

**BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
CLASS SIZE REDUCTION (Measure A, Resource 0841)**

**Revenue and Expenditures
Comparison Report FY 2018/19**

Purpose

Sixty-six percent (66%) of the available revenues of this measure *shall be dedicated annually to reducing class sizes at all K-12 schools, expanding course offerings at all secondary schools and providing counseling services at each of the District's middle schools.*

Budget Managers: Donald Evans, Superintendent
Pasquale Scuderi, Associate Superintendent for Educational Services

	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	99,661	0	0	0	0
Contribution (To)/From Measure A Reserve	442,816	0	0	(12,936)	(12,936) (1)
BSEP Contribution to General Fund (1)	0	0	0		0
BSEP Direct Support (2)	0	0	0		0
BSEP Substitute Compensation (1)	0	0	0		0
NET REVENUE	542,478	0	0	(12,936)	(12,936)
EXPENDITURES					
Certificated Monthly Salaries (3)	0	0	0	0	0
Certificated Counselors Salaries (3)	0	0	0	0	0
Employee Benefits (3)	(1,005)	0	0	0	0
Unallocated Reserve	0	0	0	0	0
Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	(1,005)	0	0	0	0
NET INCREASE (DECREASE)	543,483	0	0	(12,936)	(12,936)
FUND BALANCE ANALYSIS					
Beginning Fund Balance	173,964	717,447	717,447	717,447	0
Net Increase (Decrease) in Fund Balance	543,483	0	0	(12,936)	(12,936)
Ending Fund Balance	717,447	717,447	717,447	704,511	(12,936)

Notes

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