

MEMORANDUM

September 26, 2018

TO: Contra Costa County Board of Education

FROM: Bill Clark
Associate Superintendent

SUBJECT: 2017-18 Unaudited Actuals Report

The 2017-18 Unaudited Actuals Financial Report for the Contra Costa County Office of Education is presented for your review. Combined General Fund revenues total \$77,590,590 less other financing use of (\$1,739,664) less expenditures of (\$73,107,810) generating a net increase of \$2,743,116. This net increase is due almost entirely to \$2,648,026 in unspent restricted program revenues, which will be carried forward for expenditure in the 2018-19 fiscal year.

Additionally, the agency paid in full its post retirement benefit actuarially required contribution (ARC), meeting its responsibility to fund this long-term retirement obligation.

The report is organized as follows:

2017-18 Unaudited Actuals vs Estimated Budget and Variance Analysis

Unrestricted General Fund Balance – Fund 01

Form CA Certification and Contact Person

Form 01 Unrestricted and Restricted General Fund

Form 09 Charter School Special Revenue Fund

Form 11 Adult Education Fund

Form 12 Child Development Fund

Form 20 Special Reserve Fund for Post-Employment Benefits

Form 35 County School Facilities Fund

Other state forms