

**BERKELEY UNIFIED SCHOOL DISTRICT  
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)  
 SCHOOL SITE DISCRETIONARY PROGRAM (Measure A, Resource 0852)  
 Revenue and Expenditures  
 Comparison Report FY 2018-19**

**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  
 Danielle Perez, BSEP Program Specialist

	<b>Audited</b>	<b>Adopted</b>	<b>2nd</b>	<b>Unaudited</b>	<b>2nd</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Interim</b>	<b>Actuals</b>	<b>Interim</b>
	<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2018/19</b>	<b>Budget vs.</b>
	<b>As of</b>	<b>As of</b>	<b>As of</b>	<b>As of</b>	<b>Unaudited</b>
	<b>6/30/18</b>	<b>7/1/18</b>	<b>1/31/19</b>	<b>6/30/19</b>	<b>Actuals</b>
					<b>2018/19</b>
<b>REVENUE</b>					
Revenue	15,477	0	0	0	0
Contribution (To)/From Measure A Reserve	68,771	0	0	(2,009)	(2,009) (1)
<b>Net Revenue</b>	<b>84,248</b>	<b>0</b>	<b>0</b>	<b>(2,009)</b>	<b>(2,009)</b>
<b>EXPENDITURES</b>					
Certificated Salaries	61,122	0	47,199	71,957	24,758
Classified Salaries	62,235	0	7,303	20,886	13,583
Employee Benefits	17,087	0	10,675	26,840	16,165
Books & Supplies	79,510	0	127,717	86,430	(41,287)
Equipment	8,042	0	0	4,791	4,791
Unallocated Reserve and Carryover	0	0	61,888	0	(61,888)
Contracted Services	53,989	0	41,061	81,533	40,472
Indirect Costs	16,806	0	17,543	17,341	(202)
<b>TOTAL EXPENDITURES</b>	<b>298,791</b>	<b>0</b>	<b>313,386</b>	<b>309,778</b>	<b>(3,608)</b>
<b>NET INCREASE (DECREASE)</b>	<b>(214,543)</b>	<b>0</b>	<b>(313,386)</b>	<b>(311,787)</b>	<b>1,599</b>
<b>FUND BALANCE ANALYSIS</b>					
Beginning Fund Balance	722,478	507,935	507,935	507,935	0
Net Increase (Decrease) in Fund Balance	(214,543)	0	(313,386)	(311,787)	1,599
Ending Fund Balance	507,935	507,935	194,549	196,148	1,599

**Notes**

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