

Contra Costa County Office of Education

2018-19 Unaudited Actuals vs Estimated Budget Variance Analysis

Description	2018-19 Estimated Budget	2018-19 Unaudited Actuals	Changes	% Change
REVENUES				
LCFF	\$ 29,004,080	\$ 29,181,915	\$ 177,835	0.6%
Federal Revenue	2,771,324	2,427,660	(343,664)	-12.4%
State Revenue	18,574,596	16,271,141	(2,303,455)	-12.4%
Local Revenue	29,602,761	30,636,486	1,033,725	3.5%
TOTAL REVENUES	79,952,761	78,517,202	(1,435,559)	-1.8%
EXPENDITURES				
Certificated Salaries	18,730,489	17,369,503	(1,360,986)	-7.3%
Classified Salaries	17,562,627	16,838,727	(723,900)	-4.1%
Employee Benefits	18,752,479	18,005,577	(746,902)	-4.0%
Books and Supplies	1,883,678	1,328,196	(555,482)	-29.5%
Services and Other Operating Expenditures	18,353,675	19,994,062	1,640,387	8.9%
Capital Outlay	817,000	613,338	(203,662)	-24.9%
Other Outgo (Excluding Indirect Costs)	447,240	899,732	452,492	101.2%
Other Outgo - Indirect Costs	(607,040)	(539,636)	67,404	-11.1%
TOTAL EXPENDITURES	75,940,148	74,509,499	(1,430,649)	-1.9%
EXCESS (DEFICIENCY)	4,012,613	4,007,704	(4,909)	-
OTHER FINANCING SOURCES/USES				
Interfund Transfers				
Transfers In	-	-	-	-
Transfers Out	2,474,518	2,599,658	125,140	5.1%
Contributions	-	-	-	-
TOTAL OTHER SOURCES/USES	(2,474,518)	(2,599,658)	(125,140)	-
NET INCREASE (DECREASE) IN FUND BALANCE	1,538,095	1,408,046	(130,049)	-
BEGINNING BALANCE	22,795,226	22,795,226	-	-
ENDING BALANCE	\$ 24,333,321	\$ 24,203,271	\$ (130,049)	-

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LCFF Revenue	Increased by approximately \$178,000 due to the following: \$289,000 increase due to higher property tax revenues (difficult to project and uncertain) (\$111,000) decrease due to lower ADA for Court School (from 145 to 139)
Federal Revenue	Decreased by approximately \$344,000 due to the following: (\$142,000) decrease due to unspent ESSA-School Improvement grants carryover to fiscal year 2019-20 - Restricted (\$146,000) decrease due to unspent Title III, Technical Assistance award carryover to fiscal year 2019-20 - Restricted (\$48,000) decrease due to unspent ESSA-Title IV, Student Support and Academic Enrichment award carryover to fiscal year 2019-20 - Restricted (\$8,000) decrease due to all other unspent grant carryover to 2019-20 - Restricted
State Revenue	Decreased by approximately \$2,303,000 due to the following: (\$1,275,000) decrease due to CA Department of Correction and Rehabilitation program vacant positions and unused operating budgets which reduced state reimbursement (program closed)- Restricted (\$933,000) decrease due to unspent Tobacco Use Prevention Education (TUPE) carryover to 2019-20 - Restricted (\$56,000) decrease due to unspent Environmental Education grant carryover to 2019-20 - Restricted (\$29,000) decrease due to unspent Foster Youth grant carryover to 2019-20 - Restricted (\$10,000) decrease due to all other program revenues updates
Local Revenue	Increased by approximately \$1,034,000 due to the following: \$473,000 increase due to receipt of Redevelopment distribution revenues (difficult to project and uncertain) - Restricted \$172,000 increase due to district transportation cost reimbursement to offset higher costs - Restricted \$301,000 increase due to receipt of higher interest revenues \$264,000 increase due to OPEB expenditures exceeded retiree pay-as-you-go costs (transferred to Fund 20 to meet OPEB obligations) \$128,000 increase due to recognition of E-Rate and CTF (CA Telecommunication Fund) accounting rule change. Revenues are contributed back to programs to offset telecommunication expenditures - Restricted (\$318,000) decrease due to lower Special Education District Specified Service reimbursement (due to lower costs) \$14,000 increase due to higher revenues received for all other local revenues/grants/donations/fees for services
Certificated Salaries	Decreased by approximately \$1,361,000 due to the following: (\$771,000) decrease due to unfilled CA Department of Correction and Rehabilitation positions throughout the year - Restricted (\$322,000) decrease due to unfilled positions, unspent extended year and sub budget for Special Education program (costs containment efforts) - Restricted (\$181,000) decrease due to unfilled positions, unspent extended year and sub budget for Court School program - Restricted (\$54,000) decrease due to unfilled positions, unspent extended year and sub budget for Adult Jail program - Restricted (\$33,000) decrease due to savings from all other programs

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Classified Salaries	<p>Decreased by approximately \$724,000 due to the following: (\$475,000) decrease due to Special Education unfilled positions left vacant and savings from unused sub, extended year and one on one program hourly budget (cost containment efforts) - Restricted (\$50,000) decrease due to unfilled positions, unspent extended year and sub budget for Court School program - Restricted (\$174,000) decrease due to unfilled positions, and unspent sub/hourly/consultant budget in Business/Technology/Facility departments (cost containment efforts) (\$25,000) decrease due to savings from all other programs</p>
Employee Benefits	<p>Decreased by approximately \$747,000 due to the following: (\$304,000) decrease due to unfilled positions from CA Department of Correction and Rehabilitation contract - Restricted (\$307,000) decrease due to savings from unspent salaries from Special Education program - Restricted (\$90,000) decrease due to unfilled positions, unspent extended year and sub budget for Court School program - Restricted (\$46,000) decrease due to savings from above mentioned personnel changes</p>
Books and Supplies	<p>Decreased by approximately \$555,000 due to the following: (\$107,000) decrease due to savings from CA Department of Correction and Rehabilitation unspent budgets - Restricted (\$152,000) decrease due to savings from Special Education unspent supplies/equipment budgets - Restricted (\$50,000) decrease due to savings from Court School unspent supplies/equipment budgets - Restricted (\$62,000) decrease due to savings from Adult Jail program unspent supplies/equipment budgets - Restricted (\$111,000) decrease due to savings from Curriculum & Instruction program unspent supplies budgets and grants carryover to fiscal year 2019-20, primarily for TUPE grants (\$75,000) decrease due to savings from Tech and Facility budget \$2,000 increase from all other departments/programs</p>
Operating Expenditures	<p>Increased by approximately \$1,640,000 due to the following: \$3,300,000 increase due to recognition of anticipated CalPERS losses \$172,000 increase due to transportation costs increase (offset by district billings in the local revenues above) (\$517,000) decrease due to savings from unspent budget of legal expenses, consultants, facility and technology budget (cost saving efforts) (\$767,000) decrease due to savings from unspent TUPE (Tabaco-Use Prevention Education) multiyear grant carryover to fiscal year 2019-20 - Restricted (\$145,000) decrease due to unspent Title III, Technical Assistance budget carryover to fiscal year 2019-20 - Restricted (\$295,000) decrease due to savings from unspent C&I budget for CSI, Environmental Ed and other grants- Restricted (\$108,000) decrease due to savings from all other programs</p>
Capital Outlay	<p>Decreased by approximately \$204,000 due to the following: (\$204,000) decrease due to savings from unspent technology and facility budget (cost saving efforts)</p>

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Other Outgo (Excluding Indirect Costs)	Increased by approximately \$452,000 due to the following: \$452,000 increase due to LCFF revenues transfer to Golden Gate Community Charter School as required by State regulations
Other Outgo - Indirect program Cost	Decreased by approximately \$67,000 due to the following: (\$67,000) decrease due to reduced indirect costs from the Golden Gate Charter School, Adult Education and Child Development Funds
Other Financing Sources/Uses	Increased by approximately \$125,000 due to the following: (\$139,000) decrease transfer-out to Fund 09 Golden Gate Community Charter School \$264,000 increase transfer-out to Fund 20 OPEB (Post Employment Benefits) to meet required obligation