

Contra Costa County Office of Education
2020-21 2nd Interim vs 1st Interim Budget Variance Analysis

Description	2020-21 1st Interim Budget	2020-21 2nd Interim Budget	Changes	% Change
REVENUES				
LCFF	\$ 25,993,340	\$ 28,827,532	\$ 2,834,192	10.9%
Federal Revenue	4,489,544	4,992,101	502,557	11.2%
State Revenue	14,301,562	14,132,368	(169,194)	-1.2%
Local Revenue	22,947,534	23,810,146	862,612	3.8%
TOTAL REVENUES	67,731,980	71,762,147	4,030,167	6.0%
EXPENDITURES				
Certificated Salaries	13,160,765	13,141,445	(19,320)	-0.1%
Classified Salaries	15,220,235	15,812,035	591,800	3.9%
Employee Benefits	16,358,828	16,662,942	304,114	1.9%
Books and Supplies	2,656,713	2,715,453	58,740	2.2%
Services and Other Operating Expenditures	18,162,530	18,687,703	525,173	2.9%
Capital Outlay	1,266,650	1,278,295	11,645	0.9%
Other Outgo (Excluding Indirect Costs)	929,431	975,592	46,161	5.0%
Other Outgo - Indirect Costs	(532,316)	(521,360)	10,956	-2.1%
TOTAL EXPENDITURES	67,222,836	68,752,105	1,529,269	2.3%
EXCESS (DEFICIENCY)	509,144	3,010,042	2,500,898	-
OTHER FINANCING SOURCES/USES				
Interfund Transfers				
Transfers In	-	-	-	-
Transfers Out	2,672,745	2,647,521	(25,224)	-0.9%
Contributions	-	-	-	-
TOTAL OTHER SOURCES/USES	(2,672,745)	(2,647,521)	25,224	-
NET INCREASE (DECREASE) IN FUND BALANCE	(2,163,601)	362,521	2,526,122	-
BEGINNING BALANCE	26,827,689	26,827,693	4	-
ENDING BALANCE	\$ 24,664,088	\$ 27,190,214	\$ 2,526,126	-

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LCFF Revenue	Increased by approximately \$2,834,000 due to the following: \$2,834,000 increase due to property tax projected revenue updates and LCFF projected revenues
Federal Revenue	Increased by approximately \$503,000 due to the following: \$93,000 increase in ESSA School Improvement funding for COE's - Restricted \$37,000 increase in ESSA School Improvement funding for LEA's - Restricted \$37,000 increase in ESSA Title IV, Part A Student Support and Academic Enrichment grant - Restricted \$171,000 increase in Workforce Innovation and Opportunity Act (WIOA) - Restricted \$165,000 increase in one time Learning Loss Mitigation Coronavirus Relief Fund - Restricted
State Revenue	Decreased by approximately \$169,000 due to the following: (\$103,000) decrease in K-12 Strong Workforce Program funding updates - Restricted (\$66,000) decrease in all other state grant updates - Restricted
Local Revenue	Increased by approximately \$863,000 due to the following: \$601,000 increase in OPEB clearing revenue - Restricted \$108,000 increase in Teacher Induction Program revenue - Restricted \$90,000 increase in Youth Development Services local National Center for Youth Law grant revenue - Restricted \$64,000 increase in Youth Development Services local Juvenile Reentry grant revenue - Restricted

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Certificated Salaries	Decreased by approximately \$19,000 due to the following: (\$19,000) decrease due to budget reductions in certificated extra duty/timesheets/subs - Unrestricted & Restricted
Classified Salaries	Increased by approximately \$592,000 due to the following: \$159,000 increase in Special Education Instructional Aide FTE's, and Tutor FTE's - Restricted \$413,000 increase in Custodian FTE's, Tutor FTE's, Instructional Aide timesheets, and classified support timesheets to support distance learning through Learning Loss Mitigation Coronavirus Relief Fund - Restricted \$20,000 increase in custodian FTE to support distance learning - Unrestricted
Employee Benefits	Increased by approximately \$304,000 due to the following: \$304,000 increase due to the classified salary increases from all departments & programs staff changes.
Books and Supplies	Increased by approximately \$59,000 due to the following: \$59,000 increase in projected Learning Loss Mitigation Coronavirus Relief Fund expenditures to assist in distance learning - Restricted

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Operating	Increased by approximately \$525,000 due to the following: \$502,000 increase in K-12 Strong Workforce Program planned expenditures - Restricted \$23,000 increase in Routine Restricted Maintenance Account (RRMA) planned expenditures - Restricted
Capital Outlay	Increased by approximately \$12,000 due to the following: \$12,000 increase in RRMA land and building improvement planned expenditures - Restricted
Other Outgo - (Excluding Indirect	Increased by approximately \$46,000 due to the following: \$46,000 increase in Charter tuition transfer due to Charter LCFF budget update
Other Outgo - Indirect program Cost	Decreased by approximately \$11,000 due to the following: (\$11,000) decrease in indirect cost charges due to decrease in planned expenditures within all programs
Other Financing Source/Use	Decreased by approximately \$25,000 due to the following: (\$25,000) decrease in transfers out to Golden Gate Community School