

**BERKELEY UNIFIED SCHOOL DISTRICT
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 LIBRARY PROGRAM (Measure E1, Resource 0761)
 Revenue and Expenditures
 Comparison Report FY 2018-19**

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, Associate Superintendent for Educational Services
 Becca Todd, District Library Coordinator

	(a)	(b)	(b)-(a)		
	2nd Adopted Budget 2018/19 As of 7/1/18	Interim Budget 2018/19 As of 1/31/19	Unaudited Actuals 2018/19 As of 6/30/19	2nd Interim Budget vs. Unaudited Actuals 2018/19	
REVENUE	2,153,163	2,174,216	2,185,520	11,304	(1)
EXPENDITURES					
Certificated Salaries	630,336	630,336	648,953	18,617	(2)
Classified Salaries	612,809	642,357	627,069	(15,288)	(2)
Employee Benefits	507,466	510,734	476,130	(34,604)	(2)
Books & Supplies	91,775	105,901	101,195	(4,706)	
Equipment	5,000	5,000	0	(5,000)	
Unallocated Reserve	98,179	27,837	0	(27,837)	(3)
Services & Other Operating Expenses	29,425	52,825	41,926	(10,899)	
Indirect Costs	117,058	117,058	112,390	(4,668)	
TOTAL EXPENDITURES	2,092,048	2,092,048	2,007,663	(84,385)	
NET INCREASE (DECREASE)	61,115	82,168	177,857	95,689	
FUND BALANCE ANALYSIS					
Beginning Fund Balance	124,830	124,830	124,830	0	
Net Increase (Decrease) in Fund Balance	61,115	82,168	177,857	95,689	
Ending Fund Balance	185,945	206,998	302,687	95,689	

(1) Increased due to receipt of prior year and additional current year revenue in 2018-19

(2) 1% salary increase for certificated staff and a 2% salary increase for classified staff

(3) Unallocated Reserve was utilized for additional allocations for books, audiobooks, author visits, and travel and conference expenses

**BERKELEY UNIFIED SCHOOL DISTRICT
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 LIBRARY PROGRAM (Measure A, Resource 0860)
 Revenue and Expenditure
 Comparison Report FY 2018-19**

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, Associate Superintendent for Educational Services
 Becca Todd, District Library Coordinator

		(a)	(b)	(b)-(a)	
	Audited Actuals 2017/18 As of 6/30/18	Adopted Budget 2018/19 As of 7/1/18	2nd Interim Budget 2018/19 As of 1/31/19	2nd Unaudited Actuals 2018/19 As of 6/30/19	2nd Interim Budget vs. Unaudited Actuals 2018/19
REVENUE					
Revenue	10,948	0	0	0	0
Contribution (To)/From Measure A Reserve	48,643	0	0	(1,421)	(1,421) (1)
TOTAL REVENUE	59,591	0	0	(1,421)	(1,421)
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books & Supplies	0	0	0	0	0
Equipment	0	0	0	0	0
Unallocated Reserve	0	4,744	4,744	0	(4,744)
Services & Other Operating Expenses	0	80,000	80,000	0	(80,000)
Indirect Costs	0	0	5,025	0	(5,025)
TOTAL EXPENDITURES	0	84,744	89,769	0	(89,769)
NET INCREASE (DECREASE)	59,591	(84,744)	(89,769)	(1,421)	88,348
FUND BALANCE ANALYSIS					
Beginning Fund Balance	109,499	169,089	169,089	169,089	0
Net Increase (Decrease) in Fund Balance	59,591	(84,744)	(89,769)	(1,421)	88,348
Ending Fund Balance	169,090	84,345	79,320	167,668	88,348

(1) Contribution to the Measure A reserve Resource transferred at closing