

BERKELEY UNIFIED SCHOOL DISTRICT
Berkeley Educator Recruitment and Retention Act (BERRA)
Unrestricted (Measure E/ Resource 0600)
Revenue and Expenditures
Second Interim Comparison Report 1/31/24

	Unrestricted 0600	Oversight 0610	Recruitment and Retention 0615	Educator Compensation 0620	Total
REVENUE					
Parcel Tax Revenue	\$ 128,000.00	\$ 110,320.00	\$ 546,084.00	\$ 10,375,596.00	\$ 11,160,000.00
Parcel Tax Revenue-Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
Net Revenue	\$ 168,000.00	\$ 110,320.00	\$ 546,084.00	\$ 10,375,596.00	\$ 11,200,000.00
EXPENDITURES					
Certificated Salaries	\$ -	\$ 45,228.00	\$ 387,727.00	\$ 5,227,918.00	\$ 5,660,873.00
Classified Salaries	\$ -	\$ 36,082.00	\$ 147,164.00	\$ 2,343,138.00	\$ 2,526,384.00
Employee Benefits	\$ -	\$ 32,146.00	\$ 181,725.00	\$ 2,610,232.00	\$ 2,824,103.00
Books & Supplies	\$ -	\$ 500.00	\$ 223.00	\$ -	\$ 723.00
Unallocated Reserve and Carryover	\$ -	\$ 1,319.00	\$ -	\$ -	\$ 1,319.00
Contracted Services	\$ 213,000.00	\$ 4,000.00	\$ 30,000.00	\$ -	\$ 247,000.00
Indirect Costs	\$ -	\$ -	\$ 37,064.00	\$ 625,131.00	\$ 662,195.00
TOTAL EXPENDITURES	\$ 213,000.00	\$ 119,275.00	\$ 783,903.00	\$ 10,806,419.00	\$ 11,922,597.00
NET INCREASE (DECREASE)	\$ (45,000.00)	\$ (8,955.00)	\$ (237,819.00)	\$ (430,823.00)	\$ (722,597.00)
FUND BALANCE ANALYSIS					
Beginning Fund Balance	\$ 963,815.00	\$ 66,904.00	\$ 379,175.00	\$ 942,435.00	\$ 2,352,329.00
Net Increase (Decrease) in Fund Balance	\$ (45,000.00)	\$ (8,955.00)	\$ (237,819.00)	\$ (430,823.00)	\$ (722,597.00)
Ending Fund Balance	\$ 918,815.00	\$ 57,949.00	\$ 141,356.00	\$ 511,612.00	\$ 1,629,732.00