

KENTFIELD SCHOOL DISTRICT

Fiscal Year 2016 - 2017
Operating Budget & Financial Information

Unaudited Actuals
July 1, 2016 - June 30, 2017

Board Approval: September 12, 2017

KENTFIELD SCHOOL DISTRICT

Board of Trustees

Juli Kauffman

Ashley Paff

Heather McPhail Sridharan

Cynthia Roenisch

Quoc Tran

Elizabeth Schott, Superintendent

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SUPPLEMENT

California Department of Education Financial Reports

KENTFIELD SCHOOL DISTRICT

MAJOR BUDGET DIRECTIONS



The best possible educational program is implemented to meet the needs of all students.



The most competitive possible compensation program for staff members is implemented to attract and retain outstanding staff members.



Operating expenditures must not exceed operating income sources.



The District shall maintain a 3% reserve required by the State and a minimum 2% District reserve.



The budget will be constructed with reserves to meet unforeseen contingencies and/or unanticipated opportunities that may arise throughout the school year.



The capital needs of the District will be planned for in several areas: (1) operating and deferred maintenance; (2) acquisition of equipment, and (3) major improvements or construction.



Ongoing efforts will be made to analyze specific programs in order to improve both effectiveness and efficiencies.



Resources will be aligned with the Strategic Plan.

KENTFIELD SCHOOL DISTRICT

BUDGET DEVELOPMENT CALENDAR 2017-18

ACTIVITY/ACTION	PERSON/UNIT RESPONSIBLE	DATE
Board Meeting 2016-17 Unaudited Actuals Budget Report	Superintendent/Board Representative/CBO	September 12, 2017
Finance Committee Meeting planning meeting to discuss the purpose, structure, calendar, and fiscal goal alignment to the Strategic Plan.	Superintendent/Governing Board/CBO/Committee	September 14, 2017
Board Meeting	Superintendent/Governing Board/CBO	October 10, 2017
Board Meeting	Superintendent/Governing Board/CBO	November 14, 2017
Finance Committee Meeting planning meeting to discuss the purpose, structure, calendar, and fiscal goal alignment to the Strategic Plan.	Superintendent/Board Representative/CBO/Committee	November 16, 2017
Board Meeting 2017-18 1 st Interim Budget Report Audit Report for Fiscal Year 2016-17	Superintendent/Governing Board/CBO	December 12, 2017
Board Meeting	Superintendent/Governing Board	January 9, 2018
Governor's Budget Conference Budget Perspectives Workshop	Superintendent/Board Representative/CBO/KTA	January xx, 2018
Budget 101 - KSPTA/ELAC Budget 101 – KSF/Staff Meetings/Site Council	Superintendent/Board Trustee Representative/CBO	Certificated Staff: Bacich Staff – February xx, 2018 Kent Staff – March xx, 2018 Site Council Bacich – February xx, 2018 Kent – March xx, 2018 PTA –March xx, 2018 KSF – May xx, 2018 ELAC – April xx, 2018 Classified Staff: District – February xx, 2018
Board Meeting – to review budget assumptions, enrollment, staffing projections, and approve temporary certificated layoff resolution.	Superintendent/ Governing Board/CBO/Principals	February 13, 2018
Special Board Meeting with Governing Board planning meeting for 2018-19	Superintendent/ Governing Board/Principals	TBD

KENTFIELD SCHOOL DISTRICT

BUDGET DEVELOPMENT CALENDAR 2017-18

ACTIVITY/ACTION	PERSON/UNIT RESPONSIBLE	DATE
Board Meeting 2017-18 2 nd Interim Budget Report	Superintendent/Governing Board/CBO	March 13, 2018
Legal Deadline for Layoff Notices to certificated management and certificated personnel (if necessary) Note: Classified personnel layoffs must have Board action 45 days prior to the end of the school year.	Superintendent/Governing Board	March 15, 2018
Finance Committee Meeting Budget 101	Superintendent/Board Representative/CBO/Committee	March 15, 2018
Budget Workshop with Governing Board	Superintendent/Governing Board/CBO	TBD (if necessary)
Strategic Planning Annual Update to discuss current plan and priorities.	Superintendent/Strategic Planning Team Superintendent/CBO/Cabinet	March xx, 2018
Board Meeting	Superintendent/Governing Board	April 17, 2018
Board Meeting	Superintendent/Governing Board	May 8, 2018
May Revise Governor's May Revision Conference School Services of California Review of the State Budget for 2018-19	Superintendent/Board Representative/CBO/Principals	May xx, 2018
Revise the budget based on the Governor's May Revise	Superintendent/Governing Board/CBO	TBD (if necessary)
Finance Committee Meeting	Superintendent/Board Representative/CBO/Committee	June 7, 2018
Board Meeting -- Hold public hearing for 2018-19 Local Control Accountability Plan (LCAP) and Budget, Reserves	Superintendent/Governing Board/CBO/Principals/Finance Committee	May 29, 2018
Board Meeting -- Adopt LCAP and Budget for fiscal year 2018-19. Discuss and adopt resolution to send preliminary layoff notices to appropriate classified personnel (if necessary).	Superintendent/Governing Board	June 12, 2018

KENTFIELD SCHOOL DISTRICT
2016 - 2017 Unaudited Actuals
Summary of All Funds

	CDE Form 011 General Fund 01		CDE Form 141 Deferred Maintenance 14	CDE Form 171 Special Reserve 17	CDE Form 221 Measure D GO Bond 22	CDE Form 251 Developer Fees 26		CDE Form 401 Capital Outlay 40
	Combined	Unrestricted	Restricted					
REVENUE								
Property Tax/LCFF Revenues	\$ 9,232,417	\$ 9,232,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 193,840	\$ -	\$ 193,840	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenues	\$ 1,316,452	\$ 470,508	\$ 845,944	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 6,264,972	\$ 5,595,837	\$ 669,136	\$ 74	\$ 1,710	\$ 64,383	\$ 517	\$ 1,200,997
TOTAL REVENUES	\$ 17,007,682	\$ 15,298,762	\$ 1,708,920	\$ 74	\$ 1,710	\$ 64,383	\$ 517	\$ 1,200,997
EXPENDITURES								
Certificated Staff	\$ 8,591,889	\$ 7,787,728	\$ 804,162	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Staff	\$ 2,141,480	\$ 1,556,189	\$ 585,291	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 3,875,286	\$ 2,785,491	\$ 1,089,794	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 438,604	\$ 349,472	\$ 89,131	\$ -	\$ 30,005	\$ -	\$ -	\$ -
Contracts & Services	\$ 1,428,815	\$ 790,295	\$ 638,519	\$ 3,268	\$ 137,380	\$ -	\$ 2,988	\$ 9,500
Capital Outlay	\$ 10,800	\$ 10,800	\$ -	\$ -	\$ 1,145,449	\$ -	\$ -	\$ -
Other Outgo	\$ 578,291	\$ 131,808	\$ 446,483	\$ -	\$ -	\$ 69,918	\$ -	\$ -
TOTAL EXPENDITURES	\$ 17,065,165	\$ 13,411,784	\$ 3,653,381	\$ 3,268	\$ 1,312,834	\$ 69,918	\$ 2,988	\$ 9,500
Excess (Deficiency) of								
Revenues Over Expenditures	\$ (57,483)	\$ 1,886,978	\$ (1,944,461)	\$ (3,194)	\$ 1,710	\$ (5,535)	\$ (2,471)	\$ 1,191,497
Before Inter-Fund Transfers								
OTHER FINANCING SOURCES (USES)								
Inter-Fund Transfer to Fund 17 (Special Reserve)	\$ (300,000)	\$ (300,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inter-Fund Transfer to Fund 22 (Bond)	\$ (1,020)	\$ (1,020)	\$ -	\$ -	\$ 1,020	\$ -	\$ -	\$ -
Contributions	\$ -	\$ (1,944,461)	\$ 1,944,461	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING	\$ (301,020)	\$ (2,245,481)	\$ 1,944,461	\$ -	\$ 1,020	\$ -	\$ -	\$ -
ENDING BALANCES								
Net Increase (Decrease) in Fund Balance	\$ (358,503)	\$ (358,503)	\$ -	\$ (3,194)	\$ (1,259,995)	\$ (5,535)	\$ (2,471)	\$ 1,191,497
Plus: Beginning Balance - July 1, 2016	\$ 1,967,675	\$ 1,581,214	\$ 386,461	\$ 17,672	\$ 11,472,191	\$ 48,776	\$ 111,784	\$ 9,557
<i>Audit Adjustments</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Balance - July 1, 2016	\$ 1,967,675	\$ 1,581,214	\$ 386,461	\$ 17,672	\$ 11,472,191	\$ 48,776	\$ 111,784	\$ 9,557
TOTAL ENDING BALANCES	\$ 1,609,172	\$ 1,138,974	\$ 470,198	\$ 14,478	\$ 10,212,196	\$ 43,241	\$ 109,312	\$ 1,201,054
COMPONENTS OF ENDING BALANCES								
3% Mandated State Reserve	\$ 520,986	\$ 520,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2% District Designated Reserve	\$ 341,303	\$ 341,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Reserve	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revolving Cash Fund	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated Contingency	\$ 646,184	\$ 175,986	\$ 470,198	\$ 14,478	\$ 10,212,196	\$ 43,241	\$ 109,312	\$ 1,201,054
TOTAL ENDING BALANCES	\$ 1,609,172	\$ 1,138,974	\$ 470,198	\$ 14,478	\$ 10,212,196	\$ 43,241	\$ 109,312	\$ 1,201,054

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2016-2017 Unaudited Actuals

		FY 2016 -2017 2nd Interim Budget			FY 2016 -2017 Unaudited Actuals		
	Codes	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES							
Property Taxes/Local Control Funding Revenues:							
State Principal Allocation (Categorical Programs)	8011.00	\$ 877,963	\$ -	\$ 877,963	\$ 877,963	\$ -	\$ 877,963
Less Basic Aid Fair Share	8011.00	\$ (199,697)	\$ -	\$ (199,697)	\$ (199,697)	\$ -	\$ (199,697)
Educational Protection Account (EPA)	8012.00	\$ 240,490	\$ -	\$ 240,490	\$ 242,454	\$ -	\$ 242,454
Educational Protection Account (EPA) PY	8019.00	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ 10
Homeowner's Exemptions	8021.00	\$ 41,423	\$ -	\$ 41,423	\$ 42,484	\$ -	\$ 42,484
Secured Roll Taxes	8041.00	\$ 8,002,619	\$ -	\$ 8,002,619	\$ 8,037,812	\$ -	\$ 8,037,812
Unsecured Roll Taxes	8042.00	\$ 161,870	\$ -	\$ 161,870	\$ 160,606	\$ -	\$ 160,606
Prior Year Unsecured Taxes	8043.00	\$ 15,507	\$ -	\$ 15,507	\$ 18,350	\$ -	\$ 18,350
Supplemental Taxes	8044.00	\$ 34,298	\$ -	\$ 34,298	\$ 52,435	\$ -	\$ 52,435
Total Revenue Limit Sources		\$ 9,174,473	\$ -	\$ 9,174,473	\$ 9,232,417	\$ -	\$ 9,232,417
Federal Revenues:							
Title I - Basic	8290.00	\$ -	\$ 29,298	\$ 29,298	\$ -	\$ 29,298	\$ 29,298
Federal IDEA - Mental Health	8182.00	\$ -	\$ 8,104	\$ 8,104	\$ -	\$ 8,106	\$ 8,106
Title II Part A - Teacher Training - Prior Year	8290.00	\$ -	\$ -	\$ -	\$ -	\$ 10,262	\$ 10,262
Title III - Immigrant	8290.00	\$ -	\$ 2,998	\$ 2,998	\$ -	\$ 4,156	\$ 4,156
Title III - LEP	8290.00	\$ -	\$ 7,045	\$ 7,045	\$ -	\$ 7,045	\$ 7,045
Federal IDEA Grant	8181.00	\$ -	\$ 133,487	\$ 133,487	\$ -	\$ 134,973	\$ 134,973
Total Federal Revenues		\$ -	\$ 192,931	\$ 192,931	\$ -	\$ 193,840	\$ 193,840
Other State Revenues:							
Mandate Block Grant	8550.00	\$ 33,558	\$ -	\$ 33,558	\$ 33,558	\$ -	\$ 33,558
One-Time Discretionary Funding (>\$214/ADA)	8550.00	\$ 253,338	\$ -	\$ 253,338	\$ 253,338	\$ -	\$ 253,338
State Lottery Revenue - General	8560.00	\$ 177,408	\$ -	\$ 177,408	\$ 177,871	\$ -	\$ 177,871
State Lottery Revenue - General Prior Year	8560.09	\$ -	\$ -	\$ -	\$ 2,292	\$ -	\$ 2,292
State Lottery - Materials Prior Year	8560.09	\$ -	\$ 1,213	\$ 1,213	\$ -	\$ 815	\$ 815
State Lottery - Materials	8560.00	\$ -	\$ 55,440	\$ 55,440	\$ -	\$ 59,081	\$ 59,081
Student Identifier Maintenance	8590.00	\$ 286	\$ -	\$ 286	\$ -	\$ -	\$ -
CAASPP Testing Reporting	8590.00	\$ 3,320	\$ -	\$ 3,320	\$ 3,448	\$ -	\$ 3,448
Prop 39 California Clean Energy Jobs Act	8590.00	\$ -	\$ 101,025	\$ 101,025	\$ -	\$ 101,025	\$ 101,025
Educator Effectiveness	8590.00	\$ -	\$ 67,843	\$ 67,843	\$ -	\$ -	\$ -
CELDT	8590.00	\$ 455	\$ -	\$ 455	\$ -	\$ -	\$ -
Special Education Community Mental Health	8590.00	\$ -	\$ 30,872	\$ 30,872	\$ -	\$ 32,388	\$ 32,388
Special Education - Low Incidence Equip.	8590.09	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -
Beginning Teacher Training	8590.00	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -
STRS On-Behalf Contribution Offset	8590.00	\$ -	\$ 652,634	\$ 652,634	\$ -	\$ 652,635	\$ 652,635
Total Other State Revenues		\$ 468,865	\$ 913,027	\$ 1,381,892	\$ 470,508	\$ 845,944	\$ 1,316,452
Other Revenues:							
Parcel Taxes	8621.00	\$ 4,134,517	\$ -	\$ 4,134,517	\$ 4,118,083	\$ -	\$ 4,118,083
Rentals and Leases	8650.00	\$ 139,267	\$ -	\$ 139,267	\$ 156,401	\$ -	\$ 156,401
Interest	8660.00	\$ 2,500	\$ -	\$ 2,500	\$ 4,930	\$ -	\$ 4,930
PTA Local Income	8699.00	\$ 66,460	\$ -	\$ 66,460	\$ 42,983	\$ -	\$ 42,983
PTA Mini-Grant Grant Program	8699.00	\$ 3,739	\$ -	\$ 3,739	\$ 2,331	\$ -	\$ 2,331
Kentfield Schools Foundation - Annual	8699.00	\$ 1,050,000	\$ -	\$ 1,050,000	\$ 1,050,000	\$ -	\$ 1,050,000
Schools Rule (kik)	8699.00	\$ 19,912	\$ -	\$ 19,912	\$ 21,111	\$ -	\$ 21,111
Other Local Revenues	8699.00	\$ 132,773	\$ 45,000	\$ 177,773	\$ 200,000	\$ 64,815	\$ 264,815
Special Education SELPA Transfer	8792.00	\$ -	\$ 573,584	\$ 573,584	\$ -	\$ 602,330	\$ 602,330
Total Other Local Revenues		\$ 5,591,168	\$ 622,584	\$ 6,213,752	\$ 5,595,837	\$ 669,136	\$ 6,264,972
TOTAL GENERAL FUND REVENUES		\$ 15,234,506	\$ 1,728,542	\$ 16,963,048	\$ 15,298,762	\$ 1,708,920	\$ 17,007,682

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2016-2017 Unaudited Actuals

		<u>FY 2016 -2017 2nd Interim Budget</u>			<u>FY 2016 -2017 Unaudited Actuals</u>		
	<u>Codes</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
EXPENDITURES							
Salaries:							
Certificated Salaries	1xxx.xx	\$ 7,810,734	\$ 813,505	\$ 8,624,239	\$ 7,787,728	\$ 804,162	\$ 8,591,889
Classified Salaries	2xxx.xx	\$ 1,535,278	\$ 587,325	\$ 2,122,603	\$ 1,556,189	\$ 585,291	\$ 2,141,480
Total Salaries		\$ 9,346,012	\$ 1,400,830	\$ 10,746,842	\$ 9,343,917	\$ 1,389,453	\$ 10,733,369
Employee Benefits:							
Health & Welfare Benefits	3xxx.xx	\$ 2,816,839	\$ 1,112,060	\$ 3,928,899	\$ 2,785,491	\$ 1,089,794	\$ 3,875,286
Total Benefits		\$ 2,816,839	\$ 1,112,060	\$ 3,928,899	\$ 2,785,491	\$ 1,089,794	\$ 3,875,286
Materials & Supplies:							
Textbooks	4100.00	\$ 35,000	\$ -	\$ 35,000	\$ 32,939	\$ -	\$ 32,939
Books & Reference Materials	4200.00	\$ 10,500	\$ -	\$ 10,500	\$ 9,000	\$ -	\$ 9,000
General Supplies	4300.00	\$ 44,151	\$ -	\$ 44,151	\$ 42,526	\$ -	\$ 42,526
Automobile Supplies	4301.00	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,213	\$ 2,213
Office Supplies	4303.00	\$ 5,000	\$ -	\$ 5,000	\$ 4,675	\$ -	\$ 4,675
Periodicals & Magazines	4305.00	\$ 500	\$ -	\$ 500	\$ 610	\$ -	\$ 610
Software	4307.00	\$ 25,000	\$ -	\$ 25,000	\$ 26,402	\$ -	\$ 26,402
Printer Toner	4308.00	\$ 8,000	\$ -	\$ 8,000	\$ 6,561	\$ -	\$ 6,561
Classroom Materials	4310.00	\$ 173,594	\$ 56,653	\$ 230,247	\$ 148,536	\$ 34,250	\$ 182,786
Technology Supplies	4312.00	\$ 32,000	\$ -	\$ 32,000	\$ 26,183	\$ -	\$ 26,183
Facilities Repair Supplies	4315.00	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 33,219	\$ 33,219
Free & Reduced Lunch Program	4319.00	\$ 44,000	\$ -	\$ 44,000	\$ 32,909	\$ -	\$ 32,909
Non-Capitalized Equipment/Furniture	4400.00	\$ 10,000	\$ 22,000	\$ 32,000	\$ 14,274	\$ 19,449	\$ 33,723
Non-Capitalized Lease Purchase	4405.00	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Non-Capitalized Computers/Printers	4410.00	\$ 15,000	\$ -	\$ 15,000	\$ 4,854	\$ -	\$ 4,854
Total Materials & Supplies		\$ 452,745	\$ 110,653	\$ 563,398	\$ 349,472	\$ 89,131	\$ 438,604

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2016-2017 Unaudited Actuals

	Codes	FY 2016 -2017 2nd Interim Budget			FY 2016 -2017 Unaudited Actuals		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Services, Contracts & Other Operating Expenses:							
Meetings	5220.00	\$ 10,000	\$ -	\$ 10,000	\$ 6,725	\$ -	\$ 6,725
Mileage	5230.00	\$ 800	\$ 40,000	\$ 40,800	\$ 832	\$ 73,935	\$ 74,767
Staff Development	5240.00	\$ 75,794	\$ 76,275	\$ 152,069	\$ 55,204	\$ 52,042	\$ 107,246
Dues and Memberships	5300.00	\$ 17,616	\$ -	\$ 17,616	\$ 14,307	\$ -	\$ 14,307
Insurance Deductible	5460.00	\$ 2,000	\$ -	\$ 2,000	\$ 1,000	\$ -	\$ 1,000
Property & Liability Insurance	5470.00	\$ 108,906	\$ -	\$ 108,906	\$ 107,271	\$ -	\$ 107,271
Electricity	5510.00	\$ 10,000	\$ -	\$ 10,000	\$ 5,412	\$ -	\$ 5,412
Natural Gas	5515.00	\$ 15,000	\$ -	\$ 15,000	\$ 19,086	\$ -	\$ 19,086
Waste Disposal	5530.00	\$ 25,000	\$ -	\$ 25,000	\$ 30,495	\$ -	\$ 30,495
Water	5535.00	\$ 69,120	\$ -	\$ 69,120	\$ 45,512	\$ -	\$ 45,512
Sewer	5540.00	\$ 19,500	\$ -	\$ 19,500	\$ 16,896	\$ -	\$ 16,896
Equipment Rentals and Leases	5605.00	\$ 3,600	\$ -	\$ 3,600	\$ 3,021	\$ -	\$ 3,021
Building Repair	5608.00	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ 14,540	\$ 14,540
Grounds Repair	5608.50	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 25,557	\$ 25,557
Equipment Repair	5610.00	\$ 2,500	\$ 3,000	\$ 5,500	\$ 460	\$ 2,825	\$ 3,285
Automobile Repair	5611.00	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -
Equipment/Maintenance Contracts/Prop 39	5620.00	\$ -	\$ 149,705	\$ 149,705	\$ -	\$ 52,361	\$ 52,361
Copy Machines Lease/Purchases	5625.00	\$ 55,650	\$ -	\$ 55,650	\$ 47,549	\$ -	\$ 47,549
Advertising	5803.00	\$ 500	\$ -	\$ 500	\$ (35)	\$ -	\$ (35)
Audit Fees	5809.00	\$ 18,850	\$ -	\$ 18,850	\$ 18,865	\$ -	\$ 18,865
Election Fees	5814.00	\$ 10,000	\$ -	\$ 10,000	\$ 9,363	\$ -	\$ 9,363
Field Trips	5819.00	\$ 67,500	\$ -	\$ 67,500	\$ 92,448	\$ -	\$ 92,448
Fingerprinting	5821.00	\$ 1,500	\$ -	\$ 1,500	\$ 1,910	\$ -	\$ 1,910
Landscaping Contract	5827.00	\$ 21,000	\$ -	\$ 21,000	\$ 16,100	\$ -	\$ 16,100
Legal Service	5829.00	\$ 100,000	\$ 10,750	\$ 110,750	\$ 79,818	\$ 7,848	\$ 87,666
Non-Public School Tuitions	5833.00	\$ -	\$ 146,579	\$ 146,579	\$ -	\$ 169,856	\$ 169,856
Non-Public Special Education Agencies	5835.00	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 108,816	\$ 108,816
Other Consultants	5837.00	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Other Fees	5839.00	\$ 33,802	\$ 100,000	\$ 133,802	\$ 18,334	\$ 102,318	\$ 120,652
Other Contracted Services	5840.00	\$ 122,947	\$ 48,104	\$ 171,051	\$ 147,705	\$ 28,421	\$ 176,126
Printing Services	5841.00	\$ 9,000	\$ -	\$ 9,000	\$ 8,143	\$ -	\$ 8,143
Health Inspections	5842.00	\$ 1,180	\$ -	\$ 1,180	\$ 1,180	\$ -	\$ 1,180
TB Testing	5851.00	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -
Internet Connection Fees	5940.00	\$ 1,967	\$ -	\$ 1,967	\$ 1,800	\$ -	\$ 1,800
Postage	5960.00	\$ 7,000	\$ -	\$ 7,000	\$ 5,226	\$ -	\$ 5,226
Telephone/VoIP	5970.00	\$ 24,689	\$ -	\$ 24,689	\$ 30,668	\$ -	\$ 30,668
Total Contracts and Services		\$ 840,921	\$ 709,912	\$ 1,550,833	\$ 790,295	\$ 638,519	\$ 1,428,815
Capital Outlay:							
Marin Enrichment Lease/Purchase							
Total Capital Outlay	61xx.00	\$ 10,800	\$ -	\$ 10,800	\$ 10,800	\$ -	\$ 10,800

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2016-2017 Unaudited Actuals

	Codes	FY 2016 -2017 2nd Interim Budget			FY 2016 -2017 Unaudited Actuals		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Other Outgo:							
Lease/Purchase - Reclassification (Interest)	7438.00	\$ 81,571	\$ -	\$ 81,571	\$ 27,302	\$ -	\$ 27,302
Lease/Purchase - Reclassification (Principal)	7439.00	\$ -	\$ -	\$ 81,571	\$ 91,395	\$ -	\$ 91,395
MPTA for Transportation	7143.00	\$ -	\$ 217,197	\$ 217,197	\$ -	\$ 250,930	\$ 250,930
MCOE Special Day Class	7141.00	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
MCOE NPS/LCI Funds Transfer	7121.00	\$ 7,249	\$ -	\$ 7,249	\$ 12,031	\$ -	\$ 12,031
MCOE Special Ed. Funds Transfer	7121.00	\$ 6,118	\$ -	\$ 6,118	\$ 1,080	\$ -	\$ 1,080
MCOE Special Ed. Excess Costs	7142.00	\$ -	\$ 223,854	\$ 223,854	\$ -	\$ 195,553	\$ 195,553
Total Other Outgo		\$ 94,938	\$ 456,051	\$ 550,989	\$ 131,808	\$ 446,483	\$ 578,291
TOTAL GENERAL FUND EXPENDITURES		\$ 13,562,255	\$ 3,789,506	\$ 17,351,761	\$ 13,411,784	\$ 3,653,381	\$ 17,065,165
Excess (Deficiency) of Revenues Over Expenditures							
Before Interfund Transfer		\$ 1,672,251	\$ (2,060,964)	\$ (388,713)	\$ 1,886,978	\$ (1,944,461)	\$ (57,483)
Interfund Transfers							
Transfer to Fund 17 (Special Reserve)	7619.00	\$ (300,000)	\$ -	\$ (300,000)	\$ (300,000)	\$ -	\$ (300,000)
Transfer to Fund 22 (Bond)	7619.00	\$ -	\$ -	\$ -	\$ (1,020)	\$ -	\$ (1,020)
Total Net Interfund Transfers to General Fund		\$ (300,000)	\$ -	\$ (300,000)	\$ (301,020)	\$ -	\$ (301,020)
Contributions To/From							
Restricted/Unrestricted	8980.00	\$ (2,060,964)	\$ 2,060,964	\$ -	\$ (1,944,461)	\$ 1,944,461	\$ -
		\$ (688,713)	\$ -	\$ (688,713)	\$ (358,503)	\$ -	\$ (358,503)
Beginning Fund Balance - July 1, 2016		<u>\$ 1,581,214</u>	<u>\$ 386,461</u>	<u>\$ 1,967,675</u>	<u>\$ 1,581,214</u>	<u>\$ 386,461</u>	<u>\$ 1,967,675</u>
Audit Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance - July 1, 2016		\$ 1,581,214	\$ 386,461	\$ 1,967,675	\$ 1,581,214	\$ 386,461	\$ 1,967,675
ENDING FUND BALANCE - June 30, 2017		\$ 1,278,962	\$ -	\$ 1,278,962	\$ 1,138,974	\$ 470,198	\$ 1,609,172
COMPONENTS OF ENDING FUND BALANCE:							
Reserves:							
State Mandated 3% Reserve		\$ 529,553	\$ -	\$ 529,553	\$ 520,986	\$ -	\$ 520,986
District Designated 2% Reserve		\$ 347,035	\$ -	\$ 347,035	\$ 341,303	\$ -	\$ 341,303
Special Education Contingency		\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Revolving Cash		\$ 700	\$ -	\$ 700	\$ 700	\$ -	\$ 700
Undesignated Reserve		\$ 301,674	\$ -	\$ 301,674	\$ 175,986	\$ 470,198	\$ 646,184
TOTAL ENDING FUND BALANCE		\$ 1,278,962	\$ -	\$ 1,278,962	\$ 1,138,974	\$ 470,198	\$ 1,609,172

Reserve

7.37%

Reserve

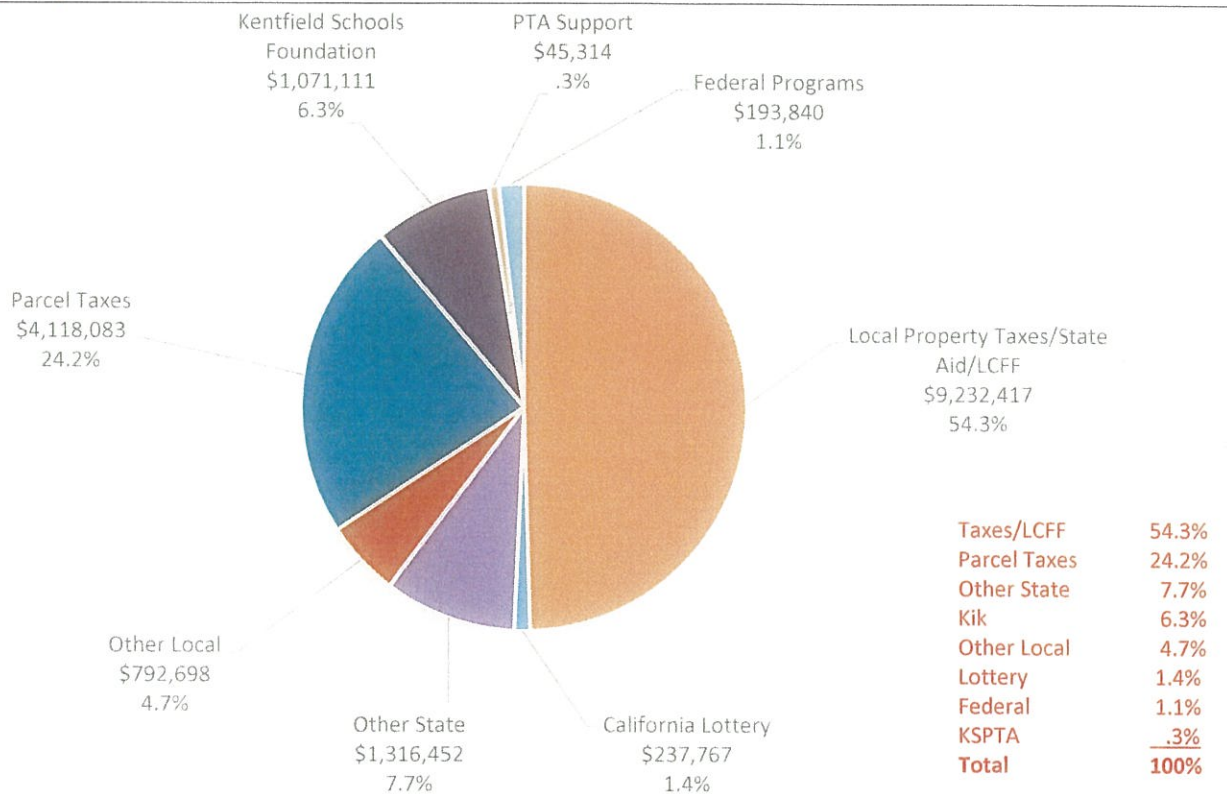
9.43%

2016-17 Unaudited Actuals Restricted Balances

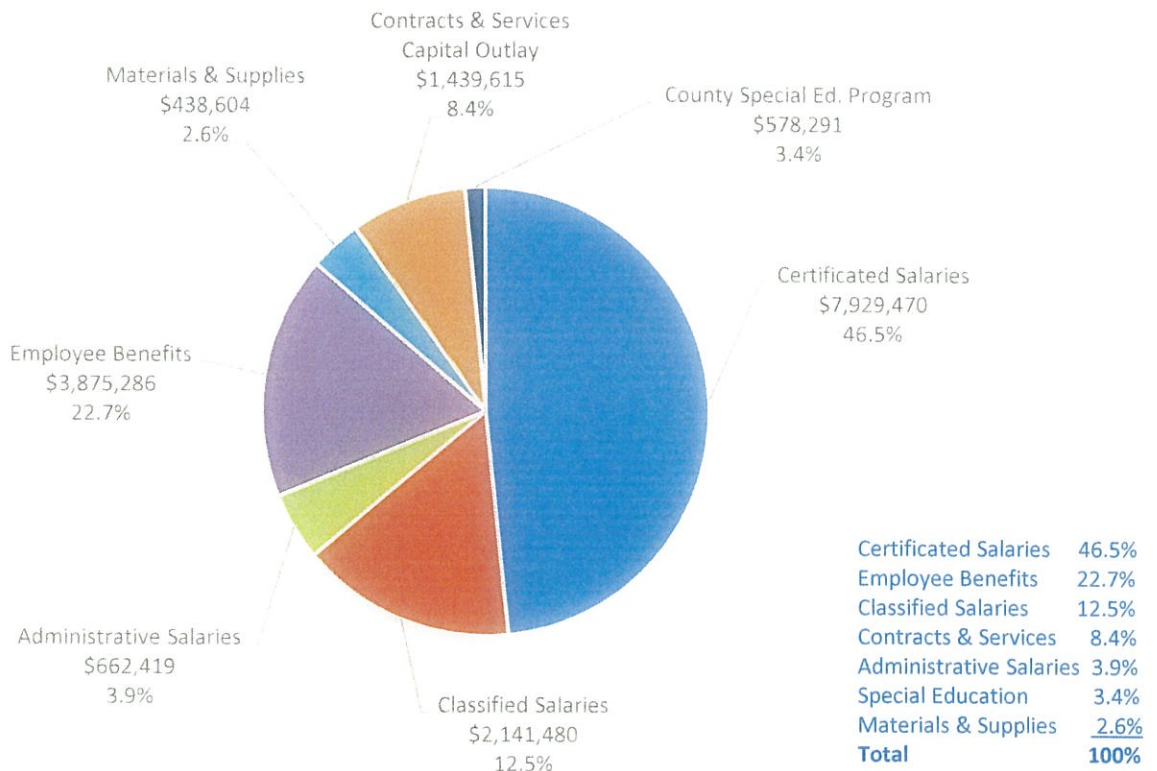
California Clean Energy Jobs Act	\$ 290,265
Lottery	\$ 155,025
Educator Effectivness (15-16)	\$ 24,909
	\$ 470,198

KENTFIELD SCHOOL DISTRICT
2016-17 Unaudited Actuals

Revenues \$17,007,682

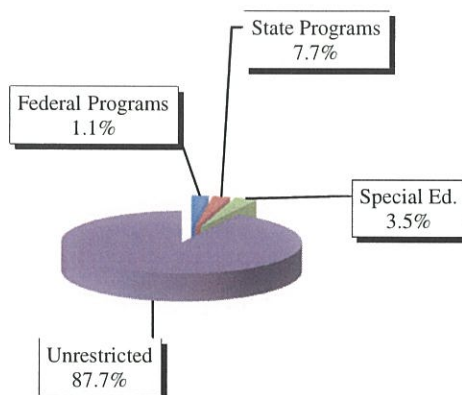


Expenditures \$17,065,165



KENTFIELD SCHOOL DISTRICT
GENERAL FUND RESTRICTED & UNRESTRICTED REVENUES
PIE CHART
 2016 - 2017 Unaudited Actuals

Restricted and Unrestricted Revenues



Federal Programs:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Title I - Basic	\$ -	\$ 29,298	
Community Mental Health	\$ -	\$ 8,106	
Title II Part A - Teacher Training	\$ -	\$ 10,262	
Title III - Immigrant	\$ -	\$ 4,156	
Title III - LEP	\$ -	\$ 7,045	
Federal IDEA Grant	\$ -	\$ 134,973	
	\$ -	\$ 193,840	\$ 193,840

State Programs:

	<u>Flexible</u>	<u>Restricted</u>	<u>Total</u>
Mandate Block Grant	\$ 33,558	\$ -	
One-Time Discretionary (\$235/ADA)	\$ 253,338	\$ -	
State Lottery Instructional Materials	\$ 180,163	\$ 59,896	
STAR Testing Reporting	\$ 3,448	\$ -	
Prop 39 - Clean Energy Act	\$ -	\$ 101,025	
Special Education Community Mental Health	\$ -	\$ 32,388	
CalSTRS On-Behalf Offset	\$ -	\$ 652,635	
	\$ 470,507	\$ 845,944	\$ 1,316,452

Special Education Funding	\$ 602,330
	\$ 602,330

Total Restricted Revenue	\$ 1,708,920
Total Unrestricted Revenue	\$ 15,298,762
Total Revenues	\$ 17,007,682

Summary of Fiscal Year 2016-17

Unaudited Actuals

<u>Revenues</u>	Adopted Budget 2016-17	±/-	1st Interim Budget 2016-17	±/-	2nd Interim Budget 2016-17	±/-	Unaudited Actuals 2016-17
Property Tax Revenues	\$ 8,011,223	\$ 155,735	\$ 8,166,958	\$ 54,461	\$ 8,221,419	\$ 37,833	\$ 8,259,252
Supplemental Taxes	\$ -	\$ -	\$ -	\$ 34,298	\$ 34,298	\$ 18,137	\$ 52,435
Education Protection Account	\$ 237,424	\$ 4,358	\$ 241,782	\$ (1,292)	\$ 240,490	\$ 1,964	\$ 242,454
Special Ed. County Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Principal Allocation	\$ 877,963	\$ -	\$ 877,963	\$ -	\$ 877,963	\$ -	\$ 877,963
Basic Aid Fair Share Reduction	\$ (199,697)	\$ -	\$ (199,697)	\$ -	\$ (199,697)	\$ -	\$ (199,697)
Federal Revenue	\$ 194,290	\$ (2,602)	\$ 191,688	\$ 1,243	\$ 192,931	\$ 909	\$ 193,840
Educator Effectiveness Funding	\$ 71,546	\$ (3,703)	\$ 67,843	\$ -	\$ 67,843	\$ -	\$ 67,843
CalSTRS On-Behalf Offset	\$ 652,634	\$ -	\$ 652,634	\$ -	\$ 652,634	\$ -	\$ 652,634
Other State Revenues/Lottery/CMH	\$ 392,656	\$ 13,216	\$ 405,872	\$ 2,205	\$ 408,077	\$ (1,104)	\$ 406,973
One-Time Discretionary Funding	\$ 277,237	\$ (24,550)	\$ 252,687	\$ 651	\$ 253,338	\$ -	\$ 253,338
Parcel Tax	\$ 4,192,401	\$ (57,884)	\$ 4,134,517	\$ -	\$ 4,134,517	\$ (16,434)	\$ 4,118,083
Kentfield Schools Foundation	\$ 1,050,000	\$ -	\$ 1,050,000	\$ -	\$ 1,050,000	\$ -	\$ 1,050,000
Schools Rule (kik)	\$ 19,912	\$ -	\$ 19,912	\$ -	\$ 19,912	\$ 1,199	\$ 21,111
Kentfield Schools PTA	\$ 70,665	\$ (4,205)	\$ 66,460	\$ -	\$ 66,460	\$ (21,116)	\$ 45,344
SELPA Excess Costs	\$ 570,105	\$ 3,479	\$ 573,584	\$ -	\$ 573,584	\$ 28,746	\$ 602,330
Other Revenues	\$ 338,816	\$ 6,674	\$ 345,490	\$ 1,701	\$ 347,191	\$ (25,414)	\$ 321,777
Total Revenues	\$ 16,779,263	\$ 90,518	\$ 16,869,781	\$ 93,267	\$ 16,963,048	\$ 24,720	\$ 17,007,682
<u>Expenditures</u>							
Certificated Salaries	\$ 8,373,206	\$ 243,270	\$ 8,616,476	\$ 7,763	\$ 8,624,239	\$ (32,350)	\$ 8,591,889
Classified Salaries	\$ 1,999,670	\$ 122,889	\$ 2,122,559	\$ 44	\$ 2,122,603	\$ 18,877	\$ 2,141,480
Employee Benefits	\$ 3,254,119	\$ 12,665	\$ 3,266,784	\$ 9,481	\$ 3,276,265	\$ (53,613)	\$ 3,222,652
CalSTRS On-Behalf Offset	\$ 652,634	\$ -	\$ 652,634	\$ -	\$ 652,634	\$ -	\$ 652,634
Materials & Supplies	\$ 559,477	\$ 262	\$ 559,739	\$ 3,659	\$ 563,398	\$ (99,885)	\$ 463,513
Contracts & Services	\$ 1,390,155	\$ 44,071	\$ 1,434,226	\$ 48,764	\$ 1,482,990	\$ (122,018)	\$ 1,360,972
Educator Effectiveness	\$ 71,546	\$ (3,703)	\$ 67,843	\$ -	\$ 67,843	\$ (24,909)	\$ 42,934
Capital Outlay	\$ 10,800	\$ -	\$ 10,800	\$ -	\$ 10,800	\$ -	\$ 10,800
Other Outgo	\$ 567,160	\$ 1,154	\$ 568,314	\$ (17,325)	\$ 550,989	\$ 27,302	\$ 578,291
Total Expenditures	\$ 16,878,767	\$ 420,608	\$ 17,299,375	\$ 52,386	\$ 17,351,761	\$ (286,596)	\$ 17,065,165
Increase/Decrease in							
Fund Balance	\$ (99,504)	\$ (330,090)	\$ (429,594)	\$ 40,881	\$ (388,713)	\$ 331,230	\$ (57,483)
Transfer to Fund 17	\$ (300,000)	\$ 300,000	\$ -	\$ (300,000)	\$ (300,000)	\$ -	\$ (300,000)
Transfer to Fund 22 (Bond)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,020)
Net Increase/Decrease	\$ (399,504)	\$ (30,090)	\$ (429,594)	\$ (259,119)	\$ (688,713)	\$ 331,230	\$ (358,503)
Beginning Fund Balance	\$ 1,646,365	\$ -	\$ 1,967,675	\$ -	\$ 1,967,675	\$ -	\$ 1,967,675
Ending Fund Balance:	\$ 1,246,861		\$ 1,538,081		\$ 1,278,962		\$ 1,609,172
<u>Components of Ending Fund Balance:</u>							
Designated Reserves							
State Mandated Reserve (3%)	\$ 506,363	\$ 12,618	\$ 518,981	\$ 10,572	\$ 529,553	\$ (8,567)	\$ 520,986
District Designated Reserve (2%)	\$ 337,575	\$ 8,413	\$ 345,988	\$ 1,047	\$ 347,035	\$ (5,732)	\$ 341,303
Special Education Reserve	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
Revolving Cash	\$ 700	\$ -	\$ 700	\$ -	\$ 700	\$ -	\$ 700
Total Appropriated Reserves	\$ 944,638	\$ 21,031	\$ 965,669	\$ 11,619	\$ 977,288	\$ (14,299)	\$ 962,989
Undesignated Contingency	\$ 302,223	\$ 270,189	\$ 572,412	\$ (270,738)	\$ 301,674	\$ 344,510	\$ 646,184
Total Ending Fund Balance	\$ 1,246,861	\$ 291,220	\$ 1,538,081	\$ (259,119)	\$ 1,278,962	\$ 330,210	\$ 1,609,172
% Reserve Level	7.39%		8.89%		7.37%		9.43%

2016-17 Unaudited Actual Restricted Balance

Proposition 39 California Clean Energy Jobs Act	\$ 290,265
Lottery	\$ 155,025
Educator Effectiveness	\$ 24,909
	\$ 470,198

KENTFIELD SCHOOL DISTRICT GENERAL FUND

Fiscal Year 2016 - 2017

Object Codes	2016 - 2017 Adopted			2016 - 2017 1st Interim			2016 - 2017 2nd Interim			2016 - 2017 Unaudited Actuals		
	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. REVENUES												
Excess Tax Revenues/LC	8,926,913	8,926,913	-	9,087,006	9,087,006	-	9,174,473	9,174,473	-	9,232,417	9,232,417	-
Federal Revenues	194,290	-	194,290	191,688	-	191,688	192,931	-	192,931	193,840	-	193,840
Other State Revenues	1,394,073	486,318	907,755	1,379,036	467,222	911,814	1,381,892	468,865	913,027	1,316,452	470,508	845,944
Other Local Revenues	6,263,987	5,643,882	620,105	6,212,051	5,593,467	618,584	6,213,752	5,591,168	622,584	6,264,972	5,595,837	669,136
Total Revenues	16,779,263	15,057,113	1,722,150	16,869,781	15,147,695	1,722,086	16,963,048	15,234,506	1,728,542	17,007,682	15,298,762	1,708,920
B. EXPENDITURES												
Certificated Salaries	8,373,206	7,571,265	801,941	8,616,476	7,804,723	811,753	8,624,239	7,810,734	813,505	8,591,889	7,787,728	804,162
Classified Salaries	1,999,670	1,426,740	572,930	2,122,559	1,532,057	590,502	2,122,603	1,535,278	587,325	2,141,480	1,556,189	585,291
H & W Benefits	3,906,753	2,800,723	1,106,030	3,919,418	2,818,333	1,101,085	3,928,899	2,816,839	1,112,060	3,875,286	2,785,491	1,089,794
Materials & Supplies	559,477	457,965	101,512	559,739	450,299	109,440	563,398	452,745	110,653	438,604	349,472	89,131
Contracts & Services	1,461,701	821,935	639,766	1,502,069	836,969	665,100	1,550,833	840,921	709,912	1,428,815	790,295	638,519
Capital Outlay	10,800	10,800	-	10,800	10,800	-	10,800	10,800	-	10,800	10,800	-
Other Outgo	567,160	93,508	473,652	568,314	94,938	473,376	550,989	94,938	456,051	578,291	131,808	446,483
Total Expenditures	16,878,767	13,182,936	3,695,831	17,299,375	13,548,119	3,751,256	17,351,761	13,562,255	3,789,506	17,065,165	13,411,784	3,653,381
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Resources (C = A - B)												
	(99,504)	1,874,177	(1,973,681)	(429,594)	1,599,576	(2,029,170)	(388,713)	1,672,251	(2,060,964)	(57,483)	1,886,978	(1,944,461)
D. Other Financing Sources/Uses												
Interfund Transfer to Fund 17	(300,000)	(300,000)	-	-	-	-	(300,000)	(300,000)	-	(300,000)	(300,000)	-
Interfund Transfer to Fund 122	-	-	-	-	-	-	-	-	-	(1,020)	(1,020)	-
Contributions	-	(1,973,681)	1,973,681	-	(2,029,170)	2,029,170	-	(2,060,964)	2,060,964	-	(1,944,461)	1,944,461
Total Other Financing Sources/Uses	(300,000)	(2,273,681)	1,973,681	-	(2,029,170)	2,029,170	(300,000)	(2,360,964)	2,060,964	(301,020)	(2,245,481)	1,944,461
E. Net Increase (Decrease) in Fund Balance (E = C + D)												
	(399,504)	(399,504)	-	(429,594)	(429,594)	-	(688,713)	(688,713)	-	(358,503)	(358,503)	-
F. Fund Balance												
Beginning Fund Balance - July 1, 2016	1,646,365	1,646,365	-	1,967,675	1,581,214	386,461	1,967,675	1,581,214	386,461	1,967,675	1,581,214	386,461
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Fund Balance	1,646,365	1,646,365	-	1,967,675	1,581,214	386,461	1,967,675	1,581,214	386,461	1,967,675	1,581,214	386,461
Ending Fund Balance - June 30, 2017	1,246,861	1,246,861	-	1,538,081	1,538,081	-	1,278,962	1,278,962	-	1,609,172	1,138,974	470,198
G. Reserves												
3% State Mandated Reserve	506,363	506,363	-	518,981	518,981	-	529,553	529,553	-	520,986	520,986	-
2% District Designated Reserve	337,575	337,575	-	345,988	345,988	-	347,035	347,035	-	341,303	341,303	-
Special Education Reserve	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-
Revolving Cash	700	700	-	700	700	-	700	700	-	700	700	-
Undesignated Reserve	302,223	302,223	-	572,412	572,412	-	301,674	301,674	-	646,184	175,986	470,198
Total Reserves	1,246,861	1,246,861	-	1,538,081	1,538,081	-	1,278,962	1,278,962	-	1,609,172	1,138,974	470,198

% Reserve Level

7.39%

8.89%

7.37%

9.43%

**KENTFIELD SCHOOL DISTRICT
ASSUMPTIONS AND SUMMARY OF FISCAL YEAR 2016-17**

FUND 01	Adopted 2016/17	1st Interim 2016/17	2nd Interim 2016/17	Unaudited 2016/17
REVENUES				
District Average Daily Attendance (ADA)	1,187.12	1,205.76	1,211.10	1,207.40
Statewide Average COLA (Common Message)	0.00%	0.00%	0.00%	0.00%
LCFF Gap Funding	54.84%	54.18%	55.28%	56.08%
Enrollment	1,233	1,256	1,253	1,255
Property Taxes % Growth	5.14%	5.86%	6.36%	6.83%
Funding Status	LCFF	LCFF	LCFF	LCFF
Federal Revenue Funding	191,687	191,688	192,931	193,840
Parcel Tax % Increase	5%	5%	5%	5%
Kentfield Schools Foundation Annual Commitment	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000
KSF School Rules (kik)	\$ 19,912	\$ 19,912	\$ 19,912	21,111
KSPTA	\$ 70,199	\$ 70,199	\$ 70,199	45,313
EXPENDITURES				
Certificated Salary Adjustment	0%	1% + 2% Bonus	1% + 2% Bonus	1% + 2% Bonus
CalSTRS Employer Rates	12.58%	12.58%	12.58%	12.58%
Certificated Step/Column Adjustment	1.50%	1.50%	1.50%	1.50%
Certificated Full-Time Equivalents (FTE)	89.30	87.60	87.60	86.60
Change in Certificated Staff	2.10	(1.70)	(1.70)	(1.00)
Classified Salary Adjustment	0%	1% + 2% Bonus	1% + 2% Bonus	1% + 2% Bonus
CalPERS Employer Rates	13.888%	13.888%	13.888%	13.888%
Classified Step/Column Adjustment	1.50%	1.50%	1.50%	1.50%
Classified Full-Time Equivalents (FTE)	34.05	36.22	36.22	37.22
Change in Classified Staff	(2.10)	2.05	2.05	1.00
District Dental Benefits Cap Increase	Rate Pass	Rate Pass	Rate Pass	Rate Pass
DistrictVision Benefits Cap Increase	-5.00%	Rate Pass	Rate Pass	Rate Pass
District Medical Benefits Cap Increase	3.20%	3.20%	3.20%	3.20%

FUND 14 - DEFERRED MAINTENANCE

Deferred Maintenance Fund is used exclusively for deferred maintenance projects. Deferred maintenance flexibility in effect and combined with the General Fund financials.

FUND 17 - SPECIAL RESERVE

Special Reserve Fund for a parcel tax reserve in anticipation of the expiration on June 30, 2019. Contributions to the Special Reserve Fund were made in 2015-16 and 2016-17.

FUND 22 - MEASURE D

November 4, 2014 passed a \$30,000,000 Measure D General Obligation Bond. Fund opened January 2015 for master plan/construction modernization projects. Classroom modernization, addition of a music classroom, and relocation of the administration building at Kent Middle School to begin summer of 2017.

FUND 26 - DEVELOPER FEE

Developer Fees Fund revenues are derived from fees paid by homeowners of the District who increase the square footage of living space by 500 sq.ft or more. Shared fee structure with TUHSD at the rate of \$3.48 per sq. ft. effective of November 1, 2016. Funds are used for facility improvements.

FUND 27 - GYM

Gym Fund established for ongoing maintenance of the Kent Middle School Gym.

FUND 40 - CAPITAL OUTLAY

Capital Outlay Fund - Grant Grover legal settlement proceeds for capital improvements at Bacich Elementary and Kent Middle School.

KENTFIELD SCHOOL DISTRICT
Class Size/Enrollment
2016 - 17 Unaudited Actuals (Annual) - June 30, 2017
2016 - 2017

TRANSITIONAL KINDERGARTEN

Total Sections	2.00
Enrollment	45.00
Average Class Size	22.50

KINDERGARTEN

Total Sections	5.00
Enrollment	110.00
Average Class Size	22.00

SDC K-2

Total Sections	1.00
Enrollment	11.00
Average Class Size	11.00

FIRST GRADE

Total Sections	5.00
Enrollment	111.00
Average Class Size	22.20

SECOND GRADE

Total Sections	6.00
Enrollment	133.00
Average Class Size	22.17

THIRD GRADE

Total Sections	6.00
Enrollment	129.00
Average Class Size	21.50

FOURTH GRADE

Total Sections	5.00
Enrollment	123.00
Average Class Size	24.60

FIFTH GRADE

Total Sections	6.00
Enrollment	148.00
Average Class Size	24.67

SIXTH GRADE

Total Sections	5.80
Enrollment	151.00
Average Class Size	26.03

SEVENTH GRADE

Total Sections	5.60
Enrollment	147.00
Average Class Size	26.25

EIGHTH GRADE

Total Sections	5.80
Enrollment	147.00
Average Class Size	25.34

BACICH TOTALS

Total Sections	30.00
Enrollment	662.00
Average Class Size	22.07

KENT TOTALS

Total Academic Sections	23.20
Enrollment	593.00
Average Class Size	25.56

TOTAL ENROLLMENT

Bacich Grades TK/K - 4	662.00
Kent Grades 5 - 8	593.00
	1,255.00

Enrollment	# of	Average
TK/K - 3	Teachers	Class Size
528	24	22.00