

**BERKELEY UNIFIED SCHOOL DISTRICT
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 MUSIC , VISUAL AND PERFORMING ARTS (Measure E1, Resource 0753)
 Revenue and Expenditures
 Comparison Report FY 2018-19**

Purpose

Six and a quarter percent (6.25%) of the Available Revenues *shall be allocated annually to providing quality instructional programs in music and the visual and performing arts for elementary and middle school students. Available Revenues may be used for, but are not restricted to, providing qualified teachers and staff, and professional development in the arts for elementary and secondary students. Musical instruments, instructional materials, equipment and necessary services may be provided for any K-12 school, as long as funds permit.*

Budget Managers: Pasquale Scuderi, Associate Superintendent for Educational Services
 Pete Gidlund, VAPA Program Supervisor

	(a) Adopted Budget 2018/19 As of 7/1/18	(b) 2nd Interim Budget 2018/19 As of 1/31/19	(b) Unaudited Actuals 2018/19 As of 6/30/19	(b)-(a) 2nd Interim Budget vs. Unaudited Actuals 2018/19
REVENUE				
Revenue	1,856,175	1,874,324	1,884,069	9,745 (1)
Transfers to General Fund (Release Time)	(244,500)	(244,500)	(239,002)	5,498 (2)
TOTAL REVENUE	1,611,675	1,629,824	1,645,067	15,243
EXPENDITURES				
Certificated Salaries	805,874	815,662	798,014	(17,648) (3)
Classified Salaries	23,711	25,624	25,430	(194) (3)
Employee Benefits	288,126	267,442	256,940	(10,502) (3)
Instructional Materials/Instruments	74,000	75,311	67,748	(7,563)
Equipment	15,000	15,000	14,219	(781)
Unallocated Reserve	110,489	42,161	0	(42,161) (4)
Conference/Mileage/Instructional Contracts	99,300	175,300	121,398	(53,902)
Capital Outlay	0	0	0	0
Indirect Costs	98,497	98,497	90,299	(8,198)
TOTAL EXPENDITURES	1,514,997	1,514,997	1,374,048	(140,949)
NET INCREASE (DECREASE)	96,678	114,827	271,019	156,192
FUND BALANCE ANALYSIS				
Beginning Fund Balance	299,079	299,079	299,079	0
Net Increase (Decrease) in Account Balance	96,678	114,827	271,019	156,192
Ending Account Balance	395,757	413,906	570,098	156,192

Notes

- (1) Increase due to receipt of prior year and additional current year revenue in 2018-19
- (2) This is the historical summary of FTE funded by BSEP Resources 0853 (Measure A) and 0753 (Measure E1 effective 2017-18). This does not include FTE for the program supervisor or administrative support:

FY	BSEP Music/VAPA FTE (a)	GF Release FTE
2013-14	7.96	4.56
2014-15	7.83	2.32
2015-16	8.14	2.16
2016-17	7.84	2.32
2017-18	9.14	2.32
2018-19	9.05	2.32

- (3) 1% salary increase for certificated staff and a 2% salary increase for classified staff
- (4) Added Arts Anchor, Middle School Elective Supplement and After School Arts to budget after budget adoption

**BERKELEY UNIFIED SCHOOL DISTRICT
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 MUSIC , VISUAL AND PERFORMING ARTS (Measure A, Resource 0853)
 Revenue and Expenditures
 Comparison Report FY 2018-19**

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, Associate Superintendent for Educational Services
 Pete Gidlund, VAPA Program Supervisor

	(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	Unaudited Actuals 2018/19 As of 6/30/19	2nd Interim Budget vs. Unaudited Actuals 2018/19
REVENUE					
Revenue	9,438	0	0	0	0
Contribution (To)/From Measure A Reserve	41,933	0	0	(1,225)	(1,225) (1)
NET REVENUE	51,371	0	0	(1,225)	(1,225)
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Instructional Materials/Instruments	1,572	35,000	35,000		(35,000)
Equipment	0	65,000	65,000	63,642	(1,358)
Unallocated Reserve	0	0	0	0	0
Conference/Mileage/Instructional Contracts	172	0	0	0	0
Capital Outlay	0	0	0	0	0
Indirect Costs	104	5,930	5,930	3,774	(2,156)
TOTAL EXPENDITURES	1,848	105,930	105,930	67,416	(38,514)
NET INCREASE (DECREASE)	49,523	(105,930)	(105,930)	(68,641)	37,289
FUND BALANCE ANALYSIS					
Beginning Fund Balance	461,034	510,557	510,557	510,557	0
Net Increase (Decrease) in Account Balance	49,523	(105,930)	(105,930)	(68,641)	37,289
Ending Account Balance	510,557	404,627	404,627	441,916	37,289

Notes

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