

**BERKELEY UNIFIED SCHOOL DISTRICT**  
**FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)**  
**Revenue and Expenditures**  
**Comparison Report 10/31/24**

	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
<b>REVENUE</b>												
Parcel Tax Revenue	0	574,095	24,894,624	3,866,210	2,357,445	769,778	0	2,734,637	1,225,872	1,829,378	810,961	39,063,000
Parcel Tax Revenue-Prior Year	0	(1,176,768)	1,965,375	305,229	186,115	60,772	0	215,894	96,780	144,425	64,024	1,861,846
Interest	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Interest-Prior Year	0	0	0	0	0	0	0	0	0	0	0	0
Net Increase (Decrease) Fair Value	172,390	0	0	0	0	0	0	0	0	0	0	172,390
Other Local	0	0	0	0	0	0	0	0	0	0	0	0
<b>Net Revenue</b>	172,390	(502,673)	26,859,999	4,171,439	2,543,560	830,550	0	2,950,531	1,322,652	1,973,803	874,985	41,197,236
<b>EXPENDITURES</b>												
Certificated Salaries	0	0	4,599,938	1,934,241	1,036,683	139,619	0	841,255	94,824	1,320,311	584,076	10,550,947
Classified Salaries	0	0	133,759	680,673	223,082	411,502	0	778,417	575,005	0	0	2,802,438
Employee Benefits	0	0	1,627,014	881,930	524,817	241,440	0	738,568	349,524	445,716	198,764	5,007,773
Books & Supplies	0	0	67,000	403,680	162,000	14,500	0	293,129	56,580	614,259	0	1,611,148
Unallocated Reserve and Carryover	0	0	303,005	148,752	80,015	37,873	0	111,986	50,427	84,911	39,956	856,925
Contracted Services	0	679,495	344,300	401,696	325,575	115,000	0	90,800	146,220	141,141	0	2,244,227
Capital Outlay	0	0	0	0	0	0	0	25,000	0	0	0	25,000
Indirect Costs	0	0	1,900,402	345,396	204,763	0	0	223,422	98,752	202,252	63,849	3,038,836
<b>TOTAL EXPENDITURES</b>	0	679,495	8,975,418	4,796,368	2,556,935	959,934	0	3,102,577	1,371,332	2,808,590	886,645	26,137,294
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	172,390	(1,182,168)	17,884,581	(624,929)	(13,375)	(129,384)	0	(152,046)	(48,680)	(834,787)	(11,660)	15,059,942
<b>OTHER FINANCING SOURCES AND USES</b>												
BSEP Contribution	0	0	(16,914,400)	0	(286,532)	0	0	0	0	0	0	(17,200,932)
BSEP Direct Support	0	0	(549,400)	0	0	0	0	0	0	0	0	(549,400)
BSEP Substitute Compensation	0	0	(803,900)	0	0	0	0	0	0	0	0	(803,900)
<b>Total Interfund Transfers Out</b>	0	0	(18,267,700)	0	(286,532)	0	0	0	0	0	0	(18,554,232)
<b>NET INCREASE (DECREASE)</b>	172,390	(1,182,168)	(383,119)	(624,929)	(299,907)	(129,384)	0	(152,046)	(48,680)	(834,787)	(11,660)	(3,494,290)
<b>FUND BALANCE ANALYSIS</b>												
Beginning Fund Balance	(172,390)	1,376,768	1,469,526	2,233,381	1,283,610	649,868	0	889,583	382,895	1,413,493	338,829	9,865,563
Net Increase (Decrease) in Fund Balance	172,390	(1,182,168)	(383,119)	(624,929)	(299,907)	(129,384)	0	(152,046)	(48,680)	(834,787)	(11,660)	(3,494,290)
Ending Fund Balance	0	194,600	1,086,407	1,608,452	983,703	520,484	0	737,537	334,215	578,706	327,169	6,371,273