BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
Revenue and Expenditures
Comparison Report

	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	$ -	$ 574,095.00	$ 24,894,624.00	$ 3,866,210.00	$ 2,357,445.00	$ 769,778.00	$ -	$ 2,734,637.00	$ 1,225,872.00	$ 1,829,378.00	$ 810,961.00	$ 39,063,000.00
Parcel Tax Revenue-Prior Year	$ -	$ (1,176,768.00)	$ 1,965,375.00	$ 305,229.00	$ 186,115.00	$ 60,772.00	$ -	$ 215,894.00	$ 96,780.00	$ 144,425.00	$ 64,024.00	$ 1,861,846.00
Interest	$ -	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000.00
Interest-Prior Year	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Increase (Decrease) Fair Value	$ 172,390.00		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 172,390.00
Other Local	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Revenue	$ 172,390.00	$ (502,673.00)	$ 26,859,999.00	$ 4,171,439.00	$ 2,543,560.00	$ 830,550.00	$ -	$ 2,950,531.00	$ 1,322,652.00	$ 1,973,803.00	$ 874,985.00	$ 41,197,236.00
EXPENDITURES												
Certificated Salaries	$ -	$ -	$ 4,599,938.00	$ 1,980,081.00	$ 1,041,170.00	$ 139,619.00	$ -	$ 841,255.00	$ 95,892.00	$ 1,337,401.00	$ 561,180.00	$ 10,596,536.00
Classified Salaries	$ -	$ -	$ 133,759.00	$ 699,205.00	$ 221,082.00	$ 411,502.00	$ -	$ 778,417.00	$ 591,469.00	$ 10,850.00	$ -	$ 2,846,284.00
Employee Benefits	$ -	$ -	$ 1,627,014.00	$ 865,873.00	$ 525,417.00	$ 241,440.00	$ -	$ 738,568.00	$ 360,504.00	$ 452,776.00	$ 190,269.00	$ 5,001,861.00
Books & Supplies	$ -	$ -	$ 67,000.00	$ 410,932.00	$ 197,101.00	$ 14,500.00	$ -	$ 293,129.00	$ 56,580.00	$ 749,259.00	$ -	$ 1,788,501.00
Unallocated Reserve and Carryover	$ -	$ -	$ 303,005.00	$ -	$ 80,015.00	$ 37,873.00	$ -	$ 111,986.00	$ -	$ 84,911.00	$ 39,956.00	$ 657,746.00
Contracted Services	$ -	$ 679,495.00	$ 344,300.00	$ 442,751.00	$ 351,408.00	$ 115,000.00	$ -	$ 90,800.00	$ 156,220.00	$ 194,141.00	$ -	$ 2,374,115.00
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000.00	$ -	$ -	$ -	$ 25,000.00
Indirect Costs	$ -	$ -	$ 1,966,595.00	$ 345,396.00	$ 204,763.00	$ -	$ -	$ 223,422.00	$ 98,752.00	$ 219,557.00	$ 63,849.00	$ 3,122,334.00
TOTAL EXPENDITURES	$ -	$ 679,495.00	$ 9,041,611.00	$ 4,744,238.00	$ 2,620,956.00	$ 959,934.00	$ -	$ 3,102,577.00	$ 1,359,417.00	$ 3,048,895.00	$ 855,254.00	$ 26,412,377.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 172,390.00	$ (1,182,168.00)	$ 17,818,388.00	$ (572,799.00)	$ (77,396.00)	$ (129,384.00)	$ -	$ (152,046.00)	$ (36,765.00)	$ (1,075,092.00)	$ 19,731.00	$ 14,784,859.00
OTHER FINANCING SOURCES AND USES												
BSEP Contribution	$ -	$ -	$ (16,914,400.00)	$ -	$ (286,532.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ (17,200,932.00)
BSEP Direct Support	$ -	$ -	$ (549,400.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (549,400.00)
BSEP Substitute Compensation	$ -	$ -	$ (803,900.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (803,900.00)
Total Interfund Transfers Out	$ -	$ -	$ (18,267,700.00)	$ -	$ (286,532.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ (18,554,232.00)
NET INCREASE (DECREASE)	$ 172,390.00	$ (1,182,168.00)	$ (449,312.00)	$ (572,799.00)	$ (363,928.00)	$ (129,384.00)	$ -	$ (152,046.00)	$ (36,765.00)	$ (1,075,092.00)	$ 19,731.00	$ (3,769,373.00)
FUND BALANCE ANALYSIS												$ -
Beginning Fund Balance	$ (172,390.00)	$ 1,376,768.00	$ 1,469,527.00	$ 2,233,382.00	$ 1,283,610.00	$ 649,868.00	$ -	$ 889,583.00	$ 382,896.00	$ 1,413,493.00	$ 338,829.00	$ 9,865,566.00
Net Increase (Decrease) in Fund Balance	$ 172,390.00	$ (1,182,168.00)	$ (449,312.00)	$ (572,799.00)	$ (363,928.00)	$ (129,384.00)	$ -	$ (152,046.00)	$ (36,765.00)	$ (1,075,092.00)	$ 19,731.00	$ (3,769,373.00)
Ending Fund Balance	$ -	$ 194,600.00	$ 1,020,215.00	$ 1,660,583.00	$ 919,682.00	$ 520,484.00	$ -	$ 737,537.00	$ 346,131.00	$ 338,401.00	$ 358,560.00	$ 6,096,193.00