

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)**  
**HIGH QUALITY INSTRUCTION (Measure E1, Resource 0741 )**  
**Revenue and Expenditures**  
**Comparison Report FY 2018/19**

**Purpose**

Sixty-six percent (66%) of the available Revenues *shall be dedicated annually to reducing class sizes at all District-operated K-12 schools, and may also be allocated to provide funding for professional development, classroom support, program evaluation, and expanded course offerings.*

**Budget Managers:** Donald Evans, Superintendent

Pasquale Scuderi, Associate Superintendent for Educational Services

	<b>Adopted Budget 2018/19 As of 7/1/18</b>	<b>2nd Interim Budget 2018/19 As of 1/31/19</b>	<b>Unaudited Actuals 2018/19 As of 6/30/19</b>	<b>2nd Interim Budget vs. Unaudited Actuals 2018/19</b>
<b>REVENUE</b>				
Revenue	19,601,204	19,792,861	19,895,770	102,909 (1)
BSEP Contribution to General Fund	(13,540,200)	(13,540,200)	(13,738,539)	(198,339) (2)
BSEP Direct Support	(383,000)	(383,000)	(388,695)	(5,695) (3)
BSEP Substitute Compensation	(250,700)	(250,700)	(254,345)	(3,645) (2)
<b>NET REVENUE</b>	<b>5,427,304</b>	<b>5,618,961</b>	<b>5,514,191</b>	<b>(104,770)</b>
<b>EXPENDITURES</b>				
Professional Development	1,351,500	1,408,280	1,234,389	(173,891) (4)
Program Evaluation	555,072	548,252	499,990	(48,262) (5)
Expanded Course Offerings	851,890	825,950	746,144	(79,806) (6)
Classroom Support	259,719	224,811	224,671	(140)
Unallocated Reserve	6,200	17,088	0	(17,088)
Indirect Costs	1,019,858	1,019,858	1,012,712	(7,146)
<b>TOTAL EXPENDITURES</b>	<b>4,044,239</b>	<b>4,044,239</b>	<b>3,717,906</b>	<b>(326,333)</b>
<b>NET INCREASE (DECREASE)</b>	<b>1,383,065</b>	<b>1,574,722</b>	<b>1,796,285</b>	<b>221,563</b>
<b>FUND BALANCE ANALYSIS</b>				
Beginning Fund Balance	1,631,426	1,631,426	1,631,426	0
Net Increase (Decrease) in Fund Balance	1,383,065	1,574,722	1,796,285	221,563
Ending Fund Balance	3,014,491	3,206,148	3,427,711	221,563

**Notes**

- (1) Increase due to receipt of prior year and additional current year revenue in 2018-19
- (2) The BSEP Contribution to the General Fund includes only Class Size Reduction classroom teachers for regular and Special Education and substitutes for those teachers. In 2016-17, it funded 139.3 FTE, in 2017-18, it funded 130.42 FTE, and in 2018-19, it funded 135.43 FTE.
- (3) Operational and other costs associated with opening and maintaining additional classrooms.
- (4) Savings from teacher hourly, teacher stipends and monthly staffing cost and unspent TIP funds
- (5) Savings from open position due to change in staff assignment, hourly work and materials and supplies
- (6) Reduced costs due to open positions and changes in staffing