GUIDE TO READING THE ANNUAL REPORT

The Annual Report is organized to clearly display how the expenditures relate to the purposes of BSEP Measure A of 2006.[1]

Overview and Status Report
Revenue is allocated to each of the purposes delineated in BSEP Measure A in separate and distinctly coded **Resources** in accordance with the percentages specified by the measure[2]. Each Resource is introduced with a one to two page **Overview** of revenue and expenditures, including salaries, benefits, supplies and other operating expenses. This brief narrative also compares the budget with actual expenditures, and explains significant variances. The overview is followed by a brief status report, providing additional detail for actuals as of June 30, 2015, and the variance _____ _____ between the budget and actuals. This comparison report also shows a Fund Balance Analysis.

	Audited Actuals 2013/14 As of 6/30/14	Adopted Budget 2014/15 As of 7/1/14	2nd Interim Budget 2014/15 As of 1/31/15	Unaudited Actuals 2014/15 As of 6/30/15	2nd Interim Budget vs. Unaudited Actuals 2014/15
REVENUE					
Revenue	15,984,697	16,023,555	16,119,290	16,100,054	(19,236)
BSEP Contribution to General Fund					

Audited
Actuals
2013/14
As of
6/30/14

Audited Actuals 2013/14 As of 6/30/14	Adopted Budget 2014/15 As of 7/1/14	2nd Interim Budget 2014/15 As of 1/31/15

	Audited Actuals 2013/14 As of 6/30/14	Adopted Budget 2014/15 As of 7/1/14	2nd Interim Budget 2014/15 As of 1/31/15	Unaudited Actuals 2014/15 As of 6/30/15	2nd Interim Budget vs. Unaudited Actuals 2014/15
REVENUE	494,271	495,472	498,432	497,787	(645)
					0
EXPENDITURES					0
Classified & Certificated Salaries	314,745	324,075	327,495	310,416	(17,079)
Employee Benefits	111,415	112,595	114,659	110,208	(4,451)
Materials and Supplies	2,764	27,000	26,600	3,247	(23,353)
Unallocated Reserve	0	14,782	9,298	0	(9,298)
Equipment	3,365	8,000	8,400	8,307	(93)
Contracted Services	78,652	111,000	111,000	89,298	(21,702)
TOTAL EXPENDITURES	510,940	597,452	597,452	521,476	(75,976)
NET INCREASE (DECREASE)	(16,669)	(101,980)	(99,020)	(23,689)	75,331
FUND BALANCE ANALYSIS					
Beginning Fund Balance	338,207	321,538	321,538	321,538	0
Net Increase (Decrease) in Fund Balance					

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELY SCHOOLS EXCELLENCE PROGRAM (BSEP)
PROFESSIONAL DEVELOPMENT
Revenue and Expenditures (Measure A, Resource 0855)
Comparison Report FY 2014/15

Purpose
Nine percent (9%) of the available revenue shall be dedicated to providing professional development for the District's teachers and staff to assessing the effectiveness of the District's educational programs for improving s

	Audited Actuals 2013/14 As of 6/30/14	Adopted Budget 2014/15 As of 7/1/14	2nd Interim Budget 2014/15 As of 1/31/15	Unaudited Actuals 2014/15 As of 6/30/15	2nd Interim Budget vs. Unaudited Actuals 2014/15
REVENUE	785,703	786,611	791,311	789,524	(1,787)
EXPENDITURES					
Certificated Salaries (1) (2)	569,393	541,742	545,982	514,543	(31,439)
Classified Salaries	47	0	0	0	0
Employee Benefits (1) (2)	137,804	142,516	134,947	131,250	(3,697)
Unallocated Reserve	0	32,317	35,646	0	(35,646)
Services & Other Operating Expenses	15,184	100,000	100,000	81,143	(18,857)
Indirect Costs	48,619	58,957	58,957	52,485	(6,472)
TOTAL EXPENDITURES	771,047	875,532	875,532	779,421	(96,111)
NET INCREASE (DECREASE)	14,656	(88,921)	(84,221)	10,103	94,324
FUND BALANCE ANALYSIS					
Beginning Fund Balance	191,626	206,282	206,282	206,282	0
Net Increase (Decrease) in Fund Balance	14,656	(88,921)	(84,221)	10,103	94,324
Ending Fund Balance	206,282	117,361	122,061	216,385	94,324

Notes
(1) $50,000 for Teacher Initiated Professional Development is included in the salary, benefits and services expenses.
(2) The original plan included funding for 2.75 FTE. .1 FTE was moved to Title II after budget adoption.

	Audited Actuals 2013/14 As of 6/30/14	Adopted Budget 2014/15 As of 7/1/14	2nd Interim Budget 2014/15 As of 1/31/15	Unaudited Actuals 2014/15 As of 6/30/15	2nd Interim Budget vs. Unaudited Actuals 2014/15
REVENUE	610,325	611,808	615,463	615,035	(428)
EXPENDITURES					
Certificated Salaries	294,089	320,788	322,838	322,522	(316)
Classified Monthly Support Salaries	83,649	90,312	93,311	93,493	182
Employee Benefits	94,484	102,853	95,789	90,482	(5,307)
Books & Supplies	2,095	9,000	9,000	2,959	(6,041)
Equipment	1,137	0	0	0	0
Unallocated Reserve	0	7,047	9,062	0	(9,062)
Services & Other Operating Expenses	62,682	76,000	76,000	65,161	(10,839)
Indirect Costs	36,217	43,753	43,753	41,487	(2,266)
TOTAL EXPENDITURES	574,353	649,753	649,753	616,104	(33,649)
NET INCREASE (DECREASE)	35,972	(37,945)	(34,290)	(1,069)	33,221
FUND BALANCE ANALYSIS					
Beginning Fund Balance	78,842	114,814	114,814	114,814	0
Net Increase (Decrease) in Fund Balance	35,972	(37,945)	(34,290)	(1,069)	33,221
Ending Fund Balance	114,814	76,869	80,524	113,745	33,221

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
PARENT OUTREACH (Measure A, Resource 0857)
Revenue and Expenditures
Comparison Report FY 2014/15

	Audited Actuals 2013/14 As of 6/30/14	Adopted Budget 2014/15 As of 7/1/14	2nd Interim Budget 2014/15 As of 1/31/15	Unaudited Actuals 2014/15 As of 6/30/15	2nd Interim Budget vs. Unaudited Actuals 2014/15
REVENUE	302,776	303,476	305,289	304,894	(395)
EXPENDITURES					
Staff	198,319	246,863	236,941	246,375	9,434
Employee Benefits	61,761	69,869	71,060	78,624	7,564
Books & Supplies	3,113	8,000	8,000	4,850	(3,150)
Equipment	0	0	6,783	6,685	(98)
Unallocated Reserve	0	3,409	5,635	0	(5,635)
Services & Other Operating Expenses	34,481	30,000	31,535	16,673	(14,862)
Indirect Costs	20,033	27,689	27,689	25,502	(2,187)
TOTAL EXPENDITURES	317,707	385,830	387,643	378,709	(8,934)
NET INCREASE (DECREASE)	(14,931)	(82,354)	(82,354)	(73,815)	8,539
FUND BALANCE ANALYSIS					
Beginning Fund Balance	318,462	303,531	303,531	303,531	0
Net Increase (Decrease) in Fund Balance	(14,931)	(82,354)	(82,354)	(73,815)	8,539
Ending Fund Balance	303,531	221,177	221,177	229,716	8,539

	Audited Actuals 2013/14 As of 6/30/14	Adopted Budget 2014/15 As of 7/1/14	2nd Interim Budget 2014/15 As of 1/31/15	Unaudited Actuals 2014/15 As of 6/30/15	2nd Interim Budget vs. Unaudited Actuals 2014/15
REVENUE	1,755,939	1,760,163	1,770,679	1,768,444	(2,235)
EXPENDITURES					
Certificated Salaries	587,000	561,602	566,135	563,722	(2,413)
Classified Salaries	472,272	512,553	514,008	515,981	1,973
Employee Benefits	372,712	395,912	392,020	364,055	(27,965)
Books & Supplies	155,980	163,375	169,450	163,102	(6,348)
Equipment	16,322	25,000	25,000	7,155	(17,845)
Unallocated Reserveg (x-none)>> BDC BT 1 0 0 1 8/Lang EMC /Pv Tm ee0 0 1 288.05 353					

	Audited Actuals 2013/14 as of 6/30/14	Adopted Budget 2014/15 As of 7/1/14	2nd Interim Budget 2014/15 As of 1/31/15	Unaudited Actuals 2014/15 As of 6/30/15	2nd Interim Budget vs. Unaudited Actuals 2014/15
REVENUE	784,703	786,611	791,281	790,286	(995)
EXPENDITURES					
Certificated Monthly Support Staff	26,253	42,432	57,766	52,046	(5,720)
Classified Monthly Support Staff	395,231	409,653	428,228	428,440	212
Employee Benefits	181,899	192,417	199,887	198,537	(1,350)
Materials & Supplies	62,840	50,000	70,000	54,110	(15,890)
Unallocated Reserve	0	14,334	3,000	0	(3,000)
Equipment	16,861	20,000	27,978	24,979	(2,999)
Services & Other Operating Expenses	0	30,000	30,000	3,264	(26,736)
Indirect Costs	45,971	54,788	57,732	54,971	(2,761)
TOTAL EXPENDITURES	729,054	813,624	874,591	816,347	(58,244)
NET INCREASE (DECREASE)	55,649	(27,013)	(83,310)	(26,061)	57,249
FUND BALANCE ANALYSIS					
Beginning Fund Balance	38,070	93,719	93,719	93,719	0
Net Increase (Decrease) in Fund Balance	55,649	(27,013)	(83,310)	(26,061)	57,249

	Fund 5 (a)	Fund 6 (a)	Fund 7 (a)	Fund 8 (b)
Revenue	34	18	3	18
Expenditures				
Classified Salaries	6,851	0	0	0
Benefits	729	0	0	0
Materials & Supplies	0	6,190	0	0
Contracted Services	3,902		1,297	5,664
Indirect Costs	0	0	0	409