

**BERKELEY UNIFIED SCHOOL DISTRICT
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 SCHOOL SITE PROGRAMS (Measure E1, Resource 0752)
 Revenue and Expenditures
 Comparison Report FY 2018-19**

Mission Statement

Ten and a quarter percent (10.25%) of the available revenues shall be *allocated annually for School Site Programs 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 Site Council (as described in Section 8.C.) shall develop recommendations to allocate these revenues for the personnel, services and materials required to deliver effective and equitable opportunities for student engagement, enrichment, and achievement. Available Revenues may be used for, but are not restricted to, the personnel, materials and services required to deliver such programs as art and science instruction, academic tutoring and counseling, athletics and student activities, and before and after school programs.*

Budget Managers: Natasha Beery, Director of BSEP and Community Relations

	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	2,890,235	3,044,126	3,073,891	3,113,685	39,794 (1)
EXPENDITURES					
Certificated Salaries	1,177,716	1,228,080	1,361,796	1,198,959	(162,837)
Classified Salaries	396,548	397,485	442,230	400,776	(41,454)
Employee Benefits	405,594	518,538	507,101	424,457	(82,644)
Books & Supplies	73,735	96,515	222,711	93,739	(128,972)
Equipment	2,030	0	3,325	2,814	(511)
Unallocated Reserve and Carryover	0	203,251	291,641	0	(291,641)
Contracted Services	146,070	255,191	268,276	161,012	(107,264)
Indirect Costs	131,221	160,054	183,656	135,308	(48,348)
TOTAL EXPENDITURES	<u>2,332,914</u>	<u>2,859,114</u>	<u>3,280,736</u>	<u>2,417,065</u>	<u>(863,671)</u>
NET INCREASE (DECREASE)	557,321	185,012	(206,845)	696,620	903,465
FUND BALANCE ANALYSIS					
Beginning Fund Balance	0	557,321	557,321	557,321	0
Net Increase (Decrease) in Fund Balance	557,321	185,012	(206,845)	696,620	903,465
Ending Fund Balance	557,321	742,333	350,476	1,253,941	903,465

Notes

(1) Revenue is allocated to each school site based on the projected number of students for the year (CALPADS data). The projection is adjusted for Berkeley Independent Study (BIS), Berkeley Technology Academy (BTA) and Early Childhood Development. BIS and BTA received funding based on 150 students. Early Childhood received funding based on 300 students. In FY 2018-19, adjusted enrollment was 10,381.