

COLUSA COUNTY OFFICE OF EDUCATION

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COLUSA COUNTY BOARD OF EDUCATION REGULAR MEETING

DATE: Wednesday, January 10, 2024

TIME: 4:00 pm Board Business Meeting

PLACE: 345 5th Street, Colusa, Large Conference Room

NOTICES: *The Colusa County Office of Education encourages those with disabilities to participate fully in the public meeting process. If you have a special need in order to allow you to attend or participate in our public meetings, contact the Superintendent's Office at 530.458.0350 well in advance of the meeting that you wish to attend so that we may make every reasonable effort to accommodate you (Cal. Gov't. Code, § 54954.2, subd. (a)(1)).*

The agenda packet and supporting materials can be viewed at the Colusa County Office of Education located at 345 5th Street, Colusa, CA, or online at ccoe.net. For more information, please call 530.458.0350.

This meeting will be recorded.

AGENDA

DECISION

1.0 CALL TO ORDER

1.1 Pledge of Allegiance

2.0 ORDERING OF AGENDA

3.0 STAFF QUESTIONS AND COMMENTS

4.0 LETTERS AND COMMUNICATIONS

5.0 PUBLIC INPUT – *Items not on the agenda*

6.0 REPORTS FROM SUPERINTENDENT AND STAFF

Note: **Bold** indicates oral report

6.1 Superintendent's Reports

information

6.1.1 Superintendent's Monthly Report

6.1.2 Superintendents Council – No December Meeting

No January Department Reports

7.0 BOARD QUESTIONS AND COMMENTS

7.1 Board President's Report

information

7.2 Board Liaison Reports

information

DECISION

8.0 PUBLIC INPUT – *Items on the agenda*

9.0 CONSENT AGENDA

(All items are approved by one motion unless pulled by a Board member for separate discussion or action.)

9.1 Approve Minutes of the December 13, 2023, Annual Organizational Meeting and Regular Board Meeting action

9.2 Approve Minutes of the December 14, 2023, Contingency Meeting action

10.0 OLD BUSINESS

10.1 Community College District Territory (standing item) information

10.2 Facilities Update (standing item) information

10.3 LCAP Update (standing item) information

10.4 Universal Prekindergarten (standing item) information

10.5 Set 2024-25 Liaison Assignments action

11.0 NEW BUSINESS

11.1 Accept 2022-23 Financial Audit Report, Presented by James Marta & Co. – Jesse Deol, CPA, ARM action

11.2 Approve Board Resolution 23/24-04 Authorizing Application for State of California Department of Social Services Continued Funding Application action

11.3 CCBE Transition to CSBA Region 14 information

11.4 AI in Education Presentation information

12.0 ADVANCED PLANNING

12.1 Items to be Considered for the Next Board Meeting

12.2 Next Regular Board Meeting
February 14, 2024, 4:00 p.m.
345 5th Street, Colusa, Large Conference Room information

13.0 CLOSED SESSION

13.1 Consideration of Property Purchase

14.0 OPEN SESSION

15.0 ADJOURNMENT

COLUSA COUNTY BOARD OF EDUCATION

Minutes of Annual Organizational and Regular Meetings, December 13, 2023

Acronyms Used in This Document May Be Found in Attachment A

Board Members Present: Ed Conrado, Madison Martin, Brenda Miller, and Serena Morrow

Staff/Visitors Present: Emily Abken, Keri Cunha, Alex Evans, Angelina Guizar, Aaron Heinz, John Ithurnburn, Alissa Maas, Tina Maxwell, Sabrina Myers, Chuck Wayman, and Michael West

ANNUAL ORGANIZATIONAL MEETING

1.0 CALL TO ORDER

1.1 Pledge of Allegiance

President Madison Martin called the meeting to order at 4:00 p.m. in the 345 5th Street, Colusa, Large Conference Room and led the Pledge of Allegiance.

2.0 ORDERING OF AGENDA

In the Regular Board Meeting Agenda Move 13.1 to follow 7.0

3.0 PUBLIC INPUT – Items on the agenda

No public input.

4.0 ORGANIZATION OF THE BOARD

4.1 Accept President Rotation Schedule

Madison Martin/Moved, Serena Morrow/Seconded, and the motion carried four ayes, one absent (Cristy Edwards) to accept the President Rotation Schedule (Attachment B).

As of this action, Serena Morrow assumed the Presidency, and began leading the meeting.

4.2 Accept the 2024 Schedule of Regular Meetings

Ed Conrado/Moved, Madison Martin/Seconded, and the motion carried four ayes, one absent (Cristy Edwards) to accept the 2024 Schedule of Regular Meetings (Attachment C).

4.3 Set 2024-25 Liaison Assignments

Brenda Miller/Moved, Ed Conrado/Seconded, and the motion carried four ayes, one absent (Cristy Edwards) to table setting the 2024-25 Liaison Assignments (Attachment D).

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REGULAR BOARD MEETING

5.0 STAFF QUESTIONS AND COMMENTS

No questions or comments.

6.0 LETTERS AND COMMUNICATIONS

No letters or communications.

7.0 PUBLIC INPUT – Items not on the agenda

No public input.

Agenda item 13.1 was heard immediately following agenda item 7.0.

8.0 REPORTS FROM SUPERINTENDENT AND STAFF

8.1 Superintendent's Reports

8.1.1 Superintendent's Monthly Report

Michael West thanked Madison Martin for her leadership and involvement. Michael reported on his participation and attendance in activities, such as the SARB Hearing Board that is already altering attendance, thanks to Jennifer Wayman, her team, and the other agency heads. Discussion was held on this collaborative effort sending a message that Colusa County is serious about education. Michael continued his report saying that CCOE and the districts participated in the 2nd Annual Basket Brigade that provided 59 needy families with a Thanksgiving dinner, and that he met with Colusa County Probation for an update and that no Colusa County students have been placed in the Tri-County Juvenile Hall located in Marysville for at least a year and a half. John Ithurburn reported on Colusa County Probation's Boys Council and Girl's Circle activities and Behavioral Health's work with Friday Night Live in Colusa County Schools. Michael said that he and Alissa Maas delivered additional recognitions and awards for Teachers and Employees of the Trimester, that he met with the SELPA Executive Council and discussed upcoming challenges and processes, and he met with representatives of the Colusa County Resource Conservation District regarding working together with all agencies to give opportunities to young adults and others that are specific to agriculture in the County. Michael thanked Alissa for her various videos promoting CCOE people and programs. Discussion was held on Michael's expectations about the State budget, and he said that the deficit is so large deferrals will happen; and on how the deficit will affect CCOE plans, which he said that at this point it is unknowable.

8.1.2 Superintendents Council – No November Meeting

8.2 Administrative Services – Aaron Heinz

During his December 2023 Administrative Services report to the Board Aaron Heinz said that Alissa Maas is finishing her work on the CCOE Annual Report that she will bring to the board next month, Sabrina Myers is continuing with job fairs

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and on-the-spot hiring events, and Angelina Guizar is completing audit activities. Aaron announced that for the fourth year in a row CCOE will have a finding-free audit. He also mentioned that Administrative Services staff were sponsors in the Angel Tree program that provides Christmas presents to children in Foster Care.

8.3 Student Services – Chuck Wayman

The Board asked questions about Chuck Wayman’s December 2023 Student Services written report, on Educational Services’ update on ethnic studies curriculum, and an inquiry into the location of the Farm to School Garden site at Burchfield Primary School. Discussion was held on whether any feedback had been received on ethnic studies curriculum and John Ithurburn said he has not, but it is probably too early. Chuck Wayman said that the districts are working on their curriculum and that that there would probably not be any repercussions until implementation.

8.4 SELPA – October Meeting

Chuck Wayman answered the Board’s questions about the October 2023 SELPA Meeting, about the types of services being provided, and biggest area impact, which he said was elementary mild moderate.

8.5 Technology Services – Alex Evans

The Board did not have any questions or comments about Alex Evans’ December 2023 Technology Services written report.

9.0 BOARD QUESTIONS AND COMMENTS

No questions or comments.

9.1 Board President’s Report

Serena Morrow reported that Dr. Lizette Navarette was selected to be the next President of Woodland Community College. Serena also said that she would like to add Board Liaison Reports to future agendas under Board Questions and Comments.

10.0 PUBLIC INPUT – Items on the agenda

No public input.

11.0 CONSENT AGENDA

All items are approved by one motion unless pulled by a Board member for separate discussion or action. Brenda Miller/Moved, Madison Martin/Seconded, and the motion carried three ayes, one absent (Cristy Edwards), one abstention (Serena Morrow) to approve the following Consent Agenda item:

11.1 Approve Minutes of the November 8, 2023, Regular Board Meeting

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12.0 OLD BUSINESS

12.1 Community College District Territory (standing item)

Michael West said that WCC plans to host a meet and greet event for the new WCC president at the Colusa County campus.

12.2 Facilities Update (standing item)

Michael West reported on Facilities staffing changes including the hiring of Tim Wright as Short-Term Facilities and Maintenance Director to oversee operations as needed, and Victor Silvas as Interim Maintenance Supervisor. Discussion was held on advertising for the Director position, and Michael said that there was no advertising for the Interim position, and if it is decided that the position should become permanent, then active recruiting would occur in February or March. Discussion was also held on the garage door status at the Village, which Michael said is stable and that the process to begin replacing those could begin in July.

12.3 LCAP Update (standing item)

Educational Services Assistant Superintendent John Ithurburn reported that the LCAP midyear report will be on the February agenda as an information item.

12.4 Universal Prekindergarten (standing item)

In Vicki Markss' absence, Chuck Wayman drew the Board's attention to the Student Services written report, in which an update was provided.

13.0 NEW BUSINESS

Agenda item 13.1 was heard immediately following agenda item 7.0.

13.1 Approve 2023-24 First Interim Report

Aaron Heinz and Angelina Guizar presented the 2023-24 First Interim Report. Aaron explained that the model upload was problematic, and it put forward the prior year's ending fund balances. He said that he was able to fix the numbers in Escape (CCOE's financial system), and that the numbers in the Summary – Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance (Form 01) are sound. Discussion was held on the State accepting the numbers, and although the SACS system indicated warnings, there were no fatal errors, which would have prevented presenting the budget to the Board. Angelina drew the Board's attention to the General Fund Financial Assumptions, which summarized Form 01, and she began with general fund revenues and expenditures. Discussion was held on STRS and PERS increases and on keeping salaries below 85% of the total expenditures. Regarding the Fund Balance, Aaron said that CCOE is in sound financial standing as of this interim, but that it is budgeting to have a deficit of \$1,760,756 in 2023-24. Regarding the multiyear projections (MYP), Aaron said that the budget projects a slight deficit in 2024-25, and a break-even budget in 2025-26. Because the LAO has projected a significant decrease in the 2024-25 COLA from 3.54% to 1.0%, CCOE will keep its COLA flat at 1.0% in 2025-26 and that it has sufficient reserves should these projections materialize. Discussion was held on State measures to close the gap, including possibly calling a fiscal state of emergency. Angelina reviewed the Certification of Interim Report (Form CI) that

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states CCOE has a positive certification and can meet its financial obligations for the current fiscal year and for two years out, and then Form 01. Aaron reviewed the reserve for economic uncertainties, which is 5% and about 2% greater than the State mandated 3%. Discussion was held on the reason for capital outlay being so high four months into the budget, which Aaron said is due to the purchase of portables at the Village. Aaron reviewed MYP Unrestricted/Restricted (Form MYP) that shows the deficit and break-even spending mentioned above. Discussion was held on savings beginning in 2025-26, on the budget being “solid” (yes, and will be even better once a building is bought, and on a consistent \$120,00 Exception that was a result of the problematic model upload that will be resolved once everything has been fixed.

Brenda Miller/Moved, Ed Conrado/Seconded, and the motion carried four ayes, one absent (Cristy Edwards) to approve the 2023-24 First Interim Report.

Discussion was held on the possibility of using AI in budgeting, and Aaron said that CASBO is studying whether AI will be able to aid CBOs.

13.2 Approve Board Resolution 23/24-03 Authorizing Application for New License to Operate Colusa Early Learning Center

Chuck Wayman reported on the resolution, which is needed for the application for a new license to operate the CELC. Discussion was held on the location of the CELC, which will be housed in CCOE’s CPLC building on the 6th Street side.

Ed Conrado/Moved, Brenda Miller/Seconded, and the motion carried four ayes, one absent (Cristy Edwards) to approve Board Resolution 23/24-03 Authorizing application for new license to operate Colusa Early Learning Center.

13.3 Approve Technology Services Inventory for Disposal

Alex Evans explained the need to dispose of Technology Services' inventory, saying that the devices were either damaged beyond repair or obsolete because of salvaging the devices for usable parts, not worth investing in repair, or are no longer supported.

Ed Conrado/Moved, Brenda Miller/Seconded, and the motion carried four ayes, one absent (Cristy Edwards) to approve Technology Services inventory for disposal.

13.4 Cancel December 14, 2023, Contingency Meeting

Brenda Miller/Moved, Ed Conrado/Seconded, and the motion carried four ayes, one absent (Cristy Edwards) to cancel the December 14, 2023, Contingency Meeting.

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14.0 ADVANCED PLANNING

14.1 Items to be Considered for the Next Board Meeting

CCBE Transition to CSBA Region 14

AI in Education Presentation

14.2 Upcoming Board Meetings

Contingency Meeting, December 14, 2023, 4:00 p.m.

Cancelled during item 13.4 above.

Next Regular Board Meeting

January 10, 2024, 4:00 p.m.

345 5th Street, Colusa, Large Conference Room

15.0 ADJOURNMENT

The meeting adjourned at 4:58 p.m.

Adopted and Entered

Respectfully Submitted

Serena Morrow, President
Colusa County Board of Education

Michael P. West, County Superintendent
and Secretary, Colusa County Board of Education

ACRONYMS

AI	Artificial Intelligence
CASBO	California Association of School Business Officials
CBO	Chief Business Official
CCBE	California County Boards of Education
CCOE	Colusa County Office of Education
CELC	Colusa Early Learning Center
COLA	Cost of Living Adjustment
CPLC	Colusa Preschool Learning Center
CSBA	California School Boards Association
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
MYP	Mutiyear Projections
PERS	Public Employees Retirement System
SACS	Standardized Account Code Structure
SARB	School Attendance Review Board
SELPA	Special Education Local Plan Area
STRS	California State Teachers Retirement System
WCC	Woodland Community College

COLUSA COUNTY BOARD OF EDUCATION

Board President Rotation

Accepted December 13, 2023

<u>YEAR</u>	<u>LOCATION</u>	<u>TRUSTEE AREA</u>	<u>PRESIDENT</u>	<u>YEAR</u>	<u>LOCATION</u>	<u>TRUSTEE AREA</u>	<u>PRESIDENT</u>
2028	Colusa	2	Madison Martin	2001	Maxwell	4	George Cain
2027	Arbuckle	1	Brenda Miller	2000	Colusa	5	David Scroggins
2026	Colusa	5	Ed Conrado	1999	Colusa	2	Jim Davison
2025	Maxwell	4	Cristy Edwards	1998	Arbuckle	1	Greg Ramos
2024	Williams	3	Serena Morrow	1997	Williams	3	Bill Sommerville
2023	Colusa	2	Madison Martin	1996	Maxwell	4	George Cain
2022	Arbuckle	1	Brenda Miller	1995	Colusa	5	David Scroggins
2021	Maxwell	4	Cristy Edwards	1994	Colusa	2	Jim Davison
2020	Colusa	5	Ed Conrado	1993	Arbuckle	1	Greg Ramos
2019	Arbuckle	1	Brenda Miller	1992	Williams	3	Bill Sommerville
2018	Colusa	2	Barry Morrell	1991	Maxwell	4	George Cain
2017	Williams	3	Nancy G. Marshall	1990	Colusa	5	Mary Winters
2016	Maxwell	4	Virginia Frias	1989	Colusa/Grimes	2	Jim Davison
2015	Colusa	5	Ed Conrado	1988	Arbuckle	1	Patti Scofield
2014	Colusa	2	Gary Teragawa	1987	Williams	3	Bill Sommerville
2013	Arbuckle	1	Brenda Miller	1986	Maxwell	4	George Cain
2012	Maxwell	4	Randall Roberts	1985	Colusa	5	Trish Knoll
2011	Williams	3	Tim Wright	1984	Colusa/Grimes	2	Ellen Armstrong
2010	Colusa	5	David Scroggins	1983	Williams	3	Bill Sommerville
2009	Colusa	2	Julissa Silva-Garcia	1982	Arbuckle	1	Norman Collignon
2008	Arbuckle	1	Brenda Miller	1981	Maxwell	4	Sam Etchepare
2007	Maxwell	4	Olga Cain	1980	Colusa	5	Bernice Dommer
2006	Williams	3	Addie Maupin	1979	Williams	3	Bill Sommerville
2005	Colusa	5	David Scroggins	1978	Arbuckle	1	Norman Collignon
2004	Colusa	2	Mike Cunningham				
2003	Arbuckle	1	Brenda Miller				
2002	Williams	3	Bill Sommerville				

BOARD OF EDUCATION

2024

SCHEDULE OF MEETINGS

Meetings are usually held the 2nd Wednesday of the month beginning at 4:00 p.m., unless otherwise noted with an asterisk (*), in the

CCOE Large Conference Room

345 5th Street

Colusa, CA 95932

Please call to verify time and location

Date

January 10 – Regular Meeting

February 14 – Regular Meeting

March 13 – Regular Meeting, 2nd Interim Report

April 10 – Regular Meeting

May 8 – Regular Meeting

June 17, *Monday* – Public Hearing for LCAP & Budget

* June 18, *Tuesday* – Regular Meeting, LCAP & Budget

July 10 – Regular Meeting

August 14 – Regular Meeting

September 11 – Public Hearing & Regular Meeting, Instructional Materials for 202X-202Y

October 9 – Regular Meeting, Gann Limits & Unaudited Actuals

November 13 – Regular Meeting

* December 16, *Monday* – Regular Meeting, Annual Organizational Meeting & 1st Interim Report

* **Contingency Meeting** December 17, *Tuesday* – Regular and Annual Organizational Meetings & 1st Interim Report

♦ AB 2449 shifted the prescribed window for holding the annual organizational meeting. The 15-day window for 2024 is Friday, December 13 to Saturday, December 28, 2024. Additionally, the First Interim Report must be reviewed and approved by December 15. The December 17 meeting is contingent upon the December 16 meeting consisting of a quorum, and Board business being successfully conducted, and if so, the December 17 meeting may be cancelled.

COLUSA COUNTY BOARD OF EDUCATION
LIAISON ASSIGNMENTS 2024
 Accepted January 10, 2024

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ASSIGNMENT	LIASION(S)	ALTERNATE	SUPERINTENDENT AND/OR DESIGNEE
Board Policy Review			County Superintendent
Higher Education			County Superintendent
Head Start Policy Council			Director of Children's Services
Board Scholarships			County Superintendent
SELPA Council			Deputy Superintendent of Student Services
Educational Services Stakeholders			Assistant Superintendent of Educational Services
Superintendent's Salary and Budget			Deputy Superintendent of Administrative Services
Board CCBE Voting Representative	Board President or Designee		N/A
Community Engagement	Vice President		County Superintendent and/or Director of Communications & Public Relations
Advocacy	Board President		County Superintendent

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9.2

COLUSA COUNTY BOARD OF EDUCATION
Minutes of Contingency Meeting December 14, 2023

The December 14, 2023, Contingency Board Meeting was cancelled during the December 13, 2023, Regular Board Meeting.

Adopted and Entered

Respectfully Submitted

Serena Morrow, President
Colusa County Board of Education

Michael P. West, County Superintendent
and Secretary, Colusa County Board of Education

**COLUSA COUNTY BOARD OF EDUCATION
LIAISON ASSIGNMENTS 2024**
Accepted January 10, 2024

Draft

ASSIGNMENT	LIASION(S)	ALTERNATE	SUPERINTENDENT AND/OR DESIGNEE
Board Policy Review			County Superintendent
Higher Education			County Superintendent
Head Start Policy Council			Director of Children's Services
Board Scholarships			County Superintendent
SELPA Council			Deputy Superintendent of Student Services
Educational Services Stakeholders			Assistant Superintendent of Educational Services
Superintendent's Salary and Budget			Deputy Superintendent of Administrative Services
Board CCBE Voting Representative	Board President or Designee		N/A
Community Engagement	Vice President		County Superintendent and/or Director of Communications & Public Relations
Advocacy	Board President		County Superintendent

COLUSA COUNTY OFFICE OF EDUCATION

COLUSA COUNTY
COLUSA, CALIFORNIA

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

COLUSA COUNTY OFFICE OF EDUCATION

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COLUSA 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
Colusa County Office of Education
Colusa, 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 Colusa County Office of Education (the "County Office of Education"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County Office of Education'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 Office of Education, 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 Office of Education 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 Office of Education'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 Office of Education'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 Office of Education'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 Office of Education'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 and the 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.

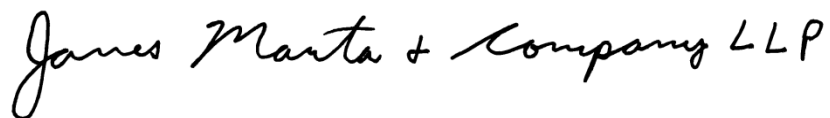
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County Office of Education'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 7, 2023 on our consideration of County Office of Education'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 Office of Education'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 7, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

COLUSA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

The following discussion and analysis provides an overview of the financial position and activities of the Colusa County Office of Education (the "County Office") for the year ended June 30, 2023. This discussion has been prepared by management and should be read in conjunction with the financial statements and notes thereto which follow this section.

FINANCIAL HIGHLIGHTS OF THE PAST YEAR

- Over the course of the year, the total net position decreased by 36.84%. This includes an increase in current assets offset by an increase in long-term liabilities.
- On the Statement of Activities, total current year revenues were less than total current year expenses by \$5,140,734.
- Capital assets, net of depreciation, increased \$561,913 due to the new portables project at the Education Village.
- Total long-term liabilities increased 63.91% totaling \$20,498,871, as a result of changes net pension liability and related deferred inflows and outflows for PERS and STRS.
- The County Office maintains sufficient reserves for a County Office its size. It meets the State required minimum reserve for economic uncertainty of 4% of County School Service Fund expenditures, transfers out, and other uses (total outgo).

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

During the year the County Office presents income and expenditures to the board and the public using the modified accrual basis of accounting. During the year end process the financial statements are converted to an accrual basis of accounting as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34. The financial statements presented herein include all of the activities of the County Office and its component units and were developed using this integrated approach described in Note 1.

The Primary unit of the government is the Colusa County Office of Education.

COUNTY OFFICE-WIDE STATEMENTS

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the County Office as a whole and about its activities. These statements include all assets and liabilities of the County Office using the accrual basis of accounting which is similar to the accounting used by most private-sector companies. All of the current year revenues and expenses are taken into account regardless of when cash is received or paid.

COLUSA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

These two statements report the County Office's net position. Net position is the difference between assets and liabilities, which is one way to measure the County Office's financial health, or financial position. Over time, increases or decreases in the County Office's net position is one indicator of whether its *financial health* is improving or deteriorating. Other factors to consider are changes in the County Office's property tax base and the condition of the County Office's facilities.

The relationship between revenues and expenses is the County Office's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the County Office. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, the County Office activities are reported as follows:

Governmental Activities – The County Office reports all of its services in this category. This includes the education of K-12 students, adult education students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. These activities are financed by property taxes, State income taxes, user fees, interest income, and Federal, State, and local grants.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the most significant funds – not the County Office as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes, or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

Governmental Funds

Most of the County Office's basic services are reported in governmental funds, which determine how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measure cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County Office's general government operations and the basic service it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County Office's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation following each governmental fund financial statement.

COLUSA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

FINANCIAL ANALYSIS OF THE COUNTY OFFICE AS A WHOLE

Statement of Net Position

The County Office's combined net position, as of June 30, 2023, was \$9,430,462 reflecting a decrease of 36.84% since June 30, 2022. Of this amount, (\$10,651,229) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and legislation that limits the governing board's ability to use those assets for day-to-day operations.

Comparative Statement of Net Position		
	Governmental Activities	
	2022	2023
<u>Assets</u>		
Current	\$ 8,122,159	\$ 9,579,392
Capital Assets, net	18,318,800	18,880,713
Total Assets	26,440,959	28,460,105
Deferred Outflows	8,576,667	8,534,869
<u>Liabilities</u>		
Current	1,471,293	2,462,178
Long-Term	12,404,990	20,498,871
Total Liabilities	13,876,283	22,961,049
Deferred Inflows	6,209,694	4,603,463
Total Net Position	\$ 14,931,649	\$ 9,430,462

COLUSA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Statement of Changes in Net Position

The County Office's total revenues increased 17.87% to \$27,749,423. Charges for Services and Operating Grants & Contributions accounted for most of the County Office's revenues, contributing about 78.5% of every dollar raised. Approximately 21.5% came from General Revenues.

The total cost of all programs and services increased approximately 59% to \$32,890,157. The County Office's expenses are predominantly related to educating and caring for students. The purely administrative activities of the County Office accounted for 10% of total costs.

Comparative Statement of Changes in Net Position		
	Governmental Activities	
	2022	2023
<u>Program Revenues</u>		
Charges for Services	\$ 4,347,250	\$ 5,525,987
Operating Grants & Contributions	16,012,989	16,270,995
<u>General Revenues</u>		
Taxes Levied	523,558	556,498
Federal & State Aid	2,270,511	5,123,340
Interest & Investment Earnings	21,006	(142,016)
Interagency revenues	163,077	196,395
Miscellaneous	203,730	218,224
Total Revenues	23,542,121	27,749,423
<u>Expenses</u>		
Governmental Activities		
Instruction	7,530,622	12,287,631
Instruction-Related Services	6,481,739	10,100,629
Pupil Services	2,801,942	4,649,279
General Administration	2,121,598	3,429,208
Plant Services	957,768	1,444,615
Ancillary Services	42,538	42,065
Other Outgo	43,432	334,304
Depreciation	604,314	602,426
Total Expenses	20,583,953	32,890,157
Change in Net Position	\$ 2,958,168	\$ (5,140,734)

COLUSA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Governmental Activities

As reported in the Statement of Activities on page 12, the cost of all of our governmental activities was \$32,890,157 for the fiscal year ending June 30, 2023, an increase of \$12,306,204 from the 2021-22 fiscal year. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$556,498 in 2022-23, because a portion of the cost was paid by those who benefited from the programs (\$5,525,987) or by other governments and organizations who subsidized certain programs with grants and contributions (\$16,270,995).

The schedule below reflects the net cost of each of the largest functions – instruction, student support, administration, maintenance and operations, and other costs. Included in this table are each program's net cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden placed on the taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Comparative Schedule of Costs of Services				
	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>
Governmental Activities				
Instruction	\$ 7,530,622	\$ 12,287,631	\$ 1,131,430	\$ (2,920,573)
Instruction-Related Services	6,481,739	10,100,629	64,586	(3,552,659)
Pupil Services	2,801,942	4,649,279	247,942	(1,317,492)
General Administration	2,121,598	3,429,208	(820,302)	(2,030,828)
Plant Services	957,768	1,444,615	(213,537)	(705,322)
Ancillary Services	42,538	42,065	(2,641)	(16,356)
Other Outgo	43,432	334,304	(26,878)	52,481
Depreciation	604,314	602,426	(604,314)	(602,426)
Totals	<u>\$ 20,583,953</u>	<u>\$ 32,890,157</u>	<u>\$ (223,714)</u>	<u>\$ (11,093,175)</u>

Table includes financial data of the combined governmental funds

FINANCIAL ANALYSIS OF THE COUNTY OFFICE'S FUNDS

At the completion of the school year, the governmental funds reported a combined fund balance of \$7,117,214, which was an increase of \$364,958 from the previous year.

Comparative Schedule of Fund Balances			
	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
County School Service	\$ 6,247,498	\$ 5,788,149	\$ (459,349)
Child Development	344,956	1,231,825	886,869
All Non-Major	159,802	97,240	(62,562)
Totals	<u>\$ 6,752,256</u>	<u>\$ 7,117,214</u>	<u>\$ 364,958</u>

COLUSA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

General Fund Budgetary Highlights

The County Office's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the County Office revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revised figures and updated 45 days after the State approves its final budget. In addition, the County Office revises its budget at First and Second Interim. The original budget, presented on page 45, includes only new revenues for 2022-23.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Comparative Schedule of Capital Assets		
	Governmental Activities	
	2022	2023
Land	\$ 3,427,447	\$ 3,427,447
Land Improvements	594,359	703,245
Buildings and Improvements	19,603,636	20,198,747
Furniture and Equipment	1,381,916	1,842,258
Subtotals	25,007,358	26,171,697
Less: Accumulated Depreciation	(6,688,558)	(7,290,984)
Capital Assets, net	<u>\$ 18,318,800</u>	<u>\$ 18,880,713</u>

There was an increase in capital assets (page 30) by \$1,164,339, and the total of capital assets (net of depreciation) increased by \$561,913 due to acquisitions and improvements growing at a faster rate than accumulated depreciation, asset disposals, and adjustments.

Long-Term Liabilities

Comparative Schedule of Long Term Liabilities		
	Governmental Activities	
	2022	2023
Net Pension Liability	\$ 12,023,995	\$ 20,024,885
Net OPEB Liability	380,995	361,390
Compensated Absences	101,390	112,596
Totals	<u>\$ 12,506,380</u>	<u>\$ 20,498,871</u>

COLUSA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

Total long-term liabilities increased by \$7,992,491 (63.90%). This increase is mainly due to the net pension liabilities and to the related deferred inflows and outflows for PERS and STRS. These changes were mostly related to the projected earnings and other actuarial assumptions as factored in the actuarial report.

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

ECONOMIC FACTORS BEARING ON THE COUNTY OFFICE'S FUTURE

- California faces a two-fold economic scenario, where it is predicting below average revenues and tax receipts, and a cooling economy in light of continued inflationary pressures.
- CalPERS and STRS costs are an ongoing pressure to LEA budgets, with both systems missing their return on investment marks in 2022.
- CCOE management continues to plan carefully and prudently to provide resources to meet student needs over the next several years.

CONTACTING THE COUNTY OFFICE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the Colusa County Office of Education, 345 5th Street, Suite A, Colusa, California 95932.

BASIC FINANCIAL STATEMENTS

COLUSA COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

JUNE 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 5,593,184
Receivables	3,898,696
Prepaid expenses	77,595
Inventory	9,917
Capital assets, net of accumulated depreciation	<u>18,880,713</u>
Total Assets	<u>28,460,105</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources relating to pensions (Note 6)	8,466,734
Deferred outflows of resources relating to OPEB (Note 7)	<u>68,135</u>
Total Deferred Outflows	<u>8,534,869</u>
LIABILITIES	
Accounts payable and other current liabilities	1,108,606
Unearned revenue	1,353,572
Long-term liabilities:	
Due within one year	112,596
Due in more than one year	<u>20,386,275</u>
Total Liabilities	<u>22,961,049</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources relating to pensions (Note 6)	4,444,833
Deferred inflows of resources relating to OPEB (Note 7)	<u>158,630</u>
Total Deferred Inflows	<u>4,603,463</u>
NET POSITION	
Net investment in capital assets	18,880,713
Restricted	1,200,978
Unrestricted	<u>(10,651,229)</u>
Total Net Position	<u>\$ 9,430,462</u>

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

COLUSA COUNTY OFFICE OF EDUCATION

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

		Program Revenues			Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Instruction	\$ 12,287,631	\$ 2,979,821	\$ 6,387,237	\$ -	\$ (2,920,573)
Instruction - related services:					
Instructional supervision and administration	6,959,510	462,906	4,431,072	-	(2,065,532)
School site administration	3,141,119	364,883	1,289,109	-	(1,487,127)
Pupil Services:					
Home-to-school transportation	103,222	-	-	-	(103,222)
Food services	1,158,242	113,941	832,615	-	(211,686)
All other pupil services	3,387,815	906,624	1,478,607	-	(1,002,584)
General administration:					
Centralized data processing	591,612	-	28,825	-	(562,787)
All other general administration	2,837,596	350,434	1,019,121	-	(1,468,041)
Plant services	1,444,615	93,560	645,733	-	(705,322)
Ancillary services	42,065	16,649	9,060	-	(16,356)
Other outgo	334,304	237,169	149,616	-	52,481
Depreciation (unallocated)	602,426	-	-	-	(602,426)
Total governmental activities	<u>\$ 32,890,157</u>	<u>\$ 5,525,987</u>	<u>\$ 16,270,995</u>	<u>\$ -</u>	<u>\$ (11,093,175)</u>
General Revenues					
Taxes and subventions:					
Taxes levied for general purposes					556,498
Federal and state aid not restricted to specific purposes					5,123,340
Interest and investment earnings					(142,016)
Interagency revenues					196,395
Miscellaneous					218,224
Total General Revenues					<u>5,952,441</u>
Change in Net Position					(5,140,734)
Net Position - beginning July 1, 2022					14,571,196
Net Position, June 30, 2023					<u>\$ 9,430,462</u>

COLUSA COUNTY OFFICE OF EDUCATION

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2023

	County School Service Fund	Child Development Fund	Non-Major Governmental Funds	Total
ASSETS				
Cash and cash equivalents	\$ 4,143,673	\$ 1,381,171	\$ 68,340	\$ 5,593,184
Accounts receivable	2,470,267	1,395,023	33,406	3,898,696
Due from other funds	15,663	-	-	15,663
Prepaid expenses	41,824	35,771	-	77,595
Stores inventory	9,917	-	-	9,917
Total Assets	<u>\$ 6,681,344</u>	<u>\$ 2,811,965</u>	<u>\$ 101,746</u>	<u>\$ 9,595,055</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 771,409	\$ 332,691	\$ 4,506	\$ 1,108,606
Due to other funds	-	15,663	-	15,663
Unearned revenue	121,786	1,231,786	-	1,353,572
Total Liabilities	<u>893,195</u>	<u>1,580,140</u>	<u>4,506</u>	<u>2,477,841</u>
Fund balances				
Nonspendable	61,241	35,771	-	97,012
Restricted	841,596	359,382	-	1,200,978
Assigned	4,053,267	836,672	97,240	4,987,179
Unassigned	832,045	-	-	832,045
Total Fund Balances	<u>5,788,149</u>	<u>1,231,825</u>	<u>97,240</u>	<u>7,117,214</u>
Total liabilities and fund balances	<u>\$ 6,681,344</u>	<u>\$ 2,811,965</u>	<u>\$ 101,746</u>	<u>\$ 9,595,055</u>

COLUSA 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	\$ 7,117,214
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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:	\$ 26,171,697	
Accumulated depreciation:	<u>(7,290,984)</u>	
Net:		18,880,713

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 OPEB liability	\$ 361,390	
Net pension liability	20,024,885	
Compensated absences payable	<u>112,596</u>	
Net:		(20,498,871)

Deferred outflows and inflows of resources relating to other postemployment benefits (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

Deferred outflows of resources relating to OPEB	68,135
Deferred inflows of resources relating to OPEB	(158,630)

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	8,466,734
Deferred inflows of resources relating to pensions	<u>(4,444,833)</u>

Total net position, governmental activities:	<u><u>\$ 9,430,462</u></u>
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COLUSA COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS

JUNE 30, 2023

	County School Service Fund	Child Development Fund	All Non-Major Funds	Total
REVENUES				
LCFF sources	\$ 3,938,630	\$ -	\$ -	\$ 3,938,630
Federal revenue	1,748,699	5,837,923	73,181	7,659,803
Other state revenues	5,509,501	4,567,484	4,876	10,081,861
Other local revenues	5,521,157	163,509	384,463	6,069,129
Total revenues	16,717,987	10,568,916	462,520	27,749,423
EXPENDITURES				
Certificated salaries	5,124,631	2,008,797	125,706	7,259,134
Classified salaries	4,886,546	987,700	32,320	5,906,566
Employee benefits	4,404,726	1,375,133	52,728	5,832,587
Books and supplies	579,889	564,773	18,813	1,163,475
Services and other operating expenditures	1,683,901	3,999,289	40,871	5,724,061
Capital outlay	719,583	203,177	241,581	1,164,341
Other outgo	(281,940)	603,178	13,063	334,301
Total expenditures	17,117,336	9,742,047	525,082	27,384,465
Excess (deficiency) of revenues over expenditures	(399,349)	826,869	(62,562)	364,958
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	60,000	-	60,000
Operating transfers out	(60,000)	-	-	(60,000)
Total other financing sources (uses)	(60,000)	60,000	-	-
Net change in fund balances	(459,349)	886,869	(62,562)	364,958
Fund balances, July 1, 2022	6,247,498	344,956	159,802	6,752,256
Fund balances, June 30, 2023	\$ 5,788,149	\$ 1,231,825	\$ 97,240	\$ 7,117,214

COLUSA 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	\$ 364,958
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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:	\$ 1,164,339	
Depreciation expense:	<u>(602,426)</u>	561,913

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:

(11,206)

Other postemployment benefits (OPEB): In government funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

(17,588)

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:

(6,038,811)

Total change in net position - governmental activities	<u><u>\$ (5,140,734)</u></u>
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COLUSA COUNTY OFFICE OF EDUCATION
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2023

		Private-Purpose Trust Fund
		<hr/>
		Scholarship Fund
		<hr/>
ASSETS		
Cash in County Treasury	\$	73,724
Accounts receivable		<hr/> 748
Total Assets		<hr/> 74,472
LIABILITIES		
Accounts Payable		<hr/> -
NET POSITION		
Restricted	\$	<hr/> <hr/> 74,472

COLUSA COUNTY OFFICE OF EDUCATION
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Private-Purpose Trust Fund
	<u>Scholarship Fund</u>
ADDITIONS	
Other local	\$ 1,474
Investment earnings	<u>1,892</u>
Total Additions	<u>3,366</u>
DEDUCTIONS	
Student Activities	<u>-</u>
Total Deductions	<u>-</u>
Change in Net Position	3,366
Net Position - Beginning	<u>71,106</u>
Net Position - Ending	<u><u>\$ 74,472</u></u>

COLUSA 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

The Colusa County Office of Education (the "County Office") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five-member Governing Board elected by registered voters of the County Office, which comprises an area in Colusa County. The County Office serves students in pre-kindergarten, grades nine through twelve and adults.

B. REPORTING ENTITY

The County Office was organized under the laws of the State of California. It is a public agency operating a variety of programs for children, youth, and families, and supporting schools with academic, business, consulting and vocational services.

The County Office educates children with special needs, children who are referred by other public agencies, and youth who are wards of the Juvenile Court. The County Office programs also provide educational services for adults, preschool children and youth through specific categorical programs. As the intermediary between the California Department of Education and local school districts, the Colusa County Office of Education represents the local districts on appropriate matters before the State government, and carries out responsibilities mandated by statutes and regulations.

Component units are legally separate organizations for which the County Office is financially accountable. Component units may also include organizations that are fiscally dependent on the County Office, in that the County Office 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 Office is not financially accountable but the nature and significance of the organization's relationship with the County Office is such that exclusion would cause the County Office's financial statements to be misleading or incomplete. The County Office has no component units.

C. ACCOUNTING POLICIES

Colusa County Office of Education (the "County Office") accounts for its financial statements in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the County Office conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

D. BASIS OF PRESENTATION

Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This differs from the manner in which governmental fund financial statements are prepared.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

D. BASIS OF PRESENTATION (CONTINUED)

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, of the County Office and for each governmental function, and excludes fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are, therefore, clearly identifiable to a particular function. The County Office does not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and 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 are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the County Office. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their net position use.

Fund Financial Statements

Fund financial statements report detailed information about the County Office. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

Governmental Funds

All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Fiduciary Funds

Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the County Office.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government -wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Revenues (Exchange and Non-Exchange Transactions)

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year, or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 45 to 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 Office 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 restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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 Office prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County Office has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

F. FUND ACCOUNTING

The accounts of the County Office are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures or expenses, as appropriate. County Office resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The County Office's accounts are organized into major, non-major, and fiduciary funds as follows:

Major Governmental Funds

County Schools Service Fund – The County Schools Service Fund is the chief operating fund of the County Office. It is used to account for the ordinary operations of the County Office. All transactions, except those accounted for in another fund, are accounted for in this fund. The **Special Reserve Fund for Other Than Capital Outlay Projects** is included within this fund.

Child Development Fund – This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the County Office for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code* Section 8200 et seq.) is deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code* Section 8328).

Non-Major Governmental Funds

Adult Education Fund – This fund is used to account for revenues received and expenditures made to operate the County Office's adult education.

Forest Reserve Fund (County Offices) – This fund exists to account separately for federal forest reserve funds received by offices of county superintendents for distribution to school districts and community college districts (*Education Code* Section 2300; *Government Code* Section 29484).

Fiduciary Funds

Fiduciary funds are used to account for assets for which the County Office acts as a fiduciary. The County Office maintains the following fiduciary fund:

Foundation Private-Purpose Trust Fund: The *Scholarship Fund* is used to account separately for gifts or bequests per *Education Code* Section 41031 that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the County Office's own programs.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

G. BUDGETS AND BUDGETARY ACCOUNTING

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 Office 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 amount 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.

H. CASH AND CASH EQUIVALENTS

The County Office's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

I. INVESTMENTS

Investments held at June 30, 2023, with original maturities greater than one year, are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and state investment pools are determined by the program sponsor.

Governmental agencies in the State of California are authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations. Investments of debt proceeds held by trustees are governed by the provisions of the applicable agreements rather than the general provisions of the California Government Code.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

J. INVENTORIES AND PREPAID EXPENDITURES

Inventories are recorded using the consumption method, in that the cost is recorded as expenditure at the time individual inventory items are withdrawn from stores inventory for consumption. Inventories in the applicable funds consist primarily of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not “available for appropriation and expenditure” even though they are a component of net position.

The County Office has the option of reporting expenditures for prepaid items in governmental funds either when paid or during the benefiting period. The County Office has chosen to report the expenditure during the benefiting period.

K. CAPITAL ASSETS AND DEPRECIATION

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the County Office. The County Office maintains a capitalization threshold of \$5,000. The County Office does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not capitalized, but are expenses as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement costs. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation is computed and recorded using the straight-line method.

<u>Asset Class</u>	<u>Estimated Useful Life (in years)</u>
Buildings and Improvements	5-50
Furniture and Equipment	2-15
Vehicles	8

L. INTERFUND BALANCES

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivables/payables”. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

M. COMPENSATED ABSENCES

All vacation pay is accrued when incurred in the government-wide financial statements. Accumulated sick leave benefits are not recognized as liabilities of the County Office. The County Office's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

N. ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term obligations are recognized as liabilities in the governmental fund financial statements when due.

O. NET POSITION

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County Office or through external restrictions imposed by creditors, grantors, or laws and regulations of other governments. The County Office first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

P. PROPERTY TAX

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Colusa bills and collects the taxes on behalf of the County Office. Local property tax revenues are recorded when received.

Q. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

R. 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 Colusa County Office of Education's California Public Employees' Retirement System (CalPERS) and California State Teachers Retirement System (CalSTRS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and CalSTRS, respectively. 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.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

S. FUND BALANCE – GOVERNMENTAL FUNDS

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the County Office is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the *specific purposes* determined by a formal action of the government's highest level of decision-making authority: the Superintendent. Commitments may be established, modified, or rescinded only through resolutions approved by the Superintendent.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the County Office's adopted policy, only the Superintendent is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the County Office considers committed funds to have been spent first, followed by assigned and finally, unassigned, as needed, unless the governing board has provided for otherwise in its commitment or assignment functions.

The governing board maintains a minimum fund balance policy for the County School Service Fund in order to protect the County Office against revenue shortfalls or unpredicted one-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than five percent of County School Service Fund expenditures and other financing uses.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

S. DEFERRED INFLOWS/OUTFLOWS

In addition to assets, the statement of net position includes 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(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the statement of net position includes 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(s) and as such, will not be recognized as an inflow of resources (revenue) until that time.

T. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

For purposes of measuring the County Office of Education's 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 Office of Education's OPEB Plan (OPEB Plan) and additions to/deductions from the County Office of Education's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes 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.

U. 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, \$750,000. 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.

V. 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, \$750,000. 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.

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

2. CASH AND INVESTMENTS

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

	Governmental Activities	Fiduciary Activities	Total
Cash in County Treasury	\$ 5,592,684	\$ 73,724	\$ 5,666,408
Cash in Revolving Fund	500	-	500
Totals	<u>\$ 5,593,184</u>	<u>\$ 73,724</u>	<u>\$ 5,666,908</u>

A. Cash in County Treasury

County pool investments consist of County Office's cash held by the Colusa County Treasury that is invested in the county investment pool. The fair value of the County Office's investment in the pool is reported in the financial statements at amounts that are based upon the County Office's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The weighted average maturity of the pool is 1,568 days. The pool is rated AAA by Standard and Poor's.

Interest Rate Risk. California Government Code Section 53601 limits the County Office's investments to maturities of five years. The County Office does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented in the next page is the actual rating as of the year-end for each investment type.

A. Cash in Revolving Funds

Cash in revolving fund consists of all cash maintained in commercial bank accounts that are used as revolving funds. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation.

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

3. INTERFUND ACTIVITIES

Interfund activity is reported as loans, service-provided reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Due From/Due to Other Funds

Amounts Due From/Due To other funds, at June 30, 2023, were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<u>Major Funds</u>		
County School Service Fund	\$ 15,663	\$ -
Child Development Fund	-	15,663
Totals	<u>\$ 15,663</u>	<u>\$ 15,663</u>

Interfund Transfers

Amounts transferred, for the year ended June 30, 2023, were as follows:

Transfer from General Fund to the Child Development Fund to cover additional program costs.	<u>\$ 60,000</u>
Total	<u>\$ 60,000</u>

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

4. CAPITAL ASSETS

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	\$ 3,427,447	\$ -	\$ -	\$ 3,427,447
Work in progress	-	-	-	-
	<u>3,427,447</u>	<u>-</u>	<u>-</u>	<u>3,427,447</u>
Depreciable assets:				
Land improvements	594,359	108,886	-	703,245
Building and improvements	19,603,636	595,111	-	20,198,747
Furniture and equipment	1,381,916	460,342	-	1,842,258
	<u>21,579,911</u>	<u>1,164,339</u>	<u>-</u>	<u>22,744,250</u>
Accumulated depreciation:				
Land improvements	(165,110)	(39,417)	-	(204,527)
Building and improvements	(5,690,522)	(418,843)	-	(6,109,365)
Furniture and equipment	(832,926)	(144,166)	-	(977,092)
	<u>(6,688,558)</u>	<u>(602,426)</u>	<u>-</u>	<u>(7,290,984)</u>
Depreciable assets, net	<u>14,891,353</u>	<u>561,913</u>	<u>-</u>	<u>15,453,266</u>
Capital assets, net	<u>\$ 18,318,800</u>	<u>\$ 561,913</u>	<u>\$ -</u>	<u>\$ 18,880,713</u>

The entire amount of depreciation expense was unallocated.

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

5. LONG-TERM LIABILITIES

The changes in the County Office's long-term obligations during the year consisted of the following:

	Balance			Balance	Due
	July 1, 2022	Additions	Deductions	June 30, 2023	Within
					One Year
Compensated Absences	\$ 101,390	\$ 11,206	\$ -	\$ 112,596	\$ 112,596
Net Pension Liability	12,023,995	8,000,890	-	20,024,885	-
Net OPEB Liability	380,995	-	19,605	361,390	-
Totals	<u>\$ 12,506,380</u>	<u>\$ 8,012,096</u>	<u>\$ 19,605</u>	<u>\$ 20,498,871</u>	<u>\$ 112,596</u>

Payments on the compensated absences, pensions and other postemployment benefits are made from the fund for which the related employee worked.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

6. 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%

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

6. 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	\$ 1,637,394	\$ 1,174,489	\$ 2,811,883
On behalf contributions - state	-	557,011	557,011
Total	<u>\$ 1,637,394</u>	<u>\$ 1,731,500</u>	<u>\$ 3,368,894</u>

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	\$ 13,091,774
STRS	6,933,111
Total Net Pension Liability	<u>\$ 20,024,885</u>

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

6. 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	0.03903%	0.00898%
June 30, 2022	2022-23	0.03805%	0.00998%
Change - Increase (Decrease)		<u>-0.00098%</u>	<u>0.00100%</u>

For the year ended June 30, 2023, the County Office of Education recognized pension expense of \$6,038,811. 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	\$ 1,637,394	\$ -	\$ 1,731,500	\$ -	\$ 3,368,894	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2021-22	56,877	316,879	10,330	171,994	67,207	488,873
Changes of Assumptions	743,171	-	2,067,608	-	2,810,779	-
Differences between Expected and Actual Experience	331,356	255,646	38,452	1,026,801	369,808	1,282,447
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	480,257	-	1,369,789	-	1,850,046	-
Net differences between projected and actual investment earnings on pension plan investments	-	484,222	-	2,189,291	-	2,673,513
Total	<u>\$ 3,249,055</u>	<u>\$ 1,056,747</u>	<u>\$ 5,217,679</u>	<u>\$ 3,388,086</u>	<u>\$ 8,466,734</u>	<u>\$ 4,444,833</u>

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

6. 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	\$ 359,081	\$ 63,168	\$ 422,249
2025	74,893	(90,099)	(15,206)
2026	(196,208)	(273,119)	(469,327)
2027	317,148	194,887	512,035
2028	-	131,318	131,318
Thereafter	-	71,938	71,938
Total	\$ 554,914	\$ 98,093	\$ 653,007

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.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

6. 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:

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Asset Class	CalPERS	
	Assumed	Real
	Asset Allocation	Return ^{(a)(b)}
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%
	100.0%	

^(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:

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

6. 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)	\$ 18,911,731	\$ 13,091,774	\$ 8,281,794

	STRS		
	Discount Rate - 1% (6.10%)	Current Discount Rate (7.10%)	Discount Rate + 1% (8.10%)
Plan's Net Pension Liability/(Asset)	\$ 11,774,994	\$ 6,933,111	\$ 2,912,893

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.

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

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information About the OPEB PLAN

Plan description: The plan is a single-employer defined benefit plan. The plan provides other postemployment benefits for eligible certificated, classified and management employees of the County Office of Education. 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 GASB Statement 75. The Plan does not issue financial statements.

Benefits provided: The postretirement health plans and the County Office of Education’s obligation vary by employee group as described below:

	Certificated
Benefit types provided	Medical, dental, and vision
Duration of Benefits	To age 65
Required Service	20 years
Minimum Age	55
Maximum Age	Not more than 63 at the end of the school year of retirement
Dependent Coverage	Yes
County Office Contribution %	100% of cap
County Office Cap	\$50,000 prorated over period from retirement to age 65

Contributions: The contribution requirements of Plan member and the County Office of Education are established and may be amended by the County Office of Education and the Educators of the Colusa County Office of Education (ECCOE). The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2022/23, the County Office of Education contributed \$10,000 to the Plan, of which \$10,000 was used for current premiums.

Employees covered by benefit terms. At June 30, 2021 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	40
	41

Net OPEB Liability

The County Office of Education’s net OPEB liability was measured as of June 30, 2022, and the total OPEB liability was used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021.

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

Salary Increases	2.75% per year
Inflation	2.50% per year
Investment rate of return	3.54% per year net of expenses based on the Bond Buyer 20 Bond Index
Healthcare cost trend rates	4% per year

The discount rate of 3.54% is based on the Bond Buyer 20 Bond Index. We assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years. The mortality assumptions are based on the 2020 CalSTRS mortality table created by CalSTRS. CalSTRS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2022 Measurement Date	\$ 380,995	\$ -	\$ 380,995
Expected changes for the year:			
Service cost	26,160	-	26,160
Interest	8,404	-	8,404
Contributions - employer	-	10,000	(10,000)
Benefit payments	(10,000)	(10,000)	-
Net expected changes	24,564	-	24,564
Expected balances at June 30, 2023	405,559	-	405,559
Actual changes for the year:			
Changes in assumptions	(44,169)	-	(44,169)
Net actual changes	(44,169)	-	(44,169)
Actual balance at June 30, 2023	\$ 361,390	\$ -	\$ 361,390

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates: The following presents the net OPEB liability of the County Office of Education, as well as what the County Office of Education's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54 percent) or 1-percentage point higher (4.54 percent) than the current discount rate and the current healthcare cost trend rates:

	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Net OPEB liability (asset)	\$ 394,215	\$ 361,390	\$ 337,895

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the County Office of Education, as well as what the County Office of Education's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3.0 percent) or 1-percentage point higher (5.0 percent) than the current healthcare cost trend rates:

	Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
	(3.0%)	(4.0%)	(5.0%)
Net OPEB liability (asset)	\$ 361,390	\$ 361,390	\$ 361,390

OPEB plan fiduciary net position: The plan has no assets.

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

For the year ended June 30, 2023, the County Office of Education recognized OPEB expense of \$17,588. At June 30, 2023, the County Office of Education reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 10,968
Changes of assumptions	58,135	147,662
Contributions subsequent to the measurement date	10,000	-
Total	<u>\$ 68,135</u>	<u>\$ 158,630</u>

The County Office of Education will recognize the contributions made subsequent to the measurement date in the next fiscal year. In addition, future recognition of these deferred resources is shown below:

Year Ended June 30	Total Deferred Outflows/(Inflows) of Resources
2024	\$ 3,024
2025	(6,976)
2026	(6,976)
2027	(6,976)
2028	(6,976)
Thereafter	(65,615)
Total	<u>\$ (90,495)</u>

Payable to the OPEB Plan

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

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

7. FUND BALANCES

The County Office reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	County School Service Fund	Child Development Funds	Non-Major Funds	Total
Nonspendable:				
Prepaid Items	\$ 41,824	\$ 35,771	\$ -	\$ 77,595
Stores	18,917	-	-	18,917
Revolving Cash	500	-	-	500
Total Nonspendable	<u>61,241</u>	<u>35,771</u>	<u>-</u>	<u>97,012</u>
Restricted:				
A-G Access/Success Grant	93,750	-	-	93,750
A-G Learning Loss Mitigation Grant	56,250	-	-	56,250
Learning Recovery Emergency Block Grant	30,543	-	-	30,543
Educator Effectiveness, FY2021-22	128,164	-	-	128,164
Arts, Music, and Instructional Materials Discretionary Block Grant	7,184	-	-	7,184
Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	103,636	-	-	103,636
Child Nutrition: Kitchen Infrastructure Upgrade Funds	16,886	-	-	16,886
Child Nutrition: Supply Chain Assistance Funds	6,363	-	-	6,363
Child Nutrition: School Programs	22,881	-	-	22,881
Child Nutrition: CFP Claims-Centers and Family Day Care Homes	19,857	-	-	19,857
Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	-	118,040	-	118,040
Child Development: Center-Based Reserve Account for DSSP	-	89,971	-	89,971
Child Development: Center-Based Reserve Account	-	106,523	-	106,523
Child Development: Resource & Referral Reserve Account	-	5,517	-	5,517
Child Development: Alternative Payment Reserve Account	-	16,321	-	16,321
Expanded Learning Opportunities (ELO) Grant	-	-	-	-
Other Restricted State	356,082	-	-	356,082
Total Restricted	<u>841,596</u>	<u>359,382</u>	<u>-</u>	<u>1,200,978</u>
Assigned:				
Technology Upgrades	100,000	-	-	100,000
Community School Set Aside	316,779	-	-	316,779
Deferred Maintenance	100,000	-	-	100,000
CCOE	3,241,706	-	-	3,241,706
Other Assignments	294,782	836,672	97,240	1,228,694
Total Assigned	<u>4,053,267</u>	<u>836,672</u>	<u>97,240</u>	<u>4,987,179</u>
Unassigned:				
Reserve for Economic Uncertainties	832,045	-	-	832,045
Total Unassigned	<u>832,045</u>	<u>-</u>	<u>-</u>	<u>832,045</u>
Total Fund Balances	<u>\$ 5,788,149</u>	<u>\$ 1,231,825</u>	<u>\$ 97,240</u>	<u>\$ 7,117,214</u>

COLUSA COUNTY OFFICE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

8. COMMITMENTS AND CONTINGENCIES

The County Office 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 would not be material.

9. RISK MANAGEMENT

The County Office 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. The County Office's risk management activities are recorded in the County School Service Fund. The County Office participates in various public entity risk pools (JPAs) for its health and welfare benefits, workers' compensations benefits, and property/liability insurance. Refer to Note 11 for additional information regarding the JPAs.

10. JOINT VENTURES

The County Office participates in three joint ventures under joint powers agreements (JPAs); the North Valley Schools Insurance Group (NVSIG) for worker's compensation coverage, the Schools Excess Liability Fund (SELF) for excess liability coverage, and the Tri-County School Insurance Group for property and liability coverage. The relationships between the County Office and the JPAs are such that the JPAs are not component units of the County Office for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the County Office are included in these statements. Audited financial statements are available from the respective entities.

Condensed financial information for the JPAs is as follows:

	Tri-Counties SIG	NVSIG	SELF
	June 30, 2022*	June 30, 2022*	June 30, 2022*
Total Assets	\$ 40,056,752	\$ 3,934,422	\$ 289,680,806
Deferred Outflows of Resources	178,032	-	246,406
Total Liabilities	12,923,043	1,112,209	218,707,290
Deferred Inflows of Resources	1,991,039	-	178,227
Net Position	\$ 25,320,702	\$ 2,822,213	\$ 71,041,695
Revenues	\$ 48,623,735	\$ 13,606,398	\$ 141,145,379
Expenditures	47,863,037	12,956,520	110,272,506
Change in Net Position	\$ 760,698	\$ 649,878	\$ 30,872,873

* Most recent information available.

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

11. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The County Office of Education 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 Expenditures</u>
<u>County School Services Fund</u>	
Other outgo	\$ 334,070

The excess is not in accordance with Education Code 42600. The excess expenditures are primarily due to pass through grant from the County Office of Education to Maxwell Unified School District for wellness building reimbursement.

12. SUBSEQUENT EVENTS

The County Office’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 7, 2023, the date the financial statements were issued. Management is not aware of any subsequent events, other than those described above, that would require recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

COLUSA COUNTY OFFICE OF EDUCATION

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

COUNTY SCHOOLS SERVICE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budget			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
LCFF revenue	\$ 3,612,124	\$ 4,084,724	\$ 3,938,630	\$ (146,094)
Federal revenue	1,562,278	1,776,999	1,748,699	(28,300)
Other state revenues	5,340,143	5,522,341	5,509,501	(12,840)
Other local revenues	5,136,066	5,585,352	5,521,157	(64,195)
Total revenues	<u>15,650,611</u>	<u>16,969,416</u>	<u>16,717,987</u>	<u>(251,429)</u>
EXPENDITURES				
Certificated salaries	4,867,135	5,199,214	5,124,631	74,583
Classified salaries	4,551,587	4,969,582	4,886,546	83,036
Employee benefits	4,311,580	4,504,288	4,404,726	99,562
Books and supplies	591,517	788,100	579,889	208,211
Services and other operating expenditures	1,480,673	1,931,804	1,683,901	247,903
Capital outlay	1,430,486	723,510	719,583	3,927
Other outgo	<u>(621,793)</u>	<u>(616,010)</u>	<u>(281,940)</u>	<u>(334,070)</u>
Total expenditures	<u>16,611,185</u>	<u>17,500,488</u>	<u>17,117,336</u>	<u>383,152</u>
Excess (deficiency) of revenues over expenditures	(960,574)	(531,072)	(399,349)	131,723
OTHER FINANCING SOURCES (USES)				
Operating transfers in	6,000	6,000	-	(6,000)
Operating transfers out	<u>(629,700)</u>	<u>(415,000)</u>	<u>(60,000)</u>	<u>355,000</u>
Total other financing sources (uses)	<u>(623,700)</u>	<u>(409,000)</u>	<u>(60,000)</u>	<u>349,000</u>
Net change in fund balances	(1,584,274)	(940,072)	(459,349)	480,723
Fund balances, July 1, 2022	<u>6,247,498</u>	<u>6,247,498</u>	<u>6,247,498</u>	<u>-</u>
Fund balances, June 30, 2023	<u>\$ 4,663,224</u>	<u>\$ 5,307,426</u>	<u>\$ 5,788,149</u>	<u>\$ 480,723</u>

COLUSA 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			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Federal revenue	\$ 4,839,343	\$ 6,369,611	\$ 5,837,923	\$ (531,688)
Other state revenues	4,942,488	7,560,606	4,567,484	(2,993,122)
Other local revenues	314,566	373,212	163,509	(209,703)
Total revenues	10,096,397	14,303,429	10,568,916	(3,734,513)
EXPENDITURES				
Certificated salaries	2,311,963	2,341,812	2,008,797	333,015
Classified salaries	1,034,206	1,249,905	987,700	262,205
Employee benefits	1,148,659	1,627,622	1,375,133	252,489
Books and supplies	464,800	639,539	564,773	74,766
Services and other operating expenditures	4,572,801	7,690,304	3,999,289	3,691,015
Capital outlay	-	245,845	203,177	42,668
Other outgo	614,034	603,179	603,178	1
Total expenditures	10,146,463	14,398,206	9,742,047	4,656,159
Excess (deficiency) of revenues over expenditures	(50,066)	(94,777)	826,869	921,646
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	60,000	60,000	-
Total other financing sources (uses)	-	60,000	60,000	-
Net change in fund balances	(50,066)	(34,777)	886,869	921,646
Fund balances, July 1, 2022	344,956	344,956	344,956	-
Fund balances, June 30, 2023	\$ 294,890	\$ 310,179	\$ 1,231,825	\$ 921,646

COLUSA 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)	0.03615%	0.03550%	0.03514%	0.03321%	0.03342%	0.03533%	0.03672%	0.03903%	0.03805%
Proportionate share of the net pension liability (asset)	\$ 4,103,985	\$ 5,232,628	\$ 6,939,299	\$ 7,929,087	\$ 8,911,759	\$ 10,295,564	\$ 11,266,213	\$ 7,936,722	\$ 13,091,774
Covered payroll ⁽²⁾	\$ 3,688,854	\$ 3,904,896	\$ 3,595,752	\$ 3,787,393	\$ 3,790,782	\$ 4,481,421	\$ 6,642,459	\$ 5,059,542	\$ 5,265,960
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⁾	\$ 434,215	\$ 462,613	\$ 499,378	\$ 588,220	\$ 684,691	\$ 883,781	\$ 1,374,989	\$ 1,159,141	\$ 1,335,974
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)	0.00798%	0.00638%	0.00691%	0.00740%	0.00756%	0.00826%	0.00861%	0.00898%	0.00998%
Proportionate share of the net pension liability (asset)	\$ 4,660,857	\$ 4,296,519	\$ 5,590,612	\$ 6,847,798	\$ 6,948,017	\$ 7,461,969	\$ 8,347,255	\$ 4,087,273	\$ 6,933,111
Covered payroll ⁽²⁾	\$ 3,300,439	\$ 2,451,407	\$ 2,938,227	\$ 3,421,275	\$ 3,566,910	\$ 4,227,959	\$ 5,221,040	\$ 5,445,426	\$ 5,786,623
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⁾	\$ 293,079	\$ 263,036	\$ 369,629	\$ 493,690	\$ 580,693	\$ 722,981	\$ 843,198	\$ 921,366	\$ 1,105,245

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

COLUSA 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⁾	\$ 434,215	\$ 462,613	\$ 499,378	\$ 588,220	\$ 684,691	\$ 883,781	\$ 1,374,989	\$ 1,159,141	\$ 1,335,974
Contributions in relation to the contractually required contribution ⁽²⁾	(460,668)	(500,579)	(586,447)	(690,542)	(886,986)	(1,047,351)	(1,162,994)	(1,336,654)	(1,637,394)
Contribution deficiency (excess)	<u>\$ (26,453)</u>	<u>\$ (37,966)</u>	<u>\$ (87,069)</u>	<u>\$ (102,322)</u>	<u>\$ (202,295)</u>	<u>\$ (163,570)</u>	<u>\$ 211,995</u>	<u>\$ (177,513)</u>	<u>\$ (301,420)</u>
Covered payroll ⁽³⁾	\$ 3,688,854	\$ 3,904,896	\$ 3,595,752	\$ 3,787,393	\$ 3,790,782	\$ 4,481,421	\$ 6,642,459	\$ 5,059,542	\$ 5,265,960
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⁾	\$ 293,079	\$ 263,036	\$ 369,629	\$ 493,690	\$ 580,693	\$ 722,981	\$ 843,198	\$ 921,366	\$ 1,105,245
Contributions in relation to the contractually required contribution ⁽²⁾	(285,487)	(370,510)	(496,687)	(582,388)	(704,778)	(819,688)	(825,120)	(953,667)	(1,174,489)
Contribution deficiency (excess)	<u>\$ 7,592</u>	<u>\$ (107,474)</u>	<u>\$ (127,058)</u>	<u>\$ (88,698)</u>	<u>\$ (124,085)</u>	<u>\$ (96,707)</u>	<u>\$ 18,078</u>	<u>\$ (32,301)</u>	<u>\$ (69,244)</u>
Covered payroll ⁽³⁾	\$ 3,300,439	\$ 2,451,407	\$ 2,938,227	\$ 3,421,275	\$ 3,566,910	\$ 4,227,959	\$ 5,221,040	\$ 5,445,426	\$ 5,786,623
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.

COLUSA COUNTY OFFICE OF EDUCATION

**SCHEDULE OF CHANGES IN THE COUNTY OFFICE OF EDUCATION'S
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	\$ 26,160	\$ 21,709	\$ 16,378	\$ 12,953	\$ 13,398	\$ 13,039
Interest	8,404	10,655	14,603	14,448	14,271	12,477
Changes of benefit terms	-	-	-	37,602	-	-
Differences between expected and actual experience	-	(4,623)	-	(18,409)	-	-
Changes of assumptions	(44,169)	(110,889)	58,997	11,812	(12,382)	-
Benefit payments, including refunds of member contributions	(10,000)	(18,678)	(32,379)	(13,860)	(6,930)	(6,663)
Net change in total OPEB liability	(19,605)	(101,826)	57,599	44,546	8,357	18,853
Total OPEB liability - beginning	380,995	482,821	425,222	380,676	372,319	353,466
Total OPEB liability - ending (a)	\$ 361,390	\$ 380,995	\$ 482,821	\$ 425,222	\$ 380,676	\$ 372,319
Plan fiduciary net position						
Contributions - employer	\$ 10,000	\$ 18,678	\$ 28,012	\$ 28,018	\$ 6,930	\$ 6,663
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(10,000)	(18,678)	(28,012)	(28,018)	(6,930)	(6,663)
Administrative expense	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Office's net OPEB liability - ending (a) - (b)	\$ 361,390	\$ 380,995	\$ 482,821	\$ 425,222	\$ 380,676	\$ 372,319
 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	\$ 12,671,120	\$ 11,535,502	\$ 10,784,657	\$ 10,110,478	\$ 9,242,384	\$ 8,467,656
District's net OPEB liability as a percentage of covered-employee payroll	2.9%	3.3%	4.5%	4.2%	4.1%	4.4%

* 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.

COLUSA 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 – General Fund and Child Development Fund

The County Office 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 General Fund and the 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 Office of Education'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 normal (EAN) cost method
Amortization method	Level percentage of pay
Amortization period	16.3 years
Asset valuation method	There are no plan assets
Inflation	2.50% per year
Healthcare cost trend rates	4% per year
Salary increases	2.75% per year
Investment rate of return	3.54% per year net of expenses based on the Bond Buyer 20 Bond Index
Retirement age	Minimum retirement age of 55
Mortality	Certificated: 2020 CalSTRS Mortality Classified: 2017 CalPERS Retiree Mortality for Miscellaneous Employees

COLUSA 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 Office of Education'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 Office of Education. 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'	Derived using STRS'
	Membership Data for all Funds	Membership Data for all Funds

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

SUPPLEMENTARY INFORMATION

COLUSA COUNTY OFFICE OF EDUCATION

COMBINING BALANCE SHEET

NON-MAJOR FUNDS

JUNE 30, 2023

	Adult Education Fund	Forest Reserve Fund	Total
ASSETS			
Cash and cash equivalents	\$ (26,378)	\$ 94,718	\$ 68,340
Accounts receivable	32,517	889	33,406
Total Assets	<u>\$ 6,139</u>	<u>\$ 95,607</u>	<u>\$ 101,746</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 4,506	\$ -	\$ 4,506
Total Liabilities	<u>4,506</u>	<u>-</u>	<u>4,506</u>
Fund balances			
Assigned	<u>1,633</u>	<u>95,607</u>	<u>97,240</u>
Total Fund Balances	<u>1,633</u>	<u>95,607</u>	<u>97,240</u>
Total Liabilities and Fund Balances	<u>\$ 6,139</u>	<u>\$ 95,607</u>	<u>\$ 101,746</u>

COLUSA COUNTY OFFICE OF EDUCATION

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

NON-MAJOR FUNDS

JUNE 30, 2023

	Adult Education Fund	Forest Reserve Fund	Total
REVENUES			
Federal revenue	\$ 23,630	\$ 49,551	\$ 73,181
Other state revenues	4,876	-	4,876
Other local revenues	388,616	(4,153)	384,463
Total revenues	<u>417,122</u>	<u>45,398</u>	<u>462,520</u>
EXPENDITURES			
Certificated salaries	125,706	-	125,706
Classified salaries	32,320	-	32,320
Employee benefits	52,728	-	52,728
Books and supplies	18,813	-	18,813
Services and other operating expenditures	40,871	-	40,871
Capital outlay	241,581	-	241,581
Other outgo	13,063	-	13,063
Total expenditures	<u>525,082</u>	<u>-</u>	<u>525,082</u>
Net change in fund balances	(107,960)	45,398	(62,562)
Fund balances, July 1, 2022	<u>109,593</u>	<u>50,209</u>	<u>159,802</u>
Fund balances, June 30, 2023	<u><u>\$ 1,633</u></u>	<u><u>\$ 95,607</u></u>	<u><u>\$ 97,240</u></u>

COLUSA COUNTY OFFICE OF EDUCATION

ORGANIZATION

JUNE 30, 2023

The Colusa County Office of Education is a public agency operating a variety of programs for children, youth, and families, and supporting schools with academic, business, consulting and vocational services.

The Colusa County Office of Education was established in 1910 and educates children with special needs, children who are referred by other public agencies, and youth who are wards of the Juvenile Court. County Office programs also provide educational services for adults, preschool children and youth through specific categorical programs. As the intermediary between the California Department of Education and local school districts, the Colusa County Office of Education represents the local districts on appropriate matters before the State government, and carries out responsibilities mandated by statutes and regulations.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires December</u>
Cristy J. Edwards	Member	2026
Ed Conrado	Member	2026
Brenda Miller	Member	2024
Madison Martin	President	2024
Serena Morrow	Vice President	2026

ADMINISTRATION

Michael P. West
Superintendent

Aaron Heinz
Deputy Superintendent, Business Services

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

	<u>Second Period Report</u>	<u>Revised Second Period Report*</u>	<u>Annual Report</u>
County Office of Education			
Adult Education			
Adults in Correctional Facilities	<u>2.66</u>	<u>3.50</u>	<u>3.98</u>
County Funded Non-Juvenile Court Schools			
Probation Referred, On Probation or Parole, Expelled			
Elementary	1.67	1.62	1.54
High School	<u>17.59</u>	<u>16.30</u>	<u>14.74</u>
Total ADA (COE)	<u>21.92</u>	<u>21.42</u>	<u>20.26</u>

* The adjustments to the Second Period Report was not a result of our audit.

COLUSA COUNTY OFFICE OF EDUCATION
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

This schedule is not required for County Offices of Education for the year ended June 30, 2023.

COLUSA COUNTY OFFICE OF EDUCATION

SCHEDULE OF CHARTER SCHOOLS

FOR FISCAL YEAR ENDED JUNE 30, 2023

The County Office is not the sponsoring local educational agency for any charter schools.

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

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

COLUSA 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	* \$ 193,338
84.173	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	15639	* 16,567
84.027	Special Education: Basic Local Assistance	13379	* 938,216
84.173	Special Education: IDEA Preschool Grants	13430	* 29,600
84.027A	Special Education: IDEA Mental Health Allocation	15197	* 52,385
84.173A	Special Education: IDEA Preschool Staff Development	13431	* 1,000
84.181	Special Ed: IDEA Early Intervention Grants, Part C	23761	* 82,210
	Subtotal Special Education Cluster (IDEA)		<u>1,313,316</u>
84.425	Governor's Emergency Education Relief (GEER) Fund:		
	Learning Loss Mitigation	15517	* 24,984
84.425	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	15564	* 850
84.425	American Rescue Plan - Homeless Children and Youth II (ARP HYC II)	15566	* 3,963
	Education Stabilization Fund Cluster		<u>29,797</u>
84.010	ESEA: ESSA School Improvement (CSI) Funding for COEs	15439	16,285
84.367	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14341	817
84.002A	Adult Education: Adult Basic Education & ELA	14508	8,540
84.002	Adult Education: Adult Secondary Education	13978	13,355
84.002	Adult Education: Institutionalized Adults	13971	1,735
84.215G	Innovative Approaches to Literacy Program	**	146,551
84.358A	Small Rural Achievement Grant	**	22,559
	Subtitle VII-B McKinney-Vento Act	14332	50,138
	Total U.S. Department of Education		<u>1,603,093</u>
<u>U.S. Department of Agriculture</u>			
<i>Passed through California Department of Education</i>			
10.558	Child Care Food Program	13666	* 456,463
10.558	FDCH Food Administration	13393	63,353
10.553	Child Nutrition: School Programs (NSL Sec 4)	13523	12,447
10.555	Supply Chain Assistance (SCA) Funds	15655	6,064
	Total U.S. Department of Agriculture		<u>538,327</u>

(continued)

COLUSA 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 Health and Human Services</u>			
<i>Passed through California Department of Education</i>			
	Child Care Development Cluster		
93.596	Child Development: Federal Child Care Center Bases	13609	\$ 192,958
93.575	Child Development: Quality Improvement Activities	13942	93,516
93.575	Child Development: Federal Alternative Payment	13694	162,957
93.575	Child Development: Federal Alternative Payment Stage II	14178	53,431
93.575	Child Development: Federal Alternative Payment, Stage 3 (Contract Prefix C3AP)	13881	156,008
	(Contract Prefix CAPP)	15511	59,018
	Subtotal Child Care Development Cluster		<u>717,888</u>
VARIOUS	Child Care and Development Programs Administered by CA Department of Social Services (Federal Funds)	10163	1,413,177
93.600	Head Start	10016	<u>2,259,418</u>
	Total U.S. Department of Health and Human Services		<u>4,390,483</u>
	Total Federal Programs		<u>\$ 6,531,903</u>

* Tested as a major program.

** Pass-Through Entity Identifying Number not available

COLUSA 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 Services Fund</u>				
Revenues and Other Financing Sources	\$ 17,284,499	\$ 16,717,987	\$ 15,175,474	\$ 14,116,650
Expenditures	18,279,531	17,117,336	14,242,548	13,986,122
Other Uses and Transfers Out	-	60,000	-	-
Total Outgo	18,279,531	17,177,336	14,242,548	13,986,122
Change in Fund Balance	(995,032)	(459,349)	932,926	130,528
Ending Fund Balance	\$ 4,793,117	\$ 5,788,149	\$ 6,247,498	\$ 5,314,572
Available Reserves	\$ 862,267	\$ 832,045	\$ 707,594	\$ 699,306
Reserve for Economic Uncertainties	\$ 862,267	\$ 832,045	\$ 707,594	\$ 699,306
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	5%	5%	5%	5%
Total Long-Term Debt	\$ 20,386,275	\$ 20,498,871	\$ 12,506,380	\$ 20,202,335
Average Daily Attendance at P-2	16	21	14	15

This schedule reflects the County School Service Fund on a budgetary fund basis, which does include the changes in fund balance of the Special Revenue for Other Than Capital Outlay Fund.

The fund balance for the General Fund has increased \$604,105 over the past three years. The fiscal year 2023-24 projects a decrease of \$995,032. For a County Office this size, the state recommends available reserves of at least 4% of total general fund expenditures, transfers out, and other uses. The County Office met this requirement.

The County School Service Fund had an operating surplus in two of the previous three years. The fund is expecting a deficit in fiscal year 2023-24.

Long-term debt has increased over the past two years by \$296,536 primarily due to increases in the net pension liability.

Average Daily Attendance has increased over the past two years by 6 and the ADA budgeted to decrease slightly in fiscal year 2023-24.

COLUSA 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 Office of Education. 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 Instructional Time

This schedule is not required for County Offices of Education for the year ended June 30, 2023.

C. Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

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

This schedule provides information necessary to reconcile the Unaudited Actual Fund Financial Reports to the audited financial statements.

E. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes federal grant activity of the County Office and is presented under the modified accrual basis of accounting. The May 2023 Edition of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with the Uniform Guidance and state requirements. Therefore, some amounts presented in this schedule may differ from amounts used in the preparation of the general purpose financial statements. The County Office has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The schedule on the following page 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 Providers United, Childcare Alternative Payment Program, and Forest Reserve Fund revenue received in excess of expenditures.

COLUSA 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)

	Assistance Listing Number	Amount
Total Federal Revenues From the Statement of Revenues, Expenditures, and Changes in Fund Balance		\$ 7,659,803
Reconciling items	N/A	(173,040)
Child Care Providers United	N/A	(31,000)
Childcare Alternative Payment Program	N/A	(874,309)
Forest Reserve Funds	10.665	<u>(49,551)</u>
Total Schedule of Expenditures of Federal Awards		<u><u>\$ 6,531,903</u></u>

F. Schedule of Financial Trends And Analysis

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

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
Colusa County Office of Education
Colusa, California

Report on Compliance

Opinion

We have audited the Colusa 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, Colusa 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	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	Yes
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	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
Home to School Transportation Reimbursement	Yes
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	No, see below
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	No, see below
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, Continuation Education, or Middle or Early College High School because the County Office does not report ADA for these programs.

We did not perform any procedures for Independent Study and Juvenile Court Schools because ADA for these programs was below the materiality threshold.

We did not perform any procedures related to Instructional Time for School Districts, Ratio of Administrative Employees to Teachers, Classroom Teacher Salaries and K-3 Grade Span Adjustment because these compliance requirements do not apply to County Offices of Education.

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 Early Retirement Incentive Program, Apprenticeship: Related and Supplemental Instruction, After/Before Schools Education and Safety Program, District of Choice and Independent Study-Course Based because the County Office did not offer these programs.

We did not perform procedures related to Career Technical Education Incentive Grant as there was no allocation received in the current year.

We did not perform any procedures related to Transitional Kindergarten as the County Office of Education did not report any students enrolled in this program in the current year.

We did not perform any procedures related to Immunizations as none of the County Office of Education's sites appeared on the lists of schools that did not submit immunization assessment reports to the California Department of Public Health or those that reported combined conditional admission and overdue rates greater than 10 percent in kindergarten and in 7th grade.

We did not perform any procedures related to Attendance for Charter Schools, Mode of Instruction for Charter Schools, Nonclassroom-Based Instruction/Independent Study for Charter Schools, Determination of Funding for Nonclassroom-Based Instruction for Charter Schools, and Charter School Facility Grant Program because the County Office of Education did not have any charter schools.

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.

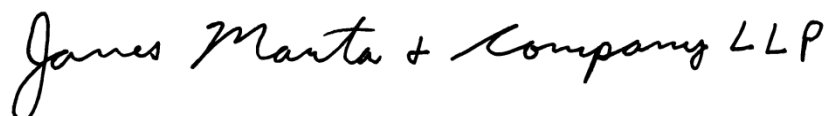
Report on Internal Control over Compliance

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.

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 7, 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
Colusa County Office of Education
Colusa, 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 Colusa County Office of Education (the "County Office"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County Office's basic financial statements, and have issued our report thereon dated December 7, 2023.

Internal Control Over Financial Reporting

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

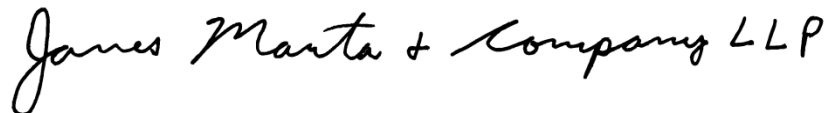
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Office'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 7, 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
Colusa County Office of Education
Colusa, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Colusa 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.

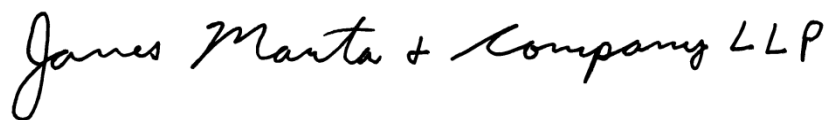
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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 Colusa County Office of Education as of and for the year ended June 30, 2023, and have issued our report thereon dated December 7, 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 7, 2023

FINDINGS AND RECOMMENDATION

COLUSA 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?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported

Noncompliance material to financial statements noted?

<u> </u> Yes	<u> X </u> No
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Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> 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 the Uniform Guidance Section 200.516(a)?

<u> </u> Yes	<u> X </u> No
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Education Stabilization Fund Cluster
84.027, 84.027A, 84.173, 84.173A, 84.181	Special Education Cluster
10.558	Child Care Food Program

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

Auditee qualified as low-risk auditee?

<u> X </u> Yes	<u> </u> No
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State Awards

Internal control over state programs:

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

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

COLUSA 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.

COLUSA 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.

COLUSA 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.

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

No matters were reported.

Resolution 23/24-04
Authorizing Applications for State of California Department of Social Services Continued Funding
Application

This resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the State of California Department of Social Services for the purpose of applying for any and all State of California Department of Social Services Continued Funding Application and move forward for submission.

RESOLUTION

BE IT RESOLVED that the Governing Board of Colusa County Office of Education authorizes the filing of any and all Continued Funding Application and move forward for submission.

<u>NAME</u>	<u>DATE</u>	<u>SIGNATURE</u>
Michael P. West		
Vicki Markss		

The foregoing resolution was passed and adopted at a regular meeting of the Colusa County Board of Education on the 10th day of January 2024 by the following vote:

Ayes:

Noes:

Absent:

I, Michael P. West, Secretary of the Governing Board of Colusa County Office of Education, of Colusa, County, California, certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a January 10, 2024 meeting thereof held at a regular public place of meeting and the resolution is on file in the of said Board.

(Clerk's Signature)

(Date)



Dear County Board Trustee:

CSBA's vision statement calls for the association to be the essential voice for public education and to inspire all of our members to be knowledgeable leaders, extraordinary governance practitioners and ardent advocates for all students. Meeting this goal requires an ongoing dedication to serving all local educational agencies, including our county offices of education. We have consistently expanded the number of CSBA products designed for county board members because we recognize that the county board experience is unique and requires custom support and services.

County boards of education are critical to student success, particularly the success of at-risk students who are served by our county schools. But it's not just students attending county office-run schools who benefit from strong county boards — it's all students. CSBA recognizes the special role county boards play in education at the local level and is committed to providing the information, resources and advocacy you need to perform your governance duties at the highest level.

To better facilitate your work as county board members, CSBA is amending its governance structure to provide county board members with more cohesive representation in the Delegate Assembly and on the CSBA Board of Directors. As part of this transition, we are phasing out CCBE as a distinct "section" within CSBA and partnering with county board members to assume even more responsibility for serving this valued segment of our membership. The partnership will be guided by the County Board Transition Working Group, a panel of county board members established to make recommendations to CSBA's Board of Directors about services and programs that would most benefit county board members.

Have questions? View the [CSBA County Board Member Services FAQ](#).

County boards that participated in CCBE will now benefit from an array of new services, events and opportunities including:

- Expanded high-quality training offerings developed for county board members
- Input on future programs and services via the new County Board Transition Working Group, which will help establish CSBA's vision for enhanced service to county boards and deeper integration into the association's overall member service offerings
- Surveys of county board members to gain further insight into your needs, assessment of current offerings and ideas for the future
- A new subcommittee of the Annual Education Conference Planning Committee composed of county board members that will identify county board content for AEC

and ensure a robust experience for county board members at CSBA's annual conference

- A new County Director position on the CSBA Board of Directors and the creation of a new CSBA statewide region, Region 14, composed entirely of county board Delegates
 - Current county regional Delegates will now serve in two regions, in their original geographic region and in the newly created statewide Region 14 developed solely for county board Delegates

County boards will continue to enjoy the current county-specific services and opportunities CSBA offers, such as:

- A county board-specific Sample Policy Manual
- A county board-specific Masters in Governance® training
- Four county seats on the CSBA Legislative Committee
- The Director-at-Large (DAL), County seat on the CSBA Board of Directors
- A full-time program manager position dedicated to county board products and services

In addition, traditional events like the CCBE March training and the September conference will continue in 2024 as in the past, except now under the banner of CSBA County Board Member Services.

We realize this change may be uncomfortable for some county board members who participated in CCBE. There is a lot of history and sentiment attached to CCBE's leadership and its name, and deservedly so. But be assured that changing the name does not mean you are losing any of the visibility or service you have come to expect. In fact, you can anticipate even greater access, resources and advocacy upon full integration with CSBA. The success of CSBA as a whole is tied to our effective advocacy for county boards, and we are excited about the opportunity to elevate our work in this area on your behalf.

At the beginning of this letter, we referenced CSBA's vision to be the essential voice of public education. We'll close by remembering our mission, which is to strengthen and promote school board governance and to define and drive the public education agenda through advocacy, training and member services. We believe that strong county boards of education are essential to ensuring a high-quality education for every community and we are committed to supporting you in the shared goal of improving student outcomes.

Should you have further questions about this transition, please consult the [FAQs linked here](#) or the [dedicated webpage](#) and speak with your regional director; DAL, County Michael Teasdale; or CCBE President John McPherson. You may also contact CSBA Research and Education Policy Development Chief Naomi Eason at neason@csba.org. We look forward to increased collaboration with county board members and thank you for your invaluable service to California students.

Susan Markarian
2023 President & Immediate Past President

Albert Gonzalez
2024 President



County Board Services Frequently Asked Questions

What's happening?

County board members of the California School Boards Association (CSBA) are currently organized as a section of CSBA called the California County Boards of Education (CCBE), which is operated in accordance with its own Bylaws and Standing Rules. Starting in May 2024, county board members will instead be organized into a Region of CSBA and operate in accordance with CSBA's Bylaws and Standing Rules.

Why the change now?

County board members are a valued component of CSBA's membership and CSBA has an obligation to serve this segment of the membership with the same vigor as district board members. This can only be accomplished if the association takes a greater role and more responsibility for serving our county board members. The CSBA Board of Directors has expressed concerns about CCBE taking positions on legislation outside of the CSBA structure, maintaining separate Bylaws and Standing Rules, and having separate officers and a separate Board of Directors. The CSBA Board of Directors feels that the current structure of CCBE as a section of CSBA operating as an independent organization within the association does not align with the CSBA's governance structure and inhibits the ability of the association to foster a united, collaborative membership that's collectively working to strengthen its mission, vision and strategic goals.

Does the CSBA Board of Directors have the authority to do this?

Yes. Per statute, all corporate powers shall be exercised by or under the direction of the CSBA Board of Directors. This encompasses all the activities and affairs of the association, including how county board members are organized within the association.

What is the timeframe for this change?

At the direction of the CSBA Board of Directors, CCBE will no longer operate as a section of CSBA effective Jan. 29, 2024, after which a transition phase will be implemented to ensure the smooth transition to a new county board region. We anticipate the new county board region will be fully operational after the May 2024 Delegate Assembly.

What will happen to the CCBE name and logo?

Since CCBE will no longer be a recognized section of CSBA, we will take this opportunity to rebrand the county board services and activities provided by CSBA as CSBA County Board Member Services, with the intention of making it clear what services and activities are directed specifically to support county board members.

Will there still be a county board member on the CSBA Board of Directors?

Yes, there will be a Director of the new Region (County Board Director) who will sit on the CSBA Board of Directors. As with all CSBA Regions, the Delegates of the County board region will caucus together and give input to their Regional Director. The current CCBE board is made up of county Delegates who serve in CSBA's Delegate Assembly, and these County Board Regional Delegates will comprise the new County Board Region. The Delegate-at-Large, County will continue to represent the interest of county board members on the CSBA Board of Directors.

Will the new County Board Region have a Regional Director?

At the January 2024 Board of Directors meeting, CSBA will establish a temporary non-voting county board position to ensure continuity of county board member representation on the CSBA Board of Directors. At the May 2024 meeting, CSBA will amend the Bylaws to establish a new Region 14 that will be composed of the 18 county board member Delegates. Once the Bylaws are amended in May 2024 by the Delegate Assembly to create the new Region 14, the vacancy process in Article 4, Section 9 of the Bylaws will be immediately initiated. The new Region 14 Delegates will have the opportunity to recommend to the CSBA President the names of county board members to fill the vacancy. The President will make an appointment to fill the vacant position and the Board of Directors will ratify the appointment. Subsequently, the Region 14 County Board Director will be elected in even number years in accordance with CSBA's Bylaws and Standing Rules.

How will county board members influence what the county-specific services will be?

For 2024, a one-year County Board Transition Working Group will provide input to CSBA staff on county board member needs and assist with winding down the activities of CCBE. The County Board Transition Working Group will be convened by CSBA staff to provide input on the logistics and execution of activities necessary to close out previously committed events of CCBE. The Working Group will also assist CSBA staff with the identification of potential new CSBA services that could be developed to enhance services to county board members. The Working Group members will be appointed no later than Jan. 31, 2024. The Working Group will include up to 15 county board members identified by CSBA in consultation with the current CCBE President. The Working Group will conclude in December 2024. After 2024, county board members can weigh in on what county-specific services by communicating with their County Board Delegate and County Board Director. County members can also run for the County Delegate, County Board Director of Region 14, or Director-at-Large, County positions, and can ask to serve on CSBA committees, such as the AEC Planning, Policy Platform or Legislative committees.

Will county offices of education (COEs) pay more than what is currently paid to CCBE for services?

No. Counties will continue to pay approximately the same amount of CCBE and CSBA dues.

How will the amount of these dues be determined, and what is it spent on?

CSBA will use the same dues calculation as CCBE. Dues will support the development and implementation of county board products and services and cover one program manager position dedicated to county board services. As is current practice for all CSBA members, there will be standard registration fees for trainings, conferences and other events.

Will there still be county-focused CSBA staff?

CSBA will retain one program manager staff position dedicated to supporting county board-specific services. In addition, all county services including products, trainings and events will now benefit from the expertise of various CSBA support departments including, but not limited to, the Legal Department, Research and Education Policy Development and Member Services.

Will the County Board Workshop scheduled in March still happen?

Yes, the March Workshop will occur as scheduled, with the program expanded to include information about the new governance structure for county board members.

Will there still be a September Conference in Monterey in 2024?

Yes, the September conference in Monterey will be held as scheduled. The previously mentioned Working Group will work with CSBA staff to ensure the conference is a success.

How will the timing, location and content of a county-specific conference be handled in the future?

CSBA recognizes and understands the value of conducting a conference specifically focused on highlighting the issues impacting county boards of education. The CSBA AEC Planning Committee Protocol will be amended to include a subcommittee of county board members to identify and review county specific proposals for AEC and to work with CSBA staff to determine ongoing county conference planning and delivery.

What will happen with the new County Trustee Handbook?

CSBA recognizes the significant effort put into creating the County Trustee Handbook by county board members and sees it as a potentially valuable tool in supporting county board member professional development. It is CSBA's intention to review and incorporate elements of the Handbook into various county-specific training offered by CSBA.

Will there still be four county board members on the CSBA Legislative Committee?

Yes, there will continue to be a minimum of four county board members on the CSBA Legislative Committee. The new County Board Director will replace the CCBE Immediate Past President on the committee. The CSBA President-elect will continue to name the remaining county board members, with input from the County Board Director. The Legislative Committee Protocol will be amended to reflect the change and include details on term limits for the County Board Director.

How will county board members express their policy and legislative priorities for CSBA to act on?

County board members should express their policy and legislative priorities to the regional County Delegate, the County Board Director, the CSBA Director-at-Large, County and to the county members of the Legislative Committee. Channeling county member priorities through these contacts will ensure that Governmental Relations staff and CSBA leadership have a clear understanding of what the priorities for county board members are going forward.

How will the CCBE Apple of Excellence and the new Jack Bedell Award be handled?

The CCBE Apple for Excellence award sunseted at the 2023 AEC, and the CSBA Golden Bell Awards program will continue to recognize and award county board of education programs. The Golden Awards Committee will review the criteria and application process for the Jack Bedell Award and determine next steps.

How do we know CSBA is going to come through on the commitment to match what county board members are getting now through CCBE?

Part of the mission of CSBA is to define and drive the public education policy agenda through advocacy, training and member services. This applies to county board members as well as local district members. CSBA is committed to fulfilling our mission.

CCBE members put in a lot of time to deliver quality services for county board members. Does CSBA staff have the capacity to match this?

We recognize the time and effort county board members have contributed in support of county initiatives through CCBE. In partnership with our county board members, CSBA intends to provide specific services that meet their expectations and will staff those efforts accordingly.