



The First 5 Yolo Children and Families Commission met on the 4th day of December 2025 at F5Y Office, 2779 Del Rio Place, Unit A, Davis, CA 95618.

Commissioners in attendance: Anna Domek, Sally Brown, Jenn Rexroad, Garth Lewis, Aimee Sisson, Nichole Arnold

Staff in attendance: Gina Daleiden (remote), Victoria Zimmerle

Public in attendance: N/A

ADMINISTRATIVE AGENDA

Item #1: Call to order

Vice Chair N. Arnold called meeting to order at 8:46am

Item # 2: Roll Call

N. Arnold took a voice roll call.

Absent: Lucas Frerichs, Barbara Boehler, Melissa Roberts

Item #3: Consider approval of the agenda

Approve meeting agenda

Motion: J. Rexroad **Second:** S. Brown

Motion carried unanimously

Item #4: Opportunity for Commissioners to State Conflict and Recusal

None

Item # 5: Public Comment

No public comment

REGULAR AGENDA

Item #6: Public Hearing: Fiscal Year 2024-2025 Independent Financial Audit

V. Zimmerle presented the Audited Financial Statements and auditor opinions, noting the following from First 5 Yolo's auditors:

- "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and general fund of the Commission, as of June 30, 2025 and the respective changes in financial position



thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.”

- “In our opinion, First 5 Yolo Children and Families Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the California Children and Families Program for the year ended June 30, 2025.”
- “In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material aspects, in relation to the basis financial statements as a whole.”
- “In our opinion, the Commission complied, in all materials respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal program for the year ended June 30, 2025.”

This year’s Financial Statements include a restatement of opening net position as a new GASB Standard was implemented related to compensated absences which required a restatement of the opening balance. Related to the implementation of this new GASB Standard, County of Yolo Department of Financial Services needed additional time to finalize the requisite reports needed to complete the Financial Statements. Given this, First 5 Yolo requested and subsequently received an extension from the State Controllers Office and First 5 California to submit its final audit by December 5, 2025.

The Finance Committee reviewed the Draft Audited Financial Statements at the December 1, 2025, Finance Committee meeting where they recommended adoption of the report by the full Commission.

Public Hearing Open: 8:48am

No public comment.

Public Hearing Close: 8:48am

Item #07: Approve and Adopt Fiscal Year 2024-2025 Independent Financial Audit

Approve and Adopt Fiscal Year 2024-2025 Independent Financial Audit

Motion: J. Rexroad **Second:** A. Domek

Motion carried unanimously

The meeting was adjourned at 8:48 am

Next meeting scheduled:
Commission Meeting
January 14, 2026
International House
10 College Park, Davis, CA 95616