

# Contra Costa County Office of Education

## 2019-20 Revised Estimated Budget vs. 2019-20 Unaudited Actuals Variance Analysis

Description	2019-20 Estimated Budget	2019-20 Unaudited Actuals	Changes	% Change
<b>REVENUES</b>				
LCCFF	\$ 30,793,998	\$ 29,929,150	\$ (864,848)	-2.8%
Federal Revenue	2,930,996	2,689,814	(241,182)	-8.2%
State Revenue	12,145,828	11,888,224	(257,604)	-2.1%
Local Revenue	28,101,415	27,436,978	(664,437)	-2.4%
<b>TOTAL REVENUES</b>	<b>73,972,237</b>	<b>71,944,166</b>	<b>(2,028,071)</b>	<b>-2.7%</b>
<b>EXPENDITURES</b>				
Certificated Salaries	13,961,710	13,732,170	(229,540)	-1.6%
Classified Salaries	16,224,895	16,070,643	(154,252)	-1.0%
Employee Benefits	19,035,085	18,355,781	(679,304)	-3.6%
Books and Supplies	1,923,378	1,973,952	50,574	2.6%
Services and Other Operating Expenditures	16,483,616	15,925,246	(558,370)	-3.4%
Capital Outlay	1,121,411	867,798	(253,613)	-22.6%
Other Outgo (Excluding Indirect Costs)	1,043,199	1,030,926	(12,273)	-1.2%
Other Outgo - Indirect Costs	(583,161)	(542,932)	40,229	-6.9%
<b>TOTAL EXPENDITURES</b>	<b>69,210,133</b>	<b>67,413,585</b>	<b>(1,796,548)</b>	<b>-2.6%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>4,762,104</b>	<b>4,530,580</b>	<b>(231,524)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Interfund Transfers				
Transfers In	-	-	-	-
Transfers Out	2,000,952	1,906,163	(94,789)	-4.7%
Contributions	-	-	-	-
<b>TOTAL OTHER SOURCES/USES</b>	<b>(2,000,952)</b>	<b>(1,906,163)</b>	<b>94,789</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>2,761,152</b>	<b>2,624,418</b>	<b>(136,734)</b>	<b>-</b>
BEGINNING BALANCE	24,203,271	24,203,271	-	-
<b>ENDING BALANCE</b>	<b>\$ 26,964,423</b>	<b>\$ 26,827,689</b>	<b>\$ (136,734)</b>	<b>-</b>

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<b>LCFF Revenue</b>	<b>Decreased by approximately \$865,000 due to the following:</b> (\$865,000) decrease due to lower property tax revenues projected and lower LCFF revenues
<b>Federal Revenue</b>	<b>Decreased by approximately \$241,000 due to the following:</b> (\$92,000) decrease in Title I, Part D - Restricted (\$20,000) decrease in Dept. Of Rehab. - We Can Work funding expenditures because of COVID - Restricted (\$7,000) decrease in Dept. Of Rehab. - TPP funds due to lower expenditures because of COVID - Restricted (\$7,000) additional 2019/20 Workforce Innovation Opportunity Act funding deferred to 2020/21 - Restricted (\$7,000) decrease in School Lunch revenues due to less claims, less meals served during COVID - Restricted (\$108,000) decrease in ESSA, School Improvement (CSI) funding deferred to 2020/21 - Restricted
<b>State Revenue</b>	<b>Decreased by approximately \$258,000 due to the following:</b> (\$4,000) decrease in lower Lottery funding - Restricted (\$1,000) decrease in School Lunch revenues due to less claims, less meals served during COVID - Restricted (\$13,000) No Infant Discretion revenue received per SELPA - Restricted (\$27,000) WorkAbility grant extended, funding deferred to 2020/21 - Restricted (\$2,000) decrease in K-12 Strong Workforce Program Coordinator funding due to employee late start - Restricted  (\$20,000) decrease in Foster Youth Support Tutoring grant for not being able to provide tutoring due to COVID - Restricted (\$24,000) additional 2019/20 FYSCP funding deferred to 2020/21 - Restricted (\$194,000) decrease in 2019/20 Tobacco Use Prevention Education (TUPE), funds deferred to 2020/21 - Restricted \$17,000 increase in E-Rate and Probation Dept. billing increase due to increased expenditures - Restricted \$10,000 increase in all other grant updates - Restricted
<b>Local Revenue</b>	<b>Decreased by approximately \$664,000 due to the following:</b> \$4,000 increase in Multi-Tiered System of Support Stipend, and Teacher Of the Year award - Restricted \$29,000 increase in local SDC billing - Restricted \$8,000 increase in LAIF interest \$170,000 increase in district Technology billing (\$123,000) no contingency reserve for 2019/20 in Special Education SELPA District Specified Services funding (\$14,000) decrease in School Lunch revenues due to less claims, less meals served during COVID - Restricted (\$14,000) decrease in CMA Class revenue due to lower enrollment - Restricted (\$20,000) removal of CTEIG for Court & Community School ACOE, subcontract was shifted to Fund 09 - Restricted (\$660,000) decrease in Transportation District Billing due to COVID - Restricted (\$38,000) decrease for all other local grant/donations/fees for services updates - Restricted (\$6,000) increase in all other grant updates - Restricted

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<b>Certificated Salaries</b>	<b>Decreased by approximately \$230,000 due to the following:</b> (\$230,000) decrease due to program shifts in personnel, early retirement incentive, retirements & resignations
<b>Classified Salaries</b>	<b>Decreased by approximately \$154,000 due to the following:</b> (\$154,000) decrease due to program shifts in personnel, early retirement incentive, retirements & resignations
<b>Employee Benefits</b>	<b>Decreased by approximately \$679,000 due to the following:</b> (\$667,000) decrease due to lower actuals from early retirement incentive projection - Unrestricted (\$12,000) decrease due to savings from all other departments & program
<b>Books and Supplies</b>	<b>Increased by approximately \$51,000 due to the following:</b> \$14,000 increase due to gas expenditures, and non-capitalized equipment expenditures - Unrestricted (\$32,000) decrease in Special Education program planned expenditures \$55,000 increase in Adults in Correctional Facilities program expenditures (\$3,000) decrease in Medical Administrative Activities program planned expenditures (\$11,000) decrease in Juvenile Court School program planned expenditures (\$29,000) decrease in Title I, Part D program expenditures \$37,000 increase in Elementary & Secondary School Emergency Relief fund program expenditures, new COVID funding entitlement \$77,000 increase in Learning Loss Mitigation Coronavirus Relief Fund program expenditures, new COVID funding \$7,000 increase in SB 117 COVID-19 Response Funds program expenditures, new COVID funding (\$15,000) decrease in School Nutrition Program expenditures due to COVID (\$49,000) decrease in all other department & program expenditures

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<b>Operating</b>	<p><b>Decreased by approximately \$558,000 due to the following:</b>                  (\$16,000) decrease in Juvenile Court School planned expenditures - Restricted                  (\$631,000) decrease in Transportation expenditures - Restricted                  \$3,000 increase in Workforce Innovation &amp; Opportunity Act planned expenditures- Restricted                  \$17,000 increase Learning Loss Mitigation Coronavirus Relief Fund program expenditures, new COVID funding                  \$10,000 increase in Adults in Correctional Facilities Inmate Welfare Parenting class expenditures - Restricted                  \$19,000 increase in Adult School program expenditures - Local Restricted                  \$40,000 increase in all other department &amp; program expenditures</p>
<b>Capital Outlay</b>	<p><b>Decreased by approximately \$254,000 due to the following:</b>                  (\$254,000) decrease in equipment purchases - Unrestricted</p>
<b>Other Outgo - (Excluding Indirect</b>	<p><b>Decreased by approximately \$12,000 due to the following:</b>                  (\$10,000) decrease in Charter tuition transfer due to Charter LCFF budget update                  (\$2,000) decrease in capital leases</p>
<b>Other Outgo - Indirect program Cost</b>	<p><b>Decreased by approximately \$40,000 due to the following:</b>                  (\$40,000) decrease in indirect cost charges due to less expenditures within all programs</p>
<b>Other Financing Source/Use</b>	<p><b>Decreased by approximately \$95,000 due to the following:</b>                  (\$95,000) decrease in transfers out to Golden Gate Community Charter School for program supports</p>