



Berkeley Unified School District

**2019-20**

***PRELIMINARY  
BUDGET***

***June 12, 2019***

***Donald Evans, Ed. D., Superintendent  
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Business Services***

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# Berkeley Unified School District 2019-20 Preliminary Budget Report

Public Hearing – June 12, 2019  
Adoption – June 26, 2019

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Below is a summary of the proposed State budget and budget guidelines as provided by the County Office of Education and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2019-20 through 2021-22 specific to the Berkeley School District.

## **Governor's Revised State Budget Proposal "May Revision"**

Governor Newsom released his proposed Revised State budget on May 9th for the upcoming 2019-20 fiscal year. Due to strong April tax revenues, the Governor was able to preserve the majority of his proposals and continue his "California for All" vision from January. The Governor's budget, while not forecasting a recession, is based on conservative economic and revenue assumptions. However, as in prior years, the May Revision emphasizes that continued economic growth is dependent on consumer spending, which relies heavily on wage and salary increases, as well as investments. Even though a recession is not forecasted, the May Revision includes an additional \$1.2 billion deposit into the Rainy Day Fund, which results in the reserve balance being \$16.5 billion in 2019-20; projecting to reach its constitutional cap of 10% of General Fund revenues in 2020-21. Additionally, the May Revision also proposes a deposit of \$389 million into the Public School System Stabilization Account.

For 2019-20, this Proposition 98 guarantee continues to be funded based on approximately 38% (education's portion) of the State's General Fund revenues. Therefore, the May Revision proposes a Proposition 98 guarantee of \$81.1 billion, which is an increase of \$389.3 million from the Governor's January Budget.

**LCFF Cost-of-Living-Adjustment (COLA):** Funding for the Local Control Funding Formula (LCFF) is in its second year of being funded at target levels (i.e. 100% of full implementation), and is expected to increase by \$1.96 billion based on a 2019-20 cost-of-living-adjustment (COLA) of 3.26%; slightly lower than January's estimate of a 3.46% COLA (\$2 billion increase). Illustrated below is a comparison of the COLA percentages:

Description	2018-19	2019-20	2020-21	2021-22
<b>Annual COLA – Enacted (June 2018)</b>	3.70%*	2.57%	2.67%	3.42%
<b>Annual COLA – Proposed (January 2019)</b>	3.70%*	3.46%	2.86%	2.92%
<b>Annual COLA – Revised (May 2019)</b>	3.70%*	3.26%	3.00%	2.80%

\* COLA relating to programs other than LCFF is 2.71%

**One-Time Discretionary Funding.** Unlike in past years, the 2019-20 May Revision does not propose any one-time Proposition 98 discretionary funding, which remains unchanged from the Governor's January proposal.

**Additional 2019-20 Proposed Budget Components.** Additional components of the Governor's 2019-20 budget contains the following:

- In addition to the COLA impacting the LCFF, the COLA also impacts other education programs that are funded outside of the LCFF (i.e. mandate block grant, special education, preschool, child nutrition, etc.)
- \$696.2 million (\$119 million increase of on-going funds from January) to support expanded special education services and school readiness support for LEAs with high percentages of both students with disabilities and English Learner/socioeconomic disadvantaged students
  - In order to qualify, LEAs would need to have a three year average with a UPP percent of at least 55% and have a special education enrollment above 10.93% of total enrollment
  - Qualifying LEAs would receive approximately \$14,000 for each student with disabilities above the state average
  - This proposal may change significantly before the final State budget is enacted.
- Proposes an additional year of funding for the Classified School Employee Summer Assistance Program with \$36 million of one-time funds
- \$500,000 in one-time, non-Proposition 98 funds to increase an LEA's ability to draw down federal funds for medically related Special Education services, and to transition three-year old students with disabilities from regional centers to local LEAs
- Increases and reductions to Early Childhood funding from Governor's January proposal
  - \$80.5 million from the Cannabis Fund for subsidized child care for school-age children from income-eligible families
    - The Governor's January proposal did not include any child care slots
  - Funds the first 10,000 full day non-LEA slots by April 2020
    - Postpones the funding of the remaining 20,000 full-day non-LEA slots to an unspecified date
  - Proposes to extend the paid family leave program by two weeks after the birth or adoption of a child, and exempts diapers and feminine hygiene products from sales taxes through December 31, 2021
    - Instead, the Disability Insurance Fund would be utilized to fund this extended benefit
- \$600 million in one-time non-Proposition 98 funding (a decrease of \$150 million from January) for expanding access to full-day kindergarten by:
  - Increasing the State's share of grant to 75% for school districts converting from part-day to full-day kindergarten
  - Making funding available over a three-year period, with eligibility in the first two years limited to school districts that will convert their programs from part day to full day
- Continues to propose \$10 million one-time, non-Proposition 98 funds to plan and develop a longitudinal data system that would connect data multiple educational and workforce segments

- Three proposals to address the challenge of hiring and retaining qualified teachers (Workforce Investments):
  - \$44.8 million one-time, non-Proposition 98 funds for training and resources to build capacity and skills relating to inclusive practices, social emotional learning, computer science, restorative practices, and subject matter competency
  - \$89.8 million one-time, non-Proposition 98 funds for loan assumptions, up to \$20,000 for newly credentialed teachers
    - An estimated 4,500 loan repayments will be available for S.T.E.M. and Special Education teachers that commit at least four years in high-need schools with the highest rates of non-credentialed or waiver teachers.
  - \$13.9 million in ongoing federal funds for professional learning opportunities for school administrators to successfully support California's diverse student population
- Proposal to increase student access to computer science education in the following manner:
  - \$15 million one-time, non-Proposition 98 funding to address persistent gaps in broadband infrastructure
  - \$1 million one-time, non-Proposition 98 funding to establish a Computer Science Coordinator under the State Board of Education

**Proposed Pension Relief.** After years of pension rate increases, the 2019-20 Governor's proposed budget contains some financial relief as follows:

- An additional \$150 million from January resulting in a \$3.15 billion one-time investment of non-Proposition 98 funds that will be used to further reduce CalSTRS employer contribution rates in 2019-20 and beyond in the following manner:
  - \$850 million to decrease the statutory CalSTRS employer contributions from 18.13% to 16.7% for 2019-20, and from 19.1% to 18.1% in 2020-21
  - \$2.3 billion to decrease the employers' share of the unfunded STRS liability and reduce employer contribution rates long term

### **Federal Funding**

The approved 2019 federal spending bill includes an increase to education funding on a national level by \$581 million; Title I and federal special education each received an increase of \$100 million. Please note that these increases are inconsequential since California receives one-tenth of these national figures that is spread among all LEAs across the State.

President Donald Trump released the Fiscal Year 2020 Budget Proposal on March 11, 2019. While it retained the level funding for two of the largest federally funded programs (Title I and Individuals with Disabilities Education Act), the President proposed to reduce education funding by \$8.5 billion from federal fiscal year 2019 for a proposed total of \$62 billion. The largest programs proposed for elimination include:

- 21st Century Community Learning Centers (\$1.2 billion)
- Student Support and Academic Enrichment Grants (\$1.2 billion)
- Supporting Effective Instruction State Grants (\$2.1 billion)

### **Routine Restricted Maintenance Account:**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. While school

districts have taken advantage of multiple flexibility provisions over the past decade, school districts must now comply with the 3% contribution provision beginning in 2019-20 due to the interpretation of Education Code Section 17070.75(b)(2)(B-C) by the California Department of Education

### **Reserves**

**District Reserve Requirements (Senate Bill 858):** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
  - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

The district reserve cap is not activated for 2019-20 since all four above provisions were not met in 2018-19. While all four provisions illustrated above are expected to be met in 2019-20, a cap on district reserves will not be triggered for 2020-21 since the Proposition 98 reserve will be well below the required 3% of the Proposition 98 funding level to activate the cap.

### **2019-20 Berkeley School District Preliminary Budget Components**

An abbreviated summary is presented with the Preliminary Budget. Upon Board Approval of the Preliminary Budget, staff will submit a detailed summary with the Adopted Budget on June 26, 2019.

- ❖ Average Daily Attendance (ADA) is estimated at 9398 based on 2018-19 P-2 reporting.

- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 34.18%.
- ❖ Lottery revenue is estimated to be \$151 per ADA for unrestricted purposes and \$53 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.18 for K-8 ADA and \$61.94 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

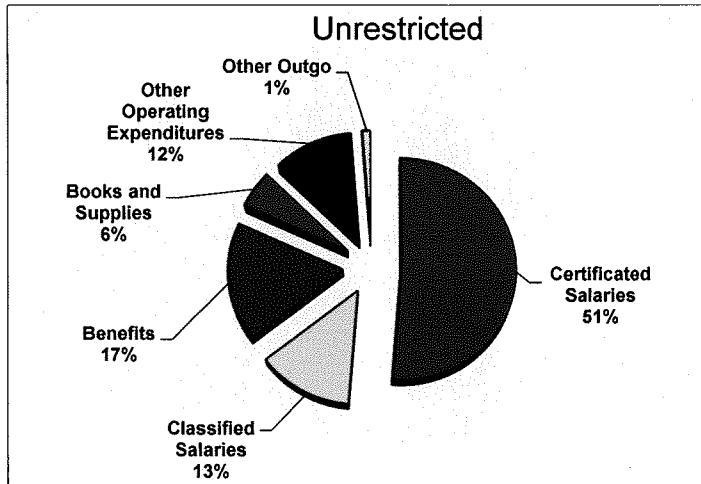
Description	Unrestricted
Base Funding Revenue	\$87,500,494
Supplemental Funding	\$5,545,536
Federal Revenues	\$0
Other State Revenues	\$1,876,027
Other Local Revenues	\$2,360,800

### **Operating Expenditure Components**

The Unrestricted General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 87.9% of the District's unrestricted budget,

Description	Unrestricted
Certificated Salaries	\$45,500,966
Classified Salaries	\$14,920,724
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$21,257,846
Books and Supplies	\$2,253,292
Other Operating Expenditures	\$8,888,018
Capital Outlay	\$58,450
Other Outgo	\$0
<b>TOTAL</b>	<b>\$92,879,296</b>

Following is a graphical representation of expenditures by percentage:



#### **General Fund Contributions and Transfers to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Special Education	\$18,872,921
Cafeteria Fund	\$835,030
Self Insurance Fund	\$243,496
Child Development	\$30,000
<b>TOTAL CONTRIBUTIONS</b>	<b>\$19,981,447</b>

#### **General Fund Summary**

The District's 2019-20 General Fund projects a total operating surplus of \$1.9 million resulting in an estimated ending fund balance of \$4.6 million. Negotiated salary increases are not included in the Preliminary Budget.

#### **Cash Flow**

The District is anticipating having positive monthly cash balances during the 2019-20 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

#### **Estimated Ending Fund Balances:**

During 2020-21, the District estimates that the General Fund is projecting a surplus of \$1.9 million and an ending fund balance of \$6.6 million. Negotiated salary increases are not included in the projections.

During 2021-212 the District estimates that the General Fund is projected a surplus of \$3.3 million with an ending fund balance of \$9.8 million. Negotiated salary increases are not included in the projections.

***Conclusion:***

The projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

# **VARIANCE**

# **REPORT**

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**  
Preliminary Budget as of June 12, 2019

	Estimated Actuals FY 2018-19	Preliminary Budget FY 2019-20	Variances
<b>REVENUES:</b>			
LCFF Revenue Base Revenue	\$ 84,317,263	\$ 87,500,494	\$ 3,183,231
LCFF Supplemental Revenue	\$ 5,504,611	\$ 5,545,536	\$ 40,925
Total LCFF Revenue	<u>\$ 89,821,874</u>	<u>\$ 93,046,030</u>	<u>\$ 3,224,156</u> <b>A</b>
State Aid - Prior Years	-	-	0
Other State Revenues	3,599,384	1,876,027	(1,723,357) <b>B</b>
Local Revenues	2,229,529	2,360,800	131,271
<b>TOTAL REVENUES:</b>	<b><u>95,650,787</u></b>	<b><u>97,282,857</u></b>	<b><u>1,632,070</u></b>
Other various adjustments			
<b>EXPENDITURES:</b>			
Certificated Salaries	47,994,564	45,500,966	2,493,598
Classified Salaries	13,998,987	14,920,724	(921,737)
Employee Benefits	19,636,965	21,257,846	(1,620,881)
Books and Supplies	2,107,726	2,253,292	(145,566)
Services & Operating Expenses	9,661,649	8,888,018	773,631
Capital Outlay	36,617	58,450	(21,833)
Direct Support/Indirect Cost	(3,301,318)	(3,085,585)	(215,733)
<b>TOTAL EXPENDITURES</b>	<b><u>90,135,190</u></b>	<b><u>89,793,711</u></b>	<b><u>341,479</u></b> <b>C</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>5,515,597</b>	<b>7,489,146</b>	<b>1,973,549</b>
<b>OTHER FINANCING SOURCES AND USES:</b>			
Inter-fund Transfers Out			
Transfer to Adult Education Fund	(60,000)	-	60,000
Transfer to Child Development Fund	(30,000)	(30,000)	0
Transfer to Preschool Program			0
Transfer to Self Insurance Fund	(243,496)	(243,496)	0
Transfer to Special Reserve Fund			0

**BERKELEY UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT  
Preliminary Budget as of June 12, 2019**

	Estimated Actuals FY 2018-19	Preliminary Budget FY 2019-20	Variances
Transfer to Cafeteria Fund	(732,542)	(835,030)	(102,488)
<b>Total Transfers Out</b>	<b>(1,066,038)</b>	<b>(1,108,526)</b>	<b>(42,488)</b>
<b>Contributions In and Other Financing Sources</b>			
BSEP Contribution	13,784,700	13,629,958	(154,742)
BSEP Direct Support	383,000	551,200	168,200
BSEP Substitute Compensation	250,700	247,600	(3,100)
<b>Total Contributions In</b>	<b>14,418,400</b>	<b>14,428,758</b>	<b>10,358</b>
<b>Contributions Out</b>			
CPA School of Social Justice			0
Special Education - (ADA)	(710,155)	(710,155)	0
Special Education - State	(18,910,462)	(17,707,982)	1,202,480
Special Education - Mental Health	(454,784)	(454,784)	0
<b>Total Contributions Out</b>	<b>(20,075,401)</b>	<b>(18,872,921)</b>	<b>1,202,480</b>
Net Contributions	(5,657,001)	(4,444,163)	1,212,838
<b>TOTAL OTHER FINANCING SOURCES /USES</b>	<b>(6,723,039)</b>	<b>(5,552,689)</b>	<b>1,170,350</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(1,207,442)</b>	<b>1,936,457</b>	<b>3,143,899</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,892,417</b>	<b>2,684,975</b>	<b>(1,207,442)</b>
<b>ENDING FUND BALANCE</b>	<b>2,684,975</b>	<b>4,621,432</b>	<b>1,936,457</b>
Amount Committed and Assigned	1,242,635	1,100,000	(142,635)
<b>UNDESIGNATED FUND BALANCE</b>	<b>\$ 1,442,340</b>	<b>\$ 3,521,432</b>	<b>\$ 2,079,092</b>

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**  
Preliminary Budget as of June 12, 2019

	Estimated Actuals FY 2018-19	Preliminary Budget FY 2019-20	Variances
<b>COMPONENTS OF FUND BALANCE:</b>			
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	142,635	-	
LCAP Reserves	1,000,000	1,000,000	
Negotiated Salary Increase FY18-19	194,033		
Undesignated Fund Balance	1,248,307	3,521,432	
Required Amount for Economic Uncertainties - 3%	3,742,483	3,546,371	
Fund 17 Reserve Balance	3,599,848	3,546,371	
Fund 01 Reserve Balance	142,635	-	
<b>AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT</b>	\$      -      \$	(0)	

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**  
**Preliminary Budget as of June 12, 2019**

**Explanation of Significant Changes**

A	Increase in LCFF Base revenue due to increase in COLA and increase in ADA of 33 students.	\$	3,224,156
B	Decrease in State Funding for one-time discretionary funding mandated cost reimbursement.	\$	(1,723,357)
C	Net impact in Certificated salaries from board approved budget reductions, transfers, decrease in LCAP staffing, and reduction in Common Core.  Net Increase in Classified salaries due to assumption of full staffing in FY19-20 including Noon Supervisor positions and FY18-19 savings.  Net increase in benefits due to \$.5 million increase in PERS contribution rates and \$1 million increase in retiree and health and welfare benefits due to the assumption that all positions are fully staffed.  Net savings as a result of board approved budget reduction from services expenditures, and elimination of prior year one-time expenditures.	\$	2,493,598  (921,737)  (1,620,881)  \$ 773,631
	Other various adjustments.	\$	(383,132)
		\$	341,479
D	Reduction of \$60,000 contribution to Older Adults Program and increase of \$102,488 contribution to the Cafeteria Fund.	\$	(42,488)
E	Decrease in contribution to Special Ed due to projected decreases for Non Public Schools and Non-Public Agencies services.	\$	1,202,480

# **GENERAL FUND**

# **SUMMARY**

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND - FUNDS 01 - 04**  
**Preliminary Budget FY 2019-20**

<u>Object Codes</u>	Fund 01 Unrestricted General Fund		Fund 02 Unrestricted H Fund		Fund 04 BSEP Fund		<u>Total Unrestricted</u>	<u>Total Restricted</u>	<u>Total</u>	<u>Total Fund</u>
	Unrestricted	Restricted	Unrestricted	H Fund	Unrestricted	H Fund				
<b>REVENUES:</b>										
Base LCFF Funding	8010-8099	87,500,494					87,500,494	0	87,500,494	
Supplemental LCFF Funding		5,545,536					5,545,536	0	5,545,536	
Total LCFF Funding		93,046,030					93,046,030	0	93,046,030	
Special Property Tax Transfers		0	634,462				0	634,462	634,462	
Funding After Transfers		93,046,030	634,462				93,046,030	634,462	93,680,492	
Federal Revenues	8100-8299	0	3,896,051				0	3,896,051	3,896,051	
Other State Revenues	8300-8599	1,876,027	9,064,280				1,876,027	9,064,280	10,940,307	
Local Revenues	8600-8799	2,360,800	9,328,869	6,258,681	0	32,218,100	40,837,581	9,328,869	50,166,450	
<b>TOTAL REVENUES:</b>		<b>97,282,857</b>	<b>22,923,662</b>	<b>6,258,681</b>	<b>0</b>	<b>32,218,100</b>	<b>135,759,638</b>	<b>22,923,662</b>	<b>158,683,300</b>	
<b>EXPENDITURES:</b>										
Certificated Salaries	1000-1999	45,500,966	9,684,814	0	0	6,983,902	52,484,868	9,684,814	62,169,682	
Classified Salaries	2000-2999	14,920,724	8,463,318	739,058	2,273,042	1,943,887	17,603,669	10,736,360	28,340,029	
Employee Benefits	3000-3999	21,257,846	11,325,066	373,582	956,964	3,359,135	24,990,563	12,282,030	37,272,593	
Books and Supplies	4000-4999	2,253,292	1,589,385	51,500	391,500	2,315,487	4,620,279	1,980,885	6,601,164	
Services & Operating Expenses	5000-5999	8,888,018	10,177,210	218,617	1,059,500	1,502,795	10,609,430	11,236,710	21,846,140	
Capital Outlay	6000-6999	58,450	0	0	95,000	0	58,450	95,000	153,450	
Other Outgo	7110-7190	0	550	0	0	0	0	550	550	
Direct Support/Indirect Cost	7300-7399	(3,085,585)	498,561	327,030	0	1,573,142	(1,185,413)	498,561	(686,852)	
<b>TOTAL EXPENDITURES</b>		<b>89,793,711</b>	<b>41,738,904</b>	<b>1,709,787</b>	<b>4,776,006</b>	<b>17,678,348</b>	<b>109,181,846</b>	<b>46,514,910</b>	<b>155,696,756</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>7,489,146</b>	<b>(18,815,242)</b>	<b>4,548,894</b>	<b>(4,776,006)</b>	<b>14,539,752</b>	<b>26,577,792</b>	<b>(23,591,248)</b>	<b>2,986,544</b>	

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND - FUNDS 01 - 04**  
**Preliminary Budget FY 2019-20**

<u>Object Codes</u>	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Total Unrestricted	Total Restricted	Total Fund
<b>OTHER FINANCING SOURCES AND USES:</b>								
<b>Inter-fund Transfers Out</b>	7610-7629	0	(30,000)			0	0	0
Transfer to Older Adults						(30,000)	0	(30,000)
Transfer to Child Development Fund		0	(835,030)			0	0	(835,030)
Transfer to Preschool Program						0	0	0
LCFF Transfer to Cafeteria Fund						(243,496)	0	(243,496)
Transfer to Cafeteria Fund						0	0	0
Transfer to Self Insurance Fund						0	0	0
Transfer to Reserve Fund (17)								
Retiree Benefit Transfer to Reserve Fund (20)								
<b>Total Transfers Out</b>		(1,108,526)	0	0	0	0	(1,108,526)	0
<b>Contributions In and Other Financing Sources</b>								
BSEP Contribution	13,629,958	0	0	0	(13,629,958)	0	0	0
BSEP Direct Support	551,200	0	0	0	(551,200)	0	0	0
BSEP Substitute Compensation	247,600	0	0	0	(247,600)	0	0	0
Retiree Benefit Transfer	0	0	0	0	0	0	0	0
<b>Total Contributions In and Other Financing Sources</b>	<b>14,428,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(14,428,758)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contributions Out</b>	8980-8999	(18,418,137)	18,418,137	0	0	(18,418,137)	18,418,137	0
Special Education - State	(454,784)	454,784	0	0	0	(454,784)	454,784	0
Special Education Mental Health	0	0	0	0	0	0	0	0
California Nutrition Network	0	0	(4,776,006)	4,776,006		(4,776,006)	4,776,006	0
Inter-fund Transfer								
<b>Total Contributions Out</b>	<b>(18,872,921)</b>	<b>18,872,921</b>	<b>(4,776,006)</b>	<b>4,776,006</b>	<b>0</b>	<b>(23,648,927)</b>	<b>23,648,927</b>	<b>0</b>

**BERKELEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND - FUNDS 01 - 04  
Preliminary Budget FY 2019-20**

<u>Object Codes</u>	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Total Unrestricted	Total Restricted	Total Fund
	Unrestricted General Fund	Restricted General Fund	Unrestricted H Fund	Restricted H Fund	BSEP Fund	Unrestricted	Restricted	Total Fund
Net Contributions	(4,444,163)	18,872,921	(4,776,006)	4,776,006	(14,428,758)	(23,648,927)	23,648,927	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(5,552,689)</b>	<b>18,872,921</b>	<b>(4,776,006)</b>	<b>4,776,006</b>	<b>(14,428,758)</b>	<b>(24,757,453)</b>	<b>23,648,927</b>	<b>(1,108,526)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>1,936,457</b>	<b>57,679</b>	<b>(227,112)</b>	<b>0</b>	<b>110,994</b>	<b>1,820,339</b>	<b>57,679</b>	<b>1,878,018</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,684,975</b>	<b>2,401,636</b>	<b>1,067,469</b>	<b>0</b>	<b>7,436,375</b>	<b>11,188,819</b>	<b>2,401,636</b>	<b>13,590,455</b>
<b>ENDING FUND BALANCE</b>	<b>4,621,432</b>	<b>2,459,315</b>	<b>840,357</b>	<b>0</b>	<b>7,547,369</b>	<b>13,009,158</b>	<b>2,459,315</b>	<b>15,468,473</b>

# **COMPARISON**

# **REPORTS**

**GENERAL FUND**

**UNRESTRICTED**

**BERKELEY UNIFIED SCHOOL DISTRICT**

**FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES**

**COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Second Interim 2018/19 As of 1/31/2019	Estimated Actuals 2018/19 As of 06/07/2019	Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19	% Variance
							2019/20	
<b>REVENUE LIMIT SOURCES/LCFF</b>								
8011	State Aid - Base	\$27,730,500	\$27,492,851	\$27,788,258	\$32,213,958	\$32,199,881	\$35,197,397	\$2,997,516 9.31%
8011	State Aid - Supplemental	\$4,249,522	\$5,038,890	\$5,271,850	\$5,490,534	\$5,504,611	\$5,545,536	\$40,925 0.74%
8012	EPA	\$13,418,605	\$12,844,802	\$11,583,060	\$8,833,177	\$8,285,061	\$8,465,095	\$180,034 2.17%
8021	Homeowners Exemptions	\$216,618	\$215,489	\$217,221	\$212,708	\$212,708	\$212,708	\$0 0.00%
8041	Secured Roll Taxes	\$27,523,037	\$29,301,797	\$31,569,892	\$33,125,439	\$33,125,439	\$33,125,439	\$0 0.00%
8042	Unsecured Roll Taxes	\$1,512,428	\$1,447,585	\$1,506,418	\$2,288,044	\$2,288,044	\$2,288,044	\$0 0.00%
8043	Prior Years' Taxes	(\$329,111)	(\$289,170)	(\$148,756)	(\$148,756)	(\$148,756)	(\$148,756)	\$0 0.00%
8044	Supplemental Taxes	\$892,227	\$468,060	\$903,696	\$903,696	\$886,773	\$886,773	\$0 0.00%
8045	Education Rev Aug Fund (ERAF)	\$7,592,117	\$8,843,456	\$8,231,605	\$8,766,220	\$8,766,220	\$8,766,220	\$0 0.00%
8047	Community Redevelopment Funds	\$273,889	\$330,438	\$362,611	\$362,611	\$362,611	\$362,611	\$0 0.00%
8086	Prop Tax Transfer to Charter	(\$2,359,991)	(\$2,323,521)	(\$2,082,988)	(\$2,225,757)	(\$1,660,718)	(\$1,655,037)	\$5,681 -0.34%
<b>Subtotal Revenue Limit Sources/LCFF</b>		<b>\$80,719,840</b>	<b>\$83,370,678</b>	<b>\$85,202,888</b>	<b>\$89,821,874</b>	<b>\$89,821,874</b>	<b>\$93,046,030</b>	<b>\$3,224,156 3.59%</b>
8019	State Aid - Prior Years	\$0	(\$186,920)	\$77,959	\$0	\$0	\$0	\$0 0.00%
<b>Net Revenue Limit Sources/LCFF</b>		<b>\$80,719,840</b>	<b>\$83,183,758</b>	<b>\$85,280,827</b>	<b>\$89,821,874</b>	<b>\$89,821,874</b>	<b>\$93,046,030</b>	<b>\$3,224,156 3.59%</b>
<b>FEDERAL REVENUE</b>								
8295	Prior Year Federal Revenue	\$0	\$0	\$500	\$0	\$0	\$0	\$0 0.00%
	<b>Subtotal</b>							
<b>OTHER STATE REVENUES</b>								
8550	Mandated Cost Reimbursements	\$5,299,128	\$2,346,611	\$1,714,933	\$2,101,792	\$2,101,792	\$393,822	(\$1,707,970) -81.26%
8560	State Lottery Revenue	\$1,367,170	\$1,497,960	\$1,480,679	\$1,473,911	\$1,473,911	\$1,482,205	\$8,294 0.56%
8565	State Lottery Revenue Prior Year	\$18,923	\$0	\$0	\$23,681	\$23,681	\$0	(\$23,681) -100.00%
8590	All Other State Revenues	\$4,334	\$0	\$48,000	\$0	\$0	\$0	\$0 0.00%
8599	Prior Year State Revenues	(\$73,889)	\$0	\$2,662	\$0	\$0	\$0	\$0 0.00%
	<b>Subtotal</b>	<b>\$6,615,696</b>	<b>\$3,844,571</b>	<b>\$3,246,275</b>	<b>\$3,599,384</b>	<b>\$3,599,384</b>	<b>\$1,876,027</b>	<b>(\$1,723,357) -47.88%</b>
<b>OTHER LOCAL REVENUES</b>								
8625	Comm Redevel Funds not Subj	\$58,083	\$59,278	\$51,801	\$0	\$0	\$0	\$0 0.00%
8650	Leases and Rentals	\$410,226	\$360,134	\$459,900	\$350,000	\$438,800	\$408,800	(\$30,000) -6.84%
8660	Interest	\$69,250	\$112,653	\$129,496	\$60,000	\$60,000	\$100,000	\$40,000 66.67%
8675	Transportation Fees from Indiv	\$404,480	\$380,466	\$370,760	\$400,000	\$400,000	\$400,000	\$0 0.00%
8677	Interagency Services BN LEAs	\$249,201	\$153,551	\$110,126	\$66,702	\$66,702	\$66,702	\$0 -100.00%
8699	All Other Local Revenues	\$1,086,280	\$1,445,249	\$1,349,944	\$1,264,027	\$1,264,027	\$1,452,000	\$187,973 14.87%
	<b>Subtotal</b>	<b>\$2,277,520</b>	<b>\$2,511,332</b>	<b>\$2,472,027</b>	<b>\$2,140,729</b>	<b>\$2,229,529</b>	<b>\$2,360,800</b>	<b>\$131,271 5.89%</b>
	<b>TOTAL REVENUES</b>	<b>\$89,613,056</b>	<b>\$89,539,661</b>	<b>\$90,999,628</b>	<b>\$95,561,987</b>	<b>\$95,650,787</b>	<b>\$97,282,857</b>	<b>\$1,632,070 1.71%</b>

**BERKELEY UNIFIED SCHOOL DISTRICT**

**FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES**

**COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Second Interim 2018/19 As of 1/31/2019	Estimated Actuals 2018/19 As of 06/07/2019	Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19	Preliminary Budget 2019/20 As of 06/12/2019	% Variance
<b>CERTIFICATED SALARIES</b>									
1102	Teachers' Salaries	\$37,223,298	\$39,739,572	\$37,006,983	\$38,863,355	\$38,863,355	\$37,135,092	\$37,135,092	-4.45%
1103	Substitute Teachers' Illness	\$1,262,891	\$1,263,271	\$1,242,871	\$1,180,634	\$1,080,634	\$1,180,634	\$100,000	9.25%
1116	Tchr Hourly/Daily/Subs	\$721,234	\$794,833	\$792,898	\$842,694	\$867,744	\$693,209	(\$174,535)	-20.11%
1117	Teacher Stipend	\$174,389	\$169,167	\$407,169	\$155,493	\$277,901	\$260,837	(\$17,064)	-6.14%
1120	Teachers-Moving Stipend	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1150	Cash In Lieu	\$23,682	\$20,401	\$21,888	\$35,007	\$35,007	\$25,007	(\$10,000)	-28.57%
1151	Subs Cash In Lieu	\$45,082	\$36,921	\$43,580	\$3,400	\$3,400	\$3,400	\$0	0.00%
1202	Certificated Support Salaries	\$1,448,285	\$1,772,019	\$1,791,391	\$1,853,900	\$1,853,900	\$1,574,971	(\$278,929)	-15.05%
1203	Certificated Pupil Support/Subs	\$0	\$0	\$3,387	\$0	\$0	\$0	\$0	0.00%
1216	Hlly /Subs /Daily	\$36,562	\$2,459	\$712	\$2,154	\$2,154	\$1,600	(\$554)	-25.72%
1217	Certificated Pupil Support Stipend	\$0	\$0	\$2,818	\$0	\$0	\$0	\$0	0.00%
1302	Cert Sup & Adm Monthly Sal	\$4,316,085	\$4,783,349	\$4,674,830	\$4,598,250	\$4,598,250	\$4,232,798	(\$365,452)	-7.95%
1303	Adm & Sup Sick Leave	\$15,069	\$0	\$2,729	\$577	\$577	\$577	\$0	0.00%
1306	Adm & Sup Extra Duty	\$0	\$0	\$2,061	\$3,228	\$9,778	\$0	(\$9,778)	-100.00%
1316	Adm & Sup Subs	\$87,962	\$96,855	\$16,823	\$64,110	\$32,129	\$115,810	\$83,681	260.45%
1317	Adm & Sup Stipend	\$3,677	\$13,299	\$12,965	\$8,000	\$8,000	\$6,600	(\$1,400)	-17.50%
1350	Cash In Lieu	\$49,104	\$63,558	\$79,698	\$77,297	\$77,297	\$57,297	(\$20,000)	-25.87%
1902	Other Certificated Salaries	\$249,168	\$378,475	\$303,076	\$272,997	\$272,997	\$206,262	(\$66,735)	-24.45%
1903	Off Cert Subs Sick Leave	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1916	Other Certificated Hourly	\$15,588	\$5,493	\$6,723	\$8,541	\$8,541	\$6,872	(\$1,669)	-19.54%
1917	Other Certificated Stipend	\$0	\$0	\$0	\$2,900	\$2,900	\$0	(\$2,900)	-100.00%
	<b>Subtotal</b>	<b>\$45,672,076</b>	<b>\$49,139,681</b>	<b>\$46,412,611</b>	<b>\$47,972,537</b>	<b>\$47,994,564</b>	<b>\$45,500,966</b>	<b>(\$2,493,598)</b>	<b>-5.20%</b>
<b>CLASSIFIED SALARIES</b>									
2102	Instr Aides Monthly Salary	\$131,353	\$221,84	\$176,796	\$187,049	\$187,049	\$209,947	\$22,898	12.24%
2103	Instructional Aides Substitute	\$14,138	\$47	\$0	\$337	\$337	\$450	\$113	33.53%
2112	Instructional Aides Overtime	\$1,703	\$0	\$299	\$0	\$0	\$0	\$0	0.00%
2116	Instr Aides Hlly/Daily/Subs	\$45,900	\$21,358	\$42,054	\$29,029	\$29,029	\$42,164	\$13,135	45.25%
2117	Stipend/Student Workers	\$137,499	\$122,898	\$138,819	\$83,096	\$83,096	\$119,334	\$36,238	43.61%
2146	Tutors-Hlly	\$34,428	\$32,935	\$53,203	\$46,000	\$46,000	\$58,500	\$12,500	27.17%
2150	Cash In Lieu	\$16,652	\$24,115	\$26,096	\$22,970	\$22,970	\$14,952	(\$8,018)	-34.91%
2165	Student Worker	\$0	\$0	\$1,478	\$1,227	\$1,227	\$0	(\$1,227)	-100.00%
2182	Instr Spec Monthly Sal	\$228,670	\$394,794	\$353,152	\$338,625	\$338,625	\$422,448	\$83,823	24.75%
2186	Instr Spec Hourly	\$9,393	\$29,429	\$22,445	\$45,626	\$45,626	\$0	(\$45,626)	-100.00%
2202	Classified Support Salaries	\$4,600,813	\$4,978,655	\$5,095,164	\$5,290,988	\$5,290,988	\$5,492,229	\$241,241	4.59%
2203	Classified Support Substitutes	\$53,499	\$84,560	\$91,086	\$44,975	\$44,975	\$52,499	\$7,524	16.73%
2212	Class Support Overtime	\$520,080	\$584,370	\$548,193	\$394,018	\$395,537	\$282,360	(\$113,177)	-28.61%

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES**

**COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016		Audited Actuals 2016-17 As of 06/30/2017		Audited Actuals 2017-18 As of 06/30/18		Second Interim As of 1/31/2019		Estimated Actuals 2018/19 As of 06/07/2019		Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19		% Variance
		2015-16 As of 06/30/2016	06/30/2017	2016-17 As of 06/30/17	2017-18 As of 06/30/18	2018/19 As of 1/31/2019	06/07/2019	\$488,202	\$462,702	\$450,898	(\$11,804)	-2.55%		
2216	Class Support Hrly/Daily/Subs	\$592,393	\$641,740	\$634,316	\$117,592	\$108,442	\$108,442	\$118,281	\$118,281	\$118,281	\$9,839	9.07%		
2250	Cash In Lieu	\$153,500	\$139,633	\$8,340	\$3,085	\$3,085	\$3,085	\$0	\$0	\$0	(\$3,085)	-100.00%		
2265	Student Worker	\$9,576	\$6,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$750)	-100.00%		
2302	Classified Supervisor & Admin Sal	\$1,779,410	\$1,914,392	\$1,838,562	\$1,891,127	\$1,891,127	\$1,891,127	\$2,060,765	\$2,060,765	\$169,638	8.97%			
2316	Classified Supv-Hourly/Daily/Sub	\$3,566	\$61,021	\$22,411	\$19,582	\$19,582	\$19,582	\$400	\$400	(\$19,182)	-97.96%			
2317	Classified Supv & Admin Stipend	\$0	\$0	\$600	\$750	\$750	\$750	\$0	\$0	(\$750)	-100.00%			
2350	Cash In Lieu	\$10,695	\$25,914	\$26,345	\$22,287	\$22,287	\$22,287	\$25,920	\$25,920	\$3,633	16.30%			
2402	Clerical Tech & Off Staff Sal	\$3,229,794	\$3,498,299	\$3,541,971	\$3,693,112	\$3,693,112	\$3,693,112	\$3,871,167	\$3,871,167	\$179,592	4.86%			
2403	Clerical Tech & Off Sub	\$182,622	\$211,985	\$172,217	\$162,105	\$162,105	\$162,105	\$155,873	\$155,873	\$18,311	13.31%			
2412	Clerical Tech & Off Overtime	\$84,660	\$85,047	\$82,412	\$55,980	\$55,980	\$55,980	\$91,092	\$91,092	\$35,112	62.72%			
2416	Clerical Hrly/Daily/Subs	\$184,005	\$248,943	\$250,521	\$304,041	\$304,041	\$304,041	\$173,346	\$173,346	(\$127,695)	-42.42%			
2450	Cash In Lieu	\$86,078	\$81,855	\$89,737	\$87,026	\$87,026	\$87,026	\$79,913	\$79,913	(\$7,113)	-8.17%			
2902	Other Classified Salaries	\$335,129	\$388,165	\$394,793	\$565,370	\$565,370	\$565,370	\$899,460	\$899,460	\$314,090	53.66%			
2903	Other Classified Substitute	\$2,876	\$4,085	\$8,778	\$6,619	\$6,619	\$6,619	\$0	\$0	(\$6,619)	-100.00%			
2912	Other Classified Monthly Salaries	\$525	\$241	\$956	\$4,150	\$4,150	\$4,150	\$2,208	\$2,208	(\$1,942)	-46.80%			
2916	Other Class. Subs/Daily/Hrly	\$216,120	\$252,035	\$220,061	\$140,738	\$140,738	\$140,738	\$274,316	\$274,316	\$133,578	94.91%			
2950	Cash In Lieu of Benefits	\$23,775	\$20,345	\$18,374	\$35,492	\$35,492	\$35,492	\$22,202	\$22,202	(\$13,290)	-37.45%			
	<b>Subtotal</b>	<b>\$12,688,852</b>	<b>\$14,075,518</b>	<b>\$13,976,769</b>	<b>\$14,102,047</b>	<b>\$13,988,987</b>	<b>\$14,920,724</b>	<b>\$921,737</b>	<b>\$921,737</b>		<b>6.58%</b>			
	<b>EMPLOYEE BENEFITS</b>													
3101	STRS - Certificated	\$4,713,323	\$6,019,556	\$6,476,347	\$7,997,898	\$7,997,898	\$7,997,898	\$7,532,597	\$7,532,597	\$6,420	0.09%			
3102	STRS - Classified	\$7,706	\$6,829	\$9,838	\$7,745	\$7,745	\$7,745	\$0	\$0	(\$7,745)	-100.00%			
3201	PERS - Certificated	\$77,498	\$100,602	\$98,643	\$113,801	\$113,801	\$113,801	\$80,318	\$80,318	(\$33,826)	-29.63%			
3202	PERS - Classified	\$1,249,619	\$1,585,629	\$1,856,015	\$2,279,065	\$2,279,065	\$2,279,065	\$2,686,141	\$2,686,141	\$456,502	20.47%			
3301	Medicare - Instructional	\$613,204	\$665,071	\$626,005	\$627,060	\$627,060	\$627,060	\$639,863	\$639,863	\$661,067	4.95%			
3302	Medicare - Non Instructional	\$776,083	\$197,661	\$195,346	\$204,296	\$204,296	\$204,296	\$204,349	\$204,349	\$12,259	6.00%			
3311	OASDI - Certificated	\$48,986	\$48,127	\$44,166	\$40,650	\$40,650	\$40,650	\$40,814	\$40,814	(\$19,330)	-47.36%			
3312	OASDI - Classified	\$742,215	\$832,161	\$827,958	\$797,429	\$797,429	\$797,429	\$919,756	\$919,756	\$122,111	15.31%			
3401	Health & Welfare - Certificated	\$3,803,957	\$3,888,436	\$3,578,458	\$3,606,112	\$3,606,112	\$3,606,112	\$3,571,721	\$3,571,721	\$3,935,010	\$363,289	10.17%		
3402	Health & Welfare - Classified	\$1,698,116	\$1,909,744	\$1,947,091	\$2,164,798	\$2,164,798	\$2,164,798	\$2,064,198	\$2,064,198	\$2,631,912	\$567,714	27.50%		
3501	SUJ - Certificated	\$26,516	\$25,848	\$26,939	\$26,400	\$26,400	\$26,400	\$26,721	\$26,721	\$26,601	(\$120)	-0.45%		
3502	SUJ - Classified	\$7,379	\$8,174	\$8,112	\$8,510	\$8,510	\$8,510	\$8,670	\$8,670	\$157	1.84%			
3601	Workers Comp - Certificated	\$337,291	\$1,001,517	\$952,210	\$933,099	\$933,099	\$933,099	\$937,202	\$937,202	\$4,424	0.47%			
3602	Workers Comp - Classified	\$260,969	\$288,986	\$287,177	\$296,316	\$296,316	\$296,316	\$305,074	\$305,074	\$8,686	2.93%			
3701	Retiree Benefits - Certificated	\$1,232,312	\$1,301,140	\$913,668	\$907,340	\$907,340	\$907,340	\$904,588	\$904,588	\$1,001,719	\$97,131	10.74%		
3702	Retiree Benefits - Classified	\$275,918	\$311,539	\$244,039	\$275,873	\$275,873	\$275,873	\$296,691	\$296,691	\$20,853	7.56%			
	<b>Subtotal</b>	<b>\$15,371,092</b>	<b>\$18,191,019</b>	<b>\$18,032,010</b>	<b>\$20,285,822</b>	<b>\$19,636,965</b>	<b>\$21,257,846</b>	<b>\$1,620,881</b>	<b>\$1,620,881</b>		<b>8.25%</b>			

## BERKELEY UNIFIED SCHOOL DISTRICT

**FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES**  
**COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Second Interim 2018/19 As of 1/31/2019	Estimated Actuals 2018/19 As of 06/07/2019	Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19	Preliminary Budget As of 06/12/2019	% Variance
<b>BOOKS AND SUPPLIES</b>									
4100	Apprv Texts & Core Curr Materials	\$142,054	\$149,049	\$169,571	\$127,783	\$127,087	\$147,783	\$20,696	16.28%
4200	Books - Other Reference Materials	\$2,724	\$431	(\$856)	\$1,328	\$563	\$1,745	\$1,162	199.31%
4300	Materials and Supplies	\$569,329	\$563,673	\$622,005	\$786,095	\$774,080	\$580,755	(\$193,325)	-24.97%
4350	Other Supplies	\$783,495	\$916,202	\$771,893	\$904,538	\$957,370	\$927,731	(\$29,639)	-3.10%
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$1,000	\$1,000	\$2,500	\$1,500	150.00%
4380	Unallocated Exp/Placeholder	\$0	\$0	\$0	\$21,095	\$284,447	\$263,352	\$263,352	1248.41%
4400	Equipment \$500 to \$5,000	\$195,000	\$217,284	\$111,178	\$79,464	\$88,041	\$167,823	\$79,782	90.62%
4600	Fuel Gasoline	\$8,009	\$10,787	\$8,458	\$11,000	\$11,000	\$9,000	(\$2,000)	-18.18%
4610	Fuel Natural Gas	\$20,701	\$25,217	\$26,570	\$28,270	\$28,270	\$42,308	\$14,038	49.66%
4620	Fuel Diesel	\$61,754	\$75,818	\$99,102	\$99,200	\$99,200	\$89,200	(\$10,000)	-10.08%
	<b>Subtotal</b>	<b>\$1,773,068</b>	<b>\$1,958,460</b>	<b>\$1,807,920</b>	<b>\$2,059,773</b>	<b>\$2,107,726</b>	<b>\$2,253,222</b>	<b>\$145,566</b>	<b>6.91%</b>
<b>SERVICES, OTHER OPERATING EXPENSES</b>									
5100	Service Contracts above \$25,000	\$0	\$0	\$14,166	\$40,000	\$40,000	\$40,000	\$0	0.00%
5200	Travel & Conferences	\$187,068	\$196,612	\$190,428	\$157,732	\$198,548	\$115,688	(\$82,880)	-41.74%
5220	Travel/Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5300	Dues and Memberships	\$61,331	\$52,367	\$38,234	\$54,252	\$53,732	\$51,829	(\$1,903)	-3.54%
5400	Insurance	\$702,989	\$741,489	\$707,573	\$792,443	\$796,043	\$712,338	(\$83,705)	-10.52%
5510	Water/Sewage	\$522,172	\$542,717	\$523,213	\$548,000	\$548,000	\$549,519	\$1,519	0.28%
5520	Natural Gas	\$251,792	\$267,550	\$479,529	\$283,385	\$283,385	\$238,385	(\$45,000)	-15.88%
5530	Storm Drains	\$61,447	\$61,450	\$61,450	\$61,489	\$61,489	\$61,450	(\$39)	-0.06%
5540	Garbage	\$373,921	\$377,012	\$414,132	\$441,800	\$441,800	\$391,612	(\$50,188)	-11.36%
5550	Electricity	\$1,524,360	\$1,517,256	\$1,623,196	\$1,413,012	\$1,413,012	\$1,462,300	\$49,288	3.49%
5570	Alarm Service	\$32,318	\$43,003	\$29,579	\$59,132	\$55,682	\$50,000	(\$5,682)	-10.20%
5600	Rental, Leases & Repairs	\$544,321	\$424,805	\$413,866	\$532,129	\$605,844	\$527,763	(\$78,081)	-12.89%
5620	Maintenance Contracts	\$824,541	\$707,581	\$629,066	\$708,398	\$708,398	\$708,245	(\$153)	-0.02%
5711	Field Trips	(\$59,246)	(\$49,671)	(\$73,626)	(\$50,319)	(\$50,319)	(\$51,088)	(\$769)	1.53%
5712	Central Printing - Xerox	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	\$0	0.00%
5750	Dir Costs for Interfund Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5751	Field Trips, Interfund	(\$7,050)	(\$7,471)	(\$10,677)	(\$21,506)	(\$22,006)	(\$26,761)	(\$4,755)	21.61%
5752	Central Printing - Xerox	(\$10,500)	(\$10,500)	(\$10,500)	(\$10,500)	(\$10,500)	(\$9,500)	\$1,000	-9.52%
5753	Offsites Printing - Copiers	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	(\$3,000)	\$6,400	-68.09%
5756	Intfrd Tms-Fd Serv-Othr Fnd	\$3,101	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5759	Work Order Changes	(\$49,225)	(\$25,508)	(\$32,074)	(\$49,000)	(\$49,000)	(\$69,500)	(\$20,500)	41.84%
5800	Contract Services	\$2,989,520	\$2,880,552	\$2,943,311	\$3,309,191	\$2,988,934	(\$40,516)	(\$40,516)	-11.82%
5805	Instr Personal Serv	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5814	QSS Support/Training	\$69,365	\$87,244	\$84,780	\$83,730	\$83,730	\$85,730	\$2,000	2.39%

BERKELEY UNIFIED SCHOOL DISTRICT  
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Second Interim As of 1/31/2019	Estimated Actuals 2018/19 As of 06/07/2019	Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19	Preliminary Budget 2019/20 As of 06/12/2019	Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19
							% Variance	% Variance	% Variance
5820 Outside Printing		\$10,500	\$143	\$4,155	\$6,578	\$3,943	\$6,578	\$2,635	66.83%
5829 Legal Fees		\$814,158	\$749,437	\$551,473	\$556,102	\$562,102	\$570,000	\$7,898	1.41%
5830 Election Expense		\$0	\$241,900	\$0	\$0	\$0	\$0	\$0	0.00%
5831 Audit Expense		\$64,000	\$64,000	\$66,000	\$69,000	\$69,000	\$69,000	\$0	0.00%
5839 Bank Fees		\$30,314	\$25,850	\$32,073	\$22,900	\$22,900	\$22,900	\$0	0.00%
5840 Special Ed Settlement		\$0	\$0	\$0	\$63,167	\$63,167	\$11,500	(\$51,667)	-81.79%
5880 Unallocated Expense Reserve		\$0	\$0	\$0	\$17,317	\$17,317	\$0	\$0	0.00%
5910 Postage/Mailing		\$100,493	\$88,771	\$72,787	\$106,397	\$106,397	\$87,296	(\$19,101)	-17.95%
5920 Cell Phone		\$3,549	\$20,002	\$35,427	\$59,117	\$59,117	\$58,700	(\$417)	-0.71%
5930 Telephone		\$91,483	\$167,626	\$14,760	\$125,015	\$125,015	\$126,000	\$985	0.79%
5940 Internet Service		\$92,079	\$106,764	\$111,105	\$102,900	\$102,900	\$102,900	\$0	0.00%
5950 Postage-Interfund		(\$4,879)	(\$3,300)	(\$4,773)	(\$4,800)	(\$4,800)	(\$4,800)	\$0	0.00%
<b>Subtotal</b>		<b>\$9,211,183</b>	<b>\$9,254,982</b>	<b>\$8,995,956</b>	<b>\$9,464,364</b>	<b>\$9,661,649</b>	<b>\$8,888,018</b>	<b>(\$773,631)</b>	<b>-8.01%</b>
<b>CAPITAL OUTLAY</b>									
6200 Buildings & Improvements of Buildings		\$0	\$12,019	\$6,100	\$0	\$0	\$0	\$0	0.00%
6400 Equipment		\$387,900	\$490,280	\$389,330	\$39,450	\$36,617	\$58,450	\$21,833	59.63%
<b>Subtotal</b>		<b>\$387,900</b>	<b>\$502,299</b>	<b>\$395,430</b>	<b>\$39,450</b>	<b>\$36,617</b>	<b>\$58,450</b>	<b>\$21,833</b>	<b>59.63%</b>
<b>DIRECT SUPPORT/INDIRECT COSTS</b>									
7340 Interprogram Indirect Costs		(\$2,275,966)	(\$2,284,120)	(\$2,250,999)	(\$2,602,873)	(\$2,612,102)	(\$2,398,733)	\$213,369	-8.17%
7350 Interfund Direct Support Costs		(\$50,882)	(\$50,882)	(\$50,881)	(\$50,882)	(\$50,882)	(\$50,882)	\$0	0.00%
7390 Interfund Indirect Costs		(\$658,205)	(\$657,579)	(\$648,763)	(\$637,746)	(\$638,334)	(\$635,970)	\$2,364	-0.37%
<b>Subtotal</b>		<b>(\$2,985,053)</b>	<b>(\$2,992,581)</b>	<b>(\$2,950,643)</b>	<b>(\$3,291,501)</b>	<b>(\$3,301,318)</b>	<b>(\$3,085,585)</b>	<b>\$215,733</b>	<b>-6.53%</b>
<b>TOTAL EXPENDITURES</b>		<b>\$82,319,118</b>	<b>\$90,129,379</b>	<b>\$86,730,054</b>	<b>\$90,632,491</b>	<b>\$90,135,190</b>	<b>\$89,793,711</b>	<b>(\$341,479)</b>	<b>-0.38%</b>

## BERKELEY UNIFIED SCHOOL DISTRICT

## FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

## COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Second Interim As of 1/31/2019	Estimated Actuals 2018/19 As of 06/07/2019	Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19	Preliminary Budget 2019/20 As of 06/12/2019	% Variance
<b>OTHER FINANCING SOURCES AND USES</b>									
	InterFund Transfers Out								
7612	To: Fund 20 - Post Employment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 11 - SBX3 4/LCFF/Older Adults	\$0	\$100,000	\$70,000	\$60,000	\$60,000	\$0	\$0	-100.00%
7619	To: Fund 12 - Child Dev	\$0	\$312,925	\$36,767	\$30,000	\$30,000	\$0	\$0	0.00%
7619	To: Fund 12 - Preschool Prog Subsidy	\$276,000	\$127,404	\$127,404	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 13 - LCFF Transfer Cafeteria Fund	\$632,542	\$732,542	\$848,497	\$732,542	\$732,542	\$835,030	\$102,488	13.99%
7619	To: Fund 13 - Cafeteria Fund	\$0	\$267,458	\$150,000	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 17 - Special Reserve	\$109,501	\$168,244	\$120,814	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 67 - Self Insurance	\$243,496	\$243,496	\$243,496	\$243,496	\$243,496	\$243,496	\$0	0.00%
<b>Subtotal</b>		<b>\$1,261,539</b>	<b>\$1,952,069</b>	<b>\$1,596,978</b>	<b>\$1,066,038</b>	<b>\$1,066,038</b>	<b>\$1,108,526</b>	<b>\$42,488</b>	<b>3.99%</b>
	Contributions								
8981	BSEP Contribution	\$12,913,282	\$14,477,072	\$13,538,036	\$13,784,700	\$13,784,700	\$13,629,958	(\$154,742)	-1.12%
8982	BSEP Direct Support	\$390,071	\$355,051	\$373,335	\$383,000	\$383,000	\$551,200	\$168,200	43.92%
8983	BSEP Substitute Compensation	\$238,796	\$253,898	\$242,498	\$250,700	\$250,700	\$247,600	(\$3,100)	-1.24%
8990	Contributions - Restricted-Field Trip	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Subtotal</b>		<b>\$13,542,149</b>	<b>\$15,126,021</b>	<b>\$14,153,869</b>	<b>\$14,418,400</b>	<b>\$14,418,400</b>	<b>\$14,428,758</b>	<b>\$10,358</b>	<b>0.07%</b>
	Contributions - Unrestricted								
8980	-6500 - Special Education	(\$14,475,783)	(\$16,136,472)	(\$17,753,104)	(\$18,530,617)	(\$19,620,617)	(\$18,418,137)	\$1,202,480	-6.13%
	-6512 - Spe Ed Mental Health	(\$570,237)	(\$521,126)	(\$729,303)	(\$454,784)	(\$454,784)	(\$454,784)	\$0	0.00%
	Other Contributions - Prior Year Balances	\$0	(\$1,422)	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Subtotal</b>		<b>(\$15,046,020)</b>	<b>(\$16,659,021)</b>	<b>(\$18,482,407)</b>	<b>(\$18,985,401)</b>	<b>(\$20,075,401)</b>	<b>(\$18,872,921)</b>	<b>\$1,202,480</b>	<b>-5.99%</b>

## BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES  
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/18	Second Interim 2018/19 As of 1/31/2019	Estimated Actuals 2018/19 As of 06/07/2019	Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19	Preliminary Budget 2019/20 As of 06/12/2019	Preliminary Budget 2019/20 As of 06/12/2019	% Variance (\$800,000)
	<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(\$2,765,410)</b>	<b>(\$3,485,069)</b>	<b>(\$5,925,516)</b>	<b>(\$5,633,039)</b>	<b>(\$6,723,039)</b>	<b>(\$5,552,689)</b>	<b>(\$800,000)</b>	<b>(\$800,000)</b>	<b>11.90%</b>
	<b>SURPLUS / (DEFICIT)</b>	<b>\$4,528,529</b>	<b>(\$4,074,788)</b>	<b>(\$1,655,942)</b>	<b>(\$703,543)</b>	<b>(\$1,207,442)</b>	<b>\$1,936,457</b>	<b>\$488,690</b>		<b>-40.47%</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$5,094,618</b>	<b>\$9,623,147</b>	<b>\$5,548,359</b>	<b>\$3,892,417</b>	<b>\$3,892,417</b>	<b>\$2,684,975</b>	<b>\$0</b>		<b>0.00%</b>
	<b>ENDING FUND BALANCE</b>	<b>\$9,623,147</b>	<b>\$5,548,359</b>	<b>\$3,892,417</b>	<b>\$3,188,874</b>	<b>\$2,684,975</b>	<b>\$4,621,432</b>	<b>\$488,690</b>		<b>18.20%</b>
	<b>Designations of Ending Fund Balance</b>									
9130	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0 0.00%
9770	Designated:									
	- Reserve for BCCE Negotiations	\$161,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
	- EIA Replacement Fund Carryover (Res0791)	\$59,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
	- One-Time Reimb Mandated Claims (Res0406)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
	- Supplemental Grant LCAP (Res0500)	\$620,910	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0 0.00%
	- Ed Services Savings (Res0000)	\$0	\$325,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
	- 3% Salary Bonus FY16-17	\$2,296,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
	- Negotiated Salary Increase FY18-19	\$0	\$0	\$0	\$0	\$194,033	\$0	\$0	\$0	\$0 0.00%
	- Commitment for Common Core FY16-17	\$1,190,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
	- Commitment for BSEP Program Support	\$2,000,000	\$416,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
	- Reserve for Economic Uncertainty	\$0	\$0	\$0	\$118,458	\$142,635	\$0	\$0	\$11,013	7.72%
	- Unrestricted Ending Fund Balance	\$3,195,430	\$4,032,191	\$2,467,007	\$1,970,416	\$1,248,307	\$3,521,432	\$477,677		38.27%
	<b>ENDING FUND BALANCE</b>	<b>\$9,623,147</b>	<b>\$5,548,359</b>	<b>\$3,892,417</b>	<b>\$3,188,874</b>	<b>\$2,684,975</b>	<b>\$4,621,432</b>	<b>\$488,690</b>		<b>18.20%</b>
	Economic Uncertainties 3.0%	\$3,253,293	\$3,443,691	\$3,599,848	\$3,742,483	\$3,546,371	\$11,013			0.29%
	Less Fund 17 Balance	\$3,253,293	\$3,443,691	\$3,599,848	\$3,599,848	\$3,546,371	\$0			0.00%
	Less Fund 01 Reserve	\$0	\$0	\$0	\$118,458	\$142,635	\$0	\$11,013		7.72%
	<b>Amount (Short) of 3% Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>0.00%</b>

**GENERAL FUND**

**TRANSPORTATION**

## BERKELEY UNIFIED SCHOOL DISTRICT

## FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES

## COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Budget 2017-18 As of 06/30/2018	Second Interim Budget 2018-19 As of 01/31/19	Estimated Actuals 2018/19 As of 06/07/2019	Preliminary Budget 2019/20 As of 06/07/2019	Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19	% Variance
<b>OTHER LOCAL REVENUES</b>									
8675	Transportation Fees from Indiv	\$404,480	\$380,466	\$370,760	\$400,000	\$400,000	\$400,000	\$0	0.00%
	<b>Subtotal</b>	<b>\$404,480</b>	<b>\$380,466</b>	<b>\$370,760</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER FINANCING SOURCES AND USES</b>									
<b>CONTRIBUTIONS</b>									
8980	Contributions - Unrestricted	\$2,021,354	\$2,481,554	\$2,218,944	\$1,884,305	\$1,899,805	\$1,923,646	\$23,841	1.25%
8990	Contributions - Restricted-Field Trip	\$0	\$0	\$0	\$27,671	\$27,671	\$27,671	\$0	0.00%
	<b>Subtotal</b>	<b>\$2,021,354</b>	<b>\$2,481,554</b>	<b>\$2,218,944</b>	<b>\$1,911,976</b>	<b>\$1,927,476</b>	<b>\$1,951,317</b>	<b>\$23,841</b>	<b>1.24%</b>
	<b>TOTAL REVENUES</b>	<b>\$2,425,834</b>	<b>\$2,862,020</b>	<b>\$2,589,704</b>	<b>\$2,311,976</b>	<b>\$2,327,476</b>	<b>\$2,351,317</b>	<b>\$23,841</b>	<b>1.02%</b>
<b>CLASSIFIED SALARIES</b>									
2202	Classified Support Salaries	\$1,010,980	\$1,109,141	\$1,122,212	\$1,204,709	\$1,204,709	\$1,187,995	(\$16,714)	-1.39%
2212	Class Support Overtime	\$246,802	\$204,645	\$172,448	\$68,459	\$68,459	\$68,459	\$0	0.00%
2216	Class Support Hrly/Daily/Subs	\$186,180	\$212,217	\$210,477	\$124,707	\$124,707	\$124,707	\$0	0.00%
2250	Cash In Lieu	\$23,415	\$19,623	\$6,560	\$11,845	\$11,845	\$7,487	(\$4,358)	-36.79%
2302	Classified Supervisor & Admin Sal	\$233,124	\$263,883	\$254,560	\$263,767	\$263,767	\$276,192	\$12,425	4.71%
2316	Classified Supv-Hourly/Daily/Sub	\$464	\$494	\$0	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$102,371	\$95,948	\$83,599	\$58,028	\$58,028	\$41,256	(\$16,772)	-28.90%
2412	Clerical Tech & Off Overtime	\$315	\$0	\$0	\$64	\$64	\$0	(\$64)	-100.00%
2416	Clerical Hrly/Daily/Subs	\$18,087	\$0	\$6,196	\$13,709	\$13,709	\$13,709	\$0	0.00%
	<b>Subtotal</b>	<b>\$1,821,737</b>	<b>\$1,905,951</b>	<b>\$1,856,052</b>	<b>\$1,745,288</b>	<b>\$1,745,288</b>	<b>\$1,719,805</b>	<b>(\$25,483)</b>	<b>-1.46%</b>
<b>EMPLOYEE BENEFITS</b>									
3102	STRS - Classified	\$4,973	\$5,551	\$6,419	\$6,720	\$6,720	\$0	(\$6,720)	-100.00%
3202	PERS - Classified	\$167,469	\$211,111	\$236,118	\$291,717	\$291,717	\$312,124	\$20,407	7.00%
3302	Medicare - Non Instructional	\$25,236	\$27,075	\$26,104	\$24,373	\$24,373	\$25,576	\$1,203	4.94%
3312	OASDI - Classified	\$105,010	\$113,018	\$108,886	\$106,042	\$106,042	\$109,356	\$3,314	3.13%
3402	Health & Welfare - Classified	\$275,231	\$315,117	\$317,141	\$334,868	\$334,868	\$353,439	\$18,571	5.55%
3502	SUI - Classified	\$1,057	\$1,115	\$1,077	\$1,093	\$1,093	\$1,022	(\$71)	-6.50%
3602	Workers Comp - Classified	\$37,357	\$39,412	\$38,049	\$35,700	\$35,700	\$36,158	\$458	1.28%
3702	Retiree Benefits - Classified	\$36,105	\$40,293	\$30,497	\$34,477	\$34,477	\$34,625	\$148	0.43%

## BERKELEY UNIFIED SCHOOL DISTRICT

## FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES

## COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Second Interim Budget 2018-19 As of 01/31/19	Estimated Actuals 2018/19 As of 06/07/2019	Preliminary Budget 2019/20 As of 06/07/2019	Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19	% Variance
		Subtotal	\$652,437	\$752,692	\$764,291	\$834,990	\$872,300	\$37,310	4.47%
<b>BOOKS AND SUPPLIES</b>									
4300	Materials and Supplies	\$340,283	\$266,481	\$166,874	\$237,500	\$237,500	\$210,000	(\$27,500)	-11.58%
4350	Other Supplies	\$1,242	\$776	\$673	\$1,000	\$1,000	\$1,000	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$50	\$15,828	\$5,935	\$6,000	\$6,000	\$10,000	\$4,000	66.67%
4600	Fuel Gasoline	\$8,009	\$10,787	\$8,458	\$11,000	\$11,000	\$9,000	(\$2,000)	-18.18%
4610	Fuel Natural Gas	\$20,701	\$25,217	\$26,570	\$28,270	\$28,270	\$42,308	\$14,038	49.66%
4620	Fuel Diesel	\$61,754	\$75,818	\$99,102	\$99,200	\$99,200	\$89,200	(\$10,000)	-10.08%
	<b>Subtotal</b>	<b>\$432,039</b>	<b>\$394,907</b>	<b>\$307,612</b>	<b>\$382,970</b>	<b>\$382,970</b>	<b>\$361,508</b>	<b>(\$21,462)</b>	<b>-5.60%</b>
<b>SERVICES, OTHER OPERATING SUPPLIES</b>									
5200	Travel & Conferences	\$400	\$4,282	\$4,033	\$5,000	\$5,000	\$5,000	\$0	0.00%
5300	Dues and Memberships	\$0	\$0	\$75	\$500	\$500	\$500	\$0	0.00%
5600	Rental, Leases & Repairs	\$296,000	\$178,552	\$156,167	\$173,767	\$175,767	\$255,267	\$79,500	45.23%
5710	Direct Costs for Transf. of Svc	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	\$0	0.00%
5711	Field Trips	(\$77,555)	(\$71,474)	(\$100,114)	(\$89,623)	(\$73,623)	(\$90,392)	(\$16,769)	22.78%
5712	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
5751	Field Trips, Interfund	(\$7,050)	(\$7,471)	(\$10,677)	(\$21,506)	(\$22,006)	(\$26,761)	(\$4,755)	21.61%
5759	Work Order Changes	(\$49,225)	(\$25,508)	(\$32,074)	(\$49,000)	(\$49,000)	(\$69,500)	(\$20,500)	41.84%
5800	Contract Services	\$44,603	\$66,049	\$46,392	\$61,105	\$61,105	\$36,105	(\$25,000)	-40.91%
5910	Postage/Mailing	\$1,113	\$788	\$1,142	\$2,054	\$2,054	\$2,054	\$0	0.00%
5920	Cell Phone	\$1,503	\$2,409	\$2,525	\$3,800	\$3,800	\$3,800	\$0	0.00%
	<b>Subtotal</b>	<b>(\$559,212)</b>	<b>(\$621,373)</b>	<b>(\$701,531)</b>	<b>(\$682,903)</b>	<b>(\$665,403)</b>	<b>(\$652,927)</b>	<b>\$12,476</b>	<b>-1.87%</b>
<b>CAPITAL OUTLAY</b>									
6400	Equipment	\$71,256	\$429,842	\$363,282	\$31,631	\$29,631	\$50,631	\$21,000	70.87%
	<b>Subtotal</b>	<b>\$71,256</b>	<b>\$429,842</b>	<b>\$363,282</b>	<b>\$31,631</b>	<b>\$29,631</b>	<b>\$50,631</b>	<b>\$21,000</b>	<b>70.87%</b>
<b>OTHER FINANCING SOURCES AND USES</b>									
7612	InterFund Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	To: Fund 20 - Post Employment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

## BERKELEY UNIFIED SCHOOL DISTRICT

## FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES

## COMPARISON REPORT

SACCS OBJ	Description	Audited Actuals 2015-16 As of 06/30/2016	Audited Actuals 2016-17 As of 06/30/2017	Audited Actuals 2017-18 As of 06/30/2018	Second Interim Budget 2018-19 As of 01/31/19	Estimated Actuals 2018/19 As of 06/07/2019	Preliminary Budget 2019/20 vs. Estimated Actuals 2018-19	Preliminary Budget 2019/20 As of 06/07/2019	% Variance
	<b>TOTAL EXPENDITURES</b>	\$2,418,257	\$2,862,020	\$2,589,706	\$2,311,976	\$2,327,476	\$2,351,317	\$23,841	1.02%
	<b>SURPLUS / (DEFICIT)</b>	\$7,576	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>BEGINNING FUND BALANCE</b>								
	<b>ENDING FUND BALANCE</b>								

# **SPECIAL EDUCATION**

**BERKELEY UNIFIED SCHOOL DISTRICT**  
Revenue and Expenditures

**SPECIAL EDUCATION**

Description		RESC	Objects	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Second Interim As of 11/31/18	2018-19 Estimated Actuals As of 6/7/19	2019-2020 Preliminary Budget As of 6/12/19	Preliminary 2019-20 vs. Estimated Actual 2018-19	% Variance
<b>REVENUE :</b>											
Special Ed - IDEA Basic Grant Entitlement	3310	8181	\$1,661,188	\$1,599,513	\$1,600,032	\$1,596,344	\$1,692,819	\$1,712,997	\$20,178	1.19%	
Special Ed - IDEA Basic Grant Entitlement	3310	8990	(\$262,447)	(\$261,318)	\$0	\$0	\$0	\$0	\$0	0.00%	
Coordinated Early Intervention	3312	8990	\$262,447	\$261,318	\$0	\$0	\$0	\$0	\$0	0.00%	
Special Ed - IDEA Preschool Entitlement	3315	8182	\$31,392	\$36,750	\$42,520	\$34,180	\$34,180	\$42,112	\$7,932	23.21%	
Special Ed - IDEA Preschool Local Entitlement	3320	8182	\$57,070	\$105,889	\$120,014	\$96,475	\$0	\$0	\$0	0.00%	
Special Ed - Mental Health Fed	3327	8182	\$119,834	\$108,407	\$106,909	\$108,388	\$108,388	\$108,731	\$343	0.32%	
Special Ed - IDEA Early Intervention	3385	8182	\$5,923	\$0	\$0	\$6,461	\$6,461	\$3,046	(\$3,415)	-52.86%	
Special Ed - TPP	3410	8290	\$89,229	\$91,533	\$84,657	\$92,106	\$92,106	\$116,306	\$24,200	26.27%	
Special Ed - Workability I	6520	8590	\$92,698	\$84,520	\$85,430	\$85,430	\$85,200	\$85,200	\$0	0.00%	
Special Ed - Medical Billing Option	5640	8290	\$183,228	\$138,551	\$196,483	\$140,000	\$144,000	\$150,000	\$6,000	4.17%	
Special Ed - Property Taxes Transfers	6500	8097	\$384,165	\$535,089	\$600,312	\$589,294	\$589,294	\$634,462	\$45,168	7.66%	
Special Ed - Local Revenue	6500	8699	\$420	(\$3)	\$7,104	\$5,000	\$5,000	\$0	(\$5,000)	-100.00%	
Special Ed - Apportionment	6500	8791	\$4,886,579	\$4,563,949	\$4,437,720	\$4,583,854	\$4,583,854	\$4,876,083	\$292,239	6.38%	
Special Ed - Mental Health	6512	8590	\$598,792	\$565,754	\$795,026	\$573,924	\$573,924	\$589,746	\$15,822	2.76%	
Special Ed - Infant Discretionary	6515	8590	\$693	(\$329)	\$0	\$557	\$557	\$263	(\$294)	-52.78%	
Special Ed - Oakland Unified Speech & Lang	9171	8699	\$0	\$72,988	\$78,388	\$68,566	\$68,566	\$47,915	(\$20,651)	-30.12%	
<b>Total Revenue</b>			<b>\$8,111,211</b>	<b>\$7,902,611</b>	<b>\$8,154,595</b>	<b>\$7,980,579</b>	<b>\$7,984,349</b>	<b>\$8,366,871</b>	<b>\$382,522</b>	<b>4.79%</b>	
<b>EXPENDITURES :</b>											
Certificated Salaries											
Teachers' Monthly Salaries	1102	\$5,603,513	\$5,981,109	\$5,887,242	\$6,288,380	\$6,288,380	\$6,327,948	\$39,568	0.63%		
Substitute Teachers' Illness	1103	\$115,694	\$70,669	\$88,732	\$44,843	\$44,843	\$44,843	\$0	0.00%		
Teacher Extra Duty/Curr Dv	1106	\$0	\$3,203	\$1,544	\$10,000	\$10,000	\$9,568	(\$412)	-4.12%		
Teachers Hourly/Daily/ Subs Other	1116	\$74,501	\$80,279	\$84,290	\$77,443	\$77,443	\$66,043	(\$1,400)	-14.72%		
Teachers Stipend	1117	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$50	(\$950)	-95.00%		
Certificated Pupil Support Salaries	1202	\$1,057,229	\$1,091,396	\$1,022,416	\$1,107,489	\$1,107,489	\$1,232,023	\$124,534	11.24%		
Certificated Pupil Support - Subs	1203	\$91,395	\$1,393	\$1,115	\$1,000	\$1,000	\$1,000	\$0	0.00%		
Certificated Pupil Support - Hrly/Daily/Subs	1216	\$18,124	\$82,458	\$99,099	\$8,000	\$8,000	\$8,000	\$0	0.00%		
Certificated Supervisor & Admin Salaries	1302	\$586,203	\$655,046	\$640,246	\$664,929	\$664,929	\$660,586	(\$4,343)	-0.65%		
Adm & Supv - Subs	1316	\$0	\$0	\$0	\$2,000	\$2,000	\$50	(\$1,950)	-97.50%		
Adm & Supv - Stipend	1317	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	0.00%		
Cash in Lieu	1350	\$11,610	\$13,772	\$11,007	\$21,747	\$21,747	\$1,400	\$1,400	6.44%		
Other Certificated Monthly Salaries	1902	\$56,229	\$58,395	\$58,098	\$59,053	\$59,053	\$59,146	\$93	0.16%		
<b>Total Certificated Salaries</b>		<b>\$7,615,497</b>	<b>\$8,040,720</b>	<b>\$7,894,789</b>	<b>\$8,285,884</b>	<b>\$8,285,884</b>	<b>\$8,432,424</b>	<b>\$146,540</b>	<b>1.77%</b>		

**BERKELEY UNIFIED SCHOOL DISTRICT**  
Revenue and Expenditures

**SPECIAL EDUCATION**

Description	RESC	Objects	2015-16 Audited Actuals As of 6/30/2016	2016-17 Audited Actuals As of 6/30/2017	2017-18 Audited Actuals As of 6/30/18	2018-19 Second Interim As of 1/31/19	2018-19 Estimated Actuals As of 6/7/19	2019-20 Preliminary Budget As of 6/12/19	Preliminary 2019-20 vs. Estimated Actual 2018-19	% Variance
<b>Classified Salaries</b>										
Instructional Aides Monthly Salary	2102	\$2,778,500	\$3,194,831	\$3,144,729	\$3,251,356	\$3,394,356	\$3,874,453	\$480,097	14.14%	
Instructional Aides Substitute	2103	\$199,373	\$173,707	\$143,708	\$91,512	\$91,512	\$61,512	(\$30,000)	-32.78%	
Instructional Aides overtime	2112	\$2,194	\$176	\$166	\$0	\$0	\$2,000	\$2,000	0.00%	
Instructional Aides Hrly/Daily/Sub/Others	2116	\$564,284	\$652,572	\$879,667	\$529,854	\$533,704	\$506,354	(\$27,350)	-5.12%	
Cash In Lieu	2150	\$184,492	\$171,593	\$167,737	\$156,429	\$156,429	\$151,379	(\$5,050)	-3.23%	
Classified Support Monthly Salary	2202	\$418,501	\$463,711	\$524,783	\$335,202	\$624,202	\$679,954	\$55,752	8.93%	
Classified Support Overtime	2212	\$0	\$0	\$226	\$0	\$0	\$0	\$0	0.00%	
Classified Support Hrly/Daily	2216	\$10,323	\$15,762	\$20,433	\$22,280	\$22,280	\$22,280	\$0	0.00%	
Cash In Lieu	2250	\$5,644	(\$794)	\$2,914	\$8,620	\$8,620	\$9,122	\$502	5.82%	
Clerical Tech & Off Staff Salaries	2402	\$261,749	\$286,466	\$281,425	\$306,456	\$306,456	\$287,500	(\$18,956)	-6.19%	
Clerical Tech & Off Staff - Hrly/Subs	2416	\$11,653	\$10,706	\$14,444	\$22,966	\$22,966	\$22,966	\$0	0.00%	
Cash In Lieu	2450	\$3,655	\$3,495	\$3,632	\$3,721	\$3,721	\$3,721	\$0	0.00%	
Stipend / Student Workers	2917	\$19,765	\$25,034	\$33,033	\$18,000	\$18,000	\$52,371	\$34,371	190.95%	
<b>Total Classified Salaries</b>		<b>\$4,460,133</b>	<b>\$4,997,258</b>	<b>\$5,216,897</b>	<b>\$4,746,396</b>	<b>\$5,182,246</b>	<b>\$5,673,612</b>	<b>\$491,366</b>	<b>9.48%</b>	
<b>Benefits</b>										
STRS - Certificated	3101	\$765,634	\$972,983	\$1,084,563	\$1,192,694	\$1,324,444	\$1,357,970	\$33,526	2.53%	
STRS - Classified	3102	\$482	\$404	\$2,050	\$930	\$930	\$0	(\$930)	-100.00%	
PERS - Certificated	3201	\$17,271	\$18,710	\$20,577	\$18,700	\$18,700	\$18,050	(\$650)	-3.48%	
PERS - Classified	3202	\$399,316	\$533,240	\$612,403	\$637,414	\$809,814	\$841,666	\$31,852	3.93%	
Medicare - Certificated	3301	\$101,840	\$108,967	\$110,027	\$120,055	\$120,055	\$120,513	\$458	0.38%	
Medicare - Classified	3302	\$61,860	\$70,189	\$73,336	\$79,510	\$79,510	\$72,887	(\$6,623)	-8.33%	
FICA - Certificated	3311	\$8,740	\$7,935	\$8,190	\$7,100	\$7,100	\$11,608	\$4,508	63.49%	
FICA - Classified	3312	\$264,316	\$299,808	\$312,305	\$340,295	\$340,295	\$352,949	\$12,654	3.72%	
Health & Welfare - Certificated	3401	\$606,144	\$587,174	\$595,124	\$613,713	\$611,213	\$632,599	\$21,386	3.50%	
Health & Welfare - Classified	3402	\$839,421	\$947,274	\$980,033	\$940,965	\$940,965	\$969,836	\$28,871	3.07%	
SUI - Certificated	3501	\$4,418	\$4,665	\$5,291	\$4,911	\$4,911	\$4,920	\$9	0.18%	
SUI - Classified	3502	\$2,584	\$2,886	\$3,031	\$3,181	\$3,181	\$3,399	\$218	6.85%	
Workers Compensation - Certificated	3601	\$156,159	\$164,617	\$162,488	\$169,556	\$169,556	\$175,385	\$5,849	3.45%	
Workers Compensation - Classified	3602	\$91,848	\$102,448	\$107,288	\$112,438	\$112,438	\$115,005	\$2,547	2.26%	
Retiree Benefit - Certificated	3701	\$198,176	\$209,197	\$182,442	\$186,941	\$186,941	\$188,776	\$1,835	0.98%	
Retiree Benefit - Classified	3702	\$98,757	\$115,736	\$89,421	\$109,210	\$109,210	\$108,706	(\$504)	-0.46%	
<b>Total Benefits</b>		<b>\$3,616,967</b>	<b>\$4,146,233</b>	<b>\$4,348,569</b>	<b>\$4,537,613</b>	<b>\$4,839,263</b>	<b>\$4,974,269</b>	<b>\$135,006</b>	<b>2.79%</b>	
<b>Subtotal Salaries &amp; Benefits</b>		<b>\$15,692,598</b>	<b>\$17,184,210</b>	<b>\$17,460,255</b>	<b>\$17,569,893</b>	<b>\$18,307,393</b>	<b>\$19,080,305</b>	<b>\$772,912</b>	<b>4.22%</b>	
<b>Books and Supplies</b>										
Materials & Supplies	4300	\$36,834	\$62,928	\$63,721	\$84,709	\$84,709	\$89,937	\$8,028	9.80%	
Other Supplies	4350	\$20,483	\$22,595	\$42,138	\$57,200	\$56,200	\$62,700	\$0	0.00%	
Equipment \$500 to \$5,000	4400	\$25,550	\$99,865	\$40,562	\$57,606	\$73,169	(\$10,469)	(\$10,469)	-14.31%	
<b>Total Books and Supplies</b>		<b>\$82,867</b>	<b>\$185,388</b>	<b>\$146,422</b>	<b>\$199,515</b>	<b>\$211,278</b>	<b>\$208,837</b>	<b>(\$2,441)</b>	<b>-1.16%</b>	

**BERKELEY UNIFIED SCHOOL DISTRICT**  
Revenue and Expenditures

**SPECIAL EDUCATION**

Description	RESC	Objects	2015-16		2016-17		2017-18		2018-19		2019-20	
			Audited Actuals	As of 6/30/2016	Audited Actuals	As of 6/30/2017	Audited Actuals	As of 6/30/18	Second Interim As of 1/31/19	Estimated Actuals As of 6/7/19	Preliminary Budget As of 6/12/19	Estimated Actuals 2018-19
<b>Operating Expenditures</b>												
Travel & Conference	5200	\$11,845	\$16,365	\$12,304	\$24,450	\$23,950	\$24,383	\$433	1.81%			
Travel & Training	5220	\$28,510	\$18,681	\$10,180	\$8,028	\$7,811	\$7,179	(\$632)	-8.09%			
Dues & Memberships	5300	\$2,658	\$2,546	\$3,964	\$2,000	\$2,000	\$2,050	\$50	2.50%			
Rentals, Leases & Repairs	5600	\$14,031	\$183	\$1,068	\$1,610	\$1,610	\$500	(\$1,110)	-68.94%			
Professional/ Consulting Serv & Opr Exp.	5800/5100	\$1,320,335	\$1,219,646	\$1,657,888	\$1,177,870	\$1,177,870	\$1,212,791	\$34,921	2.96%			
Maintenance Contracts	5820	\$0	\$0	\$4,399	\$1,000	\$1,000	\$100	(\$900)	-90.00%			
Non Public Agencies (Instruc. Per. Services)	5805/5105	\$3,099,191	\$3,530,338	\$4,117,517	\$3,873,796	\$4,016,796	\$3,680,421	(\$336,375)	-8.37%			
Non Public Schools	5815/5115	\$1,421,655	\$1,424,405	\$1,864,984	\$3,017,271	\$2,874,271	\$1,982,271	(\$882,000)	-30.69%			
Legal Fees	5829	\$159,788	\$149,189	\$304,023	\$171,818	\$171,818	\$171,818	\$0	0.00%			
Special Education Settlement	5840	\$1,079,613	\$705,895	\$1,243,629	\$790,000	\$1,140,000	\$750,000	(\$390,000)	-34.21%			
Postage/Mailings	5910	\$2,314	\$2,127	\$1,717	\$1,500	\$1,500	\$1,500	\$0	0.00%			
Cell Phone IPages	5920	\$0	\$0	\$0	\$700	\$700	\$700	\$0	0.00%			
<b>Total Operating Expenditures</b>		<b>\$7,139,940</b>	<b>\$7,069,375</b>	<b>\$9,221,673</b>	<b>\$9,070,043</b>	<b>\$9,419,326</b>	<b>\$7,843,713</b>	<b>(\$1,575,613)</b>	<b>-16.73%</b>			
<b>Outgo and Support Cost</b>												
State Special Schools	7130	\$822	(\$130)	\$11,004	\$10,000	\$10,000	\$500	(\$9,500)	-95.00%			
Other Tuition Pmts/County ofc	7142	\$0	\$0	\$0	\$1,682	\$1,682	\$50	(\$1,632)	-97.03%			
Indirect Cost, including Transportation	7340	\$123,005	\$124,035	\$138,958	\$114,847	\$110,071	\$106,387	(\$3,684)	-3.35%			
<b>Total Outgo and Support Cost</b>		<b>\$123,827</b>	<b>\$123,905</b>	<b>\$149,962</b>	<b>\$126,529</b>	<b>\$121,753</b>	<b>\$106,937</b>	<b>(\$14,816)</b>	<b>-12.17%</b>			
<b>Total Other Expenditures</b>		<b>\$7,346,633</b>	<b>\$7,378,668</b>	<b>\$9,518,057</b>	<b>\$9,396,087</b>	<b>\$9,752,357</b>	<b>\$8,159,487</b>	<b>(\$1,592,870)</b>	<b>-16.33%</b>			
<b>Total Expenditures</b>		<b>\$23,039,231</b>	<b>\$24,562,878</b>	<b>\$26,378,312</b>	<b>\$26,965,980</b>	<b>\$28,059,750</b>	<b>\$27,239,792</b>	<b>(\$819,958)</b>	<b>-2.92%</b>			
<b>Change in Fund Balance</b>		<b>\$118,000</b>	<b>(\$2,340)</b>	<b>(\$341,311)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>			
<b>Sub Total Expenditures and Change in fund Balance</b>		<b>\$23,157,231</b>	<b>\$24,560,538</b>	<b>\$26,637,001</b>	<b>\$26,965,980</b>	<b>\$28,059,750</b>	<b>\$27,239,792</b>	<b>(\$819,958)</b>	<b>-2.92%</b>			
<b>Contribution from the General Fund/TIG</b>		<b>(\$15,046,022)</b>	<b>(\$16,657,949)</b>	<b>(\$16,482,407)</b>	<b>(\$18,965,461)</b>	<b>(\$20,075,401)</b>	<b>(\$18,872,921)</b>	<b>\$1,202,480</b>	<b>-5.99%</b>			
<b>Supplemental Information - Effective FY 2013-14</b>												
Revenue : limit transfer, now a contribution		\$770,000	\$770,000	\$770,000	\$770,000	\$770,000	\$770,000	\$770,000				
Expenses for Special Ed Transportation, now unrestricted		(\$4,324,642)	(\$4,344,273)	(\$1,467,316)	(\$1,314,241)	(\$1,424,241)	(\$1,344,241)	(\$1,344,241)				
<b>Comparative contribution</b>		<b>(\$15,597,664)</b>	<b>(\$17,202,222)</b>	<b>(\$19,179,722)</b>	<b>(\$19,529,642)</b>	<b>(\$20,726,642)</b>	<b>(\$19,444,162)</b>					

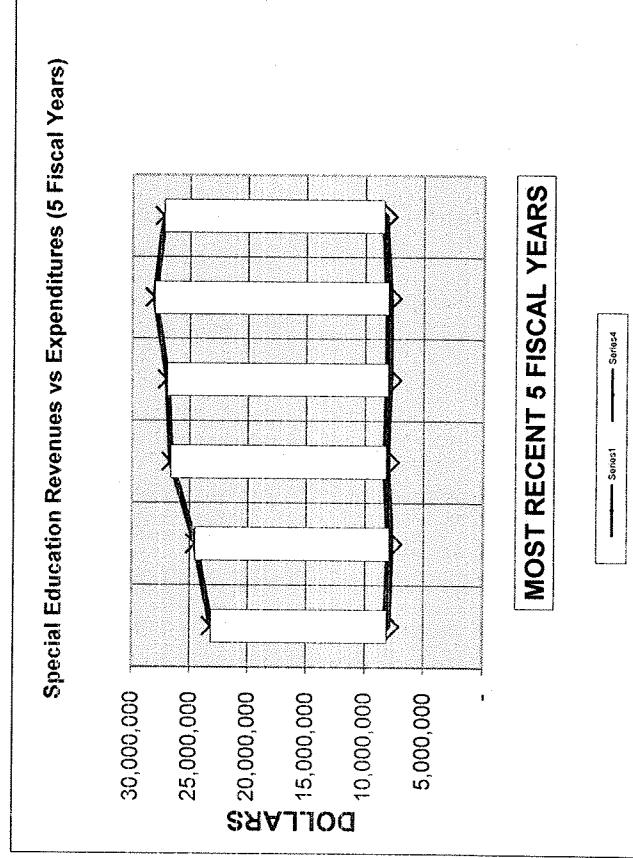
Revenue : limit transfer, now a contribution  
Expenses for Special Ed Transportation, now unrestricted

Comparative contribution

BERKELEY UNIFIED SCHOOL DISTRICT  
SPECIAL EDUCATION

SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

FISCAL YEAR	2015-16	2016-17	2017-18	2018-19	2019-2020
Reporting Period	Audited Actuals As of 6/30/2016	Audited Actuals As of 6/30/17	Audited Actuals As of 6/30/18	Second Interim As of 1/31/19	Estimated Actuals As of 6/7/19
Total Revenues	8,111,211	7,902,611	8,154,595	7,980,579	7,987,349
Total Expenditures & Change in Fund Balance	23,157,231	24,560,538	26,637,001	26,965,980	28,059,750
General Fund and Fund Balance	(15,046,020)	(16,657,927)	(18,482,406)	(18,985,401)	(20,072,401)
					(18,872,921)



The white Rectangular Bars in the chart represents the size of the General Fund Contributions to Special Education

**PARCEL**

**TAX**

**FUNDS**

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**FUND 02 - GF MEASURES BB/H**  
**COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Second Interim Budget 2018/19 As of 1/31/19	Estimated Actuals 2018-19 As of 6/7/19	Preliminary Budget 2019-20 As of 6/12/19	Preliminary Budget 2019-20 vs. Estimated Actuals 2019/20	% Variance
<b>REVENUE</b>									
8621	Parcel Taxes	\$5,845,680	\$5,873,649	\$6,000,282	\$6,086,396	\$6,086,396	\$6,255,681	\$169,285	2.78%
8623	Parcel Taxes Prior Year	\$4,524	\$22,694	\$0	\$126,268	\$126,268	\$0	(\$26,268)	(100.00%)
8660	Interest	\$3,337	\$6,550	\$10,714	\$6,000	\$6,000	\$3,000	(\$3,000)	(50.00%)
8699	All Other Local Revenue	\$109,462	\$116,021	\$77,621	\$0	\$0	\$0	\$0	0.00%
	<b>TOTAL REVENUE</b>	<b>\$5,963,002</b>	<b>\$6,018,913</b>	<b>\$6,088,617</b>	<b>\$6,218,664</b>	<b>\$6,258,681</b>	<b>\$40,017</b>	<b>0.64%</b>	
<b>EXPENDITURES</b>									
<b>SALARIES</b>									
2202	Classified Support Monthly Salary	\$1,919,770	\$1,992,988	\$2,068,768	\$2,175,424	\$2,175,424	\$2,315,434	\$140,010	6.44%
2212	Classified Support Overtime	\$169,108	\$111,078	\$94,897	\$100,000	\$100,000	\$70,000	(\$30,000)	(30.00%)
2216	Class Support Hrly/Daily Subs	\$62,739	\$30,998	\$113,753	\$40,000	\$40,000	\$20,000	(\$20,000)	(50.00%)
2250	Cash-in-Lieu of Benefits	\$25,643	\$47,486	\$50,035	\$52,761	\$52,761	\$45,635	(\$7,126)	(13.51%)
	<b>Subtotal</b>	<b>\$2,177,260</b>	<b>\$2,182,550</b>	<b>\$2,327,453</b>	<b>\$2,368,185</b>	<b>\$2,368,185</b>	<b>\$2,451,069</b>	<b>\$82,884</b>	<b>3.50%</b>
2302	Class Super & Admin Monthly Salary	\$312,359	\$291,689	\$358,306	\$372,889	\$372,889	\$388,204	\$15,315	4.11%
2350	Cash-in-Lieu of Benefits	\$6,409	\$6,886	\$7,264	\$7,487	\$7,487	\$7,375	(\$112)	(1.50%)
	<b>Subtotal</b>	<b>\$318,767</b>	<b>\$298,575</b>	<b>\$365,570</b>	<b>\$380,376</b>	<b>\$380,376</b>	<b>\$395,579</b>	<b>\$15,203</b>	<b>4.00%</b>
2402	Clerical Tech & Ofc Staff Salary	\$117,038	\$144,281	\$141,634	\$144,701	\$144,701	\$152,233	\$7,532	5.21%
2403	Clerical Tech & Ofc Staff Sub	\$0	\$0	\$0	\$1,846	\$1,846	\$0	(\$1,846)	(100.00%)
2412	Clerical Tech & Ofc Staff Overtime	\$0	\$0	\$0	\$0	\$0	\$4,000	\$4,000	#DIV/0!
2416	Clerical Hrly Daily Subs Other	\$0	\$0	\$0	\$406	\$406	\$0	(\$406)	(100.00%)
2450	Cash-in-Lieu of Benefits	\$578	\$4,970	\$1,833	\$1,226	\$1,226	\$9,219	\$7,993	651.96%
	<b>Subtotal</b>	<b>\$117,617</b>	<b>\$149,251</b>	<b>\$143,467</b>	<b>\$148,179</b>	<b>\$148,179</b>	<b>\$165,452</b>	<b>\$17,273</b>	<b>11.66%</b>
	<b>Total Salaries</b>	<b>\$2,613,644</b>	<b>\$2,630,376</b>	<b>\$2,836,490</b>	<b>\$2,896,740</b>	<b>\$2,896,740</b>	<b>\$3,012,100</b>	<b>\$115,360</b>	<b>3.98%</b>
<b>EMPLOYEE BENEFITS</b>									
3102	STRS, Classified	\$4,113	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3202	Public Empl. Ret. Sys. (PERS) Classif	\$278,837	\$334,894	\$406,388	\$489,621	\$489,621	\$578,823	\$89,202	18.22%
3302	Medicare/Alt. Classified Position	\$36,231	\$37,067	\$39,708	\$41,968	\$41,968	\$42,800	\$832	1.98%
3312	OASDI/Alt. Classified Position	\$152,627	\$157,106	\$168,260	\$179,058	\$179,058	\$183,013	\$3,955	2.21%

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**FUND 02 - GF MEASURES BB/H**  
**COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Second Interim Budget 2018/19 As of 1/31/19	Estimated Actuals 2018-19 As of 6/7/19	Preliminary Budget 2019-20 As of 6/12/19	Preliminary Budget 2019-20 vs. Estimated Actuals 2019/20	% Variance
3402	Health & Welfare Ben. Classified	\$360,439	\$347,341	\$377,776	\$382,263	\$389,377	\$17,114	4.48%	
3502	State Unemployment Ins. Classified	\$1,524	\$1,535	\$1,660	\$1,678	\$1,710	\$32	1.91%	
3602	Workers' Compensation Ins. Classif.	\$53,862	\$54,242	\$58,652	\$59,332	\$60,511	\$1,179	1.99%	
3702	Retiree Benefits, Classified Position	\$60,607	\$68,807	\$59,737	\$61,910	\$64,312	\$2,402	3.88%	
	<b>Subtotal</b>	<b>\$943,240</b>	<b>\$1,000,992</b>	<b>\$1,112,181</b>	<b>\$1,215,830</b>	<b>\$1,215,830</b>	<b>\$1,330,546</b>	<b>\$114,716</b>	<b>9.44%</b>
	<b>BOOKS AND SUPPLIES</b>								
4350	Other Supplies	\$452,686	\$443,261	\$325,658	\$428,000	\$428,000	\$394,000	(\$34,000)	(7.94%)
4380	Unallocated Exp./Placeholder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$2,256	\$10,370	\$11,166	\$40,000	\$34,200	\$22,000	(\$12,200)	(35.67%)
4600	Fuel - Gasoline	\$0	\$0	\$32,959	\$31,000	\$37,000	\$25,000	(\$12,000)	(32.43%)
4610	Fuel - Natural Gas	\$0	\$0	\$1,452	\$2,500	\$1,500	\$1,000	(\$500)	(33.33%)
4620	Fuel - Diesel	\$0	\$1,265	\$2,603	\$3,000	\$800	\$1,000	\$200	25.00%
	<b>Subtotal</b>	<b>\$454,943</b>	<b>\$454,896</b>	<b>\$373,838</b>	<b>\$504,500</b>	<b>\$501,500</b>	<b>\$443,000</b>	<b>(\$58,500)</b>	<b>(11.67%)</b>
	<b>SERV., OTHER OPER. SUPP.</b>								
5200	Travel and Conferences	\$2,789	\$1,222	\$10,211	\$6,700	\$6,700	\$5,700	(\$1,000)	(14.93%)
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$1,360,738	\$1,079,447	\$883,208	\$1,450,827	\$1,329,327	\$1,040,000	(\$289,327)	(21.76%)
5610	Rentals and Leases	\$15,786	\$10,694	\$14,223	\$10,000	\$13,000	\$10,000	(\$3,000)	(23.08%)
5620	Maintenance Contracts			\$0	\$0	\$0	\$0	\$0	0.00%
5752	Central Printing - Xerox			\$0	\$0	\$0	\$0	\$0	0.00%
5753	Copier Lease - Inter Funds	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
5754	Project Billing Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5759	Work Order Charges	\$44,039	\$23,270	\$23,525	\$40,000	\$40,000	\$60,500	\$20,500	51.25%
5800	Prof/Consulting Svcs & Oper Exp	\$148,689	\$144,248	\$129,990	\$200,314	\$140,314	\$143,617	\$3,303	2.35%
5820	Outside Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5829	Legal Fees	\$0	\$2,957	\$0	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$1,360	\$6,900	\$7,100	\$8,800	\$8,800	\$7,300	(\$1,500)	(17.05%)
5910	Postage/Mailing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5920	Cell Phone	\$1,089	\$4,565	\$4,170	\$8,000	\$8,000	\$8,000	\$0	0.00%
	<b>Subtotal</b>	<b>\$1,577,490</b>	<b>\$1,276,302</b>	<b>\$1,075,427</b>	<b>\$1,727,641</b>	<b>\$1,549,141</b>	<b>\$1,278,117</b>	<b>(\$271,024)</b>	<b>(17.50%)</b>

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**FUND 02 - GF MEASURES BB/H**  
**COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Second Interim Budget 2018/19 As of 1/31/19	Estimated Actuals 2018-19 As of 6/7/19	Preliminary Budget 2019-20 As of 6/12/19	Preliminary Budget 2019-20 vs. Estimated Actuals 2019/20	% Variance
<b>CAPITAL OUTLAY</b>									
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$59,077	\$72,562	\$109,712	\$114,607	\$114,607	\$95,000	(\$19,607)	(17.11%)
<b>Subtotal</b>		<b>\$59,077</b>	<b>\$72,562</b>	<b>\$109,712</b>	<b>\$114,607</b>	<b>\$114,607</b>	<b>\$95,000</b>	<b>(\$19,607)</b>	<b>(17.11%)</b>
<b>DIRECT SUPPORT / INDIRECT COSTS</b>									
7340	Indirect Costs	\$369,732	\$348,392	\$321,717	\$384,312	\$384,312	\$327,030	(\$57,282)	(14.91%)
7350	Direct Support Chg - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Subtotal</b>		<b>\$369,732</b>	<b>\$348,392</b>	<b>\$321,717</b>	<b>\$384,312</b>	<b>\$384,312</b>	<b>\$327,030</b>	<b>(\$57,282)</b>	<b>(14.91%)</b>
<b>TOTAL EXPENDITURES</b>		<b>\$6,023,124</b>	<b>\$5,783,520</b>	<b>\$5,829,365</b>	<b>\$6,843,630</b>	<b>\$6,662,130</b>	<b>\$6,485,793</b>	<b>(\$176,337)</b>	<b>(2.65%)</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>									
		<b>(\$60,122)</b>	<b>\$235,394</b>	<b>\$259,252</b>	<b>(\$624,966)</b>	<b>(\$443,466)</b>	<b>(\$227,112)</b>	<b>\$216,354</b>	<b>(48.79%)</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$1,076,411</b>	<b>\$1,016,289</b>	<b>\$1,251,683</b>	<b>\$1,510,935</b>	<b>\$1,510,935</b>	<b>\$1,067,469</b>	<b>(\$443,466)</b>	<b>(29.35%)</b>
<b>ENDING FUND BALANCE</b>		<b>\$1,016,289</b>	<b>\$1,251,683</b>	<b>\$1,510,935</b>	<b>\$885,969</b>	<b>\$1,067,469</b>	<b>\$840,357</b>	<b>(\$227,112)</b>	<b>(21.28%)</b>
Designated for BCCE Negotiations		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Adjusted Ending Fund balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Economic Uncertainties 3.0%		\$180,694	\$173,506	\$174,881	\$205,309	\$199,864	\$194,574	(\$5,290)	(2.65%)
<b>RESTRICTED ENDING FUND BALANCE</b>		<b>\$835,596</b>	<b>\$1,078,177</b>	<b>\$1,336,054</b>	<b>\$680,660</b>	<b>\$867,605</b>	<b>\$645,783</b>	<b>(\$221,822)</b>	<b>(25.57%)</b>

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)**

**COMPARISON REPORT**

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Second Interim Budget 2018/19 As of 1/31/19	Estimated Actuals 2018-19 As of 06/07/19	Preliminary Budget 2019-20 As of 6/12/19	Preliminary Budget 2019-20 vs. Estimated Actuals 2018/19	% Variance
		Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
8621	Parcel Taxes	\$25,521,686	\$25,634,458	\$30,160,413	\$30,831,498	\$30,831,498	\$32,153,100	\$1,321,602	4.29%
8623	Parcel Tax Prior Year	\$19,454	\$63,017	\$0	\$321,316	\$0	\$0	(\$321,316)	(100.00%)
8660	Interest	\$39,438	\$74,128	\$116,616	\$45,000	\$45,000	\$65,000	\$20,000	44.44%
8699	All Other Local Revenue	\$0	\$1,491	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Revenue	<b>\$25,580,578</b>	<b>\$25,773,093</b>	<b>\$30,277,029</b>	<b>\$31,197,814</b>	<b>\$31,197,814</b>	<b>\$32,218,100</b>	<b>\$1,020,286</b>	<b>3.27%</b>
	EXPENDITURES								
	CERTIFICATED SALARIES								
1102	Teachers' Monthly Salaries	\$2,498,967	\$1,576,034	\$3,093,264	\$3,802,119	\$3,802,119	\$4,356,132	\$554,013	14.57%
1103	Substitute Teacher Illness	\$865	\$6,946	\$7,525	\$45,387	\$45,387	\$12,309	(\$33,078)	(72.88%)
1114	Subs T&C/Field Trips	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1116	Tchr Hourly/Daily/Subs Other	\$132,132	\$95,917	\$92,161	\$132,823	\$131,924	\$60,013	(\$71,911)	(54.51%)
1117	Teacher Stipend	\$46,781	\$48,122	\$49,390	\$59,764	\$62,284	\$57,937	(\$4,347)	(6.98%)
1202	Cert Pupil Support Monthly Salary	\$1,198,927	\$1,309,695	\$1,197,544	\$1,323,203	\$1,323,203	\$1,453,182	\$129,979	9.82%
1203	Cert Pupil Support/Subs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1216	Hrly / Daily / Subs	\$965	\$0	\$979	\$0	\$0	\$829	\$829	0.00%
1217	Cert Pupil Support Stipend	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	0.00%
1302	Cert Supervisor & Adm Monthly Salary	\$480,720	\$507,668	\$472,610	\$421,430	\$421,430	\$666,662	\$245,232	58.19%
1350	Cash-in-Lieu of Benefits	\$3,991	\$4,408	\$4,927	\$11,230	\$11,230	\$7,375	(\$3,855)	(34.33%)
1902	Other Certificated Salaries	\$201,433	\$254,614	\$261,798	\$386,382	\$386,382	\$329,983	(\$56,399)	(14.60%)
1916	Other Hourly Certificated Salaries	\$10,708	\$13,132	\$2,151	\$20,861	\$20,861	\$5,387	(\$15,474)	(74.18%)
1917	Certificated Stipend	\$47,332	\$31,055	\$30,981	\$32,544	\$32,544	\$34,093	\$1,549	4.76%
	Subtotal Certificated Salaries	<b>\$4,622,819</b>	<b>\$3,850,591</b>	<b>\$5,213,330</b>	<b>\$6,235,743</b>	<b>\$6,237,364</b>	<b>\$6,983,902</b>	<b>\$746,538</b>	<b>11.97%</b>
	CLASSIFIED SALARIES								
2102	Instructional Aides Monthly Salary	\$23,582	\$42,204	\$14,789	\$14,795	\$14,795	\$29,508	\$14,709	99.39%
2103	Instructional Aides Substitute	\$0	\$267	\$0	\$0	\$0	\$0	\$0	0.00%
2112	Instructional Aides Overtime	\$0	\$0	\$0	\$154	\$154	\$0	(\$154)	(100.00%)
2116	Instructional Aides Hrly/Daily/Sub Other	\$26,386	\$16,013	\$29,437	\$41,143	\$41,143	\$0	(\$41,143)	(100.00%)
2146	Tutors - Hourly	\$53,254	\$57,232	\$54,322	\$80,217	\$86,110	\$29,811	(\$56,299)	(65.38%)
2150	Cash-in-Lieu of Benefits	\$11,851	\$12,344	\$6,784	\$5,690	\$5,690	\$1,696	(\$3,994)	(70.19%)

## BERKELEY UNIFIED SCHOOL DISTRICT

## FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

## COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Second Interim Budget 2018/19 As of 1/31/19	Estimated Actuals 2018-19 As of 06/07/19	Preliminary Budget 2019-20 As of 6/12/19	Preliminary Budget 2019-20 vs. Estimated Actuals	% Variance
								2018/19	
2182	Instrucitonal Spec. Monthly Salary	\$137,573	\$110,573	\$89,558	\$80,161	\$80,161	\$70,609	(\$9,552)	(11.92%)
2186	Instructional Spec. Hourly	\$5,050	\$11,909	\$31,334	\$10,953	\$10,953	\$10,729	(\$224)	(2.05%)
2202	Classified Support Monthly Salary	\$997,844	\$1,040,451	\$1,047,754	\$1,081,738	\$1,081,738	\$1,058,124	(\$23,614)	(2.18%)
2203	Classified Support Subs	\$5,122	\$6,019	\$7,976	\$12,545	\$12,545	\$14,962	\$2,417	19.27%
2212	Classified Support Overtime	\$318	\$2,232	\$268	\$2,824	\$2,824	\$3,187	\$363	12.85%
2216	Class. Support Hrly/Daily Subs	\$23,031	\$23,902	\$18,032	\$14,082	\$14,082	\$15,326	\$1,244	8.83%
2250	Cash-in-Lieu of Benefits	\$34,216	\$29,822	\$33,613	\$37,884	\$37,884	\$37,318	(\$566)	(1.49%)
2302	Class. Super & Admin Month Salary	\$218,894	\$283,945	\$294,270	\$303,623	\$303,623	\$212,544	(\$91,079)	(30.00%)
2402	Clerical Tech & Office Staff Salary	\$172,188	\$172,215	\$137,910	\$161,197	\$161,197	\$176,563	\$15,366	9.53%
2412	Clerical Tech & Office Overtime	\$439	\$209	\$247	\$1,366	\$1,366	\$0	(\$1,366)	(100.00%)
2416	Clerical Hrly Daily Subs Other	\$6,051	\$4,386	\$10,086	\$7,487	\$7,487	\$7,476	(\$11)	(0.15%)
2450	Cash-in-Lieu of Benefits	\$7,149	\$7,695	\$2,736	\$16,166	\$16,166	\$14,750	(\$1,416)	(8.76%)
2902	Other Classified Monthly Salary	\$395,486	\$420,137	\$369,008	\$393,374	\$393,374	\$238,514	(\$154,860)	(39.37%)
2912	Other Classified Overtime	\$0	\$321	\$0	\$0	\$0	\$1,150	\$1,150	0.00%
2916	Other Class Hrly/Daily Subs Other	\$12,065	\$15,330	\$25,537	\$10,821	\$10,821	\$4,215	(\$6,606)	(61.05%)
2950	Cash-in-Lieu of Benefits	\$21,918	\$19,657	\$17,162	\$22,576	\$22,576	\$17,405	(\$5,171)	(22.90%)
	<b>Subtotal Classified Salaries</b>	<b>\$2,152,592</b>	<b>\$2,276,864</b>	<b>\$2,190,823</b>	<b>\$2,298,796</b>	<b>\$2,304,693</b>	<b>\$1,943,887</b>	<b>(\$360,806)</b>	<b>(15.66%)</b>
	<b>EMPLOYEE BENEFITS</b>								
3101	State Tchers' Ret Sys (STRS), Cert	\$437,358	\$428,618	\$685,297	\$988,615	\$988,849	\$1,167,923	\$179,074	18.11%
3102	State Tchers' Ret Sys, (STRS) Class.	\$129	\$681	\$272	\$0	\$0	\$0	\$0	0.00%
3201	Public Empl. Ret. Sys. (PERS) Certif.	\$45,347	\$58,223	\$44,486	\$22,226	\$22,226	\$29,964	\$7,738	34.82%
3202	Public Empl. Ret. Sys (PERS) Class.	\$220,873	\$269,038	\$293,047	\$376,176	\$376,177	\$373,298	(\$2,879)	(0.77%)
3301	Medicare - Certificated	\$61,434	\$51,808	\$70,222	\$88,825	\$88,848	\$102,484	\$13,636	15.35%
3302	Medicare -Classified	\$29,439	\$31,480	\$30,243	\$33,501	\$33,587	\$28,187	(\$5,400)	(16.08%)
3311	OASDI/Medicare/Alt. Certif. Position	\$21,816	\$23,592	\$15,965	\$7,389	\$7,389	\$9,510	\$2,121	28.70%
3312	OASDI/Medicare/Alt. Classif. Position	\$125,800	\$133,249	\$129,130	\$142,659	\$143,025	\$120,429	(\$22,596)	(15.80%)
3401	Health & Welfare - Certificated	\$407,736	\$323,503	\$428,070	\$479,678	\$479,681	\$806,533	\$326,852	68.14%
3402	Health & Welfare - Classified	\$298,221	\$340,411	\$311,410	\$320,437	\$320,437	\$334,141	\$13,704	4.28%
3501	State Unemployment Ins. Certif	\$2,682	\$2,231	\$3,022	\$3,601	\$3,604	\$4,530	\$926	25.69%
3502	State Unemployment Ins. Class.	\$1,251	\$1,378	\$1,271	\$1,344	\$1,348	\$1,143	(\$205)	(15.21%)
3601	Workers' Comp. Ins. Certificated	\$94,813	\$78,825	\$106,830	\$127,874	\$127,874	\$143,408	\$15,534	12.15%
3602	Workers' Comp. Ins. Classified	\$44,220	\$46,617	\$44,930	\$47,354	\$47,476	\$39,851	(\$7,625)	(16.06%)

FUNDS 04-08 BSEP

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## BERKELEY UNIFIED SCHOOL DISTRICT

## FUND 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

## COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/16	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Second Interim Budget 2018/19 As of 1/31/19	Estimated Actuals 2018-19 As of 06/07/19	Preliminary Budget 2019-20 As of 6/12/19	Preliminary Budget 2019-20 vs. Estimated Actuals 2018/19	% Variance
3701	Retiree Benefits - Certificated	\$122,465	\$101,675	\$104,010	\$132,460	\$156,660	\$24,200	\$24,200	18.27%
3702	Retiree Benefits - Classified	\$54,318	\$60,600	\$44,046	\$46,818	\$46,818	\$41,074	(\$5,744)	(12.27%)
	<b>Subtotal Employee Benefits</b>	<b>\$1,967,902</b>	<b>\$1,951,929</b>	<b>\$2,312,251</b>	<b>\$2,818,923</b>	<b>\$2,819,799</b>	<b>\$3,359,135</b>	<b>\$539,336</b>	<b>19.13%</b>
	<b>BOOKS &amp; SUPPLIES</b>								
4200	Books & Other Ref. Materials	\$144,556	\$78,721	\$73,156	\$93,237	\$100,107	\$104,494	\$4,387	4.38%
4300	Materials and Supplies	\$310,490	\$273,983	\$307,280	\$557,707	\$688,715	\$261,875	(\$426,840)	(61.98%)
4350	Other Supplies	\$4,017	\$7,286	\$6,192	\$25,700	\$25,700	\$35,000	\$9,300	36.19%
4380	Unallocated	\$0	\$0	\$0	\$333,237	\$330,033	\$1,513,483	\$1,183,450	358.59%
4390	Carryover Funds	\$0	\$0	\$0	\$240,833	\$226,865	\$17,703	(\$209,162)	(92.20%)
4400	Equipment \$500 to \$5,000	\$83,193	\$62,823	\$53,713	\$202,437	\$222,537	\$382,932	\$160,395	72.08%
	<b>Subtotal Books &amp; Supplies</b>	<b>\$542,255</b>	<b>\$422,813</b>	<b>\$440,341</b>	<b>\$1,453,151</b>	<b>\$1,593,957</b>	<b>\$2,315,487</b>	<b>\$721,530</b>	<b>45.27%</b>
	<b>SVC, OTHER OPERATING SUPPLIES</b>								
5200	Travel and Conferences	\$50,332	\$41,771	\$35,591	\$63,500	\$64,100	\$127,132	\$63,032	98.33%
5300	Dues and Memberships	\$620	\$688	\$794	\$930	\$930	\$4,100	\$3,170	340.86%
5600	Rentals, Leases, and Repairs	\$25,361	\$32,085	\$11,637	\$28,700	\$28,865	\$54,000	\$25,135	87.08%
5751	Field Trips - Interfund	\$7,050	\$7,471	\$9,072	\$13,006	\$13,006	\$21,261	\$8,255	63.47%
5752	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)	(100.00%)
5800	Prof/Consulting Svcs & Oper Exp	\$1,011,112	\$942,156	\$978,842	\$1,284,553	\$1,276,191	\$1,252,977	(\$23,214)	(1.82%)
5820	Outside Printing	\$13,271	\$6,619	\$6,999	\$16,500	\$16,500	\$9,000	(\$7,500)	(45.45%)
5829	Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$5,440	\$6,900	\$7,100	\$9,300	\$9,300	\$10,800	\$1,500	16.13%
5910	Postage/Mailings	\$1,854	\$8,361	\$8,197	\$16,500	\$16,500	\$9,000	(\$7,500)	(45.45%)
5920	Cell Phone	\$2,160	\$4,568	\$5,849	\$6,300	\$6,300	\$10,500	\$4,200	66.67%
5950	Postage - Interfund	\$7	\$472	\$690	\$2,025	\$2,025	\$4,025	\$2,000	98.77%
	<b>Subtotal Other Operating Supplies</b>	<b>\$1,118,206</b>	<b>\$1,052,092</b>	<b>\$1,065,771</b>	<b>\$1,442,314</b>	<b>\$1,434,717</b>	<b>\$1,502,795</b>	<b>\$68,078</b>	<b>4.75%</b>
	<b>CAPITAL OUTLAY</b>								
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Subtotal Capital Outlay</b>								

## BERKELEY UNIFIED SCHOOL DISTRICT

## FUND 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

## COMPARISON REPORT

Object Code	Description	Audited Actuals 2015/16 As of 6/30/17	Audited Actuals 2016/17 As of 6/30/17	Audited Actuals 2017-18 As of 6/30/18	Second Interim Budget 2018/19 As of 1/31/19	Estimated Actuals 2018-19 As of 06/07/19	Preliminary Budget 2019-20 As of 6/12/19	Preliminary Budget 2019-20 vs. Estimated Actuals 2018/19	% Variance
<b>DIRECT SUPPORT/INDIRECT COST</b>									
7340	Indirect costs	\$1,500,691	\$1,517,815	\$1,446,189	\$1,623,900	\$1,632,297	\$1,573,142	(\$59,155)	(3.62%)
7390	Indirect Costs - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Subtotal Dir Support /Ind. Costs</b>	<b>\$1,500,691</b>	<b>\$1,517,815</b>	<b>\$1,446,189</b>	<b>\$1,623,900</b>	<b>\$1,632,297</b>	<b>\$1,573,142</b>	<b>(\$59,155)</b>	<b>(3.62%)</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$11,904,466</b>	<b>\$11,072,104</b>	<b>\$12,668,705</b>	<b>\$15,872,827</b>	<b>\$16,022,827</b>	<b>\$17,678,348</b>	<b>\$1,655,521</b>	<b>10.33%</b>
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$13,676,112</b>	<b>\$14,700,990</b>	<b>\$17,608,324</b>	<b>\$15,324,987</b>	<b>\$15,174,987</b>	<b>\$14,539,752</b>	<b>(\$635,235)</b>	<b>(4.19%)</b>
<b>OTHER FINANCING SOURCES AND USES</b>									
	<b>Interfund Transfers Out</b>								
8980	Contribution from Unrestricted	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8981	BSEP Contribution	(\$12,913,282)	(\$14,477,072)	(\$13,538,036)	(\$13,784,700)	(\$13,629,958)	\$154,742		(1.12%)
8982	BSEP Direct Support	(\$390,071)	(\$395,051)	(\$373,335)	(\$383,000)	(\$551,200)	(\$168,200)		43.92%
8983	BSEP Substitute Compensation	(\$238,796)	(\$253,898)	(\$242,498)	(\$250,700)	(\$247,600)	\$3,100		(1.24%)
	<b>Total Interfund Transfers Out</b>	<b>(\$13,542,149)</b>	<b>(\$15,126,021)</b>	<b>(\$14,153,869)</b>	<b>(\$14,418,400)</b>	<b>(\$14,418,400)</b>	<b>(\$14,428,758)</b>	<b>(\$10,358)</b>	<b>0.07%</b>
	<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<b>(\$13,542,149)</b>	<b>(\$15,126,021)</b>	<b>(\$14,153,869)</b>	<b>(\$14,418,400)</b>	<b>(\$14,418,400)</b>	<b>(\$14,428,758)</b>	<b>(\$10,358)</b>	<b>0.07%</b>
	<b>NET INCREASE(DECREASE) IN FUND BALANCE</b>	<b>\$133,963</b>	<b>(\$425,031)</b>	<b>\$3,454,455</b>	<b>\$906,587</b>	<b>\$756,587</b>	<b>\$110,994</b>	<b>(\$645,593)</b>	<b>(85.33%)</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$3,516,400</b>	<b>\$3,650,363</b>	<b>\$3,225,332</b>	<b>\$6,679,788</b>	<b>\$6,679,788</b>	<b>\$7,436,375</b>	<b>\$756,587</b>	<b>11.33%</b>
	<b>ENDING FUND BALANCE</b>	<b>\$3,650,363</b>	<b>\$3,225,332</b>	<b>\$6,679,787</b>	<b>\$7,586,375</b>	<b>\$7,547,369</b>	<b>\$110,994</b>		<b>1.49%</b>
	Restricted to BSEP	\$2,886,964	\$2,439,388	\$5,875,110	\$6,677,638	\$6,584,156	\$61,018		0.94%
	Economic Uncertainties 3.0%	\$763,398	\$785,944	\$804,677	\$908,737	\$913,237	\$963,213		5.47%
	<b>UNALLOCATED ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

# **ADULT EDUCATION**

**BERKELEY UNIFIED SCHOOL DISTRICT  
ADULT FUND - FUND 11 - ALL SOURCES  
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-2016 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Second Interim 2018-2019 As of 01/31/19	Estimated Actuals 2018-2019 As of 06/07/19	Preliminary Budget 2019-20 vs Estimated Actuals 2019-2020 As of 06/12/19	Preliminary Budget 2019-20 vs Estimated Actuals 2019-2020 As of 06/12/19	Variance
<b>REVENUE</b>									
8290	All Other Federal Revenue	\$906,838	\$947,778	\$80,9,931	\$802,388	\$859,242	\$736,972	(\$122,270)	-14.23%
8590	All Other State Revenue	\$3,180,573	\$3,081,147	\$3,134,437	\$3,367,890	\$3,353,479	\$3,457,262	\$103,783	3.09%
8599	Prior Year State Revenue	\$225,508	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$2,116	\$1,071	\$1,324	\$3,000	\$3,000	\$3,000	\$0	0.00%
8671	Adult Education Fees	\$244,499	\$204,716	\$206,009	\$233,000	\$231,000	\$231,000	(\$2,000)	-0.86%
8699	All Other Local Revenue	\$4,910	\$121,052	\$2,190	\$300	\$300	\$300	\$0	0.00%
	<b>TOTAL REVENUE</b>	<b>\$4,564,444</b>	<b>\$4,355,763</b>	<b>\$4,163,891</b>	<b>\$4,406,578</b>	<b>\$4,449,021</b>	<b>\$4,428,534</b>	<b>(\$20,487)</b>	<b>-0.46%</b>
<b>CERTIFICATED SALARIES</b>									
1104	Hourly Adult Ed Teaching	\$1,266,327	\$1,312,726	\$1,379,980	\$1,165,811	\$1,317,628	\$1,241,257	(\$76,371)	-5.80%
1106	Hrly Extra Duty/Curr Dev/Adult	\$166,024	\$159,098	\$139,886	\$162,782	\$180,981	\$132,867	(\$48,114)	-26.59%
1116	Teacher Hourly/Daily	\$274,453	\$261,619	\$242,976	\$279,581	\$283,905	\$268,391	(\$15,514)	-5.46%
1117	Teachers Stipend	\$5,000	\$1,000	\$0	\$0	\$0	\$0	\$0	0.00%
1150	Cash in Lieu of Benefits	\$122,521	\$130,794	\$142,681	\$154,887	\$148,220	\$151,855	\$3,635	2.45%
1216	Hourly/Daily	\$22,243	\$49,501	\$51,798	\$48,781	\$49,606	\$53,497	\$3,891	7.84%
1250	Cash in Lieu of Benefits	\$5,418	\$6,347	\$9,089	\$9,151	\$9,449	\$9,449	\$0	0.00%
1302	Cert. Supvr/Admin Monthly Sal	\$243,175	\$259,472	\$254,628	\$260,715	\$259,123	\$259,123	\$0	0.00%
1306	Adm & Supvr Extra Duty	\$2,218	\$2,879	\$2,201	\$2,023	\$3,561	\$3,561	\$0	0.00%
1316	Adm & Supvr Subs	\$57,185	\$56,190	\$65,874	\$47,887	\$21,013	\$21,013	\$0	0.00%
1350	Cash in Lieu of Benefits	\$5,317	\$3,366	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Subtotal</b>	<b>\$2,169,880</b>	<b>\$2,242,991</b>	<b>\$2,289,112</b>	<b>\$2,131,618</b>	<b>\$2,273,486</b>	<b>\$2,141,013</b>	<b>(\$132,473)</b>	<b>-5.83%</b>
<b>CLASSIFIED SALARIES</b>									
2102	Instr Aides Monthly Salary	\$37,522	\$39,551	\$44,194	\$46,614	\$46,614	\$46,614	\$0	0.00%
2116	Instr Aides Limited Duration	\$338	\$1,095	\$0	\$0	\$0	\$0	\$0	0.00%
2165	Student Workers	\$54,034	\$62,010	\$78,552	\$19,689	\$34,111	\$14,422	73.25%	
2202	Class Support Monthly Salary	\$160,599	\$154,180	\$177,873	\$191,753	\$182,850	\$182,850	\$0	0.00%
2203	Class Support Substitutes	\$0	\$690	\$130	\$2,008	\$2,008	\$2,008	\$0	0.00%
2212	Classified Support-Overtime	\$4,541	\$1,750	\$174	\$1,618	\$1,618	\$1,618	\$0	0.00%
2216	Class Support-Limited Term	\$9,045	\$14,998	\$7,405	\$8,385	\$4,182	\$4,182	\$0	0.00%
2250	Cash in Lieu of Benefits	\$16,218	\$11,140	\$6,639	\$3,716	\$3,716	\$3,716	\$0	0.00%
2402	Clerical Tech/Office Staff Salary	\$401,712	\$387,423	\$298,741	\$305,649	\$305,010	\$305,010	\$0	0.00%

**BERKELEY UNIFIED SCHOOL DISTRICT  
ADULT FUND - FUND 11 - ALL SOURCES  
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-2016 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Second Interim 2018-2019 As of 01/31/19	Estimated Actuals 2018-2019 As of 06/07/19	Preliminary Budget 2019-20 vs Estimated Actuals 2019-2020	Preliminary Budget 2019-20 As of 06/12/19	Preliminary Budget 2019-20 vs Estimated Actuals 2019-2020	Variance
									2018-2019 As of 06/12/19	
2412 Clerical Tech & Office Staff OT		\$7,971	\$9,501	\$11,932	\$13,520	\$11,836	\$0	\$0	0.00%	
2416 Clerical Limited Term		\$3,360	\$0	\$7,988	\$9,985	\$350	\$0	\$0	0.00%	
2450 Cash in Lieu of Benefits		\$7,566	\$11,225	\$14,616	\$14,840	\$14,840	\$0	\$0	0.00%	
<b>Subtotal</b>		<b>\$702,904</b>	<b>\$693,562</b>	<b>\$648,244</b>	<b>\$617,777</b>	<b>\$592,713</b>	<b>\$607,135</b>	<b>\$14,422</b>	<b>2.43%</b>	
<b>EMPLOYEE BENEFITS</b>										
3101 State Teachers Retire.Sys.Cert		\$172,414	\$209,003	\$249,669	\$478,371	\$442,534	\$371,325	(\$71,209)	-16.09%	
3201 Public Emp Ret Sys Cert		\$5,122	\$6,110	\$5,895	\$4,655	\$6,549	\$6,543	(\$6)	-0.09%	
3202 Public Emp.Retire Sys. Class		\$67,829	\$75,316	\$77,256	\$98,260	\$95,503	\$96,342	\$839	0.88%	
3301 Medicare-Certified		\$30,259	\$31,164	\$31,845	\$30,560	\$31,695	\$29,402	(\$2,293)	-7.23%	
3302 Medicare-Classified		\$9,098	\$9,313	\$8,903	\$8,668	\$8,243	\$8,306	\$63	0.76%	
3311 FICA-Certified		\$11,985	\$11,900	\$11,048	\$8,801	\$10,568	\$10,175	(\$393)	-3.72%	
3312 FICA-Classified		\$38,902	\$39,822	\$38,067	\$37,062	\$35,245	\$35,514	\$269	0.76%	
3401 Health & Welfare Cert. Pos		\$90,050	\$103,936	\$124,136	\$150,739	\$141,962	\$114,310	(\$27,652)	-19.48%	
3402 Health & Welfare Class. Pos		\$115,796	\$114,253	\$106,479	\$112,874	\$110,121	\$110,121	\$0	0.00%	
3501 State Unemployment Cert		\$1,258	\$1,301	\$1,328	\$1,239	\$1,324	\$1,272	(\$52)	-3.93%	
3502 State Unemployment Ins. Class		\$397	\$399	\$376	\$355	\$346	\$349	\$3	0.87%	
3601 Workers Comp Cert		\$44,482	\$45,981	\$46,925	\$43,585	\$46,491	\$43,477	(\$3,014)	-6.48%	
3602 Workers Comp Class		\$14,389	\$14,218	\$13,289	\$12,515	\$12,154	\$12,243	\$89	0.73%	
3701 Retiree Benefits-Cert		\$27,371	\$25,559	\$18,314	\$12,987	\$15,365	\$15,138	(\$227)	-1.48%	
3702 Retiree Benefits-Class		\$16,695	\$16,479	\$11,559	\$12,608	\$12,394	\$12,394	\$0	0.00%	
<b>Subtotal</b>		<b>\$646,048</b>	<b>\$704,754</b>	<b>\$745,089</b>	<b>\$1,013,279</b>	<b>\$970,494</b>	<b>\$866,911</b>	<b>(\$103,583)</b>	<b>-10.67%</b>	
<b>BOOKS AND SUPPLIES</b>										
4150 Textbooks For Resale		(\$2,635)	\$1,611	\$104	\$118	\$118	\$0	\$0	0.00%	
4200 Books & Other Ref. Materials		\$9,530	\$10,325	\$17,524	\$3,447	\$3,947	\$3,947	\$0	0.00%	
4300 Materials and Supplies		(\$1,588)	(\$2,883)	(\$2,238)	\$0	\$0	\$0	\$0	0.00%	
4350 Other Supplies		\$101,416	\$93,088	\$75,570	\$107,870	\$107,870	\$91,213	(\$16,657)	-15.44%	
4380 UnallocatedExp/placeholder		\$0	\$0	\$0	\$80,689	\$40,104	\$118,494	\$78,390	195.47%	
4400 Equipment \$500-\$5000		\$60,020	\$633	\$46,744	\$68,643	\$68,643	\$0	\$0	0.00%	
<b>Subtotal</b>		<b>\$166,743</b>	<b>\$102,774</b>	<b>\$137,704</b>	<b>\$260,767</b>	<b>\$220,682</b>	<b>\$282,415</b>	<b>\$61,733</b>	<b>27.97%</b>	

**BERKELEY UNIFIED SCHOOL DISTRICT  
ADULT FUND - FUND 11 - ALL SOURCES  
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-2016 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Second Interim 2018-2019 As of 01/31/19	Estimated Actuals 2018-2019 As of 06/07/19	Preliminary Budget 2019-20 vs Estimated Actuals 2019-2020	Preliminary Budget 2019-20 vs Estimated Actuals 2019-2020	Variance
<b>SERVICES AND OTHER OPERATING EXPENSES</b>									
5200	Travel and Conference	\$7,462	\$8,483	\$18,929	\$23,068	\$24,922	\$24,122	(\$800)	-3.21%
5300	Dues And Memberships	\$870	\$277	\$2,140	\$2,226	\$2,226	\$2,226	\$0	0.00%
5510	Water/Sewage	\$15,177	\$11,493	\$15,032	\$22,880	\$22,880	\$22,880	\$0	0.00%
5520	Natural Gas	\$17,131	\$24,404	\$19,514	\$23,920	\$23,920	\$23,920	\$0	0.00%
5540	Garbage	\$13,553	\$13,959	\$15,000	\$15,600	\$15,600	\$15,600	\$0	0.00%
5550	Electricity	\$53,432	\$61,914	\$53,857	\$51,584	\$51,584	\$51,584	\$0	0.00%
5570	Alarm Service	\$1,488	\$992	\$1,364	\$1,364	\$1,364	\$1,364	\$0	0.00%
5600	Rentals,Leases and Repairs	\$4,157	\$7,866	\$5,508	\$7,784	\$7,784	\$7,784	(\$7,784)	-100.00%
5610	Rentals and Leases	\$0	\$0	\$2,450	\$4,056	\$4,056	\$4,056	\$0	0.00%
5620	Maintenance Contracts	\$26,955	\$15,268	\$23,585	\$32,784	\$32,784	\$32,784	\$0	0.00%
5751	Field Trips, Interfund	\$0	\$0	\$0	\$0	\$500	\$500	\$0	0.00%
5752	Central Printing-Xerox	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0.00%
5800	Prof/Consulting & Oper Exp	\$131,370	\$86,267	\$82,106	\$128,187	\$125,887	\$111,508	(\$14,379)	-11.42%
5820	Outside Printing	\$34,904	\$25,722	\$19,899	\$24,440	\$36,852	\$36,852	\$0	0.00%
5839	Bank Fees	\$9,915	\$1,493	\$6,613	\$2,268	\$5,062	\$5,062	\$0	0.00%
5910	Postage/Mailings	\$13,698	\$5,489	\$10,700	\$11,067	\$16,067	\$16,067	\$0	0.00%
5920	Cellphone	\$412	\$607	\$728	\$757	\$757	\$757	\$0	0.00%
5950	Postage-Interfund	\$259	\$208	\$295	\$190	\$190	\$190	\$0	0.00%
<b>Subtotal</b>		<b>\$336,784</b>	<b>\$270,441</b>	<b>\$283,721</b>	<b>\$358,175</b>	<b>\$378,435</b>	<b>\$355,472</b>	<b>(\$22,963)</b>	<b>-6.07%</b>
<b>CAPITAL OUTLAY OVER \$5,000</b>									
6400	Equipment	\$31,126	\$7,295	\$0	\$7,296	\$7,296	\$7,296	\$0	0.00%
<b>Subtotal</b>		<b>\$31,126</b>	<b>\$7,295</b>	<b>\$0</b>	<b>\$7,296</b>	<b>\$7,296</b>	<b>\$7,296</b>	<b>\$0</b>	<b>0.00%</b>
<b>DIRECT SUPPORT/INDIRECT COSTS</b>									
7390	Indirect Costs-Interfund	\$194,046	\$186,845	\$188,225	\$170,666	\$171,254	\$168,292	(\$2,962)	-1.73%
<b>Subtotal</b>		<b>\$194,046</b>	<b>\$186,845</b>	<b>\$188,225</b>	<b>\$170,666</b>	<b>\$171,254</b>	<b>\$168,292</b>	<b>(\$2,962)</b>	<b>-1.73%</b>
<b>TOTAL EXPENDITURES</b>		<b>\$4,247,532</b>	<b>\$4,208,662</b>	<b>\$4,292,095</b>	<b>\$4,559,578</b>	<b>\$4,614,360</b>	<b>\$4,428,534</b>	<b>(\$185,826)</b>	<b>-4.03%</b>

**BERKELEY UNIFIED SCHOOL DISTRICT  
ADULT FUND - FUND 11 - ALL SOURCES  
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2015-2016 As of 06/30/16	Audited Actuals 2016-2017 As of 06/30/17	Audited Actuals 2017-2018 As of 06/30/18	Second Interim 2018-2019 As of 01/31/19	Estimated Actuals 2018-2019 As of 06/07/19	Preliminary Budget 2019-2020 As of 06/12/19	Preliminary Budget 2019-20 vs Estimated Actuals 2019-2020	Variance
	<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$316,913	\$147,101	(\$128,204)	(\$153,000)	(\$165,339)	\$0	\$165,339	-100.00%
	<b>OTHER FINANCING SOURCES/USES</b>								
8919	Other Auth. Interfund Trans-in	\$0	\$100,000	\$70,000	\$60,000	\$60,000	\$0	(\$60,000)	0.00%
	<b>NET INCREASE/DECREASE IN FUND BALANCE</b>	\$316,913	\$247,101	(\$58,204)	(\$93,000)	(\$105,339)	\$0	\$105,339	-100.00%
	<b>BEGINNING FUND BALANCE</b>	\$453,788	\$770,701	\$1,017,802	\$959,598	\$959,598	\$854,259	(\$105,339)	-10.98%
	<b>ENDING FUND BALANCE</b>	\$770,701	\$1,017,801	\$959,598	\$866,598	\$854,259	\$854,259	\$0	0.00%

# **CHILD DEVELOPMENT**

## BERKELEY UNIFIED SCHOOL DISTRICT

## CHILD DEVELOPMENT FUND - Fund 12

## Comparison Report

DESCRIPTION	As of 6/30/2015	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Preliminary Budget		% Variance
							Audited Actuals	Audited Actuals	
							Second Interim Budget	Estimated Actuals	
<b>REVENUE:</b>									
Child Nutrition Programs	8220	\$229,061	\$216,297	\$227,545	\$216,653	\$220,000	\$220,000	\$208,000	(\$12,000) (5.45%)
Other Federal Programs	8290	\$701,432	\$735,797	\$587,387	\$571,638	\$681,407	\$681,407	\$703,821	\$22,214 3.26%
Prior Year Revenue	8295	\$0	\$218	\$0	\$0	\$0	\$0	\$0	0.00%
Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Federal Revenues</b>	<b>\$930,493</b>	<b>\$952,312</b>	<b>\$824,932</b>	<b>\$788,291</b>	<b>\$901,407</b>	<b>\$901,407</b>	<b>\$911,621</b>	<b>\$10,214</b>	<b>1.13%</b>
Child Nutrition Programs	8520	\$12,123	\$10,841	\$11,709	\$10,659	\$12,000	\$12,000	\$12,000	\$0 0.00%
Children's Centers Apportionment	8530	\$802,144	\$755,960	\$664,755	\$664,755	\$0	\$0	\$0	\$0 0.00%
Prior Year Revenue	8535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
Prior Year State Revenue	8599	\$15,016	\$64,791	\$5,869	\$0	\$0	\$0	\$0	\$0 0.00%
All Other State Revenue	8650	\$2,814,767	\$2,610,735	\$2,712,139	\$3,995,933	\$4,177,928	\$4,364,784	\$186,856	4.47%
<b>Total State Revenues</b>	<b>\$3,644,050</b>	<b>\$3,442,227</b>	<b>\$3,394,472</b>	<b>\$4,006,592</b>	<b>\$4,189,928</b>	<b>\$4,376,784</b>	<b>\$186,856</b>	<b>\$186,856</b>	<b>4.48%</b>
Interest	8660	\$1,840	\$2,214	\$13	\$2,156	\$0	\$0	\$0	\$0 0.00%
Children's Centers Fees	8673	\$292,544	\$403,553	\$379,831	\$279,460	\$555,326	\$489,043	(\$66,233) (11.94%)	
Other Local Revenue	8699	\$30,622	\$498,768	\$777,188	\$421,549	\$404,450	\$333,450	(\$71,000) (17.55%)	
<b>Total Local Revenues</b>	<b>\$325,006</b>	<b>\$904,535</b>	<b>\$1,157,032</b>	<b>\$703,165</b>	<b>\$959,776</b>	<b>\$959,776</b>	<b>\$822,493</b>	<b>(\$137,293)</b>	<b>(14.30%)</b>
<b>Subtotal Revenue</b>	<b>\$4,899,549</b>	<b>\$5,299,074</b>	<b>\$5,376,436</b>	<b>\$5,498,048</b>	<b>\$6,051,111</b>	<b>\$6,051,111</b>	<b>\$6,110,888</b>	<b>\$59,787</b>	<b>0.99%</b>
<b>TOTAL REVENUE</b>	<b>\$4,899,549</b>	<b>\$5,299,074</b>	<b>\$5,376,436</b>	<b>\$5,498,048</b>	<b>\$6,051,111</b>	<b>\$6,051,111</b>	<b>\$6,110,888</b>	<b>\$59,787</b>	<b>0.99%</b>
<b>EXPENDITURES:</b>									
Teachers' Salaries & Subs	1102	\$1,198,381	\$1,222,100	\$1,299,561	\$1,245,514	\$1,217,313	\$1,293,900	\$76,587	6.29%
Substitute Teachers' Salaries	1103	\$101,444	\$195,736	\$61,694	\$66,022	\$95,480	\$40,000	(\$55,480) (58.11%)	
Non-Duty Days	1108	\$64,681	\$67,146	\$56,177	\$74,731	\$72,000	\$57,000	(\$15,000) (20.83%)	
Teachers' Hourly/daily/subs	1116	\$224,453	\$123,309	\$228,616	\$185,908	\$167,087	\$132,000	(\$35,067) (20.99%)	
Teacher Stipend	1117	\$11,851	\$38,284	\$31,338	\$27,907	\$21,900	\$14,000	(\$7,900) (36.07%)	
Cash In-Lieu	1150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supervisors' Salaries	1302	\$322,384	\$335,544	\$365,462	\$364,366	\$342,530	\$320,105	(\$2,425) (6.55%)	
Admn & Sprvrs Sick Leave	1303	\$0	\$120	\$0	\$0	\$0	\$0	\$0	0.00%
Admn & Sprvrs Subs	1316	\$0	\$0	\$43,033	\$0	\$8,705	\$0	(\$8,705)	(10.00%)
Cash In-Lieu	1350	\$5,573	\$6,293	\$8,646	\$11,189	\$11,230	\$11,230	\$11,400	\$170 1.51%
<b>Total Certificated</b>	<b>\$1,928,767</b>	<b>\$1,988,512</b>	<b>\$2,034,527</b>	<b>\$1,975,637</b>	<b>\$1,936,225</b>	<b>\$1,936,225</b>	<b>\$1,868,405</b>	<b>(\$67,820)</b>	<b>(3.56%)</b>
Instructional Aides' Salaries	2102	\$753,269	\$771,344	\$860,977	\$850,380	\$964,382	\$1,013,717	\$49,355	5.12%
Instructional Aides' Substitute	2103	\$209,906	\$290,250	\$186,302	\$136,843	\$153,500	\$144,500	(\$9,000)	(5.86%)
Instructional Aides' Overtime	2112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Class Support Hly/Daily subs	2116	\$74,691	\$48,756	\$142,208	\$146,931	\$130,922	\$145,433	(\$32,922) (25.15%)	
Stipend	2117	\$0	\$26,200	\$24,400	\$21,102	\$14,453	\$12,000	(\$14,453) (10.00%)	
Cash In-Lieu	2150	\$20,549	\$43,701	\$40,810	\$37,592	\$21,120	\$21,000	(\$120)	(0.57%)
Instructional Special Monthly Salaries	2182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Classified Support Monthly Sal	2202	\$56,520	\$58,598	\$102,888	\$101,956	\$77,219	\$68,421	(\$8,858)	(11.48%)
Classified Support Overtime	2212	\$4,919	\$22,325	\$14,192	\$16,075	\$9,105	\$0	(\$9,105)	(10.00%)
Class. Support Hly/Daily subs	2216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu of Benefits	2250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**CHILD DEVELOPMENT FUND - Fund 12**

Comparison Report

DESCRIPTION	SACS OBJ	As of 6/30/2015	2014-2015	2015-2016	As of 6-30-2016	2016-2017	As of 6/30/2017	2017-2018	As of 6/30/2018	2018-2019	As of 6/30/2019	As of 6/7/2019	Preliminary Budget		% Variance	
												Audited Actuals	Second Interim Budget	Estimated Actuals	Preliminary Budget	
												2019-2020	2018-2019	Estimated Actuals	2019-2020 vs 2018-2019	
Class Svcs & Admin Monthly Sal	2302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical/ Office Salaries	2300/2402	\$202,098	\$204,553	\$162,927	\$203,354	\$211,008	\$211,008	\$211,008	\$211,008	\$195,780	\$195,780	\$15,228	\$15,228	\$0	\$0	(7.22%)
Clerical Tech/Offic Sub.	2403	\$0	\$0	\$10,812	\$17,463	\$6,973	\$7,000	\$7,000	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	(100.00%)
Clerical Tech/Office Overtime	2412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Classified Salaries/subs	2416	\$0	\$573	\$16,910	\$2,909	\$2,909	\$0	\$0	\$0	\$0	\$2,975	\$2,975	\$0	\$0	\$0	0.00%
Cash In-Lieu	2450	\$1,536	\$2,774	\$1,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Classified</b>		<b>\$1,323,488</b>	<b>\$1,479,884</b>	<b>\$1,570,075</b>	<b>\$1,524,125</b>	<b>\$1,588,749</b>	<b>\$1,588,749</b>	<b>\$1,588,749</b>	<b>\$1,588,749</b>	<b>\$1,544,393</b>	<b>\$1,544,393</b>	<b>(\$44,356)</b>	<b>(\$44,356)</b>	<b>(\$44,356)</b>	<b>(\$44,356)</b>	<b>(2.79%)</b>
STRS Instructional	3101	\$211,882	\$244,947	\$299,848	\$345,241	\$399,671	\$399,671	\$399,671	\$399,671	\$421,166	\$421,166	\$21,495	\$21,495	\$0	\$0	5.38%
STRS Non-instructional	3102	\$4,681	\$3,978	\$7,265	\$9,136	\$8,626	\$8,626	\$8,626	\$8,626	\$8,617	\$8,617	(\$9)	(\$9)	\$0	\$0	(0.10%)
PERS Instructional	3201	\$27,282	\$33,500	\$40,400	\$45,483	\$65,233	\$65,233	\$65,233	\$65,233	\$39,486	\$39,486	(\$25,747)	(\$25,747)	\$0	\$0	(39.47%)
PERS Non-instructional	3202	\$125,117	\$140,437	\$171,731	\$191,529	\$279,379	\$279,379	\$279,379	\$279,379	\$289,730	\$289,730	\$10,351	\$10,351	\$0	\$0	3.71%
OASDI Instructional	3311	\$17,626	\$19,571	\$17,153	\$17,660	\$22,548	\$22,548	\$22,548	\$22,548	\$14,807	\$14,807	(\$7,741)	(\$7,741)	\$0	\$0	(34.33%)
OASDI Non-instructional	3312	\$73,923	\$82,750	\$90,049	\$86,332	\$95,337	\$95,337	\$95,337	\$95,337	\$91,261	\$91,261	(\$4,076)	(\$4,076)	\$0	\$0	(4.28%)
Medicare Instructional	3301	\$26,486	\$27,189	\$28,172	\$27,210	\$28,629	\$28,629	\$28,629	\$28,629	\$26,927	\$26,927	(\$1,702)	(\$1,702)	\$0	\$0	(5.95%)
Medicare Non-instructional	3302	\$17,684	\$19,904	\$20,656	\$20,840	\$23,341	\$23,341	\$23,341	\$23,341	\$21,860	\$21,860	(\$1,482)	(\$1,482)	\$0	\$0	(6.35%)
H & W-Cert Pos	3401	\$143,008	\$148,008	\$161,847	\$178,549	\$195,655	\$195,655	\$195,655	\$195,655	\$257,796	\$257,796	\$62,141	\$62,141	\$0	\$0	31.76%
H & W-Classif	3402	\$298,638	\$281,544	\$311,304	\$298,647	\$362,398	\$362,398	\$362,398	\$362,398	\$409,250	\$409,250	\$46,852	\$46,852	\$0	\$0	12.93%
Dental Recapture - Certificated	3403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Dental Recapture - Classified	3404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SUI - Certif	3501	\$1,149	\$1,155	\$1,217	\$1,151	\$1,446	\$1,446	\$1,446	\$1,446	\$1,076	\$1,076	(\$370)	(\$370)	\$0	\$0	(25.59%)
SUI - Classif	3502	\$769	\$859	\$911	\$884	\$1,140	\$1,140	\$1,140	\$1,140	\$879	\$879	(\$261)	(\$261)	\$0	\$0	(22.89%)
Workers Comp -Certif	3601	\$39,558	\$40,795	\$41,443	\$40,670	\$40,479	\$40,479	\$40,479	\$40,479	\$38,070	\$38,070	(\$2,409)	(\$2,409)	\$0	\$0	(9.95%)
Workers Comp -Classif	3602	\$27,186	\$30,380	\$32,188	\$31,254	\$33,936	\$33,936	\$33,936	\$33,936	\$30,904	\$30,904	(\$3,032)	(\$3,032)	\$0	\$0	(8.93%)
Retiree Benefits, Certif	3701	\$38,639	\$43,476	\$47,244	\$37,092	\$38,093	\$38,093	\$38,093	\$38,093	\$39,191	\$39,191	\$1,098	\$1,098	\$0	\$0	2.88%
Retiree Benefits, Classif	3702	\$27,112	\$29,585	\$32,316	\$26,342	\$33,795	\$33,795	\$33,795	\$33,795	\$32,602	\$32,602	(\$1,193)	(\$1,193)	\$0	\$0	(5.33%)
PERS Reduction, Certificated	3801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
PERS Reduction, Classified	3802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Benefits</b>		<b>\$1,080,752</b>	<b>\$1,148,058</b>	<b>\$1,304,744</b>	<b>\$1,358,220</b>	<b>\$1,629,706</b>	<b>\$1,629,706</b>	<b>\$1,629,706</b>	<b>\$1,629,706</b>	<b>\$1,723,622</b>	<b>\$1,723,622</b>	<b>\$93,916</b>	<b>\$93,916</b>	<b>5.76%</b>	<b>5.76%</b>	
Instructional Materials & Supplies	4300	\$28,632	\$47,255	\$56,076	\$24,225	\$22,203	\$22,203	\$22,203	\$22,203	\$37,093	\$37,093	\$14,890	\$14,890	\$0	\$0	67.08%
Other Supplies	4350	\$30,197	\$70,979	\$44,363	\$21,605	\$52,129	\$52,129	\$52,129	\$52,129	\$47,000	\$47,000	(\$5,129)	(\$5,129)	\$0	\$0	(9.84%)
Unallocated exp. / placeholder	4380	\$0	\$0	\$0	\$0	\$23,388	\$23,388	\$23,388	\$23,388	\$10,445	\$10,445	\$86,077	\$86,077	\$0	\$0	368.35%
Carry over funds	4390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment \$500 to \$5,000	4400	\$4,982	\$30,912	\$38,897	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$12,000	\$12,000	\$7,092	\$7,092	\$0	\$0	0.00%
Food Supplies	4710	\$10,814	\$12,289	\$11,204	\$9,187	\$119,700	\$119,700	\$119,700	\$119,700	\$210,630	\$210,630	\$90,930	\$90,930	\$0	\$0	(40.90%)
<b>Total Books &amp; Supplies</b>		<b>\$74,625</b>	<b>\$161,415</b>	<b>\$95,540</b>	<b>\$55,017</b>	<b>\$119,700</b>	<b>\$119,700</b>	<b>\$119,700</b>	<b>\$119,700</b>	<b>\$210,630</b>	<b>\$210,630</b>	<b>\$90,930</b>	<b>\$90,930</b>	<b>75.96%</b>	<b>75.96%</b>	
Consultants	5100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Travel & Conferences	5200	\$645	\$8,528	\$8,845	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$10,000	\$10,000	\$7,000	\$7,000	\$0	\$0	233.33%
Travel / Training	5220/5230	\$3,798	\$0	\$0	\$0	\$2,104	\$2,104	\$2,104	\$2,104	\$10,000	\$10,000	\$7,896	\$7,896	\$0	\$0	375.29%
Dues & Memberships	5300	\$3,300	\$0	\$0	\$7,260	\$3,388	\$3,388	\$3,388	\$3,388	\$10,000	\$10,000	\$6,612	\$6,612	\$0	\$0	195.16%
Rentals, Leases & Repairs	5600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Maintenance Contracts	5620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Service - Field Trips	5751	\$5,143	\$0	\$0	\$1,606	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Central Printing - Xerox	5752	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Offsite Printing - Copies	5753	\$6,400	\$6,400	\$6,400	\$6,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Project Billing Interfund	5754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Tsfr - Food Service	5755	\$381,001	\$374,480	\$420,742	\$407,762	\$371,915	\$371,915	\$371,915	\$371,915	\$371,915	\$371,915	\$0	\$0	\$0	\$0	0.00%
Professional Consultant Svcs.	5800	\$51,371	\$76,901	\$114,545	\$44,129	\$110,517	\$110,517	\$110,517	\$110,517	\$0	\$0	\$0	\$0	\$0	\$0	(23.12%)
Bank Fees	5839	\$2,669	\$2,944	\$3,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**CHILD DEVELOPMENT FUND - Fund 12**  
**Comparison Report**

DESCRIPTION	OBJ	As of 6/30/2015	As of 6-30-2016	Audited Actuals	Audited Actuals	Second Interim Budget	Estimated Actuals	Preliminary Budget 2019-2020 vs		% Variance 2018-2019
								2016-2017	2017-2018	
								As of 6/30/2017	As of 6/30/2018	
Postage/Mailings	5910	\$8	\$0	\$47	\$0	\$0	\$0	\$0	\$0	0.00%
Cell Phone	5920	\$2,044	\$711	\$1,209	\$665	\$875	\$0	\$0	(\$875)	(100.00%)
Postage - Interfund	5950	\$632	\$491	\$458	\$342	\$150	\$0	\$0	(\$150)	(100.00%)
<b>Total Other Services</b>	<b>\$458,011</b>	<b>\$470,455</b>	<b>\$562,468</b>	<b>\$464,539</b>	<b>\$503,349</b>	<b>\$503,349</b>	<b>\$491,884</b>	<b>\$491,884</b>	<b>(\$11,465)</b>	<b>(2.28%)</b>
Sites & Improvement of sites	6100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Buildings & Improvement of Bldgs.	6200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment	6400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER Outgo</b>										
Direct Support/Indirect Cost	7300-7390	\$326,477	\$304,197	\$316,662	\$291,400	\$303,382	\$303,382	\$301,964	\$301,964	(\$1,418) (0.47%)
<b>TOTAL EXPENDITURES</b>		<b>\$5,192,120</b>	<b>\$5,552,521</b>	<b>\$5,944,016</b>	<b>\$5,659,038</b>	<b>\$6,081,111</b>	<b>\$6,081,111</b>	<b>\$6,140,898</b>	<b>\$59,787</b>	<b>0.98%</b>
<b>OTHER FINANCING SOURCES / USES:</b>										
Other Auth. Interfund Transactions	8919	\$311,000	\$276,000	\$569,304	\$164,171	\$30,000	\$30,000	\$30,000	\$0	0.00%
Contributions From Unrestricted Res	8890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Auth. Interfund Trans. Out	7619	\$0	\$0	(\$128,974)	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Other Financing Sources / Uses</b>		<b>\$311,000</b>	<b>\$276,000</b>	<b>\$440,330</b>	<b>\$164,171</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Excess/(deficiency) of Revenue over Expenditures</b>		<b>\$18,429</b>	<b>\$22,553</b>	<b>(\$127,250)</b>	<b>(\$6,819)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>BEGINNING BALANCE</b>		<b>\$123,176</b>	<b>\$141,605</b>	<b>\$164,158</b>	<b>\$36,907</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$0</b>	<b>0.00%</b>
<b>Audit Adjustments</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>		<b>\$141,605</b>	<b>\$164,158</b>	<b>\$36,908</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$30,088</b>	<b>\$0</b>	<b>0.00%</b>

**NUTRITION  
SERVICES  
(CAFETERIA  
FUND)**

## BERKELEY UNIFIED SCHOOL DISTRICT

## Cafeteria Fund - Fund 13

## Year-to-Year Comparison

DESCRIPTION	SACS CODE	As of 6-30-2016	Audited Actuals	Audited Actuals	Adopted	Budget	Preliminary		2019-20 vs	
							2018-19		2018-19	
			2016-2017	2017-18	As of 6-30-17	As of 6-30-18	As of 6-31-19	As of 6-7-19	As of 6-12-19	As of 6-19-19
Federal Reimbursement	8220	2,000,339	1,521,437	1,646,652	1,771,247	1,797,067	1,808,067	1,808,067	0	0.00%
Child Nutrition (Fed) Prior Yr	8229	0	3,360	0	0	0	0	0	0	0.00%
State Reimbursement	8520	161,099	76,534	141,240	150,343	150,343	162,853	162,853	12,510	8.32%
State Reimbursement Prior Yr	8525	0	0	25,819	25,820	0	0	0	0	0.00%
All Other State Revenue	8590	6,698	0	0	0	0	0	0	0	0.00%
Student Meals & A La Carte	8634	459,213	417,743	503,874	493,820	493,820	550,000	550,000	56,180	11.38%
Interest	8660	221	-1,344	211	50	50	50	50	0	0.00%
Other Local Income	8699	17,280	35,014	19,952	20,000	20,000	30,000	30,000	10,000	50.00%
Child Development	5755	491,225	565,684	582,940	564,747	574,747	574,747	574,747	0	0.00%
District Catering	5756	3,101	0	0	0	0	0	0	0	0.00%
Subtotal Revenue		3,139,176	2,598,428	2,920,689	3,026,027	3,036,027	3,125,717	3,125,717	78,690	2.58%
Interfund Transfer	8919	632,542	1,000,000	998,497	732,542	732,542	835,030	835,030	102,448	13.99%
<b>TOTAL REVENUE</b>		<b>3,771,718</b>	<b>3,598,428</b>	<b>3,919,186</b>	<b>3,753,569</b>	<b>3,768,569</b>	<b>3,779,569</b>	<b>3,960,747</b>	<b>181,178</b>	<b>4.79%</b>
<b>EXPENDITURES:</b>										
Food Workers Salary	2202	846,036	832,313	915,287	907,250	918,894	910,894	995,391	84,497	9.28%
Custodian Salary	2202	0	0	0	0	0	0	0	0	0.00%
Substitutes	2203	231	0	0	0	0	0	0	0	0.00%
Food Workers Overtime	2212	948	683	1,093	0	200	200	200	0	0.00%
Food Workers Hourly	2216	118,670	183,511	105,366	50,704	61,474	69,474	50,509	-18,965	-27.30%
Cash in lieu (TSA)	2250	97,710	93,763	105,698	110,610	94,310	86,210	86,210	0	0.00%
Administrators Salary	2302	132,001	139,045	248,846	206,559	89,692	89,692	117,307	27,615	30.79%
Executive Chef Salary	2302	101,936	107,059	105,182	107,131	37,526	37,526	89,616	52,080	138.81%
Sous Chefs (3) Salary	2302	180,422	194,867	110,369	124,006	183,678	183,678	192,411	8,733	4.75%
Supy-Limited Term	2316	0	0	21	0	500	500	500	0	0.00%
Cash in lieu (TSA)	2350	12,550	17,138	20,463	18,717	22,467	22,767	18,000	-4,767	-20.94%
Clerical Salary	2402	111,762	125,422	132,553	138,085	138,673	138,373	140,474	2,101	1.52%
Cash in Lieu of Benefits	2450	3,655	3,495	3,632	3,120	3,770	3,770	3,770	0	0.00%
<b>SUBTOTAL - SALARIES</b>		<b>1,606,573</b>	<b>1,697,297</b>	<b>1,748,510</b>	<b>1,666,182</b>	<b>1,551,184</b>	<b>1,543,084</b>	<b>1,694,388</b>	<b>151,304</b>	<b>9.81%</b>
State Teach Ret Sys Class	3102	6,698	0	0	0	0	0	0	0	0.00%
PERS	3202	157,123	187,014	217,412	231,000	246,892	246,892	318,292	71,400	28.92%
Medicare	3302	22,535	23,985	24,650	24,549	24,371	24,371	22,258	2,113	-8.67%
FICA	3312	96,112	101,793	105,338	101,704	92,359	92,359	95,181	2,792	3.02%
Health & Dental	3402	224,771	245,200	274,328	258,285	261,135	261,105	272,009	10,904	4.18%
SUI	3502	931	986	1,016	959	949	949	891	-58	-6.11%
Workers Comp	3602	32,337	34,839	35,908	34,065	33,821	33,821	31,471	-2,350	-6.95%
Retirement Benefits	3702	36,557	40,107	32,716	34,109	33,837	33,837	35,309	1,472	4.35%
<b>SUBTOTAL BENEFITS</b>		<b>577,554</b>	<b>633,334</b>	<b>691,357</b>	<b>684,671</b>	<b>693,364</b>	<b>693,364</b>	<b>775,411</b>	<b>82,047</b>	<b>11.83%</b>

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**Cafeteria Fund - Fund 13**  
**Year-to-Year Comparison**

Cafeteria Fund - Fund 13

## Year-to-Year Comparison

## Year-to-Year Comparison

# **MULTI - YEAR PROJECTIONS**

## **MULTI-YEAR PROJECTION**

### **PART A - GENERAL FUND 01 (EXCLUDING PARCEL TAX FUNDS 02-08)**

### **PART B- COMBINED GENERAL FUND (INCLUDES PARCEL TAX FUNDS 02-08)**

#### **PREFACE:**

There are inherent limitations with any forecast of financial data. These limitations include unanticipated changes in enrollment trends and changing economic conditions, so the projections should be evaluated as an approximation based on certain criteria and assumptions, rather than a precise projection of the District's financial condition. As a result, multi-year financial forecasts do not serve as an exact prediction of numbers. Nonetheless, the projection should be updated at each interim financial reporting period in an effort to utilize the most current data.

Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator and are based on the Governor's 2019-20 May Revise Budget.

## **FISCAL YEAR 2020-21**

### **REVENUE ASSUMPTIONS**

#### **LOCAL CONTROL FUNDING FORMULA (LCFF)**

The Local Control Funding Formula (LCFF) is California's formula for determining the level of State funding provided to school districts to provide for base grant and supplemental grant programs. Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator.

LCFF continues with full funding with 100% gap funding in fiscal year 2019-20 with a Cost of Living Adjustment of 3.00%. The District's LCFF increased an additional \$2.5 million in revenue over FY 2018-19, comprises of \$3.2 million in base grant funding and \$33K in supplemental grant funding. The projected funded ADA for FY 2019-20 is 9,398; district staff is assuming no growth in enrollment.

#### **FEDERAL**

The Budget Assumptions for Federal program revenue are provided in a Dartboard by School Services of California. Prior year trends are used to project Federal program revenue for the restricted General Fund.

#### **STATE**

The 2019-20 May Revise Budget does not include one-time discretionary funds. Lottery Revenue is calculated based on a per ADA rate that is provided in the Dartboard. The Dartboard rates for State Lottery for FY 2020-21 are \$151 per ADA for Unrestricted Lottery funds and \$53 per ADA for Proposition 20 lottery funds that must be used to purchase instructional materials. The District continues to participate in the Mandated Block grant, which is funded at \$33.15 per TK-8 ADA and \$63.80 per 9-12 ADA.

#### **LOCAL**

Budget assumption used for local revenue from the City of Berkeley for the Gardening Program is that the City's funding from the Sugar Sweetened-Beverage Tax will continue to fund the Program.

### **EXPENDITURE ASSUMPTIONS**

#### **SALARIES AND BENEFITS**

For Salaries and Benefits, the Multi-year Projections include a projected step and column cost increase of 1% for certificated and 2.66% for classified staff equaling \$1.2 million in additional expenditures. The step and column for classified staff is higher due to the Compensation and Classification Study implemented in FY 2016-17.

The FY 2019-20 Unrestricted General Fund Budget does not include one-time salaries and benefits costs. Overall Salaries do not include a negotiated salary increase. Due to the State STRS and PERS increasing pension cost, the District's pension cost is increasing about \$1.0 million.

Effective January 1, 2017, the District changed health care providers to CalPERS Health Benefits. Since the District's contribution to health and welfare is capped by bargaining unit (either with floating or hard caps), a factor is applied to account for plan changes among the census. The District contributes from \$441 to \$1,223

monthly towards health cost depending on the union and plan selection. The District incurs increased costs for plan selections that do not exceed the District's contribution. Since the premium cost for the Kaiser single plan for classified employees falls below the District's contribution level, the District picks up the entire premium costs. A factor in the Multi-year Projections is used to calculate the increased cost for those plans and tiers that are below the cap. The employees that have health plans that exceed the District's contribution have to bear the costs of any increased premiums. This is the case for all health benefits plans for the Berkeley Federation of Teachers (BFT).

### **BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY**

School Services of California provide the Budget Assumption for inflation in the Dartboard. A California Price Index (CPI) of 3.0% per the SSC Dartboard was applied to Capital Outlay, Services, and Other Operating expenditures. No inflation factor was projected in per pupil allocation of instructional supplies from the Unrestricted General Fund. Sites will be required to reduce spending to compensate for inflation factors.

In the FY 2019-20 Budget, one-time expenses have been removed in this year.

### **CONTRIBUTIONS TO OTHER FUNDS AND PROGRAMS**

The contribution to Special Education is being projected to be reduced \$400K fiscal year 2019-20 to fiscal year 2020-21

### **PROJECTED ENDING FUND BALANCE**

The **Unrestricted General Fund 01** is projecting a surplus of \$2.0 million. The 3% State reserve requirement is met with no backfill required from the Parcel Tax for the General Fund's share. The beginning fund balance is \$4.6 million and the projected ending fund balance is \$6.6 million.

The District designations include \$0.1 million for the revolving fund, \$1 million for the LCAP Supplemental Grant for targeted students. Negotiated salary increases are not included in this year.

### **FISCAL YEAR 2021-22**

#### **REVENUE ASSUMPTIONS**

##### **LOCAL CONTROL FUNDING FORMULA (LCFF)**

LCFF gap funding continues at 100% for FY 2021-22 and results in additional funding of \$2.5 million over FY 2020-21, of which \$2.4 million is base funding and \$.1 million is supplemental funding. The District's ADA projection used in the calculation is 9,398, the same as the prior year.

The increase of \$2.5 million is being absorbed by additional step and column expenditures for certificated and classified in the amount of \$1.2 million, and \$1.3 million for the increase in STRS and PERS.

#### **EXPENDITURE ASSUMPTIONS**

## **SALARIES AND BENEFITS**

For Salaries and Benefits, the Multi-year Projection includes a projected step and column cost increase of 1% for certificated and 2.66% for classified staff. Employer rates for STRS is projected to be decreased by 0.30% and is expected to be increased 1.3%. Salaries and benefits include costs for additional supplemental staffing as a result of increased funding from the LCFF in the amount of \$0.1 million.

Since health and welfare is capped by bargaining unit (either with floating or hard caps), a factor is applied to account for plan changes among the census. The District incurs increased costs for plan selections that do not exceed the District's cap. Therefore, if the single tier for classified employees falls below the cap the District picks up the increased premium costs. A factor in the Multi-year Projections is used to calculate the increased cost for those plans and tiers that are below the cap. The employees that have plans that exceed the District's cap bear the costs of any increased premiums. This is the case for all health benefits tiers for the Berkeley Federation of Teachers (BFT).

## **BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY**

The budget assumption for inflation is provided in a Dartboard by School Services of California. A California Price Index (CPI) of 2.80% per the SSC Dartboard was applied to Capital Outlay, Services, and Other Operating expenditures.

## **CONTRIBUTIONS TO OTHER FUNDS**

Contributions to special education is being reduced \$400K FY 2020-21.

## **PROJECTED ENDING FUND BALANCE**

**Unrestricted General Fund 01** indicates is projecting a surplus of \$3.3 million. The 3% State reserve requirement is met with no backfill required from the Parcel Tax for the General Fund's share. The beginning fund balance is \$6.6 million and the projected ending fund balance is \$9.8 million.

The District designations include \$0.1 million for the revolving fund and \$1 million for carryover funds assigned for supplemental grant funds for targeted students.

**MULTI-YEAR PROJECTIONS**  
**Berkeley Unified School District**  
**FY 2019-20 Preliminary Budget**

<b>Fund 01 Only - Not including Parcel Tax Funds</b>	2019-20			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
<b>REVENUES</b>									
Base LCFF Funding	87,500,494	634,462	88,134,956	89,935,090	634,462	90,569,552	92,272,633	634,462	92,907,095
Supplemental LCFF Funding	5,545,536	-	5,545,536	5,578,274	-	5,578,274	5,734,329	-	5,734,329
Total LCFF Funding	93,046,030	634,462	93,680,492	95,513,364	634,462	96,147,826	98,006,962	634,462	98,641,424
Federal Revenues	0	3,896,051	3,896,051	0	3,896,051	3,896,051	0	3,896,051	3,896,051
Other State Revenues	1,876,027	9,064,280	10,940,307	1,876,027	9,064,280	10,940,307	1,876,027	9,064,280	10,940,307
Local Revenues	2,360,800	9,328,869	11,689,669	2,360,800	9,328,869	11,689,669	2,360,800	9,328,869	11,689,669
<b>TOTAL REVENUES</b>	<b>97,282,857</b>	<b>22,923,662</b>	<b>120,206,519</b>	<b>99,750,191</b>	<b>22,923,662</b>	<b>122,673,853</b>	<b>102,243,789</b>	<b>22,923,662</b>	<b>125,167,451</b>
<b>EXPENDITURES</b>									
Certificated Salaries	45,500,967	9,684,814	55,185,781	46,105,402	9,781,662	55,887,064	46,645,664	9,879,479	56,525,143
Classified Salaries	14,920,724	8,463,318	23,384,042	15,317,615	8,668,442	24,006,058	15,725,064	8,919,555	24,644,619
Benefits	21,257,846	11,325,066	32,582,912	22,844,769	11,912,029	34,756,798	23,261,735	12,210,483	35,477,218
Books and Supplies	2,253,292	1,589,385	3,842,677	2,271,496	2,835,706	5,107,202	2,271,496	2,108,384	4,379,880
Services and Other Operating Exp.	8,888,018	10,177,210	19,065,228	8,983,879	10,095,380	19,079,259	9,257,888	7,506,044	16,763,932
Capital Outlay	58,450	0	58,450	60,297	118,914	179,211	62,136	88,414	150,550
Other Outgo	0	550	550	0	0	0	0	0	0
Transfer of Indirect Costs	(3,085,585)	498,561	(2,587,024)	(2,910,100)	328,120	(2,581,980)	(2,925,709)	328,685	(2,597,024)
<b>TOTAL EXPENDITURES</b>	<b>89,793,712</b>	<b>41,738,904</b>	<b>131,532,616</b>	<b>92,673,358</b>	<b>43,760,253</b>	<b>136,433,611</b>	<b>94,298,274</b>	<b>41,041,043</b>	<b>135,339,318</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>									
	<b>7,489,145</b>	<b>(18,815,242)</b>	<b>(11,326,097)</b>	<b>7,076,833</b>	<b>(20,836,591)</b>	<b>(13,759,758)</b>	<b>7,945,515</b>	<b>(18,117,381)</b>	<b>(10,171,867)</b>
<b>OTHER SOURCES &amp; (USES) - See Attached</b>									
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	(1,108,526)	0	(1,108,526)	(1,048,526)	0	(1,048,526)	(1,048,526)	0	(1,048,526)
Contrib./Restricted Programs	(4,444,163)	18,872,921	14,428,758	(4,044,163)	18,472,921	14,428,758	(3,644,163)	18,072,921	14,428,758
<b>TOTAL OTHER SOURCES &amp; USES</b>	<b>(5,552,689)</b>	<b>18,872,921</b>	<b>13,320,232</b>	<b>(5,092,689)</b>	<b>18,472,921</b>	<b>13,380,232</b>	<b>(4,692,689)</b>	<b>18,072,921</b>	<b>13,380,232</b>
<b>CHANGE TO FUND BALANCE</b>	<b>1,936,456</b>	<b>57,679</b>	<b>1,994,135</b>	<b>1,984,144</b>	<b>(2,363,670)</b>	<b>(379,526)</b>	<b>3,252,826</b>	<b>(44,460)</b>	<b>3,208,365</b>
Beginning Fund Balance	2,684,975	2,401,634	5,086,609	4,621,431	2,459,313	7,080,744	6,605,575	95,643	6,701,218
<b>Ending Fund Balance</b>	<b>4,621,431</b>	<b>2,459,313</b>	<b>7,080,744</b>	<b>6,605,575</b>	<b>95,643</b>	<b>6,701,218</b>	<b>9,858,401</b>	<b>51,182</b>	<b>9,909,583</b>

**MULTI-YEAR PROJECTIONS****Berkeley Unified School District  
FY 2019-20 Preliminary Budget**

Fund 01 Only - Not including Parcel Tax Funds	2019-20			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
<b>Components of Ending Fund Balance</b>									
Revolving Cash	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Commitment for Common Core	-	-	-	-	-	-	-	-	-
Commitment for BSEP Program Support	-	-	-	-	-	-	-	-	-
Assignments	-	-	-	-	-	-	-	-	-
EIA Replacement Carryover	-	-	-	-	-	-	-	-	-
Supplemental Grant LCAP	1,000,000	1,000,000	1,000,000	-	-	1,000,000	-	-	1,000,000
Economic Uncertainties - 3%	(0)	(0)	(0)	-	-	-	91,091	-	91,091
Legally restricted	-	2,459,313	2,459,313	-	95,643	95,643	-	-	51,182
Unappropriated Fund Balance	3,521,431	3,521,431	3,521,431	5,505,575	5,505,575	5,505,575	8,667,309	-	51,182
Ending Fund Balance	<b>4,621,431</b>	<b>2,459,313</b>	<b>7,080,744</b>	<b>6,605,575</b>	<b>95,643</b>	<b>6,701,218</b>	<b>9,858,401</b>	<b>51,182</b>	<b>9,909,583</b>

## Summary of Other Sources and Uses

Fund 01 Only - Not including Parcel Tax Funds

FY 2019-20 Preliminary Budget

Fund 01 Only - Not including Parcel Tax Funds	2019-20			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
<b>OTHER SOURCES &amp; (USES):</b>									
INTERFUND TRANSFERS IN									
<b>TOTAL INTERFUND TRANSFERS IN</b>	-	-	-						
<b>INTERFUND TRANSFERS OUT</b>									
To Fund 11- Adult Education /LCFF	0	0	0	60,000		60,000	60,000		60,000
To Fund 12 - Child Development	(30,000)		(30,000)	(30,000)		(30,000)	(30,000)		(30,000)
To Fund 67 - Self Insurance	(243,496)		(243,496)	(243,496)		(243,496)	(243,496)		(243,496)
To Fund 13 - Cafeteria Fund	(835,030)		(835,030)	(835,030)		(835,030)	(835,030)		(835,030)
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>(1,108,526)</b>	<b>0</b>	<b>(1,108,526)</b>	<b>(1,048,526)</b>	<b>0</b>	<b>(1,048,526)</b>	<b>(1,048,526)</b>	<b>0</b>	<b>(1,048,526)</b>
<b>CONTRIBUTIONS:</b>									
Contributions In	14,428,758		14,428,758		14,428,758		14,428,758		14,428,758
BSEP Contribution									
Contributions Out									
Special Ed	(18,872,921)	18,872,921	0	(18,472,921)	18,472,921	0	(18,072,921)	18,072,921	0
<b>NET CONTRIBUTIONS</b>	<b>(4,444,163)</b>	<b>18,872,921</b>	<b>14,428,758</b>	<b>(4,044,163)</b>	<b>18,472,921</b>	<b>14,428,758</b>	<b>(3,644,163)</b>	<b>18,072,921</b>	<b>14,428,758</b>
<b>TOTAL OTHER SOURCES &amp; USES</b>	<b>(5,552,689)</b>	<b>18,872,921</b>	<b>13,320,232</b>	<b>(5,092,689)</b>	<b>18,472,921</b>	<b>13,380,232</b>	<b>(4,692,689)</b>	<b>18,072,921</b>	<b>13,380,232</b>

## MULTI-YEAR PROJECTIONS

### Berkeley Unified School District FY 2019-20 Preliminary Budget

Consolidated Funds 01-08	2019-20			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
<b>REVENUES</b>									
Base LCFF Funding	87,500,494	634,462	88,134,956	89,935,090	634,462	90,569,552	92,272,633	634,462	92,907,095
Supplemental LCFF Funding	5,545,536	-	5,545,536	5,578,274	-	5,578,274	5,734,329	-	5,734,329
Total LCFF Funding	93,046,030	634,462	93,680,492	95,513,364	634,462	96,147,826	98,006,962	634,462	98,641,424
Federal Revenues	0	3,896,051	3,896,051	0	3,896,051	3,896,051	0	3,896,051	3,896,051
Other State Revenues	1,876,027	9,064,280	10,940,307	1,876,027	9,064,280	10,940,307	1,876,027	9,064,280	10,940,307
Local Revenues	40,837,581	9,328,869	50,166,450	42,308,735	9,328,869	51,637,604	43,827,078	9,328,869	53,155,947
<b>TOTAL REVENUES</b>	<b>135,759,638</b>	<b>22,923,662</b>	<b>158,683,300</b>	<b>139,698,126</b>	<b>22,923,662</b>	<b>162,621,788</b>	<b>143,710,067</b>	<b>22,923,662</b>	<b>166,633,729</b>
<b>EXPENDITURES</b>									
Certificated Salaries	52,484,869	9,684,814	62,169,683	53,159,143	9,781,662	62,940,805	53,820,977	9,879,479	63,700,455
Classified Salaries	17,603,669	10,736,360	28,340,029	18,060,841	10,987,852	29,048,692	18,541,259	11,280,128	29,821,387
Benefits	24,990,562	12,282,030	37,272,592	26,797,239	12,946,995	39,744,234	27,288,604	13,303,667	40,592,271
Books and Supplies	4,620,279	1,980,885	6,601,164	4,400,668	3,237,267	7,637,935	4,402,078	2,520,667	6,922,745
Services and Other Operating Exp.	10,609,431	11,236,710	21,846,141	10,736,973	10,745,425	21,482,398	11,078,122	8,173,445	19,251,568
Capital Outlay	58,450	95,000	153,450	60,297	118,914	179,211	62,136	88,414	150,550
Other Outgo	0	550	550	0	0	0	0	0	0
Transfer of Indirect Costs	(1,185,413)	498,561	(686,852)	(1,014,972)	328,120	(686,852)	(1,015,537)	328,685	(686,852)
<b>TOTAL EXPENDITURES</b>	<b>109,181,847</b>	<b>46,514,910</b>	<b>155,696,757</b>	<b>112,200,187</b>	<b>48,146,236</b>	<b>160,346,423</b>	<b>114,177,639</b>	<b>45,574,486</b>	<b>159,752,124</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>									
<b>OTHER SOURCES &amp; (USES):</b>									
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	(1,108,526)	0	(1,108,526)	(1,048,526)	0	(1,048,526)	(1,048,526)	0	(1,048,526)
Contrib./Restricted Programs	(23,648,927)	23,648,927	0	(23,153,462)	23,153,462	0	(22,939,476)	22,939,476	0
<b>TOTAL OTHER SOURCES &amp; USES</b>	<b>(24,757,453)</b>	<b>23,648,927</b>	<b>(1,108,526)</b>	<b>(24,201,988)</b>	<b>23,153,462</b>	<b>(1,048,526)</b>	<b>(23,988,002)</b>	<b>22,939,476</b>	<b>(1,048,526)</b>
<b>CHANGE TO FUND BALANCE</b>	<b>1,820,338</b>	<b>57,679</b>	<b>1,878,017</b>	<b>3,295,951</b>	<b>(2,069,112)</b>	<b>1,226,840</b>	<b>5,544,426</b>	<b>288,652</b>	<b>5,833,079</b>
Beginning Fund Balance	11,188,820	2,401,633	13,590,453	13,009,158	2,459,312	15,468,470	16,305,109	390,200	16,695,310
<b>Ending Fund Balance</b>	<b>13,009,158</b>	<b>2,459,312</b>	<b>15,468,470</b>	<b>16,305,109</b>	<b>390,200</b>	<b>16,695,310</b>	<b>21,849,535</b>	<b>678,853</b>	<b>22,528,388</b>

**MULTI-YEAR PROJECTIONS****Berkeley Unified School District  
FY 2019-20 Preliminary Budget**

Consolidated Funds 01-08	2019-20			2020-21			2021-22		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
<b>Components of Ending Fund Balance</b>									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Assignments	7,229,939	7,229,939	8,549,286	8,549,286	1,000,000	1,000,000	10,878,452	10,878,452	1,000,000
Reserve for BSEP Fund Balance	1,000,000	-	1,000,000	-	-	-	-	-	-
Supplemental Grant LCAP	-	-	-	-	-	-	-	-	-
Negotiated Salary Increase	1,157,787	1,157,787	1,284,838	1,284,838	390,200	390,200	1,256,338	1,256,338	678,853
Economic Uncertainties - 3%	2,459,312	2,459,312	5,370,985	5,370,985	-	5,370,985	8,614,745	-	8,614,745
Legally restricted	3,521,431	-	16,305,109	16,305,109	390,200	16,695,310	21,849,535	678,853	22,528,388
Unappropriated Fund Balance	13,009,158	2,459,312	15,468,470	15,468,470	-	-	-	-	-
Ending Fund Balance									

# **SACS**

# **SOFTWARE**

**SACS Software forms will subsequently be sent under separate cover.**

# **Cash Flow**

**BERKELEY UNIFIED SCHOOL DISTRICT  
EST 2019-20 CASH FLOW (Preliminary)  
CASHFLOW WORKSHEET (Projected)**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	Total
<b>A. BEGINNING CASH</b>	\$25,631,631	\$17,421,213	\$9,711,420	\$2,054,428	\$420,053	(\$7,874,574)	\$30,790,146	\$17,800,568	\$10,862,225	\$4,841,690	\$35,947,239	\$33,580,652	\$32,986,661	\$25,631,631
<b>B. RECEIPTS:</b>														
Revenue Limit Sources/LCFF														
Principal Apportionment														
Property Taxes	\$1,899,141	\$1,899,141	\$6,007,458	\$3,418,454	\$6,007,457	\$3,438,911	\$3,289,680	\$6,625,016	\$3,289,680	\$6,625,016	\$87,535	\$0	\$49,208,028	
Miscellaneous Funds	\$0	\$0	\$133,344	\$2,988,314	\$27,683	\$17,154,192	\$95,174	\$2,233,791	\$20,614,477	\$6,626,112	(\$57,843)	\$0	\$45,493,039	
Federal Revenue	\$40,157	\$114,795	(\$34,938)	(\$16,639)	\$25,151	\$209,759	\$96,251	(\$12,063)	(\$11,294)	(\$57,843)	\$0	\$1,020,575		
Other State Revenue	\$0	\$0	\$2,480,015	\$230,993	(\$1)	\$379,099	\$1,105,799	\$1,351,561	\$649,222	\$78,591	\$451,237	\$1,148,030	\$38,896,051	
Other Local Revenue	\$449,666	\$597,539	\$914,862	\$1,136,973	\$308,218	\$20,436,848	\$1,198,201	\$879,710	\$18,982,943	\$518,271	\$730,603	\$56,389	\$1,104,176	\$10,940,307
Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284,078	\$2,710,014	\$440,634	\$50,163,450
All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Receipts/Non-Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL RECEIPTS</b>	<b>\$2,389,064</b>	<b>\$2,562,605</b>	<b>\$6,714,643</b>	<b>\$10,068,111</b>	<b>\$3,612,866</b>	<b>\$44,020,716</b>	<b>\$5,968,295</b>	<b>\$6,105,043</b>	<b>\$7,966,563</b>	<b>\$43,540,353</b>	<b>\$12,464,894</b>	<b>\$10,277,308</b>	<b>\$2,992,840</b>	<b>\$156,683,300</b>
<b>C. DISBURSEMENTS:</b>														
Certified Salaries	\$524,139	\$753,380	\$5,936,864	\$5,232,937	\$3,155,043	\$207,466	\$10,238,655	\$4,908,322	\$4,735,528	\$5,108,826	\$5,022,629	\$9,226,455	\$62,169,384	
Classified Salaries	\$921,549	\$1,650,396	\$2,416,325	\$2,392,777	\$2,384,060	\$2,290,980	\$2,231,665	\$2,775,761	\$2,574,875	\$2,788,506	\$2,652,830	\$7,700,034	\$560,269	\$28,340,029
Employee Benefits	\$522,228	\$975,645	\$2,737,702	\$2,634,805	\$2,671,845	\$1,056,674	\$4,268,156	\$4,351,335	\$4,713,535	\$3,774,216	\$4,751,060	\$2,128,600	\$761,769	\$37,727,592
Books & Supplies	\$26,741	\$365,333	\$333,737	\$373,232	\$264,183	\$374,379	\$271,883	\$318,717	\$542,289	\$761,438	\$374,956	\$6,011,164	\$507,441	\$21,846,140
Services	\$68,958	\$1,428,437	\$2,246,463	\$1,684,536	\$2,017,231	\$2,212,467	\$2,039,392	\$1,197,400	\$1,197,400	\$1,197,400	\$1,197,400	\$1,120,454	\$1,120,454	\$1,120,454
Capital Outlays	\$0	\$32,495	\$81,950	\$14,117	\$9,723	\$18,749	\$76,887	(\$2,344)	(\$2,344)	(\$2,344)	(\$2,344)	(\$24,172)	(\$28,172)	\$153,450
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$149,942)	(\$149,942)	(\$750,904)
Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,108,526	\$1,108,526
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Disbursements/Non Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DISBURSEMENTS</b>	<b>\$2,063,615</b>	<b>\$4,980,887</b>	<b>\$13,753,061</b>	<b>\$12,828,668</b>	<b>\$12,662,086</b>	<b>\$6,160,716</b>	<b>\$19,126,669</b>	<b>\$13,044,643</b>	<b>\$13,935,149</b>	<b>\$12,385,474</b>	<b>\$14,935,017</b>	<b>\$18,423,707</b>	<b>\$12,505,591</b>	<b>\$156,805,283</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>														
Assets														
Cash Not in Treasury														
(\$274,077)	\$0	\$0	\$3,163	(\$28,493)	\$0	(\$7,917)	\$934,574	(\$15,885)	\$174,061	(\$221)	\$0	(\$5,960)	\$41,632	(\$1,972)
(\$6,635,708)	\$10,552	\$280,132	\$33,201	\$2,039,466	\$0	\$797,368	\$0	\$4,301	\$0	\$18,452	\$0	\$45,365	\$2,992,840	\$0
(\$6,929,808)	\$32,074	\$32,263,267	\$127,193	\$0	\$0	(\$90,000)	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,000,000)	\$0
Stores	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sift Assets	(\$14,839,594)	\$42,626	\$3,546,462	\$431,901	\$2,031,551	\$844,574	\$751,483	\$174,011	\$4,080	\$64,792	\$12,492	\$86,997	(\$9,994,812)	\$0
Liabilities														
Accounts Payable	(\$15,244,183)	\$8,554,967	\$6,230,854	\$286,281	\$11,927	(\$19)	(\$23,236)	\$5,214	\$2,824	\$116,742	\$61,822	(\$16,539)	\$12,452,220	\$0
(\$6,319,005)	\$23,525	\$2,507,664	\$122,176	\$720	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,300,000)	\$0
(\$1,634,192)	\$0	\$99,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$95,000)	\$0
Deferred Revenues	(\$23,197,380)	\$8,578,492	\$8,837,972	\$1,040,474	\$915,368	\$89,961	(\$23,236)	\$5,214	\$2,824	\$116,742	\$61,822	(\$16,539)	\$17,547,220	\$0
Nonoperating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Suspense Clearing														
TOTAL BALANCE SHEET														
TRANSACTIONS														
(\$8,535,866)	(\$5,291,510)	(\$608,573)	\$1,116,183	\$754,593	\$804,719	\$168,797	\$1,256	(\$51,949)	(\$49,330)	\$103,536	\$7,552,408	\$0	\$4,035,737	
(\$8,210,418)	(\$7,709,792)	(\$1,644,375)	(\$6,294,627)	\$38,664,719	(\$12,989,577)	(\$6,938,343)	(\$6,020,536)	\$31,105,549	(\$2,366,587)	(\$93,990)	(\$9,512,750)	(\$2,157,719)		
<b>E. NET INCREASE/DECREASE (B - C + D)</b>														
<b>F. ENDING CASH (A + E)</b>	<b>\$17,421,213</b>	<b>\$8,711,420</b>	<b>\$2,064,428</b>	<b>\$420,053</b>	<b>(\$7,874,574)</b>	<b>\$30,790,146</b>	<b>\$17,800,568</b>	<b>\$10,862,225</b>	<b>\$4,841,690</b>	<b>\$35,947,239</b>	<b>\$33,580,652</b>	<b>\$32,986,661</b>	<b>\$23,473,911</b>	<b>\$23,473,911</b>