

**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**

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 | Adopted | 2nd Interim | Unaudited | 2nd Interim |
|---|------------------|------------------|------------------------|------------------|--------------------|
| | Actuals | Budget | Budget | Actuals | Budget vs. |
| | 2015/16 | 2016/17 | 2016/17 | 2016/17 | Unaudited |
| | As of | As of | As of | As of | Actuals |
| | 6/30/16 | 7/1/16 | 1/31/17 | 6/30/17 | 2016/17 |
| REVENUE | 2,529,844 | 2,510,600 | 2,506,946 | 2,534,396 | 27,450 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 896,835 | 977,580 | 1,067,732 | 991,002 | (76,730) |
| Classified Salaries | 546,096 | 529,029 | 552,672 | 521,689 | (30,983) |
| Employee Benefits | 372,477 | 452,743 | 447,610 | 401,734 | (45,876) |
| Books & Supplies | 210,343 | 104,915 | 237,402 | 141,389 | (96,013) |
| Equipment | 14,401 | 0 | 900 | 11,781 | 10,881 |
| Unallocated Reserve and Carryover | 0 | 123,052 | 324,388 | 0 | (324,388) |
| Contracted Services | 299,461 | 248,252 | 285,672 | 270,921 | (14,751) |
| Indirect Costs | 153,011 | 156,043 | 186,863 | 149,899 | (36,964) |
| TOTAL EXPENDITURES | 2,492,624 | 2,591,614 | 3,103,239 | 2,488,415 | (614,824) |
| NET INCREASE (DECREASE) | 37,220 | (81,014) | (596,293) | 45,981 | 642,274 |
| FUND BALANCE ANALYSIS | | | | | |
| Beginning Fund Balance | 639,277 | 676,497 | 676,497 | 676,497 | 0 |
| Net Increase (Decrease) in Fund Balance | 37,220 | (81,014) | (596,293) | 45,981 | 642,274 |
| Ending Fund Balance | 676,497 | 595,483 | 80,204 | 722,478 | 642,274 |

Notes

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 2014-15, adjusted enrollment was 9,965, in FY 2015-16 it was 10,322 and in FY 2016-17 it was 10,359.