



Our Story for Student Success

Excellence in Education for the 21st Century

2019 – 2020 BUDGET

EXCELLENCE IN EDUCATION FOR THE 21st CENTURY

edcoe.org

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- Our Story for Student Success 2018-19 Budget Supplement*
- Our Story for Student Success Appendices 1-4: 2018-19 Local Control and Accountability Plans*

OUR BOARD

Members of our Board of Education serve four-year terms in their positions of public trust as elected officials. Each member represents a separate geographical area of the county. The Board brings the diverse voices of their constituents together to set educational goals and address specific student issues. The Board provides leadership on emerging educational issues and legislative requirements in conjunction with its state mandated functions. Members participate as leaders in community activities representing the interests of education. The Board welcomes the public to its meetings, typically held the first Tuesday of the month.

Georgianne Knight: District 1 (Portions of Buckeye, Latrobe, Rescue and EDUHSD)

John Lane: District 2 (Indian Diggings, portions of Buckeye, Gold Oak, Latrobe, Mother Lode, Pioneer, Placerville, Pollock Pines, Rescue and EDUHSD)

Debbie Akin: District 3 (Portions of Buckeye, Camino, Gold Oak, Mother Lode, Pioneer, Placerville, Rescue and EDUHSD)

Heidi Weiland: District 4 (Black Oak Mine, Gold Trail, portions of Buckeye, Camino, Mother Lode, Placerville, Pollock Pines, Rescue, Silver Fork and EDUHSD)

Rich Fischer: District 5 (Portions of Camino, Indian Diggings, EDUHSD, Pioneer, Pollock Pines, Silver Fork, and Lake Tahoe USD)

Heidi Weiland



John Lane



Debbie Akin



Rich Fischer



Georgianne Knight



OUR ADMINISTRATION



Just like our Board, the El Dorado County Office of Education's Superintendent of Schools is elected by general vote every four years. Dr. Ed Manansala was sworn in for his second term as El Dorado County Superintendent of Schools on Tuesday, January 4, 2019.

Robbie Montalbano, Deputy Superintendent of Administrative Services, and Kevin Monsma, Deputy Superintendent of Educational Services, along with Dr. Manansala, provide leadership and support for the County Office of Education.



MESSAGE FROM THE SUPERINTENDENT

In El Dorado County, children come first. The County's 15 school districts and the El Dorado County Office of Education maximize resources with the commitment to recruiting and retaining highly-skilled educators, building better schools, and developing stronger partnerships with government, private industry, community-based organizations, non-profits, and small businesses. We are successful because we work together.

Public education represents a crucial investment of taxpayer funds and trust, and educators work hard to be the best stewards of this investment. We maintain accountability, not only in providing quality education for our youth, but also in exercising sound management practices found throughout our four areas of focus:

- Achievement
- Continuous Growth
- Innovation
- Fiscal Health

This budget is a tool we use to prioritize decisions that focus on student achievement throughout El Dorado County. Quality education is a powerful lever for a child, family, and community in order to reach their full potential. It is an honor to serve as County Superintendent of Schools, and I look forward to our continued, collaborative efforts to make our students' dreams a reality.

Respectfully,

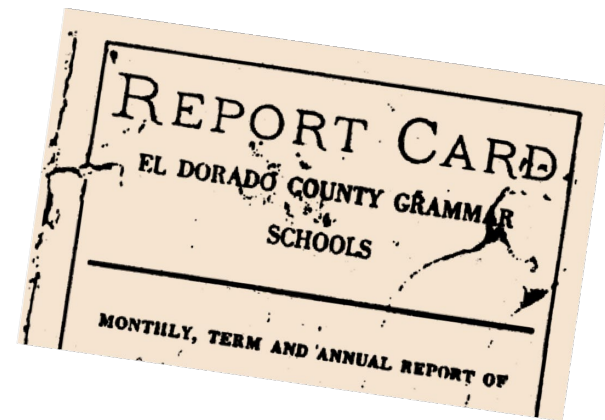
Dr. Ed Manansala, County Superintendent of Schools

OUR COMMITMENT

OUR MISSION

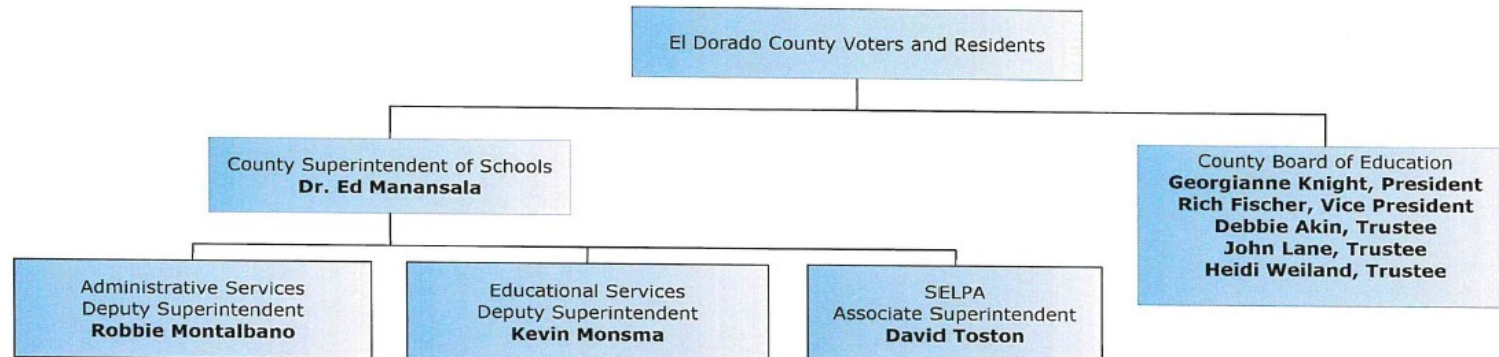
The El Dorado County Office of Education will provide excellence in education for the 21st century through quality service to school districts, students, parents and community, while promoting educational excellence for all learners through the following means:

- Providing leadership and advocacy support on behalf of public education.
- Developing and implementing student programs, as requested by school districts or in response to community needs.
- Serving as an intermediate educational agency between school districts and state control agencies as mandated through legislative or administrative acts.
- Coordinating educational programs and services to maximize effectiveness and resources to reduce duplication of efforts and provide technical assistance as needed.
- Acting as a catalyst for innovative and engaging educational practices.



OUR ORGANIZATION

El Dorado County Office of Education 2018-19 Organization Chart March 2019



Georgianne Knight:

John Lane:

Debbie Akin:

Heidi Weiland:

Rich Fischer:

District 1 (Portions of Buckeye, EDUHSD, Latrobe and Rescue)

District 2 (Portions of Buckeye, Gold Oak, EDUHSD, Indian Diggings, Lake Tahoe USD, Latrobe, Mother Lode, Pioneer, Pollock Pines and Rescue)

District 3 (Portions of Buckeye, Camino, Gold Oak, Gold Trail, EDUHSD, Mother Lode, Placerville and Pollock Pines)

District 4 (Black Oak Mine, Portions of Buckeye, Camino, EDUHSD, Gold Trail, Mother Lode, Placerville, Pollock Pines and Rescue)

District 5 (Portions of Camino, Indian Diggings, EDUHSD, Lake Tahoe USD, Lake Tahoe Community College, Pioneer, Pollock Pines, and Silver Fork)



El Dorado County Office of Education, 6767 Green Valley Road, Placerville, CA 95667 (530-622-7130) Fax (530-621-2543)

HOW WE PLAN AND BUDGET

LOCAL CONTROL FUNDING FORMULA AND LOCAL CONTROL AND ACCOUNTABILITY PLANS

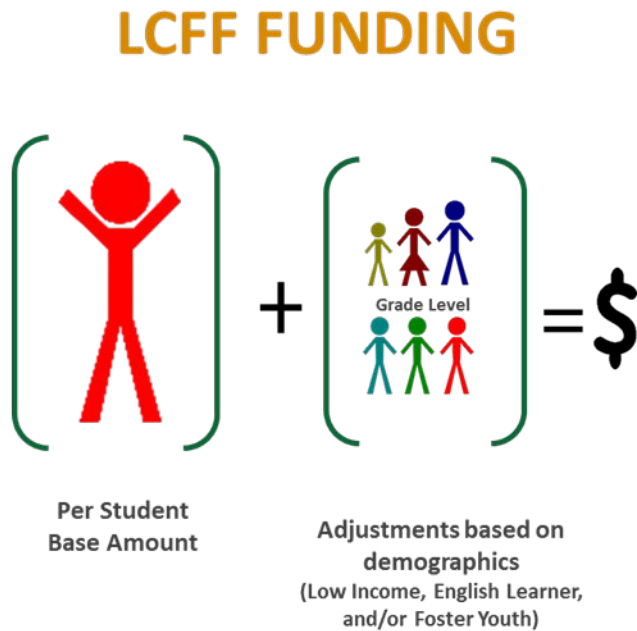
County Offices of Education are funded similarly to school districts and charter schools. In 2013-14 a Local Control Funding Formula (LCFF) replaced the historical revenue limit and categorical funding system for the County Office. Hand-in-hand with the LCFF, three-year Local Control and Accountability Plans (LCAPs) are aligned to the budget with focus on services and innovations to support outcomes for students. This alignment is achieved through expanded and effective collaboration between the County Office, Districts and internal programs.

LOCAL CONTROL FUNDING FORMULA (LCFF)

The formula has two parts; (1) a part relating to funding for operational services we provide to school districts within our county, and (2) a second part relating to the alternative education services the County Office directly provide to students. County Offices of Education were fully funded in 2014-15 for the Operations Grants, as well as, for Juvenile Hall and County Community School Students. Charter Programs with LCFF implementation were fully funded in 2019-19, earlier than the original time-line of 2020-2021.

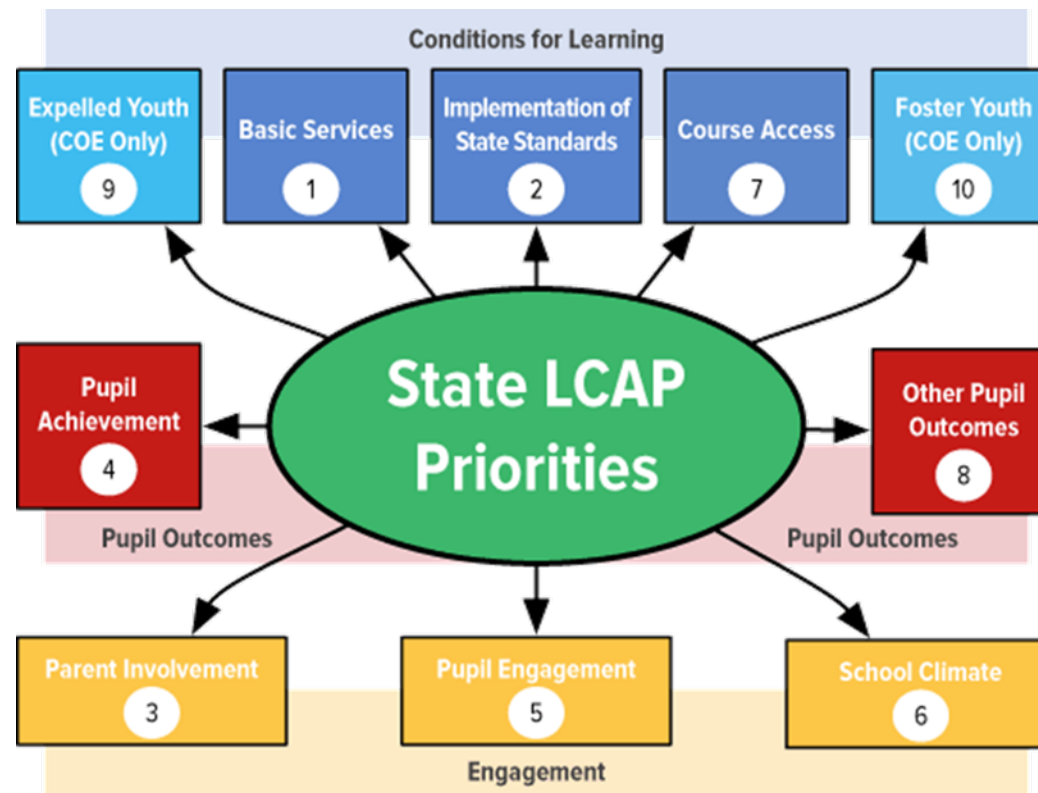
LCFF base grant funds are provided for core programs with supplemental and concentration grants for increased or improved services for English Learners, Low-Income, and Foster Youth students. Following LCFF proportionality, the increased or improved services are provided to targeted students in proportion to the increased supplemental and concentration grant funding received.

Under LCFF, most of the funding we formerly received from revenue limits and categorical programs became unrestricted and were applied toward our funding target. For Home-to-School Transportation, there is a permanent maintenance of effort spending requirement; held to no less than the amount expended for Home-to-School Transportation in 2012-13.



COUNTY OFFICE LOCAL CONTROL AND ACCOUNTABILITY PLANS (LCAPs)

Similar to the LCAPs that school districts must develop, the County Office must adopt LCAPs describing our plans for educating alternative-education students and making progress towards state priorities. These LCAPs also must describe how the County Office will coordinate instruction for expelled pupils as well as services for foster youth within the county.



EL DORADO COUNTY OFFICE OF EDUCATION LCAP GOALS

To demonstrate progress toward the state priorities as required in the development of the LCAPs, the County Office set overarching educational goals for all students.

- ✓ All students will have access to a quality education that ensures college and career readiness in the 21st Century.
- ✓ Provide an innovative and engaging education that meets the diverse learning needs of all students.
- ✓ Provide a clean and safe learning environment that is culturally responsive to all students.
- ✓ Involve parents, family and community members as partners in the education of all students.

After the overarching goals were developed, the County Office engaged stakeholders, through the analysis of data, to identify areas of need for each goal within student programs. An LCAP was developed for each of the four student programs operated by the County Office describing the actions and expenditures formulated to address the areas of identified need.

Each LCAP is organized into three sections to capture the development process of the plan and the steps that will be taken to reach established goals.

- Section 1: Stakeholder Engagement (describes the process used to engage parents, students and the community and how they contributed to the plan)
- Section 2: Goals and Progress (describes the annual goals and progress toward meeting those goals)
- Section 3: Actions and Expenditures (lists actions that will be implemented to meet the goals and describes the related expenditures)

New to the LCAP in 19-20 is the LCAP Budget Overview for Parents. The overview provides a cover to the LCAP with understandable language and displays information using visuals and graphics.

The full plan for each of the student programs can be accessed in Appendices 1-4.

Appendix 1: El Dorado County Office of Education LCAP (Court Schools, Foster and Expelled Youth Services)

Appendix 2: Rite of Passage LCAP (Silver State and Sierra Ridge Schools)

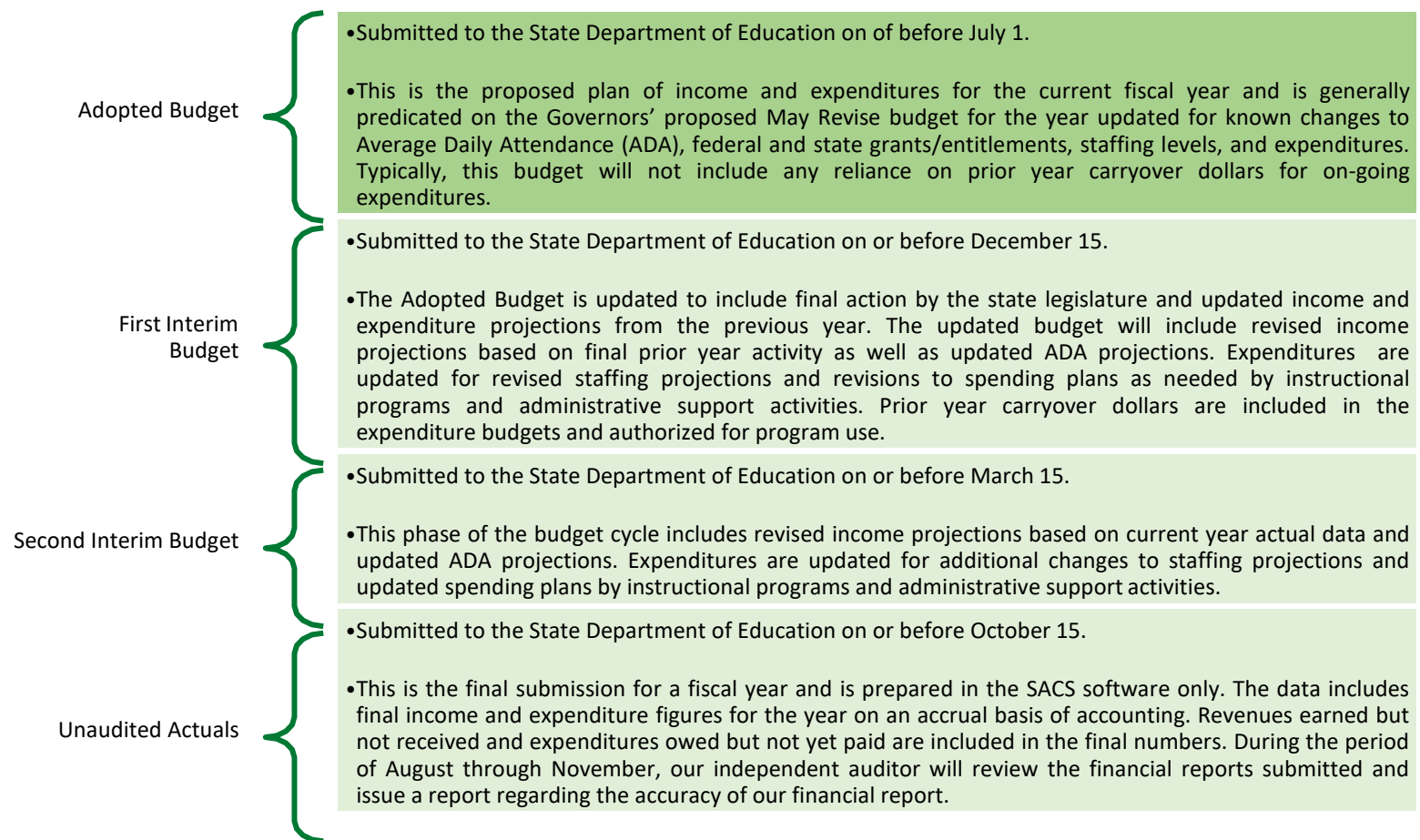
Appendix 3: Charter Alternative Programs LCAP (Charter Home Study Academy K-8)

Appendix 4: Charter Community School, Home Study Academy LCAP (Community School K-6, Community School 7-12, Charter Career Prep, Connections Academy, and University Preparation)



OUR BUDGET, PROCESS AND TIMELINE- A SNAP SHOT

Our income and expenditure assumptions for the coming year's budget are based on our best estimates at the time of development. The Board must adopt a budget prior to July 1st, when the new fiscal year starts. Often, the timelines to propose our budget occur before the Budget Act for the State of California is signed into law by the Legislature. Any material changes to the assumptions or financial data result in a budget revision. The budget is also formally revised and updated during the year to keep pace with changes in income and expenditures. The budget cycle consists of four submissions to the state throughout the year as follows:



AT THIS POINT IN TIME

In the pages that follow, we have detailed our spending plan for the 2019-20 fiscal year to be read in conjunction with our Local Control Accountability Plans. The May revision of the state budget includes a slightly reduced Cost of Living Adjustment (COLA) of 3.26%, which, when adjusted for declining ADA, is an approximate increase of \$278,000 to our operational funding and approximately \$188,000 increase in funding for regional programs.

In January, the Governor proposed additional funding outside of the existing state special education model (AB602). In his May revision, he increases the proposed funding level by \$119.2 million for a total of \$696.2 million. Under this proposal, funding would go to local educational agencies (LEAs) with high needs (more than 50% concentration of socio-economically disadvantaged/English learners/Foster Youth). Our budget would not be impacted by this proposal. However, the legislature has put forth an alternative proposal with a significantly different methodology. We have chosen not to include estimates in this budget, but will carefully review the final state budget with associated trailer bills and adjust accordingly. We are pleased that additional funding may be coming, as regional special education programs, special services, and special education transportation continue to have large deficits, in excess of \$4.0 million.

The May Revision maintains full funding of the Local Control Funding Formula (LCFF), contributions to the Rainy Day Budget Reserve (Proposition 2, 2014), and a first-time deposit to the Public School System Stabilization Account (PSSSA). Relative to the January Governor's Budget, Proposition 98 funding at May Revision is up by \$78.4 million in 2017-18, \$278 million in 2018-19, and \$389.3 million in 2019-20. The Governor maintains the same education priorities with some funding adjustments, but with the entire \$389.3 million of new funding going into the PSSSA.

The May Revision adds \$150 million to the January proposal of one-time non-Prop. 98 appropriation (\$500 million total) to further reduce the

2019-20 CalSTRS employer contribution rate to 16.7%. As with special education,

the legislature has proposed additional funds to further buy down CalSTRS and CalPERS employer contribution rates. We have included the rates set in statute and currently approved by the CalPERS board and will adjust after the final state budget is signed, as needed. Annual increases to CalSTRS and CalPERS expenditures, at the current rates, are estimated to be \$640,000 in 2019-20, an additional \$533,000 in 2020-21, and an additional \$240,000 in 2021-2022.

County offices of education continue to be funded for required duties under Differentiated Technical Assistance (DTA). The funding will be based upon the size of the district(s) identified for DTA over a three-year average. EDCOE will be required to support the continuous improvement of all school districts within the county, and will be required to document the details of such assistance in a yet-defined method. This documentation will include steps that the county superintendent of schools plans to take to collaborate with the California Collaborative for Educational Excellence, the California Department of Education, other lead state agencies, and other county superintendents of schools to support school districts and schools within the county in implementing the provisions of this funding. This will also include a description of how the county superintendent of schools will assist each school district identified for DTA in improving pupil outcomes, including, at a minimum, a clear identification of the activities the COE will perform.

Fiscal health is, and will continue to be, important to our organization as it allows us to focus on achievement and continuous improvement for the students in El Dorado County.



Robbie Montalbano
Deputy Superintendent
Administrative Services

FINANCIAL REPORTS

Our financial reports are formatted using Standardized Account Code Structure (SACS), mandated by the state and submitted to the California Department of Education (CDE). The report presented to the El Dorado County Board of Education includes both a “user friendly” version as well as the SACS version.

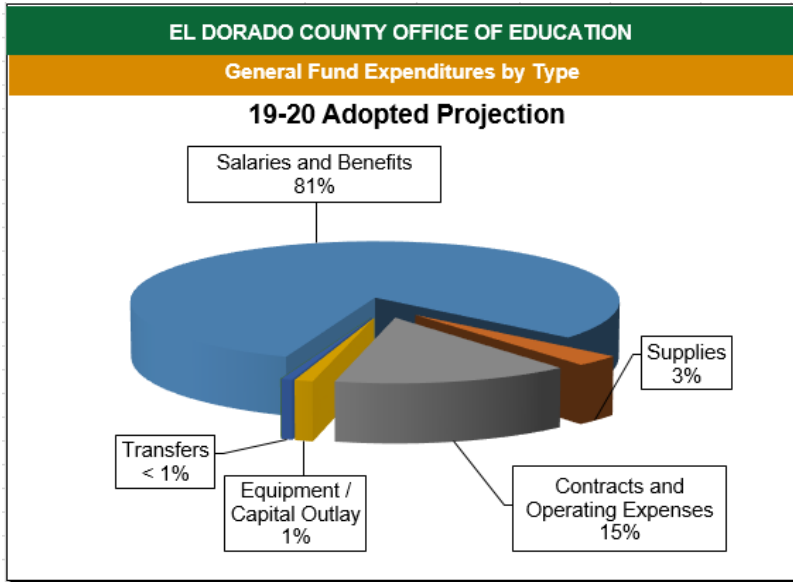
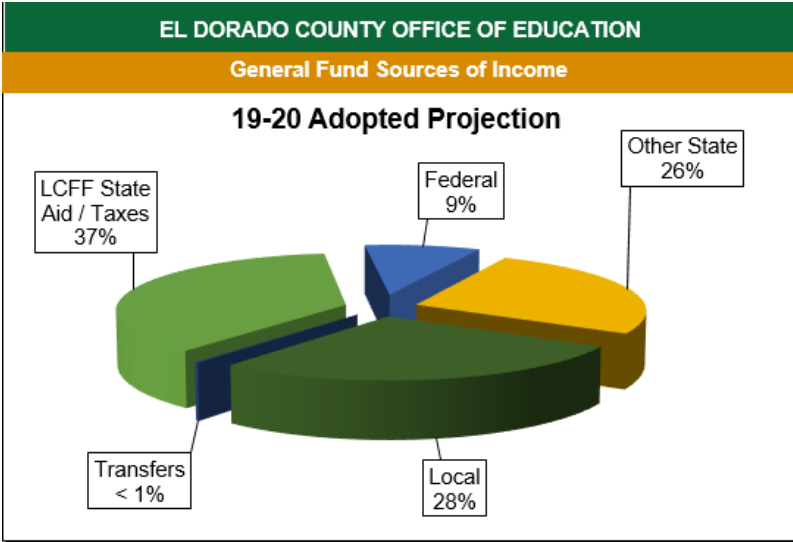
INCOME

The County Office provides a significant array of programs and services to students, school districts and the community. The funds to support these activities come from a variety of income sources including the state and federal government, local property taxes, grants and entitlements, and services contracts. Many programs are partially or fully self-supporting from special funding or fee-for-service charges.

Income is grouped into two broad categories, restricted and unrestricted funds. Restricted funds are required by law to be spent for specific activities. Special Education and Title I are examples of programs that operate with restricted funds. Unrestricted income may be spent for expenses that are not legally limited to a specific category. Unrestricted income splits again into two more buckets; mandated and discretionary. Mandated funds cover such items as our fiscal oversight for districts. Discretionary revenues support operational costs such as Personnel Services and special projects.

EXPENDITURES

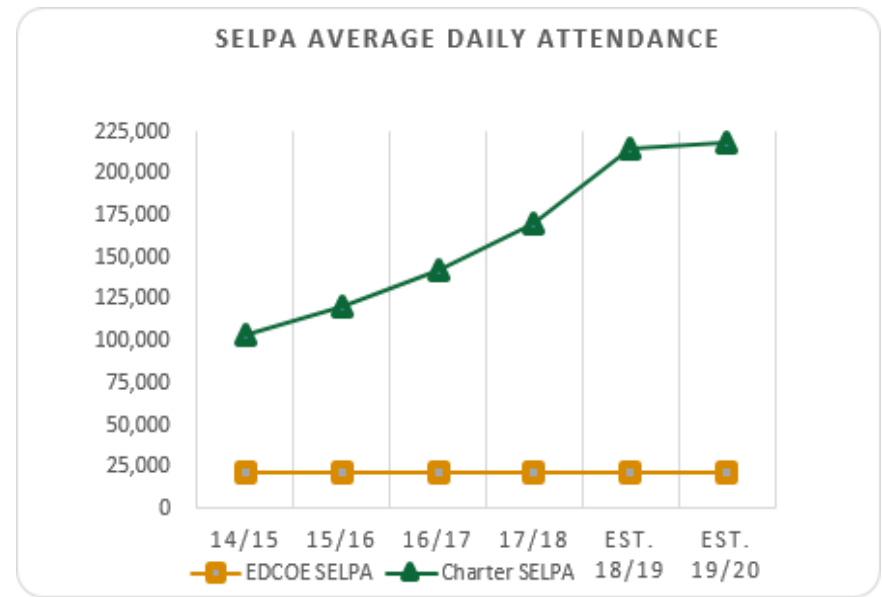
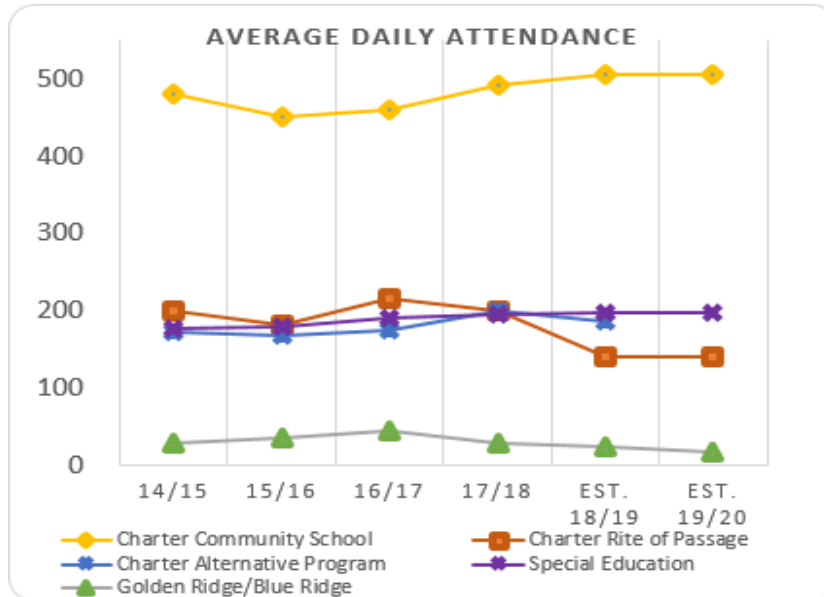
Just as we track how the money comes in, we track how the money goes out. We track expenditures by types, by program, and by special funds to make sure we stay aligned with our budget.



INCOME ASSUMPTIONS

Average Daily Attendance

Average Daily Attendance (ADA) is an integral element in determining our income. Attendance records are monitored and updated throughout the year to ensure accurate revenue projections.



Average Daily Attendance						
COE Operated Programs	14/15	15/16	16/17	17/18	Est. 18/19	Est. 19/20
Charter Community School	480	451	460	491	504	504
Charter Alternative Program	171	166	173	199	185	185
Charter Rite of Passage	200	182	216	199	139	139
Golden Ridge/Blue Ridge	29	36	45	29	23	17
Special Education	177	178	190	195	197	197
Total	1,057	1,013	1,084	1,112	1,049	1,043

Average Daily Attendance						
Average Daily Attendance	14/15	15/16	16/17	17/18	Est. 18/19	Est. 19/20
EDCOE SELPA	22,094	21,714	21,765	21,648	21,492	21,466
Charter SELPA	103,817	120,543	142,340	170,689	215,063	218,932
Total	125,911	142,257	164,105	192,337	236,555	240,398

Revenue Assumptions are based upon current law. Presently we receive the bulk of our state funding from two major funding formulas: (1) the Local Control Funding Formula (LCFF) for county operations and instructional programs, and (2) the AB602 funding model for special education. The formulas provide for a calculation of an entitlement which is funded first with property taxes received and the balance with state aid. If property taxes increase, there is a corresponding decrease in state aid.

LCFF Funding Factors	2018-19 Current	2019-20 Adopted
COLA Factor	3.70%	3.26%
EPA Calculation percentage	29%	29%

Local Control Funding Formula

Local Control Funding Formula revenue is received to perform oversight and operational duties of the county office and provide the primary funding for our court, community and charter school programs. Each year a cost-of-living adjustment (COLA) is added to prior year target LCFF rates. While there was an augmentation applied in 18-19 to court, community, and charter school LCFF funding, not including county office operations funding, there is no augmentation in 19-20.

Differentiated Assistance funds have been added to the local control funding formula as an add-on. The state has appointed to county offices funds to assist districts in addressing identified performance issues, including significant disparities in performance among student groups. Based on the number of districts eligible for differentiated assistance, funding is projected to decrease by \$16,000 in 19-20

Transportation funding is added-on to LCFF funding at a fixed level equal to the amount received in 2012-13 of \$442,444. A portion of LCFF state aid funding is provided through the Education Protection Act (EPA) as a result of the tax increase approved by the voters.

LCFF Funding Transportation	2018-19 Current	2019-20 Adopted
Add-on amount	\$ 442,444	\$ 442,444

County Office Operations Funding is based on a minimum grant per county, the number of school districts in the county and countywide ADA. COE operations funding is projected to increase in 2019-20 by a total of approximately \$106,000.

LCFF Funding COE Operations	2018-19 Current	2019-20 Adopted
Base amount per COE	\$ 697,059	\$ 719,783
Amount per school district	\$ 116,176	\$ 119,963
Amount per countywide ADA	\$ 74.39	\$ 76.82

Alternative Education Base Grant Funding is received based on average daily attendance (ADA) of students in our juvenile court schools, including Golden Ridge, Blue Ridge, and Charter Rite of Passage and students meeting high-risk probation referred criteria in our Charter Community School and Charter Alternative Programs. In addition to a base amount, supplemental funding is provided based on the percentage of students classified as English Learners, foster youth, or that meet income requirements to receive a free or reduced-price meal (unduplicated pupil percentage, UPP). Additional concentration funding is provided if the UPP exceeds 50%.

LCFF Court School	2018-19 Current	2019-20 Adopted
Unduplicated Pupil Percentage	100.00%	100.00%
Rates per ADA		
Base amount	\$ 11,921	\$ 12,310
Supplemental	\$ 4,172	\$ 4,309
Concentration	\$ 2,086.24	\$ 2,154.26

LCFF Community School	2018-19 Current	2019-20 Adopted
Unduplicated Pupil Percentage	53.28%	51.38%
Rates per ADA		
Base amount	\$ 11,921.39	\$ 12,310.03
Supplemental	\$ 2,223.10	\$ 2,213.71
Concentration	\$ 136.86	\$ 59.46

Charter Community School and the Charter Alternative programs receive funding through two LCFF funding models. Those students meeting the community school criteria are funded through the alternative education grant described above. All other students qualify for the grade level funding model for charter schools that matches the formula used for school district funding. During the transition to full LCFF implementation for charter schools, a portion of the gap between the minimum floor funding and target funding is added to the prior year funding level.

LCFF Charter Funded Charter Alternative Program	2018-19 Current	2019-20 Adopted
Percentage of GAP closed	100%	100%
Level of LCFF Target funded	100%	100%
Unduplicated Pupil Percentage	27.80%	27.79%
Target Rates - Base (with grade span adjustments)		
Grades TK - 3	\$ 8,235	\$ 8,503
Grades 4 - 6	\$ 7,571	\$ 7,818
Grades 7 - 8	\$ 7,796	\$ 8,050
Grades 9 - 12	\$ 9,269	\$ 9,572
Target Rates - Supplemental		
Grades TK - 3	\$ 458	\$ 473
Grades 4 - 6	\$ 421	\$ 435
Grades 7 - 8	\$ 433	\$ 447
Grades 9 - 12	\$ 515	\$ 532

LCFF Charter Funded Charter Community School	2018-19 Current	2019-20 Adopted
Percentage of GAP closed	100%	100%
Level of LCFF Target funded	100%	100%
Unduplicated Pupil Percentage	5.94%	6.23%
Target Rates - Base (with grade span adjustments)		
Grades TK - 3	\$ 8,235	\$ 8,503
Grades 4 - 6	\$ 7,571	\$ 7,818
Grades 7 - 8	\$ 7,796	\$ 8,050
Grades 9 - 12	\$ 9,269	\$ 9,572
Target Rates - Supplemental		
Grades TK - 3	\$ 98	\$ 106
Grades 4 - 6	\$ 90	\$ 97
Grades 7 - 8	\$ 93	\$ 100
Grades 9 - 12	\$ 110	\$ 119

Special Education

Special Education is also a significant portion of the budget. Within the overall Special Education budget are funds for the **Special Education Local Plan Area (SELPA)** serving El Dorado County school districts (except Lake Tahoe Unified School District which operates its own SELPA). Overall funded ADA for the SELPA is approximately 21,000 and the allocation formula governing the distribution of funds results in approximately \$9 million being distributed to the local districts and approximately \$8 million used to support regional programs operated by the County Office. The budget does include a COLA increase. Additionally, the County Office receives approximately \$1.8 million in funding through a payment from local school districts from district LCFF funds to support a portion of the costs incurred for district students enrolled in Special Day Classes (SDC) operated by the County Office. Revenues per ADA include a COLA increase from prior year levels.

In 2006-07, we added a Charter SELPA, a statewide Charter consortium. Since its inception we have steadily increased membership and ADA has grown from 2,300 ADA to a projection for 2019-20 of 219,000 ADA. Revenue projections based upon this ADA results in approximately \$143 million in pass-through payments to participating agencies.

Other Programs

Child Development Programs receive funding for the **State Preschool Program** and from the Federal Government for the **Head Start and Early Head Start Programs**. For the State Programs, revenue has been adjusted to reflect increases to the full cost rate and subsidized attendance.

Meals are served through our **Child Care Food program** to students enrolled in child development, special education and charter community school. Funding is received from both the State and Federal governments for those students qualifying for free or reduced meal pricing. Additional funding

from the State and State/ Local First 5 Commission provides professional development and coordination activities through our **Early Care and Education Planning Council**. New in 2019-20, we are accounting for all early childhood programs in the Child Development Fund (12). Previously, Head Start and Early Head Start were in the General Fund (01).

State Lottery income is presently budgeted for at \$151 per ADA (unrestricted) and \$53 per ADA for the instructional material restricted portion. Instructional programs receive 100% of the total funding and 25% is used for emerging needs as prioritized by executive management.

Forest Reserve funding continues to be at risk. The budget has been held at existing levels pending Federal budget legislative action.

Mandated Cost revenue under the Mandated Block Grant formula reflects the actual current year total.

Other State programs reflect the most current grant amounts and estimates for continuing apportionments.

Other Federal programs have been held at prior year levels pending federal budget action.

Other local income reflects current estimates of contract income, sales and fees, local grants and transfers from other funds.



EXPENDITURE ASSUMPTIONS

Salaries and benefits do not reflect any settlements with employee groups. Schedule step adjustments for all employees are included. No rate changes are projected for social security, Medicare, unemployment, or workers' compensation. However, continued increase to the employer rates for STRS and PERS are expected. The total projected increase in 19-20 over the prior year is more than \$640,000.

PERS & STRS Employer Costs	2018-19	2019-20	Increase over prior year
State Teachers' Retirement System (STRS)	16.28%	18.13%	11% \$295,789
Public Employees' Retirement System (PERS)	18.06%	20.73%	15% \$344,738
TOTAL			\$640,527

Rates for STRS and PERS continue to grow for employers, STRS PEPPRA employees and the state. STRS employer rates cannot exceed 20.25% under current law. Effective July 1, 2018, the employee rate for PERS is 7% for all members.

Program budgets have also been updated for other changes including:

- Staffing changes
- Transportation vehicle replacement changes
- Adjusted costs for training, travel/conference and contracted services
- Various other changes

All instructional programs reflect charges for **indirect costs** at the agreed-upon rate. The State approved rate for the budget year is 8.96% and is the rate charged for most programs. Some Federal, State and Local programs are limited by law or policy as to the rate charged and have been adjusted accordingly.

CALSTRS Rates

Fiscal Year	Employer	Pre-PEPPRA* Employees	Post-PEPPRA* Employees	State
2013-14	8.25%	8.00%	8.000%	5.541%
2014-15	8.88%	8.15%	8.150%	5.954%
2015-16	10.73%	9.20%	8.560%	7.391%
2016-17	12.58%	10.25%	9.205%	8.828%
2017-18	14.43%	10.25%	9.205%	9.328%
2018-19	16.28%	10.25%	10.205%	9.828%
2019-20	18.13%	10.25%	10.205%	10.328%
2020-21	19.10%	10.25%	10.205%	10.828%
2021-22	Est. 19.50%	10.25%	10.205%	11.328%

*PEPPRA – Public Employees' Pension Reform Act

CalPERS Rates

Fiscal Year	Employer	Pre-PEPPRA* Employees	Post-PEPPRA* Employees
2013-14	11.442%	7.0%	6.0%
2014-15	11.771%	7.0%	6.0%
2015-16	11.847%	7.0%	6.0%
2016-17	13.888%	7.0%	6.0%
2017-18	15.531%	7.0%	6.5%
2018-19	18.062%	7.0%	7.0%
2019-20	20.733%	7.0%	7.0%
2020-21	23.6%	7.0%	7.0%
2021-22	24.9%	7.0%	7.0%
2022-23	25.7%	7.0%	7.0%
2023-24	26.4%	7.0%	7.0%
2024-25	26.6%	7.0%	7.0%
2025-26	26.5%	7.0%	7.0%

Actuals

Projected

POSITION AND PROJECTIONS

NET POSITION

General Fund Summary - Unrestricted		a	b	c	d	e	
		2018-19 2nd Interim	2018-19 Current	Change (2nd to 3rd)	2019-20 Adopted Projection	Change (3rd to Adopt)	
1	INCOME	27,040,049	26,635,302	(404,747)	24,951,939	(1,683,363)	1
2	EXPENDITURES	21,271,283	21,303,078	31,795	21,687,699	384,621	2
3	INCOME LESS EXPENDITURES	5,768,766	5,332,224	(436,542)	3,264,240	(2,067,984)	3
4	Contributions & Transfers In / (Out)	(4,122,265)	(3,910,513)	211,752	(3,238,009)	672,504	4
5	Net Increase (Decrease)	1,646,501	1,421,711	(224,790)	26,231	(1,395,480)	5
6	Beginning Balance	8,385,633	8,385,633	0	9,807,344	1,421,711	6
7	Ending Balance	10,032,134	9,807,344	(224,790)	9,833,575	26,231	7
8	Ongoing Net Position						8
9	One-time Revenues	1,570,649	952,201	(618,448)	732,900	(219,301)	9
10	One-time Expenditures	161,712	(188,288)	(350,000)	148,000	336,288	10
11	One-time Contributions / Transfers	(105)	(105)	-	-	105	11
12	Totals Adjusted for One-time Items						12
13	Income	25,469,400	25,683,101	213,701	24,219,039	(1,464,062)	13
14	Expenditures	21,109,571	21,491,366	381,795	21,539,699	48,333	14
15	Income less Expenditures	4,359,829	4,191,735	(168,094)	2,679,340	(1,512,395)	15
16	Contributions & Transfers In / (Out)	(4,122,160)	(3,910,408)	211,752	(3,238,009)	672,399	16
17	Ongoing Surplus (Deficit)	237,669	281,327	43,658	(558,669)	(839,996)	17

GENERAL FUND SUMMARY

El Dorado County Office of Education												
GENERAL FUND SUMMARY			18-19 Current			19-20 Adopted Projection			Change			
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
1	A. REVENUES										1	
2	8010-8099	LCFF State Aid / Taxes	17,020,912	2,215,461	19,236,373	16,681,619	2,215,461	18,897,080	(339,293)	0	(339,293)	2
3	8100-8299	Federal	168,157	9,881,683	10,049,840	222,935	4,332,282	4,555,217	54,778	(5,549,401)	(5,494,623)	3
4	8300-8599	Other State Revenues	463,046	12,171,031	12,634,077	258,160	12,971,766	13,229,926	(204,886)	800,735	595,849	4
5	8600-8799	Other Local Revenues	8,983,187	5,601,431	14,584,618	7,789,225	6,199,706	13,988,931	(1,193,962)	598,275	(595,687)	5
6	A. REVENUES Total		26,635,302	29,869,606	56,504,908	24,951,939	25,719,215	50,671,154	(1,683,363)	(4,150,391)	(5,833,754)	6
7	B. EXPENDITURES											7
8	SALARIES & BENEFITS											8
9	1000-1999	Certificated Salaries	6,077,482	10,877,235	16,954,717	6,161,260	9,947,925	16,109,185	83,778	(929,310)	(845,532)	9
10	2000-2999	Classified Salaries	8,748,592	4,948,432	13,697,024	9,114,979	4,211,982	13,326,961	366,387	(736,450)	(370,063)	10
11	3000-3999	Benefits	5,159,643	6,566,145	11,725,788	5,694,618	6,293,591	11,988,209	534,975	(272,554)	262,421	11
12	SALARIES & BENEFITS Total		19,985,717	22,391,812	42,377,529	20,970,857	20,453,498	41,424,355	985,140	(1,938,314)	(953,174)	12
13	OPERATING EXPENSES											13
14	4000-4999	Supplies	1,086,567	831,609	1,918,176	1,002,318	498,393	1,500,711	(84,249)	(333,216)	(417,465)	14
15	5000-5999	Contracts & Operating	2,744,652	5,911,558	8,656,210	2,277,124	5,229,625	7,506,749	(467,528)	(681,933)	(1,149,461)	15
16	6000-6999	Equip./Capital Outlay	276,022	661,594	937,616	433,234	151,500	584,734	157,212	(510,094)	(352,882)	16
17	7100-7299	Other Outgoing	15,750	(0)	15,750	15,750	(0)	15,750	(0)	(0)	(0)	17
18	7300-7399	Indirect Costs	(2,805,630)	2,393,351	(412,279)	(3,011,584)	2,156,187	(855,397)	(205,954)	(237,164)	(443,118)	18
19	OPERATING EXPENSES Total		1,317,361	9,798,112	11,115,473	716,842	8,035,705	8,752,547	(600,519)	(1,762,407)	(2,362,926)	19
20	B. EXPENDITURES Total		21,303,078	32,189,924	53,493,002	21,687,699	28,489,203	50,176,902	384,621	(3,700,721)	(3,316,100)	20
21	C. Excess (Deficiency) Before Other Sources/Uses		5,332,224	(2,320,318)	3,011,906	3,264,240	(2,769,988)	494,252	(2,067,984)	(449,670)	(2,517,654)	21
22	D. OTHER SOURCES / USES											22
23	7600-7629	Interfund Transfers Out	1,554,337	(0)	1,554,337	345,934	(0)	345,934	1,208,403	0	(1,208,403)	23
24	8900-8929	Interfund Transfers In	148,171	2,324	150,495	135,421	1,541	136,962	(12,750)	(783)	(13,533)	24
25	8980	Contributions fm Unrestricted	(2,504,625)	2,504,625	0	(3,027,496)	3,027,496	0	(522,871)	522,871	0	25
26	8981	LCFF Contributions	0	0	0	0	0	0	0	0	0	26
27	8990-8998	Contributions from Restricted	278	(278)	0	0	0	0	(278)	278	0	27
28	D. OTHER SOURCES / USES Total		(3,910,513)	2,506,671	(1,403,842)	(3,238,009)	3,029,037	(208,972)	672,504	522,366	1,194,870	28
29	E. NET INCREASE (DECREASE) IN FUND BALANCE		1,421,711	186,353	1,608,064	26,231	259,049	285,280	(1,395,480)	72,696	(1,322,784)	29
30	F1. BEGINNING BALANCE		8,385,633	3,726,057	12,111,690	9,807,344	3,912,411	13,719,755	1,421,711	186,353	1,608,064	30
31	F2. ENDING BALANCE		9,807,344	3,912,411	13,719,755	9,833,575	4,171,460	14,005,035	26,231	259,049	285,280	31

RESERVES

A	B	C	D	E	F	G	H	I	J	K	L
GENERAL FUND		2018-19 3rd Interim				2019-20 Adopted					
RESERVES		Beginning Balance	Net Change	Unrestricted	Restricted	Ending Balance	Net Change	Unrestricted	Restricted	Ending Balance	
1	FUND BALANCE, RESERVES										1
2	Beginning Fund Balance			8,385,633	3,726,057	12,111,690		9,807,344	3,912,411	13,719,755	2
3	Net Increase (Decrease) in Fund Balance			1,421,711	186,353	1,608,064		26,231	259,049	285,280	3
4	Ending Fund Balance			9,807,344	3,912,411	13,719,755		9,833,575	4,171,460	14,005,035	4
5	Components of Ending Fund Balance										5
6	Nonspendable										6
7	Revolving Cash	2,950	-	2,950		2,950	-	2,950		2,950	7
8	Stores	32,034	-	32,034		32,034	-	32,034		32,034	8
9	Prepaid Expenditures	415,622	(8,209)	407,413		407,413	(8,209)	407,413		407,413	9
10	Nonspendable	450,606	(8,209)	442,397		442,397	(8,209)	442,397		442,397	10
11	Restricted	3,726,057	186,353		3,912,411	3,912,411	445,402		4,171,460	4,171,460	11
12	Committed		-				-				12
13	Assigned										13
14	Capital Equipment / Technology	1,716,552	(19,342)	1,697,210		1,697,210	(328,722)	1,387,830		1,387,830	14
15	Instructional / Other Programs	4,344,492	1,506,225	5,850,717		5,850,717	1,934,366	6,278,858		6,278,858	15
16	Pending Litigation	50,000	(50,000)	-		-	(50,000)	-		-	16
17	Lottery - Locally Restricted	220,081	(54,482)	165,599		165,599	(11,277)	208,804		208,804	17
18	Assigned	6,331,125	1,382,401	7,713,526		7,713,526	1,544,367	7,875,492		7,875,492	18
19	Reserve for Economic Uncertainty	1,603,902	47,519	1,651,421		1,651,421	(88,216)	1,515,686		1,515,686	19
20	TOTAL GENERAL FUND	12,111,690	1,608,064	9,807,344	3,912,411	13,719,755	1,893,344	9,833,575	4,171,460	14,005,035	20

MULTI YEAR PROJECTION-GENERAL FUND

The General Fund multiyear projection shows projections for the current year the subsequent two years. Known and anticipated changes are taken into consideration when preparing projections for the next two years including the Governors' proposed May revise budget for the upcoming year and changes to average daily attendance, federal and state grants/entitlements, staffing levels and expenditures. Typically, current year revenues and expenditures considered to be one-time in nature will not be included in the subsequent year projections and prior year carryover dollars will not support on-going expenditures. The assumptions used in development of the multiyear projection are important in reading and understanding the projection and are described below.

Funding Factors

LCFF Cost of Living (COLA) increases are based on California Department of Finance estimates of 3.0% for 2020-21 and 2.8% for 2021-22.

Average Daily Attendance

Attendance is projected to remain stable in 2020-21 for county programs, special education, countywide and in the El Dorado County SELPA. El Dorado County SELPA ADA is projected to decrease slightly while Charter SELPA ADA is projected to increase by approximately 22,000 ADA in 2020-21 and again in 2021-22.

Unduplicated Pupil Percentage (UPP)

The UPP is projected based on the current year unduplicated pupil count and calculated with rolling three year averages. The UPP for C-funded pupils is projected to stay at about 51% and the UPP for A/B-funded pupils is projected at about 6% and 25% - 28%.

PERS / STRS

The projected employer rates for PERS and STRS are based on the most recent estimates from PERS and STRS and are expected to reach approximately 24.9% and 19.5%, respectively, by 2021-22. These increases translate to additional costs of an estimated \$534,000 in 2020-21 and \$240,000 in 2021-22

Other Assumptions

Step and column increases of approximately 1.63% are projected for each year. Other statutory salary-related benefits are projected to remain at the same level as in the current year. No settlements with employee groups have been included. The indirect cost rate is projected to remain at 8.96%.

One-time Items

Projections for the subsequent years do not include current year one-time revenues and expenditures, such as one-time mandate funding, local one-time grants, one-time equipment replacement/capital outlay, and CTE incentive grants and other one-time state grants.

Program Changes and New Items

Increased revenues are projected in 2020-21 and 2021-22 for the phase in of support for special education transportation (30% of shortfall in 2020-21, 40% of shortfall in 2021-22) as agreed upon by school districts.

MULTI YEAR PROJECTION – GENERAL FUND

	a	b	c	d	e	f	g	h	i
M ULTIYEAR PROJECTION	2019-20 Adopted			2020-21 MYP			2021-22 MYP		
Object	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
ASSUMPTIONS <i>Projected Actual</i>									
Funding factors									
COLA with augmentation	3.26%	3.26%		3.00%	3.00%		2.80%	2.80%	
COLA without augmentation	3.26%			3.00%			2.80%		
EPA Calc %	28.56%			28.56%			28.56%		
Average Daily Attendance (ADA)									
County & Charter	845.24			845.24			845.24		
District Funded Special Ed	191.65			191.65			191.65		
Countywide	26,487.80			26,427.21			26,387.91		
EDC SELPA	21,465.69			21,405.10			21,283.56		
Charter SELPA	218,932.42			240,826.00			264,909.00		
Unduplicated Pupil %(UPP)									
C-funded	51.38%			50.65%			50.65%		
Charter Community (CCS)	6.23%			6.16%			6.16%		
Charter Alternative (CAP)	27.79%			24.79%			24.79%		
PERS / STRS									
STRS Employer Rates	18.13%	18.13%		19.10%	19.10%		19.50%	19.50%	
PERS Employer Rates	20.73%	20.73%		23.60%	23.60%		24.90%	24.90%	
Increase in STRS employer rates	\$ 114,384	\$ 181,405	\$ 640,527	\$ 60,841	\$ 96,512	\$ 534,303	\$ 25,451	\$ 40,386	\$ 239,977
Increase in PERS employer rates	\$ 228,165	\$ 116,573		\$ 249,637	\$ 127,313		\$ 115,406	\$ 58,734	
Other Assumptions									
Step and column-certificated	1.45%			1.45%	1.45%		1.45%	1.45%	
Step and column-classified	1.81%			1.81%	1.81%		1.81%	1.81%	
Other Statutory benefits-certificated	3.22%	3.22%		3.22%	3.22%		3.22%	3.22%	
Other Statutory benefits-classified	9.42%	9.42%		9.42%	9.42%		9.42%	9.42%	
Indirect Cost Rate	8.96%	8.96%		8.96%	8.96%		8.96%	8.96%	

M ULTIYEAR PROJECTION		2019-20 Adopted			2020-21 MYP			2021-22 MYP		
Object		Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
A. REVENUES & OTHER SOURCES										
1. LCFF Sources	8010-8099	16,681,619	2,215,461	18,897,080	17,064,506	2,215,461	19,279,967	17,442,899	2,215,461	19,658,360
2. Federal	8100-8299	222,935	4,332,282	4,555,217	222,935	4,490,605	4,713,540	222,935	4,432,518	4,655,453
3. Other State	8300-8599	258,160	12,971,766	13,229,926	258,160	13,090,262	13,348,422	258,160	13,904,415	14,162,575
4. Other Local	8600-8799	7,789,225	6,199,706	13,988,931	9,176,109	5,923,001	15,099,110	10,809,840	5,553,095	16,362,935
5. Other Financing Sources										
a. Transfers In	8900-8929	135,421	1,541	136,962	135,421	0	135,421	135,421	0	135,421
b. Contributions	8980-8998	(3,027,496)	3,027,496	0	(3,099,523)	3,099,523	0	(3,109,079)	3,109,079	0
TOTAL REVENUES & SOURCES		22,059,864	28,748,252	50,808,116	23,757,608	28,818,852	52,576,460	25,760,176	29,214,568	54,974,744
B. EXPENDITURES & OTHER USES										
1. Certificated Salaries										
a. Base Salaries					6,161,260	9,947,925	16,109,185	6,250,598	10,092,173	16,342,771
b. Step & Column Adjustment					89,338	144,248	233,586	90,635	146,338	236,973
c. COLA							0			0
d. Other Adjustments					0	0	0	0	0	0
e. Total Certificated	1000-1999	6,161,260	9,947,925	16,109,185	6,250,598	10,092,173	16,342,771	6,341,233	10,238,511	16,579,744
2. Classified Salaries										
a. Base Salaries					9,114,979	4,211,982	13,326,961	9,404,208	4,288,218	13,692,426
b. Step & Column Adjustment					164,982	76,236	241,218	170,217	77,617	247,834
c. COLA							0			0
d. Other Adjustments					124,247	0	124,247	153,795	0	153,795
e. Total Classified	2000-2999	9,114,979	4,211,982	13,326,961	9,404,208	4,288,218	13,692,426	9,728,220	4,365,835	14,094,055
Employee Benefits										
Base benefits		5,352,069	5,995,613	11,347,682	5,694,618	6,293,591	11,988,209	6,128,950	6,571,190	12,700,140
Benefits for step & col and other changes					123,854	53,774	177,628	144,561	58,278	202,839
STRS rate increase		114,384	181,405	295,789	60,841	96,512	157,353	25,451	40,386	65,837
PERS rate increase		228,165	116,573	344,738	249,637	127,313	376,950	115,406	58,734	174,140
3. Employee Benefits	3000-3999	5,694,618	6,293,591	11,988,209	6,128,950	6,571,190	12,700,140	6,414,368	6,728,588	13,142,956
4. Books & Supplies	4000-4999	1,002,318	498,393	1,500,711	1,021,300	449,552	1,470,852	1,044,796	449,552	1,494,348
5. Services & Other Operating	5000-5999	2,277,124	5,229,625	7,506,749	2,260,460	4,842,563	7,103,023	2,272,946	4,751,311	7,024,257
6. Capital Outlay	6000-6999	433,234	151,500	584,734	432,234	307,804	740,038	463,234	151,500	614,734
7. Other Outgo (excl. indirect)	7100-7199, 7400-7499	15,750	0	15,750	15,750		15,750	15,750		15,750
8. Indirect Costs	7300-7399	(3,011,584)	2,156,187	(855,397)	(3,049,021)	2,179,804	(869,217)	(3,078,786)	2,199,091	(879,695)
9. Other Financing Uses										
a. Transfers Out	7600-7629	345,934		345,934	1,387,223	0	1,387,223	2,660,470	-	2,660,470
b. Other Uses	7630-7699									
10. Other Adjustments							-	-		-
TOTAL EXPENDITURES & USES		22,033,633	28,489,203	50,522,836	23,851,702	28,731,304	52,583,006	25,862,231	28,884,388	54,746,619
C. NET INCREASE (DECREASE)		26,231	259,049	285,280	(94,094)	87,547	(6,546)	(102,055)	330,180	228,125
D. FUND BALANCE										
1. Net Beginning Fund Balance		9,807,344	3,912,411	13,719,755	9,833,575	4,171,460	14,005,035	9,739,481	4,259,007	13,998,488
2. Ending Fund Balance		9,833,575	4,171,460	14,005,035	9,739,481	4,259,007	13,998,488	9,637,426	4,589,187	14,226,613

ALL FUNDS SUMMARY

El Dorado County Office of Education											
ALL FUNDS 18-19 Current	01 General Fund	10 SELPA Pass- Through	11 Adult Ed	12 Child Dev	14 Deferred Maint.	16 Forest Reserve	17 Special Reserve	40 Spc.Rsv Capital Outlay	63 Extended Day	73 Foundation Trust	TOTAL
A. REVENUES											
8010-8099 LCFF State Aid / Taxes	19,236,373	0	0	0	156,436	0	0	0	0	0	19,392,809
8100-8299 Federal	10,049,840	27,650,214	0	743,644	0	661,703	0	0	0	0	39,105,401
8300-8599 Other State Revenues	12,634,077	134,011,016	307,261	2,319,507	0	0	0	0	0	0	149,271,861
8600-8799 Other Local Revenues	14,584,618	62,000	225,913	1,790,064	36,000	1,400	12,000	0	2,876,169	1,212	19,589,376
A. REVENUES Total	56,504,908	161,723,230	533,174	4,853,215	192,436	663,103	12,000	0	2,876,169	1,212	227,359,447
B. EXPENDITURES											
SALARIES & BENEFITS											
1000-1999 Certificated Salaries	16,954,717	0	270,858	728,002	0	0	0	0	51,272	0	18,004,849
2000-2999 Classified Salaries	13,697,024	0	78,883	1,157,152	0	0	0	0	1,569,251	0	16,502,310
3000-3999 Benefits	11,725,788	0	108,094	787,928	0	0	0	0	489,745	0	13,111,555
SALARIES & BENEFITS Total	42,377,529	0	457,835	2,673,082	0	0	0	0	2,110,268	0	47,618,714
OPERATING EXPENSES											
4000-4999 Supplies	1,918,176	0	7,575	290,918	0	0	0	0	141,788	0	2,358,457
5000-5999 Contracts & Operating	8,656,210	0	53,674	1,523,320	51,475	0	0	20	542,907	4,000	10,831,606
6000-6999 Equip./Capital Outlay	937,616	0	0	29,381	65,219	0	0	0	0	0	1,032,216
7100-7299 Other Outgoing	15,750	162,895,342	0	0	0	541,137	0	0	0	0	163,452,229
7300-7399 Indirect Costs	(412,279)	0	36,080	376,199	0	0	0	0	0	0	0
OPERATING EXPENSES Total	11,115,473	162,895,342	97,329	2,219,818	116,694	541,137	0	20	684,695	4,000	177,674,508
B. EXPENDITURES Total	53,493,002	162,895,342	555,164	4,892,900	116,694	541,137	(0)	20	2,794,963	4,000	225,293,222
C. Excess (Deficiency) Before Other Sources/Uses Total	3,011,906	(1,172,112)	(21,990)	(39,685)	75,742	121,966	12,000	(20)	81,206	(2,788)	2,066,225
D. OTHER SOURCES / USES											
7600-7629 Interfund Transfers Out	1,554,337	0	0	2,324	0	122,873	25,298	0	0	0	1,704,832
8900-8929 Interfund Transfers In	150,495	0	0	89,607	0	0	13,864	1,450,866	0	0	1,704,832
D. OTHER SOURCES / USES Total	(1,403,842)	0	0	87,283	0	(122,873)	(11,434)	1,450,866	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	1,608,064	(1,172,112)	(21,990)	47,598	75,742	(907)	566	1,450,846	81,206	(2,788)	2,066,225
F1. BEGINNING BALANCE	12,111,690	7,352,734	119,719	8,426	1,702,325	2,308	555,707	5,250,276	656,174	40,093	27,799,452
F2. ENDING BALANCE	13,719,755	6,180,622	97,729	56,024	1,778,067	1,401	556,273	6,701,122	737,380	37,305	29,865,677

ALL FUNDS SUMMARY

El Dorado County Office of Education											
ALL FUNDS 19-20 Adopted Projection	01 General Fund	10 SELPA Pass- Through	11 Adult Ed	12 Child Dev	14 Deferred Maint.	16 Forest Reserve	17 Special Reserve	40 Spc.Rsv Capital Outlay	63 Extended Day	73 Foundation Trust	TOTAL
A. REVENUES											
8010-8099 LCFF State Aid / Taxes	18,897,080	0	0	0	156,436	0	0	0	0	0	19,053,516
8100-8299 Federal	4,555,217	28,882,496	0	5,656,580	0	670,000	0	0	0	0	39,764,293
8300-8599 Other State Revenues	13,229,926	139,077,619	355,059	2,222,016	0	0	0	0	0	0	154,884,620
8600-8799 Other Local Revenues	13,988,931	75,000	225,831	2,012,648	42,000	1,500	9,000	0	3,144,166	1,312	19,500,388
A. REVENUES Total	50,671,154	168,035,115	580,890	9,891,244	198,436	671,500	9,000	0	3,144,166	1,312	233,202,817
B. EXPENDITURES											
SALARIES & BENEFITS											
1000-1999 Certificated Salaries	16,109,185	0	264,196	2,736,525	0	0	0	0	51,319	0	19,161,225
2000-2999 Classified Salaries	13,326,961	0	77,697	2,248,360	0	0	0	0	1,881,934	0	17,534,952
3000-3999 Benefits	11,988,209	0	111,409	2,176,871	0	0	0	0	547,130	0	14,823,619
SALARIES & BENEFITS Total	41,424,355	0	453,302	7,161,756	0	0	0	0	2,480,383	0	51,519,796
OPERATING EXPENSES											
4000-4999 Supplies	1,500,711	0	7,575	408,999	0	0	0	0	123,229	0	2,040,514
5000-5999 Contracts & Operating	7,506,749	0	55,040	1,851,589	0	0	0	0	565,461	3,000	9,981,839
6000-6999 Equip./Capital Outlay	584,734	0	0	30,000	0	0	0	0	0	0	614,734
7100-7299 Other Outgoing	15,750	168,449,638	0	0	0	551,500	0	0	0	0	169,016,888
7300-7399 Indirect Costs	(855,397)	0	33,796	821,601	0	0	0	0	0	0	0
OPERATING EXPENSES Total	8,752,547	168,449,638	96,411	3,112,189	0	551,500	0	0	688,690	3,000	181,653,975
B. EXPENDITURES Total	50,176,902	168,449,638	549,713	10,273,945	(0)	551,500	(0)	(0)	3,169,073	3,000	233,173,771
C. Excess (Deficiency) Before Other Sources/Uses Total	494,252	(414,523)	31,177	(382,701)	198,436	120,000	9,000	0	(24,907)	(1,688)	29,046
D. OTHER SOURCES / USES											
7600-7629 Interfund Transfers Out	345,934	0	0	1,541	0	120,000	15,421	0	0	0	482,896
8900-8929 Interfund Transfers In	136,962	0	0	332,070	0	0	13,864	0	0	0	482,896
D. OTHER SOURCES / USES Total	(208,972)	0	0	330,529	0	(120,000)	(1,557)	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	285,280	(414,523)	31,177	(52,172)	198,436	0	7,443	0	(24,907)	(1,688)	29,046
F1. BEGINNING BALANCE	13,719,755	6,180,622	97,729	56,024	1,778,067	1,401	556,273	6,701,122	737,380	37,305	29,865,677
F2. ENDING BALANCE	14,005,035	5,766,099	128,906	3,852	1,976,503	1,401	563,716	6,701,122	712,473	35,617	29,894,723

OUR PROGRAMS

The County Office of Education provides Programs, Support and Administration for a variety of education programs supporting:

- *Young Children*
- *Public school advocacy*
- *Programs in response to community needs*
- *County government*
- *Law enforcement*

CHILD DEVELOPMENT PROGRAMS

Our programs provide opportunities for families and their young children that ensure children are prepared and ready for school.

Our federally funded **Early Head Start (Fund 12, Units 810-824)** program provides home based services to expectant and parenting families with children ages birth to three. Certificated teachers provide weekly home visits to 154 families. Services are provided year round in South Lake Tahoe and the Western Slope. Bi-monthly socialization activities take place. Home visits promote early childhood development, parent/child relationships, health services, and family/community engagement.

The **Head Start (Fund 12, Units 825-849)** program, again federally funded, is a preschool program for children ages 3 to 5 years. The program serves the lowest income families in the county. Head Start offers home visiting and center-based programs at various locations and on elementary school campuses throughout the county. Many families enroll their children in both Head Start and State Preschool center-based programs, which benefits working parents. In this layered model, children are able to attend both

part-day programs for a total 6.5-hour preschool day. The program operates 175 days a year and has a certificated teacher and classroom assistant in each classroom. Head Start works in partnership with families to build school readiness skills in children using research and evidence based curriculum. Major components are education, health, nutrition, and family engagement. These funds allow us to serve 310 children.



The **California State Preschool (Fund 12, Units 900, 930-959)** Program, funded by the California Department of Education, serves children ages 3 to 5 years. State Preschool is a program operating at various locations and on elementary school campuses throughout the county. Staffed with a certificated

teacher and classroom assistant, the program operates 175 days a year. A “full fee” preschool option is also available. School readiness, health and social services are major program components. In addition, we have a Montessori Preschool program at Valley View school site that is offered.

Nutritious meals and snacks are an integral part of our programs. Our **Food Services (Fund 12, Units 905, 921)** program provides Early Head Start socialization meals and breakfast, lunch and snack for preschoolers. Our special education, charter campus and



classroom based community receives breakfast and lunch for schoolchildren. Banquet catering is available for County Office or community events.

The **Early Care and Education Planning Council (Fund 12, Unit 918)** is a public-private partnership of business, education, community and government agencies. It serves as the focal point for the planning and development of accessible, affordable quality early care and education programs for children and families in our county. Operating under the welfare reform legislation AB 1542, known as CalWORKS, this council is charged with ensuring that the County's childcare needs are assessed, a strategic plan is in place, and local funding priorities are established. Our Superintendent of Schools and the Board of Supervisors serve as authorities of the Council and our Superintendent has the fiduciary responsibility for funds received on behalf of the Council.



The Early Care and Education Planning Council, in partnership with First 5 California, First 5 El Dorado and California Department of Education, administers **High 5 for Quality (Unit 898, 901, 907, 909, 917)**, our local Quality Rating and Improvement System. High 5 for

Quality engages public and privately funded early care and education programs with the goal of improving the quality of early learning programs in the areas of child development and school readiness, teachers and teaching, and program and classroom environment. Participating early care sites receive resources, incentives and onsite support for quality improvement through Early Learning.



Mentor/Coaches and professional development support through our High 5 for Quality Teacher Incentive Program. Designed incentives provide support to the professional development, education, retention and effectiveness of early learning staff who work with children birth through five years-old. The **High 5 for**

Quality project is funded through the Department of Education CSPP QRIS Block Grant, Quality Counts California Block Grant, AB212, Head Start and Early Head Start, First 5 El Dorado and First 5 California IMPACT funding with administration through the Early Care and Education Planning Council.

El Dorado County leads the **Regional IMPACT Training and Technical Assistance (Unit 906, 915)** project providing coordination and specialized training and technical assistance services to fourteen counties engaged in IMPACT and Quality Counts CA QRIS work to create regional economies of scale and support for building local early learning systems.

The **Child Abuse Prevention Council (Fund 12 Unit 916)** Community Grant funds support leadership and coordination for the prevention of child abuse and neglect. The Council is comprised of Board of Supervisor appointed representatives of social services, public health and safety agencies, non-profit, educational agencies, community members and parents who work to ensure that effective family strengthening and prevention programs succeed through interagency communication and collaboration. Community education programs include Child Abuse Prevention Month Campaign, Mandated Reporter training, Parenting Education, developmental screening, parent engagement and support programs through Community Hubs.



Our County Office and First 5 El Dorado Children and Families Commission have developed specialized supports for parents and families of children ages birth through 5 years called **Together We Grow (Unit 897)**. Together We Grow developmental screening services play groups and parenting support groups are available throughout El Dorado at Community Hubs. The goal of this program is to provide early intervention services for children and to empower parents to be active participants in their child's development. The **First 5 El Dorado Children and Families Commission (Unit 489)** was formed following the passage of California Proposition 10 (Prop 10). The Prop 10 initiative added taxes on cigarettes and other tobacco products to fund programs promoting early childhood development for children, birth through age 5 and their families. First 5 receives slightly less than \$1 million annually through revenues generated by Prop 10 that are held in the County Treasury. Commission staff are employees of the El Dorado County Office of Education.

Child Development Programs

Units 495, 809-849, 851, 900, 905, 921, 930-959

2018-19 Current Budget Projection	Head Start	Early Head Start	State Preschool	Other Support Programs	Total
A. REVENUES					
8010-8099 LCFF State Aid / Taxes	0	0	0	0	0
8100-8299 Federal	4,018,981	1,575,642	0	283,716	5,878,339
8300-8599 Other State Revenues	0	0	1,901,008	21,278	1,922,286
8600-8799 Other Local Revenues	4,210	0	202,845	20,606	227,661
A. REVENUES Total	4,023,191	1,575,642	2,103,853	325,600	8,028,286
B. EXPENDITURES					
SALARIES & BENEFITS					
1000-1999 Certificated Salaries	1,006,974	859,702	633,761	0	2,500,437
2000-2999 Classified Salaries	784,239	96,468	515,917	174,441	1,571,065
3000-3999 Benefits	656,651	389,748	450,043	81,542	1,577,984
SALARIES & BENEFITS Total	2,447,864	1,345,918	1,599,721	255,983	5,649,486
OPERATING EXPENSES					
4000-4999 Supplies	213,251	32,115	87,402	190,187	522,955
5000-5999 Contracts & Operating	796,070	184,362	299,059	(134,464)	1,145,027
6000-6999 Equip./Capital Outlay	345,000	15,000	0	29,381	389,381
7100-7299 Other Outgoing	0	0	0	0	0
7300-7399 Indirect Costs	308,035	139,209	175,647	18,395	641,286
OPERATING EXPENSES Total	1,662,356	370,686	562,108	103,499	2,698,649
B. EXPENDITURES Total	4,110,220	1,716,604	2,161,829	359,482	8,348,135
C. Excess (Deficiency) Before Other Sources/Uses Total	(87,029)	(140,962)	(57,976)	(33,882)	(319,849)
D. OTHER SOURCES / USES					
7600-7629 Interfund Transfers Out	0	0	0	2,324	2,324
8900-8929 Interfund Transfers In	0	0	57,976	33,955	91,931
8980 Contributions fm Unrestricted	87,029	140,962	0	17	228,008
8981 LCFF Contributions	0	0	0	0	0
8990-8998 Contributions from Restricted	0	0	0	0	0
D. OTHER SOURCES / USES Total	87,029	140,962	57,976	31,648	317,615
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	0	0	0	(2,234)	(2,234)
BEGINNING BALANCE	0	0	0	8,258	8,258
ENDING BALANCE	0	0	0	6,024	6,024

Child Development Programs

Units 495, 809-849, 851, 900, 905, 921, 930-959

2019-20 Adopted Budget Projection	Head Start	Early Head Start	State Preschool	Other Support Programs	Total
A. REVENUES					
8010-8099 LCFF State Aid / Taxes	0	0	0	0	0
8100-8299 Federal	3,472,118	1,602,885	0	284,162	5,359,165
8300-8599 Other State Revenues	0	0	1,901,008	20,832	1,921,840
8600-8799 Other Local Revenues	0	0	144,384	19,199	163,583
A. REVENUES Total	3,472,118	1,602,885	2,045,392	324,193	7,444,588
B. EXPENDITURES					
SALARIES & BENEFITS					
1000-1999 Certificated Salaries	1,021,172	873,395	647,302	0	2,541,869
2000-2999 Classified Salaries	802,772	99,591	556,744	175,643	1,634,750
3000-3999 Benefits	725,888	415,438	517,446	87,419	1,746,191
SALARIES & BENEFITS Total	2,549,832	1,388,424	1,721,492	263,062	5,922,810
OPERATING EXPENSES					
4000-4999 Supplies	148,803	23,922	19,500	192,805	385,030
5000-5999 Contracts & Operating	472,964	196,729	290,134	(146,363)	813,464
6000-6999 Equip./Capital Outlay	15,000	15,000	0	0	30,000
7100-7299 Other Outgoing	0	0	0	0	0
7300-7399 Indirect Costs	285,519	144,173	180,973	16,861	627,526
OPERATING EXPENSES Total	922,286	379,824	490,607	63,303	1,856,020
B. EXPENDITURES Total	3,472,118	1,768,248	2,212,099	326,365	7,778,830
C. Excess (Deficiency) Before Other Sources/Uses Total	0	(165,363)	(166,707)	(2,172)	(334,242)
D. OTHER SOURCES / USES					
7600-7629 Interfund Transfers Out	0	0	0	1,541	1,541
8900-8929 Interfund Transfers In	0	165,363	166,707	1,541	333,611
8980 Contributions fm Unrestricted	0	0	0	0	0
8981 LCFF Contributions	0	0	0	0	0
8990-8998 Contributions from Restricted	0	0	0	0	0
D. OTHER SOURCES / USES Total	0	165,363	166,707	0	332,070
E. NET INCREASE (DECREASE) IN FUND BALANCE Total	0	0	0	(2,172)	(2,172)
BEGINNING BALANCE	0	0	0	6,024	6,024
ENDING BALANCE	0	0	0	3,852	3,852

Early Learning and Family Support Programs

Units 897-899, 901, 906, 907, 909, 913-918

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	478,399	315,886
4	8300-8599 Other State Revenues	371,445	194,912
5	8600-8799 Other Local Revenues	1,865,975	1,853,757
6	A. REVENUES Total	2,715,819	2,364,555
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	187,090	194,656
10	2000-2999 Classified Salaries	547,747	613,610
11	3000-3999 Benefits	282,188	324,157
12	SALARIES & BENEFITS Total	1,017,025	1,132,423
13	OPERATING EXPENSES		
14	4000-4999 Supplies	28,831	23,969
15	5000-5999 Contracts & Operating	1,412,574	1,062,823
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	207,557	195,340
19	OPERATING EXPENSES Total	1,648,962	1,282,132
20	B. EXPENDITURES Total	2,665,987	2,414,555
21	C. Excess (Deficiency) Before Other Sources/Uses	49,832	(50,000)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	0	0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	49,832	(50,000)
30	BEGINNING BALANCE	168	50,000
	ENDING BALANCE	50,000	(0)

First 5 Support Services

Unit 489

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	400,432	400,000
6	A. REVENUES Total	400,432	400,000
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	0	0
10	2000-2999 Classified Salaries	218,585	216,691
11	3000-3999 Benefits	69,930	71,371
12	SALARIES & BENEFITS Total	288,515	288,062
13	OPERATING EXPENSES		
14	4000-4999 Supplies	15,793	16,208
15	5000-5999 Contracts & Operating	63,400	62,837
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	32,724	32,893
19	OPERATING EXPENSES Total	111,917	111,938
20	B. EXPENDITURES Total	400,432	400,000
21	C. Excess (Deficiency) Before Other Sources/Uses	0	0
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	0	0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	0	0

CHARTER AND ALTERNATIVE PROGRAMS

The **Charter Extended Day (Fund 63, Units 704-799)** program developed in 1984 to respond to working parents need for quality childcare. Located on school campuses throughout the county, it provides childcare before, during, and after school as well as during school vacations or off-track times. The on-site programs allow a child to go back and forth from school to childcare without transportation by the parent. While in these safe, supervised environments, over 2,500 students at 23 sites participate in a variety of educationally enriched activities.

ALTERNATIVE PROGRAMS

Since not all students have similar stories, the County Office provides a variety of alternative educational settings. These alternative programs are provided by the County Office to efficiently centralize unique types of services within the county. **Charter Alternative Programs (Units 681-703)** encourage, engage, and support individual students and their academic/emotional needs that, for whatever reason, are not being met within traditional school settings. Our programs serve students in grades TK through Adult Education, are WASC accredited, and are designed in a creative way to meet those needs of students not participating in traditional school programs.



The County Office has been a forerunner in broadening options for these students and their families, creating partnerships with the local college, county probation, and community-based organizations. It serves students at the County Office site as well as at sites throughout the county.

Options for families choosing an alternative program personalized to each student's educational needs include:

- *Campus-based school for students suspended, expelled, or truant*
- *CARE (Community Action for Responsive Education), a school-based intervention program focused on students needing intensive social, emotional, and educational support*
- *Home Study, augmented with core classes taught by certificated teachers*
- *Independent Study*
- *College preparatory courses*
- *Advanced Education (concurrent college enrollment)*
- *Vocational training and regional occupational programs*
- *Online tutorials and instruction*

The **Adult Education, General Fund (Fund 11, Units 676-680)** program coordinated by our Charter Community School provides courses in GED preparation, high school diploma, English as a Second Language (ESL) and career technical education. Courses are offered throughout the county from South Lake Tahoe to El Dorado Hills. Our services extend to incarcerated adults at the South Lake Tahoe and Placerville Jails with the Correctional Facilities program where inmates may prepare for GED testing as well as future employment. Adult Education services are also provided for Adults on Probation at the county's Probation Center.

Charter Extended Day

Fund 63, Units 704-799

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	2,875,753	3,143,750
6	A. REVENUES Total	2,875,753	3,143,750
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	51,272	51,319
10	2000-2999 Classified Salaries	1,569,251	1,881,934
11	3000-3999 Benefits	489,745	547,130
12	SALARIES & BENEFITS Total	2,110,268	2,480,383
13	OPERATING EXPENSES		
14	4000-4999 Supplies	141,788	123,229
15	5000-5999 Contracts & Operating	542,491	565,045
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	0	0
19	OPERATING EXPENSES Total	684,279	688,274
20	B. EXPENDITURES Total	2,794,547	3,168,657
21	C. Excess (Deficiency) Before Other Sources/Uses	81,206	(24,907)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	0	0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	81,206	(24,907)
30	BEGINNING BALANCE	656,174	737,380
	ENDING BALANCE	737,380	712,473

Adult Education

Fund 11, Units 971-980

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	290,150	337,843
5	8600-8799 Other Local Revenues	225,863	225,781
6	A. REVENUES Total	516,013	563,624
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	270,858	264,196
10	2000-2999 Classified Salaries	78,883	77,697
11	3000-3999 Benefits	90,983	94,193
12	SALARIES & BENEFITS Total	440,724	436,086
13	OPERATING EXPENSES		
14	4000-4999 Supplies	7,575	7,575
15	5000-5999 Contracts & Operating	53,624	54,990
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	36,080	33,796
19	OPERATING EXPENSES Total	97,279	96,361
20	B. EXPENDITURES Total	538,003	532,447
21	C. Excess (Deficiency) Before Other Sources/Uses	(21,990)	31,177
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	0	0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(21,990)	31,177
30	BEGINNING BALANCE	119,719	97,729
	ENDING BALANCE	97,729	128,906

Charter Community Schools - Charter Alternative Program

Units 682-702

Budget Projection			2018-19 Current	2019-20 Adopted
1	A. REVENUES			
2	8010-8099	LCFF State Aid / Taxes	6,964,799	7,146,103
3	8100-8299	Federal	127,099	124,633
4	8300-8599	Other State Revenues	306,723	277,036
5	8600-8799	Other Local Revenues	13,600	7,695
6	A. REVENUES Total			7,412,221
7	B. EXPENDITURES			
8	SALARIES & BENEFITS			
9	1000-1999	Certificated Salaries	3,118,877	3,207,105
10	2000-2999	Classified Salaries	698,724	734,551
11	3000-3999	Benefits	1,173,944	1,310,404
12	SALARIES & BENEFITS Total			5,252,060
13	OPERATING EXPENSES			
14	4000-4999	Supplies	274,455	276,082
15	5000-5999	Contracts & Operating	1,197,090	1,255,269
16	6000-6999	Equip./Capital Outlay	69,309	0
17	7100-7299	Other Outgoing	15,750	15,750
18	7300-7399	Indirect Costs	569,768	590,300
19	OPERATING EXPENSES Total			2,137,401
20	B. EXPENDITURES Total			7,389,461
21	C. Excess (Deficiency) Before Other Sources/Uses			294,304
22	D. OTHER SOURCES / USES			
23	7600-7629	Interfund Transfers Out	0	0
24	8900-8929	Interfund Transfers In	0	0
25	8980	Contributions fm Unrestricted	0	0
26	8981	LCFF Contributions	0	0
27	8990-8998	Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total			0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total			294,304
30	BEGINNING BALANCE			1,103,732
	ENDING BALANCE			1,269,738

COURT AND COMMUNITY SCHOOL PROGRAMS

El Dorado County Office of Education operates a court school in the South Lake Tahoe Juvenile Treatment Facility. **Blue Ridge (Units 674-675)** provides instructional programs to over 114 students representing an average daily attendance of 25 students in the year-round program. Primary emphasis focuses on credit recovery, behavior modification, career readiness and the development of life long social skills. The educational program objectives include developing the skills and academic competencies needed for successful return to school and the community. The 19-20 school year, Golden Ridge will close and all juvenile court students will be served at Blue Ridge.

Charter Rite of Passage (Units 649-662) program serves students who are resident placements from several California counties, including El Dorado. There are three different locations, two in Nevada and one in Calaveras County, California. The program ensures these resident students receive a curriculum that includes 9-12 state standards, proficiency requirements, secondary course credits, High School Equivalency testing and vocational training. The educational program objectives include the modification of attitudes and strengthening of academic skills to facilitate a successful return to school and society.



Charter Rite of Passage

Units 650-657

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	1,329,726	1,373,101
3	8100-8299 Federal	481,798	476,446
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	807,260	1,124,384
6	A. REVENUES Total	2,618,784	2,973,931
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	1,118,655	1,138,459
10	2000-2999 Classified Salaries	257,039	249,612
11	3000-3999 Benefits	474,548	495,110
12	SALARIES & BENEFITS Total	1,850,242	1,883,181
13	OPERATING EXPENSES		
14	4000-4999 Supplies	84,308	77,927
15	5000-5999 Contracts & Operating	632,769	641,160
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	376,465	371,663
19	OPERATING EXPENSES Total	1,093,542	1,090,750
20	B. EXPENDITURES Total	2,943,784	2,973,931
21	C. Excess (Deficiency)		
	Before Other Sources/Uses	(325,000)	0
	Total		
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions from Unrestricted	325,000	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
	D. OTHER SOURCES / USES Total	325,000	0
28	E. NET INCREASE (DECREASE) IN		
29	FUND BALANCE Total	0	0

Golden Ridge and Blue Ridge Juvenile Hall

Units 670-675

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	370,434	277,776
3	8100-8299 Federal	134,604	133,106
4	8300-8599 Other State Revenues	2,199	5,712
5	8600-8799 Other Local Revenues	39,687	33,865
6	A. REVENUES Total	546,924	450,459
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	408,708	314,409
10	2000-2999 Classified Salaries	89,688	92,516
11	3000-3999 Benefits	162,562	147,294
12	SALARIES & BENEFITS Total	660,958	554,219
13	OPERATING EXPENSES		
14	4000-4999 Supplies	18,901	9,157
15	5000-5999 Contracts & Operating	119,269	90,566
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	69,904	58,155
19	OPERATING EXPENSES Total	208,074	157,878
20	B. EXPENDITURES Total	869,032	712,097
21	C. Excess (Deficiency) Before Other Sources/Uses	(322,108)	(261,638)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	182,588	262,540
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	182,588	262,540
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(139,520)	902
30	BEGINNING BALANCE	174,585	35,065
	ENDING BALANCE	35,065	35,967

SPECIAL EDUCATION SERVICES

STUDENTS WITH DISABILITIES

The Special Services Department operates a wide range of **Special Education Programs (Units 500, 512, 515, 518-524, 526-528, 530, 533-536, 550, 552-554, 556, 560-565, 571, 580, 581, 584, 587, 588, 593 and 599)** on the western slope of El Dorado County for children ages infant through 22. This department employs more than 230 certificated and classified employees. There are over 270 students enrolled in special education classes and more than 1,000 students who receive itinerant services. Special Services provides instructional programs for students identified with low incidence disabilities that include:

- *Intellectual disabilities*
- *Orthopedic impairments*
- *Visual impairments*
- *Deaf or hard of hearing*
- *Emotional disturbances*
- *Autism*
- *Multiple impairments*
- *Traumatic brain injuries*

The County Office employs itinerant teachers, Physical and Occupational Therapists, Speech and Language Pathologists, Adapted Physical Education Specialists, Visually Impaired/Mobility Specialists, Deaf/Hard of Hearing Specialists, Orthopedic Impairment Specialists, and Behavior Analysts, to provide designated instructional support services at the districts and County Office-operated facilities. Special day classes and preschools operate for students with moderate to severe disabilities. Assessments and Individual Education Plans (IEPs) are developed for students as appropriate.

EDCOE's County Operated Regional Programs include preschool level inclusive education programs for students with moderate to severe disabilities. Special Education teachers provide direct support, consultation and curricular modifications to support these programs.



The **Infant Development Program (Unit 584)** provides early intervention for students from birth to age three who have developmental delays and low incidence disabilities. This program works in collaboration with Alta California Regional Center to provide in-home and community based early intervention services to infants. The program focuses on communication, fine and gross motor development, social skills and cognitive development. Approximately 90 children and their families are served in this program.

The **Preschool Assessment Team (Unit 589)** provides initial IEP assessments for children who are being considered for preschool age programs, on behalf of school districts in El Dorado County. The multi-disciplinary team includes a School Psychologist, Speech Therapists, Special Education Teachers, Occupational Therapists and a Physical Therapist. The team will complete a comprehensive Part B assessment for any child in the county who is 2.9 through 5 years old, until eligible for TK or K.



Transportation services (Unit 599) are provided for over 240 students enrolled in County Office-operated classes and upon request, as space allows, students who are enrolled in district operated special education classes.

Through a **Workability (Unit 878)** grant, special education students aged 16 through 21 years receive vocational training. The Workability Coordinator and job coach assist students in preparing for community occupational placement. Many students with disabilities have been placed in successful jobs in our communities. Emphasis is placed on encouraging community support to facilitate acceptance of youth with special needs in the work environment.

Nursing Services (Unit 410) provide school nurse services for the special education instructional activities of the County Office and to contracted district schools. Contracted services include the provision of a credentialed school nurse or a nursing team consisting of a Licensed Vocational Nurse and a School Nurse Consultant. They meet regularly with district health personnel in order to participate in the coordination of countywide services. Nurses assess the health and developmental status of students by reviewing records, conducting home visits, contacting outside agencies, consulting with students, parents and teachers, and by providing follow-up and referrals. Nurses participate in IEP meetings and provide current health information on students with disabilities. They provide health screenings for vision, hearing and scoliosis. Additional services include interpreting medical reports for staff, conferring with individuals regarding health

concerns, assisting with procedures for prevention of infectious diseases, providing medical alert information, monitoring immunization requirements and developing individual health plans as needed.

Psychological Services (Unit 400) include psychometrics, related testing services, counseling and consultation with school staff, and development of student behavior management plans. Within this scope, School Psychologists gather background information on referred pupils,



obtain baseline information, and conduct testing which includes an appropriate combination of formal and informal environmental observations and parent interviews. School Psychologists are integral members of IEP teams and conduct full intellectual testing for students identified with disabilities. School Psychologists also assist teachers with the implementation of programs in support of students' emotional needs. This unit is the source of required psychological consultant support to the special and general education classes operated by districts and the County Office. Staff meets regularly with School Psychologists from throughout the county in order to coordinate countywide psychological services.

SPECIAL EDUCATION LOCAL PLAN AREA (SELPA)

The El Dorado County Special Education Local Plan Area (SELPA) and Charter SELPA are two of 135 SELPAs within California. SELPAs must ensure that special education **Regionalized Services (Units, 595-597, and 862)** are available to all eligible children residing within the region and oversee the distribution of funds to districts. The El Dorado County SELPA, located in Placerville, supports districts, educators and parents by providing professional development and provides compliance oversight for special education programs run by the County Office of Education as well as the 14 districts on the western slope (Lake Tahoe Unified School District is a separate SELPA). The **Charter SELPA (Units 620-639)** is comprised of LEA charter schools throughout the State. Since its inception, we have steadily increased membership and ADA has grown from 2,300 to a projection of 219,000 in 2019-20. Each SELPA is responsible for developing a cooperative agreement between districts or LEAs and agencies called a Local Plan.

The Local Plan details how the SELPA will ensure the provision of special education services. This unit is charged with assuring a coordinated identification, referral, and placement system including procedural safeguards, professional development, technical assistance, evaluation activities, data collection and development of management information systems, and ongoing review and coordination with other local public and private agencies and service providers in support of students with disabilities. Our SELPA has been instrumental in development of a statewide system of Alternative Dispute Resolution allowing for the resolution of special education related disputes in an informal manner.

EDCOE SELPA was awarded the **Supporting Inclusive Practices (SIP) Grant (Unit 595)** in the amount of \$199,425. The purpose of this grant is to



support LEAs in implementing inclusive practices and improving outcomes for students with disabilities.

The California Collaborative for Educational Excellence (CCEE) and the California Department of Education (CDE) selected the El Dorado County SELPA to serve in key roles within the Statewide System of Support. The SELPA is responsible for expanding the capacity of SELPAs and County Offices to support LEAs using continuous improvement processes. Through this **Systems Improvement Lead (SIL) Grant (Unit 595)**, the SELPA will receive up to \$2M annually for five years.

The **SELPA Pass-through Fund (Fund 10)** was established by the California Department of Education for use beginning July 1, 2011 and includes pass-through revenues for both the El Dorado SELPA and the statewide Charter SELPA.

Special Education Regional Programs

Units 500-581, 584-589, 591, 594, 864, 867, 868, 878

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	2,215,461	2,215,461
3	8100-8299 Federal	2,975,620	3,094,984
4	8300-8599 Other State Revenues	4,368,481	4,650,445
5	8600-8799 Other Local Revenues	3,962,018	3,914,564
6	A. REVENUES Total	13,521,580	13,875,454
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	5,798,094	6,025,951
10	2000-2999 Classified Salaries	2,984,826	3,056,342
11	3000-3999 Benefits	2,973,305	3,365,251
12	SALARIES & BENEFITS Total	11,756,225	12,447,544
13	OPERATING EXPENSES		
14	4000-4999 Supplies	260,387	252,024
15	5000-5999 Contracts & Operating	1,827,473	1,894,683
16	6000-6999 Equip./Capital Outlay	0	70,000
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	1,263,597	1,347,009
19	OPERATING EXPENSES Total	3,351,457	3,563,716
20	B. EXPENDITURES Total	15,107,682	16,011,260
21	C. Excess (Deficiency) Before Other Sources/Uses	(1,586,102)	(2,135,806)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	1,516,969	2,049,152
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	1,516,969	2,049,152
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(69,133)	(86,654)
30	BEGINNING BALANCE	1,025,159	956,026
31	ENDING BALANCE	956,026	869,372

Special Education District Services

Units 400, 410

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	73,783	92,126
6	A. REVENUES Total	73,783	92,126
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	445,330	464,751
10	2000-2999 Classified Salaries	5,426	7,862
11	3000-3999 Benefits	120,986	133,408
12	SALARIES & BENEFITS Total	571,742	606,021
13	OPERATING EXPENSES		
14	4000-4999 Supplies	4,115	3,550
15	5000-5999 Contracts & Operating	(408,650)	(455,767)
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	0	48,960
19	OPERATING EXPENSES Total	(404,535)	(403,257)
20	B. EXPENDITURES Total	167,207	202,764
21	C. Excess (Deficiency) Before Other Sources/Uses	(93,424)	(110,638)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	113,871	123,630
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	113,871	123,630
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	20,447	12,992

Special Education Transportation

Unit 599

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	442,444	442,444
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	362,022	626,564
6	A. REVENUES Total	804,466	1,069,008
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	0	0
10	2000-2999 Classified Salaries	1,646,036	1,763,695
11	3000-3999 Benefits	702,598	781,398
12	SALARIES & BENEFITS Total	2,348,634	2,545,093
13	OPERATING EXPENSES		
14	4000-4999 Supplies	261,987	269,450
15	5000-5999 Contracts & Operating	175,318	143,185
16	6000-6999 Equip./Capital Outlay	4,380	281,200
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	248,617	265,120
19	OPERATING EXPENSES Total	690,302	958,955
20	B. EXPENDITURES Total	3,038,936	3,504,048
21	C. Excess (Deficiency) Before Other Sources/Uses	(2,234,470)	(2,435,040)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	2,234,470	2,155,040
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	2,234,470	2,155,040
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	0	(280,000)
30	BEGINNING BALANCE	1,430,000	1,430,000
31	ENDING BALANCE	1,430,000	1,150,000

EDCOE SELPA - Regionalized Services and Administration

Units 595-598, 862

Budget Projection	2018-19 Current	2019-20 Adopted
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	98,981	121,725
8300-8599 Other State Revenues	926,718	1,889,046
8600-8799 Other Local Revenues	153,536	170,022
A. REVENUES Total	1,179,235	2,180,793
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	420,308	831,567
2000-2999 Classified Salaries	134,814	273,477
3000-3999 Benefits	173,325	367,377
SALARIES & BENEFITS Total	728,447	1,472,421
OPERATING EXPENSES		
4000-4999 Supplies	32,630	26,000
5000-5999 Contracts & Operating	336,921	523,805
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	71,883	145,215
OPERATING EXPENSES Total	441,434	695,020
B. EXPENDITURES Total	1,169,881	2,167,441
C. Excess (Deficiency)		
Before Other Sources/Uses	9,354	13,352
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	0	0
E. NET INCREASE (DECREASE) IN		
FUND BALANCE Total	9,354	13,352
BEGINNING BALANCE	90,171	99,525
ENDING BALANCE	99,525	112,877

Charter SELPA - Regionalized Services and Administration

Units 622, 639

Budget Projection	2018-19 Current	2019-20 Adopted
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	67,164	0
8300-8599 Other State Revenues	3,969,772	4,072,126
8600-8799 Other Local Revenues	5,928,108	4,971,778
A. REVENUES Total	9,965,044	9,043,904
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	2,447,991	2,959,402
2000-2999 Classified Salaries	1,233,158	1,311,301
3000-3999 Benefits	1,135,782	1,413,303
SALARIES & BENEFITS Total	4,816,931	5,684,006
OPERATING EXPENSES		
4000-4999 Supplies	211,595	195,050
5000-5999 Contracts & Operating	2,873,787	2,610,737
6000-6999 Equip./Capital Outlay	5,000	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	511,807	605,646
OPERATING EXPENSES Total	3,602,189	3,411,433
B. EXPENDITURES Total	8,419,120	9,095,439
C. Excess (Deficiency)		
Before Other Sources/Uses	1,545,924	(51,535)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	1,450,866	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	(1,450,866)	0
E. NET INCREASE (DECREASE) IN		
FUND BALANCE Total	95,058	(51,535)
BEGINNING BALANCE	41,763	136,821
ENDING BALANCE	136,821	85,286

El Dorado County SELPA Pass-Through Fund

Fund 10- Units 591, 600-605, 607

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	2,076,465	2,011,879
4	8300-8599 Other State Revenues	7,300,561	7,375,110
5	8600-8799 Other Local Revenues	62,000	75,000
6	A. REVENUES Total	9,439,026	9,461,989
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	0	0
10	2000-2999 Classified Salaries	0	0
11	3000-3999 Benefits	0	0
12	SALARIES & BENEFITS Total	(0)	(0)
13	OPERATING EXPENSES		
14	4000-4999 Supplies	0	0
15	5000-5999 Contracts & Operating	0	0
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	9,391,224	9,363,313
18	7300-7399 Indirect Costs	0	0
19	OPERATING EXPENSES Total	9,391,224	9,363,313
20	B. EXPENDITURES Total	9,391,224	9,363,313
21	C. Excess (Deficiency) Before Other Sources/Uses	47,802	98,676
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	0	0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	47,802	98,676
30	BEGINNING BALANCE	3,139,361	3,187,163
31	ENDING BALANCE	3,187,163	3,285,839

Charter SELPA Pass-Through Fund

Fund 10- Units 620, 623, 628, 631, 633-635

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	25,573,749	26,870,617
4	8300-8599 Other State Revenues	126,710,455	131,702,509
5	8600-8799 Other Local Revenues	0	0
6	A. REVENUES Total	152,284,204	158,573,126
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	0	0
10	2000-2999 Classified Salaries	0	0
11	3000-3999 Benefits	0	0
12	SALARIES & BENEFITS Total	(0)	(0)
13	OPERATING EXPENSES		
14	4000-4999 Supplies	0	0
15	5000-5999 Contracts & Operating	0	0
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	153,504,118	159,086,325
18	7300-7399 Indirect Costs	0	0
19	OPERATING EXPENSES Total	153,504,118	159,086,325
20	B. EXPENDITURES Total	153,504,118	159,086,325
21	C. Excess (Deficiency) Before Other Sources/Uses	(1,219,914)	(513,199)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	0	0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(1,219,914)	(513,199)
30	BEGINNING BALANCE	4,213,373	2,993,459
31	ENDING BALANCE	2,993,459	2,480,260

EDUCATIONAL SERVICES

The County Office has a long history of providing instructional support including multiple staff development and instructional support programs, assessment and accountability, and coordination with districts. **Instructional Administration (Units 299-300)** and **Lottery Instructional Administration (Unit 309)** through the Deputy Superintendent for Educational Services, provide leadership, support, collaboration, differentiated assistance opportunities to ensure districts, schools and programs have the necessary tools to operate the most effective, efficient and successful instructional programs for all students in the County. This unit facilitates the Curriculum and Instructional Leaders Council (CILC), which consists of representatives from each district, EDCOE program leads, and SELPA. This team focuses on curriculum, instruction and accountability. It determines what types of trainings are needed to implement the California content standards in all districts, schools and classrooms for the county. Educational Services also provides direct general support and supervision to all County Office programs that provide direct services to students.

Smaller elementary and unified districts are supported through **Curriculum Development (Unit 310)** to be used for psychological and nursing services as well as curriculum support. Additional **Instructional Professional Development and Curriculum Support (Units 348, 360)** through coordination with CILC, provides countywide professional development to support implementation of state educational initiatives including state adopted student standards and curriculum frameworks. Professional development activities in reading, writing, mathematics, history and science are designed to increase teachers' knowledge of content, state adopted instructional materials, current research, instructional strategies, assessment, technology integration and best practices. Some special



Federal and State funds are provided to deliver high quality professional development for principals and teachers geared towards raising student achievement in the academic core. EDCOE coordinates state testing and accountability requirements for its programs. With LCFF, EDCOE now provides support and approval of district LCAPs. Annual School Accountability report card development is provided for EDCOE programs to meet the requirements of Proposition 98

and makes this information available to the public via the Internet. Additionally, through Regional System District and Schools Support we provide limited extra assistance to program improvement schools.

Our County Office serves as the Lead Educational Agency (LEA) on behalf of the districts in El Dorado County, the El Dorado County Charter SELPA and Alpine County Unified School District to provide Clear Credential Programs through **The El Dorado County Teacher Induction Program (Unit 870)**. Both general education and special education teachers earn clear credentials upon completion of all program requirements. These Clear Credential Programs provide opportunities for first and second year teachers to expand and deepen their teaching skills; thereby, increasing new teacher retention and improving learning for their K-12 students.

Through the **Administrator Training Program (Unit 359)**, administrators can earn a clear administrative services credential upon completion of all program requirements. ATP is an individualized program that focuses on support, mentoring assistance, and targeted professional development that addresses job responsibilities and new administrator's developmental needs.



In 2016-17, the County Office became the lead in the **Career Technical Education Incentive Grant (Unit 347)**. The purpose of this grant is to support the development of new high school CTE programs, enhance the effectiveness of current high school CTE programs and to implement career exploration programs in middle school. The County Office is working in partnership with all county districts and community partners to implement the grant over three years.

A variety of specialized efforts target specific learning goals. **Title III Limited English Proficient (LEP) Students (Unit 803)** is a consortium of 11 districts to provide professional development and supplemental instructional materials to improve the achievement of English learners. **McKinney Vento Consortium (Unit 872)** includes 14 districts in the county and provides services to identified homeless students to help them attend school and successfully meet challenging academic standards.

Through our **Tobacco Use Prevention Education (TUPE) (Units 876-877)** technical assistance grant, County Office staff support district efforts to deter youth from tobacco use and increase their connection to school.

The **Indian Education (Unit 801)** program provides various services to Native American students enrolled in the 15 public schools districts of El Dorado and Amador Counties participating in the Title VI Indian Education Formula Grant. Services consist of tutoring, cultural appreciation and teacher awareness presentations, cultural events, cultural resource center, and college and career awareness. These service components, along with the parent committee and resource people, provide for development and enrichment of the Indian cultural heritage.

The Community Observatory (Unit 325) located at 6699 Campus Drive, Placerville, behind the El Dorado Center; Folsom Lake College is managed by a governing board composed of members from Rotary Club of Cameron Park, Folsom Lake College/El Dorado Center and the El Dorado County Office of Education. Completely staffed by docent volunteers, the Community Observatory can be scheduled for evening special events, reserved for daytime solar viewing field trips for the El Dorado County schools, and is open to the public any Friday, Saturday, or Sunday night free of charge.

The County Office administers and facilitates a countywide **School Attendance Review Board (SARB) (Unit 420)**. SARB provides intervention

for students with attendance problems, both chronic absenteeism and truancy, resulting in poor school performance that have not been able to be resolved at the school or district level. The goal is to assess contributing factors and issues that impair family functioning and thus negatively affect school attendance, and then to ensure family engagement in the appropriate services and supports to ultimately improve student success. Referrals can be made to juvenile probation and the judicial system for students and families in need of more stringent support and intervention. The Board is currently comprised of education professionals as well as representatives from the following public and non-profit agencies: District Attorney, Probation, Sheriff's Department, Police Department, Public Health, Child Protective Services, Shingle Springs Band of Miwok Indians Police, Probation, and Behavioral Health, Charter Alternative Programs, Community Health Center, El Dorado Union High School District, New Morning Youth and Family Services, Live Violence Free, Tahoe Youth and Family Services, and Big Brother Big Sisters.



Foster Youth Services Coordinating Program (FYSCP) (Unit 873) is a California Department of Education grant funded program that supports district and community collaboration and services designed to alleviate problems leading to the

low academic performance and the subsequent long-term effects often experienced by foster youth due to the numerous disruptions in their placement and education. FYSCP facilitates timely placement into an appropriate educational setting and assists in timely records transfer. In

addition, we provide training and consultation to county schools/districts and foster youth serving agencies regarding legislation related to the education of and best practices for serving foster youth. FYSCP also provides individualized services for referred foster youth such as advocacy and case management, links to community services, and tutoring, thus increasing the stability of placements for foster youth.

Another responsibility is the monitoring of the **Fiduciary Trust Fund-Scholarships (Fund 73 Units 960, 967)** to protect funds on deposit for scholarships that have ongoing or long-term restrictions placed on them by the donor.

Our story includes programs that bring enrichment to the lives of students. Competitive activities, sports and the arts provide highlights to individual stories. The **Academic Decathlon (Unit 307)** is an academic competition between county high schools. The team winning our county competition goes on to compete in the state competition. The Academic Decathlon is a highly successful event, receiving broad support from community volunteers, local service clubs and the education community. The County Office provides coordination activities and secretarial support.

The **Sugarloaf Fine Arts Camp (Unit 885)** is sponsored yearly by the County Office as a visual and performing arts summer camp. Camper registration fees cover operating costs, with the County Office providing secretarial, technology, and business services support. The County Office manages the **Fiduciary Trust Fund: Sugarloaf Account (Fund 73 Unit 966)** according to the terms of the donor.



The **County Sports League (Unit 305)** has been adding to lives of students for over 25 years. It coordinates the western slope after-school sports program for hundreds of elementary and middle school students.

General Administration (Unit 050) covers the activities of administrative and clerical support for the receiving and directing of visitors, incoming phone calls, postage, mailing and conference room scheduling.

EDCOE Mobile Dental Program (499) provides to school age children of five years of age and above (Students) the opportunity to receive needed dental services provided by EDCOE Mobile Dental Program, and/or their community partners.

Information Technology (Units 073, 116-118, 190-204) provides services to support both classroom technology and business operations at our school districts. IT provides direct support services in the areas of wired and wireless networking, server configuration/maintenance, application development, and helpdesk support to ensure classroom technology is ready for student instruction. IT provides Wide Area Network support services to connect the County Office and districts to the Internet provided by the K12 High Speed Network. IT also provides a centralized financial system for all districts in the county. This department ensures system availability, custom programming, training, and user support to over 320 online users of the financial system.

Other types of hosted services available to County Office programs or districts include student information systems, co-location, internet filtering, wireless controllers, firewalls, consulting, Office 365/Google Apps management services and private cloud services. We also provide technology resources in the form of projectors, smartboards, video conferencing, surveillance cameras, and mobile computer training opportunities to the County Office and districts.



Instructional Administration and Support Services

Units 050, 299-300, 305, 309-310, 325, 499, 801, 885, 966-967

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	750,000	733,333
3	8100-8299 Federal	247,391	260,852
4	8300-8599 Other State Revenues	35,089	0
5	8600-8799 Other Local Revenues	234,245	234,822
6	A. REVENUES Total	1,266,725	1,229,007
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	215,420	202,993
10	2000-2999 Classified Salaries	246,406	274,433
11	3000-3999 Benefits	133,662	152,713
12	SALARIES & BENEFITS Total	595,488	630,139
13	OPERATING EXPENSES		
14	4000-4999 Supplies	81,788	47,171
15	5000-5999 Contracts & Operating	618,911	596,946
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	54,540	52,974
19	OPERATING EXPENSES Total	755,239	697,091
20	B. EXPENDITURES Total	1,350,727	1,327,230
21	C. Excess (Deficiency)		
	Before Other Sources/Uses	(84,002)	(98,223)
	Total		
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions from Unrestricted	48,730	58,042
26	8981 LCFF Contributions	105,526	99,048
27	8990-8998 Contributions from Restricted	0	0
	D. OTHER SOURCES / USES Total	154,256	157,090
28	E. NET INCREASE (DECREASE) IN		
29	FUND BALANCE Total	70,254	58,867

Curriculum and Instructional Support

Units 346-360, 803, 870, 872, 875-877

Budget Projection	2018-19 Current	2019-20 Adopted
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	251,089	185,000
8300-8599 Other State Revenues	1,166,145	658,265
8600-8799 Other Local Revenues	354,749	341,644
A. REVENUES Total	1,771,983	1,184,909
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	643,375	664,969
2000-2999 Classified Salaries	153,919	162,993
3000-3999 Benefits	236,862	260,767
SALARIES & BENEFITS Total	1,034,156	1,088,729
OPERATING EXPENSES		
4000-4999 Supplies	38,868	18,314
5000-5999 Contracts & Operating	1,242,652	674,778
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	47,832	42,728
OPERATING EXPENSES Total	1,329,352	735,820
B. EXPENDITURES Total	2,363,508	1,824,549
C. Excess (Deficiency)		
Before Other Sources/Uses	(591,525)	(639,640)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	0	0
8981 LCFF Contributions	79,533	61,058
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	79,533	61,058
E. NET INCREASE (DECREASE) IN		
FUND BALANCE Total	(511,992)	(578,582)

Foster Youth

Unit 873

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	53,000	77,000
4	8300-8599 Other State Revenues	302,015	285,579
5	8600-8799 Other Local Revenues	0	0
6	A. REVENUES Total	355,015	362,579
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	0	0
10	2000-2999 Classified Salaries	144,154	146,514
11	3000-3999 Benefits	48,921	52,040
12	SALARIES & BENEFITS Total	193,075	198,554
13	OPERATING EXPENSES		
14	4000-4999 Supplies	3,955	3,300
15	5000-5999 Contracts & Operating	108,700	94,073
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	26,617	25,619
19	OPERATING EXPENSES Total	139,272	122,992
20	B. EXPENDITURES Total	332,347	321,546
21	C. Excess (Deficiency) Before Other Sources/Uses	22,668	41,033
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	0	0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	22,668	41,033

Information Technology

Units 073, 116-118, 190-204

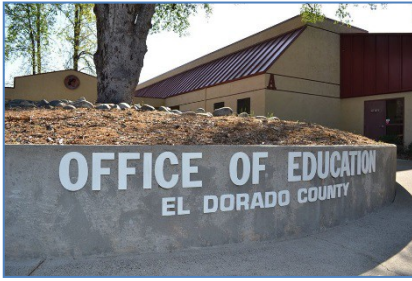
Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	495,343	475,294
6	A. REVENUES Total	495,343	475,294
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	0	0
10	2000-2999 Classified Salaries	1,034,353	1,082,472
11	3000-3999 Benefits	379,285	427,171
12	SALARIES & BENEFITS Total	1,413,638	1,509,643
13	OPERATING EXPENSES		
14	4000-4999 Supplies	137,275	65,075
15	5000-5999 Contracts & Operating	(71,917)	(70,647)
16	6000-6999 Equip./Capital Outlay	197,333	75,000
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	0	0
19	OPERATING EXPENSES Total	262,691	69,428
20	B. EXPENDITURES Total	1,676,329	1,579,071
21	C. Excess (Deficiency) Before Other Sources/Uses	(1,180,986)	(1,103,777)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	118,381	106,137
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	118,381	106,137
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(1,062,605)	(997,640)

School Attendance Review Board

Unit 420

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	0	0
6	A. REVENUES Total	0	0
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	0	0
10	2000-2999 Classified Salaries	47,205	50,432
11	3000-3999 Benefits	16,707	19,202
12	SALARIES & BENEFITS Total	63,912	69,634
13	OPERATING EXPENSES		
14	4000-4999 Supplies	1,000	1,000
15	5000-5999 Contracts & Operating	9,652	9,810
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	0	0
19	OPERATING EXPENSES Total	10,652	10,810
20	B. EXPENDITURES Total	74,564	80,444
21	C. Excess (Deficiency) Before Other Sources/Uses	(74,564)	(80,444)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	0	0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(74,564)	(80,444)

ADMINISTRATION AND INFRASTRUCTURE



The County Office supports relationships with Districts and their schools. As required by law, we review and approve district budgets, but we also assist and collaborate in a variety of financial and operational services. Like all businesses, the County Office of

Education requires internal departments to support its business of education. These departments provide management, financial, facilities, human resources, legal and printing services.

By law, the Superintendent of Schools must superintend the schools within the county. The **County Superintendent of Schools (Unit 001)** serves as Executive Secretary for the County Board of Education. The County Office is the intermediate unit between the state and local districts, which requires that the County Superintendent must provide full support in ensuring the filing of reports, oversight actions, and procedures under the law. It keeps a record of all official acts and of all the proceedings of the County Board of Education. The Superintendent coordinates the use of the course of study and the use of state textbooks and preserves reports of school officers and teachers. The Superintendent is publicly elected for a four-year term.

The five members of the **County Board of Education (Unit 002)**, also publicly elected officials adopt policies to guide the operation of the County Office. The Board reviews and approves the annual budget, sets goals and develops priorities to address emerging needs, legislative requirements, leadership activities, and related special activities. Additionally, the Board performs a

wide variety of mandated functions including expulsion and interdistrict transfer appeal hearings, approving instructional material purchases and approving waiver requests involving teacher credentials.

Special Projects/Public School Advocacy (Units 003-005, 007-029)

includes memberships in regional, statewide and national organizations, employee recognition activities, advertising and sponsorship expenses involving public forums or public information. Partial funding for activities within this unit comes from lottery revenue. In cooperation with El Dorado County Public Schools and the El Dorado County Fair, we recognize approximately 20% of public school students with Golden Star Student Awards. These students, selected by individual schools, are recognized with certificates and provided with passes to the County Fair. Award recipients receive additional mementos provided by individual, business, and organization sponsorships. County Office staff also support this countywide incentive project. Other projects bring community services, schools, child advocates and law enforcement together to provide education and action

Our **Communications Department (Unit 011)** supports school districts and countywide programs by enhancing positive publicity, generating emergency support and communications, engaging community leaders and members, and facilitating special events and projects.

Our **Schools Attorney (Unit 006)** is a contracted service to provide readily available legal counsel. Services range from informal advice to litigation.

District Financial Services (Units 180-187) provides business advisory services as well as assistance in all aspects of accounting, budgeting and



general financial management. We provide training, technical expertise, leadership, custom solutions and consultant services in school finance and related areas. While providing fiscal oversight we maintain a balance in our partnership with districts and offer support and share useful tools to help with financial management, such as estimating revenues and cash flow projections. As a liaison between various state departments, agencies and local school districts, we facilitate financial reporting and school business transparency. We have an innovative, collaborative approach and value the relationships that allow us to maximize resources for school districts and the county alike.

District Accounting Services serves districts to ensure income is recorded, employees and vendors are paid, and retirement and tax information is reported. We process accounts payable vendor warrants on behalf of school districts, notify districts of incoming monies and record deposits of apportionments. Payroll and retirement services include auditing, processing, payment and reporting for approximately 7,700 employees. The accounting services unit serves as a hub of financial activity that facilitates the flow of revenues and payments for local educational agencies.

Our office provides business services for the **Central Sierra Regional Occupation Program (Unit 490)** for three school districts: El Dorado Union High School District, Black Oak Mine Unified School District, and Lake Tahoe Unified School District

Business Administration (Units 150-159) provides the overall planning, direction, and supervision for the business operations performed by the office. Coordination of business operations and facilitating coordination of district services are the primary functions of this unit. This includes providing for ongoing staff development activities for business personnel,

many that are open to our entire region for participation. Services that fall within the general management responsibilities of this unit include:

- *General Supervision of District Financial Services and Fiscal Oversight*
- *Internal Business Service Support*
- *Accounting Services*
- *Budgeting*
- *Financial Reporting*
- *Payroll*
- *Maintenance and Operations*
- *Facilities*
- *Emergency Planning*
- *Property and Liability Risk Management*
- *Personnel Services*

Assisting the Business Administration unit is the **Accounting and Budget (Unit 160)** department. It is responsible for the development, monitoring, storage and retrieval of the financial history of the County Office's business operations. It provides:

- *Payroll, accounts payable, accounts receivable and cash deposit services*
- *Attendance accounting*
- *Financial administration of federal, state and local grants*
- *Health and welfare premium payments*
- *Interprogram cost allocations*
- *Budget development and interim financial reporting including*
- *Financial reporting to various agencies*
- *Business policies and procedures, and coordination with instructional programs and Personnel Services department for processes affecting business operations*

Employees, and how we support them, are a very big part of our story. The responsibility of the **Personnel Commission (Unit 035)** and its support staff is the recruitment and testing of candidates for the County Office Merit System classified employment. It develops and maintains eligibility and seniority lists, monitors employee negotiated agreements, Education Code, County Superintendent and Board policies and conducts classification and compensation studies. Further duties include developing and maintaining classified class specifications, monitoring professional growth activities; coordinating TB testing; and maintaining the database for classified employees.

Personnel Services (Units 029-040) also supports the recruitment and selection of management, certificated, classified and charter employees. We conducts an annual compensation/classification survey each year for positions that fall under EDCOE's Merit System. EDCOE's Personnel Services Department administers EDCOE's Merit System under the Personnel Commission. It provides support for district Superintendent searches. Personnel Services provides credential information and consultation, monitors the teaching assignments and credentials of all teachers in El Dorado County, assigns substitute teachers for 14 school districts, including the County Office, and coordinates the classified substitute pool for 11 districts and the County Office. Personnel Services provides Live Scan Fingerprinting, administers unemployment insurance claims, facilitates Countywide Human Resource Council meetings, and provides professional development in the areas of Personnel and Leadership development for districts and the County Office. It processes and monitors claims for workers' compensation and long term disability; coordinates enrollment of all health benefits for employees; coordinates annual enrollment in IRS Section 125 plans; and has responsibility for developing and implementing injury and illness prevention plans and programs.

Superintendent policy and negotiated agreements provide a **Retiree Benefit Program (Unit 145)** to qualified retired employees in the form of health insurance plans on a limited basis. There will be approximately five people receiving this benefit during the coming fiscal year. A Retiree Benefits Reserve was established in 1992-93 to provide funds for future premium costs.

In the **Special Reserve Fund (Fund 17)** are monies to provide for the future obligation associated with employer-paid benefits for qualifying individuals. Annual premiums are accounted for in the General Fund. Interest earnings and a portion of the fund balance are used to cover the cost of the annual premiums in the General Fund. The balance is sufficient to fully fund the actuarially determined level of future benefit costs.



General Activities (Units 100, 121, and 141-145) houses the general miscellaneous activities of running our business. Included here are revenues supporting administrative activities, the STRS on-behalf contribution entry (offset by state revenue entry), and contributions supporting programs. Annual transfers to the Deferred

Maintenance Fund and Special Reserve Fund are reflected here, as well as, transfers supporting the Child Development Fund.

Facilities, Maintenance and Operations (Units 075-098, 110-115) manages purchasing, facility maintenance (except deferred maintenance items), custodial services, grounds maintenance, utilities, site security including fire and intrusion alarms, and rents and leases for all facilities. Also included are

all costs associated with our “Administration Campus” at the 6767 Green Valley Road administrative buildings.

Average costs per classroom unit are calculated and charged back to the appropriate program through an inter-program charge. A classroom unit is defined by the State of California to be 960 square feet. This unit of cost is used for internal budget allocations, as well as end-of-year state required cost accounting reports.

Developer Fee Collections (Unit 175) are all services associated with the collection of school fees associated with the issuance of building permits for school districts on the Western Slope. We calculate fees due, collect, deposit, and reconcile fees to ensure they are credited to the appropriate district. We also assist with documentation needed for the County Surveyor’s Office and the County GIS system for tracking of parcels with special fees.

In order to facilitate inter-district and inter-departmental correspondence and transfer of supplies, a **County-Wide Courier (Unit 320)** service provided on a weekly basis is provided per contracts with districts and EDCOE programs.

The **Deferred Maintenance Fund (Fund 14)** provides for major renovations and repairs to existing facilities owned and/or operated by the County Office. We continue our commitment to fund deferred maintenance under the new LCFF model by supplying a revenue stream to ensure our facilities are in good repair. The **County Schools Facilities Construction Fund (Fund 35)** remaining balance, which the Office of Public School Construction views as savings from the 2-story classroom project, will be returned to the State of California sometime in late 2018.

Receiving, shipping, record retention and destruction, and warehousing activities for all County Office programs are managed by **Receiving and Warehousing (Unit 120)**. Also included are the costs associated with the central supplies that include paper and custodial supplies.

The tasks of graphic design and layout, printing, copying, binding, finishing and related work is performed by the **Print Shop (Unit 130)** for the County Office, school districts, and other agencies in the county on a fee basis. The Print Shop utilizes state-of-the-art, high-speed digital printing equipment for black and white and color printing. This high-speed equipment incorporates inline binding options including various stapling orientations, tape binding, and saddle stitching. In addition to regular printing jobs, this unit prepares yearbooks, diplomas, newsletters and other special projects for school districts and other agencies.

The **Forest Reserve Fund (Fund 16)** was established by Education Code to account for the receipt and disbursement of funds to school districts and community college districts received as financial assistance from the harvesting of timber on protected federal forestlands within the County of El Dorado.



Funding continues to be uncertain for this fund from year to year depending on Federal legislation.

The **Special Reserve for Capital Outlay Fund (Fund 40)** was established to provide for the accumulation of general fund moneys for capital outlay purposes in accordance with Education Code 42840. Amounts in this fund are expended for capital outlay purposes.

Superintendent, Communications and Special Projects

Units 001, 003-012, 029, 307

Budget Projection			2018-19 Current	2019-20 Adopted
1	A. REVENUES			
2	8010-8099	LCFF State Aid / Taxes	0	0
3	8100-8299	Federal	0	0
4	8300-8599	Other State Revenues	53,217	0
5	8600-8799	Other Local Revenues	37,474	37,524
6	A. REVENUES Total			37,524
7	B. EXPENDITURES			
8	SALARIES & BENEFITS			
9	1000-1999	Certificated Salaries	219,014	219,014
10	2000-2999	Classified Salaries	288,042	291,772
11	3000-3999	Benefits	161,201	173,957
12	SALARIES & BENEFITS Total			684,743
13	OPERATING EXPENSES			
14	4000-4999	Supplies	56,569	54,738
15	5000-5999	Contracts & Operating	393,592	357,739
16	6000-6999	Equip./Capital Outlay	0	0
17	7100-7299	Other Outgoing	0	0
18	7300-7399	Indirect Costs	0	0
19	OPERATING EXPENSES Total			412,477
20	B. EXPENDITURES Total			1,097,220
21	C. Excess (Deficiency) Before Other Sources/Uses			(1,059,696)
22	D. OTHER SOURCES / USES			
23	7600-7629	Interfund Transfers Out	0	0
24	8900-8929	Interfund Transfers In	0	0
25	8980	Contributions fm Unrestricted	4,949	8,221
26	8981	LCFF Contributions	0	0
27	8990-8998	Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total			8,221
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total			(1,051,475)

Board

Unit 002

Budget Projection			2018-19 Current	2019-20 Adopted
1	A. REVENUES			
2	8010-8099	LCFF State Aid / Taxes	0	0
3	8100-8299	Federal	0	0
4	8300-8599	Other State Revenues	0	0
5	8600-8799	Other Local Revenues	0	0
6	A. REVENUES Total			0
7	B. EXPENDITURES			
8	SALARIES & BENEFITS			
9	1000-1999	Certificated Salaries	0	0
10	2000-2999	Classified Salaries	32,702	33,862
11	3000-3999	Benefits	25,454	26,412
12	SALARIES & BENEFITS Total			60,274
13	OPERATING EXPENSES			
14	4000-4999	Supplies	4,000	4,000
15	5000-5999	Contracts & Operating	24,838	24,896
16	6000-6999	Equip./Capital Outlay	0	0
17	7100-7299	Other Outgoing	0	0
18	7300-7399	Indirect Costs	0	0
19	OPERATING EXPENSES Total			28,896
20	B. EXPENDITURES Total			86,994
21	C. Excess (Deficiency) Before Other Sources/Uses			(86,994)
22	D. OTHER SOURCES / USES			
23	7600-7629	Interfund Transfers Out	0	0
24	8900-8929	Interfund Transfers In	0	0
25	8980	Contributions fm Unrestricted	0	0
26	8981	LCFF Contributions	0	0
27	8990-8998	Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total			0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total			(86,994)

Personnel Commission and Personnel Services

Units 030-040

Budget Projection	2018-19 Current	2019-20 Adopted
A. REVENUES		
8010-8099 LCFF State Aid / Taxes	0	0
8100-8299 Federal	0	0
8300-8599 Other State Revenues	11,000	11,000
8600-8799 Other Local Revenues	167,211	180,447
A. REVENUES Total	178,211	191,447
B. EXPENDITURES		
SALARIES & BENEFITS		
1000-1999 Certificated Salaries	1,200	1,200
2000-2999 Classified Salaries	673,512	674,148
3000-3999 Benefits	266,526	286,558
SALARIES & BENEFITS Total	941,238	961,906
OPERATING EXPENSES		
4000-4999 Supplies	21,488	23,512
5000-5999 Contracts & Operating	145,112	148,136
6000-6999 Equip./Capital Outlay	0	0
7100-7299 Other Outgoing	0	0
7300-7399 Indirect Costs	10,380	10,294
OPERATING EXPENSES Total	176,980	181,942
B. EXPENDITURES Total	1,118,218	1,143,848
C. Excess (Deficiency)		
Before Other Sources/Uses	(940,007)	(952,401)
D. OTHER SOURCES / USES		
7600-7629 Interfund Transfers Out	0	0
8900-8929 Interfund Transfers In	0	0
8980 Contributions fm Unrestricted	16,254	4,724
8981 LCFF Contributions	0	0
8990-8998 Contributions from Restricted	0	0
D. OTHER SOURCES / USES Total	16,254	4,724
E. NET INCREASE (DECREASE) IN		
FUND BALANCE Total	(923,753)	(947,677)

Business Administration and Support Services

Unit 129-130, 150-160, 180-187, 325, 490-492

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	0	0
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	139,801	140,694
6	A. REVENUES Total	139,801	140,694
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	0	0
10	2000-2999 Classified Salaries	2,106,153	2,136,498
11	3000-3999 Benefits	794,829	861,875
12	SALARIES & BENEFITS Total	2,900,982	2,998,373
13	OPERATING EXPENSES		
14	4000-4999 Supplies	56,990	53,353
15	5000-5999 Contracts & Operating	196,707	250,057
16	6000-6999 Equip./Capital Outlay	0	0
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	3,795	4,165
19	OPERATING EXPENSES Total	257,492	307,575
20	B. EXPENDITURES Total	3,158,474	3,305,948
21	C. Excess (Deficiency) Before Other Sources/Uses	(3,018,673)	(3,165,254)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	0	0
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	0	0
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(3,018,673)	(3,165,254)

Facilities, Maintenance and Operations

Units 071, 075-076, 080-098, 110, 115, 120, 175, 320;

Funds 14, 35

Budget Projection		2018-19 Current	2019-20 Adopted
1	A. REVENUES		
2	8010-8099 LCFF State Aid / Taxes	156,436	156,436
3	8100-8299 Federal	0	0
4	8300-8599 Other State Revenues	0	0
5	8600-8799 Other Local Revenues	191,990	205,412
6	A. REVENUES Total	348,426	361,848
7	B. EXPENDITURES		
8	SALARIES & BENEFITS		
9	1000-1999 Certificated Salaries	0	0
10	2000-2999 Classified Salaries	715,026	741,637
11	3000-3999 Benefits	291,758	321,784
12	SALARIES & BENEFITS Total	1,006,784	1,063,421
13	OPERATING EXPENSES		
14	4000-4999 Supplies	91,204	104,800
15	5000-5999 Contracts & Operating	1,151,019	1,205,518
16	6000-6999 Equip./Capital Outlay	366,813	158,534
17	7100-7299 Other Outgoing	0	0
18	7300-7399 Indirect Costs	65,061	56,914
19	OPERATING EXPENSES Total	1,674,097	1,525,766
20	B. EXPENDITURES Total	2,680,881	2,589,187
21	C. Excess (Deficiency) Before Other Sources/Uses	(2,332,455)	(2,227,339)
22	D. OTHER SOURCES / USES		
23	7600-7629 Interfund Transfers Out	0	0
24	8900-8929 Interfund Transfers In	0	0
25	8980 Contributions fm Unrestricted	531,946	727,127
26	8981 LCFF Contributions	0	0
27	8990-8998 Contributions from Restricted	0	0
28	D. OTHER SOURCES / USES Total	531,946	727,127
29	E. NET INCREASE (DECREASE) IN FUND BALANCE Total	(1,800,509)	(1,500,212)