelter in Place orders from the Governor and Yolo County, this meeting is compliant with the Governor's Executive Order N-29-20, which allows for a deviation of teleconference rules required by the Brown Act. In person, attendance will not be permitted. Please use zoom for public comment.

1.0 Call to Order

2.0 Introductions/Recognition of Visitors

3.0 Consent Agenda:

These items are expected to be routine and non-controversial. They will be acted upon by the Policy Council at one time without discussion unless a Policy Council member 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.

Action

3.1 Approval – September 9, 2020 Agenda

3.2 Approval – July 31, 2020 Minutes

Action

4.0 Public Comment:

This will be a virtual meeting - please use Zoom for Public Comment

This item is placed on the agenda for providing visitors the opportunity to address the Policy Council 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.

In compliance with the Brown Act regulations, this agenda must be posted at least 48 hours prior to the meeting at the following locations: 1280 Santa Anita Court, Suite 140, Woodland, CA 95776-6106; 1230 ½ Lemen Avenue, Woodland, CA 95776; 26479 Grafton Street, Esparto, CA 95627; 17120 Omega St. Esparto, CA 95627; 20450 Co Rd. 97 Woodland, CA 95695; 200 Baker St. Winters, CA 95616; 1200 Anna Street, West Sacramento, CA 95605; 1400 E. 8th Street Room 6, Davis, CA 95616; and 1504 Fallbrook Street, West Sacramento, CA 95691; 285 West Beamer Street, Woodland, CA 95695; 1444 Stetson Street Woodland, CA 95776

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

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

**Discussion &
Possible Action**

5.0 Adjourn to Closed Session:

5.1 Employment of New Hires – Margie Valenzuela

5.2 Employment of Substitutes – Margie Valenzuela

5.3 Employment of Various Service Providers – Margie Valenzuela

Possible Action

6.0 Open Session:

6.1 Old Business:

6.2 New Business:

6.2.1 New School Plan 2020-2021 -Genet

Information

7.0 Annual Federal Financial Report- Debra

8.0 Confirmation Next Meeting Date

Regular Meeting- Friday, September 25, 2020 at 10:00 a.m. – 11:00 a.m.

This will be a virtual meeting via Zoom

Action

9.0 Motion for Adjournment

***The meeting shall be conducted in conformity with the Brown Act.
Items may be taken out of order.***

Notice:

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact Maria Cardenas (530) 668-3756 for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should telephone or otherwise contact Maria Cardenas as soon as possible and preferably at least 24 hours prior to the meeting. (Government Code § 54954.2)

**Yolo County Office of Education Head Start/Early Head Start Programs
1280 Santa Anita Court, Suite 140, Woodland, CA 95776
(530) 668-3030 / (530) 668-3840 [fax]**

Notice of Public Meeting

**YOLO COUNTY OFFICE OF EDUCATION
HEAD START/EARLY HEAD START/STATE FUNDED PROGRAMS
POLICY COUNCIL MEETING AGENDA
September 25, 2020 from 10:00 a.m. to 11:00 a.m.
1280 Santa Anita Court Suite 140 Woodland, CA 95776**

Consistent with the Shelter in Place orders from the Governor and Yolo County, this meeting is compliant with the Governor's Executive Order N-29-20, which allows for a deviation of teleconference rules required by the Brown Act. In person, attendance will not be permitted. Please use zoom for public comment.

1.0 Call to Order

2.0 Introductions/Recognition of Visitors

3.0 Consent Agenda:

These items are expected to be routine and non-controversial. They will be acted upon by the Policy Council at one time without discussion unless a Policy Council member 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.

Action

3.1 Approval – September 25, 2020 Agenda

3.2 Approval – September 9, 2020 Minutes

Action

4.0 Public Comment:

This will be a virtual meeting - please use Zoom for Public Comment

This item is placed on the agenda for providing visitors the opportunity to address the Policy Council 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.

In compliance with the Brown Act regulations, this agenda must be posted at least 48 hours prior to the meeting at the following locations: 1280 Santa Anita Court, Suite 140, Woodland, CA 95776-6106; 1230 ½ Lemen Avenue, Woodland, CA 95776; 26479 Grafton Street, Esparto, CA 95627; 17120 Omega St. Esparto, CA 95627; 20450 Co Rd. 97 Woodland, CA 95695; 200 Baker St. Winters, CA 95616; 1200 Anna Street, West Sacramento, CA 95605; 1400 E. 8th Street Room 6, Davis, CA 95616; and 1504 Fallbrook Street, West Sacramento, CA 95691; 285 West Beamer Street, Woodland, CA 95695; 1444 Stetson Street Woodland, CA 95776

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

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

- Discussion & Possible Action** **5.0** **Adjourn to Closed Session:**
- 5.1 Employment of New Hires – Margie Valenzuela
 - 5.2 Employment of Substitutes – Margie Valenzuela
 - 5.3 Employment of Various Service Providers – Margie Valenzuela
- Possible Action** **6.0** **Open Session:**
- 6.1 Old Business:

 - 6.2 New Business:
 - 6.2.1 Family Engagement-Genet
 - 6.2.2 Ensuring Strong Connections- Genet
- Information & Discussion** **7.0** **Financial Report- Debra Hinely**
- Information** **8.0** **Program Operations: Service Area Reports-Connie Luna, Site Coordinator**
- Information** **9.0** **Confirmation Next Meeting Date**
- Regular Meeting- Friday, October 23, 2020 at 10:00 a.m. – 11:00 a.m.*
This will be a virtual meeting via Zoom
- Action** **10.0** **Motion for Adjournment**

*The meeting shall be conducted in conformity with the Brown Act.
Items may be taken out of order.*

Notice:

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact Maria Cardenas (530) 668-3756 for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should telephone or otherwise contact Maria Cardenas as soon as possible and preferably at least 24 hours prior to the meeting. (Government Code § 54954.2)

Yolo County Office of Education Head Start/Early Head Start Programs
1280 Santa Anita Court, Suite 140, Woodland, CA 95776
(530) 668-3030 / (530) 668-3840 [fax]



**HEAD START/EARLY HEAD START
POLICY COUNCIL MEETING MINUTES**

July 31, 2020

1280 Santa Anita Court Suite 140 Woodland CA 95776

This meeting was conducted via Zoom and conference call in. A public location was provided at the Yolo County Office of Education for public to attend and comment as needed.

Council Members Present:

*Rizwana Shaik
Annalisa Vasquez
Yolizma Flores – Villegas
Angelina Melendrez
Brenda Macias
Carla Ortiz
Karisma Nepal Koirala*

YCOE Staff:

*Gail Nadal, ECE Director
Genet Telahun, Program Administrator
Claudia Cano, Health Specialist
Maria Cardenas, Administration Secretary
Marco Raya, Interpreter
Kim Magallanes, Sr. Bus. Svcs. Tech.*

AFSCME Council 57:

None

YCOE Administration:

*Margie Valenzuela, Executive Director Human Resources
Debra Hinely, Internal Business Director*

Community Members Present:

1.0 Call to Order: 10:03 a.m.

2.0 Introductions/Recognition of Visitors

3.0 Consent Agenda:

- 3.1 Approval of June 26, 2020 Agenda M1: Karisma Nepal Koirala M2: Rizwana Shaik**
- 3.2 Approval of July 31, 2020 Agenda M1: Rizwana Shaik M2: Karisma Nepal Koirala**
- 3.3 Approval of May 18, 2020 Minutes M1: Angelina Melendrez M2: Karisma Nepal Koirala**
- 3.4 Approval of June 26, 2020 Minutes M1: Angelina Melendrez M2: Karisma Nepal Koirala**

5.0 Adjourned to Close Session:

5.1 Employment of New Hires – Margie Valenzuela – M1: Angelina Melendrez M2: Karisma N. Koirala

5.2 Employment of Substitutes – Margie Valenzuela – M1: Angelina Melendrez M2: Yolizma Flores-Villegas

5.3 Employment of Various Service Providers – Margie Valenzuela - None

6.0 Open Session:

6.1 Old Business: NONE

6.2 New Business:

6.2.1 New School Plan -Genet

6.2.2 Family Engagement -Genet

6.2.3 Ensuring Strong Connections -Genet

We had Technical difficulties with our presenter she will present next month.

7.0 Financial Report: *Debra Hinely*

Kim went over Financial Report for the month of July 2020.

8.0 Confirm Next Meeting Date:

Regular Meeting will be Friday August 28, 2020 at 10:00 a.m. -12:00 p.m.

This meeting will be conducted via Zoom and conference call in. A public location was provided at the Yolo County Office of Education for public to attend and comment as needed at the Santa Anita Offices located at 1280 Santa Anita Court Conference Center Woodland CA 95776

9.0 Motion for Adjournment: The meeting adjourned at 10:39 am

Roll Call: Members participating were Rizwana Shaik, Annalisa Vasquez, Yolizma Flores-Villegas, Angelina Melendrez, Brenda Macias, Carla Ortiz and Karisma Nepal Koirala.

**HEAD START/EARLY HEAD START
POLICY COUNCIL MEETING MINUTES
September 9, 2020
1280 Santa Anita Court Suite 140 Woodland CA 95776**

This meeting was conducted via Zoom and conference call in. A public location was provided at the Yolo County Office of Education for public to attend and comment as needed.

Council Members Present:

*Rizwana Shaik
Angelina Melendrez
Carla Ortiz
Karisma Nepal Koirala*

YCOE Administration:

*Margie Valenzuela, Executive Director Human Resources
Debra Hinely, Internal Business Director*

Community Members Present:

YCOE Staff:

*Gail Nadal, ECE Director
Genet Telahun, Program Administrator
Maria Cardenas, Administration Secretary
Marco Raya, Interpreter
Ranjeeta Groundar, Interpreter/Teacher
Connie Luna-Garcia, Site Coordinator
Claudia Grimaldi, Internal Business Accountant*

AFSCME Council 57:

None

1.0 Call to Order: 4:34 p.m..

2.0 Introductions/Recognition of Visitors

3.0 Consent Agenda:

3.1 Approval of September 9, 2020 Agenda M1: Karisma Nepal Koirala M2: Angelina Melendrez

3.2 Approval of July 31, 2020 Minutes M1: Angelina Melendrez M2: Karisma Nepal Koirala

4.0 Public Comment: *None*

5.0 Adjourned to Close Session:

- 5.1 Employment of New Hires – *Margie Valenzuela* – M1: Angelina Melendrez M2: Karisma N. Koirala**
- 5.2 Employment of Substitutes – *Margie Valenzuela* – *None***
- 5.3 Employment of Various Service Providers – *Margie Valenzuela* - *None***

6.0 Open Session:

6.1 Old Business: NONE

6.2 New Business:

6.2.1 New School Plan -Genet

All sites are open and are fully virtual learning. They have two online live lessons which are at 9:00-9:45 am and 11:00-11:45 am. With the exception of Greengate which is not open at the moment. Classrooms are being observed by Administration and Education Team who will be giving constructive feedback and/or combat any problems. One of the issues that came up is that families do not have a computer at home so not everyone can login to the virtual classrooms. We will be providing families with Chromebooks that they will be able to borrow if needed so that their child can participate in the virtual classrooms. “Make Parenting a Pleasure Workshops” will start October 1, 2020 via zoom. These workshops are available for all families needing extra support. Administration has a meeting setup at the end of the month in order to discuss how to have families participate in the virtual classrooms and what can Head Start do to facilitate their needs.

7.0 Financial Report: *Debra Hinely*

Debra went over Annual Federal Financial Report for 2019-2020.

8.0 Confirm Next Meeting Date:

Regular Meeting will be Friday September 25, 2020 at 10:00 a.m. -12:00 p.m.

This meeting will be conducted via Zoom and conference call in. A public location was provided at the Yolo County Office of Education for public to attend and comment as needed at the Santa Anita Offices located at 1280 Santa Anita Court Conference Center Woodland CA 95776

9.0 Motion for Adjournment: The meeting adjourned at 4:58 pm M1: Rizwana Shaik M2: Angelina Melendrez



Roll Call: Members participating were Rizwana Shaik, Angelina Melendrez, Carla Ortiz and Karisma Nepal Koirala.

6. 3. Initial Proposal to the Yolo County Superintendent of Schools from the California School Employees Association (CSEA)

Description

Collective bargaining law requires that initial proposals for negotiations be sunshined at a public Board meeting by the Superintendent. The initial proposal from the California School Employees Association (CSEA), for 2020-21 reopeners was presented to the Superintendent (see attached).

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 November 10, 2020 Regular Board meeting.

Recommendation

It is recommended that the Superintendent receive the California School Employees Association collective bargaining proposal for 2020-21 and order that it be posted and set for public hearing at the November 10, 2020 Regular Board meeting.

Supporting Documents



[2020-21 Initial Proposal from CSEA.pdf](#)

Contact Person

Superintendent Garth Lewis will present this item.

2020-2021 Initial Proposal
from the
California School Employees Association and its 639 Chapter (CSEA)
to the
Yolo County Office of Education



Article 9 Pay and Allowances: a fair and equitable salary increase

Article 11: increase the CAP by \$25 per month

Article 12 Holidays:

12.1.12 (new) Christmas Eve

Article 14 Leaves:

14.9 increase Personal Business Leave to four (4) days

14.14.8 delete section

6. 4. Foster Youth Services Annual Report

Description

Presented for the boards consideration is the annual report of activities for our Foster Youth Services Coordinating Program (FYSCP). This report specifically focuses on State Priority 10 and how Yolo County Office of Education is serving in its role to support foster youth across Yolo County.

Recommendation

This item is for information only.

Supporting Documents



[YCOE FYSCP Program Update.pdf](#)



[YCOE FYSCP Program Update.pptx](#)

Contact Person

Mariah Ernst-Collins, Coordinator of Foster Youth, Homeless, and Mental Health Services, will present this item.

YCOE Foster Youth Services Coordinating Program Update



A Look at Our Team...

- Mariah Ernst-Collins, Program Coordinator
- Bianca Solorio, Outreach Specialist
- Open, Outreach Specialist
- Sonia Pizano, Administrative Secretary
- David Benitiz, AmeriCorps Member
- Zahira Elmansoumi, AmeriCorps Member
- Shannon Feil, AmeriCorps Member



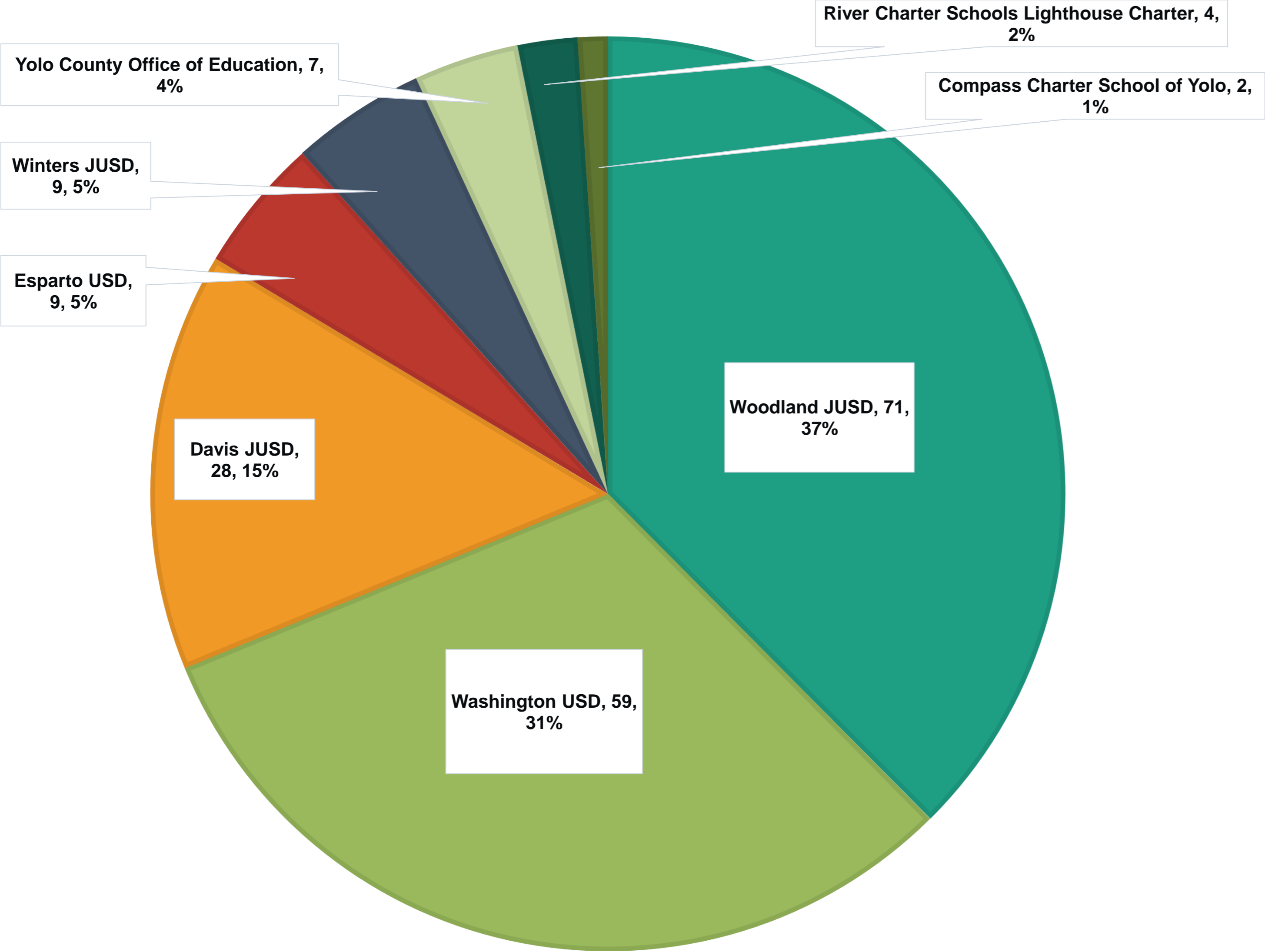
Foster Youth Services Coordinating Services Program (FYSCP)

Yolo County Foster Youth Services Coordinating Program aims at providing advocacy, guidance, collaboration, and community organization to meet the educational needs of foster youth. Our goal is to remove barriers and increase success for the youth and families we serve.



Countywide K-12 Data....

2020-2021 NUMBER OF FOSTER YOUTH PER DISTRICT



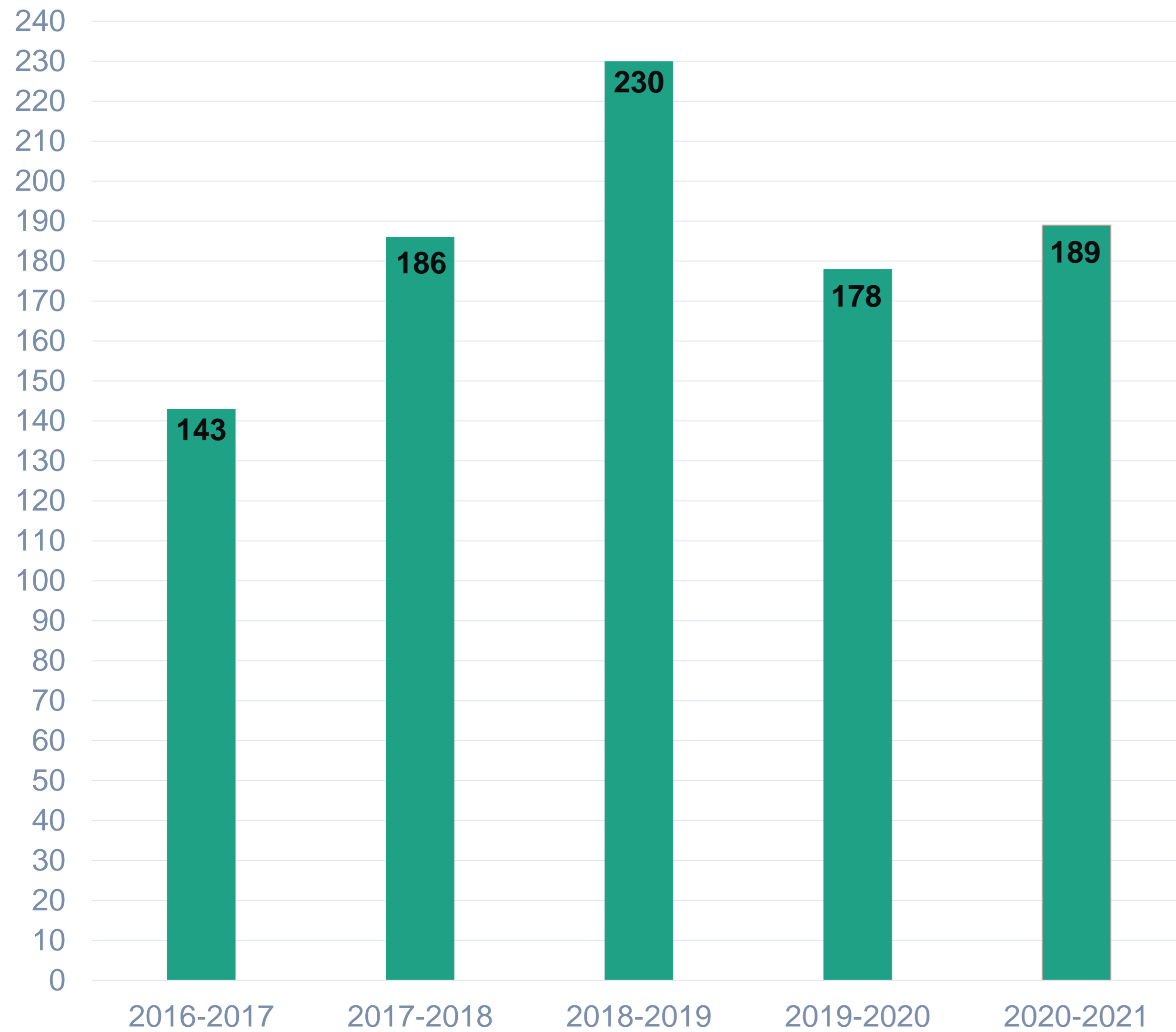
189
2020-2021
Total Foster Youth
Countywide

Special Education
65 Students - 34%

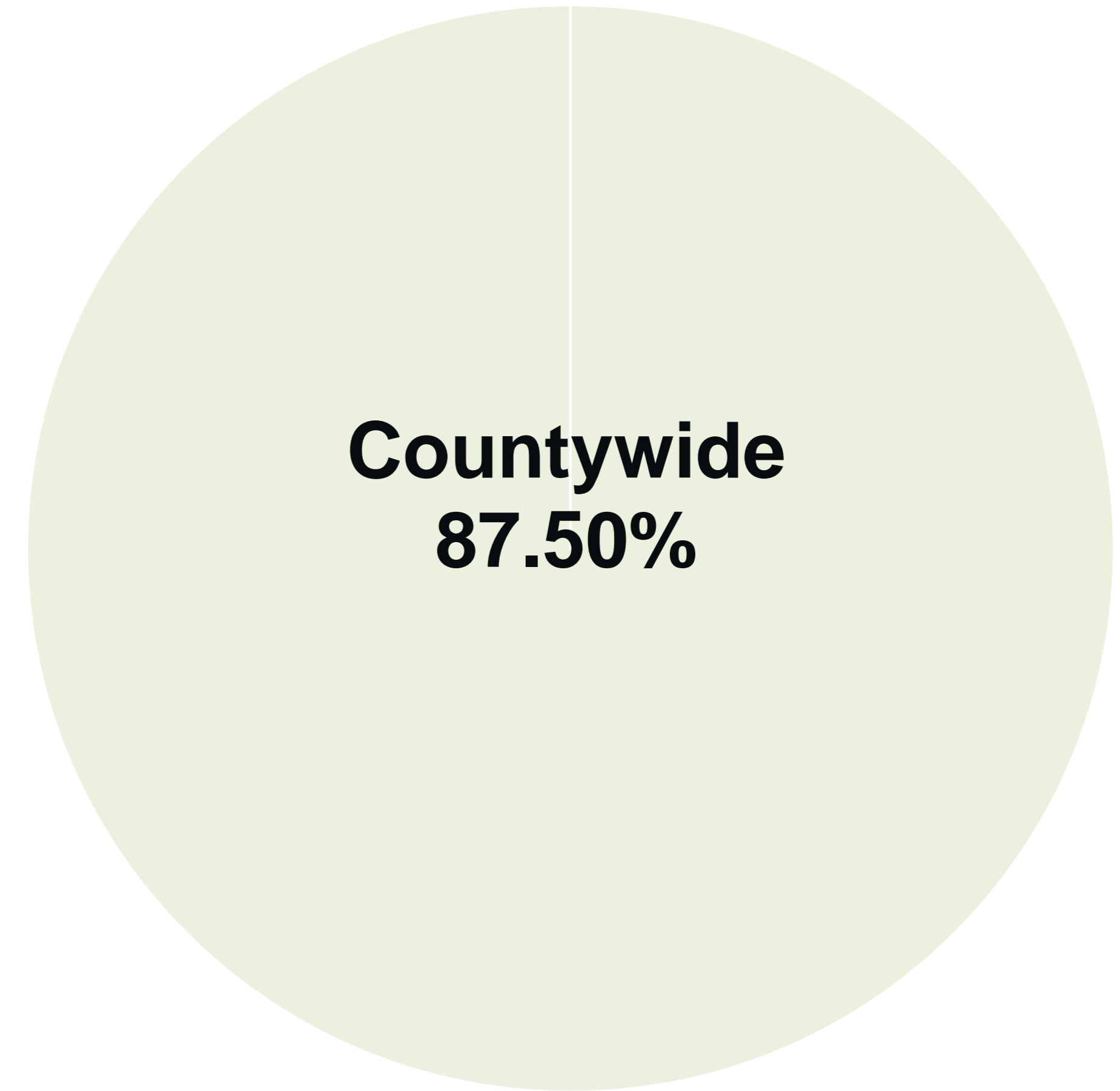
English Learners
22 Students – 12%

Countywide K-12 Data Continues.....

Number of Foster Youth Per Year Enrolled in a K-12 Setting



Graduation 2019-2020



Learning Continuity and Attendance Plan

Improve the coordination of services for foster youth between Yolo County Districts and the Child Welfare Department

Child and Family Team Meetings (CFT)

Middle School Youth with a Transition Plan to High School

Increased Attendance for Youth in Care



Learning Continuity and Attendance Plan cont.

Pre-COVID.....

YCOE FYSCP hosted and facilitated 3 LCAP development meetings with Yolo County local educational authorities (LEA's) in the months of January, February and March. Based on the meetings, participants agreed to the following changes to the goals and actions in Priority 10:

- Inclusive language to include all stakeholders
- A 'callout' of positions that will support coordination between agencies
- Coordination to ensure educational representation at CFT's for foster youth
- Coordination, establishment, and monitoring of countywide foster youth policies, agreements, and data infrastructure(s)
- Improve and coordinate successful college and career transition for foster youth



Highlights

Increase in FYSCP positions

- .50 FTE Outreach Position
- X3 AmeriCorps Members (x2 @1700 hours and x1 @1200 hours)

Increased collaboration and partnerships

- LEA's, Probation, Health and Human Services (Child Welfare, Child, Youth, and Family Branch, Cal- WORKS), Court Appointed Special Advocates, Empower Yolo, Community mental health providers, Yolo County Children's Alliance, Woodland Community College, Yolo County Foster and Kinship Care Education, Child Abuse Prevention Center, and AmeriCorps

Coordination and attendance of K-12 CFT's

- 2019 attended 51/126; 2020 attended 37/70
- Increased participation among LEA's
- Opportunity to partner with caregiver, parent, and youth/child
- **Discrepancy in data (will discuss)**



Highlights continued.....

Policies, Agreements, and Data

- Countywide transportation agreement
- Title IV-E agreement for federal reimbursement for administrative activities associated with increasing educational case management services for foster youth
- SB2083 Foster Youth: Trauma-Informed System of Care
- Foster Focus data system
- AmeriCorps Agreement

College and Career Transition

- Increase in positions
- Ensure post high school academic support network is in place
- Successful transition for foster youth to adulthood by ensuring that educational options and linkages to services are presented to transitional age foster youth.
- Connection to AmeriCorps members



Accomplishments

Training and Professional Development:

- Child Welfare
- Court Appointed Special Advocates
- LEA's
- Head Start
- Foster and Homeless Education Collaborative



Events and Special Projects:

- Youth for College
- Caring for Children Who Have Experienced Trauma Workshop
- Independent Living Program (ILP)
- Resource Binders
- School Readiness Baskets
- Winter Drive
- FAFSA Challenge
- Commercial Sexual Exploitation of Children (CSEC) training
- Covid-19 and the Intersection of Trauma, Identification, Resiliency, and Partnership



AmeriCorps

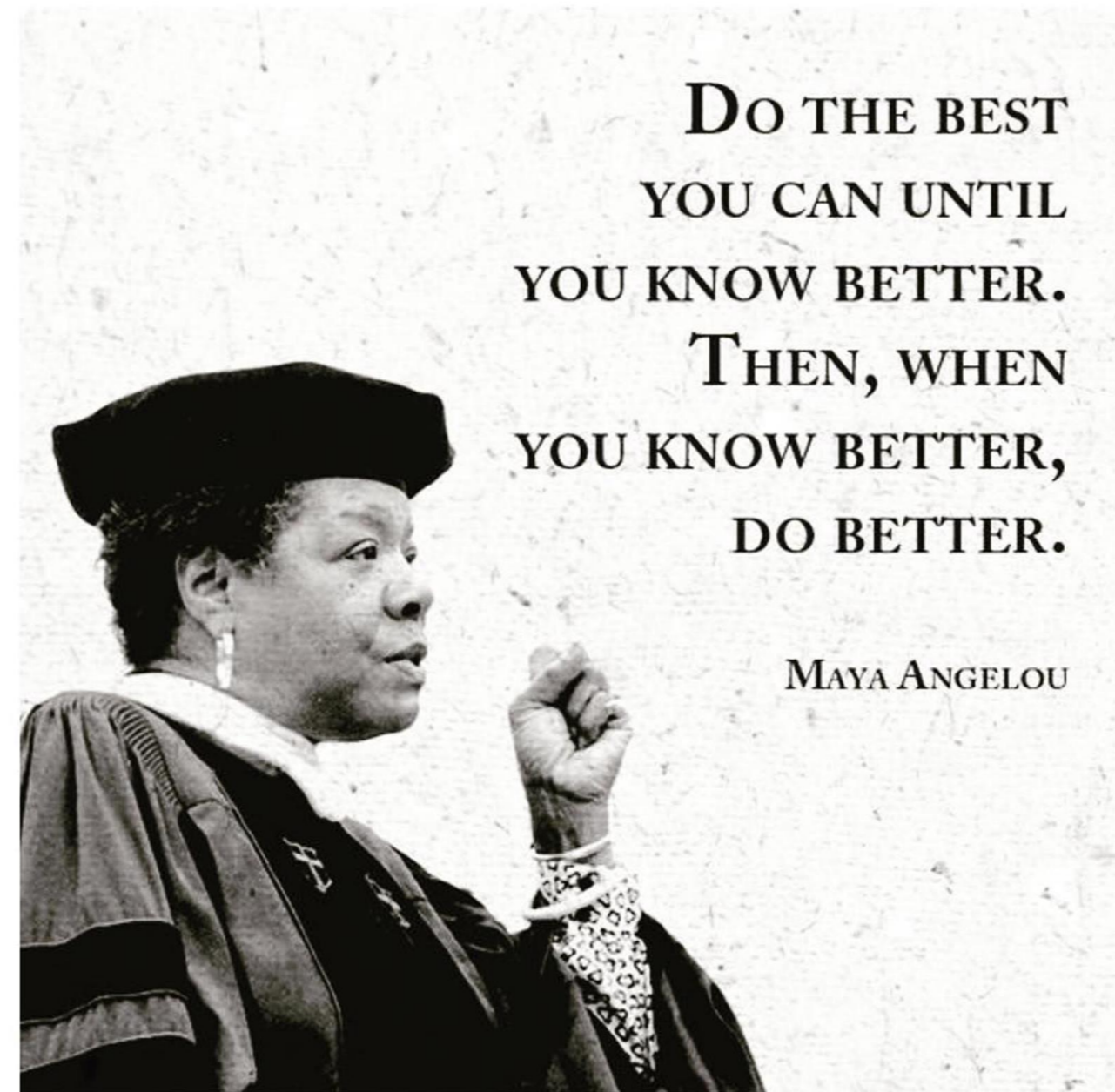
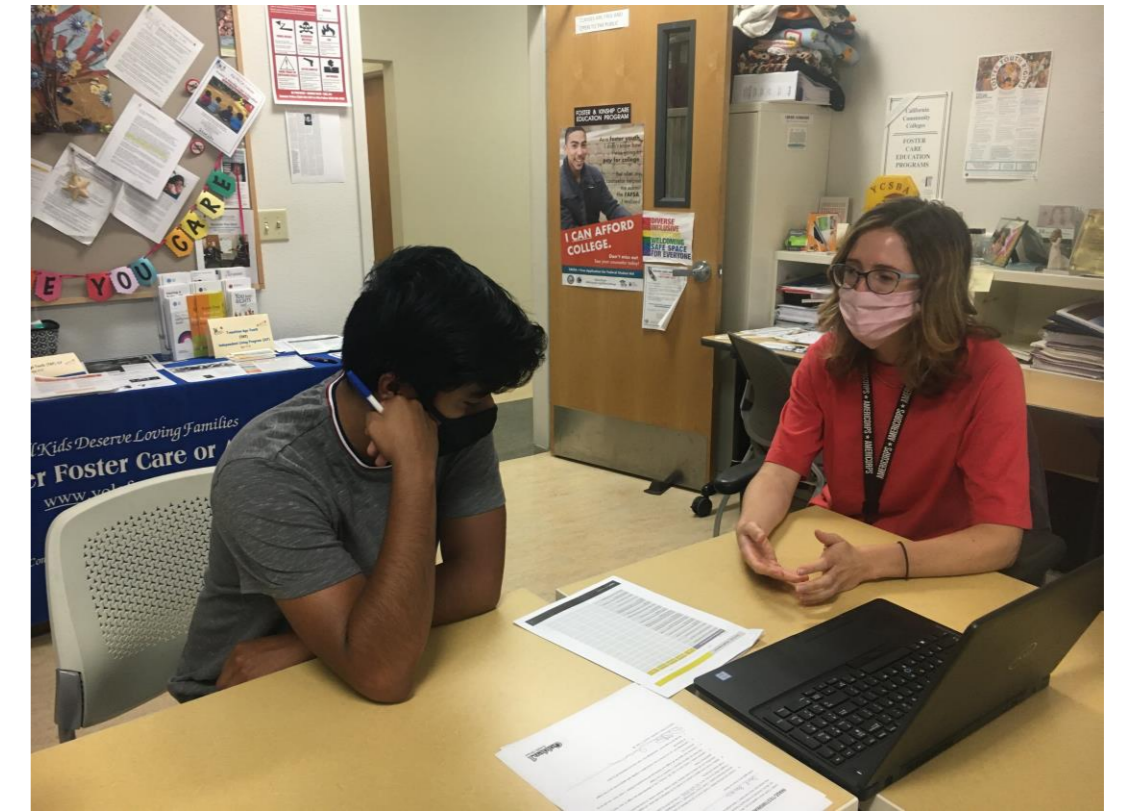
AmeriCorps is designed to increase academic engagement and achievement through:

- Life Skills
- Financial Literacy
- Mentoring
- Academic Assistance
- Transition Planning
- Job Search



Accomplishments:

- 59 youth served between ages 13-21 (19/20)
- Total of 440 hours (19/20)
- Increase in participation and connection to ILP
- Transition Age Youth Planning Committee
- Virtual graduation ceremony through ILP
- Birthday month celebrations through ILP
- Virtual movie nights through ILP
- Resource binders
- Connection to Counseling 10 at Woodland Community College
- Drivers Education



6. 5. Alternative Education Monthly Attendance Report

Description

Staff will present the monthly attendance report for YCOE Alternative Education programs.

Recommendation

This item is information only.

Supporting Documents



[Data for Board October 2020.pdf](#)

Contact Person

Dr. Micah Studer, Executive Director of Equity and Support Services, Title IX Coordinator, will present this item.

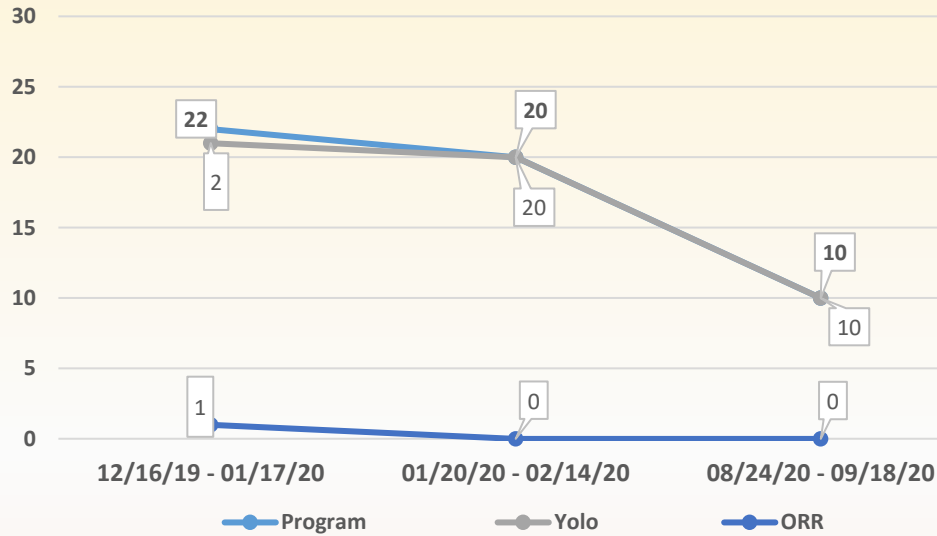
Dan Jacobs School

Months 7-8 (2019-2020); Month 3 (2020-2021)

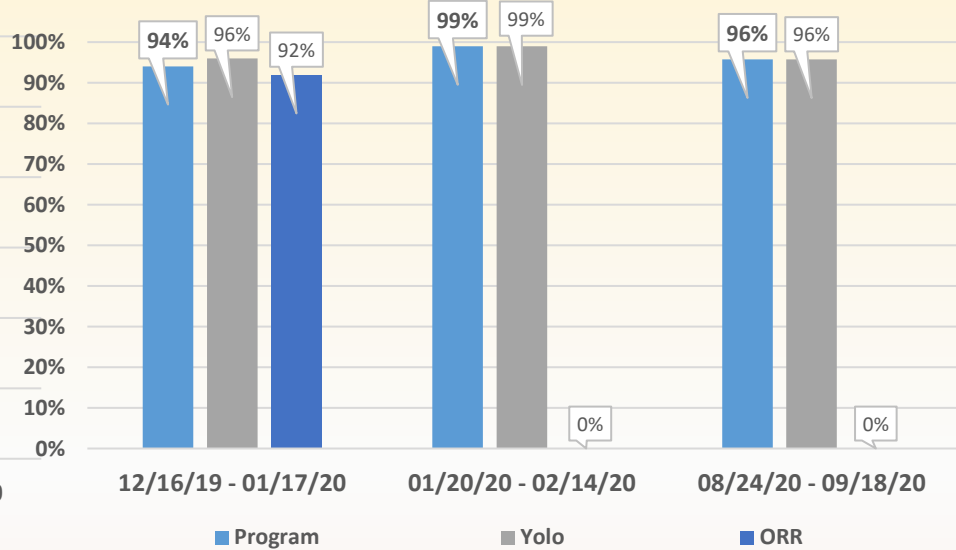
Attendance Periods: 12/16/2019 – 02/14/2020; 08/24/2020 – 09/18/2020

Enrollment Totals (#)

(Total Enrollments for each attendance period)



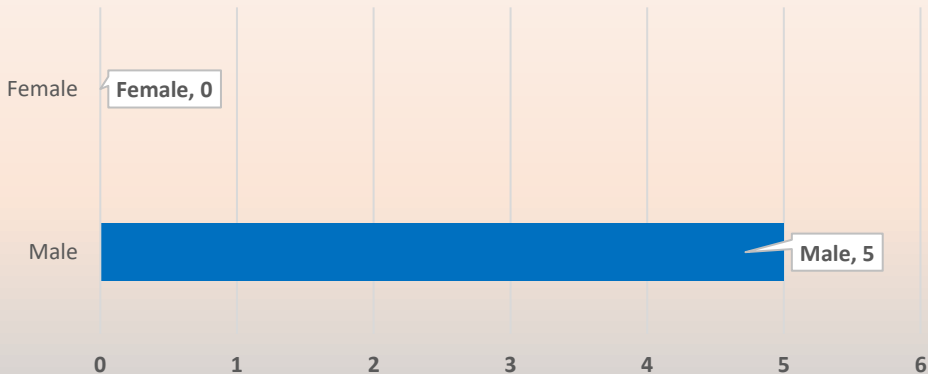
Average Attendance (%)



Gender

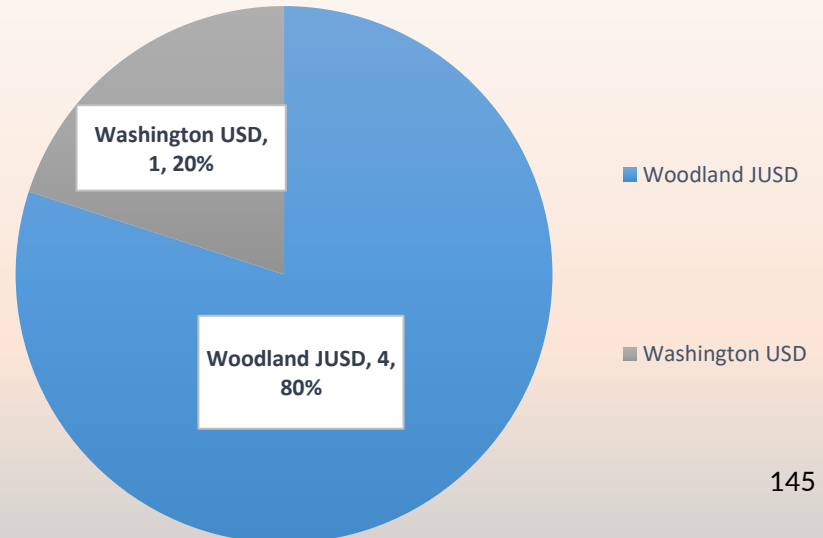
Attendance Period: 08/24/2020 - 09/18/2020

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



School District of Residence

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



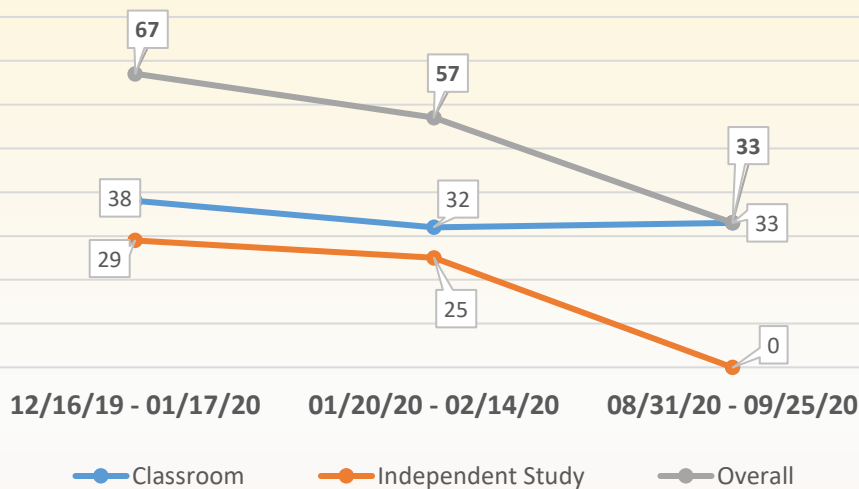
Cesar Chavez Community School - Woodland

Months 5 - 6 (2019-2020) ; Month 1 (2020-2021)

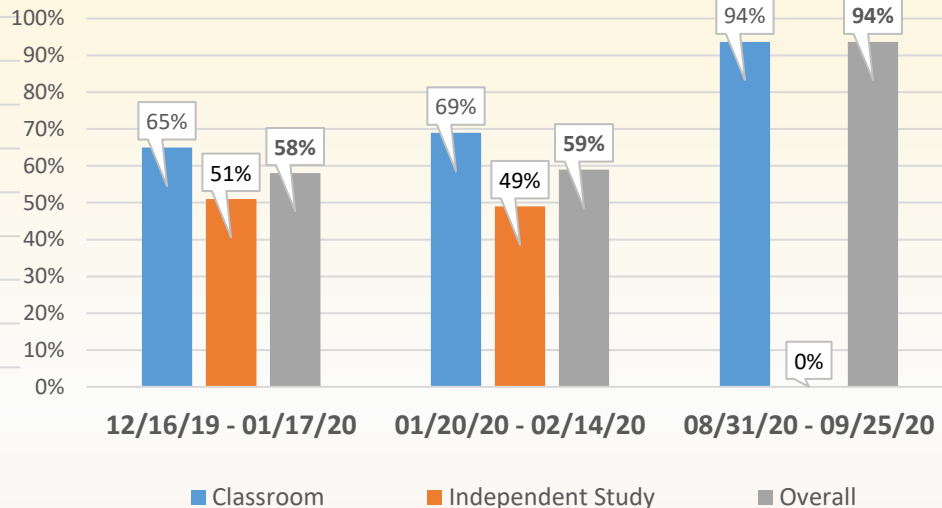
Attendance Periods: 12/16/2019 – 02/14/2020 ; 8/31/2020 – 9/25/2020

Enrollment Totals (#)

(Total Enrollments for each attendance period)



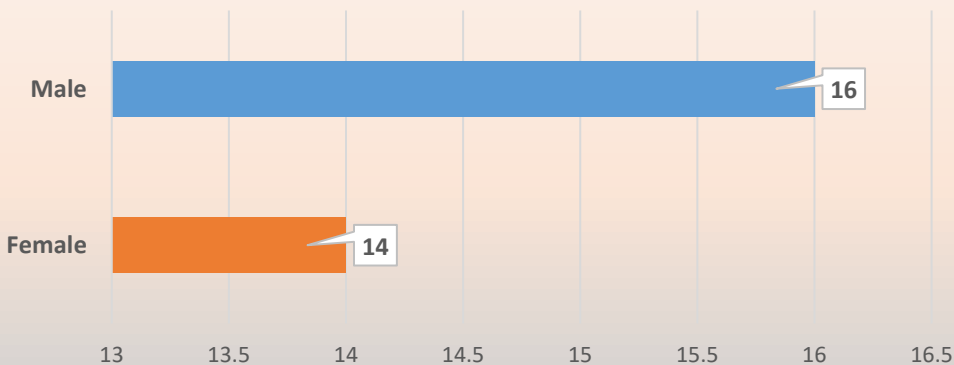
Average Attendance (%)



Gender

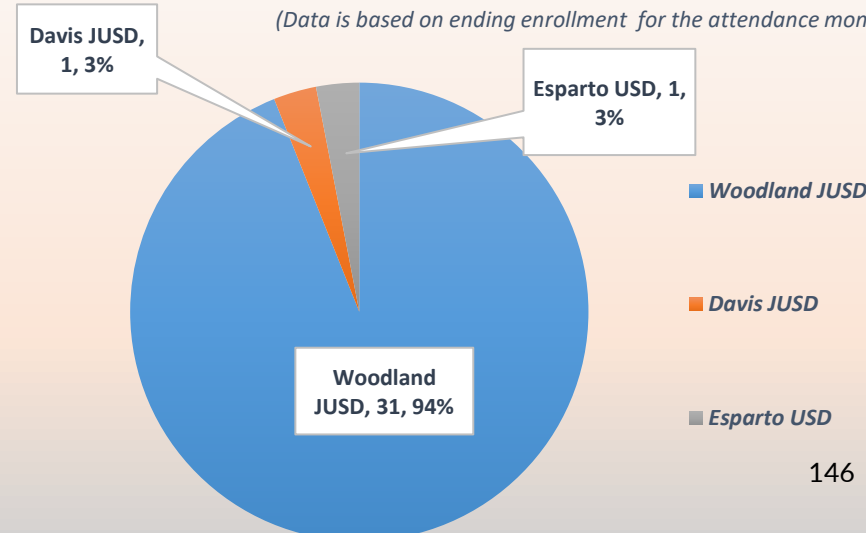
Attendance Period: 08/31/20 - 09/25/20

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



School District of Residence

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



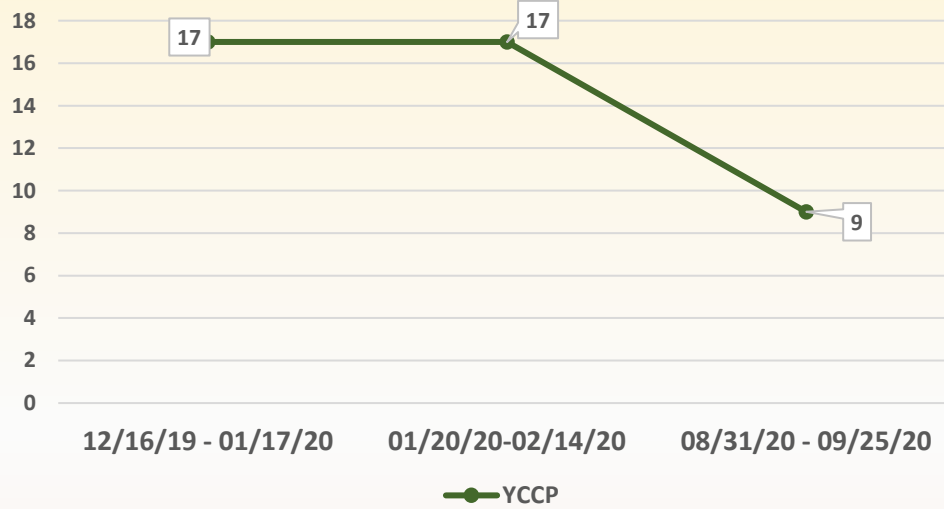
YCCP (Yolo County Construction Program)

Months 5- 6 (2019-2020); Month 1 (2020-2021)

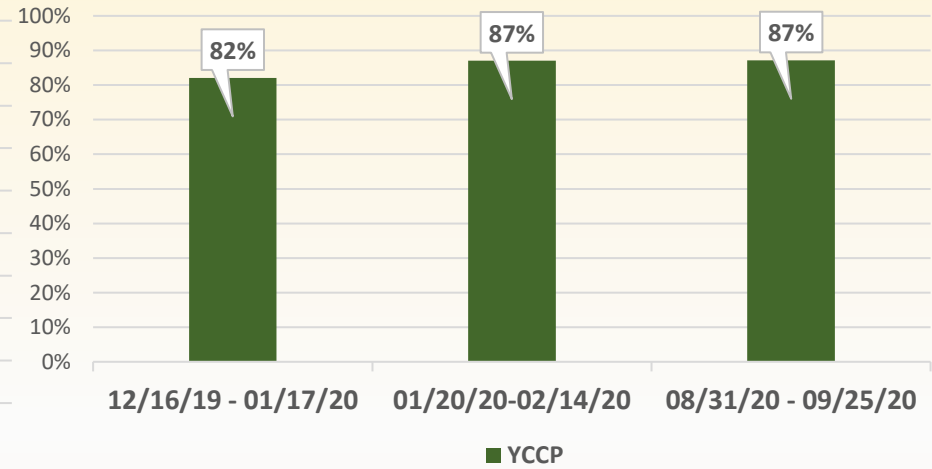
Attendance Periods: 12/16/2019 – 02/14/2020 ; 08/31/20 – 09/25/20

Enrollment Totals (#)

(Total Enrollments for each attendance period)



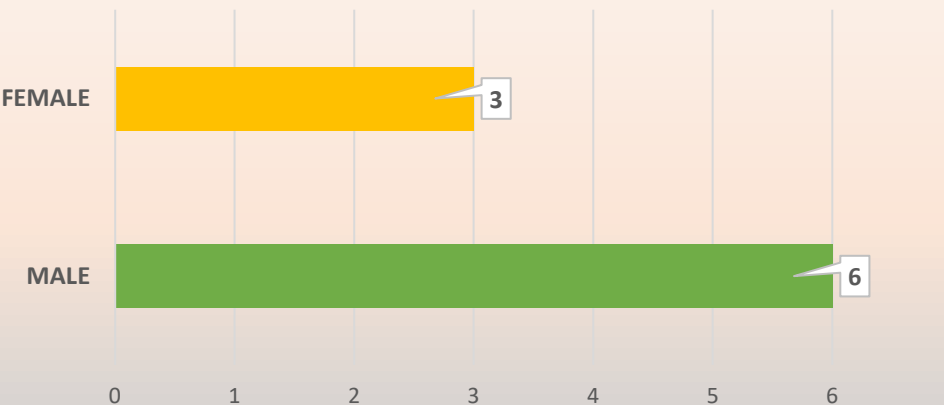
Average Attendance (%)



Gender

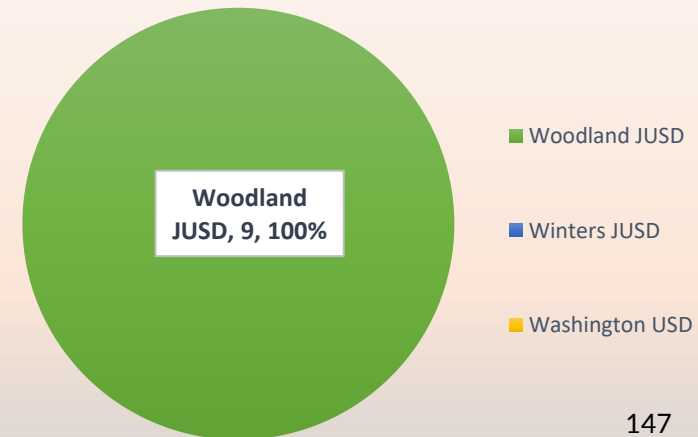
Attendance Period: 08/31/20 - 09/25/20

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



School District of Residence

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



6. 6. Distance Learning Update

Quick Summary / Abstract

The attached presentation will be used to provide an update on YCOE's school/program reopening planning.

Recommendation

This item is being presented for information only.

Supporting Documents



[YCOE Distance Learning Board Update 10.13.20.pdf](#)



[YCOE Distance Learning Board Update 10.13.20.pptx](#)

Contact Person

Carolynne Beno, Associate Superintendent of Educational Services will present this item.

Reopening YCOE Programs & Schools

Board Update
October 13, 2020



State's Dashboard

- The state created a [Blueprint for a Safer Economy dashboard](#) for determining when schools, and other organizations like businesses, can and cannot open.
- According to the state's dashboard, schools in **counties in the purple/widespread tier are not permitted to reopen for in-person instruction.**
- When the state's dashboard was released, Yolo County was in the purple/widespread tier and remained there until September 28, 2020.

Higher Risk \longrightarrow Lower Risk of Community Disease Transmission				
	Widespread Tier 1	Substantial Tier 2	Moderate Tier 3	Minimal Tier 4
Measure*				
Adjusted Case Rate for Tier Assignment** (Rate per 100,000 excluding prison cases, 7 day average with 7 day lag)	>7	4-7	1-3.9	<1
Testing Positivity*** (Excluding prison cases, 7 day average with 7 day lag)	>8%	5-8%	2.4.9%	<2%



Yolo County Moved into the Red/Substantial Tier

- On September 29, 2020, the state moved **Yolo County into the red or substantial tier**.
- If Yolo County **stays in the red/substantial tier for 14 consecutive days**, it is allowed to **reopen schools**.
- The red tier requires that COVID-19 infections per day per 100,000 people be from four to seven, as measured by the state, as well as a COVID-19 test positivity rate between 5 percent and 8 percent.



YCOE Program/School Reopening Plans

- The soonest schools are eligible to **reopen for in-person instruction in Yolo County is October 13, 2020.**
- If Yolo County remains in the red/substantial tier, **YCOE plans to reopen YCOE programs sometime in November** (exact date to be determined).
- A November reopening date allows time for necessary planning so YCOE can **comply with the strict safety measures** required to reopen schools for in-person instruction.



Guidance for Small Cohorts/Groups of Children and Youth



Scope of Cohort/Small Group Guidance

- Applies to **groups of children and youth in controlled, supervised, and indoor environments** operated by local educational agencies, non profits, or other authorized providers, including, but not limited to, public and private schools; licensed and license-exempt child care settings; organized and supervised care environments, i.e., **"distance learning hubs"; recreation programs; before and after school programs; youth groups; and day camps.**



Groups to Be Served

- Which students can be served in cohorts during school closures?



- The **determination is made at the LEA- and school-level** based on the needs of students.
- **Students with disabilities** should be prioritized by the LEA and school for receiving targeted supports and services.
- In addition, **English learners, students at higher risk of further learning loss or not participating in distance learning, students at risk of abuse or neglect, foster youth and students experiencing homelessness** may also be prioritized.



Size of Cohorts/Small Groups

- “Cohorts must be limited to no more than 14 children and youth and no more than two supervising adults, **or a configuration of no more than 16 individuals total (children and youth or adults) in the cohort**”.
- Under the guidance, **a cohort could include seven students and seven aides, and a teacher for a total of eight adults.**



YCOE's Plan for Cohort/Small Group Services

Families in YCOE special education programs will have 2 options:

1. To **continue with 100% virtual distance learning.**
 - Students who opt to participate in school through 100% distance learning will connect with their regular teacher and related service providers Monday through Friday (most likely in the afternoons since their teacher will be providing in-person instruction in the mornings).
2. To **attend school part-time in-person and part-time through virtual distance learning.**



Part-time In-Person / Part-time Virtual Learning

- Students who opt to attend school in-person part-time **will attend school in-person on either Monday/Tuesday or Thursday/Friday each week**, and participate in virtual distance learning on the days they are not attending school in-person.
- Classes will be split in half so that we can comply with the maximum group size in the cohort/small group guidelines, and to **allow for greater social distancing in classrooms.**



Example Hybrid Student Schedule

Day	Type of Instruction	Approximate Time
Monday	In-person Instruction	9:00 AM – 12:30 PM
Tuesday	In-person Instruction	9:00 AM – 12:30 PM
Wednesday	Virtual Distance Learning	To be scheduled by teacher.
Thursday	Virtual Distance Learning	To be scheduled by teacher in the afternoon.
Friday	Virtual Distance Learning	To be scheduled by teacher in the afternoon.



Precautions and Considerations



STUDENTS

Age	Face Covering Requirement
Under 2 years old	No
2 years old – 2 nd grade	Strongly encouraged**
3 rd grade – High School	Yes, unless exempt

- **Physical distancing** between adults must be maintained as much as possible.
 - Physical distancing between young children in the same cohort should be **balanced with developmental and socio-emotional needs** of this age group.
- **Adults and students must use face coverings at all times**, pursuant to the [CDPH Schools Guidance](#) regarding face coverings.



Physical Distancing

- What are the physical distancing recommendations for students who are total care, require hand-over-hand prompting, need close proximity of an adult to support their behavior, etc.?



- . For a 1:1 support person who cannot maintain a 6 ft. distance, we will be emphasizing **face coverings and good hand hygiene.**
- . For students who will need frequent physical contact, we will provide a 1:1.



Students Unable to Wear Masks

- What are the physical distancing or other PPE recommendations for staff working with students who are unable to wear a mask?



- We will emphasize **6 ft. distancing as much as possible, and use of a face covering and hand washing.**
- With students with a lot of secretions or a trach, staff will wear a **surgical mask and face shield.**



THANK YOU



6. 7. 2019-2020 Unaudited Actuals

Description

The 2019-2020 Unaudited Actuals Financial Reports will be completed and submitted to the California Department of Education on or before October 15, 2020. The General Fund Ending Balance for the Yolo County Office of Education is \$10,370,449.05. Following the certification and Form 01 pages, you will find the components of ending fund balance.

Recommendation

For information.

Supporting Documents



[2019-2020 UNAUDITED ACTUALS FINAL BOARD.pdf](#)

Contact Person

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

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Debra Hinely

Name

Director Internal Business Services

Title

530-668-3728

Telephone

debra.hinely@ycoe.org

E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	\$0.00 \$12,426,028.92 \$11,526,132.85
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	12.97%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,395,319.33	5,202,151.00	10,597,470.33	5,448,166.00	6,432,565.00	11,880,731.00	12.1%
2) Federal Revenue		8100-8299	358,559.35	4,801,724.69	5,160,284.04	0.00	5,310,032.00	5,310,032.00	2.9%
3) Other State Revenue		8300-8599	86,961.84	2,359,591.27	2,446,553.11	42,314.00	3,557,146.00	3,599,460.00	47.1%
4) Other Local Revenue		8600-8799	1,518,572.66	3,959,818.60	5,478,391.26	1,348,685.00	5,669,256.00	7,017,941.00	28.1%
5) TOTAL, REVENUES			7,359,413.18	16,323,285.56	23,682,698.74	6,839,165.00	20,968,999.00	27,808,164.00	17.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,288,800.61	5,089,180.43	6,377,981.04	1,060,944.00	5,420,832.00	6,481,776.00	1.6%
2) Classified Salaries		2000-2999	3,436,185.55	3,374,031.46	6,810,217.01	3,426,307.00	4,061,141.00	7,487,448.00	9.9%
3) Employee Benefits		3000-3999	1,695,735.19	3,773,465.71	5,469,200.90	1,848,495.00	5,104,180.00	6,952,675.00	27.1%
4) Books and Supplies		4000-4999	524,937.56	645,160.39	1,170,097.95	391,174.00	617,630.00	1,008,804.00	-13.8%
5) Services and Other Operating Expenditures		5000-5999	917,052.65	2,835,564.60	3,752,617.25	1,450,583.00	4,450,058.00	5,900,641.00	57.2%
6) Capital Outlay		6000-6999	654,204.44	174,414.83	828,619.27	123,016.00	0.00	123,016.00	-85.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,000.00	0.00	7,000.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,308,616.56)	1,042,444.55	(266,172.01)	(1,753,170.00)	1,386,897.00	(366,273.00)	37.6%
9) TOTAL, EXPENDITURES			7,215,299.44	16,934,261.97	24,149,561.41	6,547,349.00	21,040,738.00	27,588,087.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			144,113.74	(610,976.41)	(466,862.67)	291,816.00	(71,739.00)	220,077.00	-147.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,644.78	1,772.75	8,417.53	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	442,869.96	0.00	442,869.96	196,932.00	0.00	196,932.00	-55.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(436,225.18)	1,772.75	(434,452.43)	(196,932.00)	0.00	(196,932.00)	-54.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(292,111.44)	(609,203.66)	(901,315.10)	94,884.00	(71,739.00)	23,145.00	-102.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,143,791.05	2,127,973.10	11,271,764.15	8,851,679.61	1,518,769.44	10,370,449.05	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,143,791.05	2,127,973.10	11,271,764.15	8,851,679.61	1,518,769.44	10,370,449.05	-8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,143,791.05	2,127,973.10	11,271,764.15	8,851,679.61	1,518,769.44	10,370,449.05	-8.0%
2) Ending Balance, June 30 (E + F1e)			8,851,679.61	1,518,769.44	10,370,449.05	8,946,563.61	1,447,030.44	10,393,594.05	0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	178,061.77	11,685.06	189,746.83	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,518,771.16	1,518,771.16	0.00	1,481,813.16	1,481,813.16	-2.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,936,017.84	0.00	7,936,017.84	8,112,963.61	0.00	8,112,963.61	2.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	737,600.00	0.00	737,600.00	833,600.00	0.00	833,600.00	13.0%
Unassigned/Unappropriated Amount		9790	0.00	(11,686.78)	(11,686.78)	0.00	(34,782.72)	(34,782.72)	197.6%

YOLO COUNTY OFFICE OF EDUCATION
COMPONENTS OF ENDING FUND BALANCE
2019/2020 Unaudited Actuals

	2018-2019 Unaudited Actuals October 15, 2019	2019-2020 First Interim Period October 31, 2019	2019-2020 Second Interim Period January 31, 2020	2019-2020 Estimated Unaudited Actuals 6/30/2020 July 1, 2020 Budget	2019-2020 Unaudited Actuals 6/30/2020
BEGINNING BALANCE	11,660,161.72	11,271,764.15	11,271,764.15	11,271,764.15	11,271,764.15
ADJUSTMENT TO BEGINNING BALANCE	(31,315.00)	0.00	0.00	0.00	0.00
REVENUES	26,258,455.88	26,879,462.00	27,200,247.00	26,674,766.00	23,682,698.74
TOTAL SOURCES	37,887,302.60	38,151,226.15	38,472,011.15	37,946,530.15	34,954,462.89
EXPENDITURES	25,864,174.55	29,953,707.00	30,424,328.93	30,234,060.93	24,149,561.41
OTHER SOURCES/USES	(751,363.90)	(288,503.00)	(279,340.00)	(279,340.00)	(434,452.43)
ENDING BALANCE	11,271,764.15	7,909,016.15	7,768,342.22	7,433,129.22	10,370,449.05

SURPLUS/(DEFICIT)	(357,082.57)	(3,362,748.00)	(3,503,421.93)	(3,838,634.93)	(901,315.10)
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DESCRIPTION	2018-2019 Unaudited Actuals October 15, 2019	2019-2020 First Interim Period October 31, 2019	2019-2020 Second Interim Period January 31, 2020	2019-2020 Estimated Unaudited Actuals 6/30/2020 July 1, 2020 Budget	2019-2020 Unaudited Actuals June 30, 2020
NON-SPENDABLE:					
Prepaid Expense	133,754.43	0.00	0.00	0.00	189,746.83
RESTRICTED:					
Alt Ed Scholarships	600.00	600.00	600.00	600.00	600.00
CA Clean Energy Jobs Act	0.00	0.00	0.00	0.00	22,199.35
CalWorks for ROCP & Adult Education	13,434.00	0.00	0.00	0.00	13,434.00
Career Technical Education Incentive Grant	0.00	0.00	0.00	34,781.00	0.00
Classified Employee Professional Development	17,205.00	0.00	0.00	0.00	14,777.41
Community First 5	(0.28)	(0.28)	(0.28)	(0.28)	(0.28)
ESSA Title IV 21st Century	0.06	0.06	0.06	0.06	0.06
First 5 RTT	(0.40)	(0.40)	(0.40)	(0.40)	(0.40)
Floodplain Institute	1,805.13	0.00	0.00	0.13	(0.03)
Foster Youth	1,283.93	86,285.00	0.07	0.07	0.00
George Hinkle Donation	139,616.93	139,617.00	139,617.00	89,891.93	79,175.05
Head Start	0.00	0.00	(0.22)	(0.22)	(0.22)
Health Ed Framework Project	0.00	0.00	37,800.00	37,800.00	36,140.26
Improv Systems of Academic Support	7,983.34	0.00	0.01	(0.02)	0.00
Instructional Material Lottery	64,119.16	0.00	0.16	0.16	80,780.47
Low Performing Students Block Grant	65.58	65.58	65.58	65.58	65.58
MEDI-CAL Billing	423,161.28	0.00	0.28	0.28	287,323.24
MTSS - At Risk Youth	23,810.35	0.00	0.00	0.01	0.00
MTSS - Washington USD	25,017.30	0.00	0.00	0.00	0.00
Regionalized Services/Special Education GOAL 5050	6,691.59	0.00	0.00	0.00	0.00
ROP/CALWORKS Classes	2,760.28	0.00	0.00	0.28	2,760.28
SEAL Sabrato Early Academic Language	0.00	0.00	0.00	0.00	30,072.40
Solar Academy	650,642.12	500,000.00	500,000.46	500,000.12	560,024.63
Special Education	746,932.96	380,900.45	380,899.55	380,899.55	337,538.40
Special Education Alternative Dispute	0.00	0.00	(0.16)	(0.16)	(0.16)
Special Education Infant Program	0.00	0.00	0.00	0.00	(0.46)
Special Education Mental Health	0.00	0.00	(0.36)	(0.36)	(0.36)
Special Education Preschool	0.00	0.00	(0.52)	(0.52)	(0.52)
Strong Workforce Program	0.00	0.00	0.00	89,495.00	0.00
WS SEEP	3,708.54	0.00	0.00	(0.46)	3,708.54
YCSBA's Excellence in Education	389.96	389.96	389.96	389.96	889.96
Yolo Co. Civic Project	0.00	0.00	0.00	0.00	49,252.50
Yolo County Detention MOU	31.46	0.00	0.00	0.46	31.46
ASSIGNED:					
Alternative Education	413,248.60	195,368.00	244,272.00	413,249.40	291,572.06
Art & Music Block Grant	30,553.81	0.00	0.00	(0.19)	29,983.81
Biliteracy	0.10	0.10	0.10	0.10	0.10
Budget Development Reserve - MYP	547,522.00	663,976.00	768,125.00	585,356.00	547,522.00
CDE LCFF overpayment	0.00	290,322.62	290,322.62	290,322.62	0.00
College & Career	47,215.33	0.00	0.00	0.33	44,762.43
Comprehensive LT Plan	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Diploma Plus Enterprise	141.85	0.00	0.00	(0.15)	141.85
Distance Learning	0.00	0.00	0.00	0.00	12,231.10
Economic Uncertainty	798,500.00	907,500.00	921,500.00	915,500.00	737,600.00
Ed Tech	59,171.14	0.00	0.00	0.14	59,171.14
Emp Welfare	529.38	529.38	529.38	529.38	721.84
Energy Efficiency	24,292.46	24,292.46	24,292.46	0.46	21,763.59
English Learner Svcs	(0.46)	(0.46)	(0.46)	(0.46)	(0.46)
Facilities and Equipment Reserve	2,953,142.94	1,790,344.00	1,502,070.25	1,210,867.86	2,329,945.05
Fiscal/COE Oversight Reserve	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00
Foster Youth/Homeless	66.70	0.00	0.00	(0.30)	164.08

YOLO COUNTY OFFICE OF EDUCATION
COMPONENTS OF ENDING FUND BALANCE
2019/2020 Unaudited Actuals

	2018-2019 Unaudited Actuals October 15, 2019	2019-2020 First Interim Period October 31, 2019	2019-2020 Second Interim Period January 31, 2020	2019-2020 Estimated Unaudited Actuals 6/30/2020 July 1, 2020 Budget	2019-2020 Unaudited Actuals 6/30/2020
ASSIGNED:					
Friends of Art	410.00	0.00	0.00	410.00	280.00
Gift Giving	9.40	0.00	0.00	0.40	0.70
GreenGate Trust	6,011.89	0.00	0.00	(0.11)	(0.11)
Healthy Families Act/ACA	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00
Instructional Materials	74,173.34	0.00	0.00	(0.66)	73,303.87
Insurance/Risk Management Reserve	330,000.00	330,000.00	330,000.00	330,000.00	330,000.00
LCAP	50,384.16	0.00	0.00	0.16	78,564.90
LCAP Diff. Asst. One-time	348,982.69	0.00	0.00	(0.31)	545,311.48
LCAP Differentiated Assistance	49,356.17	0.00	0.00	0.17	78,964.55
Leave Accrual	25,000.00	91,892.00	120,925.00	120,925.00	25,000.00
Lincoln Desaturation	166,502.06	0.00	0.00	0.00	0.00
Lottery	240,409.43	104,494.43	104,494.43	104,494.43	210,775.45
LPC Council Funds	0.66	0.66	0.66	0.66	0.66
MAA	288,113.08	0.00	0.00	0.08	614,402.34
Mandate One time	67,919.09	0.00	0.00	0.00	60,245.50
Mandated Block Grant (type 1203)	237,665.00	237,665.00	237,665.00	279,249.00	279,934.00
OPEB Liability Reserve	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
Oral Health Assessment	12,435.00	12,435.00	12,435.00	12,435.00	12,435.00
Pension Contributions Reserve	392,360.00	392,360.00	392,360.00	291,671.00	291,671.00
postal service	(1,351.06)	0.00	0.00	(65.06)	0.00
Preschool Fund Raiser	311.94	0.00	0.00	(0.06)	311.94
Professional Development	33,161.49	0.00	0.00	0.00	40,448.76
Restricted Technology	260,818.62	173,254.62	173,254.62	173,254.62	40,638.41
RSDSS	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
School Site Block Grant	1,853.14	0.00	0.00	0.14	1,853.14
Sp Ed Support Activities	184.00	0.00	0.00	0.00	184.00
Special Ed Scholarship Fund	786.97	0.00	0.00	(0.03)	486.97
SPED Support Activities	0.00	0.00	0.00	0.00	1,485.37
Staff/Professional Development Reserve	177,956.00	93,411.00	93,411.00	77,693.00	130,381.00
Superintendents Priorities	198,573.00	188,573.00	188,573.00	188,573.00	188,573.00
Technology (resource)	182,741.00	182,741.00	182,741.00	182,741.00	182,741.00
Temporary State Revenues Reserve / LCFF Deferrals	587,000.00	587,000.00	587,000.00	587,000.00	860,933.00
Testing (CELDT, STAR, CAHSEE)	673.69	0.00	0.00	(0.31)	1,745.29
Vehicle Fleet Reserve	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Venture Club	172.83	0.00	0.00	(0.17)	172.83
Williams Settlement Case	508.45	0.00	0.00	0.45	508.45
TOTAL	11,271,764.15	7,909,016.15	7,768,342.22	7,433,128.73	10,370,449.05

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,766,965.19	(296,241.92)	8,470,723.27				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	500.00	0.00	500.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,020,368.05	4,663,103.79	5,683,471.84				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	140,758.03	59.86	140,817.89				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	178,061.77	11,685.06	189,746.83				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,106,653.04	4,378,606.79	14,485,259.83				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	717,511.68	1,695,212.38	2,412,724.06				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	537,461.75	526,387.90	1,063,849.65				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	638,237.07	638,237.07				
6) TOTAL, LIABILITIES			1,254,973.43	2,859,837.35	4,114,810.78				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,851,679.61	1,518,769.44	10,370,449.05				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,999,833.00	0.00	2,999,833.00	2,623,922.00	0.00	2,623,922.00	-12.5%
Education Protection Account State Aid - Current Year		8012	433,163.00	0.00	433,163.00	865,307.00	0.00	865,307.00	99.8%
State Aid - Prior Years		8019	42,045.00	0.00	42,045.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	57,177.80	0.00	57,177.80	59,401.00	0.00	59,401.00	3.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	10,450.21	0.00	10,450.21	3,000.00	0.00	3,000.00	-71.3%
County & District Taxes									
Secured Roll Taxes		8041	7,262,985.65	0.00	7,262,985.65	7,134,265.00	0.00	7,134,265.00	-1.8%
Unsecured Roll Taxes		8042	322,895.58	0.00	322,895.58	319,056.00	0.00	319,056.00	-1.2%
Prior Years' Taxes		8043	2,336.15	0.00	2,336.15	1,766.00	0.00	1,766.00	-24.4%
Supplemental Taxes		8044	112,909.70	0.00	112,909.70	169,500.00	0.00	169,500.00	50.1%
Education Revenue Augmentation Fund (ERAF)		8045	65,409.60	0.00	65,409.60	79,628.00	0.00	79,628.00	21.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	611,665.64	0.00	611,665.64	502,011.00	0.00	502,011.00	-17.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	3,253.00	0.00	3,253.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,920,871.33	0.00	11,920,871.33	11,761,109.00	0.00	11,761,109.00	-1.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	253,238.00		253,238.00	690,307.00		690,307.00	172.6%
All Other LCFF Transfers - Current Year	All Other	8091	(428,238.00)	0.00	(428,238.00)	(865,307.00)	0.00	(865,307.00)	102.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(6,350,552.00)	5,202,151.00	(1,148,401.00)	(6,137,943.00)	6,432,565.00	294,622.00	-125.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,395,319.33	5,202,151.00	10,597,470.33	5,448,166.00	6,432,565.00	11,880,731.00	12.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	98,190.51	98,190.51	0.00	95,649.00	95,649.00	-2.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		138,583.50	138,583.50		185,304.00	185,304.00	33.7%
Title I, Part D, Local Delinquent Programs	3025	8290		91,383.39	91,383.39		105,832.00	105,832.00	15.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		6,531.51	6,531.51		0.00	0.00	-100.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		7,052.00	7,052.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		301,161.88	301,161.88		234,445.00	234,445.00	-22.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	358,559.35	4,165,873.90	4,524,433.25	0.00	4,681,750.00	4,681,750.00	3.5%
TOTAL, FEDERAL REVENUE			358,559.35	4,801,724.69	5,160,284.04	0.00	5,310,032.00	5,310,032.00	2.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		318,469.00	318,469.00		1,456,905.00	1,456,905.00	357.5%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	579,834.00	579,834.00	0.00	617,699.00	617,699.00	6.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	42,269.00	0.00	42,269.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	31,667.51	14,888.56	46,556.07	33,239.00	11,731.00	44,970.00	-3.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		210,951.43	210,951.43		94,046.00	94,046.00	-55.4%
California Clean Energy Jobs Act	6230	8590		22,199.35	22,199.35		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		249,920.94	249,920.94		99,345.00	99,345.00	-60.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,025.33	963,327.99	976,353.32	9,075.00	1,277,420.00	1,286,495.00	31.8%
TOTAL, OTHER STATE REVENUE			86,961.84	2,359,591.27	2,446,553.11	42,314.00	3,557,146.00	3,599,460.00	47.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,850.00	0.00	6,850.00	159,374.00	0.00	159,374.00	2226.6%
Interest		8660	268,670.90	0.00	268,670.90	65,000.00	0.00	65,000.00	-75.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	379,964.93	379,964.93	0.00	729,539.00	729,539.00	92.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	705,609.40	15,153.46	720,762.86	1,088,811.00	75,000.00	1,163,811.00	61.5%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	401,726.95	181,013.21	582,740.16	35,500.00	72,474.00	107,974.00	-81.5%
Tuition		8710	135,715.41	3,383,687.00	3,519,402.41	0.00	4,792,243.00	4,792,243.00	36.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,518,572.66	3,959,818.60	5,478,391.26	1,348,685.00	5,669,256.00	7,017,941.00	28.1%
TOTAL, REVENUES			7,359,413.18	16,323,285.56	23,682,698.74	6,839,165.00	20,968,999.00	27,808,164.00	17.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	485,625.13	2,933,502.88	3,419,128.01	303,996.00	3,334,449.00	3,638,445.00	6.4%
Certificated Pupil Support Salaries		1200	20,198.28	852,579.29	872,777.57	19,953.00	844,906.00	864,859.00	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	780,494.56	1,204,818.02	1,985,312.58	728,995.00	1,143,582.00	1,872,577.00	-5.7%
Other Certificated Salaries		1900	2,482.64	98,280.24	100,762.88	8,000.00	97,895.00	105,895.00	5.1%
TOTAL, CERTIFICATED SALARIES			1,288,800.61	5,089,180.43	6,377,981.04	1,060,944.00	5,420,832.00	6,481,776.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	133,087.28	1,893,622.86	2,026,710.14	19,577.00	2,334,699.00	2,354,276.00	16.2%
Classified Support Salaries		2200	332,079.58	707,053.65	1,039,133.23	376,375.00	998,620.00	1,374,995.00	32.3%
Classified Supervisors' and Administrators' Salaries		2300	1,072,225.84	275,992.50	1,348,218.34	1,127,936.00	286,169.00	1,414,105.00	4.9%
Clerical, Technical and Office Salaries		2400	1,898,517.85	395,159.36	2,293,677.21	1,902,419.00	347,852.00	2,250,271.00	-1.9%
Other Classified Salaries		2900	275.00	102,203.09	102,478.09	0.00	93,801.00	93,801.00	-8.5%
TOTAL, CLASSIFIED SALARIES			3,436,185.55	3,374,031.46	6,810,217.01	3,426,307.00	4,061,141.00	7,487,448.00	9.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	200,064.66	1,488,225.81	1,688,290.47	179,500.00	1,418,252.00	1,597,752.00	-5.4%
PERS		3201-3202	676,214.96	709,443.83	1,385,658.79	719,687.00	1,302,905.00	2,022,592.00	46.0%
OASDI/Medicare/Alternative		3301-3302	274,867.56	344,373.97	619,241.53	277,554.00	416,566.00	694,120.00	12.1%
Health and Welfare Benefits		3401-3402	360,647.68	871,982.38	1,232,630.06	478,151.00	1,569,533.00	2,047,684.00	66.1%
Unemployment Insurance		3501-3502	8,780.14	15,825.92	24,606.06	2,264.00	4,721.00	6,985.00	-71.6%
Workers' Compensation		3601-3602	152,522.93	272,819.34	425,342.27	113,149.00	242,123.00	355,272.00	-16.5%
OPEB, Allocated		3701-3702	22,637.26	70,794.46	93,431.72	78,190.00	150,080.00	228,270.00	144.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,695,735.19	3,773,465.71	5,469,200.90	1,848,495.00	5,104,180.00	6,952,675.00	27.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	133.67	20,289.09	20,422.76	266.00	20,289.00	20,555.00	0.6%
Materials and Supplies		4300	410,087.02	379,078.23	789,165.25	298,656.00	425,661.00	724,317.00	-8.2%
Noncapitalized Equipment		4400	114,716.87	244,589.75	359,306.62	92,252.00	157,680.00	249,932.00	-30.4%
Food		4700	0.00	1,203.32	1,203.32	0.00	14,000.00	14,000.00	1063.4%
TOTAL, BOOKS AND SUPPLIES			524,937.56	645,160.39	1,170,097.95	391,174.00	617,630.00	1,008,804.00	-13.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	38,187.50	603,761.66	641,949.16	71,000.00	1,051,112.00	1,122,112.00	74.8%
Travel and Conferences		5200	93,854.29	149,406.71	243,261.00	149,293.00	228,383.00	377,676.00	55.3%
Dues and Memberships		5300	49,220.36	6,260.00	55,480.36	49,728.00	7,809.00	57,537.00	3.7%
Insurance		5400 - 5450	90,042.30	12,685.70	102,728.00	120,718.00	16,619.00	137,337.00	33.7%
Operations and Housekeeping Services		5500	281,568.45	2,020.92	283,589.37	325,467.00	3,173.00	328,640.00	15.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	330,276.91	8,676.45	338,953.36	308,557.00	86,972.00	395,529.00	16.7%
Transfers of Direct Costs		5710	(933,296.39)	933,296.39	0.00	(1,118,523.00)	1,118,523.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(173,851.65)	0.00	(173,851.65)	(145,440.00)	0.00	(145,440.00)	-16.3%
Professional/Consulting Services and Operating Expenditures		5800	1,007,639.73	1,101,307.59	2,108,947.32	1,584,796.00	1,910,825.00	3,495,621.00	65.8%
Communications		5900	133,411.15	18,149.18	151,560.33	104,987.00	26,642.00	131,629.00	-13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			917,052.65	2,835,564.60	3,752,617.25	1,450,583.00	4,450,058.00	5,900,641.00	57.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	623,197.88	60,441.88	683,639.76	56,916.00	0.00	56,916.00	-91.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	31,006.56	113,972.95	144,979.51	66,100.00	0.00	66,100.00	-54.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			654,204.44	174,414.83	828,619.27	123,016.00	0.00	123,016.00	-85.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	7,000.00	0.00	7,000.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,000.00	0.00	7,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,042,444.55)	1,042,444.55	0.00	(1,386,897.00)	1,386,897.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(266,172.01)	0.00	(266,172.01)	(366,273.00)	0.00	(366,273.00)	37.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,308,616.56)	1,042,444.55	(266,172.01)	(1,753,170.00)	1,386,897.00	(366,273.00)	37.6%
TOTAL, EXPENDITURES			7,215,299.44	16,934,261.97	24,149,561.41	6,547,349.00	21,040,738.00	27,588,087.00	14.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,644.78	1,772.75	8,417.53	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,644.78	1,772.75	8,417.53	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	20,827.28	0.00	20,827.28	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	422,042.68	0.00	422,042.68	196,932.00	0.00	196,932.00	-53.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			442,869.96	0.00	442,869.96	196,932.00	0.00	196,932.00	-55.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(436,225.18)	1,772.75	(434,452.43)	(196,932.00)	0.00	(196,932.00)	-54.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,395,319.33	5,202,151.00	10,597,470.33	5,448,166.00	6,432,565.00	11,880,731.00	12.1%
2) Federal Revenue		8100-8299	358,559.35	4,801,724.69	5,160,284.04	0.00	5,310,032.00	5,310,032.00	2.9%
3) Other State Revenue		8300-8599	86,961.84	2,359,591.27	2,446,553.11	42,314.00	3,557,146.00	3,599,460.00	47.1%
4) Other Local Revenue		8600-8799	1,518,572.66	3,959,818.60	5,478,391.26	1,348,685.00	5,669,256.00	7,017,941.00	28.1%
5) TOTAL REVENUES			7,359,413.18	16,323,285.56	23,682,698.74	6,839,165.00	20,968,999.00	27,808,164.00	17.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		937,305.06	8,169,759.31	9,107,064.37	676,453.00	9,492,931.00	10,169,384.00	11.7%
2) Instruction - Related Services	2000-2999		1,483,532.22	3,156,699.02	4,640,231.24	1,472,870.00	4,076,481.00	5,549,351.00	19.6%
3) Pupil Services	3000-3999		61,440.01	3,634,816.27	3,696,256.28	58,406.00	4,597,532.00	4,655,938.00	26.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		158,988.23	0.00	158,988.23	11,859.00	0.00	11,859.00	-92.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,415,296.63	1,093,726.79	4,509,023.42	3,730,136.00	1,574,061.00	5,304,197.00	17.6%
8) Plant Services	8000-8999		1,151,737.29	879,260.58	2,030,997.87	597,625.00	1,299,733.00	1,897,358.00	-6.6%
9) Other Outgo	9000-9999	Except 7600-7699	7,000.00	0.00	7,000.00	0.00	0.00	0.00	-100.0%
10) TOTAL EXPENDITURES			7,215,299.44	16,934,261.97	24,149,561.41	6,547,349.00	21,040,738.00	27,588,087.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			144,113.74	(610,976.41)	(466,862.67)	291,816.00	(71,739.00)	220,077.00	-147.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,644.78	1,772.75	8,417.53	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	442,869.96	0.00	442,869.96	196,932.00	0.00	196,932.00	-55.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(436,225.18)	1,772.75	(434,452.43)	(196,932.00)	0.00	(196,932.00)	-54.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(292,111.44)	(609,203.66)	(901,315.10)	94,884.00	(71,739.00)	23,145.00	-102.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,143,791.05	2,127,973.10	11,271,764.15	8,851,679.61	1,518,769.44	10,370,449.05	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,143,791.05	2,127,973.10	11,271,764.15	8,851,679.61	1,518,769.44	10,370,449.05	-8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,143,791.05	2,127,973.10	11,271,764.15	8,851,679.61	1,518,769.44	10,370,449.05	-8.0%
2) Ending Balance, June 30 (E + F1e)			8,851,679.61	1,518,769.44	10,370,449.05	8,946,563.61	1,447,030.44	10,393,594.05	0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	178,061.77	11,685.06	189,746.83	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	1,518,771.16	1,518,771.16	0.00	1,481,813.16	1,481,813.16	-2.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,936,017.84	0.00	7,936,017.84	8,112,963.61	0.00	8,112,963.61	2.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	737,600.00	0.00	737,600.00	833,600.00	0.00	833,600.00	13.0%
Unassigned/Unappropriated Amount		9790	0.00	(11,686.78)	(11,686.78)	0.00	(34,782.72)	(34,782.72)	197.6%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
4123	ESSA: Title IV, 21st Century Community Learning Centers Technical	0.06	0.06
5640	Medi-Cal Billing Option	287,323.24	287,323.24
6230	California Clean Energy Jobs Act	22,199.35	22,199.35
6300	Lottery: Instructional Materials	80,780.47	80,780.47
6371	CalWORKs for ROCP or Adult Education	13,434.00	13,434.00
6500	Special Education	337,536.68	337,536.68
7311	Classified School Employee Professional Development Block Grant	14,777.41	14,777.41
7510	Low-Performing Students Block Grant	65.58	65.58
9010	Other Restricted Local	762,654.37	725,696.37
Total, Restricted Balance		<u>1,518,771.16</u>	<u>1,481,813.16</u>

YOLO COUNTY OFFICE OF EDUCATION
YOLO COUNTY CAREER ACADEMY
2018/2019 & 2019/2020

	<u>2018-2019</u>	<u>2019-2020</u>	<u>TOTAL COSTS</u>
INSTRUCTIONAL MINUTE PENALTIES	-90,372.00	-328,786.00	-419,158.00
OTHER REVENUE	410,262.06	54,433.12	464,695.18
GENERAL FUND CONTRIBUTION / RESERVES	250,760.65	376,575.65	627,336.30
REVENUE	<u>570,650.71</u>	<u>102,222.77</u>	<u>672,873.48</u>
EXPENDITURES	<u>569,761.71</u>	<u>103,111.77</u>	<u>672,873.48</u>
TOTALS	<u>\$ 889.00</u>	<u>\$ (889.00)</u>	<u>\$ -</u>

CONTRIBUTIONS :

GENERAL FUND RESERVES

627,336.30

SUBTOTAL

627,336.30**EXPENSES PAID BY OTHER SOURCES:**

SUITE 190 EQUIPMENT

259,577.00

SWITCH VEHICLE - KIT CAR

42,614.00

SUBTOTAL

302,191.00**GENERAL FUND RESERVES:**

SUITE 190 DIRECT SERVICES POST CLOSURE

117,656.11

SUITE 190 PROJECT

1,227,038.32

SUBTOTAL

1,344,694.43

TOTAL

2,274,221.73**ASSET - CAPITAL IMPROVEMENT**

SUITE 190 PROJECT

(1,227,038.32)

GRAND TOTAL

\$ 1,047,183.41

YOLO COUNTY OFFICE OF EDUCATION
Schedule of Audit Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS (continued)

Finding 2019-001: Charter School Mode of Instruction (10000, 40000) (continued)

Cause: The School was unaware of the requirement.

Effect: As a result of this finding, ADA of 23.61 claimed by the charter school is disallowed. Using the Second Principal Apportionment funding exhibits provided by the California Department of Education, the dollar value of the finding is \$382,006.

Recommendation: The charter school has been closed and is no longer in operation, therefore, no further action needs to be taken.

Views of Responsible Officials: The Yolo County Office of Education notified our independent auditor when we discovered the discrepancy of instructional minutes that were implemented and the instructional minutes that were in the charter petition. Although the charter was closed on August 9, 2019 the Educational Services and Business Services management have reviewed our procedures on approval of bell schedules and calendars, and have implemented a new procedure that involves a cross checking from both departments. This procedure is being used for all Yolo County Office of Education's programs to ensure compliance with the requirements set in the California Education Code section 47612.5.

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	(329,228.00)	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,201.53	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,426.59	0.00	-100.0%
5) TOTAL, REVENUES			(310,599.88)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	24,268.18	0.00	-100.0%
2) Classified Salaries		2000-2999	9,294.48	0.00	-100.0%
3) Employee Benefits		3000-3999	12,922.77	0.00	-100.0%
4) Books and Supplies		4000-4999	191.08	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	40,382.43	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,635.30	0.00	-100.0%
9) TOTAL, EXPENDITURES			94,694.24	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(405,294.12)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	412,822.65	0.00	-100.0%
b) Transfers Out		7600-7629	8,417.53	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			404,405.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(889.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	889.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			889.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			889.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			889.00	889.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(889.00)	(889.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	92,615.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	328,790.66		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			421,406.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	420,517.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	889.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			421,406.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	(328,786.00)	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
State Aid - Prior Years		8019	(442.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			(329,228.00)	0.00	-100.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,417.53	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,784.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			11,201.53	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,426.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,426.59	0.00	-100.0%
TOTAL, REVENUES			(310,599.88)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,149.93	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,118.25	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			24,268.18	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,499.84	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,794.64	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,294.48	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,642.86	0.00	-100.0%
PERS		3201-3202	1,912.16	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,157.84	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,696.81	0.00	-100.0%
Unemployment Insurance		3501-3502	16.81	0.00	-100.0%
Workers' Compensation		3601-3602	908.95	0.00	-100.0%
OPEB, Allocated		3701-3702	587.34	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,922.77	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	25.46	0.00	-100.0%
Materials and Supplies		4300	165.62	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191.08	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	503.33	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,903.90	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,975.20	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,382.43	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	7,635.30	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,635.30	0.00	-100.0%
TOTAL, EXPENDITURES			94,694.24	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	412,822.65	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			412,822.65	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	8,417.53	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,417.53	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			404,405.12	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	(329,228.00)	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,201.53	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,426.59	0.00	-100.0%
5) TOTAL, REVENUES			(310,599.88)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		19,477.37	0.00	-100.0%
2) Instruction - Related Services	2000-2999		30,677.67	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,635.30	0.00	-100.0%
8) Plant Services	8000-8999		36,903.90	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			94,694.24	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(405,294.12)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	412,822.65	0.00	-100.0%
b) Transfers Out		7600-7629	8,417.53	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			404,405.12	0.00	-100.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Function

57 10579 000000
Form 09

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(889.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	889.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			889.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			889.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	889.00	889.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(889.00)	(889.00)	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6500	Special Education	889.00	889.00
Total, Restricted Balance		889.00	889.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,812,820.59	5,785,943.00	-0.5%
3) Other State Revenue		8300-8599	11,732,331.73	10,326,504.00	-12.0%
4) Other Local Revenue		8600-8799	27,920.57	65,931.00	136.1%
5) TOTAL, REVENUES			17,573,072.89	16,178,378.00	-7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,383,671.31	16,178,378.00	-6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,383,671.31	16,178,378.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			189,401.58	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189,401.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	340,359.68	529,761.26	55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			340,359.68	529,761.26	55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			340,359.68	529,761.26	55.6%
2) Ending Balance, June 30 (E + F1e)			529,761.26	529,761.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			529,761.26	529,761.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,186,025.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,315,517.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	505,704.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,007,247.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,477,486.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,477,486.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			529,761.26		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	5,812,820.59	5,785,943.00	-0.5%
TOTAL, FEDERAL REVENUE			5,812,820.59	5,785,943.00	-0.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	9,649,440.73	8,493,004.00	-12.0%
Prior Years	6500	8319	190,882.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	78,059.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,813,950.00	1,833,500.00	1.1%
TOTAL, OTHER STATE REVENUE			11,732,331.73	10,326,504.00	-12.0%
OTHER LOCAL REVENUE					
Interest					
		8660	27,920.57	65,931.00	136.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,920.57	65,931.00	136.1%
TOTAL, REVENUES			17,573,072.89	16,178,378.00	-7.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,298,817.59	7,294,510.00	-0.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	9,678,841.72	8,558,935.00	-11.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	78,059.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	327,953.00	324,933.00	-0.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,383,671.31	16,178,378.00	-6.9%
TOTAL, EXPENDITURES			17,383,671.31	16,178,378.00	-6.9%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,812,820.59	5,785,943.00	-0.5%
3) Other State Revenue		8300-8599	11,732,331.73	10,326,504.00	-12.0%
4) Other Local Revenue		8600-8799	27,920.57	65,931.00	136.1%
5) TOTAL, REVENUES			17,573,072.89	16,178,378.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,383,671.31	16,178,378.00	-6.9%
10) TOTAL, EXPENDITURES			17,383,671.31	16,178,378.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			189,401.58	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Function

57 10579 000000
Form 10

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189,401.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	340,359.68	529,761.26	55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			340,359.68	529,761.26	55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			340,359.68	529,761.26	55.6%
2) Ending Balance, June 30 (E + F1e)			529,761.26	529,761.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	529,761.26	529,761.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Special Education Pass-Through Fund
Exhibit: Restricted Balance Detail

57 10579 0000000
Form 10

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6500	Special Education	229,761.40	229,761.40
6512	Special Ed: Mental Health Services	299,999.86	299,999.86
Total, Restricted Balance		<u>529,761.26</u>	<u>529,761.26</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	4,204.00	New
4) Other Local Revenue		8600-8799	206,232.45	220,258.00	6.8%
5) TOTAL, REVENUES			206,232.45	224,462.00	8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,712.53	0.00	-100.0%
2) Classified Salaries		2000-2999	77,678.52	96,504.00	24.2%
3) Employee Benefits		3000-3999	34,630.03	49,384.00	42.6%
4) Books and Supplies		4000-4999	2,822.27	8,295.00	193.9%
5) Services and Other Operating Expenditures		5000-5999	60,994.37	59,791.00	-2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,487.36	10,488.00	23.6%
9) TOTAL, EXPENDITURES			188,325.08	224,462.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			17,907.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,220.03	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,220.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,127.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,683.16	259,810.56	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,683.16	259,810.56	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,683.16	259,810.56	11.7%
2) Ending Balance, June 30 (E + F1e)			259,810.56	259,810.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			237,309.74	237,309.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,500.82	22,500.82	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	255,987.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,220.03		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			265,207.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	856.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,540.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,397.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			259,810.56		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	4,204.00	New
TOTAL, OTHER STATE REVENUE			0.00	4,204.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,439.17	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	176,701.67	220,258.00	24.6%
Other Local Revenue					
All Other Local Revenue		8699	25,091.61	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			206,232.45	220,258.00	6.8%
TOTAL, REVENUES			206,232.45	224,462.00	8.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,712.53	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,712.53	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	67,372.67	69,661.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	16,878.00	New
Clerical, Technical and Office Salaries		2400	10,305.85	9,965.00	-3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			77,678.52	96,504.00	24.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,006.01	26,116.00	74.0%
OASDI/Medicare/Alternative		3301-3302	6,071.09	7,413.00	22.1%
Health and Welfare Benefits		3401-3402	9,966.86	11,745.00	17.8%
Unemployment Insurance		3501-3502	165.17	48.00	-70.9%
Workers' Compensation		3601-3602	2,663.87	2,381.00	-10.6%
OPEB, Allocated		3701-3702	757.03	1,681.00	122.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,630.03	49,384.00	42.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,571.38	7,044.00	348.3%
Noncapitalized Equipment		4400	1,250.89	1,251.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,822.27	8,295.00	193.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,491.87	5,500.00	57.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,702.63	5,842.00	57.8%
Professional/Consulting Services and Operating Expenditures		5800	53,799.87	48,449.00	-9.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,994.37	59,791.00	-2.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,487.36	10,488.00	23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,487.36	10,488.00	23.6%
TOTAL, EXPENDITURES			188,325.08	224,462.00	19.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	9,220.03	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,220.03	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,220.03	0.00	-100.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Adult Education Fund
Expenditures by Function

57 10579 000000
Form 11

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	4,204.00	New
4) Other Local Revenue		8600-8799	206,232.45	220,258.00	6.8%
5) TOTAL, REVENUES			206,232.45	224,462.00	8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		21,054.86	15,379.00	-27.0%
2) Instruction - Related Services	2000-2999		58,896.90	79,637.00	35.2%
3) Pupil Services	3000-3999		96,650.96	113,728.00	17.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,487.36	10,488.00	23.6%
8) Plant Services	8000-8999		3,235.00	5,230.00	61.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			188,325.08	224,462.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			17,907.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,220.03	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,220.03	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,127.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,683.16	259,810.56	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,683.16	259,810.56	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,683.16	259,810.56	11.7%
2) Ending Balance, June 30 (E + F1e)			259,810.56	259,810.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	237,309.74	237,309.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,500.82	22,500.82	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6391	Adult Education Program	237,309.74	237,309.74
Total, Restricted Balance		237,309.74	237,309.74

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	496,833.97	569,271.00	14.6%
3) Other State Revenue		8300-8599	2,772,345.11	3,244,280.00	17.0%
4) Other Local Revenue		8600-8799	21,146.93	9,195.00	-56.5%
5) TOTAL, REVENUES			3,290,326.01	3,822,746.00	16.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,220,460.53	1,530,620.00	25.4%
2) Classified Salaries		2000-2999	111,363.72	289,760.00	160.2%
3) Employee Benefits		3000-3999	614,483.44	961,983.00	56.6%
4) Books and Supplies		4000-4999	177,557.62	138,545.00	-22.0%
5) Services and Other Operating Expenditures		5000-5999	808,906.02	540,736.00	-33.2%
6) Capital Outlay		6000-6999	0.00	5,317.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	250,049.35	355,785.00	42.3%
9) TOTAL, EXPENDITURES			3,182,820.68	3,822,746.00	20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,505.33	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,505.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339,665.21	447,170.54	31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,665.21	447,170.54	31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,665.21	447,170.54	31.7%
2) Ending Balance, June 30 (E + F1e)			447,170.54	447,170.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	323.66	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			447,170.54	447,170.54	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(323.66)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	718,338.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	135,207.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	24,307.68		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	323.66		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			878,177.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	228,283.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	135,388.14		
4) Current Loans		9640			
5) Unearned Revenue		9650	67,334.80		
6) TOTAL, LIABILITIES			431,006.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			447,170.54		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	496,833.97	569,271.00	14.6%
TOTAL, FEDERAL REVENUE			496,833.97	569,271.00	14.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,223,428.43	2,479,023.00	11.5%
All Other State Revenue	All Other	8590	548,916.68	765,257.00	39.4%
TOTAL, OTHER STATE REVENUE			2,772,345.11	3,244,280.00	17.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	9,274.33	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	10,447.00	9,195.00	-12.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,425.60	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,146.93	9,195.00	-56.5%
TOTAL, REVENUES			3,290,326.01	3,822,746.00	16.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,012,457.77	1,221,300.00	20.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	207,941.38	293,934.00	41.4%
Other Certificated Salaries		1900	61.38	15,386.00	24966.8%
TOTAL, CERTIFICATED SALARIES			1,220,460.53	1,530,620.00	25.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	38,247.05	39,838.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	11,942.40	25,124.00	110.4%
Clerical, Technical and Office Salaries		2400	61,166.14	224,798.00	267.5%
Other Classified Salaries		2900	8.13	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			111,363.72	289,760.00	160.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	292,054.53	324,552.00	11.1%
PERS		3201-3202	55,387.57	135,174.00	144.1%
OASDI/Medicare/Alternative		3301-3302	35,295.82	66,035.00	87.1%
Health and Welfare Benefits		3401-3402	176,244.54	384,865.00	118.4%
Unemployment Insurance		3501-3502	2,495.33	911.00	-63.5%
Workers' Compensation		3601-3602	42,891.85	45,883.00	7.0%
OPEB, Allocated		3701-3702	10,113.80	4,563.00	-54.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			614,483.44	961,983.00	56.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	165,330.76	99,065.00	-40.1%
Noncapitalized Equipment		4400	12,191.34	39,355.00	222.8%
Food		4700	35.52	125.00	251.9%
TOTAL, BOOKS AND SUPPLIES			177,557.62	138,545.00	-22.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	40,000.00	40,000.00	0.0%
Travel and Conferences		5200	11,010.42	29,578.00	168.6%
Dues and Memberships		5300	475.00	345.00	-27.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	371.03	772.00	108.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,623.94	4,384.00	170.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	133,245.12	139,598.00	4.8%
Professional/Consulting Services and Operating Expenditures		5800	620,596.51	321,320.00	-48.2%
Communications		5900	1,584.00	4,739.00	199.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			808,906.02	540,736.00	-33.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	5,317.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,317.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	250,049.35	355,785.00	42.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			250,049.35	355,785.00	42.3%
TOTAL, EXPENDITURES			3,182,820.68	3,822,746.00	20.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	496,833.97	569,271.00	14.6%
3) Other State Revenue		8300-8599	2,772,345.11	3,244,280.00	17.0%
4) Other Local Revenue		8600-8799	21,146.93	9,195.00	-56.5%
5) TOTAL, REVENUES			3,290,326.01	3,822,746.00	16.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,206,750.17	2,172,277.00	-1.6%
2) Instruction - Related Services	2000-2999		430,326.90	642,814.00	49.4%
3) Pupil Services	3000-3999		174,664.06	475,293.00	172.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		250,049.35	355,785.00	42.3%
8) Plant Services	8000-8999		121,030.20	176,577.00	45.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,182,820.68	3,822,746.00	20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			107,505.33	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Child Development Fund
Expenditures by Function

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Form 12

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,505.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339,665.21	447,170.54	31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,665.21	447,170.54	31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,665.21	447,170.54	31.7%
2) Ending Balance, June 30 (E + F1e)			447,170.54	447,170.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	323.66	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			447,170.54	447,170.54	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(323.66)	0.00	-100.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5055	Child Development: Local Planning Councils	2.09	2.09
6127	Child Development: California State Preschool Program QRIS	0.17	0.17
6130	Child Development: Center-Based Reserve Account	447,168.28	447,168.28
Total, Restricted Balance		<u>447,170.54</u>	<u>447,170.54</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,677.08	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,488.04	0.00	-100.0%
5) TOTAL, REVENUES			11,165.12	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,165.12	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,165.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,384.38	71,549.50	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,384.38	71,549.50	18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,384.38	71,549.50	18.5%
2) Ending Balance, June 30 (E + F1e)			71,549.50	71,549.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			71,549.50	71,549.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,549.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			71,549.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			71,549.50		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,677.08	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,677.08	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,488.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,488.04	0.00	-100.0%
TOTAL, REVENUES			11,165.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

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Form 13

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,677.08	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,488.04	0.00	-100.0%
5) TOTAL, REVENUES			11,165.12	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			11,165.12	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

57 10579 000000
Form 13

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,165.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,384.38	71,549.50	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,384.38	71,549.50	18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,384.38	71,549.50	18.5%
2) Ending Balance, June 30 (E + F1e)			71,549.50	71,549.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	71,549.50	71,549.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

57 10579 0000000
Form 13

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	71,165.97	71,165.97
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	383.53	383.53
Total, Restricted Balance		<u>71,549.50</u>	<u>71,549.50</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	175,000.00	175,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,344.20	1,200.00	-96.2%
5) TOTAL, REVENUES			206,344.20	176,200.00	-14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	10,000.00	New
6) Capital Outlay		6000-6999	67,050.50	166,200.00	147.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			67,050.50	176,200.00	162.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			139,293.70	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			139,293.70	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,579,882.82	1,719,176.52	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,579,882.82	1,719,176.52	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,579,882.82	1,719,176.52	8.8%
2) Ending Balance, June 30 (E + F1e)			1,719,176.52	1,719,176.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,719,176.52	1,719,176.52	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,544,176.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	175,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,719,176.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,719,176.52		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	175,000.00	175,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			175,000.00	175,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,344.20	1,200.00	-96.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,344.20	1,200.00	-96.2%
TOTAL, REVENUES			206,344.20	176,200.00	-14.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	10,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	10,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	67,050.50	166,200.00	147.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,050.50	166,200.00	147.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			67,050.50	176,200.00	162.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

57 10579 000000
Form 14

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	175,000.00	175,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,344.20	1,200.00	-96.2%
5) TOTAL, REVENUES			206,344.20	176,200.00	-14.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		67,050.50	176,200.00	162.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			67,050.50	176,200.00	162.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			139,293.70	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

57 10579 000000
Form 14

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			139,293.70	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,579,882.82	1,719,176.52	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,579,882.82	1,719,176.52	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,579,882.82	1,719,176.52	8.8%
2) Ending Balance, June 30 (E + F1e)			1,719,176.52	1,719,176.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,719,176.52	1,719,176.52	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,774.59	1,096.00	-92.0%
5) TOTAL, REVENUES			13,774.59	1,096.00	-92.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,774.59	1,096.00	-92.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,827.28	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,827.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,601.87	1,096.00	-96.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	689,265.78	723,867.65	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			689,265.78	723,867.65	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			689,265.78	723,867.65	5.0%
2) Ending Balance, June 30 (E + F1e)			723,867.65	724,963.65	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	723,867.65	724,963.65	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	703,040.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,827.28		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			723,867.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			723,867.65		

Yolo County Office of Education
Yolo County

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

57 10579 0000000
Form 20

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	13,774.59	1,096.00	-92.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,774.59	1,096.00	-92.0%
TOTAL, REVENUES			13,774.59	1,096.00	-92.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	20,827.28	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,827.28	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			20,827.28	0.00	-100.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

57 10579 000000
Form 20

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,774.59	1,096.00	-92.0%
5) TOTAL, REVENUES			13,774.59	1,096.00	-92.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,774.59	1,096.00	-92.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,827.28	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,827.28	0.00	-100.0%

Yolo County Office of Education
Yolo County

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

57 10579 000000
Form 20

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,601.87	1,096.00	-96.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	689,265.78	723,867.65	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			689,265.78	723,867.65	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			689,265.78	723,867.65	5.0%
2) Ending Balance, June 30 (E + F1e)			723,867.65	724,963.65	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	723,867.65	724,963.65	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	494,797.64	171,012.00	-65.4%
5) TOTAL, REVENUES			494,797.64	171,012.00	-65.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,652.68	30,000.00	-28.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	351,368.78	337,944.00	-3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			393,021.46	367,944.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,776.18	(196,932.00)	-293.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	196,932.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	196,932.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,776.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	497,748.61	599,524.79	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			497,748.61	599,524.79	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			497,748.61	599,524.79	20.4%
2) Ending Balance, June 30 (E + F1e)			599,524.79	599,524.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			599,524.79	599,524.79	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	586,218.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,306.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			599,524.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			599,524.79		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	486,007.93	170,012.00	-65.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	8,789.71	1,000.00	-88.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			494,797.64	171,012.00	-65.4%
TOTAL, REVENUES			494,797.64	171,012.00	-65.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,652.68	30,000.00	-28.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,652.68	30,000.00	-28.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	196,368.78	202,944.00	3.3%
Other Debt Service - Principal		7439	155,000.00	135,000.00	-12.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			351,368.78	337,944.00	-3.8%
TOTAL, EXPENDITURES			393,021.46	367,944.00	-6.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	196,932.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	196,932.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	196,932.00	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	494,797.64	171,012.00	-65.4%
5) TOTAL, REVENUES			494,797.64	171,012.00	-65.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,652.68	30,000.00	-28.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	351,368.78	337,944.00	-3.8%
10) TOTAL, EXPENDITURES			393,021.46	367,944.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			101,776.18	(196,932.00)	-293.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	196,932.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	196,932.00	New

Yolo County Office of Education
Yolo County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

57 10579 000000
Form 25

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,776.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	497,748.61	599,524.79	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			497,748.61	599,524.79	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			497,748.61	599,524.79	20.4%
2) Ending Balance, June 30 (E + F1e)			599,524.79	599,524.79	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	599,524.79	599,524.79	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	599,524.79	599,524.79
Total, Restricted Balance		599,524.79	599,524.79

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	352,667.53	329,100.00	-6.7%
5) TOTAL, REVENUES			352,667.53	329,100.00	-6.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	259,110.78	329,100.00	27.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			259,110.78	329,100.00	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,556.75	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			93,556.75	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,036.55	94,593.30	9025.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,036.55	94,593.30	9025.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,036.55	94,593.30	9025.8%
2) Ending Net Position, June 30 (E + F1e)			94,593.30	94,593.30	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	94,593.30	94,593.30	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	119,520.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,405.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			121,925.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	27,332.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			27,332.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			94,593.30		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,197.53	100.00	-91.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	351,470.00	329,000.00	-6.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			352,667.53	329,100.00	-6.7%
TOTAL, REVENUES			352,667.53	329,100.00	-6.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	259,110.78	329,100.00	27.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			259,110.78	329,100.00	27.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			259,110.78	329,100.00	27.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	352,667.53	329,100.00	-6.7%
5) TOTAL, REVENUES			352,667.53	329,100.00	-6.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		259,110.78	329,100.00	27.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			259,110.78	329,100.00	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			93,556.75	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			93,556.75	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,036.55	94,593.30	9025.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,036.55	94,593.30	9025.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,036.55	94,593.30	9025.8%
2) Ending Net Position, June 30 (E + F1e)			94,593.30	94,593.30	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	94,593.30	94,593.30	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
Total, Restricted Net Position		0.00	0.00

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	16.48	19.77	19.77	8.00	8.00	19.77
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	54.83	51.68	51.68	62.00	62.00	51.68
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	71.31	71.45	71.45	70.00	70.00	71.45
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	128.79	128.79	128.79	128.79	128.79	128.79
c. Special Education-NPS/LCI						
d. Special Education Extended Year	9.43	9.43	9.43	9.43	9.43	9.43
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	138.22	138.22	138.22	138.22	138.22	138.22
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	209.53	209.67	209.67	208.22	208.22	209.67
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	28,336.99	28,336.99	28,336.99	28,336.99	28,336.99	28,336.99
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	2.34	2.19	2.19	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	2.34	2.19	2.19	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2.34	2.19	2.19	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2.34	2.19	2.19	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	808,908.00		808,908.00			808,908.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	808,908.00	0.00	808,908.00	0.00	0.00	808,908.00
Capital assets being depreciated:						
Land Improvements	2,721,223.04		2,721,223.04			2,721,223.04
Buildings	13,857,844.18		13,857,844.18	124,208.00		13,982,052.18
Equipment	2,265,925.79		2,265,925.79	139,084.00	35,470.00	2,369,539.79
Total capital assets being depreciated	18,844,993.01	0.00	18,844,993.01	263,292.00	35,470.00	19,072,815.01
Accumulated Depreciation for:						
Land Improvements	(1,021,874.00)		(1,021,874.00)		118,454.00	(1,140,328.00)
Buildings	(4,971,958.00)		(4,971,958.00)		269,236.00	(5,241,194.00)
Equipment	(1,656,624.00)		(1,656,624.00)		182,718.00	(1,839,342.00)
Total accumulated depreciation	(7,650,456.00)	0.00	(7,650,456.00)	0.00	570,408.00	(8,220,864.00)
Total capital assets being depreciated, net	11,194,537.01	0.00	11,194,537.01	263,292.00	605,878.00	10,851,951.01
Governmental activity capital assets, net	12,003,445.01	0.00	12,003,445.01	263,292.00	605,878.00	11,660,859.01
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2019-20 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	5,495,000.00		5,495,000.00		175,000.00	5,320,000.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	415,528.05		415,528.05	125,717.17	126,914.00	414,331.22	
Compensated Absences Payable	120,924.60		120,924.60	27,999.75		148,924.35	
Governmental activities long-term liabilities	6,031,452.65	0.00	6,031,452.65	153,716.92	301,914.00	5,883,255.57	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	24,695,543.14
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,856,514.73
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	158,988.23
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	714,646.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	7,000.00
5. Interfund Transfers Out	All	9300	7600-7629	451,287.49
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,519,402.41
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,851,324.45
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,987,703.96

Yolo County Office of Education
Yolo County

Unaudited Actuals
2019-20 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

57 10579 0000000
Form ESMOE

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		73.64
B. Expenditures per ADA (Line I.E divided by Line II.A)		203,526.67
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	16,500,686.74	160,856.76
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	16,500,686.74	160,856.76
B. Required effort (Line A.2 times 90%)	14,850,618.07	144,771.08
C. Current year expenditures (Line I.E and Line II.B)	14,987,703.96	203,526.67
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

Yolo County Office of Education
Yolo County

Unaudited Actuals
2019-20 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

57 10579 0000000
Form ESMOE

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2018-19 Actual			2019-20 Actual		
(2018-19 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2018 annual LCFF Target Entitlement Exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	1,714,080.00		1,714,080.00			1,714,080.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	10,772,405.23		10,772,405.23			10,711,948.92
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	12,486,485.23		12,486,485.23			12,426,028.92
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	102.48		102.48			73.64
5. Other ADA (Preload/Line B4, PY column)	27,504.17		27,504.17			27,404.39
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2018-19 Annual County LCFF Calculation)	1,714,080.00		1,714,080.00			1,714,080.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2018-19 Annual County LCFF Calculation)	3,393,487.00		3,393,487.00			3,393,487.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2018-19			Adjustments to 2019-20		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2019-20 Annual Report			2020-21 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	71.45		71.45	70.00		70.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	2.19		2.19	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	73.64	0.00	73.64	70.00	0.00	70.00
	2019-20 P2 Report			2020-21 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			27,404.39			27,375.10
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	57,177.80		57,177.80	59,401.00		59,401.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	10,450.21		10,450.21	3,000.00		3,000.00
4. Secured Roll Taxes (Object 8041)	7,262,985.65		7,262,985.65	7,134,265.00		7,134,265.00
5. Unsecured Roll Taxes (Object 8042)	322,895.58		322,895.58	319,056.00		319,056.00
6. Prior Years' Taxes (Object 8043)	2,336.15		2,336.15	1,766.00		1,766.00
7. Supplemental Taxes (Object 8044)	112,909.70		112,909.70	169,500.00		169,500.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	65,409.60		65,409.60	79,628.00		79,628.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	3,253.00		3,253.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	611,665.64		611,665.64	502,011.00		502,011.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	8,445,830.33	0.00	8,445,830.33	8,271,880.00	0.00	8,271,880.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	8,445,830.33	0.00	8,445,830.33	8,271,880.00	0.00	8,271,880.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			204,080.94			229,631.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			204,080.94			229,631.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	3,104,210.00		3,104,210.00	3,489,229.00		3,489,229.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	41,603.00		41,603.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	3,145,813.00	0.00	3,145,813.00	3,489,229.00	0.00	3,489,229.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	23,372,098.86		23,372,098.86	27,808,164.00		27,808,164.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	276,097.49		276,097.49	65,000.00		65,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			1,714,080.00			1,714,080.00
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.7186			0.9506
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			1,279,159.80			1,690,181.23
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			10,772,405.23			10,711,948.92
6. Inflation Adjustment			1.0385			1.0373
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9964			0.9989
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			11,146,869.12			11,099,281.96
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			12,426,028.92			12,789,463.19
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			8,445,830.33			8,271,880.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			3,145,813.00			3,489,229.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			138,570.46			27,555.33
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			8,584,400.79			8,299,435.33
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			3,145,813.00			3,489,229.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			8,584,400.79			
b. State Subventions (Line D13)			3,145,813.00			
c. Less: Excluded Appropriations (Line C24)			204,080.94			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			11,526,132.85			

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
SUMMARY	2019-20 Actual			2020-21 Budget		
16. Adjusted Appropriations Limit (Lines D9 plus D15)			12,426,028.92			12,789,463.19
17. Appropriations Subject to the Limit (Line D14d)			11,526,132.85			

* Please provide below an explanation for each entry in the adjustments column.

Debra Hinely
Gann Contact Person

530-668-3728
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,862,254.94
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 16,747,610.38

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.12%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,052,949.32
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	436,488.93
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	137,349.09
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	16,580.84
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,643,368.18
9. Carry-Forward Adjustment (Part IV, Line F)	398,978.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,042,346.95

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,870,854.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,601,117.41
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,233,602.57
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	158,988.23
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	515,819.99
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	40,229.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	999,872.92
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	729,835.27
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,097,804.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	132,527.44
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	179,837.72
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,892,735.81
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	23,453,225.96

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 11.27%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 12.97%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,643,368.18</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(119,527.14)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.06%) times Part III, Line B19); zero if negative	<u>398,978.77</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.06%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>398,978.77</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>398,978.77</u>

Yolo County Office of Education
Yolo County

Unaudited Actuals
2019-20 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

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Form ICR

Approved indirect cost rate: 9.06%
Highest rate used in any program: 9.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	41,634.92	1,316.79	3.16%
01	3010	122,004.39	11,053.96	9.06%
01	3025	83,791.85	7,591.54	9.06%
01	3182	143,791.61	13,027.52	9.06%
01	3183	52,621.49	4,767.51	9.06%
01	3385	74,315.06	6,732.94	9.06%
01	3395	15,718.42	1,424.09	9.06%
01	4035	5,988.91	542.60	9.06%
01	4123	1,714.29	85.71	5.00%
01	4127	9,640.77	873.45	9.06%
01	5210	3,688,484.45	334,171.00	9.06%
01	5630	57,251.80	5,187.01	9.06%
01	5640	151,369.47	13,714.07	9.06%
01	6010	7,809.52	390.48	5.00%
01	6387	111,394.59	10,092.35	9.06%
01	6388	207,587.86	18,240.81	8.79%
01	6500	8,506,491.60	528,814.84	6.22%
01	6510	452,157.41	27,129.44	6.00%
01	6520	23,455.50	2,125.07	9.06%
01	6680	34,384.74	3,115.26	9.06%
01	6685	35,714.29	1,785.71	5.00%
01	6690	34,015.63	3,081.82	9.06%
01	6695	94,146.65	4,707.33	5.00%
01	7135	82,332.12	6,998.23	8.50%
01	7311	2,225.92	201.67	9.06%
01	7366	206,626.70	18,720.38	9.06%
01	7810	52,091.50	4,719.49	9.06%
01	9010	145,146.39	13,150.27	9.06%
11	6391	169,747.24	8,487.36	5.00%
12	5025	190,309.40	17,242.03	9.06%
12	5035	198,753.04	17,494.92	8.80%
12	5055	48,704.00	4,412.58	9.06%
12	6045	4,165.00	377.35	9.06%
12	6052	8,666.43	785.18	9.06%
12	6105	1,982,637.47	179,626.96	9.06%
12	6127	335,690.39	30,110.33	8.97%

Unaudited Actuals
2019-20 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	240,409.43		64,119.16	304,528.59
2. State Lottery Revenue	8560	38,312.29		16,661.31	54,973.60
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		278,721.72	0.00	80,780.47	359,502.19
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,302.64			1,302.64
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	285.97			285.97
4. Books and Supplies	4000-4999	31,398.65		0.00	31,398.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	8,647.66			8,647.66
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	24,994.56			24,994.56
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	1,316.79			1,316.79
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		67,946.27	0.00	0.00	67,946.27
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	210,775.45	0.00	80,780.47	291,555.92
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals
2019-20
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	145,925.40	0.00	108,834.29	(8,445.98)	(51,093.16)	149,108.28	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	3.89	1.00	3.20	12.75	0.91	0.91	
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	0.98			0.26	0.09	0.09	
3550 Community Day Schools							
3600 Juvenile Courts	0.15				0.01	0.01	
3700 Specialized Secondary Programs							
3800 Career Technical Education	2.61			1.25	0.03	0.03	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education	0.87			2.90	0.19	0.19	
5000-5999 Special Education (allocated to 5001)	5.93		2.75	14.80	1.64	1.64	
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational					0.00	0.00	
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts	5.00		0.50	0.10	0.09	0.09	
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	2.21		0.70	2.00			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	21.64	1.00	7.15	34.06	2.96	2.96	0.00

Yolo County Office of Education
Yolo County

Unaudited Actuals
2019-20
County School Service Fund and Charter Schools Funds
Program Cost Report

57 10579 000000
Form PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	3,912,221.51	101,911.93	4,014,133.44	468,274.37		4,482,407.81
1110	Regular Education, K-12	17,752.77	0.00	17,752.77	2,070.97		19,823.74
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	1,540,601.34	9,524.17	1,550,125.51	180,832.07		1,730,957.58
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	518,178.54	1,342.63	519,521.17	60,605.47		580,126.64
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	769,691.97	18,283.48	787,975.45	91,922.38		879,897.83
4110	Regular Education, Adult	10,611.90	0.00	10,611.90	1,237.95		11,849.85
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	549,272.72	11,439.08	560,711.80	65,410.62		626,122.42
5000-5999	Special Education	10,101,235.03	132,482.89	10,233,717.92	1,193,828.72		11,427,546.64
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	158,988.23	0.00	158,988.23	18,547.00		177,535.23
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	3,052,178.37	44,282.77	3,096,461.14	361,222.02		3,457,683.16
Other Costs							
----	Food Services					31,776.68	31,776.68
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					683,639.76	683,639.76
----	Other Outgo					458,287.49	458,287.49
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		25,061.89	25,061.89	361,363.15		386,425.04
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(258,536.71)		(258,536.71)
----	Total County School Service and Charter Schools Funds Expenditures	20,630,732.38	344,328.84	20,975,061.22	2,546,778.01	1,173,703.93	24,695,543.16

Unaudited Actuals
2019-20
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,858,629.41	354,358.95	200,506.52	329,794.88	899,784.37	0.00	0.00			269,147.38	0.00	3,912,221.51
1110	Regular Education, K-12	11,740.77	0.00	6,012.00	0.00	0.00	0.00	0.00			0.00	0.00	17,752.77
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	763,345.04	413,463.43	0.00	16,785.00	37,742.84	0.00	0.00			309,265.03	0.00	1,540,601.34
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	348,988.31	99,016.23	0.00	25,177.00	19,800.00	0.00	0.00			25,197.00	0.00	518,178.54
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	222,827.29	449,845.21	0.00	0.00	83,789.47	0.00	0.00			13,230.00	0.00	769,691.97
4110	Regular Education, Adult	10,611.90	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	10,611.90
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	9,653.98	154,173.85	0.00	0.00	374,350.26	0.00	0.00			11,094.63	0.00	549,272.72
5000-5999	Special Education	5,900,745.04	1,084,978.19	0.00	359,132.08	2,233,756.16	2,392.32	0.00			520,231.24	0.00	10,101,235.03
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		158,988.23	0.00	0.00	0.00	158,988.23
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		877,156.26	0.00	45,749.62	21,310.16	0.00			1,969,880.72	138,081.61	0.00	3,052,178.37
Total Direct Charged Costs		9,126,541.74	3,432,992.12	206,518.52	776,638.58	3,670,533.26	2,392.32	0.00	158,988.23	1,969,880.72	1,286,246.89	0.00	20,630,732.38

* Functions 7100-7199 for goals 8100 and 8500

Yolo County Office of Education
Yolo County

Unaudited Actuals
2019-20
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

57 10579 000000
Form PCR

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	71,778.90	30,133.03	0.00	101,911.93
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	6,543.98	2,980.19	0.00	9,524.17
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	1,011.50	331.13	0.00	1,342.63
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	17,290.09	993.39	0.00	18,283.48
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	5,147.57	6,291.51	0.00	11,439.08
5000-5999	Special Education (allocated to 5001)	78,177.21	54,305.68	0.00	132,482.89
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	41,302.58	2,980.19	0.00	44,282.77
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	25,061.89	0.00	0.00	25,061.89
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		246,313.72	98,015.12	0.00	344,328.84

Yolo County Office of Education
Yolo County

Unaudited Actuals
2019-20
Program Cost Report
Schedule of Central Administration Costs (CAC)

57 10579 000000
Form PCR

A. Central Administration Costs in County School Service and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	258,095.22
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	40,229.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,070,501.56
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	436,488.93
5 Total Central Administration Costs in County School Service and Charter Schools Funds	2,805,314.71
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	20,630,732.38
2 Total Allocated Costs (from Form PCR, Column 2, Total)	344,328.84
3 Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	20,975,061.22
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	179,837.72
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	2,892,771.33
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	3,072,609.05
D. Total Direct Charged and Allocated Costs (B3 + C5)	24,047,670.27
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	11.67%

Yolo County Office of Education
Yolo County

Unaudited Actuals
2019-20
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

57 10579 0000000
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	31,776.68				31,776.68
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			683,639.76		683,639.76
Other Outgo (Objects 1000-7999)				458,287.49	458,287.49
Total Other Costs	31,776.68	0.00	683,639.76	458,287.49	1,173,703.93

6. 8. Adoption of the 2019-2020 and 2020-2021 Gann Limit

Description

The Gann Amendment, Proposition 4, 1979, added Government Code 7902.1, which establishes maximum appropriation limits for state and local governments, including county offices of education. The state law that implemented the Gann Amendment requires that all county offices of education establish their appropriation limits each year by Board resolution.

History

California Proposition 4, the "Gann Limit" Initiative, was on the November 6, 1979 statewide special election ballot in California as an initiated constitutional amendment. It was sponsored by Paul Gann, which was approved the previous year.

The Gann Limit was approved by 74 percent of California voters. That was during the height of the tax revolt, as just 18 months beforehand Golden State residents enacted Proposition 13, granting themselves some much-needed property tax relief. However, after the passage of Proposition 13, fiscal conservatives were concerned that state spending increases would prompt California lawmakers to increase other taxes to compensate for the reduction in property tax revenues. As such, the Gann Limit was proposed as a mechanism to limit state spending.

Resolution #20-21/09 (refer to attached) sets forth the 2019-2020 Gann Limit of \$11,526,132.85 and states that the appropriations for the 2020-2021 fiscal year does not exceed the Gann Limit.

The worksheets used to establish the Gann Limit calculations are developed annually by the California Department of Education. The completed worksheets are also available for review in the Internal Business Services Department.

Recommendation

For action.

Supporting Documents

 [GANN Limit Resln 19-20 and 20-21.pdf](#)

Contact Person

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

YOLO COUNTY BOARD OF EDUCATION

RESOLUTION #20-21/09
ADOPTION OF THE 2019-2020 AND 2020-2021 GANN LIMITS

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts, county offices; and

WHEREAS, the County Office must establish a Gann Limit in accordance with the provisions of Article XIII B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limit for the above referenced fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the 2019-2020 and 2020-2021 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED, that the Superintendent provide copies of this resolution along with appropriate attachments to interested citizens of this county.

PASSED AND ADOPTED this 13th day of October, 2020.

AYES:

NOES:

ABSENT:

ABSTAIN:

Carol Souza Cole, President
Yolo County Board of Education

ATTEST:

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

6. 9. 2020-2021 Budget Development Calendar

Description

The attached Budget Development Calendar highlights the order of steps in the budget cycle, including the budget development process and interim budget reporting after budget adoption. This process is followed to ensure public hearing and adoption on the budget and Local Control and Accountability Plan prior to June 30.

Staff will review the timelines and activities at the meeting.

Recommendation

For information.

Supporting Documents

 [2020-2021 BUDGET CALENDAR.pdf](#)

Contact Person

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

YCOE 2020-2021 BUDGET CALENDAR

Month	Activity
October	<ul style="list-style-type: none"> * BOE Information Item: Budget Development Calendar * BOE Information Item: Unaudited Actuals (Prior budget year) * BOE Action Item: Committed Fund Balance for Facilities * BOE Action Item: Committed Fund Balance for Pension Contributions * BOE Action Item: Adoption of the Gann Limit
November	<ul style="list-style-type: none"> * Prepare/verify new fiscal year position reports/FTEs * Meet with Head Start Program Managers regarding preliminary budget * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff
December	<ul style="list-style-type: none"> * BOE Approval: First Interim Report * Head Start - Review staffing and service levels (Dec-Mar) * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff
January	<ul style="list-style-type: none"> * BOE Information Item: Governor's Budget Proposal * Budget analysis worksheets to Program Managers * Develop YCOE budget assumptions, guidelines and funding levels * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff
February	<ul style="list-style-type: none"> * Program Managers return budget estimates to CSBS * Hold budget and LCAP review meetings with programs as needed * Develop personnel changes/FTEs * Preliminary Head Start Budget to Board * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff
March	<ul style="list-style-type: none"> * Program Managers continue budget development with staff * BOE Approval: Second Interim Report * BOE Information Item: Final Head Start Budget Presented * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff
April	<ul style="list-style-type: none"> * Finalize major changes in programs and services * Finalize personnel changes/positions to new budget year * Head Start Grant Application submitted to Region 9 * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff

YCOE 2020-2021 BUDGET CALENDAR

Month	Activity
May	<ul style="list-style-type: none"> * BOE Information Item: Review Governor's May Revise * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * Prepare final LCAP budget changes * Complete prior year estimated actuals and beginning fund balance new year * Prepare and review final budget adjustments and state reports * Prepare budget summary documents
June	<ul style="list-style-type: none"> * BOE Information Item: Hold Board Budget Study Session * BOE Information Item: Public Hearing for LCAP and Budget * BOE Approval: Approve/Adopt final LCAP and Budget
July	<ul style="list-style-type: none"> * Budget and LCAP submitted to Superintendent of Public Instruction
LCAP Timeline	
July - Oct.	<ul style="list-style-type: none"> * Identify and consult stakeholders; conduct needs assessments * Review available data for Annual Report
Nov - Jan	<ul style="list-style-type: none"> * Continue Updating Progress on Annual Report * Review LCAP goals, actions and services for needed adjustments * Meet with all program managers: Review LCAP related budget items
Feb - Mar	<ul style="list-style-type: none"> * Consult Stakeholders; Present draft LCAP to stakeholders * Continue modification of LCAP and updating progress on Annual Report * Meet with all program managers: Review LCAP related budget items
April - June	<ul style="list-style-type: none"> * Consult stakeholders * Meet with all program managers: Review LCAP related budget items * Finalize LCAP and Annual report * BOE Information/Approval: Public Hearing and Board approval

6. 10. Monthly Board Financial Report

Quick Summary / Abstract

This is the Board Financial Report for the period of July 1 through September 30, 2020.

Description

Per request of the County School Board, attached is the current financial statement.

Recommendation

Information.

Supporting Documents



[BOARD FINANCIAL REPORT SEPT 2020-2021.pdf](#)

October Board Meeting

UNRESTRICTED/RESTRICTED COMBINED

FUND: 01 GENERAL FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
REVENUE LIMIT SOURCES :		11,275,171.00	605,560.00	11,880,731.00	677,670.00	11,203,061.00	5.70
FEDERAL REVENUES :		4,917,722.00	392,310.00	5,310,032.00	735,113.23	4,574,918.77	13.84
OTHER STATE REVENUES :		2,917,805.00	681,655.00	3,599,460.00	622,522.38	2,976,937.62	17.29
OTHER LOCAL REVENUES :		6,997,875.00	20,066.00	7,017,941.00	116,431.77	6,901,509.23	1.65
* TOTAL YEAR TO DATE REVENUES	* *	26,108,573.00	1,699,591.00	27,808,164.00	2,151,737.38	25,656,426.62	7.73

EXPENDITURE DETAIL							
CERTIFICATED SALARIES :		6,412,560.00	69,216.00	6,481,776.00	1,325,899.83	5,155,876.17	20.45
CLASSIFIED SALARIES :		7,446,979.00	40,469.00	7,487,448.00	1,551,705.40	5,935,742.60	20.72
EMPLOYEE BENEFITS :		6,920,161.00	32,514.00	6,952,675.00	1,027,268.55	5,925,406.45	14.77
BOOKS AND SUPPLIES :		866,474.00	142,330.00	1,008,804.00	98,702.16	910,101.84	9.78
SERVICES, OTHER OPER. EXPENSE:		4,469,754.00	1,430,887.00	5,900,641.00	659,311.05	5,241,329.95	11.17
CAPITAL OUTLAY :		123,016.00		123,016.00	579,473.70	456,457.70-	471.05
DIRECT SUPPORT/INDIRECT COSTS:		327,303.00-	38,970.00-	366,273.00-	.00	366,273.00-	0.00
* TOTAL YEAR TO DATE EXPENDITURES	* *	25,911,641.00	1,676,446.00	27,588,087.00	5,242,360.69	22,345,726.31	19.00

OTHER FINANCING SOURCES (USES)							
INTERFUND TRANSFERS - OUT :		196,932.00-		196,932.00-	.00	196,932.00-	0.00
OTHER USES :		.00	132,948.00-	132,948.00-	.00	132,948.00-	0.00
CONTRIB.- RESTRICTED PROGRAMS:		.00		.00	.00	.00	NO BDGT
* TOTAL YEAR TO DATE OTHER FINANCING	*	196,932.00-*	132,948.00-*	329,880.00-*	.00	329,880.00-*	0.00

6. 11. Interdistrict Attendance Appeal Process Handbook

Description

Attached is the Interdistrict Attendance Appeal Process Handbook with Redlined Edits.

Recommendation

Recommendation for Board to review the edits made by attorney on YCOE's Interdistrict Attendance Appeal Process Handbook. The handbook will be brought back to the Board for adoption at the November 2020 Regular Board Meeting.

Supporting Documents



[Handbook E 5117 with Redlined Edits.pdf](#)

Contact Person

Superintendent Garth Lewis will present this item.

Board Bylaws and Policies Manual
Yolo County Office of Education
Series 5000: Students

E 5117
to BP 5117



INTERDISTRICT ATTENDANCE APPEAL PROCESS HANDBOOK

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Adopted: 08-25-2020
by the Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

INTERDISTRICT ATTENDANCE APPEAL HANDBOOK

INTRODUCTION

The Yolo County Board of Education has prepared this Handbook to provide direction and information to pupils and the parents/guardians who wish to appeal a school district's decision not to grant an interdistrict attendance agreement.

This Handbook constitutes the official procedures adopted by the County Board of Education for conducting interdistrict attendance appeals. *Particular attention should be paid to issues noted in "italics." These issues have been found to be confusing to those filing appeals in the past.*

The County Board of Education is committed to an objective review of and consideration of appeals for pupils denied interdistrict attendance agreements from local school districts.

The laws on pupil attendance, interdistrict attendance agreements, and interdistrict attendance appeals in the *California Education Code §§ 46600-46611*, as well as the local school district's policies and administrative regulations for interdistrict attendance, also apply in these appeals. Pupils and/or parents/guardians have the right to review pupil records at the school district, and you have the right to consult with and engage the services of an advocate or an attorney.

INTERDISTRICT ATTENDANCE APPEALS

County Board Authority

The County Board of Education has legal authority to review the procedures and reasoning followed by the school district(s) within its jurisdiction after the school district(s) have rejected or failed to rule on a pupil's interdistrict attendance request. The County Board of Education will determine whether to grant or deny an interdistrict attendance agreement after reviewing the relevant facts from the pupil, parent/guardian, and local school district(s) involved.

Limitations On County Board Authority

There are limits on the types of appeals the County Board of Education can hear. For example, the County Board has no authority to consider the following interdistrict attendance appeals or issues:

1. To determine the specific school within the school district where the pupil will be enrolled. This authority is reserved for the school district of attendance, after the County Board has made its final decision;
2. Denial of an interdistrict transfer request based upon parent employment within the district (Ed. Code § 48204(~~b~~)), commonly referred to as "Allen Bill Transfers"). *Your recourse for denial of attendance is to go to court;*
3. ~~Denial of an interdistrict transfer request by a pupil under consideration for expulsion or who has been expelled, pursuant to Education Code Sections 48915 and 48918 during the term of the expulsion~~ Denial of an interdistrict transfer request by a pupil under consideration for expulsion or who has been expelled [Ed. Code § 46601(~~b~~)(4)(~~e~~)];
4. Denial of an *intradistrict* transfer between schools within the same district (Ed. Code § 35160.5(b));
5. A dispute over the placement of a special education pupil or the services provided to a special education pupil. Such a dispute should be handled by the district of residence through special education procedures (Ed. Code §§ 56505(g)-(i); 20 U.S. Code § 1415(f)); or
6. A determination by a school district regarding the validity or invalidity of a caregiver affidavit (Ed. Code § 48204(~~a~~)(~~5~~) and Family Code §§ 6550, *et seq.*).

County Board Authority in Appeals Involving Two Counties

~~If the interdistrict attendance involves school districts located in different counties, the appeal will be heard by the County Board of Education for over the district within its jurisdiction denying an interdistrict attendance agreement or refusing or failing to enter into such an agreement. If the interdistrict attendance involves school districts located in different counties, the appeal will be heard by the County Board of Education for the district denying an agreement or refusing or failing to enter into an agreement. If districts in different counties deny an agreement, or refuse or fail to enter into an agreement, the County Board for the district of residence shall hear the appeal. If the appeal is granted, the County Board for the other district will be asked to agree. If the two County Boards do not then agree, the pupil's appeal shall be denied.~~

What Actions the County Board of Education May Take

The County Board of Education's review of the appeal may result in:

1. Granting the interdistrict attendance appeal and enrolling the pupil in the new school district;
2. Denying the appeal and ordering the pupil returned to the school district of residence; or
3. In rare cases, **remanding** the case to the local school district for further consideration of new evidence or new grounds for the request for interdistrict attendance.

REQUESTING AN INTERDISTRICT ATTENDANCE APPEAL HEARING

In general, you must request an appeal hearing **within thirty (30) calendar days** of when your interdistrict attendance request was denied by the school district. However, ~~sometimes~~ the school district ~~does-may~~ not respond to your request in a timely manner or simply fails to respond at all. Listed below are three different situations and a description of **when** your thirty (30) calendar day timeline starts to run:

District Denies Request:

1. *In most situations, a school district will act on your interdistrict attendance request either orally or in writing. You must file your appeal with the County Board of Education within thirty (30) calendar days from the date that your request was rejected by either the school district of residence or the school district of requested attendance, or both.*

District Fails To Act On Request For Next School Year:

2. If you have asked for an interdistrict attendance agreement for the **next** school year and the school district(s) fail to respond to your request, you must wait at least thirty (30) calendar days from the date of your request to see if you get a response from either ~~of the~~ school districts. You must also wait fourteen (14) calendar days after both school districts' academic school year begins before the 30-calendar day filing period begins. An academic school year starts on the first day of classes in the school district.

Example: If you filed an interdistrict attendance request on July 1 and you did not hear anything from the school district(s) by July 31, you must ~~still~~ wait ~~until~~ fourteen (14) calendar days into the academic year before you can file an appeal with the County Board of Education. If the academic year for both districts begins on August 15, you must file your appeal after August 29 and before September 28.

District Fails To Act On Request Filed During The School Term:

3. If you have asked for an interdistrict attendance agreement for the current school year and the school district(s) fail to respond to your request, you must wait thirty (30) calendar days from the date of your request to see if you get a response from the school district(s). If you do not get a response during that time, you have thirty (30) more days to file an appeal with the County Board of Education.

Example: If you filed an interdistrict attendance request on September 1 and you did not hear anything from the school districts by October 1, you have until October 31 to file your appeal with the County Board of Education. You ~~could not~~may not, however, file your appeal on September 15 (too soon) or November 15 (too late).

Before you file your appeal, ~~please you must refer to the~~check the policies of the local school district ~~policies~~ to determine if there is any type of internal appeal procedure (e.g., decision by Superintendent may be appealed to School Board). If there is an internal appeal procedure, you must use that procedure before you file an appeal with the County Board of Education. Appeals may now be accepted by a county office of education only upon verification that appeals to the school districts have been exhausted within established timelines.

LATE APPEALS

Failure to appeal within the required time will result in denial of your appeal unless you can show “good cause” for the late appeal. The explanation of “good cause” must be filed with the appeal. An example of “good cause” would be where the parent appeal is mailed timely, but the parent proves that document was lost by the U.S. mail.

FILING AN APPEAL AND REQUESTING A HEARING

The appeal process begins with completing and filing a written form called: “**Appeal of Denial of Interdistrict Attendance.**” This form is attached to the Handbook. You may deliver the form in person or by placing it in the mail at the following address:

President, Yolo County Board of Education
1280 Santa Anita Court, Suite #100
Woodland, CA 95776-6127
Attention: County Superintendent

This form must be completed, signed, and returned within the applicable time limits (refer to pages 3 and 4). *Complete all sections of the form legibly.*

Please rRead the entire Handbook before completing the form. We especially recommend that you read the section “Facts The County Board Will Consider” that begins on page 8 before completing the section of the form entitled, “The reasons for this request.”

Your completed appeal form should be accompanied by: (1) a copy of your original request for an interdistrict attendance agreement; (2) the district's denial if ~~there was one~~ applicable; and (3) any other supporting documentation you want the County Board to consider.

The Board will accept a date-stamped copy of your request for an interdistrict attendance agreement filed with the district as evidence that you have complied with district procedures in the event that the district fails to act on your original request. (See page 4)

The reason(s) for your appeal must be the same as those stated on your original request for an interdistrict permit or agreement. If the reasons on the appeal are substantially different, you may be asked to reapply for an interdistrict transfer with your district of residence.

If you have any questions about completing the form, you may contact the Executive Assistant to the Superintendent at the Yolo County Office of Education, (530) 668-3702.

The effective date of the appeal is the date on which the completed and signed appeal document is received by the County Superintendent of Schools.

PROCESSING THE REQUEST FOR AN APPEAL

County Superintendent or Designee Will Verify Information

After receiving your appeal request, the County Superintendent's office will review it and seek to verify certain information before a hearing date is scheduled. The County Superintendent will verify whether the pupil is subject to expulsion. A parent cannot appeal the denial of an interdistrict attendance agreement if the pupil is up for expulsion or is currently serving an expulsion term.

The County Superintendent's office will also check to see if you have exhausted any appeal processes in the local school districts. If you have not used the local appeal channels you will be asked to complete the local appeal process before going forward.

The County Superintendent's office will review the case to determine that all time-lines have been honored prior to setting a hearing. Misinformation and/or falsification of information may cause rejection of an appeal.

Setting A Hearing Date

If the written appeal is complete and appropriate before the County Board of Education, the County Superintendent will place the matter on the County Board of Education's agenda for a regular or special meeting to be held no later than thirty (30) calendar days following the effective date of the appeal. The County Board may extend this thirty (30) day period an additional five (5) calendar days for good cause (Ed. Code § 46601(b)). The County Superintendent has discretion to approve a request for postponement filed by you or by the school district for good cause provided the request is filed in writing at least five (5) calendar days prior to the hearing date, except in an emergency. A postponement by a party extends the time-line for the County Board of Education to make a decision.

Notification of Hearing Date

The County Superintendent's office will notify you and the district(s) involved of the date, time, and place of the appeal hearing. Normally, the notice will be sent at least fifteen (15) calendar days before the date of the hearing. *If the circumstances dictate notice of less than fifteen (15) calendar days, the time-lines for written argument will also be adjusted.*

Other Issues

After you have filed your appeal, you may also be contacted by the County Superintendent's office for the following reasons:

1. To explain your rights and the procedures for your case.
2. To request that you make certain documents available to assist the Board of Education in making its determination.

PREPARING FOR THE HEARING

Filing A Written Argument Is Important:

The County Board recommends that the parent/guardian or ~~a representative file~~ representative files a pre-hearing written statement with the County Board of Education (please submit a ~~typewritten~~ typed argument if at all possible). Any written argument must be filed *at least ten (10) calendar days prior to the date set for the hearing before the County Board of Education*. Send or deliver copies of the argument to the school district of residence *and* the school district of ~~requested~~ attendance/proposed enrollment when you file with the County Board.

District Written Response:

The school district(s) denying the transfer may submit a written reply ~~argument~~ in response to your written argument. The school district's ~~argument reply~~ must be filed *at least five (5) calendar days* prior to the hearing date. The school district(s) shall deliver a copy to the parent and the other district no later than the date upon which the argument was filed with the County Board of Education.

You may employ an attorney or other advocate, *at your expense*, to prepare your written argument for the hearing.

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Attach Documentation to Your Written Argument:

Adequate documentation is helpful when presenting your case. You will find that evidence is most effective when it is provided in writing, related to the issue(s) at hand and is the type of evidence upon which reasonable persons can rely in the conduct of serious affairs.

Some examples of documentary evidence include:

1. A copy of your original request for an interdistrict attendance permit or agreement and any written denial(s) (*if not already provided with your appeal form*).
2. Documents to support your request for an interdistrict transfer. For example, when you review the factors that the County Board will consider, you will see that certain documents may support your position. Those documents could be professional recommendations by doctors, educators, psychologists, or others. Verifications of participation or non-availability of child care providers, transportation providers, teachers, or others could be helpful. Brochures or written information about special programs in the school district or community of ~~requested attendance~~ proposed enrollment may be supportive evidence.

Waiver of Privacy of Documents Provided:

There are numerous laws which protect the release of confidential records. For example, there are certain laws regarding the privacy and confidentiality of pupil records. (See Ed. Code §§ 49060, *et seq.*) There are also laws regarding the confidentiality of juvenile court records and medical records. *If you wish to have the County Board consider material from confidential records, you must understand that turning the records over to the County Board for the purpose of the interdistrict attendance hearing is a waiver of the privacy rights in those records. In other words, you consent for the County Board to review and comment on the records in a public meeting. You may wish to consult legal counsel regarding such documents.*

Multiple Appeals:

Families with multiple appeals may have the appeals heard separately or as one. If you have all the appeals heard as one, there will be a separate vote on each child, but only one written decision.

Legal Advocate at The Hearing:

Although the hearing is informal, you may bring legal counsel or a legal advocate. The use of any legal counsel *will be at your expense.*

A Brief Verbal Presentation:

The County Board of Education will mostly rely on the written information that you and the school districts provide before the hearing. However, you should prepare a brief verbal presentation which focuses on the factors that the County Board will consider in deciding an appeal. It may also be helpful to bring a witness or someone who might make a special statement on behalf of the pupil. Please make sure any witnesses are prepared to make a brief presentation.

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FACTS THE COUNTY BOARD WILL CONSIDER

In its discussion and deliberations on your appeal, the County Board of Education will consider the conditions of, and reasons for, your request for a transfer.

In deciding whether to grant or deny an appeal, the County Board weighs the facts which support the criteria favoring a transfer against the adverse impacts presented by the school district(s). If you are unable to present sufficient evidence to justify a transfer, the County Board may rule against the appeal request without considering the school district's evidence of an adverse impact.

If you are able to submit sufficient evidence to justify a transfer, the school district will have an opportunity to rebut the evidence and submit evidence of an adverse impact. You then have an opportunity to respond and offer evidence as to how some or all of the adverse impacts on the school districts(s) could be alleviated.

Misinformation and/or falsification of information provided by either party shall be good cause for deciding against that party.

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A. **Factors Which Support Granting An Appeal:**

- (1) **The pupil's desire to remain in his/her school of current attendance for the balance of the semester or school year despite his/her or parent's change of residence.** The pupil's desire may be based on his or her anticipated graduation from the school of current attendance at the end of the semester or school year, or on a need for educational continuity for the remainder of the semester or school year.
- (2) **The pupil's plan to move in the near future and desire to begin the semester or school year in his or her new school district.** The pupil and his or her parent or guardian must offer written proof of their plan to move into the district of proposed ~~attendance~~ enrollment. Such written proof may be a rental agreement, a contract to purchase new property, or a similar document.
- (3) **The acceptance of a sibling of the pupil for attendance for the current school year by the district of requested attendance when requiring the pupils to attend different districts would cause a hardship on the family.**
-The pupil and/or parent must submit written documentation of the sibling's enrollment and demonstrate a hardship based upon child care needs, transportation issues, employment location, or other significant factors.

- (4) **The pupil's psychological or physical well-being will be seriously adversely impacted by remaining in the district of residence.** Problems with a pupil's psychological or physical well-being must be supported by the written statement of a qualified medical or behavioral professional having a professional relationship with the pupil. Acts of bullying fall under this category. Such appeal requests must be supported with written documentation by a qualified medical, educational or behavioral professional who has a relationship with the pupil and/or family. Documentation may also include information from social services, law enforcement agencies or School Attendance Review Board personnel. Acts of bullying must be documented by personnel of the district of residence.
- (5) **A substantial danger to the pupil's health or safety exists by remaining in the district of residence.** A danger to the pupil's health or safety must be supported by the written statement of a qualified health expert, by police reports, by school records, or by other documentation. Substantial danger based upon transportation issues may be included under this criteria.
- (6) **A specialized and specific district academic program or service in grades 7-12 is unavailable in the district of residence, and is essential to the pupil's career or academic objectives.** Such a district program or service must be directly related to and be essential to achieve the pupil's career objectives or academic advancement and not be based solely on the pupil's interests or desires, or on extracurricular activities or athletics. An academic program is defined as a series of classes in a single subject or in related subjects extending over more than one (1) year in grades 7-12, which has a specific occupational or educational objective.
- (7) **The pupil previously has been granted an interdistrict attendance agreement specifically based on that pupil's child care needs, and the pupil must be allowed to continuously enroll in the school district pursuant to Education Code § 46601.5.** The parent or guardian must provide evidence of the previous interdistrict attendance agreement, the current and prior child care location(s), and any documentation from the school districts regarding the prior agreement and current request. *You must demonstrate that the school district's denial was based on an arbitrary, discriminatory or otherwise inappropriate reason under Education Code § 48204(f).*

(Please note: In this situation, a school district has general authority to deny an interdistrict attendance request for the reasons listed under Education Code § 48204(f). Under that law, the school district's reason cannot be based upon race, ethnicity, sex, parental income, scholastic achievement or any other arbitrary consideration. However, the school district may deny the request: (1) if the transfer would negatively impact the district's court-ordered or voluntary desegregation plan; (2) if the additional cost of educating the pupil would exceed the amount of additional state aid received

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from the transfer; (3) if the transfer results in a net transfer of pupils out of a district that exceed the statutory amounts in Education Code §§ 48204(f)(6)(A)-(C); or (4) for any non-arbitrary or non-discriminatory reason. You should be prepared to address these reasons when asserting this criteria in the appeal.

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- (8) **A need to change the pupil's social environment, as recommended by juvenile authorities, such as School Attendance Review Board, county child welfare, and/or social service agency staff.** You must provide written documentation from a social services agency/staff or a law enforcement agency/staff that, due to documented cases of serious home or community problems, it is inadvisable for the pupil to remain in the school district of residence.
- (9) **By reason of transfer of territory between districts, the residence of the pupil is no longer in the district which maintains the school where the pupil has previously attended.** You must show location of residence and the negative impact, if any, due to the transfer of territory.
- (10) **The pupil's residence is located such that entrance and exit on streets or sidewalks in all directions require travel through the district of ~~requested attendance~~ proposed enrollment, and by virtue of topography, street pattern, and location of homes in the neighborhood, the area is land-locked.** You must provide written documentation of the land-locked situation and how such a situation makes a change in school districts advisable.
- (11) **Other exceptional or extraordinary circumstances which would weigh heavily in favor of the pupil.** You must specify and describe the type of exceptional or extraordinary circumstance and its effect on the pupil.

B. Adverse Impacts Upon District. The County Board, in its discretion, may determine that evidence provided by the affected district(s) to justify one of the adverse impacts listed below outweighs facts supporting one or more of the above criteria justifying granting the appeal.

- (1) **The negative financial impact of educating the pupil (district of ~~desired attendance~~ proposed enrollment) or of losing the pupil (district of residence).** In either case, the impacted district(s) must demonstrate in writing that the pupil's transfer would place an undue hardship on the district's operations and/or resident pupils in terms of costs, reduced services or other unacceptable outcomes.
- (2) **The pupil's demonstrated failure to meet reasonable standards relating to behavior, attendance, or diligence to studies.** The demonstration of such failure by the district of proposed ~~attendance~~ enrollment must be based on a written explanation of the district's previous experience with the pupil under an interdistrict attendance agreement or on other documented evidence of behavior or attendance in the prior district of attendance.

- (3) **Lack of space for the pupil in the receiving district.** The district of proposed ~~attendance~~enrollment must demonstrate in writing that the pupil's transfer would result in an undue hardship on the district's resident pupils in terms of overcrowding or priority for enrollment in a specific program and/or would be a violation of law, district policy or a collective bargaining agreement regarding class sizes or facilities use.
- (4) **The negative impact of the pupil's transfer on a court ordered or voluntary desegregation plan of either district.** The district must provide details about the court ordered or desegregation plan and provide written evidence of the anticipated negative impact of the pupil's transfer.
- (5) **The transfer of the pupil would violate the Education Code, a state department regulation, or some other law governing school districts.** The district(s) must provide written documentation of the specific law which would be violated and how it would be violated.
- (6) **The pupil previously has been granted an interdistrict attendance agreement specifically based on the pupil's child care needs, but the school district has rejected the current request because of one (1) or more of the reasons under Education Code § 48204(f).** The school district must identify its specific reason(s) for the denial and demonstrate whether that reason is appropriate under §§ 48204(f)(1)-(6).
- (7) **Other exceptional or extraordinary circumstances which would weigh heavily in favor of the affected school district.** The school district must specify and describe the type of exceptional or extraordinary circumstance.

C. **Mitigation Of Adverse Impacts.** You may, but are not required to, provide evidence of the following in order to mitigate adverse impacts of the transfer upon the district.

- (1) **Your willingness to pay an amount equivalent to extra taxes, fees, and assessments that the district of ~~requested—attendance~~proposed enrollment imposes upon residents of that district.** You must specify and commit willingness in writing, including your understanding of the cost of extra taxes.

THE HEARING

Hearings are conducted in open session during regular or special Yolo County Board of Education meetings held at the:

YOLO COUNTY OFFICE OF EDUCATION
1280 Santa Anita Court, Suite #120
Woodland, CA 95776-6127

It is the intent of the County Board of Education to conduct the hearing in a fair and sufficiently informal manner to encourage open communication and understanding of the system. The hearing will also be conducted in closed session in such a manner that no special legal expertise is necessary and so that all parties have the opportunity to present their case fairly and completely. The law provides that you may have legal counsel or an advocate present if you wish, at your expense. A record of the hearing will be made.

During your appeal hearing, you, the pupil (optional), and the representatives of the districts, will take seats/be seated at a table in front of the County Board.

The hearing is conducted as follows:

1. Three (3) members of the County Board of Education must be present for a quorum to conduct the hearing.
2. After introduction of all parties, the County Board President will conduct the proceedings. All testimony will be taken under oath.
3. The pupil, the parent or guardian, or a representative of the pupil will present the reasons for requesting the pupil attend the district of requested attendanceproposed enrollment. The speaker will have a specified amount of time (normally fifteen (15) minutes) to summarize his/her position based upon the written argument previously submitted. During this time, the speaker will also respond to questions from the County Board, if any.
4. A representative of the district of residence will be given the opportunity to describe its position and the action(s) taken by that district (normally fifteen (15) minutes). During this time, the district representative will respond to questions from the County Board, if any.
5. A representative of the district of requested attendanceproposed enrollment will be given the opportunity to describe its position and the action(s) taken by that district (normally fifteen (15) minutes). During that time, the district representative will respond to questions from the County Board, if any.
6. You will be given an additional five (5) minutes to present any evidence of how to alleviate or mitigate any of the problems raised by the school district(s) and give any closing remarks. Each district will also have an additional five (5) minutes for closing and/or response.
7. Members of the County Board may ask questions to clarify the issues. The County Board may also ask questions of the staff and/or legal counsel if appropriate.
8. The County Superintendent or designee may, at this time, present any factual information or legal consideration not already covered by others present.

- 9. ~~The hearing will be closed by a motion approved by three (3) members of the County Board.~~

Following the closing of the hearing, the County Board will ~~publicly~~ deliberate the matter.

- 10. When the County Board President determines that deliberations are complete, he/she will then call for a roll call vote regarding the following question: "Shall (name of pupil) be permitted to attend the (school district) for the ____ school year?"
- 11. A majority of the County Board members present must vote "yes" for the appeal to be granted. If a majority of the members present do not vote to grant the appeal, it will be denied.

AFTER THE HEARING

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Following action by the County Board, a written decision incorporating the County Board's rationale will be mailed to all parties.

If the County Board determines that the interdistrict attendance appeal should be approved, the pupil will be admitted to the school district of ~~requested attendance~~ proposed enrollment without delay (Ed. Code § 46602). The County Board may order attendance in a district, but not in a specific school.

MEMBERS OF THE COUNTY BOARD OF EDUCATION

<u>Trustee Area</u>	<u>Board Member</u>	<u>Term Expires</u>
#1 West Sacramento	Matt Taylor	<u>11/2022</u>
#2 Davis	Melissa Moreno	<u>11/2022</u>
#3 Woodland	Cirenio Rodriguez <u>Tico Zendejas</u>	<u>11/2020</u>
#4 Davis	Shelton <u>B.</u> Yip	<u>11/2020</u>
#5 Winters/Esparto Woodland	Carol Souza Cole	<u>11/2022</u>

Adopted: August 25, 2015
Revised: August 25, 2020

6. 12. Suggested Future Agenda Item(s)

Description

Trustee Moreno recommended a future agenda item to recognize Trustee Yip's service.

President Souza Cole would like an update to Board on how students will engage in the election process at a future meeting.

7. ADJOURNMENT
