

Contra Costa County Office of Education

2017-18 Unaudited Actuals vs Estimated Budget Variance Analysis

Description	2017-18 Estimated Budget	2017-18 Unaudited Actuals	STRS on Behalf	Changes	% Change
REVENUES					
LCFF	\$ 26,173,240	\$ 26,263,112		\$ 89,872	0.3%
Federal Revenue	2,358,882	2,313,774		(45,108)	-1.9%
State Revenue	18,936,543	18,054,937	451,621	(881,606)	-4.7%
Local Revenue	29,288,039	30,958,767		1,670,728	5.7%
TOTAL REVENUES	76,756,704	77,590,590	451,621	833,886	1.1%
EXPENDITURES					
Certificated Salaries	19,018,411	18,266,304		(752,107)	-4.0%
Classified Salaries	16,824,585	16,546,651		(277,934)	-1.7%
Employee Benefits	18,723,169	18,576,091	451,621	(147,078)	-0.8%
Books and Supplies	2,189,114	1,354,620		(834,494)	-38.1%
Services and Other Operating Expenditures	18,583,511	17,376,300		(1,207,211)	-6.5%
Capital Outlay	944,666	971,759		27,093	2.9%
Other Outgo (Excluding Indirect Costs)	452,038	452,054		16	0.0%
Other Outgo - Indirect Costs	(514,962)	(435,969)		78,993	-15.3%
TOTAL EXPENDITURES	76,220,532	73,107,810	451,621	(3,112,722)	-4.1%
EXCESS (DEFICIENCY)	536,172	4,482,780	-	3,946,608	-
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
Transfers In	-	350,000		350,000	-
Transfers Out	2,018,692	2,089,664		70,972	-
Contributions	-	-	-	-	-
TOTAL OTHER SOURCES/USES	(2,018,692)	(1,739,664)	-	279,028	-
NET INCREASE (DECREASE) IN FUND BALANCE	(1,482,520)	2,743,116	-	4,225,636	-
BEGINNING BALANCE	20,052,109	20,052,109		-	-
ENDING BALANCE	\$ 18,569,589	\$ 22,795,225	\$ -	\$ 4,225,636	-

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LCFF Revenue	Increased by approximately \$90,000 due to the following: \$90,000 increase due to higher ADA for Court and Community Schools
Federal Revenue	Decreased by approximately \$45,000 due to the following: \$32,000 increase due to receipt of higher revenues from Med-Cal reimbursement - Restricted (\$68,000) decrease due to unspent Title III, Technical Assistance award carryover to fiscal year 2018-19 - Restricted (\$9,000) decrease due to all other unspent grants carryover to 2018-19 - Restricted
State Revenue	Decreased by approximately \$882,000 due to the following: \$452,000 increase due to State rate increase on State's STRS on Behalf calculation. (see corresponding increase in Benefit) (\$814,000) decrease due to unspent Tobacco Use Prevention Education (TUPE) carryover to 2018-19 - Restricted (\$155,000) decrease due to CA Department of Correction and Rehabilitation program vacant positions and unused operating budgets which reduced state reimbursement - Restricted (\$203,000) decrease due to SMAA (School-based Medical Admin Activities) revenue distribution backcasting (\$118,000) decrease due to unspent Foster Youth grants carryover to 2018-19 - Restricted (\$44,000) decrease due to all other program revenues updates
Local Revenue	Increased by approximately \$1,671,000 due to the following: \$386,000 increase due to receipt of RDA (Redevelopment) distribution revenues - Restricted \$176,000 increase due to district transportation cost reimbursement to offset higher costs - Restricted \$486,000 increase due to receipt of higher interest revenues \$201,000 increase due to recognition of E-Rate and CTF (CA Telecommunication fund) discounts as a new state accounting rule change. Revenues are contributed back to programs to offset telecommunication expenditures - Restricted \$422,000 increase due to higher revenues received for all other local revenues/grants/donations/fees for services
Certificated Salaries	Decreased by approximately \$752,000 due to the following: (\$149,000) decrease due to unfilled positions, unspent extended year and sub budget for Court School program - Restricted (\$235,000) decrease due to unfilled CA Department of Correction and Rehabilitation positions throughout the year - Restricted (\$99,000) decrease due to unfilled positions, unspent extended year and sub budget for Adult Jail program - Restricted (\$218,000) decrease due to unfilled positions, unspent extended year and sub budget for Special Education program - Restricted (\$51,000) decrease due to savings from all other programs

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Classified Salaries	<p>Decreased by approximately \$278,000 due to the following: (\$237,000) decrease due to Special Education unfilled positions left vacant and savings from unused sub, extended year and hourly budget - Restricted (\$41,000) decrease due to savings from all other programs</p>
Employee Benefits	<p>Decreased by approximately \$147,000 due to the following: \$452,000 increase due to State rate increase on State's STRS on Behalf calculation. (see corresponding increase in state revenues (\$302,000) decrease due to savings from unspent salaries from Special Education program - Restricted (\$54,000) decrease due to unfilled positions from CA Department of Correction and Rehabilitation contract - Restricted (\$69,000) decrease due to unfilled positions, unspent extended year and sub budget for Court School program - Restricted (\$174,000) decrease due to savings from above mentioned personnel changes</p>
Books and Supplies	<p>Decreased by approximately \$834,000 due to the following: (\$246,000) decrease due to savings from Special Education unspent supplies/equipment budgets - Restricted (\$360,000) decrease due to savings from Regional Occupation Program unspent supplies/equipment budgets - Restricted (\$52,000) decrease due to savings from Court School unspent supplies/equipment budgets - Restricted (\$58,000) decrease due to savings from Adult Jail program unspent supplies/equipment budgets - Restricted (\$84,000) decrease due to savings from Curriculum & Instruction program unspent supplies budgets and grants carryover to fiscal year 2017-18 (\$34,000) decrease due to savings from all other programs</p>
Operating Expenditures	<p>Decreased by approximately \$1,207,000 due to the following: (\$73,000) decrease due to savings from unspent EdStop budget (\$95,000) decrease due to savings from election budget (\$704,000) decrease due to savings from unspent TUPE (Tabaco-Use Prevention Education) multiyear grant carryover to fiscal year 2018-19 - Restricted (\$68,000) decrease due to unspent Title III, Technical Assistance budget carryover to fiscal year 2018-19 - Restricted (\$165,000) decrease due to savings from unspent Prop 39, CA Clean Air Job budget carryover to 2018-19 - Restricted (\$91,000) decrease due to savings from unspent ROP/CTEIG (CA Tech Education Incentive grant) carryover to 2018-19 - Restricted (\$11,000) decrease due to savings from all other programs</p>
Capital Outlay	<p>Increased by approximately \$27,000 due to the following: \$27,000 increase due to printer/copier replacement</p>
Other Outgo - Indirect program Cost	<p>Decreased by approximately \$79,000 due to the following: (\$79,000) decrease due to unspent budget in Adult Education and Child Development Fund which reduced indirect cost to general fund</p>

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Other Financing Source	Increased by approximately \$279,000 due to the following: \$350,000 transfer-in from fund 09 Golden Gate Community Charter School due to repayment of start up loan \$28,000 transfer-out to fund 20 due to fully fund Post Employment Benefits (OPEB) annual required contribution (ARC) \$43,000 transfer-out to fund 09 Golden Gate Community Charter School due to LCFF revenues transfer
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