

**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**

**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>Audited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2016/17 As of 7/1/16</b>	<b>2nd Interim Budget 2016/17 As of 1/31/17</b>	<b>Unaudited Actuals 2016/17 As of 6/30/17</b>	<b>2nd Interim Budget vs. Unaudited Actuals 2016/17</b>
<b>REVENUE</b>					
Revenue	1,542,588	1,530,854	1,528,626	1,545,466	16,840
Transfers to General Fund (Release Time) (1)	(204,552)	(216,290)	(219,638)	(220,316)	(678)
<b>NET REVENUE</b>	<b>1,338,036</b>	<b>1,314,564</b>	<b>1,308,988</b>	<b>1,325,150</b>	<b>16,162</b>
<b>EXPENDITURES</b>					
Certificated Salaries	693,526	761,167	682,679	657,613	(25,066)
Classified Salaries	42,608	49,284	49,284	48,086	(1,198)
Employee Benefits	206,470	249,770	224,517	214,042	(10,475)
Instructional Materials/Instruments	17,331	96,400	84,795	66,197	(18,598)
Equipment	51,763	9,000	20,605	33,121	12,516
Unallocated Reserve	0	47,568	152,286	0	(152,286)
Conference/Mileage/Instructional Contracts	106,639	108,800	104,475	94,635	(9,840)
Capital Outlay	0	0	0	0	0
Indirect Costs	86,517	99,117	99,117	85,510	(13,607)
<b>TOTAL EXPENDITURES</b>	<b>1,204,854</b>	<b>1,421,106</b>	<b>1,417,758</b>	<b>1,199,204</b>	<b>(218,554)</b>
<b>NET INCREASE (DECREASE)</b>	<b>133,182</b>	<b>(106,542)</b>	<b>(108,770)</b>	<b>125,946</b>	<b>234,716</b>
<b>FUND BALANCE ANALYSIS</b>					
Beginning Fund Balance	201,905	335,087	335,087	335,087	0
Net Increase (Decrease) in Account Balance	133,182	(106,542)	(108,770)	125,946	234,716
Ending Account Balance	335,087	228,545	226,317	461,033	234,716