

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

**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>Audited Actuals 2015/16 As of 6/30/16</b>	<b>Adopted Budget 2015/16 As of 7/1/15</b>	<b>2nd Interim Budget 2015/16 As of 1/31/16</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>	1,789,402	1,775,790	1,773,205	1,792,345	19,140
<b>EXPENDITURES</b>					
Certificated Salaries	667,071	670,705	745,734	705,510	(40,224)
Classified Salaries	542,556	588,948	564,408	573,864	9,456
Employee Benefits	406,651	480,033	490,348	479,919	(10,429)
Books & Supplies	167,905	77,583	81,658	77,487	(4,171)
Equipment	4,892	5,000	5,000	1,903	(3,097)
Unallocated Reserve	0	39,931	15,467	0	(15,467)
Services & Other Operating Expenses	58,644	38,700	34,625	36,676	2,051
Indirect Costs	120,841	121,848	123,857	120,210	(3,647)
<b>TOTAL EXPENDITURES</b>	1,968,560	2,022,748	2,061,097	1,995,569	(65,528)
<b>NET INCREASE (DECREASE)</b>	(179,158)	(246,958)	(287,892)	(203,224)	84,668
<b>FUND BALANCE ANALYSIS</b>					
Beginning Fund Balance	491,881	312,723	312,723	312,723	0
Net Increase (Decrease) in Fund Balance	(179,158)	(246,958)	(287,892)	(203,224)	84,668
Ending Fund Balance	312,723	65,765	24,831	109,499	84,668