

**BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
LIBRARY PROGRAM (Measure A, Resource 0860)
Revenue and Expenditures
Comparison Report FY 2016/17**

Purpose

Seven and a quarter percent (7.25%) of revenues dedicated to the Programs to Enhance Student Learning *shall be allocated annually to provide student access to quality school libraries which shall be maintained by providing library staff to operate the District's K-12 school and other specialized libraries, and by allocating revenues for books, materials, services and equipment for the school libraries.*

	Audited Actuals 2015/16 As of 6/30/16	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2016/17 As of 6/30/17	2nd Interim Budget vs. Unaudited Actuals 2016/17
REVENUE	1,789,402	1,775,790	1,773,205	1,792,345	19,140
EXPENDITURES					
Certificated Salaries	667,071	670,705	745,734	705,510	(40,224)
Classified Salaries	542,556	588,948	564,408	573,864	9,456
Employee Benefits	406,651	480,033	490,348	479,919	(10,429)
Books & Supplies	167,905	77,583	81,658	77,487	(4,171)
Equipment	4,892	5,000	5,000	1,903	(3,097)
Unallocated Reserve	0	39,931	15,467	0	(15,467)
Services & Other Operating Expenses	58,644	38,700	34,625	36,676	2,051
Indirect Costs	120,841	121,848	123,857	120,210	(3,647)
TOTAL EXPENDITURES	1,968,560	2,022,748	2,061,097	1,995,569	(65,528)
NET INCREASE (DECREASE)	(179,158)	(246,958)	(287,892)	(203,224)	84,668
FUND BALANCE ANALYSIS					
Beginning Fund Balance	491,881	312,723	312,723	312,723	0
Net Increase (Decrease) in Fund Balance	(179,158)	(246,958)	(287,892)	(203,224)	84,668
Ending Fund Balance	312,723	65,765	24,831	109,499	84,668