

**BERKELEY UNIFIED SCHOOL DISTRICT
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 LIBRARY PROGRAM (Measure A, Resource 0860)
 Revenue and Expenditures
 Comparison Report FY 2015/16**

Purpose

Seven and a quarter percent (7.25%) of revenues dedicated to the Programs to Enhance Student Learning *shall be allocated annually to provide student access to quality school libraries which shall be maintained by providing library staff to operate the District's K-12 school and other specialized libraries, and by allocating revenues for books, materials, services and equipment for the school libraries.*

Budget Manager: Pasquale Scuderi, Assistant Superintendent for Educational Services
 Becca Todd, District Library Coordinator

	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	1,768,444	1,770,634	1,772,016	1,789,402	17,386
EXPENDITURES					
Certificated Salaries	563,722	570,878	670,172	667,071	(3,101)
Classified Salaries	515,981	536,207	534,984	542,556	7,572
Employee Benefits	364,055	424,947	413,435	406,651	(6,784)
Books & Supplies	163,102	171,735	159,355	167,905	8,550
Equipment	7,155	25,000	20,000	4,892	(15,108)
Unallocated Reserve	0	54,533	3,060	0	(3,060)
Services & Other Operating Expenses	63,837	65,300	78,650	58,644	(20,006)
Indirect Costs	121,141	120,898	122,929	120,841	(2,088)
TOTAL EXPENDITURES	1,798,992	1,969,498	2,002,585	1,968,560	(34,025)
NET INCREASE (DECREASE)	(30,548)	(198,864)	(230,569)	(179,158)	51,411
FUND BALANCE ANALYSIS					
Beginning Fund Balance	522,429	491,881	491,881	491,881	0
Net Increase (Decrease) in Fund Balance	(30,548)	(198,864)	(230,569)	(179,158)	51,411
Ending Fund Balance	491,881	293,017	261,312	312,723	51,411