

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
Revenue and Expenditures
2nd Interim Comparison Report 1/31/24

	Administration 0000	Administration 0700	CSR/Instruction 0741	Site Programs 0752	Music/VAPA 0753	Oversight/Comm 0754	Family Engagement 0757	Library 0761	Tech 0762	Student Achievement 0763	Counseling 0764	Total
REVENUE												
Parcel Tax Revenue	\$ -	\$ 603,000	\$ 23,622,430	\$ 3,668,635	\$ 2,236,973	\$ 730,440	\$ -	\$ 2,594,888	\$ 1,163,226	\$ 1,735,891	\$ 769,519	\$ 37,125,002
Parcel Tax Revenue-Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Other Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ 688,000	\$ 23,622,430	\$ 3,668,635	\$ 2,236,973	\$ 730,440	\$ -	\$ 2,594,888	\$ 1,163,226	\$ 1,735,891	\$ 769,519	\$ 37,210,002
EXPENDITURES												
Certificated Salaries	\$ -	\$ -	\$ 4,437,121	\$ 1,868,774	\$ 971,034	\$ 139,749	\$ -	\$ 837,854	\$ 98,758	\$ 1,164,476	\$ 584,199	\$ 10,101,965
Classified Salaries	\$ -	\$ -	\$ 138,696	\$ 709,254	\$ 202,628	\$ 408,076	\$ -	\$ 753,315	\$ 594,991	\$ 4,000	\$ -	\$ 2,810,960
Employee Benefits	\$ -	\$ -	\$ 1,457,833	\$ 881,223	\$ 432,211	\$ 212,070	\$ -	\$ 692,376	\$ 348,963	\$ 358,480	\$ 187,023	\$ 4,570,179
Books & Supplies	\$ -	\$ -	\$ 63,914	\$ 399,284	\$ 162,000	\$ 15,000	\$ 39,143	\$ 246,540	\$ 57,450	\$ 17,963	\$ -	\$ 1,001,294
Unallocated Reserve and Carryover	\$ -	\$ -	\$ (94,847)	\$ 113,805	\$ 65,435	\$ 26,859	\$ -	\$ 41,369	\$ 13,480	\$ 182,132	\$ 8,251	\$ 356,484
Contracted Services	\$ 5,500	\$ 688,000	\$ 226,586	\$ 527,143	\$ 339,075	\$ 91,300	\$ 8,532	\$ 85,800	\$ 146,017	\$ 84,000	\$ -	\$ 2,201,953
Capital Outlay	\$ -	\$ -	\$ -	\$ 30,600	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 110,600
Indirect Costs	\$ -	\$ -	\$ 1,454,713	\$ 212,224	\$ 129,405	\$ -	\$ -	\$ 163,217	\$ 67,290	\$ 111,199	\$ 42,085	\$ 2,180,133
TOTAL EXPENDITURES	\$ 5,500	\$ 688,000	\$ 7,684,016	\$ 4,742,307	\$ 2,341,788	\$ 893,054	\$ 47,675	\$ 2,860,471	\$ 1,326,949	\$ 1,922,250	\$ 821,558	\$ 23,333,568
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (5,500)	\$ -	\$ 15,938,414	\$ (1,073,672)	\$ (104,815)	\$ (162,614)	\$ (47,675)	\$ (265,583)	\$ (163,723)	\$ (186,359)	\$ (52,039)	\$ 13,876,434
OTHER FINANCING SOURCES AND USES												
BSEP Contribution	\$ -	\$ -	\$ (16,587,200)	\$ -	\$ (253,547)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,840,747)
BSEP Direct Support	\$ -	\$ -	\$ (569,900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (569,900)
BSEP Substitute Compensation	\$ -	\$ -	\$ (306,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (306,000)
Total Interfund Transfers Out	\$ -	\$ -	\$ (17,463,100)	\$ -	\$ (253,547)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,716,647)
NET INCREASE (DECREASE)	\$ (5,500)	\$ -	\$ (1,524,686)	\$ (1,073,672)	\$ (358,362)	\$ (162,614)	\$ (47,675)	\$ (265,583)	\$ (163,723)	\$ (186,359)	\$ (52,039)	\$ (3,840,213)
FUND BALANCE ANALYSIS												
Beginning Fund Balance	\$ 32,553	\$ 3,284,363	\$ 2,597,551	\$ 2,106,168	\$ 1,175,346	\$ 591,486	\$ 47,676	\$ 896,866	\$ 493,397	\$ 1,109,352	\$ 309,929	\$ 12,644,687
Net Increase (Decrease) in Fund Balance	\$ (5,500)	\$ -	\$ (1,524,686)	\$ (1,073,672)	\$ (358,362)	\$ (162,614)	\$ (47,675)	\$ (265,583)	\$ (163,723)	\$ (186,359)	\$ (52,039)	\$ (3,840,213)
Ending Fund Balance	\$ 27,053	\$ 3,284,363	\$ 1,072,865	\$ 1,032,496	\$ 816,984	\$ 428,872	\$ 1	\$ 631,283	\$ 329,674	\$ 922,993	\$ 257,890	\$ 8,804,474