

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
MUSIC , VISUAL AND PERFORMING ARTS (Measure A, Resource 0853)
Revenue and Expenditures
Comparison Report FY 2015/16

Purpose

Six and a quarter percent (6.25%) of the available revenues generated by this measure *shall be allocated annually to providing quality instructional programs in music and the visual and performing arts for elementary and middle school students. Revenues may be used for, but are not restricted to, providing qualified teachers and staff, professional development in the arts, musical instruments and instructional materials, services and equipment necessary to conduct these programs.*

Budget Managers: Pasquale Scuderi, Assistant Superintendent for Educational Services
Pete Gidlund, VAPA Program Supervisor

	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					
Revenue	1,524,472	1,526,408	1,527,600	1,542,588	14,988
Transfers to General Fund (Release Time) (1)	(220,316)	(215,210)	(215,210)	(204,552)	10,658
NET REVENUE	1,304,156	1,311,198	1,312,390	1,338,036	25,646
EXPENDITURES					
Certificated Salaries	707,311	710,443	713,604	693,526	(20,078)
Classified Salaries	49,203	51,887	44,449	42,608	(1,841)
Employee Benefits	181,228	213,555	216,938	206,470	(10,468)
Instructional Materials/Instruments	90,859	75,000	76,200	17,331	(58,869)
Equipment	40,542	9,000	9,000	51,763	42,763
Unallocated Reserve	0	24,009	11,624	0	(11,624)
Conference/Mileage/Instructional Contracts	100,896	100,200	112,200	106,639	(5,561)
Capital Outlay	0	0	0	0	0
Indirect Costs	100,384	91,430	91,509	86,517	(4,992)
TOTAL EXPENDITURES	1,270,423	1,275,524	1,275,524	1,204,854	(70,670)
NET INCREASE (DECREASE)	33,733	35,674	36,866	133,182	96,316
FUND BALANCE ANALYSIS					
Beginning Fund Balance	168,172	201,905	201,905	201,905	0
Net Increase (Decrease) in Account Balance	33,733	35,674	36,866	133,182	96,316
Ending Account Balance	201,905	237,579	238,771	335,087	96,316

Notes

(1) In 2013/14 this Resource funded 7.96 FTE for Music and Visual and Performing Arts Teachers and 4.56 for Release Time music teachers. In 2014/15, this Resource funded 7.83 FTE for Visual and Performing Arts and 2.32 FTE for Release time. In 2015/16, Visual and Performing Arts FTE totaled 8.14, and the Release Time FTE totaled 2.16.