

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
Revenue and Expenditures
2025-26 Comparison Report- 1st Interim
BSEP Measure E1

	Administration 0000	Administration 0700	CSR/Instruction 0741	Site Programs 0752	Music/VAPA 0753	Oversight/Comm 0754	Library 0761	Tech 0762	Student Achievement 0763	Counseling 0764	Total
REVENUE											
Parcel Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parcel Tax Revenue-Prior Year	\$ -	\$ 631,554	\$ 734,867	\$ 114,127	\$ 69,590	\$ 28,550	\$ 80,724	\$ 36,187	\$ 54,002	\$ 23,939	\$ 1,773,540
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest-Prior Year	\$ -	\$ 48,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,926
Net Increase (Decrease) Fair Value	\$ (98,998)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (98,998)
Other Local	\$ -	\$ 48,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,926
Net Revenue	\$ (98,998)	\$ 680,480	\$ 734,867	\$ 114,127	\$ 70,743	\$ 28,550	\$ 80,724	\$ 36,187	\$ 54,002	\$ 23,939	\$ 1,724,621
EXPENDITURES											
Certificated Salaries	\$ -	\$ -	\$ 145,172	\$ 166,110	\$ 16,105	\$ -	\$ 4,406	\$ 49,822	\$ 354	\$ -	\$ 381,969
Classified Salaries	\$ -	\$ -	\$ -	\$ 72,350	\$ -	\$ -	\$ -	\$ -	\$ 4,340	\$ -	\$ 76,690
Employee Benefits	\$ -	\$ -	\$ 34,629	\$ 60,702	\$ 3,895	\$ -	\$ 1,062	\$ 12,057	\$ 1,740	\$ -	\$ 114,085
Books & Supplies	\$ -	\$ -	\$ 206,131	\$ 297,500	\$ 203,920	\$ -	\$ 132,000	\$ 57,858	\$ -	\$ -	\$ 897,409
Unallocated Reserve and Carryover	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
Contracted Services	\$ -	\$ 8,000	\$ 310,103	\$ 281,927	\$ 20,080	\$ -	\$ 40,000	\$ 39,952	\$ 90,000	\$ -	\$ 790,062
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Costs	\$ -	\$ -	\$ 47,400	\$ 59,847	\$ 15,867	\$ -	\$ 12,085	\$ 10,330	\$ 6,567	\$ -	\$ 152,096
TOTAL EXPENDITURES	\$ -	\$ 8,000	\$ 743,435	\$ 938,636	\$ 259,867	\$ -	\$ 189,553	\$ 170,019	\$ 103,001	\$ -	\$ 2,412,511
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES											
	\$ (98,998)	\$ 672,480	\$ (8,568)	\$ (824,509)	\$ (189,124)	\$ 28,550	\$ (108,829)	\$ (133,832)	\$ (48,999)	\$ 23,939	\$ (687,890)
OTHER FINANCING SOURCES AND USES											
BSEP Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BSEP Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BSEP Substitute Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)	\$ (98,998)	\$ 672,480	\$ (8,568)	\$ (824,509)	\$ (189,124)	\$ 28,550	\$ (108,829)	\$ (133,832)	\$ (48,999)	\$ 23,939	\$ (687,890)
FUND BALANCE ANALYSIS											
Beginning Fund Balance	\$ 98,998	\$ (672,480)	\$ 1,307,141	\$ 2,291,997	\$ 1,359,446	\$ 666,206	\$ 878,818	\$ 428,368	\$ 803,838	\$ 402,036	\$ 7,564,368
Net Increase (Decrease) in Fund Balance	\$ (98,998)	\$ 672,480	\$ (8,568)	\$ (824,509)	\$ (189,124)	\$ 28,550	\$ (108,829)	\$ (133,832)	\$ (48,999)	\$ 23,939	\$ (687,890)
Ending Fund Balance	\$ -	\$ -	\$ 1,298,573	\$ 1,467,488	\$ 1,170,322	\$ 694,756	\$ 769,989	\$ 294,536	\$ 754,839	\$ 425,975	\$ 6,876,478

BERKELEY UNIFIED SCHOOL DISTRICT
Berkeley Educator Recruitment and Retention Act (BERRA)
2025-26 1st Interim Interim Budget
Revenue and Expenditures
Comparison Report

	Unrestricted 0600	Oversight 0610	Recruitment and Retention 0615	Educator Compensation 0620	Total
REVENUE					
Parcel Tax Revenue	\$ 160,500	\$ 120,395	\$ 595,955	\$ 11,323,150	\$ 12,200,000
Parcel Tax Revenue-Prior Year	\$ -	\$ 5,493	\$ 27,190	\$ 516,607	\$ 549,290
Interest	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
Interest-Prior Year	\$ 18,209	\$ -	\$ -	\$ -	\$ 18,209
Net Revenue	<u>\$ 243,709</u>	<u>\$ 125,888</u>	<u>\$ 623,145</u>	<u>\$ 11,839,757</u>	<u>\$ 12,832,499</u>
EXPENDITURES					
Certificated Salaries	\$ -	\$ 45,453	\$ 330,582	\$ 5,267,084	\$ 5,643,119
Classified Salaries	\$ -	\$ 47,961	\$ 166,499	\$ 2,577,382	\$ 2,791,842
Employee Benefits	\$ -	\$ 33,610	\$ 178,745	\$ 2,318,030	\$ 2,530,385
Books & Supplies	\$ -	\$ 1,500	\$ 8,500	\$ -	\$ 10,000
Unallocated Reserve and Carryover	\$ -	\$ 6,420	\$ 22,152	\$ -	\$ 28,572
Contracted Services	\$ 225,500	\$ 11,000	\$ 28,831	\$ -	\$ 265,331
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Costs	\$ -	\$ -	\$ 46,954	\$ 693,812	\$ 740,766
TOTAL EXPENDITURES	<u>\$ 225,500</u>	<u>\$ 145,944</u>	<u>\$ 782,263</u>	<u>\$ 10,856,308</u>	<u>\$ 12,010,015</u>
NET INCREASE (DECREASE)	\$ 18,209	\$ (20,056)	\$ (159,118)	\$ 983,449	\$ 822,484
FUND BALANCE ANALYSIS					
Beginning Fund Balance	\$ 140,743	\$ 68,309	\$ 159,118	\$ 1,892,336	\$ 2,260,506
Net Increase (Decrease) in Fund Balance	\$ 18,209	\$ (20,056)	\$ (159,118)	\$ 983,449	\$ 822,484
Ending Fund Balance	\$ 158,952	\$ 48,253	\$ -	\$ 2,875,785	\$ 3,082,990