

**BERKELEY UNIFIED SCHOOL DISTRICT
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 SCHOOL SITE DISCRETIONARY PROGRAM (Measure A, Resource 0852)
 Revenue and Expenditures
 Comparison Report FY 2015/16**

Mission Statement

Ten and a quarter percent (10.25%) of the available revenues generated by this measure is *allocated annually as School Discretionary Funds to each K-12 school on a per pupil basis. Existing district preschools shall receive a similar allocation for each full time student. The School Governance Council shall develop recommendations to allocate these revenues for the personnel, service and materials required to deliver effective activities leading to improved student performance.*

Budget Managers: Natasha Beery, Director of BSEP and Community Relations
 Valerie Tay, BSEP Program Specialist

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE	2,500,382	2,503,310	2,505,264	2,529,844	24,580
EXPENDITURES					
Certificated Salaries	874,278	917,413	956,100	896,835	(59,265)
Classified Salaries	560,857	556,506	579,416	546,096	(33,320)
Employee Benefits	372,941	455,720	426,814	372,477	(54,337)
Books & Supplies	221,853	60,605	293,382	210,343	(83,039)
Equipment	14,805		13,650	14,401	751
Unallocated Reserve and Carryover	0	173,017	249,307	0	(249,307)
Contracted Services	273,599	210,799	301,465	299,461	(2,004)
Indirect Costs	165,770	165,478	184,437	153,011	(31,426)
TOTAL EXPENDITURES	2,484,103	2,539,538	3,004,571	2,492,624	(511,947)
NET INCREASE (DECREASE)	16,279	(36,228)	(499,307)	37,220	536,527
FUND BALANCE ANALYSIS					
Beginning Fund Balance	622,999	639,278	639,278	639,278	0
Net Increase (Decrease) in Fund Balance	16,279	(36,228)	(499,307)	37,220	536,527
Ending Fund Balance	639,278	603,050	139,971	676,498	536,527

Notes

Revenue is allocated to each school site based on the projected number of students for the year (CALPADS data). The projection is adjusted for Independent Study, Berkeley Technology Academy (BTA) and Early Childhood Development and is based on an agreed-upon average enrollment. Independent Study enrollment is deducted from Berkeley High's enrollment. In FY 2013/14, adjusted enrollment totaled 9,756. In FY 2014/15, it was 9,965, and in FY 2015/16 it was 10,322.