

## **BERKELEY UNIFIED SCHOOL DISTRICT**

**TO:** BSEP Planning and Oversight Committee  
**FROM:** Natasha Beery, Director of BSEP and Community Relations  
**DATE:** February 7, 2017  
**SUBJECT:** First Interim Report of Revenue and Expenditures in FY 2016-17 of the *Berkeley Public Schools Educational Excellence Act of 2006* (BSEP Measure A)

This is the First Interim Budget report for BSEP/Measure A for FY 2016-17, representing the budget as of October 31, 2016. Comparison reports for each Resource are attached and include the financial information from the Unaudited Actuals for FY 2015-16; the Adopted Budget and First Interim Budgets for FY 2016-17 and the difference between the Adopted and First Interim Budgets. Explanations for variances are included in each report.

### **Revenue and Expenditures**

In FY 2016-17, revenue is projected to total **\$25,444,021**, which represents 18% of the District's General Fund budget. This about the same as the prior year as there was no COLA adjustment in FY 2016-17. Projected expenditures and transfers to the General Fund total **\$27,183,557**. The excess of expenditures over revenue reflect planned deficit spending from Fund Balances in most Resources.

### **Indirect Costs**

The Indirect Cost rate in FY 2016-17 is 6.41% and is calculated by a formula determined by the State. The rate is applied to all expenses and transfers, and is projected to total **\$1,570,897**. These funds are transferred to the General Fund to support the District's common functions such as Payroll, Purchasing, Human Resources and Plant Operations.

### **Reserves and Fund Balances**

BSEP maintains a 3% reserve as required by the State. The reserve is calculated using total expenditures as well as transfers to the General Fund from the Class Size Reduction and Visual and Performing Arts resources. During the budgeting process, each Resource carries an unallocated reserve as a contingency to allow for variances in personnel expenditures (salary and benefits). Fund Balances are maintained in each Resource to meet program needs.

## **Fund Balance and Reserve Comparison:**

	<b>1st Interim 2015-16</b>	<b>Unaudited Actuals 2015-16</b>	<b>1st Interim 2016-17</b>
Class Size Reduction Fund Balance	9,008	446,073	307,992
Other BSEP Programs Fund Balance	1,155,957	2,379,267	778,712
BSEP Unallocated Reserve	106,339	61,602	8,593
BSEP 3% Reserve	805,564	763,398	815,507
	<u>2,076,868</u>	<u>3,650,340</u>	<u>1,910,804</u>

### **First Interim Budget Changes**

There are two primary reasons for changes in the Budget since it was adopted:

- Revisions to salary and benefit projections as staff was hired or placed in open positions. Health benefits were also adjusted.
- For some Resources, carryover from FY 2015-16 was posted and then allocated according to plan, as reflected in the following summary reports.

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)**  
**CLASS SIZE REDUCTION (Measure A, Resource 0841)**  
**Revenue and Expenditures**  
**Comparison Report FY 2016/17**  
**First Interim Budget**

**Purpose**

Sixty-six percent (66%) of the available revenues of this measure *shall be dedicated annually to reducing class sizes at all K-12 schools, expanding course offerings at all secondary schools and providing counseling services at each of the District's middle schools.*

**Budget Managers:** Donald Evans, Superintendent

Pasquale Scuderi, Assistant Superintendent for Educational Services

	<b>Unaudited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2016/17 As of 7/1/16</b>	<b>1st Interim Budget 2016/17 As of 10/31/16</b>	<b>1st Interim Budget vs. Adopted Budget 2016/17</b>
<b>REVENUE</b>				
Revenue	16,289,729	16,165,814	16,142,284	(23,530) (a)
BSEP Contribution to General Fund (c)	(12,708,730)	(13,967,700)	(13,967,700)	0
BSEP Direct Support (d)	(390,071)	(391,700)	(391,700)	0
BSEP Substitute Compensation (e)	(238,796)	(251,900)	(251,900)	0
<b>NET REVENUE</b>	<b>2,952,132</b>	<b>1,554,514</b>	<b>1,530,984</b>	<b>(23,530)</b>
<b>EXPENDITURES</b>				
Certificated Monthly Salaries (e)	1,064,332	93,384	89,969	(3,415)
Certificated Counselors Salaries (e)	402,323	404,459	439,304	34,845 (b)
Employee Benefits (e)	391,654	146,831	159,084	12,253 (b)
Unallocated Reserve	0	0	0	0
Indirect Costs	993,812	977,908	980,708	2,800
<b>TOTAL EXPENDITURES</b>	<b>2,852,121</b>	<b>1,622,582</b>	<b>1,669,065</b>	<b>46,483</b>
<b>NET INCREASE (DECREASE)</b>	<b>100,011</b>	<b>(68,068)</b>	<b>(138,081)</b>	<b>(70,013)</b>
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	346,061	446,072	446,072	0
Net Increase (Decrease) in Fund Balance	100,011	(68,068)	(138,081)	(70,013)
Ending Fund Balance	446,072	378,004	307,991	(70,013)

**Notes**

(a) Decrease in prior year revenue received in FY 2016/17

(b) Revised from original projections based on staffing

(c) The BSEP Contribution to the General Fund includes only Class Size Reduction classroom teachers for regular and Special Education and substitutes for those teachers. In 2013/14, it funded 135.57 FTE. In 2014/15 it funded 136.83 FTE and in 2015/16 it funded 135.92 FTE. At 1st Interim in 2016/17, it is funding 136.48 FTE.

- (d) Operational and other costs associated with opening and maintaining additional classrooms.
- (e) In 2016/17, BSEP Class Size Reduction is funding 1.2 FTE for Two-Way Immersion and 4.8 FTE for Middle School Counselors. The General Fund is funding the balance of the FTE previously funded by Class Size Reduction. This includes 9.15 FTE for Program Support (.6 FTE for Two-Way Immersion, 5.25 total FTE for RTI for the Elementary Schools and Middle Schools and 3.3 FTE for Elementary Literacy Coaches) and 7.6 FTE for Expanded Course Offerings (1.6 FTE for the Middle Schools and 6.0 FTE for Berkeley High).

**BERKELEY UNIFIED SCHOOL DISTRICT  
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
 SCHOOL SITE DISCRETIONARY PROGRAM (Measure A, Resource 0852)  
 Revenue and Expenditures  
 Comparison Report FY 2016/17  
 First Interim Budget**

**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

	<b>Unaudited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2016/17 As of 7/1/16</b>	<b>1st Interim Budget 2016/17 As of 10/31/16</b>	<b>1st Interim Budget vs. Adopted Budget 2016/17</b>
<b>REVENUE</b>	2,529,844	2,510,600	2,506,946	(3,654) (a)
<b>EXPENDITURES</b>				
Certificated Salaries	896,835	977,580	1,054,692	77,112 (b) (c)
Classified Salaries	546,096	529,029	540,447	11,418 (b) (c)
Employee Benefits	372,477	452,743	451,156	(1,587) (b) (c)
Books & Supplies	210,343	104,915	229,062	124,147 (b)
Equipment	14,401	0	900	900 (b)
Unallocated Reserve and Carryover	0	123,052	372,917	249,865 (b)
Contracted Services	299,461	248,252	267,202	18,950 (b)
Indirect Costs	153,011	156,043	186,863	30,820 (b)
<b>TOTAL EXPENDITURES</b>	<u>2,492,624</u>	<u>2,591,614</u>	<u>3,103,239</u>	<u>511,625</u>
<b>NET INCREASE (DECREASE)</b>	37,220	(81,014)	(596,293)	(515,279)
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	639,278	676,498	676,498	0
Net Increase (Decrease) in Fund Balance	37,220	(81,014)	(596,293)	(515,279) (b)
Ending Fund Balance	676,498	595,484	80,205	(515,279) (b)

**Notes**

- (a) Decrease in prior year revenue received in FY 2016/17
- (b) Total Carryover from FY 2015/16 of \$480,805 was posted after the books were closed in September along with \$30,820 of Indirect Cost for a total of \$511,625. Budgets for carryover priorities and other expenses in the Site Plans were set up after carryover was posted.
- (c) Changes in Certificated and Classified salary and benefit expense reflect revisions in Position Control (based on Site Plans) after budget adoption, including placement of employees in open positions.

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)**  
**MUSIC , VISUAL AND PERFORMING ARTS (Measure A, Resource 0853)**  
**Revenue and Expenditures**  
**Comparison Report FY 2016/17**  
**First Interim Budget**

**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

	<b>Unaudited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2016/17 As of 7/1/16</b>	<b>1st Interim Budget 2016/17 As of 10/31/16</b>	<b>1st Interim Budget vs. Adopted Budget 2016/17</b>
<b>REVENUE</b>				
Revenue	1,542,588	1,530,854	1,528,626	(2,228) (a)
Transfers to General Fund (Release Time) (1)	(204,552)	(216,290)	(216,290)	0
<b>NET REVENUE</b>	<b>1,338,036</b>	<b>1,314,564</b>	<b>1,312,336</b>	<b>(2,228)</b>
<b>EXPENDITURES</b>				
Certificated Salaries	693,526	761,167	761,167	0
Classified Salaries	42,608	49,284	49,284	0
Employee Benefits	206,470	249,770	249,770	0
Instructional Materials/Instruments	17,331	96,400	84,795	(11,605)
Equipment	51,763	9,000	20,605	11,605
Unallocated Reserve	0	47,568	47,568	0
Conference/Mileage/Instructional Contracts	106,639	108,800	108,800	0
Capital Outlay	0	0	0	0
Indirect Costs	86,517	99,117	99,117	0
<b>TOTAL EXPENDITURES</b>	<b>1,204,854</b>	<b>1,421,106</b>	<b>1,421,106</b>	<b>0</b>
<b>NET INCREASE (DECREASE)</b>	<b>133,182</b>	<b>(106,542)</b>	<b>(108,770)</b>	<b>(2,228)</b>
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	201,905	335,087	335,087	0
Net Increase (Decrease) in Account Balance	133,182	(106,542)	(108,770)	(2,228)
Ending Account Balance	335,087	228,545	226,317	(2,228)

**Notes**

(a) Decrease in prior year revenue received in FY 2016/17

**BERKELEY UNIFIED SCHOOL DISTRICT  
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
PUBLIC INFORMATION , TRANSLATION,  
P&O COMMITTEE SUPPORT (Measure A, Resource 0854 )  
Revenue and Expenditures  
Comparison Report FY2016/17  
First Interim Budget**

**Purpose**

Two percent (2%) of the revenues from this measure shall be utilized *for public information, translation services for District families and support of the Planning and Oversight Committee.*

**Budget Manager:** Donald Evans, Superintendent

Natasha Beery, Director of BSEP and Community Relations

	<b>Unaudited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2016/17 As of 7/1/16</b>	<b>1st Interim Budget 2016/17 As of 10/31/16</b>	<b>1st Interim Budget vs. Adopted Budget 2016/17</b>
<b>REVENUE</b>	503,702	499,871	499,143	(728) (a)
<b>EXPENDITURES</b>				
Classified Salaries	331,680	363,361	355,526	(7,835) (b)
Employee Benefits	117,523	131,211	133,422	2,211 (b)
Materials and Supplies	1,939	6,000	6,000	0
Unallocated Reserve	0	19,128	27,752	8,624 (c)
Equipment	0	4,000	4,000	0
Contracted Services	66,065	97,000	94,000	(3,000) (d)
<b>TOTAL EXPENDITURES</b>	<b>517,207</b>	<b>620,700</b>	<b>620,700</b>	<b>0</b>
<b>NET INCREASE (DECREASE)</b>	<b>(13,505)</b>	<b>(120,829)</b>	<b>(121,557)</b>	<b>(728)</b>
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	297,849	284,344	284,344	0
Net Increase (Decrease) in Fund Balance	(13,505)	(120,829)	(121,557)	(728)
Ending Fund Balance	284,344	163,515	162,787	(728)

**Notes**

(a) Decrease in prior year revenue received in FY 2016/17

(b) Revised when vacant position filled

(c) Savings from open position

(d) Revised for one Bi-annual Report rather than two; other contracted services increased

**BERKELEY UNIFIED SCHOOL DISTRICT  
 BERKELY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
 PROFESSIONAL DEVELOPMENT  
 Revenue and Expenditures (Measure A, Resource 0855)  
 Comparison Report FY 2016/17  
 1st Interim Budget**

**Purpose**

Nine percent (9%) of the available revenues *shall be dedicated to providing professional development for the District's teachers and staff, to assessing the effectiveness of the District's educational programs for improving student achievement, and to providing and maintaining computers and technology in schools.*

**Budget Manager:** Pasquale Scuderi, Assistant Superintendent for Educational Services  
 Michelle Sinclair, Coordinator of Professional Development

	<b>Unaudited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2016/17 As of 7/1/16</b>	<b>1st Interim Budget 2016/17 As of 10/31/16</b>	<b>1st Interim Budget vs. Adopted Budget 2016/17</b>
<b>REVENUE</b>	799,677	793,595	792,440	<b>(1,155) (a)</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1)	569,439	654,940	654,940	0
Classified Salaries	0	0	0	0
Employee Benefits (1)	138,951	170,651	170,651	0
Unallocated Reserve	0	28,109	28,109	0
Services & Other Operating Expenses	29,648	37,000	37,000	0
Indirect Costs	48,268	57,094	57,094	0
<b>TOTAL EXPENDITURES</b>	<b>786,306</b>	<b>947,794</b>	<b>947,794</b>	<b>0</b>
<b>NET INCREASE (DECREASE)</b>	<b>13,371</b>	<b>(154,199)</b>	<b>(155,354)</b>	<b>(1,155)</b>
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	216,385	229,756	229,756	0
Net Increase (Decrease) in Fund Balance	13,371	(154,199)	(155,354)	<b>(1,155)</b>
Ending Fund Balance	229,756	75,557	74,402	<b>(1,155)</b>

**Notes**

(a) Decrease in prior year revenue received in FY 2016/17



**BERKELEY UNIFIED SCHOOL DISTRICT  
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
 EVALUATION (Measure A, Resource 0856 )  
 Revenue and Expenditures  
 Comparison Report FY 2016/17  
 First Interim Budget**

**Purpose**

Nine percent (9%) of the available revenues *shall be dedicated to providing professional development for the District's teachers and staff, to assessing the effectiveness of the District's educational programs for improving student achievement, and to providing and maintaining computers and technology in schools.*

**Budget Managers:** Pasquale Scuderi, Assistant Superintendent for Educational Services  
 Debbi D'Angelo, Director of Evaluation and Assessment

	<b>Unaudited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2016/17 As of 7/1/16</b>	<b>1st Interim Budget 2016/17 As of 10/31/16</b>	<b>1st Interim Budget vs. Adopted Budget 2016/17</b>
<b>REVENUE</b>	621,972	617,240	616,342	(898) <b>(a)</b>
<b>EXPENDITURES</b>				
Certificated Salaries	290,004	340,325	334,776	(5,549) <b>(b)</b>
Classified Monthly Support Salaries	106,963	117,964	120,708	2,744
Employee Benefits	90,186	123,307	107,540	(15,767) <b>(b)</b>
Books & Supplies	1,094	9,000	6,200	(2,800)
Equipment	0	0	2,800	2,800
Unallocated Reserve	0	34,204	42,776	8,572 <b>(b)</b>
Services & Other Operating Expenses	55,873	64,000	74,000	10,000 <b>(c)</b>
Indirect Costs	35,585	44,152	44,152	0
<b>TOTAL EXPENDITURES</b>	<b>579,705</b>	<b>732,952</b>	<b>732,952</b>	<b>0</b>
<b>NET INCREASE (DECREASE)</b>	<b>42,267</b>	<b>(115,712)</b>	<b>(116,610)</b>	<b>(898)</b>
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	113,745	156,012	156,012	0
Net Increase (Decrease) in Fund Balance	42,267	(115,712)	(116,610)	(898)
Ending Fund Balance	156,012	40,300	39,402	(898)

**Notes**

**(a)** Decrease in prior year revenue received in FY 2016/17

**(b)** Savings from vacant positions

**(c)** Contracts for supplemental projects

**BERKELEY UNIFIED SCHOOL DISTRICT  
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
 PARENT OUTREACH (Measure A, Resource 0857)  
 Revenue and Expenditures  
 Comparison Report FY 2016/17  
 First Interim Budget**

**Purpose**

One and a quarter percent (1.25%) of the revenues dedicated to the Programs to Enhance Student Learning shall be allocated annually for a variety of services to support the families of Berkeley's public school students by providing parent education and promoting greater parent involvement in their children's education.

**Budget Manager:** Susan Craig, Director of Student Services

Ann-Marie Callegari, Supervisor of Family Engagement and Equity

	<b>Unaudited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2016/17 As of 7/1/16</b>	<b>1st Interim Budget 2016/17 As of 10/31/16</b>	<b>1st Interim Budget vs. Adopted Budget 2016/17</b>
<b>REVENUE</b>	308,518	306,171	305,725	(446) (a)
<b>EXPENDITURES</b>				
Staff	188,417	244,086	244,086	0
Employee Benefits	66,735	92,970	92,970	0
Books & Supplies	983	4,000	4,000	0
Equipment	0	0	0	0
Unallocated Reserve	0	13,144	11,644	(1,500)
Services & Other Operating Expenses	10,905	29,000	30,500	1,500
Indirect Costs	17,464	24,563	24,563	0
<b>TOTAL EXPENDITURES</b>	284,504	407,763	407,763	0
<b>NET INCREASE (DECREASE)</b>	24,014	(101,592)	(102,038)	(446)
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	229,716	253,730	253,730	
Net Increase (Decrease) in Fund Balance	24,014	(101,592)	(102,038)	(446)
Ending Fund Balance	253,730	152,138	151,692	(446)

**Notes**

(a) Decrease in prior year revenue received in FY 2016/17

**BERKELEY UNIFIED SCHOOL DISTRICT  
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
 LIBRARY PROGRAM (Measure A, Resource 0860)  
 Revenue and Expenditures  
 Comparison Report FY 2016/17  
 First Interim Budget**

**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

	<b>Unaudited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2016/17 As of 7/1/16</b>	<b>1st Interim Budget 2016/17 As of 10/31/16</b>	<b>1st Interim Budget vs. Adopted Budget 2016/17</b>
<b>REVENUE</b>	1,789,402	1,775,790	1,773,205	(2,585) <b>(a)</b>
<b>EXPENDITURES</b>				
Certificated Salaries	667,071	670,705	711,609	40,904 <b>(b)</b>
Classified Salaries	542,556	588,948	594,452	5,504 <b>(b)</b>
Employee Benefits	406,651	480,033	504,896	24,863 <b>(b)</b>
Books & Supplies	167,905	77,583	81,658	4,075
Equipment	4,892	5,000	5,000	0
Unallocated Reserve	0	39,931	5,000	(34,931) <b>(b)</b>
Services & Other Operating Expenses	58,644	38,700	34,625	(4,075)
Indirect Costs	120,841	121,848	123,857	2,009
<b>TOTAL EXPENDITURES</b>	1,968,560	2,022,748	2,061,097	38,349 <b>(b)</b>
<b>NET INCREASE (DECREASE)</b>	(179,158)	(246,958)	(287,892)	(40,934) <b>(c)</b>
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	491,881	312,723	312,723	0
Net Increase (Decrease) in Fund Balance	(179,158)	(246,958)	(287,892)	(40,934)
Ending Fund Balance	312,723	65,765	24,831	(40,934)

**Notes**

**(a)** Decrease in prior year revenue received in FY 2016/17

**(b)** Increases include to implementation of Classification and Compensation Study for classified staff, placement of staff in open positions

**(c)** Fund balance needed for increased cost of staffing in the approved plan. The budgeted fund Balance at First Interim exceeds the estimated fund balance in the plan by \$10,579.

**BERKELEY UNIFIED SCHOOL DISTRICT  
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
 TECHNOLOGY (Measure A, Resource 0862)  
 Revenue and Expenditures  
 Comparison Report FY 2016/17  
 First Interim Budget**

**Purpose**

Nine percent (9%) of the available revenues *shall be dedicated to providing professional development for the District's teachers and staff, to assessing the effectiveness of the District's educational programs for improving student achievement, and to providing and maintaining computers and technology in schools.*

**Budget Manager:** Jay Nitschke, Director of Technology

	<b>Unaudited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2016/17 As of 7/1/15</b>	<b>1st Interim Budget 2016/17 As of 10/31/16</b>	<b>1st Interim Budget vs. Adopted Budget 2016/17</b>
<b>REVENUE</b>	799,677	793,595	792,440	(1,155) (a)
<b>EXPENDITURES</b>				
Certificated Monthly Support Staff	39,289	73,206	73,387	181
Classified Monthly Support Staff	394,270	462,431	447,211	(15,220) (b)
Employee Benefits	177,254	226,848	224,861	(1,987) (b)
Materials & Supplies	59,467	45,000	80,000	35,000 (c)
Unallocated Reserve	0	13,415	4,479	(8,936)
Equipment	12,136	15,000	15,000	0 (c)
Services & Other Operating Expenses	8,606	0	5,000	5,000 (c)(d)
Indirect Costs	45,193	53,581	54,543	962
<b>TOTAL EXPENDITURES</b>	736,215	889,481	904,481	15,000 (c)
<b>NET INCREASE (DECREASE)</b>	63,462	(95,886)	(112,041)	(16,155)
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	67,658	131,120	131,120	0
Net Increase (Decrease) in Fund Balance	63,462	(95,886)	(112,041)	(16,155)
Ending Fund Balance	131,120	35,234	19,079	(16,155)

**Notes**

- (a) Decrease in prior year revenue received in FY 2016/17
- (b) Revised for FY 2016/17 staffing per plan
- (c) Instructional technology increased from \$70,000 in plan to \$100,000. Increased funded by salary and benefit savings and \$15,000 from carryover.
- (d) Budget for software licenses per plan