



YOLO COUNTY BOARD OF EDUCATION REGULAR MEETING

01/23/2024 03:30 PM

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

Davis Conference Room
Open Session - 3:30 PM

AGENDA

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



Scan the above QR code with your phone to view this meeting agenda on your phone.

BOARD MEMBERS

Shelton Yip, President

Armando Salud-Ambriz, Vice President

Elizabeth Esquivel

Melissa Moreno

Tico Zendejas

All meetings of the Yolo County Board of Education will be held in person at the Yolo County Office of Education, 1280 Santa Anita Court, Suite 120, Woodland, CA. The meeting will be available for live stream viewing via Zoom:

<https://ycoe.zoom.us/j/97637728971>

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Webinar ID: 976 3772 8971





For those individuals who wish to make a public comment, please do so in the following manner:

- Before the meeting by google form:






http://bit.ly/Board_Comments

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

- In person at the Yolo County Office of Education, 1280 Santa Anita Court, Suite 120, Woodland, CA 95776.
 - To address the Board concerning an item on the agenda, please complete the form provided at the door.
 - The Board President will invite each speaker to the podium to make verbal comments that may not exceed three (3) minutes.

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<p>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:</p>	
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Staff recommends approval of RESOLUTION #23-24/28 Support of Applications for Eligibility Determination and Funding; Designation of Authorized District Representatives	
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Staff recommends approval of BB 9323 - Meeting Conduct.	
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Information only.	
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For information.	
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For information. The Board will be asked to consider adopting these policies at the Regular Board Meeting on December 12, 2023.	
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AGENDA PACKETS ARE AVAILABLE FOR REVIEW AT THE FOLLOWING LOCATIONS:

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

1. OPENING PROCEDURES



1. 1. Call to Order and Roll Call

1. 2. Indigenous Land Acknowledgement Statement

Description

Indigenous Land Acknowledgement

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

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

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

1. 3. Pledge of Allegiance

1. 4. Approval of Agenda

Recommendation

Motion to approve Agenda.

2. RECOGNITION OF GUESTS AND PRESENTATIONS

2. 1. 2024 Yolo County Teacher of the Year Recognition - Melissa Edsall, Douglass Middle School, Woodland, CA 

Description

Melissa Edsall, Douglass Middle School, Woodland, CA will be honored as the 2024 Yolo County Teacher of the Year. Biography is attached for Ms. Edsall.

Supporting Documents



2024 Yolo County Teacher of the Year

Contact Person

Superintendent Garth Lewis will present on this item.

This year's Teacher of the Year was selected from a group of excellent teachers who were nominated for the distinction from among the private, public and charter schools in Yolo County.

2024 Yolo County Teacher of the Year: Melissa Edsall, 7th & 8th Grade – Leadership, RTI/PBIS Specialist at Douglass Middle School, Woodland Joint USD

Melissa Edsall is a 7th-grade teacher for Douglass Middle School and is the prime example of Excellence in Education. Ms. Edsall is one of the most highly motivated and dedicated employees at Woodland Joint Unified School District. She has repeatedly demonstrated her unwavering commitment to our students as a classroom teacher and as the school's Activity Director.


As a 7th-grade Leadership Class teacher, Ms. Edsall goes above and beyond to ensure that all students' needs are met through engaging academic and social-emotional learning lessons, fun and inclusive activities, and a warm, supportive, and welcoming environment. Ms. Edsall is also a highly generous and collaborative team member.

She has shown strong initiative by taking on the part-time position of Response to Intervention Specialist and by creating systems, structures, and procedures to ensure that students who need additional support, whether it's academic, social-emotional, or both, are identified and receive what they need to be successful.

Ms. Edsall's positive contributions are felt throughout the entire school. She has been instrumental in leading professional development and collaboration among her peers, she serves on various professional organizations, and she is a strong advocate for students.

In addition, Ms. Edsall volunteers for District-level committees to share her expertise and insight in support of our District initiatives. Her contributions have been invaluable to students, staff, our District, and our community.

It is my great honor and privilege to announce Melissa Edsall as the recipient of the Teacher of the Year award for Yolo County.

2. 2. YCOE Employee of the Month - January 2024 

Description

YCOE Employee of the Month - January 2024

Heidi Anderson, Teacher, Adult Living Skills in Davis

January's Topic: "Created and maintained a diverse, equitable, and inclusive work environment within our organization."

Recommendation

For information.

Supporting Documents



January 2024_Heidi Anderson

Contact Person

Cindy Nguyen, Interim Executive Director, Human Resources will present this item.



YCOE Employee of the Month — January 2024

Heidi Anderson, Teacher, Adult Living Skills

January's Topic: "Created and maintained a diverse, equitable, and inclusive work environment within our organization."

Congratulations to Heidi Anderson, our January 2024 Employee of the Month for Yolo County Office of Education!

Heidi was nominated by a peer and colleague in the organization. Heidi recognizes the individual needs of students and staff daily. Heidi has gone above and beyond to facilitate, communicate, and support changes to parents, students, and staff resulting in a smooth transition. With these changes Heidi was able to complete not only her daily job tasks as a SPED Teacher but those of the staff that had transitioned, including Workability scheduling, on site job mentoring of students and staff, scheduling with partnered managers at multiple sites by openly communicating changes and reassuring continued support. There are many instances Heidi has proven and shown dedication beyond her normal workday these past 9 years. Heidi is always available to staff, parents, and students if the need arose. I have seen Heidi work effortlessly and stay student centered always with a smile and a helping hand. This past July a student graduated from ALS and was a direct hire to a partnered worksite Mr. Pickles. To witness the growth and all the dedication to both student and staff and her efforts with coaching, work experience, mock interviews, teaching, mentoring, and supporting a staff member was a high-five moment. Heidi always made everyone around her feel valued, supported, appreciated, and we are very lucky and fortunate to have her as a direct supervisor, friend, and mentor.

Heidi directly impacted students by creating a smooth transition with no breaks in the classroom environment, teaching and learning, outside activities, and Workability Jobsites.

Please join us in celebrating Heidi at our next YCBOE meeting:

**Yolo County Board of Education
1280 Santa Anita Ct, Conference Rooms
Woodland, CA 95776**

**Tuesday, January 23, 2024
3:30 p.m.**



2. 3. Yolo County Office of Education Audit Report June 30, 2023

Description

Jesse Deol, from James Marta & Company, will be present to review the Audit Report for the year ending June 30, 2023. Veronica Coronado, Associate Superintendent, Administrative Services, will also be available to assist in answering any questions.

Recommendation

For information.

Supporting Documents



Yolo COE Presentation 2022-23 - w Notes



Yolo COE Presentation 2022-23 - w Notes



Yolo County Office of Education 2022-2023 FY Communication with Those Charged with Governaa..



Yolo County Office of Education 2022-2023 FY Audit Report

Contact Person

Veronica Coronado, Associate Superintendent, Administrative Services, will present this item.

YOLO COUNTY OFFICE OF EDUCATION
SUMMARY OF AUDIT RESULTS
JUNE 30, 2023

Presented by
Jesse Deol, CPA, ARM
Partner



Agenda

- Communication with Those Charged with Governance
- June 30, 2023, Yolo County Office of Education Financial Information and Auditor's Report
- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance
- State Compliance Letter
- Federal Compliance Letter



Scope of the Engagement

- Financial Audit
 - Governmental activities
 - Major funds
 - Aggregate remaining funds
 - Notes to the financial statements
 - Required supplementary information (limited procedures)
 - Supplementary information

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE



Professional standards require that we provide you with information related to our audit of the County Office.

This information is summarized as follows:

- Responsibilities and Opinion
 - Financial statements are the responsibility of management
 - Our responsibility is to express an audit opinion
 - We issued an unmodified opinion (the best an auditor can give)



Planning and Communication

- Worked closely with Yolo County Office of Education Management
 - Preliminary inquiries
 - Scope of the audit
 - Timing of the audit



Report to You - Interactions with Management



Management Consultations
with Other Independent
Accountants:

✓ None



Disagreements with
Management of Difficulties
Encountered:

✓ None



Management
Representations:

✓ Received

Report To You

Qualitative Aspects of Accounting Practices

- Significant Accounting Policies and Changes in Those Policies:
 - No changes in significant accounting policies
 - Management Judgments and Accounting Estimates
 - Collectability of accounts receivable
 - Net Pension and OPEB Liabilities



Audit Procedures

- An Audit is more than just assurance regarding the fairness of presenting financial statements. An Audit involves gaining an understanding of the organization's systems and controls.
 - Understanding – systems, policies and procedures
 - Tests of control
 - Gathering other audit evidence, review of details, performing test calculations.
 - Review of accounting methods and reporting

Results of the Audit

Consideration Area	Result
Planned Scope and Timing	Staff availability during the agreed upon field work dates
Findings Identified in Performing the Audit	None
Significant Adjustments or Disclosures Not Reflected in the Financial Statements	None

FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT



Independent Auditor's Report

- The audit process is a process of accountability to the Board and the Public
- Pages 1-3 of the Audited Financial Statements
 - Unmodified Opinion (Page 1) – the best opinion that we can provide



Management Discussion and Analysis

- Pages 4-11
 - It addresses the financial highlights, important trends and the issues the County Office is facing.
 - This is an excellent resource for you to assess how the County Office is doing.

Summary Statement of Net Position

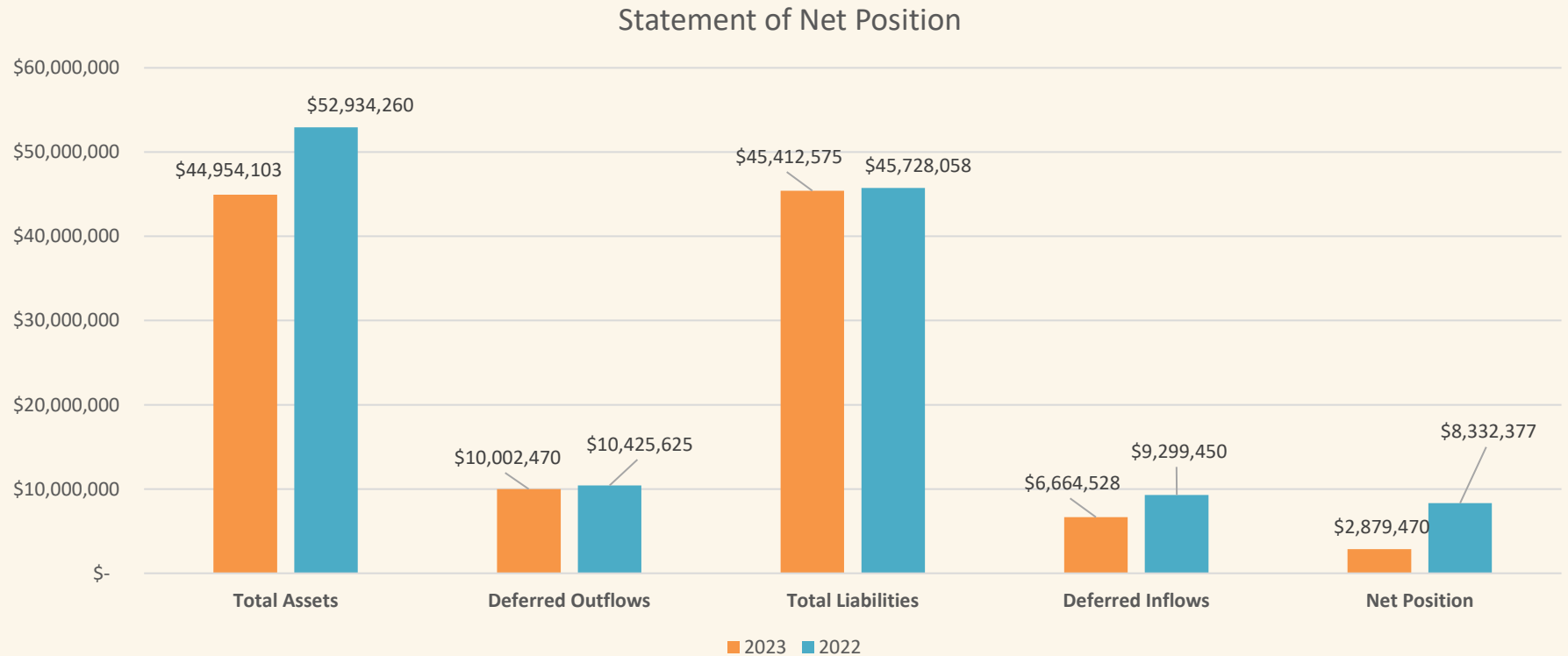
↓ Total Assets down \$8M

↓ Deferred Outflows
down \$423K

↓ Liabilities down \$315K

↓ Deferred inflows down
\$2.6M

↓ Net Position down
\$5.5M



Summary Statement of Net Position

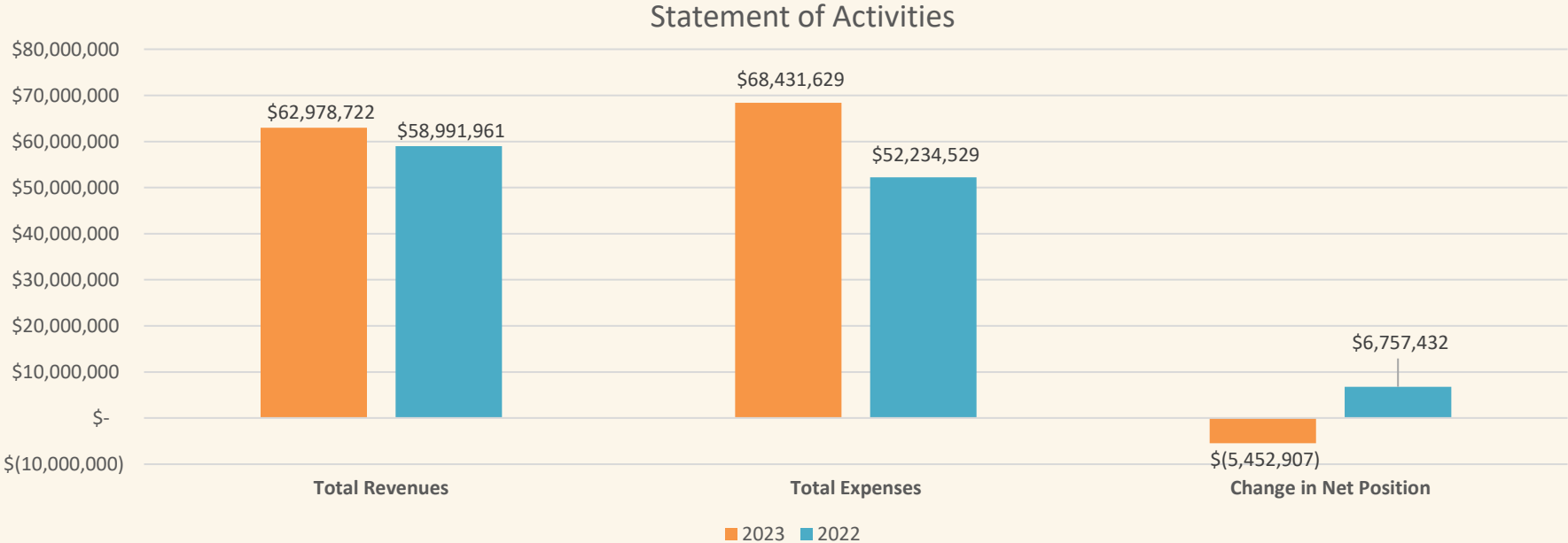
Condensed Statement of Net Position				
	June 30, 2023	June 30, 2022	Change	Percentage %
Assets:				
Current Assets	\$ 32,345,223	\$ 41,018,730	\$ (8,673,507)	-21.1%
Capital Assets, Net	12,608,880	11,915,530	693,350	5.8%
Total Assets	44,954,103	52,934,260	(7,980,157)	-15.1%
Deferred Outflows of Resources	10,002,470	10,425,625	(423,155)	-4.1%
Liabilities:				
Current Liabilities	13,291,736	22,737,175	(9,445,439)	-41.5%
Long-term Liabilities	32,120,839	22,990,883	9,129,956	39.7%
Total Liabilities	45,412,575	45,728,058	(315,483)	-0.7%
Deferred Inflows of Resources	6,664,528	9,299,450	(2,634,922)	-28.3%
Net Position:				
Net Investment in Capital Assets	7,833,880	6,915,530	918,350	13.3%
Restricted	6,315,810	5,921,104	394,706	6.7%
Unrestricted	(11,270,220)	(4,504,257)	(6,765,963)	150.2%
Total Net Position	\$ 2,879,470	\$ 8,332,377	\$ (5,452,907)	-65.4%

Summary Statement of Activities

↑ Revenues up \$3.9M

↑ Expenses up \$16.2M

↓ Change in Net Position
down \$12.2M

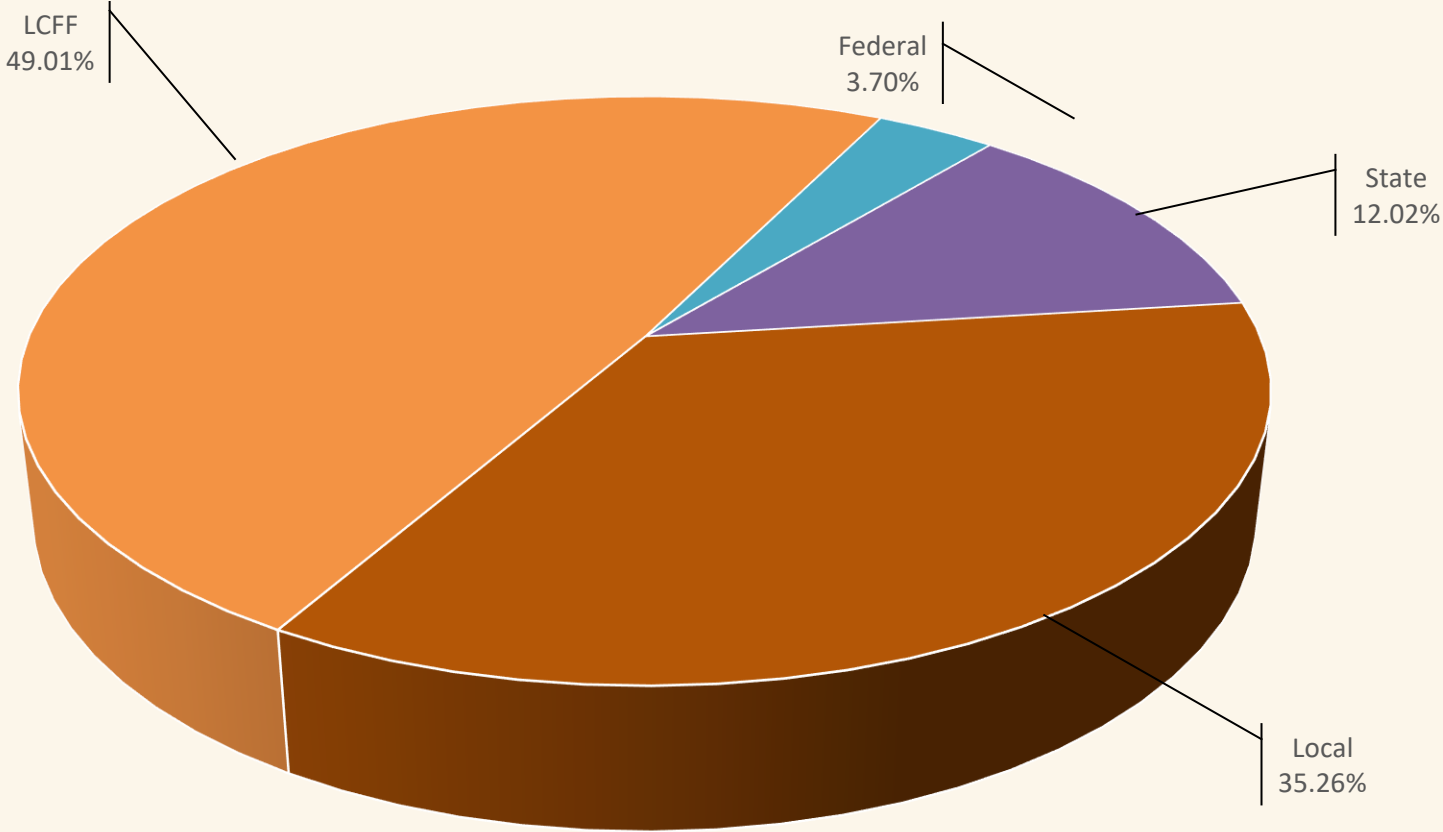


Summary Statement of Activities

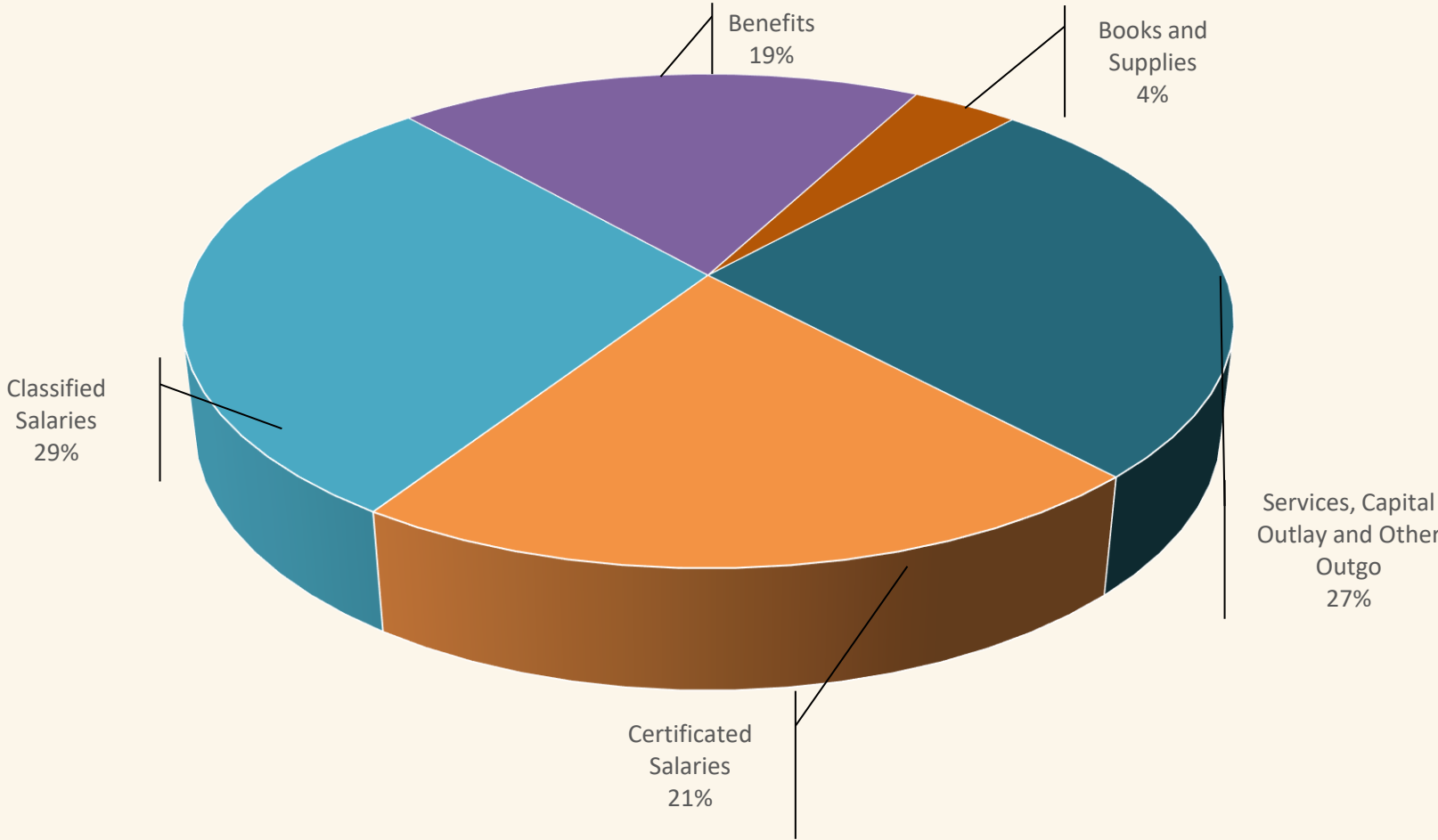
Condensed Statement of Activities

	June 30, 2023	June 30, 2022	Change	Percentage %
Revenues:				
Charges for services	\$ 6,158,535	\$ 5,046,643	\$ 1,111,892	22.0%
Operating Grants & Contributions	40,382,250	41,137,066	(754,816)	-1.8%
Federal & State Aid	4,350,471	2,572,807	1,777,664	69.1%
Taxes Levied for General Purposes	9,289,512	8,090,810	1,198,702	14.8%
Taxes Levied for Other Specific Purposes	670,378	567,123	103,255	18.2%
Interest & Investment Earnings	111,891	101,395	10,496	10.4%
Miscellaneous	2,015,685	1,476,117	539,568	36.6%
Total Revenues	62,978,722	58,991,961	3,986,761	6.8%
Expenses:				
Instruction	16,630,108	10,735,346	5,894,762	54.9%
Instruction Related Services	9,449,216	5,605,442	3,843,774	68.6%
Pupil Services	5,624,646	3,785,908	1,838,738	48.6%
General Administration	8,224,677	4,356,418	3,868,259	88.8%
Plant Services	3,348,154	2,771,726	576,428	20.8%
Other Expenses	25,154,828	24,979,689	175,139	0.7%
Total Expenses	68,431,629	52,234,529	16,197,100	31.0%
Change in Net Position	\$ (5,452,907)	\$ 6,757,432	\$ (12,210,339)	-180.7%

2022-23 County School Services Fund Revenues



2022-23 County School Services Fund Expenses



Financial Trends and Analysis

Reserves – 3%

Three-year trend:

↓ LTD – down \$2.6M

↓ ADA – down 39

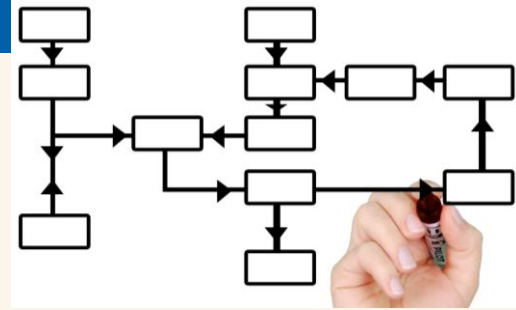
	Adopted Budget 2023/2024	Actuals 2022/2023	Actuals 2021/2022	Actuals 2020/2021
<u>County School Service Fund</u>				
Revenues and Other Financial Sources	\$ 32,461,308	\$ 27,765,828	\$ 28,664,128	\$ 25,607,045
Expenditures	34,140,041	26,684,586	26,551,385	24,949,433
Other Uses and Transfers Out	588,163	76,685	157,806	26,256
Total Outgo	34,728,204	26,761,271	26,709,191	24,975,689
Change in Fund Balance	(2,266,896)	1,004,557	1,954,937	631,356
Ending Fund Balance	\$ 11,694,403	\$ 13,961,299	\$ 12,956,742	\$ 11,001,805
Available Reserves	\$ 835,127	\$ 804,499	\$ 749,499	\$ 749,498
Reserve for Economic Uncertainties	\$ 1,042,000	\$ 804,499	\$ 749,500	\$ 749,500
Unassigned Fund Balance	\$ (206,873)	\$ -	\$ (1)	\$ (2)
Available Reserves as a Percentage of Total Outgo	2.4%	3.0%	2.8%	3.0%
<u>All Funds</u>				
Total Long-Term Debt	\$ 31,875,839	\$ 32,120,839	\$ 22,990,883	\$ 34,726,706
Actual Daily Attendance at Annual	31	32	22	71

Three Corresponding Communications



Independent Auditor's Report on Compliance with State Laws and Regulations

✓ No matters were reported



Report on Internal Control Over Financial Reporting and Compliance (in accordance with Government Accounting Standards)

✓ No matters were reported



Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

✓ No matters were reported

Conclusion

- Governmental fund balances increased by \$770K; however, the Net Position has decreased by \$5.5M, mainly due to the change in the net pension liability (7.3M in expenses recognized in FY 2023).
- Outside of the pension adjustments, the County Office continues to benefit from sound financial management.
- We would like to thank Veronica Coronado (formerly Veronica Moreno) and the County Office staff for their assistance during the audit process.

QUESTIONS?

Jesse Deol, CPA, ARM
Partner
(916) 993-9494
jdeol@jpmcpa.com





James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Tax, and Consulting

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

December 13, 2023

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

We have audited the basic financial statements of Yolo County Office of Education (the “County”) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 13, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements. Other than the GASB 96 policy, there have been no other selections of accounting policies or other changes in significant accounting policies or their application during the fiscal year ended June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. However, there are new Governmental Accounting Standards that may affect the County in future years. (See Attachment I)

Significant Accounting Estimates

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

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

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

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

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 13, 2023. (Attachment III)

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Services

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

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

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

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 13, 2023

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

GASB Statement No. 99, Omnibus 2022

Effective dates vary

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

- Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument – *Effective for the fiscal year ending June 30, 2024*
- Clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives – *Effective for the fiscal year ending June 30, 2023*
- Clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset – *Effective for the fiscal year ending June 30, 2023*
- Clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability – *Effective for the fiscal year ending June 30, 2023*
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt – *Effective immediately*
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP) – *Effective immediately*
- Disclosures related to nonmonetary transactions – *Effective immediately*
- Pledges of future revenues when resources are not received by the pledging government – *Effective immediately*
- Clarification of provisions in Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, as amended, related to the focus of the government-wide financial statements – *Effective immediately*
- Terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position – *Effective immediately*
- Terminology used in Statement 53 to refer to resource flows statements. – *Effective immediately*

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

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

Effective for the fiscal year ending June 30, 2024

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

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

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

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

GASB Statement No. 101, Compensated Absences

Effective for the fiscal year ending June 30, 2025

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

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

Adjusting Journal Entries

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 5			
To adjust Fund 76 cash to match Yolo County Treasury Reconciliation.			
76-8800	Funds Collected for Others	3,397,073	
76-9110	Cash in County Treasury		3,397,073
Total		3,397,073	3,397,073

Reclassifying Journal Entries

Account	Description	Debit	Credit
Reclassifying Journal Entries JE # 3			
PBC to reclass due from and due to from governmental funds to fiduciary funds			
01-9200	Accounts Receivable	45,670	
67-9610	Due to Other Funds	45,670	
01-9310	Due from Other Funds		45,670
67-9500	Accounts Payable (Current Liabilities)		45,670
Total		91,340	91,340

Account	Description	Debit	Credit
Reclassifying Journal Entries JE # 4			
PBC to reclass interfund transfers from governmental funds to proprietary fund			
20-8912	Between General Fund and Special Reserve Fun	45,670	
67-8674	In-District Premiums/Contributions	45,670	
01-7299	All Other Transfers Out to All Others		45,670
67-7619	Other Authorized Interfund Transfers Out		45,670
Total		91,340	91,340

Account	Description	Debit	Credit
Reclassifying Journal Entries JE # 6			
To reclass AP amounts related to Yolo COE payroll out of Fund 76 and into Fund 01, as required by GASB 84.			
01-9110	Cash in County Treasury	1,044,324	
76-9500	Accounts Payable (Current Liabilities)	1,044,324	
01-9500	Accounts Payable (Current Liabilities)		1,044,324
76-9110	Cash in County Treasury		1,044,324
Total		2,088,648	2,088,648

Proposed Journal Entries

None.



Garth Lewis
Yolo County Superintendent of Schools

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December 13, 2023

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education (the "County Office") as of June 30, 2023 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the County Office in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP); and for the purpose of expressing an opinion on compliance for major federal award programs pursuant to the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 13, 2023:

Financial Statements

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

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

- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The County Office has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the County Office is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

- Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
- Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
- The County Office has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Additional Representations

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- The methods of measurement or presentation have not changed from those used in the prior.
- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

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

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

Use of a Specialist

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

Pension and Postretirement Benefits

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

Federal Award Programs

With respect to federal award programs:

- We are responsible for understanding and complying with, and have complied with, the requirements of the Uniform Guidance.
- We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

- We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs.
- We have identified and disclosed to you the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- We have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the Uniform Guidance, relating to federal awards
- We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective plan that meets the requirements of the Uniform Guidance.
- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- The reporting package does not include protected personally identifiable information.

- Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- We have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.



Veronica Moreno, Associate Superintendent, Administrative Services

Attachment A
Journal Entry Report

Adjusting Journal Entries

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 5			
To adjust Fund 76 cash to match Yolo County Treasury Reconciliation.			
76-8800	Funds Collected for Others	3,397,073	
76-9110	Cash in County Treasury		3,397,073
Total		3,397,073	3,397,073

Reclassifying Journal Entries

Account	Description	Debit	Credit
Reclassifying Journal Entries JE # 3			
PBC to reclass due from and due to from governmental funds to fiduciary funds			
01-9200	Accounts Receivable	45,670	
67-9610	Due to Other Funds	45,670	
01-9310	Due from Other Funds		45,670
67-9500	Accounts Payable (Current Liabilities)		45,670
Total		91,340	91,340

Account	Description	Debit	Credit
Reclassifying Journal Entries JE # 4			
PBC to reclass interfund transfers from governmental funds to proprietary fund			
20-8912	Between General Fund and Special Reserve Fun	45,670	
67-8674	In-District Premiums/Contributions	45,670	
01-7299	All Other Transfers Out to All Others		45,670
67-7619	Other Authorized Interfund Transfers Out		45,670
Total		91,340	91,340

Account	Description	Debit	Credit
Reclassifying Journal Entries JE # 6			
To reclass AP amounts related to Yolo COE payroll out of Fund 76 and into Fund 01, as required by GASB 84.			
01-9110	Cash in County Treasury	1,044,324	
76-9500	Accounts Payable (Current Liabilities)	1,044,324	
01-9500	Accounts Payable (Current Liabilities)		1,044,324
76-9110	Cash in County Treasury		1,044,324
Total		2,088,648	2,088,648

Proposed Journal Entries

None.

YOLO COUNTY OFFICE OF EDUCATION
WOODLAND, CALIFORNIA
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

YOLO COUNTY OFFICE OF EDUCATION

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YOLO COUNTY OFFICE OF EDUCATION

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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Education
Yolo County Office of Education
Woodland, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education (the "County"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual – County School Service Fund, Special Education Pass-Through Fund and Child Development Fund, Schedule of Changes in the Net OPEB Liability and Related Ratios, Schedule of Proportionate Share of the Net Pension Liability, and Schedule of Pension Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

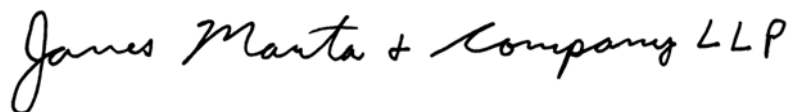
Supplementary Information

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

The *supplementary information* is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *supplementary information* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated December 13, 2023 on our consideration of County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering County's internal control over financial reporting and compliance.

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

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 13, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2023

This discussion and analysis of Yolo County Office of Education’s financial performance provides an overview of the County’s financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the County’s financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

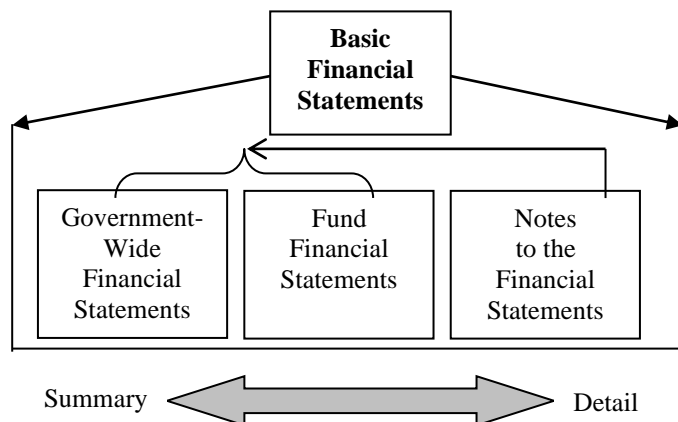
- The County’s financial status decreased overall as a result of this year’s operations. Net position of governmental activities decreased by \$5.5 million.
- Governmental expenses were approximately \$68.4 million. Revenues were approximately \$63 million.
- The County increased by \$693,350 in capital assets during the year.
- The County decreased its outstanding long-term debt other than pensions by \$446,645.
- Average daily attendance (ADA) in county programs increased over prior year hold harmless amount.
- Governmental funds increased by \$770,057 or 4.2%.
- Reserves for the County School Service Fund Increased by \$5,000, or 0.6%. Revenues were \$27.7 million and expenditures were \$26.8 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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

County-Wide Statements

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

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

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

Fund Financial Statements

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

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

The County has three kinds of funds:

- 1) ***Governmental funds*** – Most of the County's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the County-wide statements, we provide additional information on a separate reconciliation page that explains the relationship (or differences) between them.

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

- 2) **Proprietary funds** – When the County charges other County funds for the services it provides, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and Statement of Activities. In fact, the County’s internal service fund is included within the governmental activities reported in the County-wide statements but provide more detail and additional information, such as cash flows. The County uses the internal service fund to report activities that relate to the County’s program for dental insurance benefits.
- 3) **Fiduciary funds** – The County is the trustee, or fiduciary, for assets that belong to others, such as the Payroll Clearing Account Fund. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the County’s fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the County-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position. The County's combined net position was lower on June 30, 2023, than it was the year before decreasing to \$2.8 million (See Table A-1).

Table A-1: Condensed Statement of Net Position

	June 30, 2023	June 30, 2022	Change	Percentage %
Assets:				
Current Assets	\$ 32,345,223	\$ 41,018,730	\$ (8,673,507)	-21.1%
Capital Assets, Net	12,608,880	11,915,530	693,350	5.8%
Total Assets	44,954,103	52,934,260	(7,980,157)	-15.1%
Deferred Outflows of Resources	10,002,470	10,425,625	(423,155)	-4.1%
Liabilities:				
Current Liabilities	13,291,736	22,737,175	(9,445,439)	-41.5%
Long-term Liabilities	32,120,839	22,990,883	9,129,956	39.7%
Total Liabilities	45,412,575	45,728,058	(315,483)	-0.7%
Deferred Inflows of Resources	6,664,528	9,299,450	(2,634,922)	-28.3%
Net Position:				
Net Investment in Capital Assets	7,833,880	6,915,530	918,350	13.3%
Restricted	6,315,810	5,921,104	394,706	6.7%
Unrestricted	(11,270,220)	(4,504,257)	(6,765,963)	150.2%
Total Net Position	\$ 2,879,470	\$ 8,332,377	\$ (5,452,907)	-65.4%

Changes in net position, governmental activities. The County's total revenues increased 6.8% to \$63 million (See Table A-2).

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

The total cost of all programs and services increased 31% to \$68.4 million. The County's expenses are predominantly related to educating and caring for students, 46%. The purely administrative activities of the County accounted for just 12% of total costs. A significant contributor to the increase in costs was COVID-19 related costs.

Table A-2: Condensed Statement of Activities

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>	<u>Percentage %</u>
Revenues:				
Charges for services	\$ 6,158,535	\$ 5,046,643	\$ 1,111,892	22.0%
Operating Grants & Contributions	40,382,250	41,137,066	(754,816)	-1.8%
Federal & State Aid	4,350,471	2,572,807	1,777,664	69.1%
Taxes Levied for General Purposes	9,289,512	8,090,810	1,198,702	14.8%
Taxes Levied for Other Specific Purposes	670,378	567,123	103,255	18.2%
Interest & Investment Earnings	111,891	101,395	10,496	10.4%
Miscellaneous	2,015,685	1,476,117	539,568	36.6%
Total Revenues	<u>62,978,722</u>	<u>58,991,961</u>	<u>3,986,761</u>	<u>6.8%</u>
Expenses:				
Instruction	16,630,108	10,735,346	5,894,762	54.9%
Instruction Related Services	9,449,216	5,605,442	3,843,774	68.6%
Pupil Services	5,624,646	3,785,908	1,838,738	48.6%
General Administration	8,224,677	4,356,418	3,868,259	88.8%
Plant Services	3,348,154	2,771,726	576,428	20.8%
Other Expenses	25,154,828	24,979,689	175,139	0.7%
Total Expenses	<u>68,431,629</u>	<u>52,234,529</u>	<u>16,197,100</u>	<u>31.0%</u>
Change in Net Position	<u>\$ (5,452,907)</u>	<u>\$ 6,757,432</u>	<u>\$ (12,210,339)</u>	<u>-180.7%</u>

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

Table A-3: Fund Balances

	July 1, 2022	Revenues	Expenditures	Transfers	Other Sources and (Uses)	June 30, 2023
County School Services Fund	\$ 13,017,091	\$ 27,362,314	\$ 26,646,428	\$ (84,616)	\$ 327,617	\$ 13,975,978
Charter School Fund	-	3,145	-	(3,145)	-	-
Special Education Pass-Through Fund	300,000	24,271,917	24,571,897	-	-	20
Adult Education Fund	343,928	300,031	295,108	-	-	348,851
Child Development Fund	695,639	9,697,508	9,845,242	76,685	-	624,590
Cafeteria Fund	72,753	-	-	(72,753)	-	-
Deferred Maintenance Fund	1,763,201	302,597	319,121	-	-	1,746,677
Special Reserve Fund (Postemployment Benefits)	967,855	18,607	-	83,828	-	1,070,290
Capital Facilities Fund	1,150,045	694,987	530,869	-	-	1,314,163
Totals	\$ 18,310,512	\$ 62,651,106	\$ 62,208,665	\$ (1)	\$ 327,617	\$ 19,080,569

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

County School Services Fund Budgetary Highlights

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

- Revenues – decreased by \$6.3 million primarily to reflect federal and state budget actions.
- Salaries and benefits – decreased \$8.8 million due to revised cost estimates and moving child development expenses to fund 12.
- Other non-personnel expenses – increased \$11.8 million to re-budget carryover funds and revise operational cost estimates.

While the County's final budget for the County School Service Fund anticipated that expenditures would exceed revenues by about \$9.2 million, the actual results for the year show that revenue exceeded expenditures by \$717 thousand. Actual revenues were \$9 million less than anticipated, but expenditures were \$8.6 million less than budgeted.

That amount consists primarily of restricted categorical program dollars that were not spent as of June 30, 2023, that will be carried over into the 2023-24 budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2022-23 the County had increased about \$693,350 in capital assets. (More detailed information about capital assets can be found in Note 6 to the financial statements). Total depreciation expense for the year was \$617,337.

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

	Government Activities		Increase/ (Decrease)
	2023	2022	
Land	\$ 809,908	\$ 809,908	\$ -
Improvements of sites	1,246,117	1,308,019	(61,902)
Buildings	8,426,489	8,507,211	(80,722)
Equipment	832,402	618,058	214,344
Construction in progress	1,293,964	672,334	621,630
Totals	\$ 12,608,880	\$ 11,915,530	\$ 693,350

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2023

Long-Term Debt

At year-end the County had \$6.1 million in long-term debt other than pensions – a decrease of 6.8% from last year – as shown in Table A-5. (More detailed information about the County's long-term liabilities is presented in Note 7 to the financial statements).

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

	Government Activities		Increase/ (Decrease)
	2023	2022	
Certificates of participation	\$ 4,775,000	\$ 5,000,000	\$ (225,000)
Compensated absences	124,154	119,128	5,026
Net OPEB liability	1,161,026	1,387,697	(226,671)
Net pension liability	26,060,659	16,484,058	9,576,601
Total	<u>\$ 32,120,839</u>	<u>\$ 22,990,883</u>	<u>\$ 9,129,956</u>

FACTORS BEARING ON THE COUNTY'S FUTURE

Proposition 98

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

The 2023 Budget projects the Guarantee to be in Test 1 for 2022-23 and 2023-24. This means that the funding level of the Guarantee is equal to approximately 38.5 percent of General Fund revenues, plus local property tax revenues. The Budget also reflected that the state is deficit spending in 2023-2024 and using prior-year one-time funds to address the education revenue shortfall. The reliance on one-time revenue to pay for the costs of K-12 and community college apportionment cost-of-living-adjustments (COLAs) and a few new investments pose a significant risk to Proposition 98 and local budgets. Additionally, due to the state conforming to federal tax deadline extensions, the 2023 Budget was built before actual tax revenues for the year were determined.

Proposition 98 Rainy Day Funds

The state’s obligation to the Proposition 98 reserve has required deposits in each of the three prior years (2020-21, 2021-22, and 2022-23). In 2023-24, the account balance reaches its constitutional limit of 10% of the Proposition 98 minimum guarantee.

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

Community Schools

The 2023 Budget included additional funding for county offices of education (COE). Each COE receives an additional \$200,000 if they operate at least one community school and an additional \$200,000 if they operate at least one juvenile school.

State Preschool

The Budget allocates \$56 million in 2023-24 for proposed changes to family fees given that the COVID-19 family fee waiver ended September 30, 2023. The state is moving to a new, cost-of-care method for setting reimbursement rates based on cost estimation model and as a result the Budget included \$2.8 billion over two years for related adjustments.

Expanded Learning Opportunities Program

The 2021 Budget Act included \$1 billion ongoing and \$753 million one-time Proposition 98 General Fund in the first year of a multi-year investment plan to implement expanded-day, full-year instruction and enrichment for all elementary school students, with a focus on local educational agencies with the highest concentrations of Low-income students, English language learners, and youth in foster care. At the release of the 2021 Budget Act, the state projected that full fiscal implementation of the program would not take place until 2025-26.

The 2022 Budget accelerated the implementation of this program by allocating an additional \$3 billion ongoing Proposition 98 General Fund to the Expanded Learning Opportunities Program, increasing total ongoing program funding to \$4 billion. Consistent with the implementation plan outlined in the Governor's Budget, beginning in 2023-24, local educational agencies will be required to offer expanded learning opportunities to all Low-income students, English language learners, and youth in foster care. Local educational agencies with the highest concentrations of these students will be required to offer expanded learning opportunities to all elementary students.

CONTACTING THE YOLO COUNTY OFFICE OF EDUCATION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Yolo County Office of Education's finances and to demonstrate the Yolo County Office of Education's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Yolo County Office of Education, 1280 Santa Anita Court, Woodland, CA 95776, (530) 668-6700.

BASIC FINANCIAL STATEMENTS

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

JUNE 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents (note 2)	\$ 17,326,791
Receivables (note 3)	14,821,803
Prepaid expenses	196,629
Capital assets, net of accumulated depreciation (Note 6)	<u>12,608,880</u>
Total Assets	<u>44,954,103</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred loss on refunding Certificates of Participation	118,358
Deferred outflows of resources relating to OPEB (Note 8)	62,860
Deferred outflows of resources relating to pensions (Note 9)	<u>9,821,252</u>
Total Deferred Outflows of Resources	<u>10,002,470</u>
LIABILITIES	
Accounts payable and other current liabilities	12,585,795
Unearned revenue	705,941
Long-term liabilities (Note 7):	
Due within one year	245,000
Due in more than one year	<u>31,875,839</u>
Total Liabilities	<u>45,412,575</u>
DEFERRED INFLOWS OF RESOURCES	
Premiums on Certificates of Participation	175,057
Deferred inflows of resources relating to pensions (Note 9)	<u>6,489,471</u>
Total Deferred Inflows of Resources	<u>6,664,528</u>
NET POSITION	
Net investment in capital assets	7,833,880
Restricted	6,315,810
Unrestricted	<u>(11,270,220)</u>
Total Net Position	<u>\$ 2,879,470</u>

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

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenues and Changes in Net Position</u>
					<u>Governmental Activities</u>
Governmental Activities					
Instruction	\$ 16,630,108	\$ 1,489,638	\$ 10,767,743	\$ -	\$ (4,372,727)
Instruction - related services:					
Instructional supervision and administration	7,702,789	892,746	3,582,128	-	(3,227,915)
School site administration	1,746,427	89,421	876,329	-	(780,677)
Pupil Services:					
Home-to-school transportation	1,896	351	1,114	-	(431)
Food services	62,612	4,570	43,292	-	(14,750)
All other pupil services	5,560,138	435,550	3,542,435	-	(1,582,153)
General administration:					
Centralized data processing	1,908,110	-	-	-	(1,908,110)
All other general administration	6,316,567	166,913	1,568,594	-	(4,581,060)
Plant services	3,348,154	172,931	1,268,067	-	(1,907,156)
Community services	512,871	22,108	410,671	-	(80,092)
Interest on long-term debt	70,059	-	-	-	(70,059)
Other outgo	24,571,898	2,884,307	18,321,877	-	(3,365,714)
Total governmental activities	<u>\$ 68,431,629</u>	<u>\$ 6,158,535</u>	<u>\$ 40,382,250</u>	<u>\$ -</u>	<u>(21,890,844)</u>
General Revenues					
Taxes and subventions:					
Taxes levied for general purposes					9,289,512
Taxes levied for other specific purposes					670,378
Federal and state aid not restricted to specific purposes					4,350,471
Interest and investment earnings					111,891
Miscellaneous					1,733,738
Special and extraordinary items					327,617
Transfers to Self-Insurance Fund					(45,670)
					<u>16,437,937</u>
					(5,452,907)
					<u>8,332,377</u>
					<u>\$ 2,879,470</u>

YOLO COUNTY OFFICE OF EDUCATION

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2023

	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	All Non-Major Funds	Total
ASSETS					
Cash and cash equivalents					
Cash in County Treasury	\$ 15,575,757	\$ 271,104	\$ (96,132)	\$ 1,575,562	\$ 17,326,291
Cash in bank(s)	500	-	-	-	500
Receivables	6,628,560	6,393,928	1,709,736	89,579	14,821,803
Prepaid expenditures	196,629	-	-	-	196,629
Due from other funds	629,208	2,012,857	99,149	141	2,741,355
Total Assets	<u>\$ 23,030,654</u>	<u>\$ 8,677,889</u>	<u>\$ 1,712,753</u>	<u>\$ 1,665,282</u>	<u>\$ 35,086,578</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 3,227,818	\$ 8,672,365	\$ 658,184	\$ 346	\$ 12,558,713
Unearned revenue	584,586	-	121,355	-	705,941
Due to other funds	2,425,305	5,504	308,624	1,922	2,741,355
Total Liabilities	<u>6,237,709</u>	<u>8,677,869</u>	<u>1,088,163</u>	<u>2,268</u>	<u>16,006,009</u>
Fund balances					
Nonspendable	196,629	-	-	-	196,629
Restricted	4,050,687	20	624,590	1,640,513	6,315,810
Assigned	11,741,130	-	-	22,501	11,763,631
Unassigned	804,499	-	-	-	804,499
Total Fund Balances	<u>16,792,945</u>	<u>20</u>	<u>624,590</u>	<u>1,663,014</u>	<u>19,080,569</u>
Total Liabilities and Fund Balances	<u>\$ 23,030,654</u>	<u>\$ 8,677,889</u>	<u>\$ 1,712,753</u>	<u>\$ 1,665,282</u>	<u>\$ 35,086,578</u>

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

YOLO COUNTY OFFICE OF EDUCATION

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

GOVERNMENTAL FUNDS

JUNE 30, 2023

Total fund balances - governmental funds	\$ 19,080,569
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Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

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

Capital assets at historical cost:	\$ 21,449,805	
Accumulated depreciation:	(8,840,925)	
Net:		12,608,880

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred.	(27,082)
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Unamortized costs: In governmental funds, debt issuance premiums, gain or loss on refunding, and defeasance costs are recognized as expenditures in the period they are incurred. In the government-wide statements, these amounts are amortized over the life of the debt. Unamortized premiums, losses, and defeasance costs at year end consist of:

Unamortized portion of COP premiums	(175,057)
Unamortized portion of loss on refunding	118,358

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net pension liability	26,060,659	
Net OPEB obligation	1,161,026	
Compensated absences payable	124,154	
Certificates of participation payable	4,775,000	
		(32,120,839)

Deferred outflows and inflows of resources relating to OPEB: In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources relating to OPEB	62,860
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Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported

Deferred outflows of resources relating to pensions	9,821,252
Deferred inflows of resources relating to pensions	(6,489,471)

Total net position, governmental activities:	\$ 2,879,470
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YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

JUNE 30, 2023

	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	All Non-Major Funds	Total
REVENUES					
LCFF Sources	\$ 13,568,342	\$ -	\$ -	\$ 3,145	\$ 13,571,487
Federal revenue	1,025,055	6,846,033	5,386,387	-	13,257,475
Other state revenues	3,328,732	17,204,408	4,087,312	-	24,620,452
Other local revenues	9,761,389	221,476	223,809	995,018	11,201,692
Total revenues	<u>27,683,518</u>	<u>24,271,917</u>	<u>9,697,508</u>	<u>998,163</u>	<u>62,651,106</u>
EXPENDITURES					
Certificated salaries	5,703,560	-	3,094,471	-	8,798,031
Classified salaries	7,906,216	-	964,248	103,798	8,974,262
Employee benefits	5,191,607	-	1,613,098	48,760	6,853,465
Books and supplies	1,056,339	-	500,820	78,837	1,635,996
Services and other operating expenditures	7,230,696	-	2,217,759	50,910	9,499,365
Capital outlay	802,772	-	588,920	136,500	1,528,192
Other outgo	(925,641)	24,571,897	865,926	14,053	24,526,235
Debt service					
Principal retirement	-	-	-	225,000	225,000
Interest	-	-	-	168,119	168,119
Total expenditures	<u>26,965,549</u>	<u>24,571,897</u>	<u>9,845,242</u>	<u>825,977</u>	<u>62,208,665</u>
Excess (deficiency) of revenues over expenditures	717,969	(299,980)	(147,734)	172,186	442,441
OTHER FINANCING SOURCES (USES)					
Operating transfers in	75,898	-	76,685	-	152,583
Operating transfers out	(76,685)	-	-	(75,898)	(152,583)
Contributions	327,616	-	-	-	327,616
Total other financing sources (uses)	<u>326,829</u>	<u>-</u>	<u>76,685</u>	<u>(75,898)</u>	<u>327,616</u>
Net change in fund balances	1,044,798	(299,980)	(71,049)	96,288	770,057
Fund balances, July 1, 2022	15,748,147	300,000	695,639	1,566,726	18,310,512
Fund balances, June 30, 2023	<u>\$ 16,792,945</u>	<u>\$ 20</u>	<u>\$ 624,590</u>	<u>\$ 1,663,014</u>	<u>\$ 19,080,569</u>

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

YOLO COUNTY OFFICE OF EDUCATION

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

GOVERNMENTAL FUNDS

JUNE 30, 2023

Total net change in fund balances - governmental funds	\$ 770,057
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:	
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:	
Expenditures for capital outlay:	\$ 1,310,687
Depreciation expense:	<u>(617,337)</u>
Net:	693,350
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	
	225,000
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	
	2,036
Pensions: In government funds, pension costs are recognized when employer contributions are made, in the statement of activities pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	
	(7,344,898)
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:	
	201,732
Compensated absences in governmental funds are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	
	(5,026)
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service funds are presumed to benefit governmental activities; internal services activities are reported as governmental in the statement of activities. The net increase or decrease in internal services funds was:	
	(161)
Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt.	
	<u>5,003</u>
Total change in net position - governmental activities	<u>\$ (5,452,907)</u>

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

PROPRIETARY FUND

JUNE 30, 2023

	Self- Insurance Fund
ASSETS	
Cash and cash equivalents	\$ 72,399
Receivables	<u>1,560</u>
Total Assets	<u>\$ 73,959</u>
LIABILITIES	
Liabilities	
Claims payable	<u>\$ 74,120</u>
Total Liabilities	<u>74,120</u>
NET POSITION	
Net Position	
Restricted	<u>(161)</u>
Total Net Position	<u>(161)</u>
Total Liabilities and Fund Balances	<u>\$ 73,959</u>

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
JUNE 30, 2023

	Self- Insurance Fund
ADDITIONS	
Self-insurance premiums	\$ 277,490
Interest income	(170)
Total additions	277,320
DEDUCTIONS	
Payments for claims and other operating expenses	277,481
Total deductions	277,481
Net increase (decrease) in net position	(161)
Net Position, July 1, 2022	-
Net Position, June 30, 2023	\$ (161)

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

JUNE 30, 2023

	Self- Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Received from in-district premiums	\$ 275,930
Payments on insurance claims	(308,434)
Net cash provided (used) by operating activities	<u>(32,504)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment income	(170)
Net cash provided (used) by investing activities	<u>(170)</u>
Net increase (decrease) in cash and cash equivalents	(32,674)
Cash and cash equivalents, July 1, 2022	<u>105,073</u>
Cash and cash equivalents, June 30, 2023	<u>\$ 72,399</u>

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

FIDUCIARY FUND

JUNE 30, 2023

	<u>Custodial Fund</u> <u>Warrant/</u> <u>Pass-Through</u> <u>Fund</u>
ASSETS	
Cash and cash equivalents	\$ 22,117,995
Total Assets	<u>\$ 22,117,995</u>
LIABILITIES AND	
NET POSITION	
Liabilities	
Due to other agencies	\$ 23,873,337
Total Liabilities	<u>23,873,337</u>
Net Position	
Restricted	<u>(1,755,342)</u>
Total Net Position	<u>(1,755,342)</u>
Total Liabilities and Fund Balances	<u>\$ 22,117,995</u>

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
JUNE 30, 2023

	Custodial Fund
	Warrant/ Pass-Through Fund
ADDITIONS	
Funds collected for others	\$ 634,788,832
Total additions	634,788,832
DEDUCTIONS	
Funds distributed for others	636,909,988
Total deductions	636,909,988
Net increase (decrease) in net position	(2,121,156)
Net Position, July 1, 2022	365,814
Net Position, June 30, 2023	\$ (1,755,342)

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. HISTORY OF THE ORGANIZATION

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

B. REPORTING ENTITY

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

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

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

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

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF PRESENTATION

County-Wide Financial Statements

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

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

Fund Financial Statements

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

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

Major Governmental Funds

The County maintains the following major governmental funds:

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

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

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF PRESENTATION (CONTINUED)

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

Non-Major Governmental Funds

The County maintains the following non-major governmental funds:

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

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

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

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

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

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

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

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

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF PRESENTATION (CONTINUED)

Fiduciary Funds

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

The County maintains the following fiduciary funds:

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

D. MEASUREMENT FOCUS

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

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

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

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

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS (CONTINUED)

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

E. REVENUES – EXCHANGES AND NON-EXCHANGE TRANSACTIONS

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

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

F. BUDGETARY DATA

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

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

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. ENCUMBRANCES

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

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

Cash and Cash Equivalents

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

Inventories and Prepaid Items

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

Capital Assets

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

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

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

Unearned Revenue

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

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Unearned Revenue (Continued)

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

Deferred Outflows/Inflows of Resources

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

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

Compensated Absences

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

Postemployment Benefits Other Than Pensions (OPEB)

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

Pensions

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

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Balances

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

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

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

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

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

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

Net Position

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

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

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

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

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

I. MINIMUM FUND BALANCE POLICY

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

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

J. PROPERTY TAX CALENDAR

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

K. USE OF ESTIMATES

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

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. FINANCING LEASES

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for financial leases are recorded in the financial statements to the extent that the County Office of Education's lease capitalization threshold is met, \$500,000. Amortization of related assets using the straight-line method over the life of the contract. As of June 30, 2023, the County Office of Education did not have any financing leases that met the threshold.

M. SUBSCRIPTION BASED INFORMATION TECHNOLOGY AGREEMENTS (SBITA)

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets) as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for SBITAs are recorded in the financial statements to the extent that the County Office of Education's capitalization threshold is met, \$500,000. Amortization of related assets using the straight-line method over the life of the contract. As of June 30, 2023, the County Office of Education did not have any subscription based information technology agreements that met the threshold.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

2. DEPOSITS AND INVESTMENTS

Deposits and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

	Governmental Activities	Proprietary Fund	Fiduciary Activities	Total
Pooled Funds:				
Cash in County Treasury	\$ 17,326,291	\$ 72,399	\$ 22,117,995	\$ 39,516,685
Deposits:				
Cash on hand and in banks	500	-	-	500
Totals	\$ 17,326,791	\$ 72,399	\$ 22,117,995	\$ 39,517,185

Deposits and investments as of June 30, 2023 consist of the following:

Cash on hand and in banks	\$ 500
Investments	39,516,685
Total deposits and investments	\$ 39,517,185

Pooled Funds

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

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

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2023, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

2. DEPOSITS AND INVESTMENTS (continued)

As of June 30, 2023, none of the County’s bank balance was exposed to custodial credit risk because it was insured by the FDIC.

Investments - Interest Rate Risk

The County’s investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County’s investment policy limits investment purchases to investments with a term not to exceed three years. Investments purchased with maturity terms greater than three years require approval by the Board of Trustees. Investments purchased with maturities greater than one year require written approval by the Superintendent prior to commitment. Maturities of investments held at June 30, 2023, consist of the following:

	Rating	Reported Amount	Maturity		Fair Value Measurement
			Less Than One Year	One Year Through Five Years	
Investment maturities:					
County Investment Pool	N/A	\$ 39,516,685	\$ 39,516,685	\$ -	Uncategorized

Investments - Credit Risk

The County’s investment policy limits investment choices to obligations of local, state and federal agencies, commercial paper, certificates of deposit, repurchase agreements, corporate notes, banker acceptances, and other securities allowed by State Government Code Section 53600. At June 30, 2023, all investments represented governmental securities which were issued, registered and held by the County’s agent in the County’s name.

Investments - Concentration of Credit Risk

The County does not place limits on the amount it may invest in any one issuer. At June 30, 2023, the County had no investments outside of the County treasury.

Fair Value Measurements

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

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

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

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

2. DEPOSITS AND INVESTMENTS (CONTINUED)

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

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

3. ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2023, consisted of the following:

	County School Services Fund	Special Education Pass-Through Fund	Child Development Fund	All Non-Major Funds	Total
Federal Government:					
Categorical aid programs	\$ 135,264	\$ -	\$ 1,106,809	\$ -	\$ 1,242,073
Special education	110,141	6,393,928	-	-	6,504,069
State Government:					
LCFF	55,044	-	-	-	55,044
Special education	5,260,219	-	-	-	5,260,219
Categorical aid programs	427,274	-	472,884	89,579	989,737
Local:					
Other local resources	640,618	-	130,043	-	770,661
Totals	\$ 6,628,560	\$ 6,393,928	\$ 1,709,736	\$ 89,579	\$ 14,821,803

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

4. INTERFUND TRANSACTIONS

Balances Due To/From Other Funds

Balances due to/from other funds at June 30, 2023, consisted of the following:

Fund	Interfund Receivables	Interfund Payables
<u>Governmental Activities</u>		
<u>Major Funds:</u>		
County School Service Fund	\$ 629,208	\$ 2,425,305
Special Education Pass-Through Fund	2,012,857	5,504
Child Development Fund	99,149	308,624
<u>Non-Major Fund:</u>		
Adult Education Fund	141	1,922
Total	\$ 2,741,355	\$ 2,741,355

At June 30, 2023, the County School Services Fund owed \$275,000 to the Deferred Maintenance Fund and \$83,828 to the Special Reserve Fund for Postemployment Benefits. As described in Note 1.B. and in accordance with GASB Statement No. 54, the Deferred Maintenance Fund and the Special Reserve Fund for Postemployment Benefits are reported within the County School Service Fund in these financial statements. Therefore, all interfund activity has been removed from the fund financial statements.

Transfers To/From Other Funds

The following transfers were between funds during the fiscal year ended June 30, 2023:

Transfer from the County School Service Fund to the Child Development Fund to cover expenditures due to salary and benefit costs not covered by grants.	\$ 76,685
Transfer from the Charter Fund to the County School Service Fund to close fund.	3,145
Transfer from the Cafeteria Fund to the County School Service Fund to close fund.	72,753
Total Transfers	\$ 152,583

During the fiscal year, the County School Services Fund reported a transfer of \$38,158 to the Special Reserve Fund for Postemployment Benefits. As described in Note 1.B. and in accordance with GASB Statement No. 54, the Special Reserve Fund for Postemployment Benefits is reported within the County School Service Fund in these financial statements. Therefore, all interfund activity has been removed from the fund financial statements.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

5. FUND BALANCES

At June 30, 2023, fund balances of the County’s governmental funds were classified as follows:

	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	All Non-Major Funds	Total
Nonspendable					
Prepaid Items	\$ 196,629	\$ -	\$ -	\$ -	\$ 196,629
Subtotal Nonspendable	196,629	-	-	-	196,629
Restricted					
Antibias Education Grant	37,754	-	-	-	37,754
Child Development: Quality Improvement Activities	6,510	-	-	-	6,510
Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	149,985	-	-	-	149,985
California Clean Energy Jobs Act	22,199	-	-	-	22,199
Educator Effectiveness, FY 2021-22	283,808	-	-	-	283,808
Lottery: Instructional Materials	84,873	-	-	-	84,873
CalWORKs for ROCP or Adult Education	17,500	-	-	-	17,500
Special Education	1,056,707	20	-	-	1,056,727
School Community Policing Partnerships (08-09)	180,000	-	-	-	180,000
Strong Workforce Program	43,510	-	-	-	43,510
Special Education Early Intervention Preschool Grant	1,099	-	-	-	1,099
Classified School Employee Professional Development Block Grant	12,813	-	-	-	12,813
A-G Access/Success Grant	75,000	-	-	-	75,000
A-G Learning Loss Mitigation Grant	75,000	-	-	-	75,000
Expanded Learning Opportunities (ELO) Grant	32,123	-	-	-	32,123
ELO Grant: Paraprofessional Staff	1,021	-	-	-	1,021
County Safe Schools for All	57,363	-	-	-	57,363
Arts, Music, and Instructional Materials Discretionary Block Grant	48,920	-	-	-	48,920
Learning Recovery Emergency Block Grant	149,622	-	-	-	149,622
Low-Performing Students Block Grant	66	-	-	-	66
Adult Education Program	-	-	-	326,350	326,350
Child Development: Local Planning Councils	-	-	2	-	2
Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	-	-	100,879	-	100,879
Child Development: ARP California State Preschool Program One-time Stipend	-	-	1,111	-	1,111
Child Care and Development Programs Administered by California Department of Social Services	-	-	14,360	-	14,360
Child Development: Preschool Development Grant - Renewal FY 2020-23	-	-	9,399	-	9,399
Child Development: Center-Based Reserve Account for Department of Social Services Programs	-	-	157,174	-	157,174
Child Development: Center-Based Reserve Account	-	-	326,006	-	326,006
Other Restricted State	76,258	-	-	-	76,258
Other Restricted Local	1,638,556	-	15,659	1,314,163	2,968,378
Subtotal Restricted	4,050,687	20	624,590	1,640,513	6,315,810

(continued)

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

5. FUND BALANCES (CONTINUED)

Assigned					
Other Assignments	11,741,130	-	-	22,501	11,763,631
Subtotal Assigned	<u>11,741,130</u>	<u>-</u>	<u>-</u>	<u>22,501</u>	<u>11,763,631</u>
Unassigned					
Reserve for Economic Uncertainties	804,499	-	-	-	804,499
Subtotal Unassigned	<u>804,499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>804,499</u>
Total	<u>\$ 16,792,945</u>	<u>\$ 20</u>	<u>\$ 624,590</u>	<u>\$ 1,663,014</u>	<u>\$ 19,080,569</u>

6. CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance July 1, 2022	Additions and Transfers	Deductions and Transfers	Balance June 30, 2023
Non-depreciable assets:				
Land	\$ 809,908	\$ -	\$ -	\$ 809,908
Work in-process	672,334	731,012	109,382	1,293,964
	<u>1,482,242</u>	<u>731,012</u>	<u>109,382</u>	<u>2,103,872</u>
Depreciable assets:				
Improvements on sites	2,362,025	58,350	-	2,420,375
Buildings	13,994,651	295,343	-	14,289,994
Equipment	2,300,200	335,364	-	2,635,564
	<u>18,656,876</u>	<u>689,057</u>	<u>-</u>	<u>19,345,933</u>
Totals, at cost	<u>20,139,118</u>	<u>1,420,069</u>	<u>109,382</u>	<u>21,449,805</u>
Less accumulated depreciation:				
Improvements on sites	(1,054,006)	(120,252)	-	(1,174,258)
Buildings	(5,487,440)	(376,065)	-	(5,863,505)
Equipment	(1,682,142)	(121,020)	-	(1,803,162)
Total accumulated depreciation	<u>(8,223,588)</u>	<u>(617,337)</u>	<u>-</u>	<u>(8,840,925)</u>
Capital assets, net	<u>\$ 11,915,530</u>	<u>\$ 802,732</u>	<u>\$ 109,382</u>	<u>\$ 12,608,880</u>

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

6. CAPITAL ASSETS AND DEPRECIATION (CONTINUED)

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

Instruction	\$ 45,144
All other pupil services	72,231
Community services	9,029
Centralized data processing	9,029
Plant services	<u>481,904</u>
Total depreciation expense	<u>\$ 617,337</u>

7. LONG-TERM DEBT OTHER THAN PENSIONS

Changes in long-term debt for the year ended June 30, 2023 were as follows:

	Balance			Balance	Due
	July 1, 2022	Additions	Deductions	June 30, 2023	Within
					One Year
Certificates of Participation	\$ 5,000,000	\$ -	\$ 225,000	\$ 4,775,000	\$ 245,000
Net pension liability	16,484,058	9,576,601	-	26,060,659	-
Net OPEB liability	1,387,697	-	226,671	1,161,026	-
Compensated absences	119,128	5,026	-	124,154	-
Totals	<u>\$ 22,990,883</u>	<u>\$ 9,581,627</u>	<u>\$ 451,671</u>	<u>\$ 32,120,839</u>	<u>\$ 245,000</u>

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

2015 Refunding Certificates of Participation

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

The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded certificates. As a result, the refunded certificates are considered to be defeased, and the related liability for the certificates has been removed from the County's liabilities. Amounts paid to the escrow agent in excess of the outstanding debt at the time of payment are recorded as deferred amounts on refunding on the Statement of Net Position and are amortized to interest expense over the life of the liability. Deferred amounts on refunding as of June 30, 2023, of \$118,358 remain to be amortized for this refunding. As of June 30, 2023, the defeased debt had been fully paid out of escrow and there was no principal balance outstanding on the debt.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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

The annual requirements to amortize certificates of participation outstanding as of June 30, 2023, are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 245,000	\$ 156,369	\$ 401,369
2025	275,000	143,369	418,369
2026	305,000	128,869	433,869
2027	325,000	117,384	442,384
2028	345,000	109,213	454,213
2029-2033	2,175,000	367,241	2,542,241
2034-2035	1,105,000	37,884	1,142,884
Totals	<u>\$ 4,775,000</u>	<u>\$ 1,060,329</u>	<u>\$ 5,835,329</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The details of each plan are as follows:

County Plan

Plan Description

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

Benefits Provided

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

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

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

Employees Covered by Benefit Terms

At June 30, 2023, the following employees were covered by the benefit terms:

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

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

Total OPEB Liability

The County's total OPEB liability of \$1,161,026 for the Plan was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2021.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

County Plan (continued)

Actuarial assumptions and other inputs

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

Actuarial cost method	Entry Age, Level Percent of Pay
Inflation	2.50% per year
Discount rate	3.54% based on the Bond Buyer 20 Bond Index
Trend	4.00% per year
Payroll increase	2.75% per year
Mortality	
Certificated	2020 CalSTRS Mortality
Classified	2017 CalPERS Active Mortality for Miscellaneous Employees and School Employees

Changes in the Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2021 Measurement Date	\$ 1,387,697	\$ -	\$ 1,387,697
Changes for the year:			
Service cost	1,267	-	1,267
Interest	28,860	-	28,860
Differences between expected and actual experience	-	-	-
Changes of benefit terms	-	-	-
Changes of assumptions	(152,313)	-	(152,313)
Contributions - employer	-	104,485	(104,485)
Net investment income	-	-	-
Benefit payments	(104,485)	(104,485)	-
Administrative expense	-	-	-
Net changes	(226,671)	-	(226,671)
Balances at June 30, 2022 Measurement Date	<u>\$ 1,161,026</u>	<u>\$ -</u>	<u>\$ 1,161,026</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

County Plan (continued)

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

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

	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Net OPEB liability (asset)	\$ 1,272,066	\$ 1,161,026	\$ 1,089,324

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

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

	1% Decrease	Current Trend Rate	1% Increase
Net OPEB liability (asset)	\$ 1,137,139	\$ 1,161,026	\$ 1,181,505

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

For the year ended June 30, 2023, the County recognized OPEB expense of \$201,732. In addition, at June 30, 2023, the County reported \$62,860 of deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date of the total OPEB liability, which will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2024. There were no other amounts reported as deferred outflows of resources or deferred inflows of resources related to OPEB.

Payable to the OPEB Plan

At June 30, 2023, the County had no outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2023.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

9. EMPLOYEE RETIREMENT SYSTEMS

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

Plan Description

California Public Employees' Retirement System (CalPERS)

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

State Teachers' Retirement System (STRS)

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

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	CalPERS		CalSTRS	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 62	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	8%	10.25%	10.205%
Required employer contribution rates	25.370%	25.370%	19.10%	19.10%

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Contributions

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County Office of Education is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

STRS

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

For the year ended June 30, 2023, the contributions reported as deferred outflows of resources related to pensions recognized as part of pension expense for each Plan were as follows:

	CalPERS	STRS	Total
Contributions - employer	\$ 2,216,535	\$ 1,324,745	\$ 3,541,280
On behalf contributions - state	-	698,282	698,282
Total	\$ 2,216,535	\$ 2,023,027	\$ 4,239,562

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

As of June 30, 2023, the County Office of Education's reported net pension liabilities for its proportionate share of the net pension liability of the Plans' of:

	Proportionate Share of Net Pension Liability
CalPERS	\$ 17,368,879
STRS	8,691,780
Total Net Pension Liability	\$ 26,060,659

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Measurement			
Dates	Fiscal Year	CalPERS	STRS
June 30, 2021	2021-22	0.05301%	0.01254%
June 30, 2022	2022-23	0.05048%	0.01251%
Change - Increase (Decrease)		<u>-0.00253%</u>	<u>-0.00003%</u>

For the year ended June 30, 2023, the County Office of Education recognized pension expense of \$7,344,898. At June 30, 2023, the County Office of Education reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS		STRS		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 2,216,535	\$ -	\$ 2,023,027	\$ -	\$ 4,239,562	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2021-22	86,021	435,288	139,655	92,431	225,676	527,719
Changes of Assumptions	988,635	-	3,057,493	-	4,046,128	-
Differences between Expected and Actual Experience	454,659	339,460	57,172	1,400,464	511,831	1,739,924
Change in employer's proportion and differences between the employer’s contributions and the employer’s proportionate share of contributions	441,287	171,315	356,768	376,792	798,055	548,107
Net differences between projected and actual investment earnings on pension plan investments	-	658,120	-	3,015,601	-	3,673,721
Total	<u>\$ 4,187,137</u>	<u>\$ 1,604,183</u>	<u>\$ 5,634,115</u>	<u>\$ 4,885,288</u>	<u>\$ 9,821,252</u>	<u>\$ 6,489,471</u>

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS	Total Deferred Outflows/ (Inflows) of Resources
2024	\$ 169,488	\$ (228,757)	\$ (59,269)
2025	29,207	(404,526)	(375,319)
2026	(262,982)	(731,225)	(994,207)
2027	430,706	120,598	551,304
2028	-	(5,419)	(5,419)
Thereafter	-	(24,871)	(24,871)
Total	\$ 366,419	\$ (1,274,200)	\$ (907,781)

Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2021	June 30, 2021
Measurement Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	6.90%	7.10%
Inflation	2.30%	2.75%
Payroll Growth Rate	2.80%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return ⁽¹⁾	6.90%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

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

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

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

Discount Rate

CalPERS

The discount rate used to measure the total pension liability for the Plan was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. These discount rates are equal to the long-term expected rate of return of the respective plan assets and are net of investment expense but not reduced for administrative expenses.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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

The expected real rates of return by asset class are on the following table:

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

<u>Asset Class</u>	<u>CalPERS</u>	
	<u>Assumed Asset Allocation</u>	<u>Real Return^{(a)(b)}</u>
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
	<u>100.0%</u>	

^(a) An expected inflation of 2.30% used for this period.

^(b) Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate

STRS

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

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

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, STRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of the June 30, 2022 measurement date, are summarized in the following table:

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

^(a) 20-year average.

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

The following presents the County Office of Education’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the County Office of Education’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalPERS		
	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability/(Asset)	\$ 25,090,226	\$ 17,368,879	\$ 10,987,470

	STRS		
	Discount Rate - 1% (6.10%)	Current Discount Rate (7.10%)	Discount Rate + 1% (8.10%)
Plan's Net Pension Liability/(Asset)	\$ 14,761,867	\$ 8,691,780	\$ 3,651,784

Pension Plan Fiduciary Net Position

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

Payable to the Pension Plan

As of June 30, 2023, the County Office of Education had no outstanding required contributions to the pension plans.

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

9. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Social Security

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

10. JOINT VENTURES

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

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

	<u>CVSJPA</u>	<u>NVSIG</u>
	<u>June 30, 2022</u>	<u>June 30, 2022</u>
Total assets	\$ 487,448	\$ 3,934,422
Total liabilities	113,678	1,112,209
Total net position	<u>\$ 373,770</u>	<u>\$ 2,822,213</u>
Total revenues	\$ 988,480	\$ 13,606,398
Total expenses	1,013,011	12,956,520
Change in net position	<u>\$ (24,531)</u>	<u>\$ 649,878</u>
Contributions in the current year	<u>\$ -</u>	<u>\$ -</u>

YOLO COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

11. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2023, the County carried the following levels of insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

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

Property - CVSJPA

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

Liability - CVSJPA

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

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

Claims liabilities, July 1, 2020	\$ 27,333
Claims and changes in estimates	454,433
Claims payments	<u>(322,896)</u>
Claims liabilities, June 30, 2021	158,870
Claims and changes in estimates	352,394
Claims payments	<u>(406,191)</u>
Claims liabilities, June 30, 2022	105,073
Claims and changes in estimates	277,481
Claims payments	<u>(354,104)</u>
Claims liabilities, June 30, 2022	<u>\$ 28,450</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

12. EXCESS EXPENDITURES

The County incurred unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised.

Excess of expenditures over appropriations for the year ended June 30, 2023 were as follows:

	<u>Excess</u> <u>Expenditures</u>
Special Education Pass-Through Fund:	
Other Outgo	\$ 1,779,636

The excess is not in accordance with Education Code 42600. The additional other outgo expenditures are due to an increase in SPED allocation from the CDE and funding transferred to the Districts and Charters within Yolo County.

13. COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards, and Grants

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

Litigation

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

14. SUBSEQUENT EVENTS

The County's management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2023 through December 13, 2023, the date the financial statements were issued. Management is not aware of any subsequent events that would require recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

YOLO COUNTY OFFICE OF EDUCATION

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

COUNTY SCHOOL SERVICE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
LCFF sources	\$ 12,698,783	\$ 18,899,845	\$ 13,568,342	\$ (5,331,503)
Federal revenue	6,380,955	1,761,166	1,025,055	(736,111)
Other state revenues	6,556,114	6,428,652	3,328,732	(3,099,920)
Other local revenues	8,758,032	9,676,281	9,761,389	85,108
Total revenues	34,393,884	36,765,944	27,683,518	(9,082,426)
EXPENDITURES				
Certificated salaries	8,116,816	6,133,009	5,703,560	429,449
Classified salaries	9,438,386	8,280,601	7,906,216	374,385
Employee benefits	8,380,397	6,437,402	5,191,607	1,245,795
Books and supplies	952,709	1,508,024	1,056,339	451,685
Services and other operating expenditures	7,109,263	12,369,622	7,230,696	5,138,926
Capital outlay	476,231	1,671,123	802,772	868,351
Other outgo	(418,129)	(1,038,184)	(925,641)	112,543
Total expenditures	34,055,673	35,361,597	26,965,549	8,621,134
Excess (deficiency) of revenues over expenditures	338,211	1,404,347	717,969	(686,378)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	75,898	(75,898)
Operating transfers out	(115,386)	(192,071)	(76,685)	115,386
Contributions	-	-	327,616	327,616
Total other financing sources (uses)	(115,386)	(192,071)	326,829	518,900
Net change in fund balances	222,825	1,212,276	1,044,798	(167,478)
Fund balances, July 1, 2022	15,748,147	15,748,147	15,748,147	-
Fund balances, June 30, 2023	\$ 15,970,972	\$ 16,960,423	\$ 16,792,945	\$ (167,478)

YOLO COUNTY OFFICE OF EDUCATION

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

SPECIAL EDUCATION PASS-THROUGH FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Federal revenue	\$ 5,786,692	\$ 5,792,439	\$ 6,846,033	\$ 1,053,594
Other state revenues	16,335,880	16,865,761	17,204,408	338,647
Other local revenues	-	-	221,476	221,476
Total revenues	22,122,572	22,658,200	24,271,917	1,613,717
EXPENDITURES				
Other outgo	22,256,633	22,792,261	24,571,897	(1,779,636)
Total expenditures	22,256,633	22,792,261	24,571,897	1,779,636
Net change in fund balances	(134,061)	(134,061)	(299,980)	(165,919)
Fund balances, July 1, 2022	300,000	300,000	300,000	-
Fund balances, June 30, 2023	\$ 165,939	\$ 165,939	\$ 20	\$ (165,919)

YOLO COUNTY OFFICE OF EDUCATION

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

CHILD DEVELOPMENT FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Favorable
				(Unfavorable)
REVENUES				
LCFF sources	\$ -	\$ 209,735	\$ -	\$ (209,735)
Federal revenue	567,024	5,776,543	5,386,387	(390,156)
Other state revenues	3,897,089	5,581,855	4,087,312	(1,494,543)
Other local revenues	3,699	231,877	223,809	(8,068)
Total revenues	4,467,812	11,800,010	9,697,508	(2,102,502)
EXPENDITURES				
Certificated salaries	1,846,301	3,231,521	3,094,471	137,050
Classified salaries	353,859	971,837	964,248	7,589
Employee benefits	991,474	1,753,907	1,613,098	140,809
Books and supplies	69,289	612,976	500,820	112,156
Services and other operating expenditures	797,200	3,086,196	2,217,759	868,437
Capital outlay	-	1,118,082	588,920	529,162
Other outgo	405,590	1,019,046	865,926	153,120
Total expenditures	4,463,713	11,793,565	9,845,242	(1,948,323)
Excess (deficiency) of revenues over expenditures	4,099	6,445	(147,734)	(154,179)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	76,685	76,685	-
Operating transfers out	-	(2,746)	-	(2,746)
Total other financing sources (uses)	-	73,939	76,685	2,746
Net change in fund balances	4,099	6,445	(71,049)	(77,494)
Fund balances, July 1, 2022	695,639	695,639	695,639	-
Fund balances, June 30, 2023	\$ 699,738	\$ 702,084	\$ 624,590	\$ (77,494)

YOLO COUNTY OFFICE OF EDUCATION

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	2023*	2022*	2021*	2020*	2019*	2018*
Total OPEB liability						
Service cost	\$ 1,267	\$ 5,015	\$ 3,618	\$ -	\$ -	\$ -
Interest	28,860	32,214	46,536	52,818	57,432	56,005
Expected minus actual benefits payments	-	-	-	(35,968)	-	-
Differences between expected and actual experience	-	(67,698)	(15,995)	(12,350)	-	-
Changes of assumptions or other inputs	(152,313)	83,524	147,270	30,589	(35,304)	-
Benefit payments	(104,485)	(127,114)	(110,919)	(103,531)	(147,616)	(141,938)
Net change in total OPEB liability	(226,671)	(74,059)	70,510	(68,442)	(125,488)	(85,933)
Total OPEB liability - beginning	1,387,697	1,461,756	1,391,246	1,459,688	1,585,176	1,671,109
Total OPEB liability - ending (a)	\$ 1,161,026	\$ 1,387,697	\$ 1,461,756	\$ 1,391,246	\$ 1,459,688	\$ 1,585,176
Plan fiduciary net position						
Contributions - employer	\$ 104,485	\$ 127,114	\$ 110,919	\$ 103,531	\$ 147,616	\$ 141,938
Benefit payments	(104,485)	(127,114)	(110,919)	(103,531)	(147,616)	(141,938)
Net change in plan fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's net OPEB liability - ending (a) - (b)	\$ 1,161,026	\$ 1,387,697	\$ 1,461,756	\$ 1,391,246	\$ 1,459,688	\$ 1,585,176
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	\$ 15,633,138	\$ 14,651,881	\$ 14,354,679	\$ 13,435,881	\$ 13,076,284	\$ 12,726,310
County's net OPEB liability as a percentage of covered-employee payroll	7.4%	9.5%	10.2%	10.4%	11.2%	12.5%

* GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Since this is the sixth year of implementation, only results for fiscal years 2018 through 2023 are shown in this table.

YOLO COUNTY OFFICE OF EDUCATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

CalPERS	June 30, 2014⁽¹⁾	June 30, 2015⁽¹⁾	June 30, 2016⁽¹⁾	June 30, 2017⁽¹⁾	June 30, 2018⁽¹⁾	June 30, 2019⁽¹⁾	June 30, 2020⁽¹⁾	June 30, 2021⁽¹⁾	June 30, 2022⁽¹⁾
Proportion of the net pension liability (asset)	0.05116%	0.05054%	0.05324%	0.05243%	0.05064%	0.05297%	0.05072%	0.05301%	0.05048%
Proportionate share of the net pension liability (asset)	\$ 5,808,318	\$ 7,450,291	\$ 10,515,808	\$ 12,515,547	\$ 13,501,343	\$ 15,436,549	\$ 15,561,977	\$ 10,778,531	\$ 17,368,879
Covered payroll ⁽²⁾	\$ 5,220,788	\$ 5,559,846	\$ 5,448,999	\$ 5,978,153	\$ 5,743,046	\$ 6,719,172	\$ 9,175,203	\$ 6,871,152	\$ 6,986,358
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	111.25%	134.00%	192.99%	209.35%	235.09%	229.74%	169.61%	156.87%	248.61%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 614,539	\$ 658,675	\$ 756,757	\$ 928,467	\$ 1,037,309	\$ 1,325,088	\$ 1,899,267	\$ 1,574,181	\$ 1,772,439
STRS	June 30, 2014⁽¹⁾	June 30, 2015⁽¹⁾	June 30, 2016⁽¹⁾	June 30, 2017⁽¹⁾	June 30, 2018⁽¹⁾	June 30, 2019⁽¹⁾	June 30, 2020⁽¹⁾	June 30, 2021⁽¹⁾	June 30, 2022⁽¹⁾
Proportion of the net pension liability (asset)	0.01169%	0.01243%	0.01257%	0.01255%	0.01289%	0.01212%	0.01267%	0.01254%	0.01251%
Proportionate share of the net pension liability (asset)	\$ 6,829,781	\$ 8,367,445	\$ 10,164,829	\$ 11,609,327	\$ 11,846,661	\$ 10,944,189	\$ 12,280,037	\$ 5,705,527	\$ 8,691,780
Covered payroll ⁽²⁾	\$ 4,836,295	\$ 4,774,101	\$ 5,342,273	\$ 5,800,215	\$ 6,081,732	\$ 6,200,988	\$ 7,680,916	\$ 7,601,407	\$ 7,254,471
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	141.22%	175.27%	190.27%	200.15%	194.79%	176.49%	159.88%	75.06%	119.81%
Plan fiduciary net position as a percentage of the total pension liability (asset)	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 429,463	\$ 512,261	\$ 672,058	\$ 836,971	\$ 990,106	\$ 1,060,369	\$ 1,240,468	\$ 1,286,158	\$ 1,385,604

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable. This is the measurement date of the actuary report.

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

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

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

CalPERS	Fiscal Year 2014-15 ⁽¹⁾	Fiscal Year 2015-16 ⁽¹⁾	Fiscal Year 2016-17 ⁽¹⁾	Fiscal Year 2017-18 ⁽¹⁾	Fiscal Year 2018-19 ⁽¹⁾	Fiscal Year 2019-20 ⁽¹⁾	Fiscal Year 2020-21 ⁽¹⁾	Fiscal Year 2021-22 ⁽¹⁾	Fiscal Year 2022-23 ⁽¹⁾
Contractually required contribution ⁽²⁾	\$ 614,539	\$ 658,675	\$ 756,757	\$ 928,467	\$ 1,037,309	\$ 1,325,088	\$ 1,899,267	\$ 1,574,181	\$ 1,772,439
Contributions in relation to the contractually required contribution ⁽²⁾	(753,523)	(860,609)	(901,199)	(1,037,316)	(1,333,059)	(1,457,966)	(1,578,645)	(1,777,825)	(2,216,535)
Contribution deficiency (excess)	<u>\$ (138,984)</u>	<u>\$ (201,934)</u>	<u>\$ (144,442)</u>	<u>\$ (108,849)</u>	<u>\$ (295,750)</u>	<u>\$ (132,878)</u>	<u>\$ 320,622</u>	<u>\$ (203,644)</u>	<u>\$ (444,096)</u>
Covered payroll ⁽³⁾	\$ 5,220,788	\$ 5,559,846	\$ 5,448,999	\$ 5,978,153	\$ 5,743,046	\$ 6,719,172	\$ 9,175,203	\$ 6,871,152	\$ 6,986,358
Contributions as a percentage of covered payroll ⁽³⁾	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%	25.370%
STRS	Fiscal Year 2014-15 ⁽¹⁾	Fiscal Year 2015-16 ⁽¹⁾	Fiscal Year 2016-17 ⁽¹⁾	Fiscal Year 2017-18 ⁽¹⁾	Fiscal Year 2018-19 ⁽¹⁾	Fiscal Year 2019-20 ⁽¹⁾	Fiscal Year 2020-21 ⁽¹⁾	Fiscal Year 2021-22 ⁽¹⁾	Fiscal Year 2022-23 ⁽¹⁾
Contractually required contribution ⁽²⁾	\$ 429,463	\$ 512,261	\$ 672,058	\$ 836,971	\$ 990,106	\$ 1,060,369	\$ 1,240,468	\$ 1,286,158	\$ 1,385,604
Contributions in relation to the contractually required contribution ⁽²⁾	(512,653)	(658,838)	(713,644)	(996,286)	(1,093,329)	(1,154,120)	(1,122,119)	(1,258,351)	(1,324,745)
Contribution deficiency (excess)	<u>\$ (83,190)</u>	<u>\$ (146,577)</u>	<u>\$ (41,586)</u>	<u>\$ (159,315)</u>	<u>\$ (103,223)</u>	<u>\$ (93,751)</u>	<u>\$ 118,349</u>	<u>\$ 27,807</u>	<u>\$ 60,859</u>
Covered payroll ⁽³⁾	\$ 4,836,295	\$ 4,774,101	\$ 5,342,273	\$ 5,800,215	\$ 6,081,732	\$ 6,200,988	\$ 7,680,916	\$ 7,601,407	\$ 7,254,471
Contributions as a percentage of covered payroll ⁽³⁾	8.880%	10.730%	12.580%	14.430%	16.280%	17.100%	16.150%	16.920%	19.100%

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

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

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

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. PURPOSE OF SCHEDULES

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

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

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

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

Changes in Assumptions

The investment rate of return changed from 2.16% to 3.54%.

Changes in Benefit Terms

There were no changes to benefits.

Actuarial cost method	Entry Age, Level Percent of Pay
Inflation	2.50% per year
Discount rate	3.54% based on the Bond Buyer 20 Bond Index
Trend	4.00% per year
Payroll increase	2.75% per year
Mortality	
Certificated	2020 CalSTRS Mortality
Classified	2017 CalPERS Active Mortality for Miscellaneous Employees and School Employees

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. PURPOSE OF SCHEDULES (CONTINUED)

C - Schedule of Proportionate Share of the Net Pension Liability

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

Changes in Assumptions

The discount rate changed for CalPERS from 7.15% to 6.90%. The inflation rate for CalPERS changed from 2.50% to 2.30%. The payroll growth rate for CalPERS changed from 2.75% to 2.80%. There were no changes in assumptions for CalSTRS.

Changes in Benefit Terms

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

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

D - Schedule of Pension Contributions

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

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

	<u>CalPERS</u>	<u>STRS</u>
Valuation Date	June 30, 2021	June 30, 2021
Measurement Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	6.90%	7.10%
Inflation	2.30%	2.75%
Payroll Growth Rate	2.80%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return ⁽¹⁾	6.90%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

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

SUPPLEMENTARY INFORMATION

YOLO COUNTY OFFICE OF EDUCATION

COMBINING BALANCE SHEET

NON-MAJOR FUNDS

JUNE 30, 2023

	Charter Schools Fund	Adult Education Fund	Cafeteria Fund	Capital Facilities Fund	Total
ASSETS					
Cash and cash equivalents	\$ -	\$ 261,399	\$ -	\$ 1,314,163	\$ 1,575,562
Receivables	-	89,579	-	-	89,579
Due from other funds	-	141	-	-	141
Total Assets	<u>\$ -</u>	<u>\$ 351,119</u>	<u>\$ -</u>	<u>\$ 1,314,163</u>	<u>\$ 1,665,282</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ 346	\$ -	\$ -	\$ 346
Due to other funds	-	1,922	-	-	1,922
Total Liabilities	<u>-</u>	<u>2,268</u>	<u>-</u>	<u>-</u>	<u>2,268</u>
Fund balances					
Restricted	-	326,350	-	1,314,163	1,640,513
Assigned	-	22,501	-	-	22,501
Total Fund Balances	<u>-</u>	<u>348,851</u>	<u>-</u>	<u>1,314,163</u>	<u>1,663,014</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 351,119</u>	<u>\$ -</u>	<u>\$ 1,314,163</u>	<u>\$ 1,665,282</u>

YOLO COUNTY OFFICE OF EDUCATION

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

NON-MAJOR FUNDS

JUNE 30, 2023

	Charter Schools Fund	Adult Education Fund	Cafeteria Fund	Capital Facilities Fund	Total
REVENUES					
LCFF sources	\$ 3,145	\$ -	\$ -	\$ -	\$ 3,145
Other local revenues	-	300,031	-	694,987	995,018
Total revenues	<u>3,145</u>	<u>300,031</u>	<u>-</u>	<u>694,987</u>	<u>998,163</u>
EXPENDITURES					
Classified salaries	-	103,798	-	-	103,798
Employee benefits	-	48,760	-	-	48,760
Books and supplies	-	78,837	-	-	78,837
Services and other operating expenditures	-	49,660	-	1,250	50,910
Capital outlay	-	-	-	136,500	136,500
Other outgo	-	14,053	-	-	14,053
Debt service					
Principal retirement	-	-	-	225,000	225,000
Interest	-	-	-	168,119	168,119
Total expenditures	<u>-</u>	<u>295,108</u>	<u>-</u>	<u>530,869</u>	<u>825,977</u>
Excess (deficiency) of revenues over expenditures	3,145	4,923	-	164,118	172,186
OTHER FINANCING SOURCES (USES)					
Operating transfers out	<u>(3,145)</u>	-	<u>(72,753)</u>	-	<u>(75,898)</u>
Total other financing sources (uses)	<u>(3,145)</u>	-	<u>(72,753)</u>	-	<u>(75,898)</u>
Net change in fund balances	-	4,923	<u>(72,753)</u>	164,118	96,288
Fund balances, July 1, 2022	-	343,928	72,753	1,150,045	1,566,726
Fund balances, June 30, 2023	<u>\$ -</u>	<u>\$ 348,851</u>	<u>\$ -</u>	<u>\$ 1,314,163</u>	<u>\$ 1,663,014</u>

YOLO COUNTY OFFICE OF EDUCATION

ORGANIZATION

JUNE 30, 2023

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

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

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires November</u>
Shelton Yip	President	2024
Tico Zendejas	Vice President	2024
Elizabeth Esquivel	Trustee	2026
Melissa Moreno	Trustee	2026
Armando Salud-Ambriz	Trustee	2026

ADMINISTRATION

Garth Lewis,
Superintendent

Maria Arvizu-Espinoza,
Associate Superintendent, Educational Services

Veronica Moreno,
Associate Superintendent, Administrative Services

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Second Period Report	Annual Report
Juvenile Halls, Homes and Camps		
Elementary	0.14	0.48
High School	1.96	1.62
Subtotals	2.10	2.10
 County Funded Non-Juvenile Court Schools ADA		
Probation Referred, On Probation or Parole, Expelled pursuant to EC 48915(a) or (c) [EC 2574(c)(4)(A)]		
Elementary	0.64	0.95
High School	27.62	29.09
Subtotals	28.26	30.04
Total, County Program Alternative Education ADA	30.36	32.14

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Adopted Budget 2023/2024	Actuals 2022/2023	Actuals 2021/2022	Actuals 2020/2021
<u>County School Service Fund</u>				
Revenues and Other Financial Sources	\$ 32,461,308	\$ 27,765,828	\$ 28,664,128	\$ 25,607,045
Expenditures	34,140,041	26,684,586	26,551,385	24,949,433
Other Uses and Transfers Out	588,163	76,685	157,806	26,256
Total Outgo	34,728,204	26,761,271	26,709,191	24,975,689
Change in Fund Balance	(2,266,896)	1,004,557	1,954,937	631,356
Ending Fund Balance	\$ 11,694,403	\$ 13,961,299	\$ 12,956,742	\$ 11,001,805
Available Reserves	\$ 835,127	\$ 804,499	\$ 749,499	\$ 749,498
Reserve for Economic Uncertainties	\$ 1,042,000	\$ 804,499	\$ 749,500	\$ 749,500
Unassigned Fund Balance	\$ (206,873)	\$ -	\$ (1)	\$ (2)
Available Reserves as a Percentage of Total Outgo	2.4%	3.0%	2.8%	3.0%

All Funds

Total Long-Term Debt	\$ 31,875,839	\$ 32,120,839	\$ 22,990,883	\$ 34,726,706
Actual Daily Attendance at Annual	31	32	22	71

The County School Service Fund balance has increased by \$3,545,179 over the past three years. The fiscal year 2023-24 budget projects a decrease of \$2,266,896. For a county of this size, the state recommends available reserves of at least the greater of \$596,000 or 3% of total County School Service Fund expenditures, transfers out, and other uses (total outgo). The County Office of Education met this requirement.

The County has incurred an operating surplus in each of the past three years, and anticipates an operating deficit during the 2023-24 fiscal year. Long-term debt has decreased by \$2,605,867 over the past two years.

Average daily attendance has decreased by 39 over the past two years. The County is anticipating an ADA decrease in 2023-24.

The Adopted Budget figures are as of September 2023.

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

YOLO COUNTY OFFICE OF EDUCATION

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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

YOLO COUNTY OFFICE OF EDUCATION
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Warrant Pass-Through Fund
Balance, June 30, 2023, Annual Financial and Budget Report	\$ (1,641,731)
Adjustments and Reclassifications	
Decrease in:	
Cash in County Treasury	<u>3,397,073</u>
Net Adjustments and Reclassifications	<u>3,397,073</u>
Balance, June 30, 2023, Audited Financial Statements	<u><u>\$ 1,755,342</u></u>

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

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through California Department of Education</i>			
Special Education Cluster (IDEA)			
84.027	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	15638	\$ 754,451
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	5,622,913
84.173	Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	13430	144,213
84.027A	Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	15197	324,456
84.027A	Special Ed: Alternative Dispute Resolution, Part B, Sec 611	13007	39,024
Subtotal Special Education Cluster			6,885,057
Title I Program Cluster			
84.010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	14329	146,448
84.010	ESEA (ESSA): Title I, Part D, Subpart 2, Local Delinquent Programs	14357	44,957
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	107,040
84.010	ESEA: ESSA School Improvement (CSI) Funding for COEs	15439	32,601
Subtotal Title I Program Cluster			331,046
Education Stabilization Fund (ESF) Cluster			
84.425	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	15547	* 207,829
84.425	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	15559	* 129,409
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	10155	* 90,452
	Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	15517	* 34,102
84.425	American Rescue Plan-Homeless Children and Youth (ARP-HCY) Program	15564	* 9,421
84.425	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	15566	* 3,633
Subtotal Education Stabilization Fund (ESF) Cluster			474,846
84.181	Special Ed: IDEA Early Intervention Grants, Part C	23761	81,048
84.367	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14341	4,555
84.424	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	15396	1,605
84.365	ESEA (ESSA): Title III, English Learner Student Program	14346	4,504
84.196	ESEA (ESSA): Education for Homeless Children and Youth	14332	75,461
Total U.S. Department of Education			7,858,122

Continued on the following page.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<i>Continued from the previous page.</i>			
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through California Department of Education</i>			
<i>CCDF Program:</i>			
93.596	Child Development: Federal Child Care, Center-based	13609	* \$ 270,635
	Child Development: Preschool Development Grant - Renewal FY 2020-23 (Federal Funds)	15548	* 9,399
93.575	Child Development: Quality Improvement Activities	14130, 14092	* 190,860
93.575	Child Development: Federal Local Planning Councils	13946	* 48,973
93.575	Child Development: CARES Act General Child Care and Development (Contract Prefix CCTR)	15549	* 2,086
	Subtotal CCDF Program Cluster		<u>521,953</u>
93.600	Head Start	10016	* <u>4,686,968</u>
<i>Passed through California Department of Social Services</i>			
93.575	Child Care and Development Programs Administered by CA Department of Social Services (Federal Funds)	14551	<u>198,849</u>
	Total U.S. Department of Health and Human Services		<u>5,407,770</u>
	Total Federal Programs		<u><u>\$ 13,265,892</u></u>

* Tested as major programs

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

Program Title	Assistance Listing Number	Amount Provided to Subrecipients
<u>Special Education Cluster (IDEA)</u>		
Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	84.027	\$ 754,451
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	5,622,913
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	144,213
Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	324,456
Special Ed: Alternative Dispute Resolution, Part B, Sec 611	84.027A	<u>39,024</u>
Total		<u><u>\$ 6,885,057</u></u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. PURPOSE OF SCHEDULES

A. Schedule Of Average Daily Attendance

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

B. Schedule of Financial Trends and Analysis

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

C. Schedule of Charter Schools

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

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

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

E. Schedule of Expenditures of Federal Awards

The schedule of expenditures of Federal awards includes the Federal grant activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the May 2023 Edition of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. The County did not elect to use the ten percent de minimis indirect cost rate.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

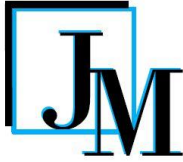
1. PURPOSE OF SCHEDULES (CONTINUED)

E. Schedule of Expenditures of Federal Awards (continued)

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts consist of Child Care and Development Programs Administered by CA Department of Social Services (Federal Funds) and Pandemic EBT Local Administrative Grant revenue received in excess of expenditures.

	Assistance Listing Number	Amount
Total Federal Revenues From the Statement of Revenues, Expenditures, and Changes in Fund Balance		\$ 13,257,475
Reconciling items		
Child Care and Development Programs Administered by CA Department of Social Services (Federal Funds)	93.575	9,031
Pandemic EBT Local Administrative Grant	10.649	<u>(614)</u>
Total Schedule of Expenditures of Federal Awards		<u><u>\$ 13,265,892</u></u>

OTHER INDEPENDENT AUDITOR'S REPORTS



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Education
Yolo County Office of Education
Woodland, California

Report on Compliance

Opinion

We have audited the Yolo County Office of Education (the "County Office") compliance with the requirements specified in the 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting applicable to the County Office's state program requirements identified below for the year ended June 30, 2023.

In our opinion, Yolo County Office of Education complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the County Office's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County Office's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting will always detect a material noncompliance when it exists.

The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County Office’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County Office’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the County Office’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the County Office’s internal controls over compliance. Accordingly, we express no such opinion; and

Select and test transactions and records to determine the County Office’s compliance with the state laws and regulations applicable to the following items:

Local Education Agencies Other Than Charter Schools	
Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	Yes
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	
General Requirements	Yes
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive Program	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Yes
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
Home to School Transportation Reimbursement	No, see below
Independent Study Certification for ADA Loss Mitigation	Yes

School Districts, County Offices of Education and Charter Schools

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

Charter Schools

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

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

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

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

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

We did not perform any procedures related to California Clean Energy Jobs Act as there were no expenditures in the current year.

We did not perform any procedures related to Transitional Kindergarten as there were no Transitional Kindergarten students reported in the current year.

We did not perform any procedures related to Home to School Transportation Reimbursement as the County did not have any transportation expenditures in the fiscal year.

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

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

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

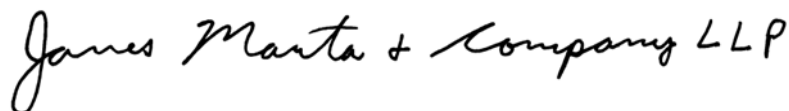
Report on Internal Control over Compliance

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

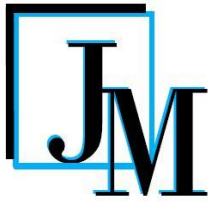
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 13, 2023



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

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

INDEPENDENT AUDITOR'S REPORT

Board of Education
Yolo County Office of Education
Woodland, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education (the "County"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 13, 2023.

Internal Control Over Financial Reporting

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

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

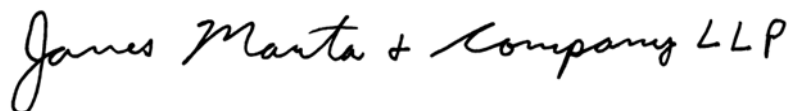
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

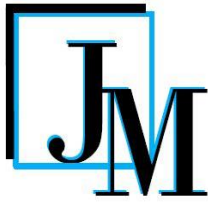
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

Purpose of this Report

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

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

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 13, 2023



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

Board of Education
Yolo County Office of Education
Woodland, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Yolo County Office of Education's (the "County Office") compliance with the types of compliance requirements identified as subject to audit in the May 2023 Edition of the *OMB Compliance Supplement* that could have a direct and material effect on each of the County Office's major federal programs for the year ended June 30, 2023. The County Office's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County Office complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of the May 2023 Edition of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County Office and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County Office's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

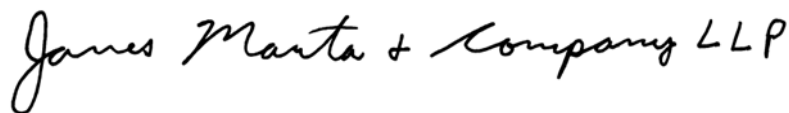
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Yolo County Office of Education as of and for the year ended June 30, 2023, and have issued our report thereon dated December 13, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 13, 2023

FINDINGS AND RECOMMENDATIONS

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Section I – Summary of Audit Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.575, 93.596	Child Development Cluster
84.425, 84.425U	Education Stabilization Fund
93.600	Head Start Cluster

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

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

State Awards

Internal control over state programs:

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

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

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Section II – Financial Statement Findings

No matters were reported.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Section IV – State Award Findings and Questioned Costs

No matters were reported.

YOLO COUNTY OFFICE OF EDUCATION
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

No matters were reported.

3. PUBLIC COMMENT

Description

This item is placed on the agenda for the purpose of providing visitors the opportunity to address the Board on any item(s) of business that does not appear on the formal agenda.

Visitors may also request recognition from the chairperson, to address the Board concerning an item on the agenda by completing the form provided at the door or following the public comment instructions below:

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

For those individuals who wish to make a public comment, please do so in the following manner:

- Before the meeting by google form:

http://bit.ly/Board_Comments

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

- In person at the Yolo County Office of Education, 1280 Santa Anita Court, Suite 120, Woodland, CA 95776.
 - To address the Board concerning an item on the agenda, please complete the form provided at the door.
 - The Board President will invite each speaker to the podium to make verbal comments that may not exceed three (3) minutes.

4. REPORTS

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

Quick Summary / Abstract

- a. Board Reports
- b. Superintendent
- c. Superintendent's Advisory Team (SAT)
 - i. Administrative Services Report
 - ii. Educational Services Report
 - iii. Board Calendar
- d. Committees

Supporting Documents



Admin Services update 1.2024



Educational Services Board Update draft 2.docx



Board Calendar Jan 2024

ADMINISTRATIVE SERVICES JANUARY 2024 UPDATES

Veronica Moreno - Associate Superintendent, Administrative Services

External Business Services

Director, Lorelle Mudd

- Currently working on district first interim budget reviews
- Preparing for 2023 W-2, 1099, and 1095-C reporting

Internal Fiscal Services

- ECE budget development has begun in preparation for the grant submission deadline in April.
- P-1 attendance data will be submitted to CDE by January 16th.
- Recruitment continues for the Director and Accountant positions.

Information & Technology Services

Director, Carl Fahle

- **ERATE CAT-2 INTERNAL CONNECTIONS RFP:** The Information & Technology Services Department is issuing an RFP through USAC's E-Rate Form 470 application process to replace/upgrade outdated switching and wireless infrastructure across YCOE facilities and programs. The Funding Year 2024 FCC Form 471 Application Filing Window is open from Jan 17 to Mar 27, 2024.
- **QCC FEATURE ENHANCEMENT:** The ITS Data Services team completed the implementation of an enhancement to the Purchase Orders/Requisitions Module in the agency's Financial Information System (QCC). This enhancement reduces the need for manual intervention and automates user absence tracking, thereby improving efficiency and accuracy in this QCC operation.

Support Operations Services

Director, Matt Juchniewicz

- Greengate Structural Project
Job walk was on 1/9. Bids are due on February 13th. Still working out financing.
- CCCS Outdoor/ECE Expansion Project
Job walk was on 1/9. Bids are due on February 13th.
- Montgomery Playground
Apparatuses were installed over winter break with engineered wood fiber as temporary surfacing. We are looking forward to spring break as a potential time to install the final surfacing.
- Suite 100 Mezzanine
Planning phase to install lift to utilize area.
- Energy Conservation Project
Reviewing finance options and feasibility.
- Santa Anita Condensate Repair Project
Working with Insurance on project complexities.

- Clean Mobility in Schools Project
We were not awarded the grant. We will be debriefing the application next month with the CARB.
- YCOE Emergency and Safety Project
Finishing up site assessments to construct our Emergency Operations Plan.
- CCCS HVAC Replacement Project
Class 1 – ordering a new HVAC unit. Roughly 11 weeks out.
- Future Greengate Modernization Project
Finishing up documentation submission for a modernization application before F-wing is demolished.
- Future ECE campus expansion
We will be exploring new utility pull into the new campus once the CCCS project bid results are in.
- Data Center Fire suppression project
Project on hold until we free up time allocation from current projects.
- January 2023 New Year storms damages
We have finished our required documentation and are awaiting clearance to finish category Z funding. We have submitted for approximately a \$265,000 hazard mitigation project for an emergency generator to feed our Data Center in Suite 120.

EDUCATIONAL SERVICES DIVISION

January 2023

BOARD REPORT

Early Childhood Education

Shannon McClarin, Director

- We welcomed three new Associate Teachers at Alyce Norman 1 and Room 5! We will be welcoming another new teacher to Plainfield in January.
- Shannon McClarin, Maria Arvizu-Espinoza and Trustees Yip and Salud-Ambriz toured our Early Head Start site at Lemen, as well as our Head Start sites at Woodland Central and Greengate.
- Construction began on December 27 for our Montgomery Early Head Start and Head Start play yard!
- Yolo County Office of Education Early Childhood Education staff met to collaborate with the Yolo County Office of Education Teaching and Learning department to explore applying for Apprenticeship Program funding focused on Early Childhood Education professionals. We believe this focused Apprenticeship Program will help address workforce shortages in the Early Childhood Education field we are experiencing here in Yolo County.
- Our Head Start Family Support Services worked very hard the first two weeks of December and enrolled 5 Early Head Start and 11 Head Start families, which brings our total enrollment up to 90%.
- Early Childhood Education staff completed second quarter reporting for all our Quality Counts California grant funding.

Equity & Support Services

Stan Mojsich, Assistant Superintendent

- Interviews have taken place for over 19 new applicants for the Yolo Youth Commission. New applicants' names have been forwarded to the Yolo County Board of Supervisors for final approval via a 2nd interview with County Supervisors themselves. The next step is formal Board of Supervisor approval at their Jan 23 board meeting. The official first date for the new members of the Youth Commission will be Jan 27.
- YCOE and the Yolo County Board of Supervisors in partnership with ProYouth and Families as well as the Martin Luther King Freedom Center have awarded three local organizations \$53,333 each to serve youth in Yolo County, and we look forward to continuing to support their work. The three organizations are as follows:
 1. All Leaders Must Serve (ALMS)
 2. Brown Issues
 3. Three Sisters Gardens
- The Ed Services teams have continued working and collaborating regularly with our school districts to establish communities of practices that will help our educators better

support students across Yolo County. Combined our team has directly dedicated over two hundred hours to systems of support for our school districts.

- In addition to a weekly check in with Educational Services leads from the Yolo County School districts, YCOE is holding and scheduling meetings with school district educational leads and their Superintendents to better support Differentiated Assistance and the upcoming LCAP's due in June 2024.

Special Projects: Student Services

Gayelynn Gerhart, Director

- Continue to support the work embedded in the Roadmap To The Future
- Continue to provide technical assistance and support for the districts implementing community schools such as the following:
 - Office hours for community school support
 - Held our Yolo County Community Schools community of practice (COP)
 - Attended the Community Schools Learning Series at the Sacramento County Office of Education
 - Participated in a regional community schools' community of practice (COP)
 - Attendance at the District Community Schools Directors Meeting
 - Attendance at the County Offices of Education Network Meeting for Community Schools
- Attended the Yolo County Office of Education School Safety Advisory Group Meeting
- Presented and attended the Hawaii International Conference on Education January 2 - 5, 2024
- Completed the Winter Release of the Con App (Consolidated Application)
- Submitted the Quarterly Expenditure Report for the Expanded Learning Opportunities (ELO) Grant and the Federal Stimulus Quarterly Reporting (ESSER Funds ... Elementary and Secondary School Emergency Relief)

Special Education

Marty Remmers, Director

- We hired two new teachers in the month of December. Amy Lucero started with us on 12/11/23. She is the new teacher for our Autism K-6th class at Greengate School. We also hired Julieann Cardona, who started with us on 1/9/24. She is our new 7-8th grade teacher in our Horizon Program at Lee Middle School. Both of these teachers are highly qualified and fully credentialed. We feel very fortunate to have them come on board, and look forward to them providing great services and instruction to our YCOE students.
- Principal Bohatch is using staff release days to take some of our Horizon teachers to visit like programs across the region. The goal of these visits is to ensure that we are up to date with the most recent instructional strategies, positive behavior reinforcement, and classroom management strategies.

- On 12/6/23, Director Remmers, and Principal Portugal, conducted classroom walkthroughs with Dr. Linda James of the Institute for Leadership Enhancement and Development (I-Lead). The walk-through team was able to visit all classrooms in Principal's Portugal's programs.
- On 12/6/23 the final SIPPS curriculum training took place. Overall, teachers and paraeducators from our Horizon Program attended 5 training sessions on the SIPPS curriculum.
- In the spirit of One YCOE, our Business Department and Sped team met on 12/6/23. These meetings are scheduled quarterly, and go a long way in making sure we are taking the necessary steps to being fiscally responsible and meeting staff and student needs.
- Throughout the Month of December Principal Portugal, and Behavior Analyst Barrios met to develop IEP binders for multiple classrooms in the Sped department. These binders provide vital information for our classrooms teams to ensure our students are getting educational benefit throughout their school day.
- On 12/19/23, Director Remmers, and Principal Bohatch, conducted classroom walkthroughs with Dr. Linda James of the Institute for Leadership Enhancement and Development (I-Lead). The walk-through team was able to visit the Adult Living Skills classrooms in Davis, and Horizon programs in Davis and West Sacramento.
- Greengate had a surprise visit! Santa and his special helper made a visit to Greengate to see all of our students and staff. School Psychologist Peter Lindquist and Secretary Angelica Lara played the part, and made a lot of memories for our YCOE family! See picture below.



Teaching & Learning

*Karen Swan, Coordinator - An Ta, Program Specialist
College and Career Readiness*

- College and Career Readiness department hosted a successful three-day train-the-trainer session of Youth Mental Health First Aid.
- Ten participants representing organizations such as Communicare+Ole, Davis Joint Unified School District, Dignity Health/Common Spirit, Yolo County Office of Education, Yolo County Probation, Yolo-Solano Catholic Charities, CHOC Housing, and PRIDE Industries are now trained to lead Youth Mental Health First Aid trainings to their peers and the community.
- Yolo County Office of Education was able to offer the Mental Health First Aid as an adult education short-term Career Technical Education training, as it provides participants with a valuable certification in an area needed by many organizations in all fields.

Teaching & Learning

Catherine Irwin, Program Coordinator, Multi-Tiered Systems of Support - Dr. Heather Schlaman, Program Coordinator, Language and Literacy

- In December the Teaching and Learning team finalized plans for a Universal Design for Learning trainer of trainers program offered to multiple departments within the Yolo County Office of Education. Staff from Teaching and Learning, College and Career Readiness, Special Education, Prevention and Wellness, and Early Childhood Education will all be participating to build their capacity to train our teachers and district partners to implement Universal Design for Learning as a strategy to create equity and access.
- We continued to provide professional learning to the staff at Cesar Chavez Community School to implement Restorative Practices. In December, this professional learning series began a collaboration with the Special Education Department to deepen staff learning outcomes.
- The Teaching and Learning team provided multiple professional learning and coaching sessions for Positive Behavior Intervention and Support teams with all our partner districts. One highlight in December was the collaboration with Davis Joint Unified School District to lead an all-day training that included teams from all elementary and middle schools. The training focused on the application of Culturally Responsive Practices to their behavior Systems.

Prevention and Wellness

Dr. Sonia Rambo, Director, Prevention and Wellness

- Our department was proud to support the Statewide Foster Youth bi-annual in-person meeting in Sacramento by setting up our photo booth to share some joy. Our Administrative Secretary, Yara Cortes put together a nice background to commemorate the event. [Photo linked.](#)

- We were also able to share the photo booth at two other events within YCOE: a holiday goodie week luncheon ([photo](#)) and the Cesar Chavez Community School holiday luncheon ([photo](#)). While the Chavez event included students who used the photo booth, I have not shared those photos due to confidentiality.
- For Homeless Education, we have submitted our letter of intent to apply for the upcoming three-year grant cycle. Applications are due in March.
- YCOE was selected to apply for an exclusive grant connecting partnerships throughout the county to support youth mental health. The grant, named Transforming Together or T² was submitted in December. We are still awaiting the results.
- We were notified on December 21 that we were awarded a \$750,000 grant for Youth-driven programs, specifically to be used at Cesar Chavez Community School. This grant comes from the Children and Youth Behavioral Health Initiative and is managed by the Mental Health Services Oversight and Accountability Commission. The grant allows for Chavez staff to be trained in the Transition to Independence Process (TIP) model to focus on behavioral and physical healthcare needs, family functioning/ independent living, educational and vocational goals, socialization, and future planning.
- We are continuing to develop wellness centers/ programs throughout the county. We are specifically supporting one wellness center in each district. We have begun work on supporting the Horizon Program and Cesar Chavez Community School on wellness spaces/ programs.
- We continue to learn more about and prepare for the All Payer Fee Schedule which will allow us to sustain the programs and services related to mental health at school sites. This endeavor is a partnership with Health and Human Services and will help to sustain mental health services for children and youth across the county.
- We have been selected to provide presentations for the following upcoming summits: Napa Wellness Summit (March - presentation by Dr. Sonia Rambo from YCOE and Jennifer Edwards from Health and Human Services), SEL and Wellness Summit (May -two presentations by YCOE staff). We are also working on the Whole Child Equity Summit 2.0 on April 23. Official announcement for the summit is still to come.

Alternative Education

Jared Coughlan, Principal

- Two students at Dan Jacobs have earned their high school diplomas. A ceremony is in the works.
- A Chavez student was chosen as one of the fifteen recipients of the ACSA Region 3 Every Student Succeeding Award. The student and his family will be honored at a reception on March 4, 2024 in Sacramento. This student also recovered enough credits to return to Woodland High for the final semester of his senior year.
- The Chavez Extension Program will be taking a field trip to visit a program called All Leaders Must Serve in Woodland. All Leaders Must Serve (ALMS) is a mentor organization that empowers young adults ages 15-25 through job readiness training to

become self-sufficient, prepared for a living wage job, and to give back to the community.

- Two Chavez Students completed a Health Class at Woodland Community College.
- Six students have enrolled for a class at Woodland Community College for the upcoming semester.
- Three students will be interning with our S.O.S. department as part of our YCCP career technical education program.
- Chavez will be celebrating our students' hard work during the first semester on January 24th. Please stop by and enjoy the treats.

Yolo County

OFFICE OF EDUCATION

Board Calendar (Meetings, Events and Special Dates)

January

Monday, January 22, 6:00-8:00 pm, Human Trafficking Awareness Month Event, location: Woodland Community & Senior Center

Tuesday, January 23, 3:30 pm, **Board Meeting**

Wednesday, January 24, 6:00-8:30 pm, League of Women Voters-Woodland Candidate Forum for Superior Court Judge and Proposition 1, location: Woodland Community & Senior Center

Friday, January 26, 5:00-9:00 pm, Woodland Chamber Installation Dinner, location: Velocity Island Park ([register](#))

Saturday, January 27, noon-2:00 pm, Yolo Youth Commission Swearing In Ceremony, location: YCOE Conference Center

Tuesday, January 30, 9:00-10:30 am, Governor's Budget Proposal for 2024-25: Implications for Public Education (with Dr. Patti Herrera), location: location: YCOE Conference Center ([register](#))

Wednesday, January 31, 6:30-8:00 pm, League of Women Voters-**Woodland** Candidate Forum for Board of Supervisors District 3 and 5, location: Woodland Community & Senior Center

Wednesday, January 31, 7:00-8:30 pm, League of Women Voters-**Davis** Candidate Forum for Board of Supervisors District 4, location: Davis Community Chambers ([register](#))

February

Saturday, February 3, 9:00 am-3:00 pm, Steps to College, location: Consulate General of Mexico in Sacramento, stepstocollegesac.org

Saturday, February 10, 9:00 am-12:00 pm, Woodland Community College Super Saturday, location: Woodland Community College

Tuesday, February 13, 3:30 pm, **Board Meeting**

March

Saturday, March 2, 10 am-noon, Yolo County Women's History Month Celebration, location: Gibson House

Monday, March 4, 6:00-8:00 pm, ACSA Region 3 Every Student Succeeding Ceremony, location: Hilton Sacramento Arden West ([tickets](#))

Wednesday, March 6, Yolo EmpowHER Leadership Conference, location: UC Davis ARC Ballroom

Saturday, March 9, 5:30-9:00 pm, Yolo Crisis Nursery Crab Feed, location: Yolo County Fairgrounds ([tickets](#))

Tuesday, March 12, 3:30 pm, **Board Meeting**

Saturday, March 16, 8:00 am-3:00 pm, Cesar Chavez Youth Leadership Conference, location: UC Davis University Credit Union Center ([register](#))

Monday, March 18, 9:00-11:00 am, Yolo County Elected Officials and Leaders Forum, location: YCOE Conference Center

Tuesday, March 19, 4:00-9:00 pm, 13th annual UC Davis Equity and Social Justice Awards, location: UC Davis Conference Center ([register](#))

Thursday, March 21, 10 am-noon, YCOE Tour of Progress Ranch, location: Progress Ranch House (Davis)

April

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

Thursday, April 11, 9 am-3 pm, Davis Inspire Student Career Expo (DJUSD 8th grade career fair), location: Sacramento City College-Davis Center

Saturday, April 20, 6-9 pm, United Way California Capital Region Annual Gala, location: Sacramento Memorial Auditorium

Saturday, April 27, Winters Youth Day

May

Thursday, May 2, Big Day of Giving

Monday, May 13, 6:00-8:30 pm, SELPA Community Advisory Committee (CAC) Awards, location: YCOE Conference Center

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

Thursday, May 16, 3:00-6:00 pm, YCOE Staff Appreciation Event, location: Nelsons Grove

June

Sunday, June 2, 10:00 am-5:00 pm, Yolo County Juneteenth Celebration, location: UC Davis ARC Ballroom

Tuesday, June 11, 3:30 pm, **Board Special Meeting** (Budget Study Session)

Tuesday, June 25, 3:30 pm, **Board Meeting** (Budget & LCAP Adoption)

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

5. CONSENT AGENDA

Quick Summary / Abstract

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

- a. December 12, 2023 Regular Board Meeting Minutes
- b. December 2023 Temporary County Certificates (TCC's)

Supporting Documents



12-12-23 Minutes



TCC's December 2023 6 totals

YOLO COUNTY BOARD OF EDUCATION
Regular Meeting: December 12, 2023
MINUTES

1.0 OPENING PROCEDURES

1.1 Call to Order and Roll Call. The Yolo County Board of Education met on December 12, 2023, at 3:30 p.m. at a Regular Board meeting session in person. Board Members present were Tico Zendejas, Shelton Yip, Armando Salud-Ambriz, Elizabeth Esquivel, Melissa Moreno. President Zendejas presided. Superintendent Garth Lewis was present. (Roll Call held).

1.2 Indigenous Land Acknowledgement Statement. The land acknowledgement statement was conducted.

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

1.4 Approval of Agenda.
Motion to Approve agenda.

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

2.0 RECOGNITION OF GUESTS AND PRESENTATIONS

2.1 YCOE Employee of the Month – December 2023
Eddie Graziano, Principal, Greengate School presented Lisa Yamasaki, Assistive Technology Teacher, Special Education with the certificate. Lisa commented on how much of an honor it is to receive the award and thanked all the partnerships. Shelton commented on how this is well deserved and how wonderful she is for her service to Yolo County and the students.

2.2 Introduction of New Staff
Veronica Moreno, Associate Superintendent, Administrative Services introduced Corwin Lowe, Assistant Director, Internal Fiscal Services. He is excited to get integrated and up to speed.

3.0 Public Comment

None

4.0 REPORTS

4.1 Board Reports

Trustee Moreno

- Currently very busy wrapping up season projects.
- California Latino School Boards Association (CLSBA was able to gather in San Francisco for the California School Boards Association (CSBA)

conference.

- Participated in ethnic studies session at the Yolo Academy with young people in region.
- Been involved coordinating the *Empower Her* conference with young women in region.
- Having many conversations with the University of California Davis on teacher professional development.
- Currently thinking about summer and negotiating schedules.

Trustee Esquivel

- Attended Children’s Alliance giveaway in West Sacramento. Care packages were given to families.
- Attended Rotary Club of West Sacramento and created gift bags at Westfield School for a charity raffle.
- Attended the CSBA conference.
 - The California County Board of Education (CCBE) took actions at the CSBA board of directors meeting regarding amending the governance structure to phase out CCBE. The board of directors took a vote and a CCBE member will now be part of the Executive Committee. We will discuss this issue more at the end of this meeting.

Trustee Salud-Ambriz

- Attended CSBA conference.
 - It was great to continue to network and build relationships across state while representing the Yolo County Office of Education (YCOE).
- Thanked Director Shannon McClarin for coordinating the Head Start programs tour. Thank you for your time and educating me. Hope to visit again next year.

Vice President Yip

- Attended Greengate harvest festival.
- On October 30 he participated in gathering communications and de-escalation event regarding the recent bomb threats in Davis with staff from Davis schools, Department of Justice, FBI, District Attorney’s office, etc.
- On November 13 attended the Yolo County School Boards Association (YCSBA) and CSBA webinar on managing conflict during board meetings.
- On November 14-16 attended the Breaking Barriers event.
 - Trustee Armando Salud-Ambriz attended the Roadmap to the Future session. It was a great gathering of agencies to share their work. Superintendent Lewis and the staff presented the Roadmap to the Future.
- Attended the CSBA conference and delegate assembly.
 - Lots of meetings and emotions regarding CCBE. Hoping we can continue to move forward with two (2) Yolo County Board of

Education trustees as part of a fifteen (15)-member team to facilitate the needs of county boards in the state.

- Attended Association of California School Administrators (ACSA) conference.
- Discussed the UC Davis STEM (Science, Technology, Engineering and Mathematics) project currently happening throughout the state. There are currently no schools from Yolo County and asked if we could work on that.
- Thanked Ms. McClarin and Maria Arvizu-Espinoza, Associate Superintendent, Educational Services for coordinating tour of the Head Start programs.

President Zendejas

- Asked staff to enjoy and relax on your holiday. Thank you for all you do.

Superintendent

Items discussed included:

- Attended Breaking Barriers event and thanked Trustee Yip for his work at this event that involves interagency collaboration to support youth and families.
- Attended two (2) events focused on effective governance.
 - YCSBA webinar and LAFCO (Local Agency Formation Commission) YED (Yolo Education) series.
- Participated in District Attorney's youth leadership event.
 - Twenty-five (25) youth participated.
 - Highlighted experiences in law enforcement and response. Swat, K-9 unit and other law agencies participated in the event including a panel mock jury.
 - Students articulated personal experiences (including negative) and effectiveness to see humanity in law enforcement.
 - A debriefing for this event will happen this week for next year.
- Recently attended on December 4 at midyear retreat with staff on building coherence in Roadmap. Thanked Gayelynn Gerhart, Director of Special Projects for her work on this retreat.
- Attended Head Start paper bag fashion show with students. It was the highlight of the month. Happy holidays to staff, board, students, etc.

SAT

Educational Services

- Maria Arvizu-Espinoza, Associate Superintendent, Educational Services expressed gratitude for board leadership and superintendent for current work in the county.
- Currently Educational Services is building the capacity to provide support to districts with fifteen (15) additional training courses.

- Attended Breaking Barriers event which was very effective and targeted attention.
- Highlighted five (5) students at Cesar Chavez interested in attending Woodland Community College for courses and commented that this aligns with Roadmap to the Future blueprint.

Administrative Services

Veronica Moreno, Associate Superintendent, Administrative Services

- External Business Services is fully staffed. There are positions currently available for Information Technology and Internal Fiscal Services. There is also a consultant in the Internal Fiscal Services to help staff.
- Hired new Assistant Director in Internal Fiscal Services, Corwin Lowe.
- The Administrative Services division has a dedicated and hard-working staff. They have come together and supported one another.

Committees

None

2.2

Associations

None.

5.0 CONSENT AGENDA

Motion to Approve Consent Agenda minus resolution.

Vice President Shelton Yip abstained on vote for resolution.

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

Motion to Approve resolution in consent agenda.

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

6.0 **ACTION ITEMS**

ACTION ITEMS

6.1 RESOLUTION #23-24/24 National Human Trafficking Prevention Month – January 2024

Trustee Yip presented resolution to Celina Alveraz, Associate Director, Empower Yolo. She invited trustees and staff to Empower Yolo’s Human Trafficking Awareness Month panel to hear from survivors and a panel of experts to learn what you can do to end human trafficking on Monday, January 22, 2024, from 6 to 8 pm. This event is cohosted by the Office of Education and other partners. A

flyer was given to all trustees. She thanked the trustees for their support and participation.

Motion to approve RESOLUTION #23-24/24 National Human Trafficking Prevention Month – January 2024

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

Trustee Moreno commented that this is a critical social issue in Sacramento Valley and region. Speaking on this issue reminded her to ask the *Empower Her* board to consider a workshop on this subject at the *Empower Her* conference coming up.

6.2 2024 Organizational Meeting

1) President. Trustee Zendejas opened the nominations for President. Trustee Zendejas nominated Trustee Shelton Yip for President. The Board thanked Trustee Zendejas for serving as President in 2023.

A motion for all items will be done at the end of this item.

President Shelton Yip is now leading the meeting.

2) Vice President. Trustee Yip opened the nominations for Vice President. Trustee Yip nominated Trustee Armando Salud-Ambriz for Vice President.

b. Adopt the 2024 Board Meeting Calendar Dates and Times. The Board reviewed the proposed meeting calendar. Superintendent Garth Lewis acknowledged the January 23 meeting date and the compressed time between January and February 2024 meetings. The following meeting dates and times were discussed:

January 23, 2024, 3:30 p.m.
February 13, 2024, 3:30 p.m.
March 12, 2024, 3:30 p.m.
April 9, 2024, 3:30 p.m.
April 12, 2024, 9 a.m. (Board Retreat)
May 14, 2024, 3:30 p.m.
June 11, 2024, 3:30 p.m. (Budget Study Session)
June 25, 2024, 3:30 p.m. (Budget & LCAP Adoption)
July 2024, No Meeting
August 13, 2024, 3:30 p.m.
September 10, 2024, 3:30 p.m.
October 8, 2024, 3:30 p.m.
November 12, 2024, 3:30 p.m.
December 17, 2024, 3:30 p.m.

c. Appointment of Board Committee Representatives

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

Motion to approve:

- President
- Vice President
- Adopt the 2024 Board Meeting Calendar dates and times.
- Appointment of Board Committee Representatives

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

6.3 2023-2024 Yolo County Office of Education First Interim Report and Budget Revision

Veronica Moreno, Associate Superintendent, Administrative Services presented the PowerPoint on the First Interim report and budget revision. She reviewed the budgeting and financial reporting process. Additional funding was included and discussed how the Covid 19 funds were spent or will be spent this year since there is a deadline to use these funds.

Trustee Moreno asked a question on page 80 and why the contributions are not showing. Ms. Moreno stated that they are shown on Page 82 and that contributions on the initial slide are typically included in revenues.

Trustee Esquivel thanked staff for their work adjusting budget. She also asked about the economic outlook and the 68-billion-dollar deficit and if we are still running on 22-23 funds. Staff stated we are fine, and we do have reserves (Prop. 98). Staff are seeing a deficit regarding propositions 98 for the years 22-23 & 24-25 so they are estimating that there will be a lot of work ahead to budget accordingly and to adjust accordingly.

Trustee Yip asked about the Board resolution to set aside dollars for PERS and STRS and if there is an effect on classrooms. Also is there an end date to resolution? Ms. Moreno stated that there are projections for increases and she will investigate that question and get back to the Board.

Motion to approve 2023-2024 Yolo County Office of Education First Interim Report and Budget Revision.

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

6.4 Greengate Structural Project Financing Resolution

Veronica Moreno, Associate Superintendent, Administrative Services gave updates on resolution. They are waiting for the California Department of Education review process. Also, there is not a minimum amount requested it is dependent on project. Trustee Moreno asked about the environmental piece of this project. Ms. Moreno stated that it is not included in scope. Trustee Moreno asked if this was because of the State of California or county office? Ms. Moreno stated that sustainable materials are used by YCOE per the Director of Support Operations Services, who is the lead on this project. He also does a thorough review of materials used with an emphasis on sustainability components with funding for which there are limitations on which products are approved for hardship funding. YCOE does try to obtain environmentally friendly materials for projects.

Motion to approve Greengate Structural Project Financing Resolution.

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

6.5 Second Reading of Board Policies (9000 series)

Motion to approve Board Policies:

BB 9250 – Remuneration, Reimbursement, and other Benefits

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

The Board had a question on how often the policies get updated. Staff stated that they can get updated yearly or it can be up to the Board. Trustee Esquivel had a question regarding receipts for meal reimbursement. She asked where the \$23,000 dollar amount came from. Superintendent Lewis stated it was during the last Board retreat. The dollar amount was agreed upon acknowledging that more could be used to support taking on senior leadership. The specific dollar amount can be updated and reconsidered at the next annual retreat. Trustee Moreno asked if the policy includes carrying over any funds? Superintendent Lewis stated no it goes back to general funds. Trustee Salud-Ambriz asked about conference attendance in item #3. Superintendent Lewis stated that travel has to be done in the same budget year to use funds.

7.0 **INFORMATION ITEMS**

7.1 Head Start/Early Head Start Reports

Shannon McClarin, Director, Early Childhood Education presented this item.

Updates:

Thanked the Board for the tour of Head Start programs. Trustee Salud-Ambriz appreciates leadership. Trustee Moreno went on tour several years ago and commented on how wonderful it was. She also asked about the need for increasing pay of Head Start educators. Has that conversation come up. Ms. McClarin stated that they were able to increase pay by 10 percent during the negotiation process this year.

7.2 Cesar Chavez Attendance Report for December 2023

Principal Jared Coughlan, Alternative Education, presented this item. Discussed PowerPoint. Trustee Moreno thanked him for the presentation and asked if there were any ideas or best practices on supporting students with transportation, attendance, etc. Staff are currently working on this issue. Trustee Zendejas asked where the city of volcano is (regarding field trip students attended.) Staff stated it is near Amador County. Trustee Moreno also commented that the Cache Creek Nature Preserve is still active. Students loved the field trip, and it will hopefully happen annually.

7.3 Williams Annual Report – July 2022 to June 2023

Heather Schlaman, Program Coordinator I, Teaching and Learning presented the PowerPoint in the Board packet and answered questions from the Board.

7.4 Monthly Board Financial Report

Veronica Moreno presented this item. No questions.

7.5 First Reading of Board Bylaws (9000 series)

BB 9323 – Meeting Conduct

Superintendent Lewis presented this item and gave context on how we are governing. Board policy was updated to address what has become normal in meetings today. This policy will be brought back to the board in January for Action. President Yip had a question regarding name to be added for requesting the speaker public comment cards? Superintendent Lewis stated it will be updated with position (Executive Assistant) in lieu of a name.

7.6 California County Board of Education (CCBE) Reorganization

Trustee Yip commented on the CCBE reorganization and stated that this has a lot of emotion with the current transformation. CCBE was a section of CSBA. CCBE every two years must adopt a Memorandum of Understanding (MOU) to keep things moving forward. There is also one staff member dedicated to CCBE. Changes to CCBE will occur over the years and CCBE will not lose any seats on legislative Committee (one seat). When enacted there should be four (4) county

board members on the team. There are questions on roles, responsibilities, advocacy, and jobs. County roles will hopefully now be a greater part of CSBA. They are currently looking at a fifteen (15) member committee to look at survey numbers across state, and the wants and needs of county board members from districts.

Trustee Salud asked when will the changes occur? President Yip stated at the end of January there will no longer be a president and vice president and there will be a new seat on the Board of directors (BOD) (CCBE delegate). Region 6 will now have a Region 14 for CCBE members or county board members. Trustee Esquivel (who is currently the Vice President of CCBE) stated that CCBE will be dissolved as of January 29 but will still hold a March governance workshop and a conference in September 2024 in Monterey.

Committee members will decide how to move forward per President Yip and Trustee Esquivel. There are lots of emotions around this issue. As members are for or against this integration, Trustee Esquivel respects the decision made by the Board of Directors (BOD)/CSBA, but since CCBE is a subsection, she will support the decision. President Yip stated that there is an emotional part to this change for members that have been on board for many years and have put a lot of time in CCBE.

Trustee Moreno asked what is happening with this now and how did this consolidation happen? President Yip and Trustee Esquivel stated that this consolidation should be more effective to advocate for students and programs. Trustee Esquivel recognizes the work county boards and county offices do on meeting the needs of students we serve. CSBA also recognizes that change can be difficult and has promised to keep promises made in regard to the fifteen (15) member committee that will develop bylaws. President Yip has asked that current trustees for Yolo County sign up for this committee next year to help develop bylaws, etc. President Yip also stated that the committee will address how counties pay membership dues for CSBA and CCBE and ask why are we paying extra dues? We should pay for those students on CCBE structure to be part of greater whole. More information on this issue will be presented to the Board in the future.

8.0 Suggested future agenda items.

- EL RISE – Future meeting.
- Status of Juvenile Hall – Cost and how many students (requested by Trustee Moreno at Board Retreat)

9.0 ADJOURNMENT. Adjourned at 5:07 PM

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

Garth Lewis, Superintendent

YOLO COUNTY OFFICE OF EDUCATION
 TEMPORARY COUNTY CERTIFICATES
 FOR DISTRICTS

December 2023

Davis Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Gabriella Hernandez	30-Day Substitute Permit

Esparto Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Washington Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Winters Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Ariana Almaraz	Pupil Personnel Services Credential

Woodland Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Yolo County Office of Education

Applicant Name	Type of Credential/Permit/Certificate
Basma Dajani	CD Site Supervisor Permit
Tracy Young	CD Assistant Teacher Permit
Christian Gabriel	CD Teacher Permit
Trenise Lowery	CD Teacher Permit

Total TCC's for the Month of December 2023: 6

6. ACTION ITEMS

6. 1. RESOLUTION #23-24/25 Black History Month - February 2024 

Description

Approve RESOLUTION #23-24/25 Black History Month - February 2024

Recommendation

Staff recommends approval of RESOLUTION #23-24/25 Black History Month - February 2024

Supporting Documents



Black History Month 2024 version

Contact Person

Vice President Armando Salud-Ambriz will present resolution to Marlene Bell.



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

**Resolution #23-24/25
Black History Month – February 2024**

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

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

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

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

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

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

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

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

PASSED AND ADOPTED by the Yolo County Board of Education and the Yolo County Superintendent of Schools at a meeting held on January 23, 2024, by the following vote:

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

NOES:

ABSTAIN:

ABSENT:

Shelton Yip, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

6. 2. RESOLUTION #23-24/26 In Support of Farm Connection Day, May 3, 2024 

Description

Approve RESOLUTION #23-24/26 In Support of Farm Connection Day, May 3, 2024

Recommendation

Staff recommends approval of RESOLUTION #23-24/26 In Support of Farm Connection Day, May 3, 2024

Supporting Documents



Farm Connection Day 2024

Contact Person

Trustee Elizabeth Esquivel will present this resolution to Gary Wegener, Jennifer Beermann, Incoming Co-Chair of FCD and third grade teacher at Gibson School, Caitlin Koch, Yolo County 4H Program Representative.



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

**Resolution #23-24/26
In Support of Farm Connection Day, May 3, 2024**

WHEREAS, for over a decade, Yolo County 4-H and the Yolo County Farm Bureau have sponsored an annual Farm Connection Day for Yolo County students; and

WHEREAS, Farm Connection Day exposes over 2,500 students from Yolo County and the surrounding areas to the agricultural roots of our community, through the exhibits and projects of County 4-H and FFA students; and

WHEREAS, during the COVID-19 pandemic, event organizers were not able to host the annual event and 2024 marks the return of the long-standing tradition for students, schools and the community; and

WHEREAS, in 2024, Farm Connection Day will be held on May 3, 2024, at the Yolo County Fairgrounds in Woodland and provides an opportunity for Yolo County students to see agriculture as a potential college or career path; and

WHEREAS, Farm Connection Day provides an inclusive opportunity for public, private, charter and home school students across Yolo County to participate in the day; and

WHEREAS, students attending Farm Connection Day can practice public speaking and organizational skills during a day full of educational displays, presentations and hands-on activities; and

WHEREAS, the annual event provides a showcase for student projects and club exhibits, which range from animal projects (such as raising steers and chickens), clothing construction, jam-making, robotics and small engine restorations; and

WHEREAS, Farm Connection Day is possible because of participation of over 200 4-H youth members that act as “student hosts” and use their leadership and public speaking skills to share the work of 4-H; and

WHEREAS, student hosts participate as part of a sponsored school field trip coordinated with school partners and under the supervision of a single certificated teacher, who is assisted by adult volunteers required to meet district coverage ratios; and

Copy: Yolo County 4H (attn Gary Wegener/gwegener4098@gmail.com)

WHEREAS, in partnership with local districts and schools, participation in Farm Connection Day is considered an excused absence as an educational conference for students, in alignment with California Education Code;

NOW, THEREFORE BE IT RESOLVED, that the Yolo County Board of Education and the Yolo County Superintendent of Schools express support of Farm Connection Day on May 3, 2024, and encourage participation by all students in Yolo County; and

BE IT FURTHER RESOLVED, that the Yolo County Board of Education and the Yolo County Superintendent of Schools encourage public, private and charter schools to consider Farm Connection Day as an educational conference, thus permitting it to be an excused absence for attendance purposes consistent with each district or school’s policies.

PASSED AND ADOPTED by the Yolo County Board of Education and the Yolo County Superintendent of Schools at a meeting held on January 23, 2024, by the following vote:

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

NOES:

ABSTAIN:

ABSENT:

Shelton Yip, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

6. 3. RESOLUTION #23-24/27 Career Technical Education Month - February 2024 

Description

Approve RESOLUTION #23-24/27 Career Technical Education Month - February 2024

Recommendation

Staff recommends approval of RESOLUTION #23-24/27 Career Technical Education Month - February 2024

Supporting Documents



CTE Month 2024 version

Contact Person

President Shelton Yip will present this resolution to Karen Swan, Program Coordinator I, Teaching & Learning, Yolo COE.



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

**Resolution #23-24/27
Career Technical Education (CTE) Month – February 2024**

WHEREAS, February has been designated as Career and Technical Education (CTE) Month by the Association for Career and Technical Education; and

WHEREAS, career and technical education offers students the opportunity to gain the academic, technical and employability skills necessary for true career readiness; and

WHEREAS, students in career and technical education programs participate in authentic, meaningful experiences that improve the quality of their education and increase their engagement and achievement; and

WHEREAS, career and technical education provides students with career exploration opportunities earlier in their educational experience, which enables them to make informed and beneficial decisions about their academic coursework and pursue established programs of study and career pathways; and

WHEREAS, leaders from business and industry nationwide report increasing challenges related to addressing the skills gap and connecting qualified professionals with available careers in critical and growing CTE-related fields, including healthcare, energy, advanced manufacturing, cybersecurity and information technology; and

WHEREAS, career and technical education prepares students for these and other fulfilling careers by offering integrated programs of study that link secondary and postsecondary education and lead to the attainment of industry-recognized credentials; and

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

NOW, THEREFORE, BE IT RESOLVED, that the Yolo County Board of Education and the Yolo County Superintendent of Schools proclaim February as Career Technical Education Month and encourages students, parents, educators, school districts and community members to support and participate in opportunities to advance career and technical education programs in Yolo County.

PASSED AND ADOPTED by the Yolo County Board of Education and the Yolo County Superintendent of Schools at a meeting held on January 23, 2024, by the following vote:

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

NOES:

ABSTAIN:

ABSENT:

Shelton Yip, President
Yolo County Board of Education

Garth Lewis
County Superintendent of Schools

**6. 4. RESOLUTION #23-24/28 Support of Applications for Eligibility Determination and Funding;
Designation of Authorized District Representatives** 

Description

Approve RESOLUTION #23-24/28 Support of Applications for Eligibility Determination and Funding;
Designation of Authorized District Representatives

Recommendation

Staff recommends approval of RESOLUTION #23-24/28 Support of Applications for Eligibility
Determination and Funding; Designation of Authorized District Representatives

Supporting Documents



Authorized SFP contacts Resolution

Contact Person

Veronica Coronado, Associate Superintendent, Administrative Services will present this item.

**BEFORE THE BOARD OF EDUCATION OF THE
YOLO COUNTY OFFICE OF EDUCATION
YOLO, CALIFORNIA**

RESOLUTION NO. 23-24/28

**SUPPORT OF APPLICATIONS FOR ELIGIBILITY DETERMINATION AND FUNDING;
DESIGNATION OF AUTHORIZED DISTRICT REPRESENTATIVES**

WHEREAS, Education Code established multiple programs to be administered by the Department of General Services (DGS) as staff to the State Allocation Board (SAB); and

WHEREAS, Yolo County Office of Education intends to file applications for eligibility determination, file applications for funding, and/or certify information under one or more SAB-Administered Program(s); and

WHEREAS, a condition of processing the various applications under the SAB and DGS administered programs is a resolution in support of those applications from the Yolo County Office of Education Board of Education; and

WHEREAS, the SAB and DGS require a school district's Board of Education to authorize specific individuals to sign and submit information on behalf of a school district; and

WHEREAS, the Yolo County Office of Education understands that the signing and submittal of forms on behalf of the school district commits the school district to comply with program requirements.

NOW, THEREFORE, BE IT HEREBY RESOLVED that Yolo County Board of Education is in support of filing necessary applications under programs administered by the SAB and DGS and authorizes the individuals identified below to physically sign all documents and papers or submit documents via OPSC Online that are associated with SAB-Administered Program(s):

1. Garth Lewis, Yolo County Superintendent of Schools
2. Veronica Moreno, Associate Superintendent of Administrative Services
3. Matthew Juchniewicz, Director, Support Operations Services

PASSED AND ADOPTED on January 23, 2024, by the Yolo County Board of Education by the following vote:

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

NOES:

ABSENT:

ABSTENTION:

Shelton Yip, Board President

CERTIFICATION

I, Garth Lewis, certify that the foregoing is a correct copy of a resolution passed and adopted by the Yolo County Board of Education on January 23, 2024.

Garth Lewis, Board Secretary

Date

6. 5. School Accountability Report Cards (SARCs)


Description


Action Item.


Recommendation

The Board is being asked to approve the SARC Alternate Authorizer Designation 2022-23 reports for: Cesar Chavez, Dan Jacobs, Special Education.

Supporting Documents

 Cesar Chavez School Accountability Report Card 2022-23

 Dan Jacobs School Accountability Report Card 2022-23

 Yolo County Special Education School Accountability Report Card 2022-23

Contact Person

Stan Mojsich Assistant Superintendent Equity and Support, Jared Coughlan Cesar Chavez Community School/Dan Jacobs, and Marty Remmers, Director, Special Education will present on this item.

Cesar Chavez Community
2022–23 School Accountability Report Card
Reported Using Data from the 2022–23 School
Year
California Department of Education

Address:	255 West Beamer St. Woodland, CA , 95695- 2510	Principal:	Jared Coughlan, Principal
Phone:	(530) 668-3091	Grade	7-12
		Span:	

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Jared Coughlan, Principal

📍 Principal, Cesar Chavez Community

About Our School



Dear Parents, Guardians and Community Members,

Here at Cesar Chavez our dedicated staff welcomes your interest in our School Accountability Report Card (SARC). This report card provides all stakeholders with statistical information regarding the Yolo County Office of Education's accredited public community school, Cesar Chavez Community School (CCCS) located in Woodland, CA. Our campus provides educational programs and services for students in grades 7 through 12. Our student body consists of students who are expelled from their district of residence, referred by the county probation department, and or referred by their home district due to behavior, truancy and or credit deficiency. The report card provides information about student achievement, staffing, curriculum, school safety and instructional materials. Cesar Chavez Community School is currently in the planning process of becoming a full-service community school which will offer additional supports and services, expanded learning opportunities all within the framework of engaging families and community partners in the leadership and improvement of all aspects of the school. The dedicated staff at CCCS are committed to providing each student with quality first instruction through rigorous standards-based lessons while building strong trusting relationships. We view it as our responsibility to rebuild trust in the academic process for our students and their caregivers. We trust that you will find this information useful, and we welcome family and community input as we work to improve the educational experience of every student.

With gratitude,

Jared Coughlan, Principal

Contact

Cesar Chavez Community
255 West Beamer St.
Woodland, CA 95695-2510

Phone: [\(530\) 668-3091](tel:5306683091)
Email: jared.coughlan@ycoe.org

Contact Information (School Year 2023–24)

District Contact Information (School Year 2023–24)

District Name	Yolo County Office of Education
Phone Number	(530) 668-6700
Superintendent	Lewis, Garth
Email Address	garth.lewis@ycoe.org
Website	www.ycoe.org

School Contact Information (School Year 2023–24)

School Name	Cesar Chavez Community
Street	255 West Beamer St.
City, State, Zip	Woodland, CA , 95695-2510
Phone Number	(530) 668-3091
Principal	Jared Coughlan, Principal
Email Address	jared.coughlan@ycoe.org
Website	www.ycoe.org
County-District-School (CDS) Code	57105790113787

Last updated: 1/16/24

School Description and Mission Statement (School Year 2023–24)

Cesar Chavez Community School is a WASC accredited high school in Woodland, CA. Students are referred to the program by representatives of the five Yolo County school districts for truancy, behavior intervention, expulsion, and probation. As a result of their negative experiences in school and, in many cases, challenging personal circumstances, many of our students are also deficient in credits and anxious about attending and engaging in school. The school serves students in grades 7-12. Students in grades 9-12 can be served in our day school program or through independent study; students in grades 7 and 8 are served exclusively through independent study. In addition to the instructional and administrative staff, a Youth Advocate and Mental Health provider are on campus to provide support to students as needed.

Vision: Cesar Chavez Community School is a community-driven center that provides the highest quality education, promoting success for all students in a setting where students, parents and staff share responsibility for students'

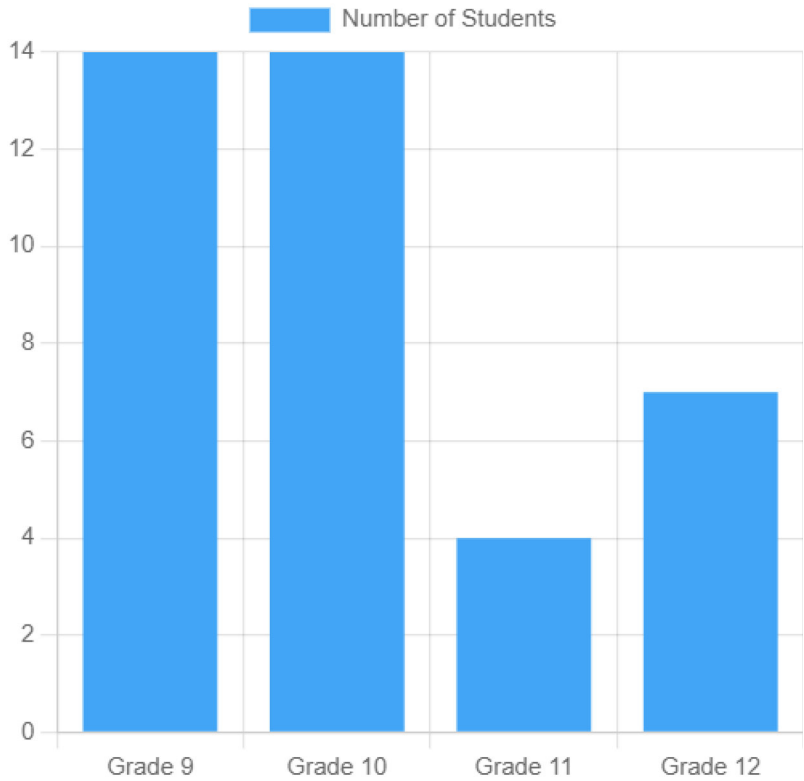
learning and growth, and work together to create a safe, affirming, and engaging learning environment.

Mission: Provide an educational environment that fosters success and empowers students by providing them the tools to conquer personal challenges, realize their potential, build self-confidence, set, and attain goals and become successful, contributing members of the community.

Last updated: 1/16/24

Student Enrollment by Grade Level (School Year 2022–23)

Grade Level	Number of Students
Grade 9	14
Grade 10	14
Grade 11	4
Grade 12	7
Total Enrollment	39



Last updated: 1/16/24

Student Enrollment by Student Group (School Year 2022–23)

Student Group	Percent of Total Enrollment
Female	35.90%
Male	61.50%
Non-Binary	2.60%

Student Group (Other)	Percent of Total Enrollment
English Learners	25.60%
Foster Youth	0.00%
Homeless	33.30%

Student Group	Percent of Total Enrollment
American Indian or Alaska Native	0.00%
Asian	0.00%
Black or African American	5.10%
Filipino	0.00%
Hispanic or Latino	84.60%
Native Hawaiian or Pacific Islander	0.00%
Two or More Races	2.60%
White	7.70%

Student Group (Other)	Percent of Total Enrollment
Migrant	0.00%
Socioeconomically Disadvantaged	79.50%
Students with Disabilities	30.80%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Preparation and Placement (School Year 2020–21)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1.40	33.65%	11.90	25.77%	228366.10	83.12%
Intern Credential Holders Properly Assigned	0.00	0.00%	1.80	4.06%	4205.90	1.53%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	6.40	13.92%	11216.70	4.08%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	1.30	32.71%	13.50	29.34%	12115.80	4.41%
Unknown/Incomplete/NA	1.40	33.18%	12.40	26.83%	18854.30	6.86%
Total Teaching Positions	4.20	100.00%	46.20	100.00%	274759.10	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 1/16/24

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1.10	23.93%	20.20	48.91%	234405.20	84.00%
Intern Credential Holders Properly Assigned	0.00	0.00%	1.90	4.64%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	4.00	9.86%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	2.60	54.81%	6.20	15.00%	11953.10	4.28%
Unknown/Incomplete/NA	1.00	21.27%	8.90	21.52%	15831.90	5.67%
Total Teaching Positions	4.80	100.00%	41.40	100.00%	279044.80	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 1/16/24

**Teachers Without Credentials and Misassignments
(considered "ineffective" under ESSA)**

Authorization/Assignment	2020-21 Number	2021-22 Number
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

Last updated: 11/2/23

**Credentialed Teachers Assigned Out-of-Field
(considered "out-of-field" under ESSA)**

Indicator	2020-21 Number	2021-22 Number
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.60
Local Assignment Options	1.30	1.90
Total Out-of-Field Teachers	1.30	2.60

Last updated: 11/2/23

Class Assignments

Indicator	2020– 21 Percent	2021– 22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0.00%	0%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	21.70%	0%

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

Last updated: 11/2/23

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2023–24)

Year and month in which the data were collected: January 2024

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	<p>1) Edgenuity</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.</p>	Yes	0
Mathematics	<p>1) Edgenuity</p> <p>2) Agile Mind Intensified Mathematics 1 (IMI1)</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE</p>	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.		
Science	<p>1) Edgenuity</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.</p>	Yes	0
History-Social Science	<p>1) Edgenuity</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are</p>	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	available to a new student when they enter our programs throughout the year.		
Foreign Language	<p>1) Edgenuity</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.</p>	Yes	0
Health	<p>1) Edgenuity-online program for health is available for health-related courses. Additionally, Cesar Chavez Community School partners with Communicare, the Health and Human Services Agency, and Woodland Community College to provide Health course opportunities.</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE</p>	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	<p>continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.</p>		
<p>Visual and Performing Arts</p>	<p>1) Edgenuity-online program is available for visual and performing arts courses.</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.</p>	<p>Yes</p>	<p>0</p>

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0

Note: Cells with N/A values do not require data.

Last updated: 1/16/24

School Facility Conditions and Planned Improvements

The campus is located at 255 West Beamer Street, Woodland, CA 95695. The campus consists of four classrooms, an art lab, a covered eating area for lunch and gatherings and an administrative building. One of the classrooms, room 4, will no longer be in use by Cesar Chavez to springboard our Early Childhood Education Program so the classroom has been moved to the administrative building. Repairs and maintenance are conducted by Yolo County Office of Education's Support Operations Services Department. YCOE conducted the F.I.T. survey in November of 2023 and noted that the school needs some deferred maintenance such as paint to keep the buildings operational. The campus will undergo a series of upgrades over the course of the next several months. The overall rating of the facility is GOOD.

A project is in place to update the gates at the entrance to the school to provide enhanced security measures. There will also be a new camera system installed to provide better coverage of the campus as well as the ability to save the data for an extended period. A full-court basketball area with bleachers will be installed as part of the planned upgrade.

?

Last updated: 1/16/24

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected

- The overall rating

System Inspected	Rating	Repair Needed and Action Taken or Planned
<p>Systems: Gas Leaks, Mechanical/HVAC, Sewer</p>	<p>Fair</p>	<p>1. Cesar Chavez - Classroom 1: Vents or grills are excessively dusty or dirty.</p> <p>2. Cesar Chavez - Classroom 2: Vents or grills are excessively dusty or dirty</p> <p>3. Cesar Chavez - Classroom 3: Vents or grills are excessively dusty or dirty.</p> <p>Each of the items will have a corresponding work order in our maintenance management system and will be addressed by either repairing, replacing, or removing the existing deficiency. Deficient items are addressed in priority order that places an emphasis on staff and student safety. Status updates on any or all deficient items are available upon request from the Director of Support Operations Services.</p>
<p>Interior: Interior Surfaces</p>	<p>Fair</p>	<p>1. Administrative Building: Carpet is torn in secretaries area.</p> <p>Each of the items will have a corresponding work order in our maintenance management system and will be addressed by either repairing, replacing, or removing the existing deficiency. Deficient items are addressed in priority order that places an emphasis on staff and student safety. Status updates on any or all deficient items are available upon request from the Director of Support Operations Services.</p>

System Inspected	Rating	Repair Needed and Action Taken or Planned
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Fair	<p>1. Administrative Building: Area appears to be unclean with more than minimal dirt, dust, or buildup.</p> <p>2. Cesar Chavez - Classroom 4: Area appears to be unclean with more than minimal dirt, dust, or buildup, excessive cobwebs.</p> <p>Each of the items will have a corresponding work order in our maintenance management system and will be addressed by either repairing, replacing, or removing the existing deficiency. Deficient items are addressed in priority order that places an emphasis on staff and student safety. Status updates on any or all deficient items are available upon request from the Director of Support Operations Services.</p>
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	<p>1. Cesar Chavez - 3.999 Acre Lot: Significant cracks, trip hazards, holes and deterioration are found, concrete trip hazard.</p> <p>Each of the items will have a corresponding work order in our maintenance management system and will be addressed by either repairing,</p>

System Inspected	Rating	Repair Needed and Action Taken or Planned
		replacing, or removing the existing deficiency. Deficient items are addressed in priority order that places an emphasis on staff and student safety. Status updates on any or all deficient items are available upon request from the Director of Support Operations Services.

Overall Facility Rate

Year and month of the most recent FIT report: November 2023

Overall Rating	Good
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Last updated: 1/12/24

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAA] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
 2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
 3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

**CAASPP Test Results in ELA and Mathematics for All Students
Grades Three through Eight and Grade Eleven taking and completed state-
administered assessment
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
English Language Arts / Literacy (grades 3-8 and 11)	--	0%	30%	28%	47%	46%
Mathematics (grades 3-8 and 11)		0%	26%	24%	33%	34%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

Last updated: 1/12/24

**CAASPP Test Results in ELA by Student Group for students taking and completed
state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	12	4	33.33%	66.67%	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	0	0	0%	0%	0%
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/12/24

**CAASPP Test Results in Mathematics by Student Group for students taking and completed state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	12	5	41.67%	58.33%	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	0	0	0%	0%	0%
White	--	--	--	--	--
English Learners	--	--	--	--	--

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Foster Youth	--	--	--	--	--
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/12/24

**CAASPP Test Results in Science for All Students
 Grades Five, Eight and High School
 Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
Science (grades 5, 8, and high school)			6.25%	--	29.47%	30.29%

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/12/24

**CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--				
Female	--				
Male	--				
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	--				
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--				
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--				
White	--				
English Learners	--				
Foster Youth	--				
Homeless	--				
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	--				
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--				

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

Career Technical Education (CTE) Programs (School Year 2022–23)

The Yolo County Office of Education College and Career Readiness Team Collaborates with Cesar Chavez Community School to provide support in the following areas:

- * Provides work-based learning opportunities related to career exploration, resume writing, and interview skills.
- * Develops enrichment activities and opportunities including industry tours and presentations.

The YCCP program offers a CTE course sequence in Entrepreneurship in Applied Digital Media.

YCOE's College and Career Readiness Team seeks out and is advised by industry partners in the fields in which students express interest.

Last updated: 1/12/24

Career Technical Education (CTE) Participation (School Year 2022–23)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	3
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	12.5
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

Last updated: 1/12/24

Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements

UC/CSU Course Measure	Percent
2022–23 Pupils Enrolled in Courses Required for UC/CSU Admission	0.00%
2021–22 Graduates Who Completed All Courses Required for UC/CSU Admission	0.00%

Last updated: 1/12/24

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2022–23)

Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1:	Component 2:	Component 3:	Component 4:	Component 5:
	Aerobic Capacity	Abdominal Strength and Endurance	Trunk Extensor Strength and Flexibility	Upper Body Strength and Endurance	Flexibility
9	53%	53%	53%	53%	67%

Note: The administration of the PFT during 2021–22 and 2022-23 school years, only participation results are required for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Opportunities for Parental Involvement (School Year 2023–24)

Building relationships with students and families is a high priority at Cesar Chavez Community School (CCCS). Before enrollment in CCCS, each student attends a personal orientation meeting with a parent or guardian, led by the principal and attended by the Youth Development Specialist and a CommuniCare mental health provider. These meetings familiarize the student and parent with the school and the support we provide. We also use these meetings to learn about the student's strengths and needs so we can be prepared to serve them well. All parents and students are invited to a meeting at the beginning of each school year to review

any changes in the program and to meet with teachers and support staff. At that time, parents are invited to volunteer on campus or to serve on our School Site Council. These opportunities provide parents with a voice on campus and a chance to build relationships with staff and leadership. Teachers and support staff regularly contact families to provide updates on student progress and solicit input. Families are invited to attend our Fall Back to School Night and Community Dinner. In addition, the school hosts a Spring Open House, a Student Art Show, and a family engagement event in a local park. Progress reports are mailed home to students every quarter so that parents are informed about their student's progress, and newsletters are mailed home at least once per month.

State Priority: Pupil Engagement

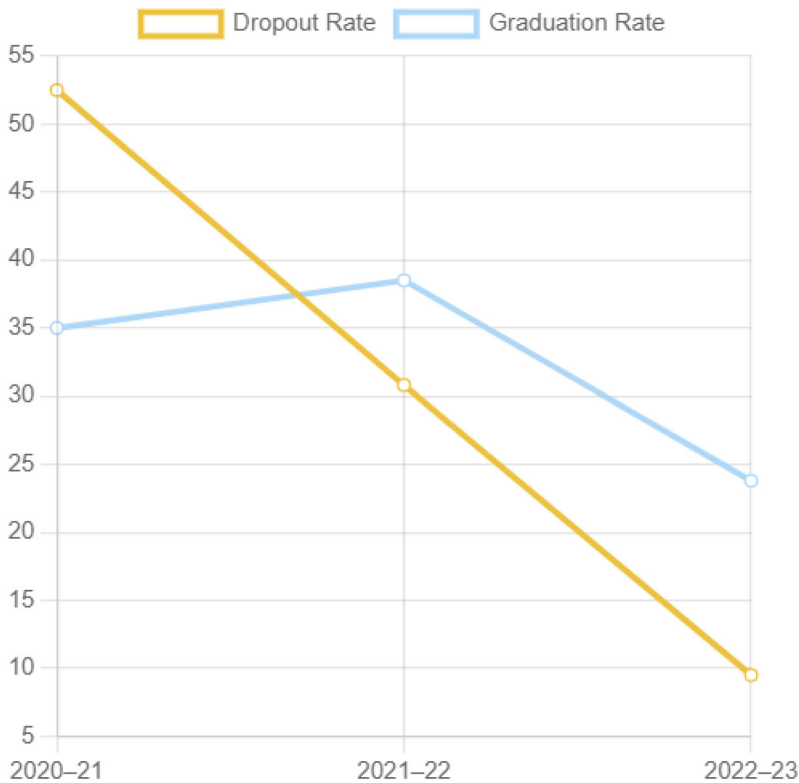
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020– 21	School 2021– 22	School 2022– 23	District 2020– 21	District 2021– 22	District 2022– 23	State 2020– 21	State 2021– 22	State 2022– 23
Dropout Rate	52.50%	30.80%	9.5%	68.70%	65.50%	43.6%	9.4%	7.8%	8.2%
Graduation Rate	35.00%	38.50%	23.8%	21.70%	20.70%	12.8%	83.6%	87.0%	86.2%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.



Last updated: 1/12/24

Graduation Rate by Student Group (Four-Year Cohort Rate) (School Year 2022–23)

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	21	5	23.8%
Female	--	--	--
Male	13	3	23.1%
Non-Binary	0.0	0.0	0.0%
American Indian or Alaska Native	0	0	0.00%
Asian	0	0	0.00%
Black or African American	--	--	--
Filipino	0	0	0.00%
Hispanic or Latino	19	4	21.1%
Native Hawaiian or Pacific Islander	0	0	0.00%
Two or More Races	--	--	--
White	0	0	0.00%
English Learners	--	--	--
Foster Youth	0.0	0.0	0.0%
Homeless	--	--	--
Socioeconomically Disadvantaged	21	5	23.8%
Students Receiving Migrant Education Services	0.0	0.0	0.0%
Students with Disabilities	--	--	--

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/12/24

Chronic Absenteeism by Student Group (School Year 2022–23)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	72	60	45	75.0%
Female	27	22	17	77.3%
Male	44	37	28	75.7%
Non-Binary	1	1	0	0.0%
American Indian or Alaska Native	0	0	0	0.0%
Asian	0	0	0	0.0%
Black or African American	9	8	6	75.0%
Filipino	0	0	0	0.0%
Hispanic or Latino	53	46	36	78.3%
Native Hawaiian or Pacific Islander	0	0	0	0.0%
Two or More Races	1	1	0	0.0%
White	9	5	3	60.0%
English Learners	13	12	11	91.7%
Foster Youth	2	1	0	0.0%
Homeless	22	21	20	95.2%
Socioeconomically Disadvantaged	63	54	41	75.9%
Students Receiving Migrant Education Services	0	0	0	0.0%

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
Students with Disabilities	18	17	14	82.4%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

Rate	School 2020–21	School 2021–22	School 2022–23	District 2020–21	District 2021–22	District 2022–23	State 2020–21	State 2021–22	State 2022–23
Suspensions	5.77%	26.00%	18.06%	0.62%	6.03%	4.97%	0.20%	3.17%	3.60%
Expulsions	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.08%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

Suspensions and Expulsions by Student Group (School Year 2022–23)

Student Group	Suspensions Rate	Expulsions Rate
All Students	18.06%	0.00%
Female	3.70%	0.00%
Male	27.27%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	0.00%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	18.87%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	0.00%	0.00%
White	0.00%	0.00%
English Learners	15.38%	0.00%
Foster Youth	0.00%	0.00%
Homeless	31.82%	0.00%
Socioeconomically Disadvantaged	19.05%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	33.33%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/12/24

School Safety Plan (School Year 2023–24)

Cesar Chavez Community School's Comprehensive School Safety Plan was revised and updated during the 2021-22 school year. The Yolo County Office of Education Board will next review and approve the school safety plan in Spring 2024. The safety plan was developed with staff input and is accessible in each classroom and office. The manual contains information on emergency procedures, hostage situations, natural disasters, acts of violence, and health and safety issues.

Last updated: 1/12/24

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) (School Year 2020–21)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K				
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2021–22)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K				
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2022–23)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K				
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2020–21)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	4.00	11		
Mathematics	6.00	6		
Science	4.00	7		
Social Science	4.00	12		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2021–22)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	2.00	21		
Mathematics	2.00	15		
Science	2.00	11		
Social Science	2.00	21		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2022–23)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	2.00	27	0	0
Mathematics	2.00	14	0	0
Science	3.00	12	0	0
Social Science	2.00	22	0	0

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/12/24

Ratio of Pupils to Academic Counselor (School Year 2022–23)

Title	Ratio
Pupils to Academic Counselor*	0

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/12/24

Student Support Services Staff (School Year 2022–23)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	

Title	Number of FTE* Assigned to School
Speech/Language/Hearing Specialist	0.00
Resource Specialist (non-teaching)	
Other	0.00

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/12/24

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2021–22)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$16363.00	\$3599.00	\$12764.00	\$75498.00
District	N/A	N/A	--	--
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$7606.62	--
Percent Difference – School Site and State	N/A	N/A	--	--

Note: Cells with N/A values do not require data.

Last updated: 1/12/24

Types of Services Funded (Fiscal Year 2022–23)

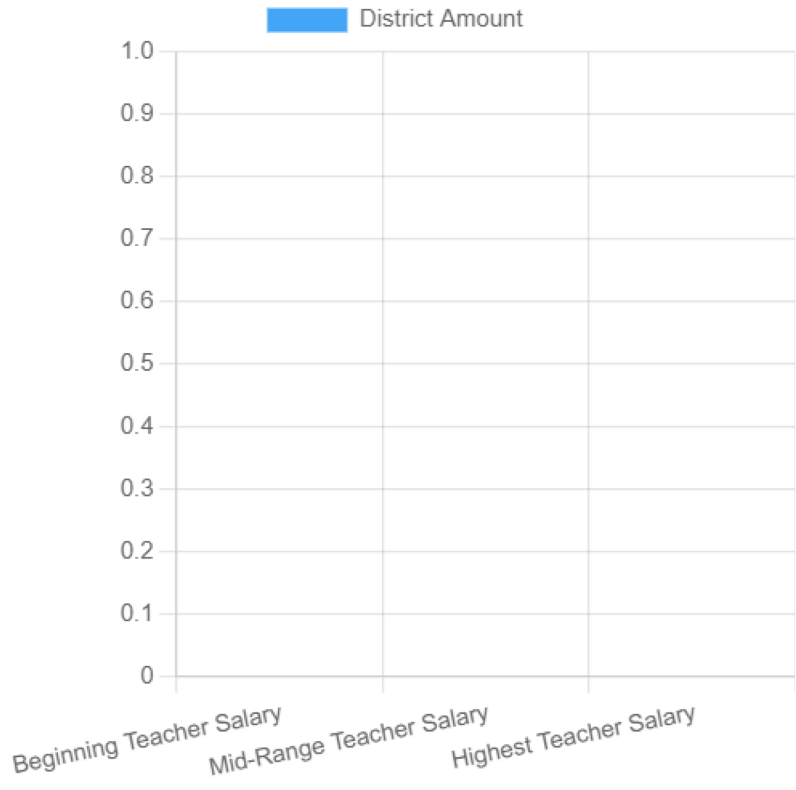
A credentialed teacher and paraeducator are present in all Chavez classrooms. A Youth Advocate provides transportation for students who require it, serves as a parent liaison, and adds additional adult presence on campus, connecting with students and supporting staff in a variety of ways. A campus monitor present during the school day, helps to ensure student safety and builds positive relationships with students, often acting as a mentor. The Power Source program is offered to students weekly, teaching them decision-making skills and helping them to understand and leverage their own power over their lives. Chavez also has a CommuniCare staff member on campus full time; this person provides mental health services in the form of regular check-ins with students and more extended sessions with students who need additional support. Yolo Arts provides twice-weekly art instruction to students as part of the regular school day, and a Youth Development Specialist works with students individually to connect them to career and postsecondary education opportunities.

Last updated: 1/12/24

Teacher and Administrative Salaries (Fiscal Year 2021–22)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$0.00	\$0.00
Mid-Range Teacher Salary	\$0.00	\$0.00
Highest Teacher Salary	\$0.00	\$0.00
Average Principal Salary (Elementary)	\$0.00	\$0.00
Average Principal Salary (Middle)	\$0.00	\$0.00
Average Principal Salary (High)	\$0.00	\$0.00
Superintendent Salary	\$0.00	\$0.00
Percent of Budget for Teacher Salaries	0.00%	0.00%
Percent of Budget for Administrative Salaries	0.00%	0.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.



Last updated: 1/12/24

Advanced Placement (AP) Courses (School Year 2022–23)

Percent of Students in AP Courses 0 %

Subject	Number of AP Courses Offered*
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered*	0

* Where there are student course enrollments of at least one student.

Last updated: 1/12/24

Professional Development

Measure	2021– 22	2022– 23	2023– 24
Number of school days dedicated to Staff Development and Continuous Improvement	10	10	10

Last updated: 1/12/24

Dan Jacobs
2022–23 School Accountability Report Card
Reported Using Data from the 2022–23 School
Year
California Department of Education

Address:	2880 East Gibson Rd. Woodland, CA , 95776	Principal:	Jared Coughlan, Principal
Phone:	(530) 406-5300	Grade	7-12
		Span:	

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

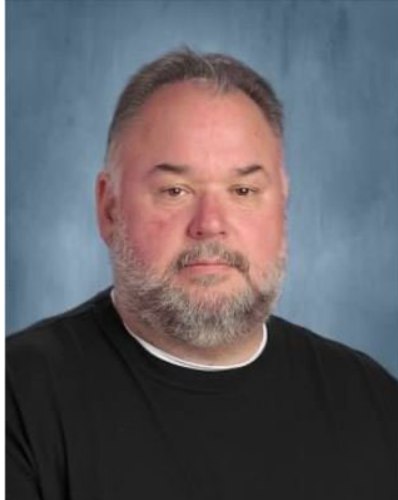
Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Jared Coughlan, Principal

📍 Principal, Dan Jacobs

About Our School



Dear Parents, Guardians and Community Members,

Here at Dan Jacobs School (DJS) we welcome your interest in our School Accountability Report Card (SARC). This report card provides all stakeholders with statistical information regarding the Yolo County Office of Education's accredited juvenile Dan Jacobs School (CCCS) located in Woodland, CA. DJS serves juvenile offenders within Yolo County and are under the jurisdiction and protection of the county juvenile justice system and are incarcerated in juvenile hall. The juvenile court school is designed to provide mandated public education for juvenile offenders. DJS provides quality learning opportunities for students to obtain a high school diploma or GED. The students at DJS receive 240 minutes of core academic curriculum daily. The students at DJS are required to take all state and local assessments and upon their release or if the court terminates jurisdiction the students are required to continue their public education. The students are furnished with planning and transitional services that are critical for their successful transition back to a public school. Students are provided with the opportunity for credit recovery to overcome credit deficiencies as well as counseling services for behavior and social awareness. The administration and staff work tirelessly to build a strong partnership with every student to support their transition to the next phase of their educational plan. We trust that you will find this information useful, and we welcome family and community input as we work to improve the educational experience of every student.

With gratitude,

Jared Coughlan, Principal

Contact

Dan Jacobs
2880 East Gibson Rd.
Woodland, CA 95776

Phone: [\(530\) 406-5300](tel:5304065300)
Email: jared.coughlan@ycoe.org

Contact Information (School Year 2023–24)

District Contact Information (School Year 2023–24)	
District Name	Yolo County Office of Education
Phone Number	(530) 668-6700
Superintendent	Lewis, Garth
Email Address	garth.lewis@ycoe.org
Website	www.ycoe.org

School Contact Information (School Year 2023–24)	
School Name	Dan Jacobs
Street	2880 East Gibson Rd.
City, State, Zip	Woodland, CA , 95776
Phone Number	(530) 406-5300
Principal	Jared Coughlan, Principal
Email Address	jared.coughlan@ycoe.org
Website	www.ycoe.org
County-District-School (CDS) Code	57105795730106

Last updated: 1/16/24

School Description and Mission Statement (School Year 2023–24)

Dan Jacobs School serves students who are incarcerated at the Yolo County Juvenile Hall. The purpose of juvenile court school is to provide mandated, compulsory public education services for juvenile offenders who are under the protection or authority of the county juvenile justice system and are incarcerated in juvenile halls. Dan Jacobs School (DJS) is operated by the Yolo County Office of Education. Dan Jacobs provides the opportunity for students to complete a course of study leading to a high school diploma or GED. Dan Jacobs School offers 240 minutes of core academic instruction daily. Students are required to take all state and local educational assessments. Upon release, or after the court terminates jurisdiction, students are required to continue their public education. Dan Jacobs students are provided planning and transition services critical to a successful transfer back to a public school, including the development of an individual learning plan. During students' time at Dan Jacobs School, we offer credit recovery for students deficient in credit for graduation, counseling for behavior and social awareness, and additional supports and activities to promote wellness and positive community involvement. Students can also earn a high

school diploma from Dan Jacobs School. The administration and staff are eager to form strong partnerships with students to support their educational journeys within and beyond Dan Jacobs.

Mission Statement:

Empower students through education by providing them with the tools to conquer personal challenges, realize their potential, set and attain goals, and become positive members of their community. The mission of Yolo County Alternative Education is to provide a safe, affirming, and engaging learning environment and to provide the pathways and support students who need to achieve their personal, educational, and professional goals. Our students will develop strong positive relationships with peers and staff and will leave prepared for college and a successful career. Students will demonstrate the literacy and numeracy skills necessary to be critical consumers of information and engaged community members.

Last updated: 1/16/24

Student Enrollment by Grade Level (School Year 2022–23)

Grade Level	Number of Students
-------------	--------------------

Last updated: 1/16/24

Student Enrollment by Student Group (School Year 2022–23)

Student Group	Percent of Total Enrollment
Female	0.00%
Male	0.00%
Non-Binary	0.00%
American Indian or Alaska Native	0.00%
Asian	0.00%
Black or African American	0.00%
Filipino	0.00%
Hispanic or Latino	0.00%
Native Hawaiian or Pacific Islander	0.00%
Two or More Races	0.00%
White	0.00%

Student Group (Other)	Percent of Total Enrollment
English Learners	0.00%
Foster Youth	0.00%
Homeless	0.00%
Migrant	0.00%
Socioeconomically Disadvantaged	0.00%
Students with Disabilities	0.00%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;

- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Preparation and Placement (School Year 2020–21)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	0.20	22.22%	11.90	25.77%	228366.10	83.12%
Intern Credential Holders Properly Assigned	0.00	0.00%	1.80	4.06%	4205.90	1.53%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	6.40	13.92%	11216.70	4.08%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.70	77.78%	13.50	29.34%	12115.80	4.41%
Unknown/Incomplete/NA	0.00	0.00%	12.40	26.83%	18854.30	6.86%
Total Teaching Positions	0.90	100.00%	46.20	100.00%	274759.10	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 1/16/24

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	0.10	16.67%	20.20	48.91%	234405.20	84.00%
Intern Credential Holders Properly Assigned	0.00	0.00%	1.90	4.64%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	4.00	9.86%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.70	83.33%	6.20	15.00%	11953.10	4.28%
Unknown/Incomplete/NA	0.00	0.00%	8.90	21.52%	15831.90	5.67%
Total Teaching Positions	0.90	100.00%	41.40	100.00%	279044.80	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 1/16/24

**Teachers Without Credentials and Misassignments
(considered "ineffective" under ESSA)**

Authorization/Assignment	2020-21 Number	2021-22 Number
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

Last updated: 11/2/23

**Credentialed Teachers Assigned Out-of-Field
(considered "out-of-field" under ESSA)**

Indicator	2020-21 Number	2021-22 Number
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.70	0.70
Total Out-of-Field Teachers	0.70	0.70

Last updated: 11/2/23

Class Assignments

Indicator	2020– 21 Percent	2021– 22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)		0%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0.00%	0%

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

Last updated: 11/2/23

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2023–24)

Year and month in which the data were collected: January 2024

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	<p>1) Edgenuity</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to new student when they enter our programs throughout the year.</p>	Yes	0
Mathematics	<p>1) Edgenuity</p> <p>2) Agile Mind Intensified Mathematics 1 (IMI1)</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core</p>	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.		
Science	<p>1) Edgenuity</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.</p>	Yes	0
History-Social Science	<p>1) Edgenuity</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE</p>	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.		
Foreign Language	<p>1) Edgenuity - online program is available for foreign language courses.</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to new student when they enter our programs throughout the year.</p>	Yes	0
Health	<p>1) Edgenuity-online program for health is available for health-related courses. In addition, Dan Jacobs partners with community partner Communicare and Health and Human Services Agency to provide healthcare-related workshops.</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of</p>	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	<p>adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.</p>		
<p>Visual and Performing Arts</p>	<p>1) Edgenuity-online program is available for visual and performing arts courses.</p> <p>Staff have utilized curricular materials consistent with adoptions in partner districts. We are in the process of adopting materials for the 2024-2025 school year. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/ materials that are available to a new student when they enter our programs throughout the year.</p>	<p>Yes</p>	<p>0</p>

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0

Note: Cells with N/A values do not require data.

Last updated: 1/16/24

School Facility Conditions and Planned Improvements

Dan Jacobs School is located within the Yolo County Juvenile Detention Facility, first occupied in August of 2005. The classrooms are well maintained and properly equipped for student learning and success. The Yolo County Office of Education Support Operation Services is not responsible for the maintenance of the facility, however YCOE does conduct the F.I.T. report. The overall rating of the facility is EXEMPLARY.

Last updated: 1/16/24

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: December 2023

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

Overall Facility Rate

Year and month of the most recent FIT report: December 2023

Overall Rating	Exemplary
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Last updated: 1/12/24

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAA] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
 2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
 3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

**CAASPP Test Results in ELA and Mathematics for All Students
Grades Three through Eight and Grade Eleven taking and completed state-
administered assessment
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
English Language Arts / Literacy (grades 3-8 and 11)	--	--	30%	28%	47%	46%
Mathematics (grades 3-8 and 11)		--	26%	24%	33%	34%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

Last updated: 1/12/24

**CAASPP Test Results in ELA by Student Group for students taking and completed
state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--				
Female	0	0	0%	0%	0%
Male	--				
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	--				
Black or African American	0	0	0%	0%	0%
Filipino	0	0	0%	0%	0%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Hispanic or Latino	--				
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--				
White	0	0	0%	0%	0%
English Learners	--				
Foster Youth	0	0	0%	0%	0%
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	--				
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	0	0	0%	0%	0%

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/12/24

**CAASPP Test Results in Mathematics by Student Group for students taking and completed state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--	--	--	--	--
Female	0	0	0%	0%	0%
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	--	--	--	--	--
Black or African American	0	0	0%	0%	0%
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	0	0	0%	0%	0%
English Learners	--	--	--	--	--

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Foster Youth	0	0	0%	0%	0%
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	0	0	0%	0%	0%

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/12/24

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
Science (grades 5, 8, and high school)			6.25%	--	29.47%	30.29%

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/12/24

**CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--				
Female	0	0	0%	0%	0%
Male	--				
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	--				
Filipino	0	0	0%	0%	0%
Hispanic or Latino	0	0	0%	0%	0%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--				
White	0	0	0%	0%	0%
English Learners	0	0	0%	0%	0%
Foster Youth	0	0	0%	0%	0%
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	--				
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--				

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

Career Technical Education (CTE) Programs (School Year 2022–23)

The Yolo County Office of Education and Career Readiness Department makes resources available for Dan Jacobs school in the areas of career exploration and preparation for the world of work. There are no full CTE program sequences currently.

Last updated: 1/12/24

Career Technical Education (CTE) Participation (School Year 2022–23)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	--
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	--
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

Last updated: 1/12/24

Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements

UC/CSU Course Measure	Percent
2022–23 Pupils Enrolled in Courses Required for UC/CSU Admission	0.00%
2021–22 Graduates Who Completed All Courses Required for UC/CSU Admission	0.00%

Last updated: 1/12/24

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2022–23)

Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1:	Component 2:	Component 3:	Component 4:	Component 5:
	Aerobic Capacity	Abdominal Strength and Endurance	Trunk Extensor and Strength and Flexibility	Upper Body Strength and Endurance	Flexibility

Note: The administration of the PFT during 2021–22 and 2022–23 school years, only participation results are required for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Opportunities for Parental Involvement (School Year 2023–24)

Due to the safety and security of the facility and the confidentiality of the youth within the Juvenile Detention Facility, parental involvement is very limited; however, parents are invited to encourage their students to use their school time to their advantage while they attend Dan Jacobs School. Parents have contact with students by phone or may visit on Probation approved visiting days. Parents do have direct involvement in IEP meetings that are scheduled within the facility.

State Priority: Pupil Engagement

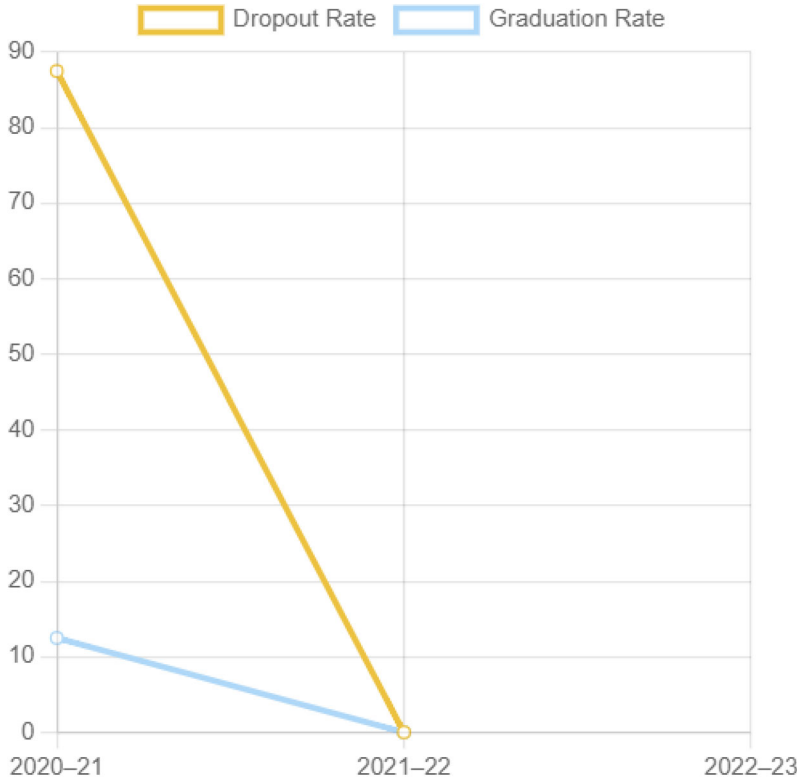
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020– 21	School 2021– 22	School 2022– 23	District 2020– 21	District 2021– 22	District 2022– 23	State 2020– 21	State 2021– 22	State 2022– 23
Dropout Rate	87.50%			68.70%	65.50%	43.6%	9.4%	7.8%	8.2%
Graduation Rate	12.50%			21.70%	20.70%	12.8%	83.6%	87.0%	86.2%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.



Last updated: 1/12/24

Graduation Rate by Student Group (Four-Year Cohort Rate) (School Year 2022–23)

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	0.0	0.0	0.0%
Female	0.0	0.0	0.0%
Male	0.0	0.0	0.0%
Non-Binary	0.0	0.0	0.0%
American Indian or Alaska Native	0	0	0.00%
Asian	0	0	0.00%
Black or African American	0	0	0.00%
Filipino	0	0	0.00%
Hispanic or Latino	0	0	0.00%
Native Hawaiian or Pacific Islander	0	0	0.00%
Two or More Races	0	0	0.00%
White	0	0	0.00%
English Learners	0.0	0.0	0.0%
Foster Youth	0.0	0.0	0.0%
Homeless	0.0	0.0	0.0%
Socioeconomically Disadvantaged	0.0	0.0	0.0%
Students Receiving Migrant Education Services	0.0	0.0	0.0%
Students with Disabilities	0.0	0.0	0.0%

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/12/24

Chronic Absenteeism by Student Group (School Year 2022–23)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	42	2	0	0.0%
Female	4	0	0	0.0%
Male	38	2	0	0.0%
Non-Binary	0	0	0	0.0%
American Indian or Alaska Native	0	0	0	0.0%
Asian	2	1	0	0.0%
Black or African American	11	1	0	0.0%
Filipino	0	0	0	0.0%
Hispanic or Latino	20	0	0	0.0%
Native Hawaiian or Pacific Islander	0	0	0	0.0%
Two or More Races	2	0	0	0.0%
White	7	0	0	0.0%
English Learners	5	0	0	0.0%
Foster Youth	4	0	0	0.0%
Homeless	0	0	0	0.0%
Socioeconomically Disadvantaged	42	2	0	0.0%
Students Receiving Migrant Education Services	0	0	0	0.0%

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
Students with Disabilities	8	1	0	0.0%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

Rate	School 2020–21	School 2021–22	School 2022–23	District 2020–21	District 2021–22	District 2022–23	State 2020–21	State 2021–22	State 2022–23
Suspensions	5.56%	0.00%	0.00%	0.62%	6.03%	4.97%	0.20%	3.17%	3.60%
Expulsions	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.08%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

Suspensions and Expulsions by Student Group (School Year 2022–23)

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00%	0.00%
Female	0.00%	0.00%
Male	0.00%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	0.00%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	0.00%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	0.00%	0.00%
White	0.00%	0.00%
English Learners	0.00%	0.00%
Foster Youth	0.00%	0.00%
Homeless	0.00%	0.00%
Socioeconomically Disadvantaged	0.00%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	0.00%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/12/24

School Safety Plan (School Year 2023–24)

Safety and security are high priorities within Dan Jacobs School and both the Yolo County Probation Department and the Yolo County Office of Education work together on these issues. School staff members attend meetings with the Probation Detention staff to review issues of joint concern, including safety. The Probation staff oversees emergency procedures for natural disasters, violent acts, health/safety, and other safety issues so that the school staff and students are provided with a safe learning environment.

Last updated: 1/12/24

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) (School Year 2020–21)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K				
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2021–22)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K				
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2022–23)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K				
1				
2				
3				
4				
5				
6				
Other**				

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2020–21)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	1.00	1		
Mathematics	1.00	2		
Science	1.00	1		
Social Science	1.00	2		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2021–22)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	1.00	3		
Mathematics	1.00	4		
Science	2.00	2		
Social Science	2.00	2		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2022–23)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts				
Mathematics				
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/12/24

Ratio of Pupils to Academic Counselor (School Year 2022–23)

Title	Ratio
Pupils to Academic Counselor*	0

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/12/24

Student Support Services Staff (School Year 2022–23)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	

Title	Number of FTE* Assigned to School
Speech/Language/Hearing Specialist	0.00
Resource Specialist (non-teaching)	
Other	0.00

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/12/24

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2021–22)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$0.00	\$0.00	\$0.00	\$44859.00
District	N/A	N/A	--	--
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$7606.62	--
Percent Difference – School Site and State	N/A	N/A	--	--

Note: Cells with N/A values do not require data.

Last updated: 1/12/24

Types of Services Funded (Fiscal Year 2022–23)

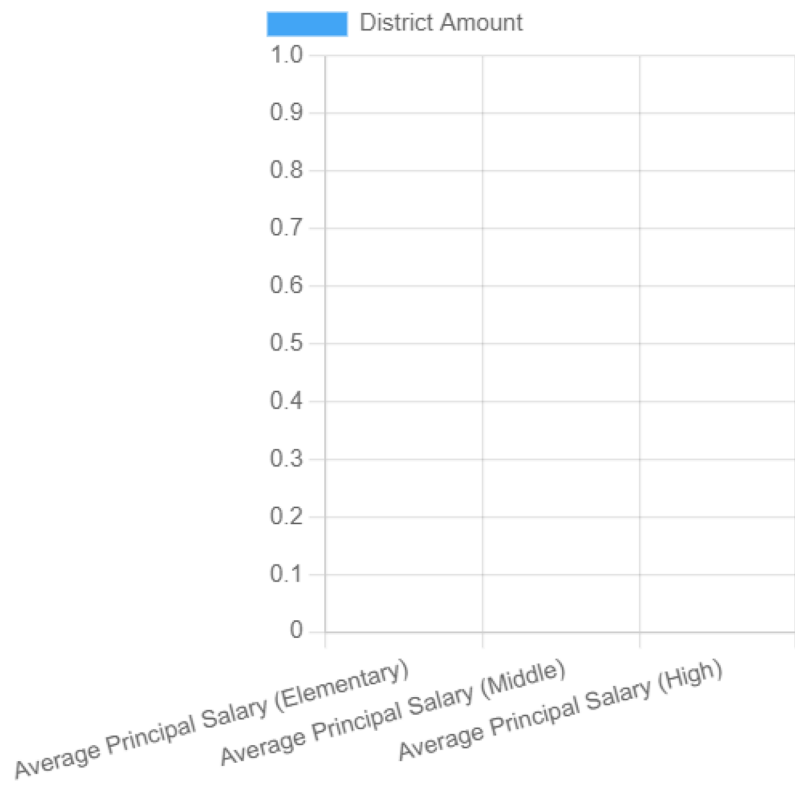
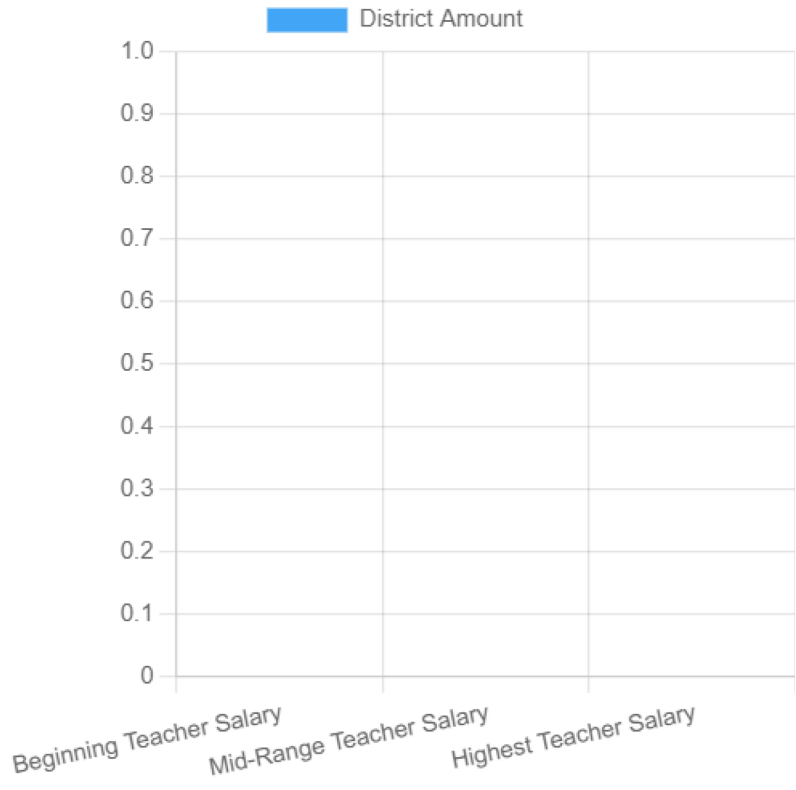
Dan Jacobs is staffed with a full-time credentialed teacher who provides individualized instruction to students based on their grade level and immediate needs. Students in Dan Jacobs with IEPs are provided with Special Education support from a credentialed Special Ed teacher. Dan Jacobs students also receive art instruction through Yolo Arts.

Last updated: 1/12/24

Teacher and Administrative Salaries (Fiscal Year 2021–22)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$0.00	\$0.00
Mid-Range Teacher Salary	\$0.00	\$0.00
Highest Teacher Salary	\$0.00	\$0.00
Average Principal Salary (Elementary)	\$0.00	\$0.00
Average Principal Salary (Middle)	\$0.00	\$0.00
Average Principal Salary (High)	\$0.00	\$0.00
Superintendent Salary	\$0.00	\$0.00
Percent of Budget for Teacher Salaries	0.00%	0.00%
Percent of Budget for Administrative Salaries	0.00%	0.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.



Last updated: 1/12/24

Advanced Placement (AP) Courses (School Year 2022–23)

Percent of Students in AP Courses %

Subject	Number of AP Courses Offered*
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
Total AP Courses Offered*	

* Where there are student course enrollments of at least one student.

Last updated: 1/12/24

Professional Development

Measure	2021– 22	2022– 23	2023– 24
Number of school days dedicated to Staff Development and Continuous Improvement	10	10	10

Last updated: 1/12/24

Yolo County Special Education
2022–23 School Accountability Report Card
Reported Using Data from the 2022–23 School
Year
California Department of Education

Address:	285 West Beamer St. Woodland, CA , 95695- 2510	Principal:	Marty Remmers, Director
Phone:	(530) 668-3789	Grade	K-12
		Span:	

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Marty Remmers, Director

Principal, Yolo County Special Education

About Our School



Dear Parents, Guardians and Community Members,

We at the Yolo County Office of Education (YCOE) welcome your interest in our School Accountability Report Card (SARC). This report card provides parents, guardians, and the community with valuable information about the YCOE Special Education Programs. Our Special Education Department provides regional programs and services to serve students with multiple disabilities (MD), autism (ASD), emotionally disturbed (ED), and deaf/hard of hearing (DHH). We also operate an adult living skills program (ALS) in Davis, CA and provide special education services to students who have IEP services and attend our alternative education program at Cesar Chavez Community School (CCCS). YCOE also provides regional itinerant services including, vision services, deaf and hard of hearing services, adapted physical education, assistive technology, orientation and mobility, and other related services to students who attend our regional programs.

This report will provide you with information about a variety of topics to include student achievement, school safety, teacher/staff information, and curriculum and instructional materials. YCOE is committed to continuous quality improvement in each of our programs and we continue to develop and implement innovative programs to increase student achievement and address the California Common Core State Standards (CCSS). Our Special Education Department programs and services strive to prepare students with disabilities for employment, productive citizenship, and independent living by using evidence-based interventions to address the needs of the whole student.

We hope you find the report card an informative and useful tool to become more familiar with YCOE's Special Education Programs. We welcome parent input as we

continue to improve each student's educational experience and individual student achievement. Our goal is to create positive school environments for our students, families, and educational staff.

Marty Remmers, Director of Special Education

Contact

Yolo County Special Education
285 West Beamer St.
Woodland, CA 95695-2510

Phone: [\(530\) 668-3789](tel:5306683789)

Email: marty.remmers@ycoe.org

Contact Information (School Year 2023–24)

District Contact Information (School Year 2023–24)

District Name	Yolo County Office of Education
Phone Number	(530) 668-6700
Superintendent	Lewis, Garth
Email Address	garth.lewis@ycoe.org
Website	www.ycoe.org

School Contact Information (School Year 2023–24)

School Name	Yolo County Special Education
Street	285 West Beamer St.
City, State, Zip	Woodland, CA , 95695-2510
Phone Number	(530) 668-3789
Principal	Marty Remmers, Director
Email Address	marty.remmers@ycoe.org
Website	www.ycoe.org
County-District-School (CDS) Code	57105796077275

Last updated: 1/12/24

School Description and Mission Statement (School Year 2023–24)

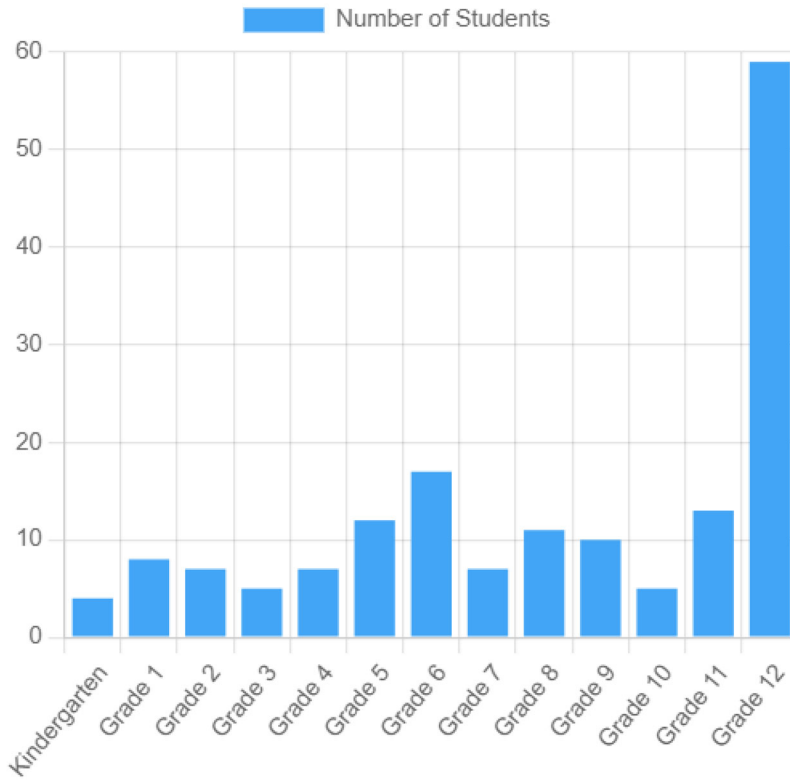
The Special Education Department of Yolo County Office of Education (YCOE) offers regionalized special education programs and services to the five school districts in Yolo County for students with disabilities aged 0-22 years. Our programs strive to provide a positive learning environment. Teachers provide instruction that addresses the state standards and can be adapted to meet the individual learning needs of each student. In addition to the instructional programs for students, YCOE provides special education services by qualified specialists in a variety of fields including vision services; orientation and mobility; deaf and hard of hearing services; adapted physical education; behavior services; speech and language services; assistive technology; occupational therapy; physical therapy and mental health services, as deemed appropriate through each student's Individualized Education Program (IEP). The YCOE educational team

works closely with parents and district representatives to ensure that students with special needs receive appropriate services.

Last updated: 1/12/24

Student Enrollment by Grade Level (School Year 2022–23)

Grade Level	Number of Students
Kindergarten	4
Grade 1	8
Grade 2	7
Grade 3	5
Grade 4	7
Grade 5	12
Grade 6	17
Grade 7	7
Grade 8	11
Grade 9	10
Grade 10	5
Grade 11	13
Grade 12	59
Total Enrollment	165



Last updated: 1/12/24

Student Enrollment by Student Group (School Year 2022–23)

Student Group	Percent of Total Enrollment
Female	27.90%
Male	72.10%
Non-Binary	0.00%
American Indian or Alaska Native	0.00%
Asian	9.70%
Black or African American	8.50%
Filipino	2.40%
Hispanic or Latino	42.40%
Native Hawaiian or Pacific Islander	0.60%

Student Group (Other)	Percent of Total Enrollment
English Learners	17.60%
Foster Youth	3.00%
Homeless	0.00%
Migrant	0.00%
Socioeconomically Disadvantaged	37.60%
Students with Disabilities	100.00%

Student Group	Percent of Total Enrollment
Two or More Races	1.80%
White	34.50%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Preparation and Placement (School Year 2020–21)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	5.00	26.32%	11.90	25.77%	228366.10	83.12%
Intern Credential Holders Properly Assigned	1.00	5.26%	1.80	4.06%	4205.90	1.53%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	2.00	10.53%	6.40	13.92%	11216.70	4.08%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00%	13.50	29.34%	12115.80	4.41%
Unknown/Incomplete/NA	11.00	57.89%	12.40	26.83%	18854.30	6.86%
Total Teaching Positions	19.00	100.00%	46.20	100.00%	274759.10	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 1/12/24

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	4.20	24.71%	20.20	48.91%	234405.20	84.00%
Intern Credential Holders Properly Assigned	1.90	11.29%	1.90	4.64%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	3.00	17.65%	4.00	9.86%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00%	6.20	15.00%	11953.10	4.28%
Unknown/Incomplete/NA	7.80	46.29%	8.90	21.52%	15831.90	5.67%
Total Teaching Positions	17.00	100.00%	41.40	100.00%	279044.80	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 1/12/24

**Teachers Without Credentials and Misassignments
(considered "ineffective" under ESSA)**

Authorization/Assignment	2020-21 Number	2021-22 Number
Permits and Waivers	2.00	2.00
Misassignments	0.00	1.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	2.00	3.00

Last updated: 11/2/23

**Credentialed Teachers Assigned Out-of-Field
(considered "out-of-field" under ESSA)**

Indicator	2020-21 Number	2021-22 Number
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

Last updated: 11/2/23

Class Assignments

Indicator	2020– 21 Percent	2021– 22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0.00%	4.5%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	40.20%	18.4%

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

Last updated: 11/2/23

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2023–24)

Year and month in which the data were collected: November 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Instructional materials and textbooks are provided to students by the school districts within the SELPA or by YCOE. Textbook adoptions are completed by the school district that hosts the YCOE classroom and are used by the YCOE classrooms. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/materials that are available to new students when they enter our programs throughout the year.	Yes	0
Mathematics	Instructional materials and textbooks are provided to students by the school districts within the SELPA or by YCOE. Textbook adoptions are completed by the school district that hosts the YCOE classroom and are used by the YCOE classrooms. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/materials that are	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	available to new students when they enter our programs throughout the year.		
Science	Instructional materials and textbooks are provided to students by the school districts within the SELPA or by YCOE. Textbook adoptions are completed by the school district that hosts the YCOE classroom and are used by the YCOE classrooms. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/materials that are available to new students when they enter our programs throughout the year.	Yes	0
History-Social Science	Instructional materials and textbooks are provided to students by the school districts within the SELPA or by YCOE. Textbook adoptions are completed by the school district that hosts the YCOE classroom and are used by the YCOE classrooms. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/materials that are available to new students when	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	they enter our programs throughout the year.		
Foreign Language	Instructional materials and textbooks are provided to students by the school districts within the SELPA or by YCOE. Textbook adoptions are completed by the school district that hosts the YCOE classroom and are used by the YCOE classrooms. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/materials that are available to new students when they enter our programs throughout the year.	Yes	0
Health	Instructional materials and textbooks are provided to students by the school districts within the SELPA or by YCOE. Textbook adoptions are completed by the school district that hosts the YCOE classroom and are used by the YCOE classrooms. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/materials that are available to new students when	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	they enter our programs throughout the year.		
Visual and Performing Arts	Instructional materials and textbooks are provided to students by the school districts within the SELPA or by YCOE. Textbook adoptions are completed by the school district that hosts the YCOE classroom and are used by the YCOE classrooms. YCOE continues to purchase supplementary materials that align to the Common Core Standards and that meet individual student needs. YCOE has created a library of textbooks/materials that are available to new students when they enter our programs throughout the year.	Yes	0
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0

Note: Cells with N/A values do not require data.

Last updated: 1/12/24

School Facility Conditions and Planned Improvements

Greengate School is a self-contained educational setting for students with significant special needs. As part of a regionalized system within Yolo County SELPA, Greengate School serves students with autism and multiple disabilities. Greengate is also the location of several administrative and staff offices, including

the First Steps Infant Program, Head Start, Yolo County California Children's Services Medical Therapy Unit, and various YCOE therapists and specialists. The priority for Greengate School is to provide a physically and emotionally safe environment for all students. To support this priority, a variety of well-trained staff are available to provide a rich curriculum that addresses students' academic, social, emotional, behavioral, self-help, community instruction, vocational, and recreational needs. Parents, caregivers, student volunteers, community members, and administrators are all important team members. The goal for all students is to engage in multiple opportunities for meaningful practice of functional life skills and independence. According to the California Department of Education School Directory Greengate School opened on July 1, 1980. Greengate School is aging and will need an infusion of funding to keep it running for another 50 years. Overall, the facility rating is FAIR.

Last updated: 1/12/24

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Poor	<p>1. Greengate Bwing: Missing floor tiles, flooring is past its useful life in rear training restroom. Carpet is torn in main room.</p> <p>2. Greengate E2: Walls appear to have hazards from tears and holes, storage room needs dry wall work - there is work in progress.</p> <p>3. Greengate E3: Carpet is torn, hole that needs to be filled in front of the storage room.</p> <p>4. Greengate E5: Carpet is torn, past useful life. Holes in wall by rear exit door.</p> <p>Each of the items will have a corresponding work order in our maintenance management system and will be addressed by either repairing, replacing, or removing the existing deficiency. Deficient items are addressed in priority order that places an emphasis on staff and student safety. Status updates on any or all deficient items are available upon request from the Director of Support Operations Services.</p>
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Fair	<p>1. Greengate Bwing: Outlets, access panels, switch plates, junction boxes and/or fixtures are NOT properly covered and secured from pupil access. A dedicated receptacle behind the fridge in the main kitchen needs to be installed. In MTU kitchen, diffusers are needed.</p>

System Inspected	Rating	Repair Needed and Action Taken or Planned
		<p>2. Greengate Dwing: Outlets, access panels, switch plates, junction boxes and/or fixtures are NOT properly covered and secured from pupil access, duplex outlet in rear office is missing in back corner.</p> <p>Each of the items will have a corresponding work order in our maintenance management system and will be addressed by either repairing, replacing, or removing the existing deficiency. Deficient items are addressed in priority order that places an emphasis on staff and student safety. Status updates on any or all deficient items are available upon request from the Director of Support Operations Services.</p>
<p>Restrooms/Fountains: Restrooms, Sinks/Fountains</p>	<p>Good</p>	<p>1. Greengate Cwing: Faucet loose.</p> <p>2. Greengate Dwing: A leak is evident, main classroom faucet is dripping.</p> <p>Each of the items will have a corresponding work order in our maintenance management system and will be addressed by either repairing, replacing, or removing the existing deficiency. Deficient items are addressed in priority order that places an emphasis on staff and student safety. Status updates on any or all deficient items are available upon request from the Director of Support Operations Services.</p>
<p>Safety: Fire Safety, Hazardous Materials</p>	<p>Good</p>	<p>1. Greengate Awing: Paint is peeling, chipping, or cracking in itinerate principal's office.</p> <p>2. Greengate Cwing: Materials labeled "keep out of reach of children" are within reach of children also, there are no SDS sheets on site.</p>

System Inspected	Rating	Repair Needed and Action Taken or Planned
		<p>Each of the items will have a corresponding work order in our maintenance management system and will be addressed by either repairing, replacing, or removing the existing deficiency. Deficient items are addressed in priority order that places an emphasis on staff and student safety. Status updates on any or all deficient items are available upon request from the Director of Support Operations Services.</p>
<p>Structural: Structural Damage, Roofs</p>	<p>Poor</p>	<p>1. Greengate Playground: Severe cracks are evident; this is a known issue and being addressed through CDE and OPSC. Roofs, gutters, roof drains, and/or downspouts are NOT free of visible damage, roofing issues are known and being addressed through OPSC and CDE.</p> <p>Each of the items will have a corresponding work order in our maintenance management system and will be addressed by either repairing, replacing, or removing the existing deficiency. Deficient items are addressed in priority order that places an emphasis on staff and student safety. Status updates on any or all deficient items are available upon request from the Director of Support Operations Services.</p>
<p>External: Playground/School Grounds, Windows/Doors/Gates/Fences</p>	<p>Fair</p>	<p>1. Greengate Bwing: Windows, doors, or gates are NOT functional and do NOT open, close, and lock as designed, (unless there is a valid reason). Entrance door to MTU that is access controlled is not working properly.</p> <p>2. Greengate E3: Windows, doors, or gates are NOT functional and do NOT</p>

System Inspected	Rating	Repair Needed and Action Taken or Planned
		<p>open, close, and lock as designed, (unless there is a valid reason), restroom door stop needs to be reinforced in the wall.</p> <p>3. Greengate E5: Windows, doors, or gates are NOT functional and do NOT open, close and lock as designed, (unless there is a valid reason), girls restroom handle needs a new spring on the interior.</p> <p>Each of the items will have a corresponding work order in our maintenance management system and will be addressed by either repairing, replacing, or removing the existing deficiency. Deficient items are addressed in priority order that places an emphasis on staff and student safety. Status updates on any or all deficient items are available upon request from the Director of Support Operations Services.</p>

Overall Facility Rate

Year and month of the most recent FIT report: December 2023

Overall Rating	Fair
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Last updated: 1/12/24

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAA] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
 2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
 3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

**CAASPP Test Results in ELA and Mathematics for All Students
Grades Three through Eight and Grade Eleven taking and completed state-
administered assessment
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
English Language Arts / Literacy (grades 3-8 and 11)	8%	24%	30%	28%	47%	46%
Mathematics (grades 3-8 and 11)	0%	14%	26%	24%	33%	34%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

Last updated: 1/12/24

**CAASPP Test Results in ELA by Student Group for students taking and completed
state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	79	21	26.58%	73.42%	23.81%
Female	22	4	18.18%	81.82%	--
Male	57	17	29.82%	70.18%	17.65%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	--	--	--	--	--
Black or African American	11	1	9.09%	90.91%	--
Filipino	--	--	--	--	--

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Hispanic or Latino	33	13	39.39%	60.61%	30.77%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	27	6	22.22%	77.78%	--
English Learners	16	11	68.75%	31.25%	27.27%
Foster Youth	--	--	--	--	--
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	40	12	30.00%	70.00%	16.67%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	79	21	26.58%	73.42%	23.81%

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/12/24

**CAASPP Test Results in Mathematics by Student Group for students taking and completed state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	79	22	27.85%	72.15%	13.64%
Female	22	5	22.73%	77.27%	--
Male	57	17	29.82%	70.18%	11.76%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	--	--	--	--	--
Black or African American	11	1	9.09%	90.91%	--
Filipino	--	--	--	--	--
Hispanic or Latino	33	13	39.39%	60.61%	23.08%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	27	7	25.93%	74.07%	--
English Learners	16	11	68.75%	31.25%	18.18%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Foster Youth	--	--	--	--	--
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	40	12	30.00%	70.00%	16.67%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	79	22	27.85%	72.15%	13.64%

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/12/24

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
Science (grades 5, 8, and high school)	6.25%	--	6.25%	--	29.47%	30.29%

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/12/24

**CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	46	10	21.74%	78.26%	--
Female	13	1	7.69%	92.31%	--
Male	33	9	27.27%	72.73%	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	13	5	38.46%	61.54%	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	18	4	22.22%	77.78%	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	21	6	28.57%	71.43%	--
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	46	10	21.74%	78.26%	--

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

Career Technical Education (CTE) Programs (School Year 2022–23)

For students aged 14 and above, career education and transition goals are addressed through each student's individualized education plan (IEP). Students served by YCOE can take part in academic and Workability Programs for the development of career readiness skills. In addition to academic and workability programs, when appropriate, students take part in life skills programs that offer and support the development of work behaviors, functional daily living skills, communication skills, social-emotional skills, and career exploration. YCOE collaborates with district partners, community stakeholders and families as a committee to ensure proper services, community-based instruction and programs are being offered.

Last updated: 1/12/24

Career Technical Education (CTE) Participation (School Year 2022–23)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	--
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	--
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

Last updated: 1/12/24

Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements

UC/CSU Course Measure	Percent
2022–23 Pupils Enrolled in Courses Required for UC/CSU Admission	0.00%
2021–22 Graduates Who Completed All Courses Required for UC/CSU Admission	0.00%

Last updated: 1/12/24

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2022–23)

Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
5	56%	78%	56%	44%	78%
7	56%	78%	44%	53%	78%
9	27%	64%	64%	55%	64%

Note: The administration of the PFT during 2021–22 and 2022–23 school years, only participation results are required for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Opportunities for Parental Involvement (School Year 2023–24)

Parents of students enrolled in YCOE programs have numerous opportunities for parental involvement. The primary opportunity is to be a part of their child's Individualized Education Program (IEP). The IEP is reviewed at least once per year and more often as needed/per parental request. Parents can also take part in the Special Education Local Plan Area (SELPA's) Community Advisory Council and/or

participate in workshops/training through SELPA/YCOE. Parents are given information about the Warmline Family Resource Center which offers parent-to-parent support and provides information about resources/training in our area. Parents are invited to take part in seasonal events (Harvest Festival, etc.) and specific parent engagement/training sessions throughout Yolo County are offered.

State Priority: Pupil Engagement

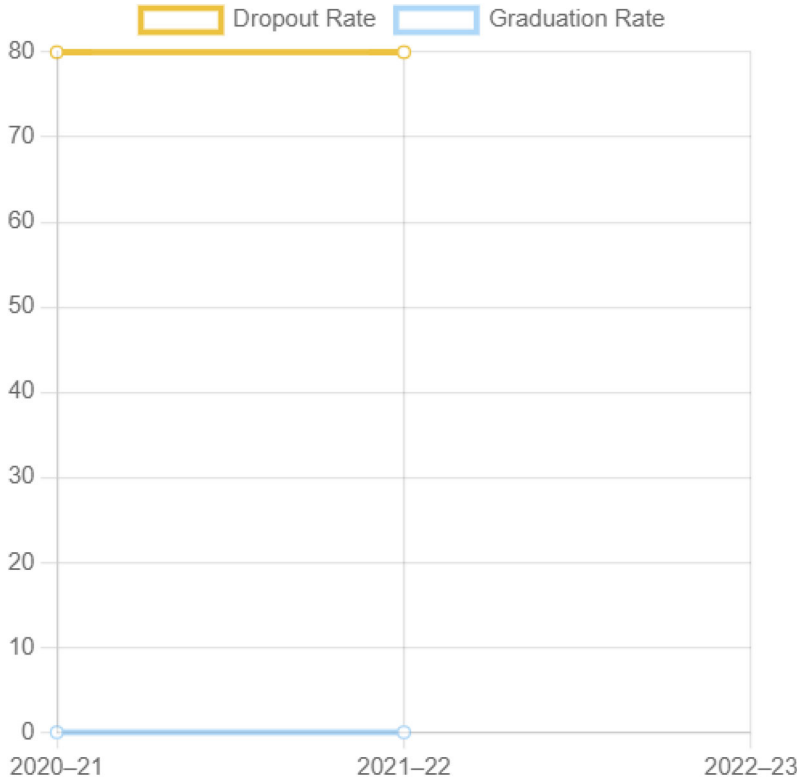
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020– 21	School 2021– 22	School 2022– 23	District 2020– 21	District 2021– 22	District 2022– 23	State 2020– 21	State 2021– 22	State 2022– 23
Dropout Rate	80.00%		80.0%	68.70%	65.50%	43.6%	9.4%	7.8%	8.2%
Graduation Rate	0.00%		0.0%	21.70%	20.70%	12.8%	83.6%	87.0%	86.2%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.



Last updated: 1/12/24

Graduation Rate by Student Group (Four-Year Cohort Rate) (School Year 2022–23)

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	15	0	0.0%
Female	--	--	--
Male	--	--	--
Non-Binary	0.0	0.0	0.0%
American Indian or Alaska Native	0	0	0.00%
Asian	--	--	--
Black or African American	--	--	--
Filipino	0	0	0.00%
Hispanic or Latino	--	--	--
Native Hawaiian or Pacific Islander	0	0	0.00%
Two or More Races	0	0	0.00%
White	--	--	--
English Learners	--	--	--
Foster Youth	--	--	--
Homeless	--	--	--
Socioeconomically Disadvantaged	--	--	--
Students Receiving Migrant Education Services	0.0	0.0	0.0%
Students with Disabilities	15	0	0.0%

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/12/24

Chronic Absenteeism by Student Group (School Year 2022–23)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	196	182	115	63.2%
Female	55	50	37	74.0%
Male	141	132	78	59.1%
Non-Binary	0	0	0	0.0%
American Indian or Alaska Native	1	1	0	0.0%
Asian	18	17	8	47.1%
Black or African American	20	17	13	76.5%
Filipino	4	4	1	25.0%
Hispanic or Latino	83	76	42	55.3%
Native Hawaiian or Pacific Islander	1	1	1	100.0%
Two or More Races	3	3	3	100.0%
White	66	63	47	74.6%
English Learners	32	31	13	41.9%
Foster Youth	11	9	6	66.7%
Homeless	0	0	0	0.0%
Socioeconomically Disadvantaged	110	103	62	60.2%
Students Receiving Migrant Education Services	0	0	0	0.0%

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
Students with Disabilities	196	182	115	63.2%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

Rate	School 2020–21	School 2021–22	School 2022–23	District 2020–21	District 2021–22	District 2022–23	State 2020–21	State 2021–22	State 2022–23
Suspensions	0.00%	9.89%	11.73%	0.62%	6.03%	4.97%	0.20%	3.17%	3.60%
Expulsions	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.08%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/12/24

Suspensions and Expulsions by Student Group (School Year 2022–23)

Student Group	Suspensions Rate	Expulsions Rate
All Students	11.73%	0.00%
Female	9.09%	0.00%
Male	12.77%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	25.00%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	8.43%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	0.00%	0.00%
White	15.15%	0.00%
English Learners	0.00%	0.00%
Foster Youth	27.27%	0.00%
Homeless	0.00%	0.00%
Socioeconomically Disadvantaged	18.18%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	11.73%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/12/24

School Safety Plan (School Year 2023–24)

The School Safety Plan is reviewed annually with our safety committees that include staff, the Director of Student and Support Operations, Director of Special Education, the Program Principal, and parents. Evacuation, lockdown, and earthquake precautions are discussed, and updates are provided. Universal precautions and emergency response procedures are reviewed and updated as needed. All visitors must check in at the front office. Each classroom has an emergency backpack with first aid and emergency supplies including those specific to the needs of students with disabilities. Safety guidelines are posted in each classroom. In addition, YCOE is taking part in an organization-wide safety comprehensive plan with the Emergency Operation Plan (EOP) District Planning Team. YCOE has found planning team members to facilitate the creation of the EOP.

Last updated: 1/12/24

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) (School Year 2020–21)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K				
1				
2				
3				
4				
5				
6	1.00	1		
Other**	8.00	8		

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2021–22)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	2.00	1		
1				
2				
3				
4				
5				
6	1.00	1		
Other**	8.00	8		

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2022–23)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	0.00	0	0	0
1	1.00	1	0	0
2	2.00	1	0	0
3	0.00	0	0	0
4	0.00	0	0	0
5	0.00	0	0	0
6	5.00	2	0	0
Other**	8.00	6	0	0

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2020–21)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	3.00	21		
Mathematics	3.00	9		
Science	4.00	7		
Social Science	4.00	8		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2021–22)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	3.00	17		
Mathematics	3.00	9		
Science	4.00	6		
Social Science	3.00	8		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2022–23)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	2.00	21	0	0
Mathematics	3.00	11	0	0
Science	3.00	5	0	0
Social Science	2.00	13	0	0

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/12/24

Ratio of Pupils to Academic Counselor (School Year 2022–23)

Title	Ratio
Pupils to Academic Counselor*	165

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/12/24

Student Support Services Staff (School Year 2022–23)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1.00
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1.00
Social Worker	
Nurse	

Title	Number of FTE* Assigned to School
Speech/Language/Hearing Specialist	1.00
Resource Specialist (non-teaching)	
Other	8.60

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/12/24

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2021–22)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$77674.00	\$77641.00	\$33.00	\$67089.00
District	N/A	N/A	--	--
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$7606.62	--
Percent Difference – School Site and State	N/A	N/A	--	--

Note: Cells with N/A values do not require data.

Last updated: 1/12/24

Types of Services Funded (Fiscal Year 2022–23)

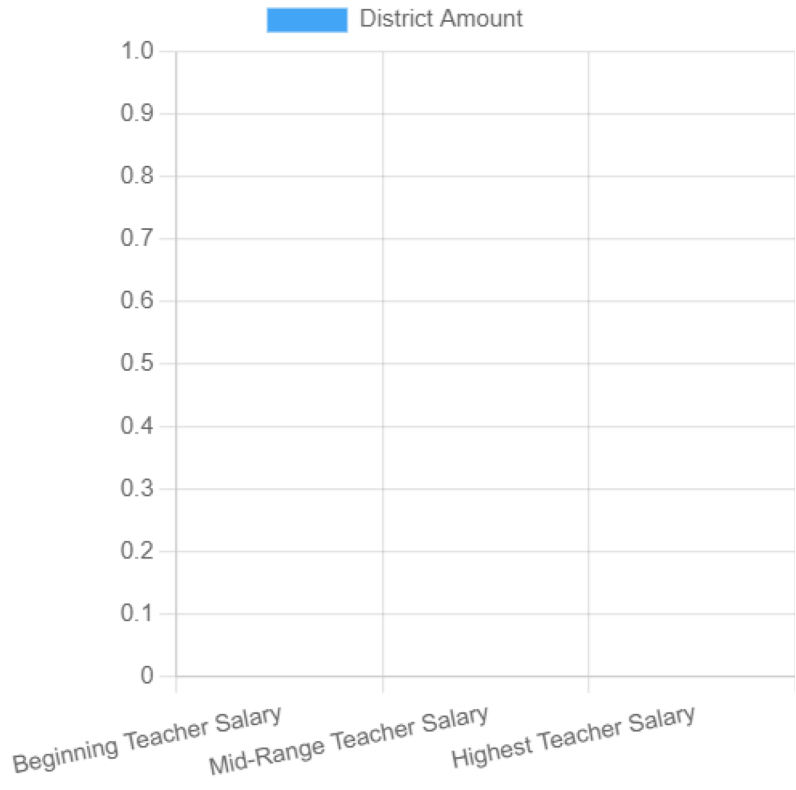
The information in this section is not included in the state priorities for LCFF.

Last updated: 1/12/24

Teacher and Administrative Salaries (Fiscal Year 2021–22)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$0.00	\$0.00
Mid-Range Teacher Salary	\$0.00	\$0.00
Highest Teacher Salary	\$0.00	\$0.00
Average Principal Salary (Elementary)	\$0.00	\$0.00
Average Principal Salary (Middle)	\$0.00	\$0.00
Average Principal Salary (High)	\$0.00	\$0.00
Superintendent Salary	\$0.00	\$0.00
Percent of Budget for Teacher Salaries	0.00%	0.00%
Percent of Budget for Administrative Salaries	0.00%	0.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.



Last updated: 1/12/24

Advanced Placement (AP) Courses (School Year 2022–23)

Percent of Students in AP Courses 0 %

Subject	Number of AP Courses Offered*
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered*	0

* Where there are student course enrollments of at least one student.

Last updated: 1/12/24

Professional Development

Measure	2021– 22	2022– 23	2023– 24
Number of school days dedicated to Staff Development and Continuous Improvement	10	10	10

Last updated: 1/12/24

6. 6. Second Reading of Board Bylaws (9000 series)

Quick Summary / Abstract

BB 9323 - Meeting Conduct

Description

The Board Bylaws for the 9000 series have been updated. The Board Bylaw for Action is:

BB 9323 - Meeting Conduct

Also, the old policies below have been renumbered/combined into the bylaws already adopted by the YCOE in the past few years and will be discontinued:

- BB 9250 - Renumeration Reimbursement
- BB 9251e - Process for setting Superintendent's compensation
- BB 9271 - Code of Ethics
- BB 9300 - Methods of Operation
- BB 9311 - Formulation, Adoption, Amendment of Bylaws and Policies
- BB 9312 - Formulation, Adoption, Amendment of Bylaws
- BB 9314 - Suspension of Policies, Bylaws, Administrative Regulations
- BB 9320e - Meeting outside of School Boundaries
- BB 9324 - Advance delivery of meeting materials
- BB 9325 - Meeting Conduct
- BB 9326 - Actions by the Board
- BB 9330 - Membership in Associations
- BB 9330.1 - Representation to the YCSBA Executive Board
- BB 9400 - Board Self Evaluation
- BB 9510 - County Board Elections
- BB 9511 - Candidate Statement of Qualifications
- BB 9512 - Calendar Governing County Board Elections
- BB 9513 - Tie Votes in Board Member Elections
- BB 9600 - County Committee on School District Organization

Recommendation

Staff recommends approval of BB 9323 - Meeting Conduct.

Supporting Documents



BB 9323 - Meeting Conduct Final 1-24

Contact Person

Superintendent Garth Lewis will present this item.

Meeting Conduct

The Yolo County Board of Education (“County Board”), as the representative body of the Yolo County Office of Education (“YCOE”), wishes to provide an avenue for any citizen to express interest in the schools. Accordingly, the public is invited to attend any regular or special meeting of the County Board.

Members of the public may attend County Board meetings and address the County Board concerning any item on the agenda or within the County Board’s jurisdiction.

To conduct the County Board’s business in an orderly and efficient manner, the County Board requires that public presentations to the County Board comply with the following procedures:

1. The County Board shall give members of the public an opportunity to address the County Board on any item of interest to the public that is within the subject matter jurisdiction of the County Board, either before or during the County Board’s consideration of the item. (Government Code 54954.3)
2. At a time so designated on the agenda at a regular meeting, members of the public may bring before the County Board matters that are not listed on the agenda but are within the County Board’s jurisdiction. Members of the public who wish to address the County Board on matters listed on the agenda or within the County Board’s jurisdiction are encouraged to fill out a speaker card detailing their name and the topic they wish to address. This process allows the County Board to efficiently determine which comments are permissible for the specific meeting, permit public comment in a logical order, and ensure it has addressed all requests for public comment submitted during the County Board meeting.

Speaker cards may be obtained at the County Board meeting or prior to the meeting by contacting the Executive Assistant in the Superintendent’s office at the Yolo County Office of Education

3. The County Board may refer such a matter to the Yolo County Superintendent of Schools (“Superintendent”) or take it under advisement but shall not take action or discussion on any item not appearing on the posted agenda, except as allowed by law. The matter may be placed on the agenda of a subsequent meeting for action or discussion by the County Board. (Government Code 54954.2)
4. Without taking action, County Board members, the Superintendent, and/or Superintendent staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, a County Board member, the Superintendent, or Superintendent staff may ask a question for clarification, make a brief announcement, or make a brief report on their own activities. This brief response shall not be a detailed discussion of the item not appearing on the agenda, and the County Board may limit the length of this response in their discretion. (Government Code 54954.2)

Furthermore, the County Board or a County Board member may provide a reference to the Superintendent or other resources for factual information, ask the Superintendent to report back to the County Board at a subsequent meeting concerning any matter, or place a matter of business on a future agenda. (Government Code 54954.2)

5. The County Board need not allow the public to speak on any item that has already been considered by a committee composed exclusively of County Board members at a public meeting where the public had the opportunity to address the committee on that item. However, if the County Board determines that the item has been substantially changed since the committee heard it, the County Board shall provide an opportunity for the public to speak. (Government Code 54954.3)
6. A person wishing to be heard by the County Board shall first be recognized by the president and shall then proceed to comment as briefly as the subject permits.

Individual speakers shall be allowed three minutes to address the County Board on each agenda or non-agenda item. The County Board shall limit the total time for public input to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation depending on the topic and number of persons wishing to be heard. The president may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add.

In order to ensure that non-English speakers receive the same opportunity to directly address the County Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the County Board, unless simultaneous translation equipment is used to allow the County Board to hear the translated public testimony simultaneously. (Government Code 54954.3)

7. The County Board President may rule on the appropriateness of a topic, subject to the following conditions:
 - a. If the topic would be more suitably addressed at a later time, the president may indicate the time and place when it should be addressed. (Government Code 54954.3)
 - b. The County Board shall not prohibit public criticism of its policies, procedures, programs, services, acts, or omissions. (Government Code 54954.3)
 - c. The County Board shall not prohibit public criticism of Superintendent staff. Whenever a member of the public initiates specific complaints or charges against such staff of the Superintendent, the County Board President shall inform the complainant that the County Board has no jurisdiction over the Superintendent's staff and cannot hear the complaint, and that their complaint should be made to the Superintendent using the appropriate complaint procedures.

8. The County Board President shall not permit willful interruption of County Board meetings. The County Board President may remove individuals who are willfully interrupting the meeting and order the room cleared if necessary. In this case, members of the media not participating in the disturbance shall be allowed to remain, and individual(s) not participating in such disturbances may be allowed to remain at the discretion of the County Board President. When the room is ordered cleared due to a disturbance, further

County Board proceedings shall concern only matters appearing on the agenda.
(Government Code 54957.9)

When such disruptive conduct occurs, local law enforcement shall be contacted as necessary.

Members of the public may record an open County Board meeting using an audio or video recorder, still or motion picture camera, cell phone, or other device, provided that the noise, illumination, or obstruction of view does not persistently disrupt the meeting. The County Board may designate locations from which members of the public may make such recordings without causing a distraction. If the County Board finds that noise, illumination, or obstruction of view related to these activities would persistently disrupt the proceedings, these activities shall be discontinued or restricted as determined by the County Board. (Government Code 54953.5, 54953.6.

Legal References:

Education Code, 78, 1009-1017, 1040

Government Code, 54950, 54951, 54953, 54953.5, 54953.6 54954.2, 54954.3, 54954.5, 54954.6, 54957

ADOPTED: 09/24/84

REVISED: 01/25/93, 1/23/24

7. INFORMATION ITEMS

7. 1. 7.1. Head Start/ Early Head Start Reports

Description

Description

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

- a. Program-this is a standing report to the Board
 - b. Policy Council Meeting Agenda- this is a standing report to the Board
 - c. Policy Council Meeting Minutes-this is a standing report to the Board
-

Recommendation

For information.

Supporting Documents



Board Report December 2023



LPC Meeting Agenda 12 12 2023



LPC Meeting Minutes 12 12 2023

Contact Person

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

December 2023

Head Start/Early Head Start Program Operations

We welcomed two new Associate Teachers to Alyce Norman Room 1 and one new Associate Teacher to Room 5. We will be welcoming another new teacher to Plainfield in January.

Shannon McClarin, Maria Arvizu-Espinoza and Trustees Yip and Salud-Ambriz toured our Early Head Start site at Lemen, as well as our Head Start sites at Woodland Central and Greengate.

Construction began on December 27 for our Early Head Start and Head Start play yard programs located at Marguerite Montgomery School in Davis.

Our Head Start Family Support Services worked very hard the first two weeks of December and enrolled 5 Early Head Start and 11 Head Start families, which brings our total enrollment up to 90%.

Yolo County Early Childhood Education Quality Improvement

Yolo County Office of Education Early Childhood Education staff met to collaborate with the Yolo County Office of Education Teaching and Learning Department to explore applying for Apprenticeship Program funding focused on Early Childhood Education professionals. We believe this focused Apprenticeship Program will help address workforce shortages in the Early Childhood Education field we are experiencing here in Yolo County.

Early Childhood Education staff completed second quarter reporting for all our Quality Counts California grant funding.

Notice of Public Meeting

YOLO COUNTY CHILD CARE PLANNING COUNCIL

Tuesday, December 12, 2023, 11:30-1:00pm

Yolo County Office of Education

1280 Santa Anita Court Conference Center – Davis Room

Woodland, CA 95776

Effective January 2023 all LPC meetings will be held in person.

Meetings will be available for live stream viewing via Zoom.

This meeting shall be conducted in conformity with the Brown Act

Items may be taken out of order.

The mission of the Yolo County Child Care Planning Council is to serve as a forum to plan, promote and support the childcare needs of families and providers in Yolo County.

Our Core Values are:

- 1. The LPC strives to create positive changes by empowering its members to have an open, creative, and receptive mindset.**
- 2. The LPC values human relationships that promote positive connection, care, and support.**
- 3. We speak our truth in honor of ethical decision making.**
- 4. We welcome, value and respect everyone regardless of differences.**
- 5. The LPC advocates for fair and equitable childcare to ensure a bright**

Item	Title of Item	Who	Description	Time	Notes
1	Call to Order and Introductions/Roll Call	Justine Jimenez	Introduction of Members and/or Guests	3 min	
2	Public Comment	All	Information	5 min	
3	Consent- Approve Agenda Consent- Approve 10/10/23 Minutes	Justine Jimenez	Action	3 min	
4	Opportunity for members to state conflict and recusal	Justine Jimenez	Administrative	3 min	Please take this opportunity to review all agenda items and identify any potential conflict of interest
5	Placeholder for vote on remote attendance	All	Administrative	1 min	
6	Sharing results of Provider Survey 2023	Shannon McClarin/All	Information/Discussion	20 min	Results of the 2023 Childcare Needs Assessment Refresh and Provider Survey (attached)
7	Interim Executive Committee Members	All	Action	10 min	Vote to install new Executive Committee members on an interim basis
8	QCC/Region 3 Updates	Fawn Montagna, Shannon McClarin, Justine Jimenez	Information	10 min	
9	Ad Hoc Committees (LPC Strategic Plan, Website Updates and Maintenance, By-Laws/Attendance, Advocacy)	Justine Jimenez, Shannon McClarin, All	Discussion/Action	10 min	Ad Hoc Committees discussed at October's meeting update of work done, and request for more members of the Advocacy Workgroup.
10	Member Updates	All	Information	10 min	Members should share relevant information, upcoming training or events, and report out about any participation in events or meetings attended as a representative of the LPC

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

Yolo County Child Care Planning Council
Yolo County Office of Education
1280 Santa Anita Court, Suite 140; Woodland, CA 95776
(530) 668-3773/ (530) 668-3840 [fax]

Shannon.McClarin@ycoe.org

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

By: _____

DECEMBER 2023 LPC MEETING



Date: December 12, 2023

Time: 11:30 – 1:00 PM

IN ATTENDANCE

Members: Justine Jimenez, Maria Lewis, Sara Gunasekara, Sue Lomax, Fawn Montagna, Kari Roberts, Brenda DiGregorio

Staff: Shannon McClarin, Kathleen Glassman

Guests: Tiffany Davidson – YMCA; Elizabeth Gray – Yolo County Libraries; Jeanine Mullins – Woodland Community College

Members Absent: Gina Daleiden, Rahele Atabaki, Tanya Kiz, Dianna Esparza, Joyce Lee

- 1) Call to Order: 11:45 am
- 2) Public comment: Tiffany Davidson announced that on September 1, 2023, the Woodland YMCA closed their preschool program. However, the YMCA has applied for CCTR funding and which would allow them to re-open in the Spring with 8 slots for infant care and 60 slots for preschool with 4 classrooms. The funding will support facility renovations.
- 3) Consent:
 - Approve October 10, 2023 Minutes
 - Approve December 12, 2023 Agenda
- 1) Kari Roberts, 2) Maria Lewis
- 4) Opportunity for members to state conflict and recusal: None.
- 5) Vote for approval of any remote attendees: None.
- 6) LPC 2023 Provider Survey and Needs Assessment Review: Justine and Shannon presented a summary of both items. Members will take the time to fully review and bring back questions and input at the February meeting. SCOE will also provide the LPC with an Executive summary for both the Parent Survey outcomes and the Needs Assessment.
- 7) Interim Executive Committee: Justine reminded the LPC that there is still the position of Vice-Chair and Secretary to fill on an interim basis until the spring elections of the new Executive

committee. Justine asked for volunteers and Kari Roberts agreed to the vice-Chair position. The secretary remains unfilled and LPC staff will continue to provide support.

Motion to approve:

- 1) Brenda Di Gregorio
 - 2) Sara Gunasekara
- Abstention: Kari Roberts

8) QCC Region 3 Update: Shannon McClarin

Shannon McClarin and Kathleen Glassman attended the QCC Consortium meeting held virtually. There were presentations by CDE and CDSS on program updates. There was extensive discussion on CLASS 2.0 and ERS, along with QRIS Tier Rating implementation updates. Shannon reminded the LPC that there are new modules on the CECO website: Safe Spaces, Trauma Informed Practices and Early Care and Education Professional Support.

9) Ad Hoc Committees for LPC Strategic Plan, Website Updates and LPC Bylaw review.

Justine Updated the LPC with the following members volunteering for the Ad Hoc committees:

- a. LPC Strategic Plan: Justine Jimenez, Sue Lomax, Joyce Lee and LPC Staff
- b. By Law Review and Update: Dianna Esparza, Justine Jimenez and LPC Staff
- c. Website Updates: This has been completed.
- d. Advocacy and Policy: Kari Roberts and Brenda DiGregorio

10) Member Updates:

- a. Fawn Montagna: Fawn Montagna provided updates on IMPACT Legacy – They have contracted with a Family Engagement Coach to support Rise and YCCA in CoP's (Community of Practice) YCOE will provide services to private center-based programs and Family Childcare providers. They will offer weekly office hours and monthly CoP's and a Center Director CoP. In the spring YCOE will provide a 6-part DLL series for FFN's and FCC's. Fawn also announced that today would be her last LPC meeting as she is not extending her term a[appointment on the LPC. Everyone thanked Fawn for her unwavering support of early care in Yolo County and wished her well for all future endeavors.
- b. Brenda DiGregorio: Mosaic Museum had a "soft" opening on December 15th. The children's museum has been a labor of love with many challenges and many community partners supporting it. The museum will open to the public later.
- c. Elizabeth Gray: A reminder that the Yolo County libraries have ASQ kits available for providers. The libraries offer many services for providers supporting early literacy both in English and Spanish. Please check the website for classes and special programs.

NEXT MEETING

The next meeting will be held on Tuesday February 13, 2024, at 11:30 am at YCOE.

Motion to adjourn: 1) Kari Roberts 2) Maria Lewis

The meeting adjourned at 1:00 pm.

7. 2. Cesar Chavez Attendance Reports for January 2024

Description

Cesar Chavez Attendance Reports for January 2024

Recommendation

For information only.

Supporting Documents



Data for Board January 2024

Contact Person

Jared Coughlan, Principal, Alternative Education will present this item.

ATTENDANCE REPORTS

Dan Jacobs

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



Program Enrollment

	Dan Jacobs	Cesar Chavez	YCCP	Chavez Extension Program
Enrollment				
Program Notes:	Duration (days): 1. 120+: 2 2. 30+: 0 3. 15+: 0 4. 5+: 5 • 5 New Enrollments	In-person instruction: 20 Independent Study: 11 • 0 New Enrollments	In-person instruction: 11 Independent Study: 0 • 0 New Enrollments	In-person instruction: 0 Independent Study: 22 • 0 New Enrollments

Attendance Update: 1/16/2024

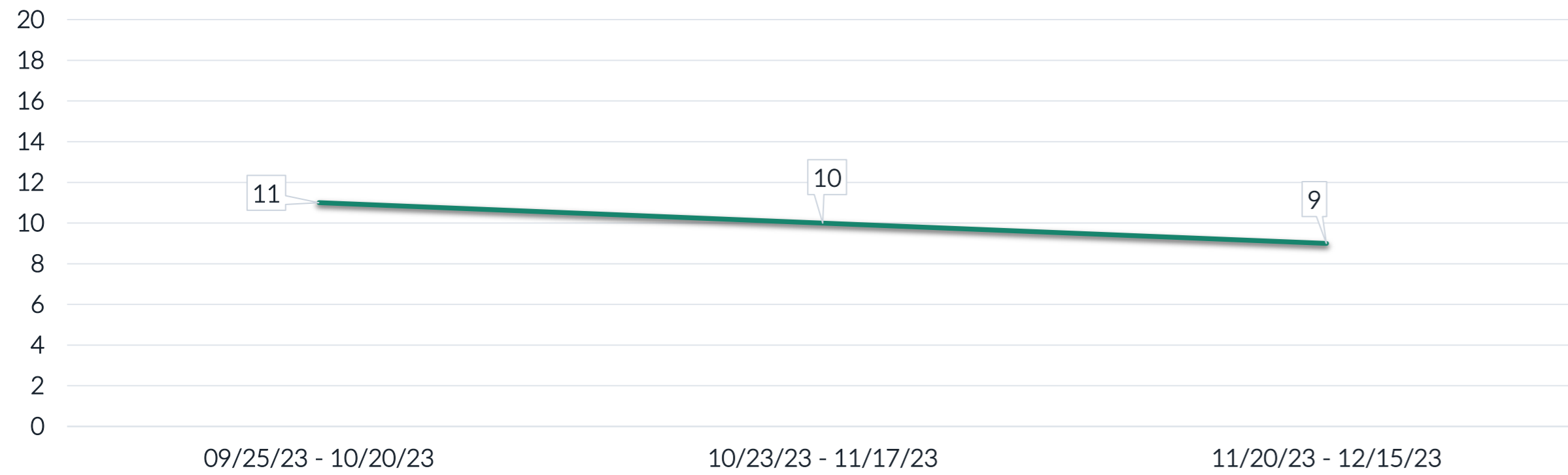


Dan Jacobs School

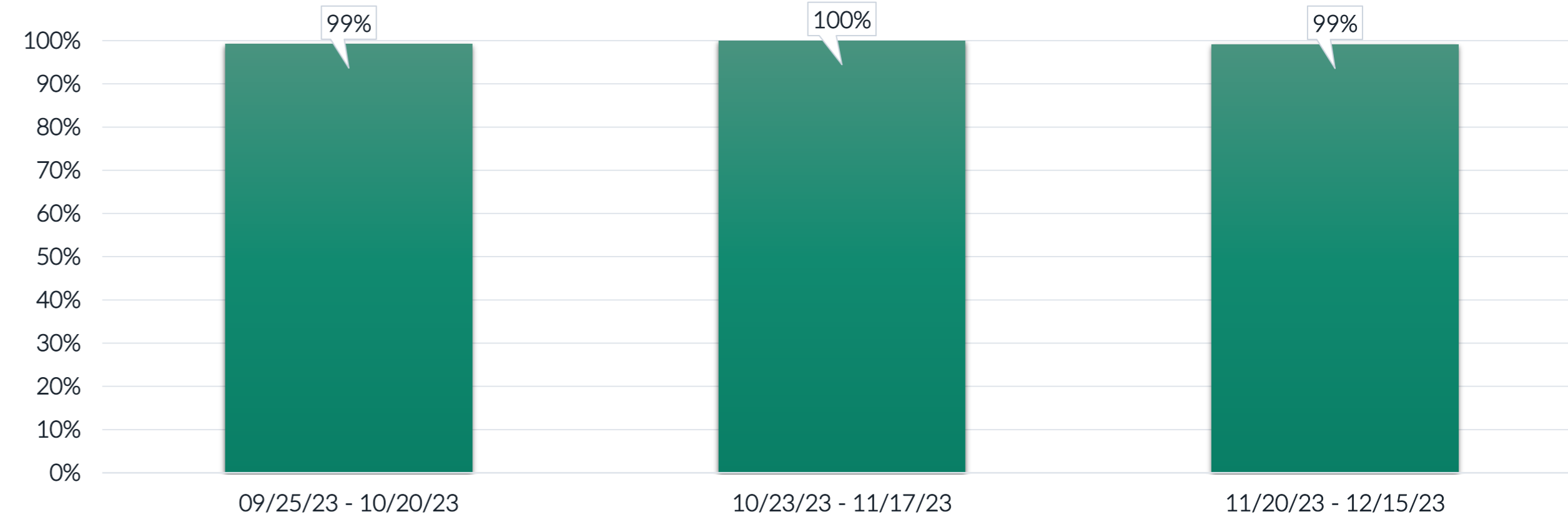
Months 4-6 (2023-2024)

Attendance Period: 09/25/2023 - 12/15/2023

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

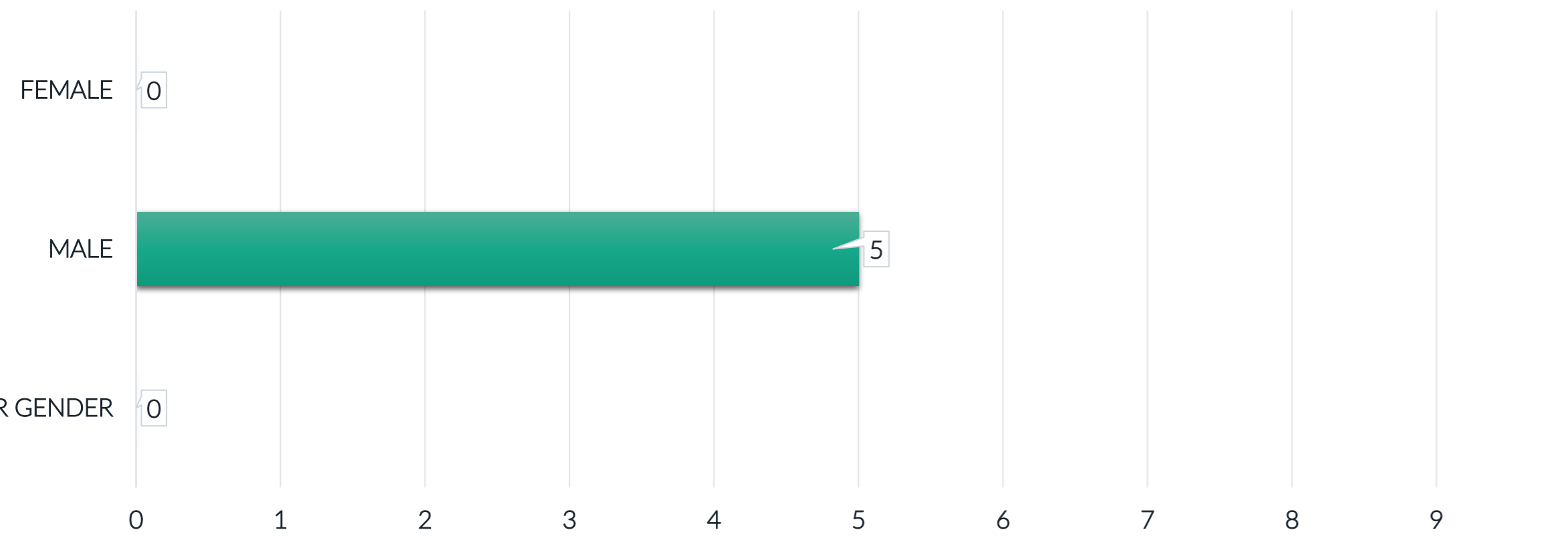


Average Attendance (%)



Gender
 Attendance Period: 11/20/2023 - 12/15/2023

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



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

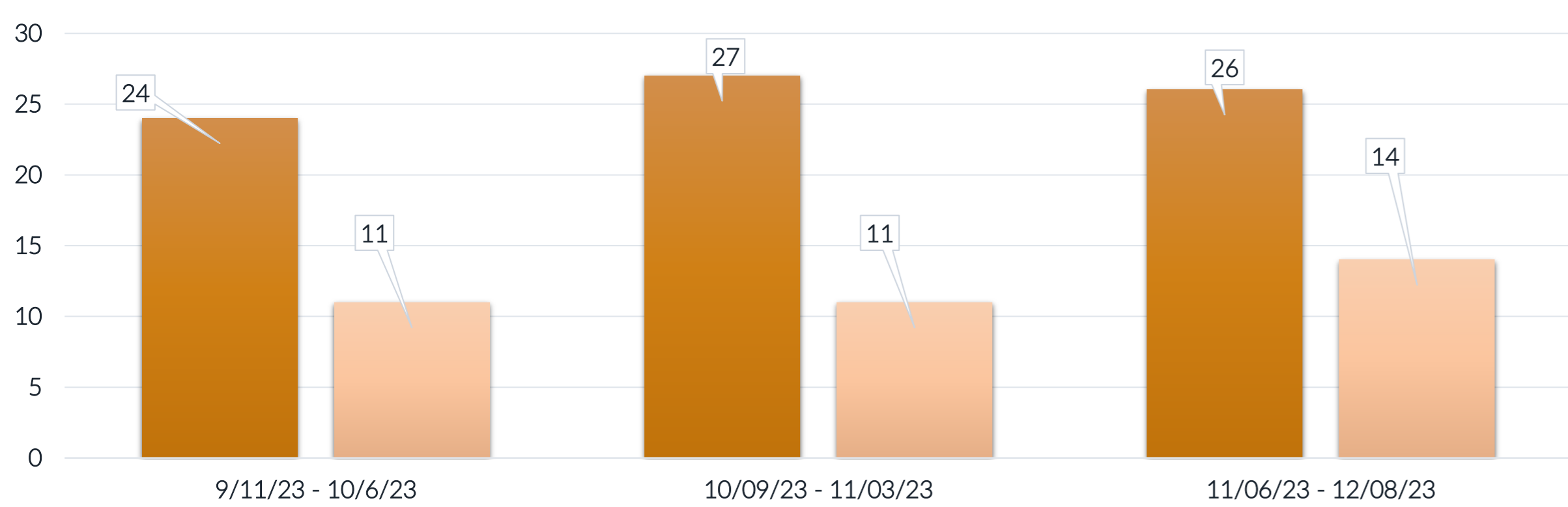


Cesar Chavez Community School - Woodland

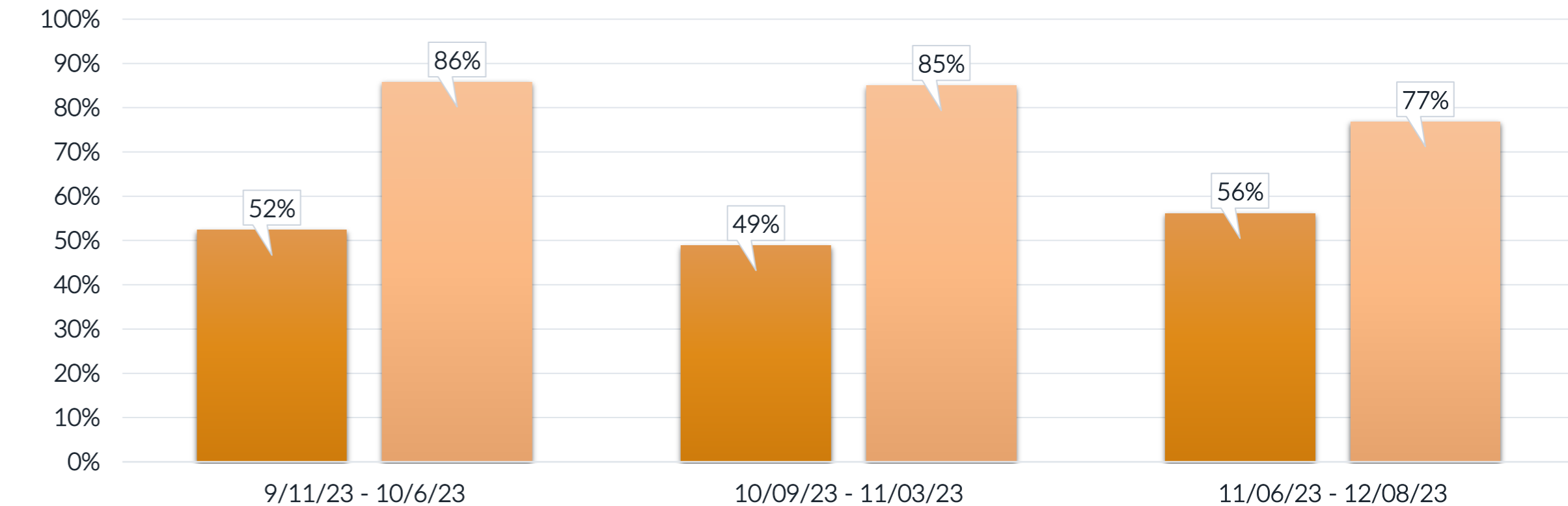
Month 2-4 (2023-2024)

Attendance Period: 09/11/2023 - 12/08/2023

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

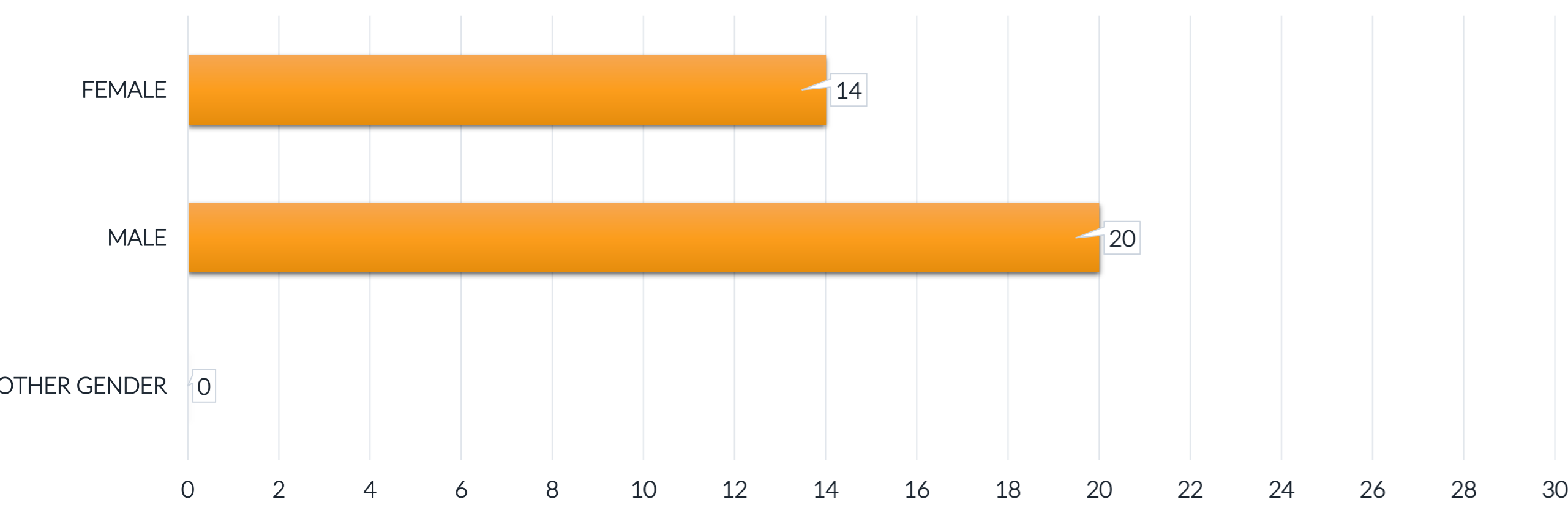


Average Attendance (%)

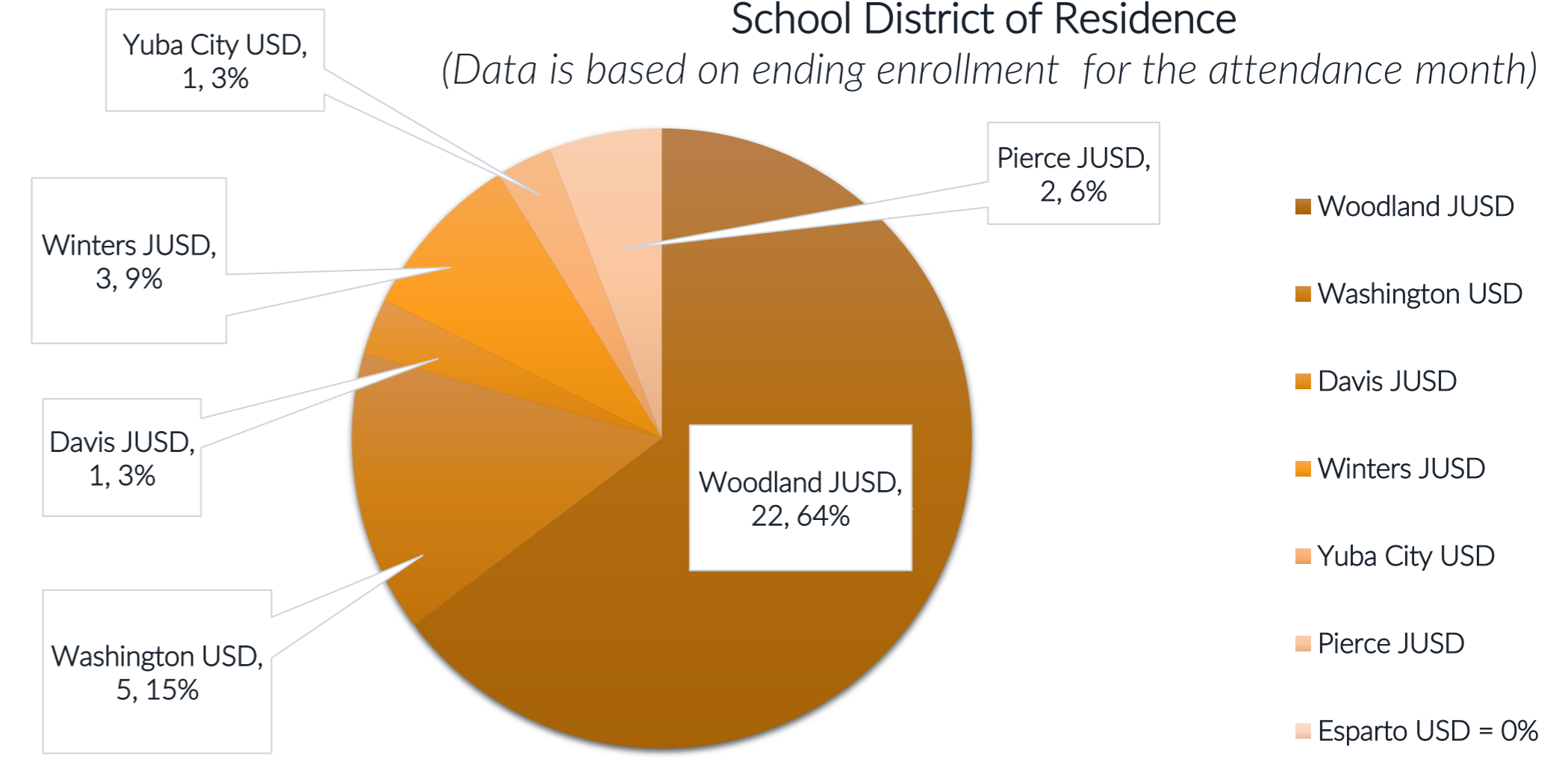


Gender
Attendance Period: 11/06/23 - 12/08/23

(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)



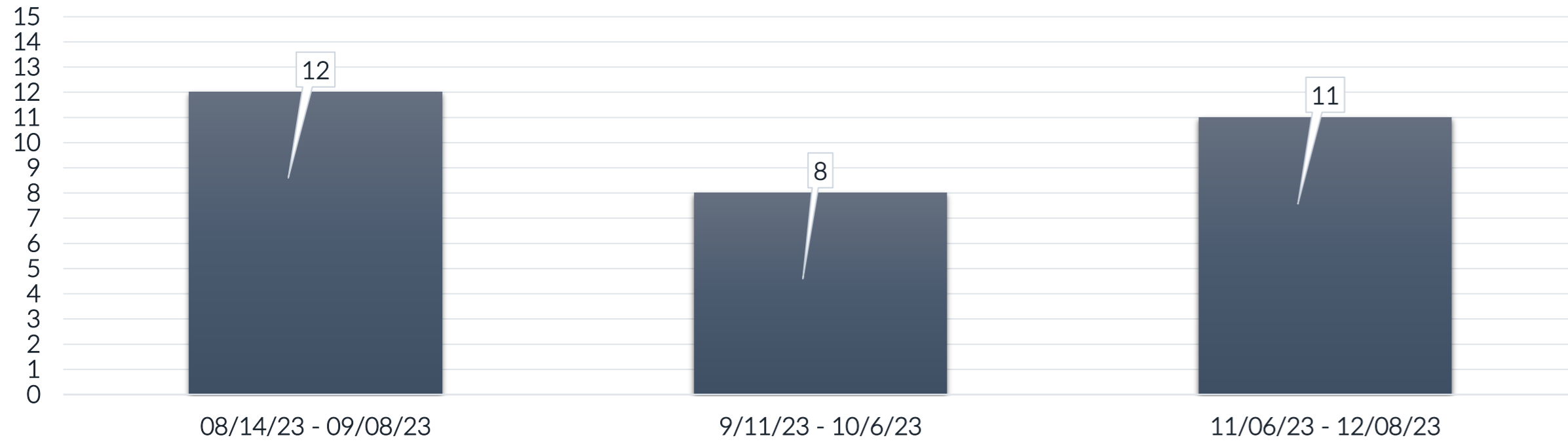
YCCP (Yolo County Career Program)

Month 2-4 (2023-2024)

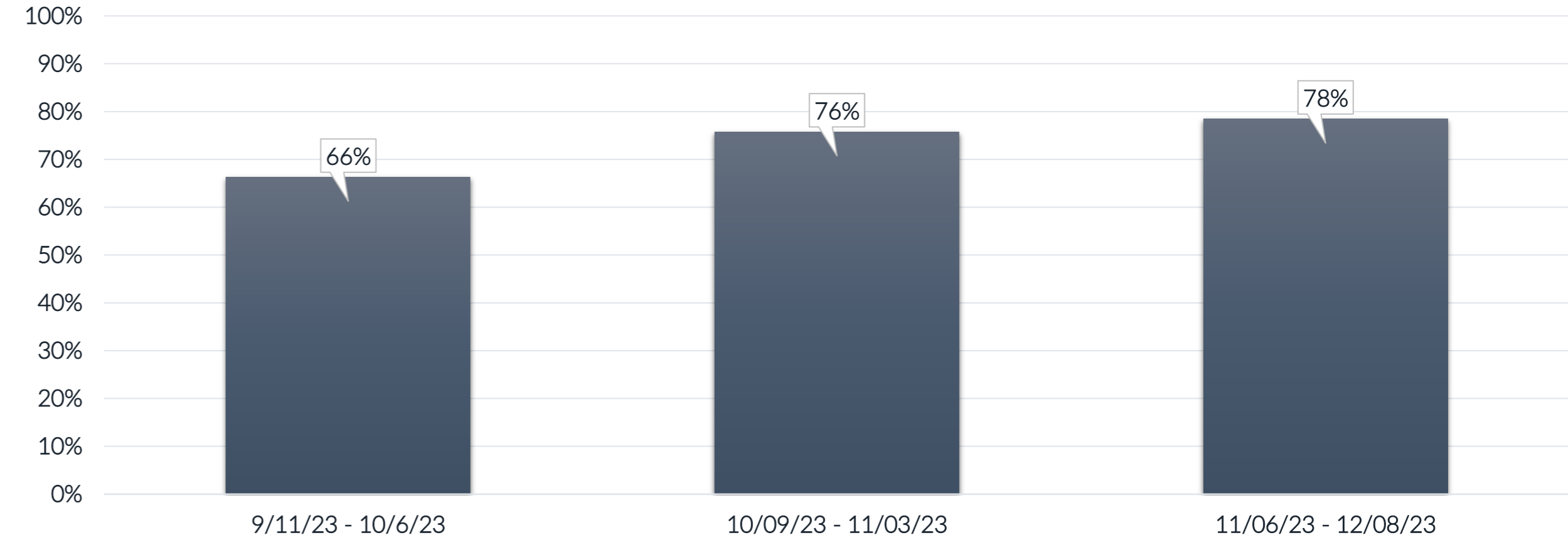
Attendance Period: 09/11/2023 - 12/08/2023

Enrollment Totals (#)

(Total Enrollments for each attendance period)



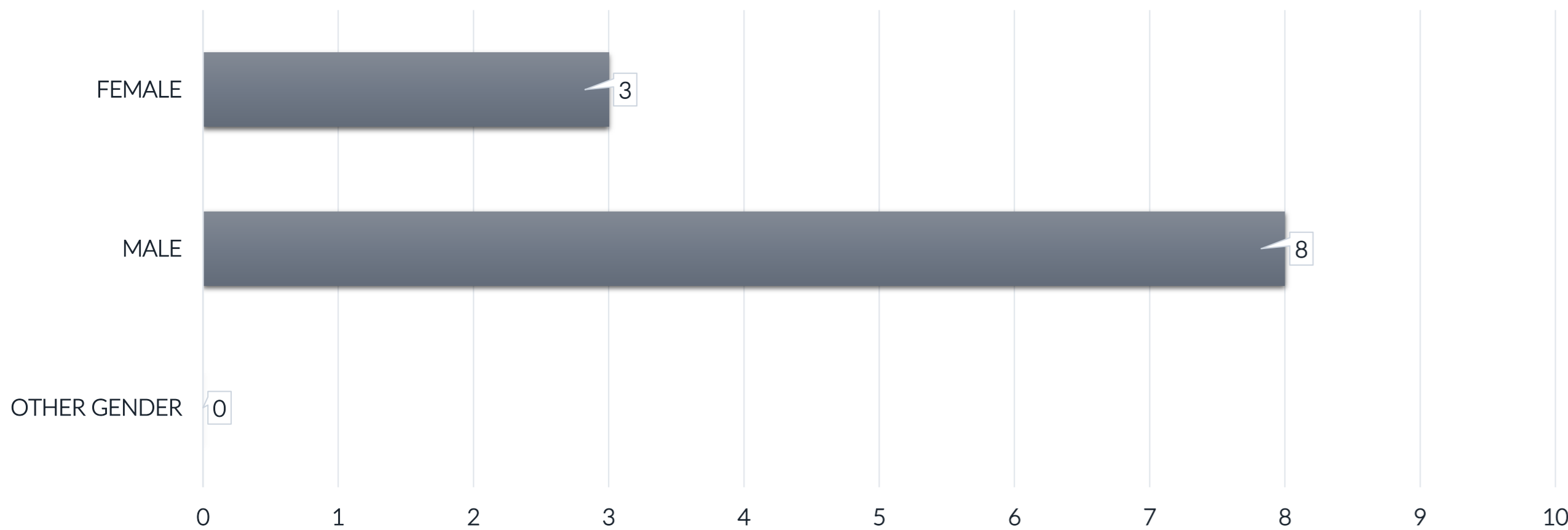
Average Attendance (%)



Gender

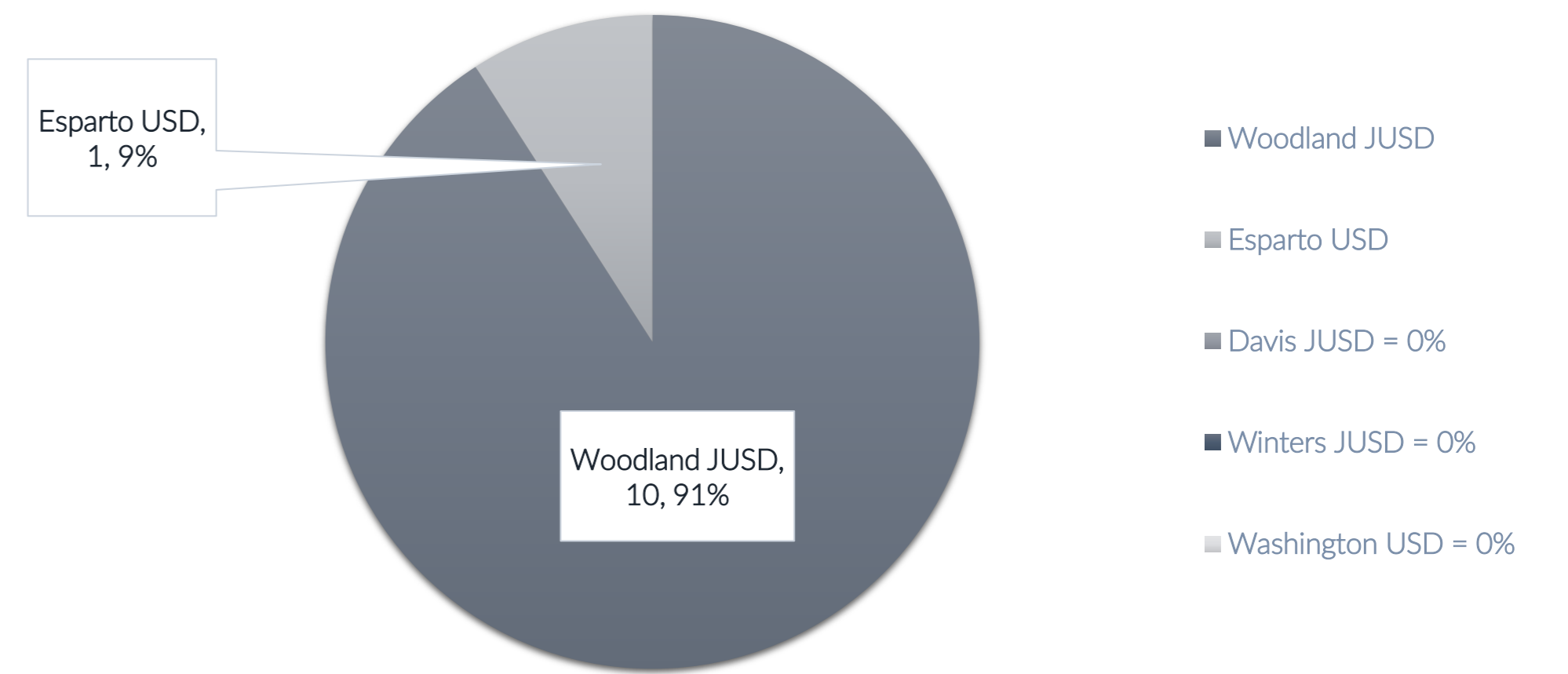
Attendance Period: 11/06/23 - 12/08/23

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



School District of Residence

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

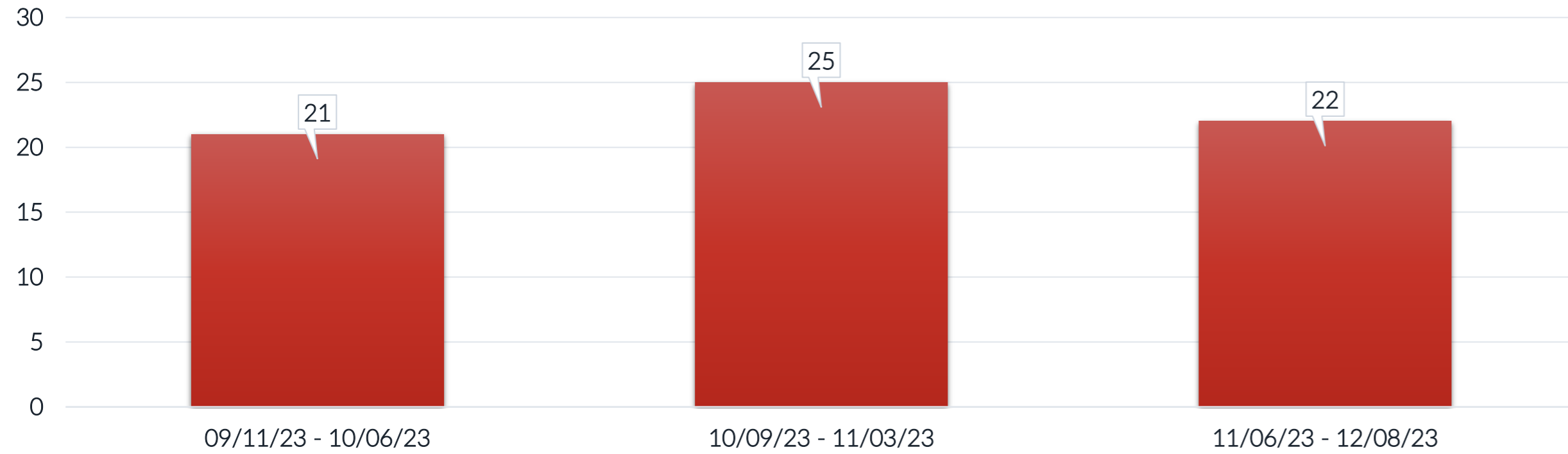


Chavez Extension Program

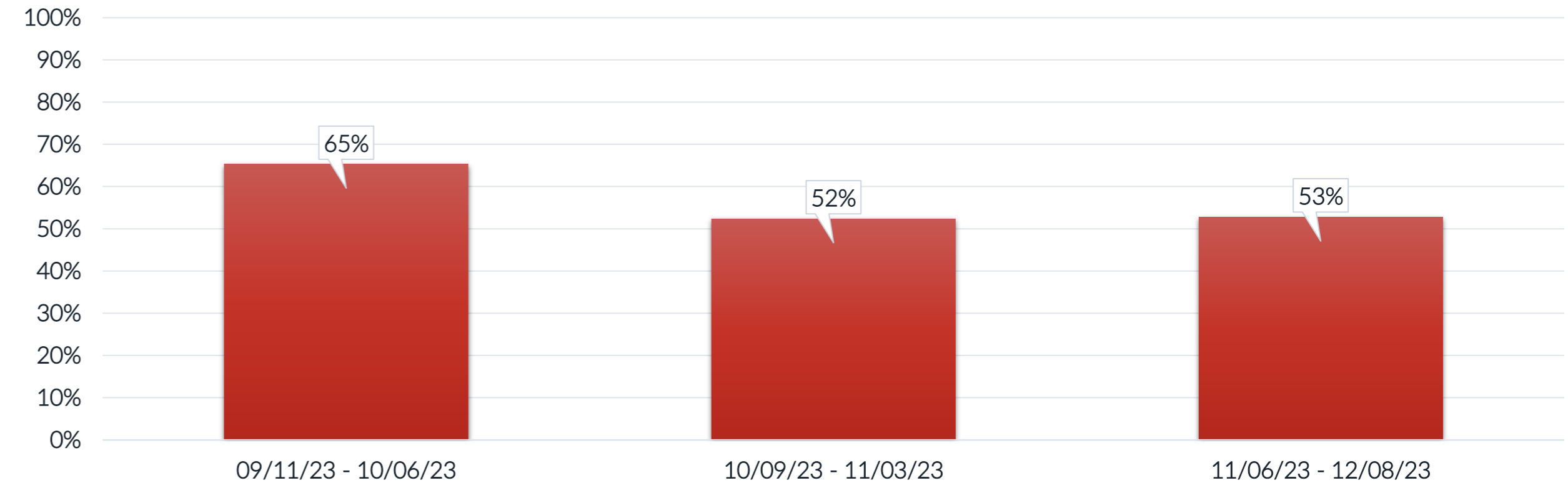
Month 2-4 (2023-2024)

Attendance Period: 09/11/2023 - 12/08/2023

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

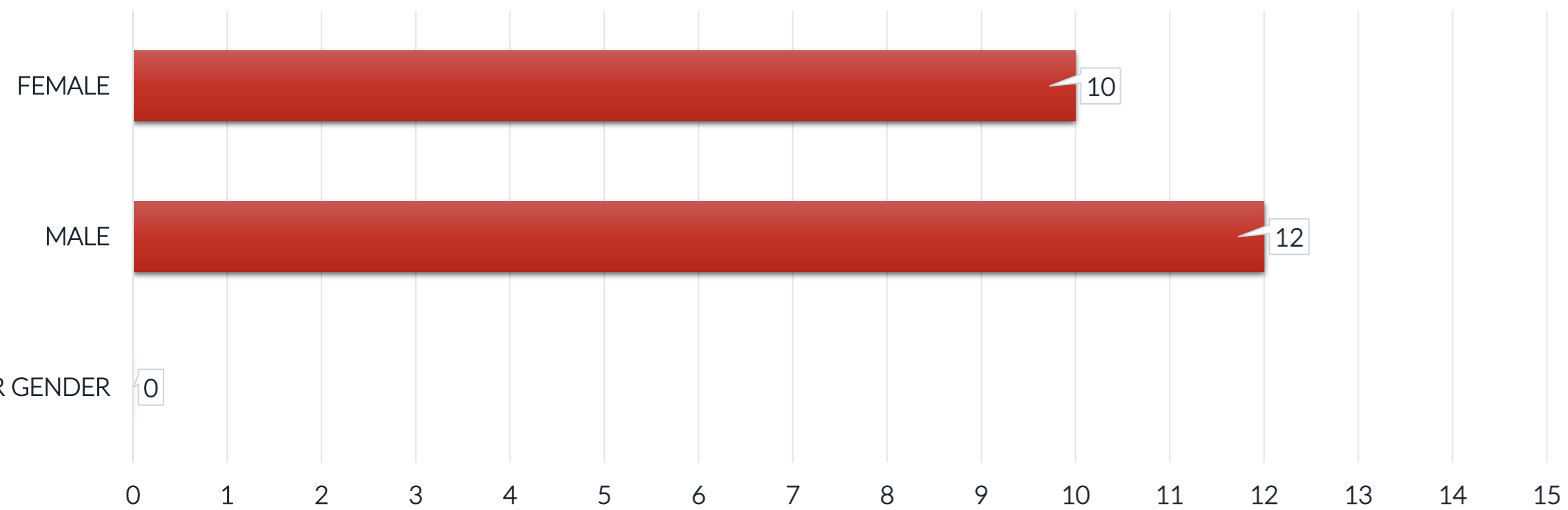


Average Attendance (%)

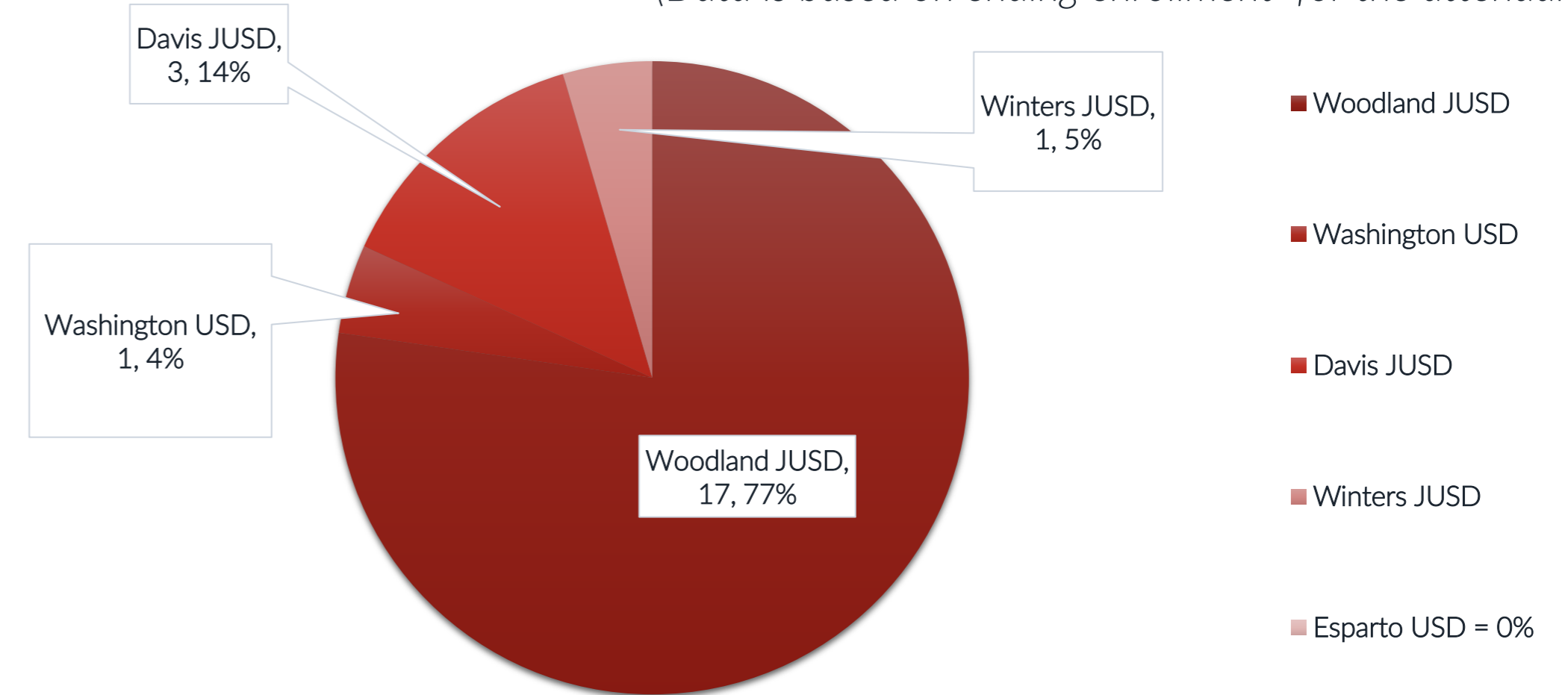


Gender
Attendance Period: 11/06/23 - 12/08/23

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



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



THANK YOU



7. 3. Consolidated Application Winter Release

Description

Presented for your information is the Consolidated Winter Release, which details our federal or “Title” expenditures. Staff will be present to answer any questions.

Recommendation

Information only.

Supporting Documents



ESEAConsolidationofAdministrativeFunds



SchlStuCnts



TitleIPartASchoolAllocations



TI_PtASWPAuth

Contact Person

Stan Mojsich, Assistant Superintendent Equity and Support will present this item.

2023–24 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurancetoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Stan Mojsich
Authorized Representative's Signature	
Authorized Representative's Title	Assistant Superintendent
Authorized Representative's Signature Date	08/30/2023

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2023–24 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Stan Mojsich
Authorized Representative's Title	Assistant Superintendent
Authorized Representative's Signature Date	08/30/2023
Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

*****Warning*****

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2023–24 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	06/27/2023
Direct Funded Charter Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Stan Mojsich
Authorized Representative's Title	Assistant Superintendent, Equity and Support Services

*****Warning*****

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2023–24 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
---	-----

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	Yes
---	-----

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111 et seq. SACS 3010	Yes
Title I, Part D Subpart 2 (Delinquent) ESSA Sec. 1401 SACS 3025	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	Yes
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes

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2023–24 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
 Kevin Donnelly, Rural Education and Student Support Office, TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

2023–24 Title II, Part A allocation	\$3,737
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2023–24 Title II, Part A allocation after transfers out	\$3,737

Title IV, Part A Transfers

2023–24 Title IV, Part A allocation	\$11,551
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2023–24 Title IV, Part A allocation after transfers out	\$11,551

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2023–24 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
 Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2023–24 Title I, Part A LEA allocation (+)	\$135,037
Transferred-in amount (+)	\$0
Nonprofit private school equitable services proportional share amount (-)	\$0
2023–24 Title I, Part A LEA available allocation	\$135,037

Required Reservations

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	\$0
Local delinquent institutions Does the LEA have local institutions for delinquent children?	Yes
Local delinquent institutions reservation	\$1,600
Direct or indirect services to homeless children, regardless of their school of attendance	\$17,156

Authorized Reservations

Public school Choice transportation	\$0
Other authorized activities	\$0
2023–24 Approved indirect cost rate	9.58%
Indirect cost reservation	\$11,806
Administrative reservation	\$0

Reservation Summary

Total LEA required and authorized reservations	\$30,562
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$104,475

*****Warning*****

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2023–24 Title I, Part D Subpart 2 LEA Allocations and Reservations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title I, Part D Subpart 2, Neglected, Delinquent, and At-Risk Youth, and to report required reservations.

CDE Program Contact:

Sherry Davis, Title I Policy, Program, and Support Office, SDavis@cde.ca.gov, 916-445-4904

2023–24 Title I, Part D Subpart 2 allocation	\$23,521
Transferred-in amount	\$0
2023–24 Available allocation	\$23,521
2023–24 Approved indirect cost rate	9.58%
Indirect cost reservation	\$2,056
Administrative reservation	\$1,472
2023–24 Title I, Part D Subpart 2 adjusted allocation	\$19,993

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2023–24 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2023–24 Title II, Part A allocation	\$3,737
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
2023–24 Total allocation	\$3,737
Administrative and indirect costs	\$326
Reservation for equitable services for nonprofit private schools	\$0
2023–24 Title II, Part A adjusted allocation	\$3,411

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2023–24 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Annie Abreu Park, Language Policy and Leadership Office, AAbreuPark@cde.ca.gov, 916-319-9620
 Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Estimated Allocation Calculation

Estimated English learner per student allocation	\$125.15
Estimated English learner student count	39
Estimated English learner student program allocation	\$4,881

Note: \$10,000 minimum program eligibility criteria

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Consortium Details web page at <https://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

Budget

Professional development activities	\$4,881
Program and other authorized activities	\$0
English Proficiency and Academic Achievement	\$0
Parent, family, and community engagement	\$0
Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total budget	\$4,881

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2023–24 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2023–24 Title IV, Part A LEA allocation	\$11,551
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2023–24 Title IV, Part A LEA available allocation	\$11,551

Reservations

Indirect cost reservation	\$1,010
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2023–24 Title IV, Part A LEA adjusted allocation	\$10,541

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2023–24 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

2022–23 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

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2023–24 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	No
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

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2023–24 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School ranking options Within each grade span group

Select the highest to lowest school ranking method

Select a low income measure FRPM

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2022–23) certified data from CALPADS Fall 1 data submission.

Note: The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
Cesar Chavez Community	0113787	7	12	3	60	52
Dan Jacobs	5730106	7	12	3	6	1
Yolo County Special Education	6077275	K	12	3	162	92

*****Warning*****

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2023–24 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:

- Is a single school LEA
- Has enrollment total for all schools less than 1,000

If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

- a - Below LEA average and at or above 35% student low income
- d - Waiver for a desegregation plan on file
- e - Grandfather provision
- f - Feeder pattern

Low income measure	FRPM
Ranking Schools Highest to Lowest	Within each grade span group
LEA-wide low income %	63.60%
Available Title I, Part A school allocations	\$104,475
Available parent and family engagement reservation	\$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2022–23 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Cesar Chavez Community	0113787	3	60	52	86.67	*	*	1	1971.23	102503.96			102503.96	
Yolo County Special Education	6077275	3	162	92	56.79	*	*	2	0.00	0.00			0.00	

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2023–24 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2022–23 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Dan Jacobs	5730106	3	6	1	16.67	*	*	3	1971.04	1971.04			1971.04	

Warning

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2023–24 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Cesar Chavez Community	0113787	N			
Dan Jacobs	5730106	N			
Yolo County Special Education	6077275	N			

Warning

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7. 4. Disposition of Surplus Equipment

Description

The Yolo County Office of Education has various items of obsolete equipment that are not required for use by the organization.

The list describing the specific items intended for disposal is attached. Per OP 3270.00, YCOE is providing this itemized list of surplus equipment for the Board's review.

Recommendation

For information.

Supporting Documents



E-Waste Inventory 1.2024

Contact Person

Veronica Coronado, Associate Superintendent, Administrative Services, will present this item.

Date	Dept./Program or Site	Asset Tag #
08/17/23 1:52 PM	EBS	3240
08/17/23 1:53 PM	EBS	3240
08/17/23 1:52 PM	EBS	3241
08/17/23 1:53 PM	EBS	3241
08/17/23 1:51 PM	EBS	3273
08/17/23 1:52 PM	EBS	3274
08/17/23 1:51 PM	EBS	3300
08/17/23 1:50 PM	EBS	3301
08/17/23 1:54 PM	EBS	4237
08/17/23 1:48 PM	EBS	4444
08/17/23 1:49 PM	EBS	4445
08/17/23 1:54 PM	EBS	No Asset Tag (Ripped Off)
08/29/23 4:23 PM	SOS	7585
08/29/23 4:42 PM	ECE	Caltronics# 63664
10/18/23 9:05 AM	SPECIAL EDUCATION	9066
10/18/23 9:10 AM	SPECIAL EDUCATION	9067
10/18/23 9:15 AM	SPECIAL EDUCATION	9174
10/18/23 9:17 AM	SPECIAL EDUCATION	9150
10/18/23 9:21 AM	SPECIAL EDUCATION	9151
10/18/23 9:25 AM	SPECIAL EDUCATION	9173
10/18/23 9:27 AM	SPECIAL EDUCATION	9169
10/18/23 9:28 AM	SPECIAL EDUCATION	9158
10/18/23 9:31 AM	SPECIAL EDUCATION	9172
10/18/23 9:33 AM	SPECIAL EDUCATION	9171
10/18/23 9:41 AM	SPECIAL EDUCATION	9154
10/18/23 9:43 AM	SPECIAL EDUCATION	9157
10/18/23 9:47 AM	SPECIAL EDUCATION	9170
10/18/23 9:54 AM	SPECIAL EDUCATION	9152
10/18/23 9:57 AM	SPECIAL EDUCATION	9153
10/18/23 9:59 AM	SPECIAL EDUCATION	9159
10/18/23 10:01 AM	SPECIAL EDUCATION	7292
10/18/23 10:05 AM	SPECIAL EDUCATION	9155
10/18/23 10:06 AM	SPECIAL EDUCATION	7293
10/18/23 10:34 AM	SPECIAL EDUCATION	9156
10/18/23 10:39 AM	SPECIAL EDUCATION	
10/18/23 10:58 AM	SPECIAL EDUCATION	
10/18/23 11:00 AM	SPECIAL EDUCATION	
10/18/23 11:29 AM	SPECIAL EDUCATION	
10/18/23 11:34 AM	SPECIAL EDUCATION	
10/18/23 11:35 AM	SPECIAL EDUCATION	
10/18/23 11:41 AM	SPECIAL EDUCATION	
10/18/23 11:45 AM	SPECIAL EDUCATION	2716
10/18/23 11:48 AM	SPECIAL EDUCATION	2716
10/18/23 12:31 PM	SPECIAL EDUCATION	
10/18/23 12:31 PM	SPECIAL EDUCATION	

10/18/23 12:33 PM	SPECIAL EDUCATION	
10/18/23 12:39 PM	SPECIAL EDUCATION	
10/18/23 12:47 PM	SPECIAL EDUCATION	
10/18/23 12:53 PM	SPECIAL EDUCATION	8426
10/18/23 12:56 PM	SPECIAL EDUCATION	9083
10/18/23 12:58 PM	SPECIAL EDUCATION	7447
10/18/23 1:01 PM	SPECIAL EDUCATION	3499
10/18/23 1:03 PM	SPECIAL EDUCATION	4150
10/18/23 1:07 PM	SPECIAL EDUCATION	
10/18/23 1:10 PM	SPECIAL EDUCATION	213349-009
10/18/23 1:14 PM	SPECIAL EDUCATION	YCOE XPS13-8267L
10/18/23 1:24 PM	SPECIAL EDUCATION	DP /N02HV8N
10/18/23 1:27 PM	SPECIAL EDUCATION	
10/18/23 1:35 PM	SPECIAL EDUCATION	
10/18/23 1:43 PM	SPECIAL EDUCATION	CN-09RN2C-75661-35D-CL33-A01
10/18/23 1:52 PM	SPECIAL EDUCATION	
10/18/23 1:57 PM	SPECIAL EDUCATION	
10/18/23 2:02 PM	SPECIAL EDUCATION	
10/18/23 2:05 PM	SPECIAL EDUCATION	9160
10/18/23 2:13 PM	SPECIAL EDUCATION	7544
10/18/23 2:19 PM	SPECIAL EDUCATION	3357
10/18/23 2:22 PM	SPECIAL EDUCATION	7543
10/18/23 2:25 PM	SPECIAL EDUCATION	3YT6GB2
10/20/23 9:43 AM	Unknown	3404
10/20/23 9:48 AM	Unknown	4158
10/20/23 9:51 AM	Unknown	4273
10/20/23 9:53 AM	Unknown	4320
10/20/23 9:55 AM	HR	7870
10/20/23 9:57 AM	Unknown	7312
10/20/23 9:59 AM	Unknown	7440
10/20/23 10:04 AM	Unknown	7421
10/20/23 10:05 AM	Unknown	7276
10/20/23 10:09 AM	Unknown	2591
10/20/23 1:23 PM	SPED/Greengate	
10/27/23 1:22 PM	Unknown	7272
10/27/23 1:24 PM	Unknown	7881
10/27/23 1:25 PM	Unknown	7762
10/27/23 1:27 PM	Unknown	7638
10/27/23 1:28 PM	Unknown	7592
10/27/23 1:30 PM	Unknown	7426
10/27/23 1:32 PM	Unknown	0008
10/27/23 1:35 PM	Unknown	8404
10/27/23 2:21 PM	Unknown	7593
10/27/23 2:22 PM	Unknown	7432
11/01/23 3:29 PM	Unknown	7897
11/01/23 3:31 PM	Unknown	7706
11/07/23 1:59 PM	SPED	

11/07/23 2:00 PM	SPED	8515
11/07/23 2:01 PM	SPED	
11/07/23 2:03 PM	SPED	
11/07/23 2:04 PM	SPED	GDC294
11/07/23 2:04 PM	SPED	GDC343
11/07/23 2:05 PM	SPED	
11/08/23 11:51 AM	DHH/Plainfield	2350
11/08/23 11:58 AM	DHH/Plainfield	
11/08/23 12:01 PM	DHH/Plainfield	
11/08/23 12:01 PM	DHH/Plainfield	7199
11/08/23 12:03 PM	DHH/Plainfield	
11/08/23 12:04 PM	DHH/Plainfield	
11/08/23 12:05 PM	DHH/Plainfield	3070
11/08/23 12:06 PM	DHH/Plainfield	3010
11/08/23 12:07 PM	DHH/Plainfield	
11/08/23 12:10 PM	DHH/Plainfield	
11/08/23 12:11 PM	DHH/Plainfield	
11/08/23 12:11 PM	DHH/Plainfield	
11/08/23 12:13 PM	DHH/Plainfield	
11/08/23 12:13 PM	DHH/Plainfield	
11/08/23 12:14 PM	DHH/Plainfield	
11/08/23 12:14 PM	DHH/Plainfield	
11/08/23 12:15 PM	DHH/Plainfield	
11/08/23 12:15 PM	DHH/Plainfield	
11/08/23 12:17 PM	DHH/Plainfield	
11/08/23 12:17 PM	DHH/Plainfield	
11/09/23 2:52 PM	SPED	ALT081
11/09/23 2:53 PM	SPED	
11/09/23 2:53 PM	SPED	3919
11/09/23 3:28 PM	SPED	
11/09/23 3:28 PM	SPED	
11/09/23 3:28 PM	SPED	
11/09/23 3:29 PM	SPED	1168
11/09/23 3:29 PM	SPED	7880
11/09/23 3:30 PM	SPED	3444
11/09/23 3:30 PM	SPED	7191
11/09/23 3:31 PM	SPED	
12/27/23 10:38 AM	SPED	7002
12/27/23 10:57 AM	Unkwown	2820
12/27/23 11:02 AM	Unknown	3347
12/27/23 11:08 AM	Unknown	2326

Serial Number	Item Description/Printer UBEO-Ray Morgan #
CN-OPF04F-72872-2B-CV2S	Monitor
CN-OPF04F-72872-2B-CV2S	Monitor
CN-OPF04-72872-2B-D4RS	Monitor
CN-OPF04-72872-2B-D4RS	Monitor
CN-OFJ44J-74445-328-AWCM	Monitor
CN-OFJ44J-74445-328-AWNM	Monitor
CN-OFJ44J-74445-33L-975M	Monitor
CN-OFJ44J-74445-33L-ATYM	Monitor
CN-OF344J-74445-45U-B7SM	Monitor
CN-OKW14V-74261-53R-1KCB	Monitor
CN-OKW14V-74261-53R-10PB	Monitor
CN-OPF04F-72872-2B-CV2S	Monitor
001578781353	Microsoft Tablet
A3EPWY2043S565	Konica Minolta multi-function printer
NXGM9AA00165200C7F7600	CHROME BOOK
NXGM9AA00165200C7F7600	CHROME BOOKACER
NXGM9AA001652014D07600	CHROME BOOK
NXGM9AA001652070037600	CHROME BOOK
5CD8112P01	CHROME BOOK
NXGM9AA0017021086E7600	CHROME BOOK
NXGM9AA001652013807600	CHROME BOOK
NXGM9AA001702105C57600	CHROME BOOK
NXGM9AA00165200CD87600	CHROME BOOK
NXGM9AA00170210CB57600	CHROME BOOK
5CD811278	CHROME BOOK
NXGM9AA001706169F7600	CHROME BOOK
NXGM9AA001702109897600	CHROME BOOK
NXGM9AA00170210CCC7600	CHROME BOOK
5CD8338007	CHROME BOOK
NXGM9AA001706161CO7600	CHROME BOOK
NXGM9AA00165200CAD7600	CHROME BOOK
NXGM9AA00165200CD87600	CHROME BOOK
NXGM9AA001651177867600	CHROME BOOK
5CD8338016	CHROME BOOK
NXGM9AA00371505B507600	CHROME BOOK
1701HS07A838	MOUSE
1701HS07A878	MOUSE
F258341645063580	AC ADAPTER
F258341645067617	AC ADAPTER
F258341645085005	AC ADAPTER
1701HS07A848	MOUSE
CN-05CDC2-S0081-15A-0138	PROJEC TOR
CN-05CDC2-S0081-15A-0138	PROJEC TOR
03xyy8-ch200-05k-4gt8-a01	ac adapter
03xyy8-ch200-05k-4gt8-a01	ac adapter

	BATTERY CHARGER
FDAB D16H13004613	AC ADAPTER
ADT KP045030047070769APE03	ACER ADAPTER
P0210453	LAPTOP
H99BFC2	DELL LAPTOP
77QH332	DELL LAPTOP
JPLKKX1	LAPTOP
HXZ9D12	DELL LAPTOP
CN-OJU012-4866115S-LDOS-A04	ac adapter
REV;A058711747603	ac adapter
03XYY8-CH200-05K-4D5C-A01	
GYXTW43	ac adapter
CN-OV363H-CH200-085-09TD-A03	ac adapter
1641320025160A0COOKA	ENO RECEIVER
	AC ADAPTER
03YY9J-77401-9AB-1504-A00	DELL SINGLE MONITER
CN-03YY9J-77401-9AB-1518-A00	SINGLE MONITER ARM
3HJDPN2	DELL LAPTOP
1H8FPN2	DELL LAPTOP
H2NCMN2	DELL VIDEO
661KGX1	VIDEO
H2NDMN2	VIDEO
	8635206926 VIDEO
CND1H25539	LaserJet Pro 200 Color M251nw
82zr3z1	Latitude
dcb1z12	Optiplex Desktop
9dggq22	Optiplex Desktop
bw9h613	Optiplex Desktop
4hmkhh2	Optiplex Desktop
3ys9gb2	Optiplex Desktop
6pqzr72	Latitude Laptop
9clsqf2	Latitude Laptop
rke110360067	Viewsonic VG2728WM Monitor
36BB1Y3	Monitor
BHFQMF2	Dell Laptop
2GR3P13	Dell Laptop
BWYKNV2	Dell Laptop
7SL2RQ2	Dell Laptop
9T9MQN2	Dell Laptop
C8X1FC2	Dell Laptop
C88FPN2	Dell Laptop
BHX4893	Dell Laptop
BSHSQN2	Dell Laptop
6C33332	Dell Laptop
3642L13	XPS13 Laptop
4ZM6VT2	XPS15 Laptop
NXGM9AA001652014567600	

NXGM9AA00165206EA37600	Chromebook	
5CD8338P1W	Chromebook	
5CD8338Q3W	Chromebook	
NXGM9AA00371505B537600	Chromebook	
0906N118T	Transmitter/Mic- used to connect to hearing aids	
0840N1122	Receiver- connect to hearing aids	
1612NY05P	Transmitter/Mic connects to hearing aids	
1621NYD7X	Transmitter/Mic connects to hearing aids	
150NY4MX	Transmitter/Mic connects to hearing aids	
1023NY1CJ	Transmitter/Mic connects to hearing aids	
1134NY518	Transmitter/Mic connects to hearing aids	
1407NY54M	Transmitter/Mic connects to hearing aids	
0948NY4U3	Transmitter/Mic connects to hearing aids	
028469	Transmitting Mic	
039550	Transmitting Mic	
040453	Transmitting Mic	
098231	Transmitting Mic	
	126996 Transmitting Mic	
	112180 Transmitting Mic	
070024	Transmitting Mic	
	115711 Transmitting Mic	
	118777 Transmitting Mic	
	127087 Transmitting Mic	
	131056 Transmitting Mic	
5CD9118TPR	Chromebook	
NXGM9AA001702112097600	Chromebook	
72H8062	Laptop	
NXGM9AA00170210D197600	Chromebook	
5CD8112TPR	Chromebook	
5CD8112TFF	Chromebook	
1BCH051	Laptop	
	Laptop	
	iPad	
3GDTQ72	Laptop	
TTK4073708	MiFi	
VNB3Y03080		7002
6BLGJS1		2820
664GGX1	Small Form Factor Desktop PC	
4H9x9k1	Laptop PC	

Make/Model

Dell Monitor P2213t

Dell Monitor P2213t

Dell Monitor P2213t

Dell Monitor P2213t

Dell Monitor P2213t

Dell Monitor P2213t

Dell Monitor P2213t

Dell Monitor P2213t

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Dell Monitor P2213t

Dell Monitor P2213t

Surface Pro

FS-534

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HPCHROMEBOOK1165EE

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HP CHROMEBOOK 1165EE

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M-U0026

M-U0026

ACER A13-45N2A

ACER A13-045N2A

ACER A13045N2A

LOGITECH M-U0026

DELL M410HD

DELL M410HD

DELL HA180PM180

DELL HA180PM180

ENEGON EN-LPE10
APD DA-40A19
ACER PA-1450-26
DELL P117G
DELL E6540
DELL LATITUDE 3440
DELL 42906750949
DELL LATITUDE E5440
DELL DA130PE1-00
HP HSTNN-LA40
DELL HA180PM180
DELL WD19TB
DELL HA130PM130
STEELCASE 2002516-001
DELL HA65NS5-00
DELL MSA20
DELL MSA20
DELL PT6T
DELL P26T
DELL D11S
DELL DO4S
DELL D11S
DELL D11S
HPUNK
Dell 3440
Dell 3020
Dell 7010
Dell 5060
Dell 5040
Dell 3040
Dell E5570
Dell E5570
VS12844
P2722
Latitude E7470
Latitude 5501
Latitude 5590
Latitude 5590
Latitude 5590
Latitude 5570
Latitude 3180
XPS13 9310
Latitude 5590
Latitude 3440
Dell 9380
Dell 9575
Acer Chromebook

iPad Pro
iPad
Acer Chromebook
HP
HP
Acer Chromebook
Phonak Easy Link
Phonak MyLink
Phonak Inspiro
Phonak Inspiro
Phonak Inspiro
Phonak Inspiro
Phonak Inspiro
Phonak Inspiro
Phonak Inspiro
Oticon Amigo T20
Oticon Amigo T20
Oticon Amigo T20
Oticon Amigo T30
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Oticon Amigo T30
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Oticon Amigo T30
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Oticon Amigo T30
HP
Acer Chromebook
Latitude E5450
Acer Chromebook
HP Chromebook
HP Chromebook
Dell Latitude D600
Dell XPS17
iPad
Dell Latitude E5570
T-Mobile Franklin T9
HP LaserJet M452
Dell Optiplex 790 Desktop PC
Dell Optiplex 3010
Dell Latitude E5400

7. 5. Monthly Board Financial Report

Description

Per request of the County Board of Education, attached is the current financial report for December 2023.

Recommendation

For information.

Supporting Documents



Dec 2023 Financial Report

Contact Person

Veronica Coronado, Associate Superintendent, Administrative Services, will present this item.

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
	REVENUE LIMIT SOURCES :	16,474,243.00	3,774,558.71	20,248,801.71	7,043,967.23	13,204,834.48	34.78
	FEDERAL REVENUES :	1,146,648.00	236,182.15	1,382,830.15	335,610.92	1,047,219.23	24.26
	OTHER STATE REVENUES :	5,120,484.00	604,600.63	5,725,084.63	2,849,286.59	2,875,798.04	49.76
	OTHER LOCAL REVENUES :	10,743,111.00	1,038,888.19	11,781,999.19	926,934.62	10,855,064.57	7.86
* TOTAL YEAR TO DATE REVENUES	* *	33,484,486.00 *	5,654,229.68 *	39,138,715.68 *	11,155,799.36 *	27,982,916.32 *	28.50

EXPENDITURE DETAIL							
	CERTIFICATED SALARIES :	6,737,281.00	812,314.23	7,549,595.23	3,207,462.20	4,342,133.03	42.48
	CLASSIFIED SALARIES :	9,653,285.00	389,878.00	10,043,163.00	4,340,844.89	5,702,318.11	43.22
	EMPLOYEE BENEFITS :	7,967,238.00	156,014.49	8,123,252.49	2,837,553.01	5,285,699.48	34.93
	BOOKS AND SUPPLIES :	1,165,502.00	187,481.71	1,352,983.71	348,651.42	1,004,332.29	25.76
	SERVICES, OTHER OPER. EXPENSE:	8,180,450.00	1,916,497.36	10,096,947.36	2,933,273.23	7,163,674.13	29.05
	CAPITAL OUTLAY :	1,426,082.00	1,830,555.37	3,256,637.37	98,154.96	3,158,482.41	3.01
	DIRECT SUPPORT/INDIRECT COSTS:	989,797.00-	3,118.03	986,678.97-	307,028.52-	679,650.45-	31.11
* TOTAL YEAR TO DATE EXPENDITURES	* *	34,140,041.00 *	5,295,859.19 *	39,435,900.19 *	13,458,911.19 *	25,976,989.00 *	34.12

OTHER FINANCING SOURCES (USES)							
	INTERFUND TRANSFERS - IN :	472,777.00	12,701.00-	460,076.00	.00	460,076.00	0.00
	INTERFUND TRANSFERS - OUT :	588,163.00-	12,701.00	575,462.00-	.00	575,462.00-	0.00
	OTHER USES :	.00	2,570,882.02-	2,570,882.02-	.00	2,570,882.02-	0.00
	CONTRIB.- RESTRICTED PROGRAMS:	.00		.00	.00	.00	NO BDGT
* TOTAL YEAR TO DATE OTHER FINANCING	* *	115,386.00-*	2,570,882.02-*	2,686,268.02-*	.00 *	2,686,268.02-*	0.00

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	12,032,707.53	689,392.22-	11,343,315.31

7. 6. First Reading of Board Bylaws (9000 series)

Quick Summary / Abstract

BB 9500 - Superintendent's Compensation.

Description

The Board Bylaws for the 9000 series have been updated. The Board Bylaw for information is:

BB 9500 - Superintendent's Compensation.

This will come back to the Board for action at the February 13, 2024 Regular Board meeting.

Also, the old policies below have been renumbered/combined into the bylaws already adopted by the YCOE in the past few years and will be discontinued:


- BB 9250 - Renumeration Reimbursement
- BB 9251e - Process for setting Superintendent's compensation
- BB 9271 - Code of Ethics
- BB 9300 - Methods of Operation
- BB 9311 - Formulation, Adoption, Amendment of Bylaws and Policies
- BB 9312 - Formulation, Adoption, Amendment of Bylaws
- BB 9314 - Suspension of Policies, Bylaws, Administrative Regulations
- BB 9320e - Meeting outside of School Boundaries
- BB 9324 - Advance delivery of meeting materials
- BB 9325 - Meeting Conduct
- BB 9326 - Actions by the Board
- BB 9330 - Membership in Associations
- BB 9330.1 - Representation to the YCSBA Executive Board
- BB 9400 - Board Self Evaluation
- BB 9510 - County Board Elections
- BB 9511 - Candidate Statement of Qualifications
- BB 9512 - Calendar Governing County Board Elections
- BB 9513 - Tie Votes in Board Member Elections
- BB 9600 - County Committee on School District Organization

Recommendation

For information. The Board will be asked to consider adopting these policies at the Regular Board Meeting on December 12, 2023.

Supporting Documents

 BB 9251

 Board Bylaws BB 9500-YCOE-XP15-8277L

Contact Person

Superintendent Garth Lewis will present this item.

County Superintendent's Compensation

The California Constitution, Article IX, Section 3.1(b) empowers the County Board of Education to fix the compensation of the County Superintendent of Schools at a time and in an amount determined by the County Board of Education.

It shall be the policy of the Yolo County Board of Education that determination of the Superintendent's annual compensation may consider the anticipated COE annual budget and the percent increase (awarded to) County Office of Education classified, certificated and administrative personnel, subject to the requirements of California Education Code Section 1207.

Legal Reference:

California Education Code § 1207

ADOPTED: April 27, 1992
REVISED: 08/19/99, 11/09/06

Process for Setting Superintendent's Compensation (to be reviewed annually)

The California Constitution, Article IX, Section 3.1(b) empowers the County Board of Education to fix the compensation of the County Superintendent of Schools at a time and in an amount determined by the County Board of Education. The following protocol and criteria may serve as guidelines for the Board and Superintendent, it being understood that the Board reserves its plenary authority to establish the Superintendent's Total Compensation. Throughout this process, the County Board of Education shall be mindful of its fiscal responsibility to the public; and act in the best interest of the Yolo County Office of Education, the students served by the county office and the broader community context.

A. Protocols and Criteria Guidelines

1. The Board will annually review the Superintendent's Total Compensation for purposes of considering an adjustment for the fiscal year. Any adjustment may be retroactive to be in line with the Fiscal Year.
2. A Compensation Committee of two (2) Board Members shall be appointed annually at the Organizational Meeting in December in order to conduct the review, confer with the superintendent regarding total compensation and develop a recommendation to present to the Board for consideration.

This annual review may include the following data:

- Total Compensation cost for Superintendents within like County Offices of Education.
- Total Compensation cost for district Superintendents within the Yolo County boundaries.
- Total Compensation cost for County of Yolo Officials responsible for similar sized County departments or agencies.
- Information on the change in total compensation for YCOE employee groups including recognition of discrete pay increase amounts in addition to percentages, including the cost of step and column and medical benefits.
- Context of the County Office of Education annual budget(s).
- Applicable Cost of Living Indexes.

- Other criteria or information that the Committee may consider relevant to the Board's decision and wish to submit for the Board's consideration.
3. Every four years, in the final year of the incumbent's term, the Superintendent's Compensation Committee shall complete a comprehensive study of the Superintendent's Total Compensation which study shall be presented to the Board. During the years where a comprehensive survey is completed the following information will be gathered from the jurisdictions listed above in number A(2) and will be compiled. The Committee may establish additional criteria for data to be collected for the comprehensive study. The Compensation Committee may choose to recommend to the Board, and the Board may adopt a total compensation range for the Office of County Superintendent for the upcoming term.

B. Board Action

1. A preliminary discussion of Total Compensation for the Superintendent will take place before the entire board. This item will be placed on the Board Agenda before any recommended package is presented by the Compensation Committee.
2. Recommended compensation package is initially presented by the Compensation Committee to the County Board as a discussion Agenda item. The Compensation Committee shall provide a report to the Board annually whether or not it recommends a change in compensation.
3. The Superintendent's Total Compensation package recommended by the Compensation Committee is presented to the County Board as an Action Agenda Item. Board action shall be taken whether or not there is an adjustment in compensation.

C. Setting Salary for New Superintendent

In a year wherein the incumbent Superintendent is not running for re-election, no later than the date of election for County Superintendent of Schools, the Board, after receiving a report and recommendation by the Board Compensation Committee, shall establish a total compensation and may establish a range for the office of County Superintendent for the upcoming four year term. Once the identity of the new Superintendent is known, the

Committee shall confer with him or her as part of preparing a recommendation. The Board shall receive the Committee's report and recommendation and set the starting total compensation for the new Superintendent.

The Board shall strive to reach the decision regarding the new Superintendent's compensation not later than adjournment of the October meeting of the Board.

Thereafter, the salary will be annually reviewed and set by the Board, as set forth in parts A and B above.

Superintendent's Compensation

The California Constitution, Article IX, Section 3.1(b) empowers the Yolo County Board of Education ("County Board") to fix the compensation of the Yolo County Superintendent of Schools ("Superintendent") at a time and in an amount determined by the County Board ~~of Education~~. It shall be the policy of the ~~Yolo~~ County Board ~~of Education~~ that determination of the Superintendent's annual compensation may consider the anticipated Yolo County Office of Education ("YCOE") annual budget and the percent increase (awarded to) ~~County Office of Education~~ YCOE classified, certificated and administrative personnel, subject to the requirements of California Education Code Section 1207.

Reimbursement

The Superintendent shall be reimbursed their actual and necessary traveling expenses. The expenses shall be paid out of the YCOE general fund. (Education Code 1200.)

The Superintendent shall also receive reimbursement for actual and necessary traveling expenses when, ~~with the approval of the County Board,~~ they attend any convention or conference to which they are called by the State Board of Education, the Superintendent of Public Instruction, or the Board Governors of the California Community Colleges. (Education Code 1201.)

The Superintendent and their staff shall be reimbursed for the costs of stationery, blank books, postage, express, freight, telephone, telegraphing, and other necessary office expenses. (Education Code 1202.)

The Superintendent shall be reimbursed for the expense of providing housing for all services of the Superintendent. (Education Code 1203.)

The Superintendent may contribute to a retirement system of which they are a member, based upon the compensation received by them as Superintendent. If such contributions are required to be paid from any fund which pays the Superintendent's salary, then contributions will be paid in the same proportion as the total contribution to the Superintendent's salary. (Education Code 1204.)

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Benefits for Retired Superintendent

The YCOE will pay the cost of health insurance, dental insurance and vision insurance for only those Superintendents that have completed eight or more years as Superintendent and begin receiving retirement benefits from the State Teachers Retirement System within six months of completion of service as Superintendent for as long as the retired Superintendent requests such coverage and maintains continuous coverage through the YCOE.

Legal Reference: California Education Code, 1200, 1201, 1202, 1203, 1207

ADOPTED: April 27, 1992

REVISED: 08/19/99, 11/09/06, [2/13/24](#)

Board Bylaws and Policies Manual
Yolo County Office of Education

9500 E
Page 1 of 2

[045485-00135](#)
[44817127-1](#)

Series 9000: Bylaws of the Board

**Process for Setting Superintendent's Compensation
(to be reviewed annually)**

The California Constitution, Article IX, Section 3.1(b) empowers the County Board ~~of Education~~ to fix the compensation of the ~~County Superintendent of Schools~~ at a time and in an amount determined by the County Board ~~of Education~~. The following protocol and criteria may serve as guidelines for the County Board and Superintendent, it being understood that the County Board reserves its plenary authority to establish the Superintendent's Total Compensation. Throughout this process, the County Board ~~of Education~~ shall be mindful of its fiscal responsibility to the public; and act in the best interest of the ~~Yolo County Office of Education~~ YCOE, the students served by the ~~county office~~ YCOE and the broader community context.

A. Protocols and Criteria Guidelines

1. The County Board will annually review the Superintendent's Total Compensation for purposes of considering an adjustment for the fiscal year. Any adjustment may be retroactive to be in line with the Fiscal Year.
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- Information on the change in total compensation for YCOE employee groups including recognition of discrete pay increase amounts in addition to percentages, including the cost of step and column and medical benefits.
- Context of the ~~County Office of Education~~ YCOE's annual budget(s).
- Applicable Cost of Living Indexes.
- Other criteria or information that the Committee may consider relevant to the County Board's decision and wish to submit for the County Board's consideration.

3. Every four years, in the final year of the incumbent's term, the Superintendent's Compensation Committee shall complete a comprehensive study of the Superintendent's Total Compensation which study shall be presented to the County Board. During the years where a comprehensive survey is completed the following information will be gathered from the jurisdictions listed above in number A(2) and will be compiled. The Committee may establish additional criteria for data to be collected for the comprehensive study. The Compensation Committee may choose to recommend to the County Board, and the County Board may adopt a total compensation range for the Office of ~~County~~ Superintendent for the upcoming term.

B. Board Action

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In a year wherein the incumbent Superintendent is not running for re-election, no later than the date of election for ~~County Superintendent of Schools, the Board~~ Superintendent, after receiving a report and recommendation by the County Board Compensation Committee, shall establish a total compensation and may establish a range for the office of ~~County~~ Superintendent for the upcoming four year term. Once the identity of the new Superintendent is known, the Committee shall confer with him or her as part of preparing a recommendation. The County Board shall receive the Committee's report and recommendation and set the starting total compensation for the new Superintendent.

The County Board shall strive to reach the decision regarding the new Superintendent's compensation not later than adjournment of the October meeting of the County Board. Thereafter, the salary will be annually reviewed and set by the County Board, as set forth in parts A and B above.

Adopted: 08/19/99, 09/23/14

[Revised 2/13/24](#)

7. 7. Discuss Yolo County Board of Education's Retreat Goals for April 12, 2024 

Description

Discuss agenda and date of the upcoming Yolo County Board of Education Retreat currently scheduled for April 12, 2024. I have attached last year's board retreat agenda for reference.

Recommendation

Discuss agenda items for Board Retreat currently scheduled for April 12, 2024. Board may also need to change the date of the meeting to April 19, 2024.

Supporting Documents



4-3-23 Board Retreat Agenda

Contact Person

President Shelton Yip will present this item.

YOLO COUNTY BOARD OF EDUCATION

Board Retreat

April 3, 2023

9:00 a.m. – 12:00 p.m.

YCOE Conference Center (Davis Conference Room)

- I. Board President Welcome
 - Team Building Exercise (15 min)

- II. Budget (30 min)
 - Budget Cycle
 - Audits
 - Trainings, Travel and Supply Budget
 - Allocations and parameters conversation
 - Criteria to become members of other organizations
 - How to submit requests

- III. Review Mission and Vision Statement of YCOE (20 min)

- IV. Effective Governance Conversation and Agreements (1 hour)
 - Roles of the Board
 - Review President/Vice President terms
 - Review California County Board of Education (CCBE) Handbook
 - *Please bring your CCBE handbook to meeting*
 - Board Meeting Mechanics
 - Communication/roles between Trustees and Superintendent
 - Absences to Board meetings
 - Presenting Resolutions
 - Governance mindset
 - Update on Board policies – 9000s
 - Process for supporting/sponsoring bills
 - Potential special projects supported/sponsored by Board
 - Establish ad hoc committee/advisory committees (explore student board member)

- V. Conducting a Board Self-Evaluation (20 min)
 - Review last self-evaluation completed by Trustees and sample materials
 - Discuss timeline for future self-evaluation

- VI. Future Agenda Items (10 min)
 - Questions
 - Other Items to Address

- VII. Adjournment

8. SUGGESTED FUTURE AGENDA ITEM(S)

Description

- Update on EL RISE - Future meeting
- Status of Juvenile Hall - Cost and How many students (Requested by Trustee Moreno at Board Retreat)

9. ADJOURNMENT
