

# Contra Costa County Office of Education

## 2020-21 1st Interim vs Adopted Budget Variance Analysis

Description	2020-21 Adopted Budget	2020-21 1st Interim Budget	Changes	% Change
<b>REVENUES</b>				
LCFF	\$ 25,633,853	\$ 25,993,340	\$ 359,487	1.4%
Federal Revenue	2,858,582	4,489,544	1,630,962	57.1%
State Revenue	13,611,637	14,301,562	689,925	5.1%
Local Revenue	23,895,794	22,947,534	(948,260)	-4.0%
<b>TOTAL REVENUES</b>	<b>65,999,866</b>	<b>67,731,980</b>	<b>1,732,114</b>	<b>2.6%</b>
<b>EXPENDITURES</b>				
Certificated Salaries	13,283,788	13,160,765	(123,023)	-0.9%
Classified Salaries	15,378,826	15,220,235	(158,591)	-1.0%
Employee Benefits	16,771,025	16,358,828	(412,197)	-2.5%
Books and Supplies	1,772,458	2,656,713	884,255	49.9%
Services and Other Operating Expenditures	17,417,006	18,162,530	745,524	4.3%
Capital Outlay	1,281,650	1,266,650	(15,000)	-1.2%
Other Outgo (Excluding Indirect Costs)	885,133	929,431	44,298	5.0%
Other Outgo - Indirect Costs	(490,304)	(532,316)	(42,012)	8.6%
<b>TOTAL EXPENDITURES</b>	<b>66,299,582</b>	<b>67,222,836</b>	<b>923,254</b>	<b>1.4%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(299,716)</b>	<b>509,144</b>	<b>808,860</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Interfund Transfers				
Transfers In	-	-	-	-
Transfers Out	1,994,799	2,672,745	677,946	34.0%
Contributions	-	-	-	-
<b>TOTAL OTHER SOURCES/USES</b>	<b>(1,994,799)</b>	<b>(2,672,745)</b>	<b>(677,946)</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(2,294,515)</b>	<b>(2,163,601)</b>	<b>130,914</b>	<b>-</b>
BEGINNING BALANCE	22,826,923	26,827,689	4,000,766	-
<b>ENDING BALANCE</b>	<b>\$ 20,532,408</b>	<b>\$ 24,664,088</b>	<b>\$ 4,131,680</b>	<b>-</b>

# Contra Costa County Office of Education

## 2020-21 1st Interim vs Adopted Budget Variance Analysis

<b>LCFF Revenue</b>	<b>Increased by approximately \$359,000 due to the following:</b> 359,000 increase due to property tax revenues projected and LCFF revenues projected
<b>Federal Revenue</b>	<b>Increased by approximately \$1,631,000 due to the following:</b> \$1.1m increase in one time Learning Loss Mitigation Coronavirus Relief Fund - Restricted \$196,000 increase in Workforce Innovation and Opportunity Act (WIOA) - Restricted \$152,000 increase in Title I, Part D Court School revenue - Restricted \$37,000 Comprehensive Support and Improvement (CSI) grant received - Restricted \$35,000 increase Title IV, Part A Court School revenue - Restricted \$111,000 increase in all other federal grant updates - Restricted
<b>State Revenue</b>	<b>Increased by approximately \$690,000 due to the following:</b> \$404,000 increase in K-12 Strong Workforce Program funding - Restricted \$21,000 increase in Workability - Restricted \$390,000 increase in Tobacco-Use Prevention Education (TUPE) funding - Restricted (\$15,000) decrease in Environmental Literacy - Restricted (\$150,000) decrease in STRS on Behalf projected revenue - Restricted \$40,000 increase in all other state grant updates - Restricted
<b>Local Revenue</b>	<b>Decreased by approximately \$948,000 due to the following:</b> (\$1.3m) decrease in projected Special Education 1:1 contracts between districts and CCCOE for student support due to schools being closed - Restricted \$88,000 increase in new National Center for Youth Law (NCYL) contract - Restricted \$203,000 increase in projected SDC District Billing due to higher enrollment numbers as of October 1st - Restricted \$61,000 increase due to other local grant updates - Restricted

# Contra Costa County Office of Education

## 2020-21 1st Interim vs Adopted Budget Variance Analysis

<b>Certificated Salaries</b>	<b>Decreased by approximately \$123,000 due to the following:</b> (\$123,000) decrease due to a reduction of two Court School Teacher FTE's - Restricted
<b>Classified Salaries</b>	<b>Decreased by approximately \$159,000 due to the following:</b> (\$159,000) decrease due to FTE reductions in Administrative Assistant, Coordinator, and Preschool Director - Restricted
<b>Employee Benefits</b>	<b>Decreased by approximately \$412,000 due to the following:</b> (\$150,000) decrease due to lower projected STRS on Behalf - Unrestricted (\$262,000) decrease due to the shifts mentioned above from all departments & programs staff changes.
<b>Books and Supplies</b>	<b>Increased by approximately \$884,000 due to the following:</b> \$200,000 increase due to Learning Loss Mitigation Coronavirus Relief Fund planned expenditures - Restricted \$50,000 increase due to TUPE program planned expenditures - Restricted \$24,000 increase in Adult Education program planned expenditures - Restricted \$610,000 increase in re-budgeting supplemental materials based on federal and state stimulous funds - Restricted

## Contra Costa County Office of Education

### 2020-21 1st Interim vs Adopted Budget Variance Analysis

<b>Operating</b>	<b>Increased by approximately \$746,000 due to the following:</b> \$34,000 increase in ESSA School Improvement CSI planned expenditures- Restricted \$100,000 increase due to Learning Loss Mitigation Coronavirus Relief Fund planned expenditures - Restricted \$32,000 increase in ESEA Title IV, Part A ESSA planned expenditures - Restricted \$30,000 increase in Career Technical Education Incentive Grant (CTEIG) planned expenditures - Restricted \$531,000 increase in K-12 Strong Workforce program planned expenditures due to grant increase - Restricted \$19,000 increase in all other department & program expenditures
<b>Capital Outlay</b>	<b>Decreased by approximately \$15,000 due to the following:</b> (\$15,000) decrease in land and building improvement planned expenditures - Restricted
<b>Other Outgo - (Excluding Indirect</b>	<b>Increased by approximately \$44,000 due to the following:</b> \$44,000 increase in Charter tuition transfer due to Charter LCFF budget update
<b>Other Outgo - Indirect program Cost</b>	<b>Increased by approximately \$42,000 due to the following:</b> \$42,000 increase in indirect cost charges due to increase in planned expenditures within all programs
<b>Other Financing Source/Use</b>	<b>Increased by approximately \$678,000 due to the following:</b> \$678,000 increase in transfers out to OPEB contributions