KENTFIELD SCHOOL DISTRICT

Fiscal Year 2013 - 2014
Operating Budget & Financial Information

1st Interim
July 1, 2013 - October 31, 2013

Board Approval: December 10, 2013

KENTFIELD SCHOOL DISTRICT

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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 unforseen 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.

Board Approved 3/9/2010

KENTFIELD SCHOOL DISTRICT

BUDGET DEVELOPMENT CALENDAR 2013-14

ACTIVITY/ACTION	PERSON/UNIT RESPONSIBLE	DATE
Board Meeting 2012-13 Unaudited Actuals Budget Report	Superintendent/Board Representative/CBO	September 10, 2013
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 12, 2013
Board Meeting	Superintendent/Governing Board/CBO	October 8, 2013
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 7, 2013
Board Meeting	Superintendent/Governing Board/CBO	November 12, 2013
Board Meeting 2013-14 1st Interim Budget Report 2012-13 Audit Report	Superintendent/Governing Board/CBO	December 10, 2013
Finance Committee Meeting to review Governor's Budget Proposal	Superintendent/Board Representative/CBO/Committee	January 9, 2014
Board Meeting	Superintendent/Governing Board	January 14, 2014
Governor's Budget Conference School Services of California - Sacramento	Superintendent/Board Representative/CBO/KTA	January 17, 2014
Budget 101 - Parent Education Budget 101 – KSF/Staff Meetings	Superintendent/Board Representative/CBO/KSF	**Certificated Staff:** Kent Staff – March xx, 2014 Bacich Staff –March xx, 2014 PTA – March xx, 2014 KSF – March xx, 2014 **Classified Staff:** Kent – March xx, 2014 Bacich – March xx, 2014
Board Meeting – to review budget assumptions, enrollment, staffing projections, and approve temporary certificated layoff resolution.	Superintendent/ Governing Board/CBO/Principals	February 11, 2014
Budget Study Session with Governing Board – planning meeting for 2014-15	Superintendent/ Governing Board/CBO/Principals/Finance Committee	TBD

KENTFIELD SCHOOL DISTRICT
BUDGET DEVELOPMENT CALENDAR 2013-2014

ACTIVITY/ACTION	PERSON/UNIT RESPONSIBLE	DATE
Finance Committee Meeting to review budget for 2014-15.	Superintendent/Board Representative/CBO/Committee	March 6, 2014
Board Meeting 2013-14 Second Interim Budget Report	Superintendent/Governing Board/CBO	March 11, 2014
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, 2014
Budget Workshop with Governing Board	Superintendent/Governing Board/CBO	TBD
Final Review of Budget Recommendations	Superintendent/CBO/Cabinet	April xx, 2014
Board Meeting	Superintendent/Governing Board	April 8, 2014
Strategic Planning Annual Update to discuss current plan and priorities.	Superintendent/Strategic Planning Team	TBD
Finance Committee Meeting	Superintendent/Board Representative/CBO/Committee	May 8, 2014
Board Meeting	Superintendent/Governing Board	May 13, 2014
May Revise Governor's May Revision Conference School Services of California Review of the State Budget	Superintendent/Board Representative/CBO/Principals	May xx, 2014
Budget Workshop - Governing Board	Superintendent/Governing Board/CBO/Principals/Finance Committee	May xx, 2014 (if necessary)
Revise the budget based on the Governor's May Revise	Superintendent/Governing Board/CBO	TBD
Board Meeting – Hold public hearing and adopt budget for fiscal year 2014-15. Discuss and adopt resolution to send preliminary layoff notices to appropriate classified personnel (if necessary).	Superintendent/Governing Board	June 10, 2014

KENTFIELD SCHOOL DISTRICT
2013 - 2014 1st Interim Budget
Summary of All Funds

	CDE Form 01I			CDE Form 14I	CLOSED CDE Form 21I	CDE Form 25I		CDE Form 40I
	General Fund 01			Deferred Maintenance 14	2004 Bond Building 22	Developer Fees 26	Kent Gym 27	Capital Outlay 40
	Combined	Unrestricted	Restricted					
REVENUE								
Excess Tax Revenues	$ 7,501,892	$ 7,474,819	$ 27,073	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ 181,365	$ -	$ 181,365	$ -	$ -	$ -	$ -	$ -
Other State Revenues	$ 370,655	$ 191,927	$ 178,728	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	$ 5,918,491	$ 5,276,247	$ 642,244	$ 35,100	$ -	$ 25,050	$ 200	$ 100
TOTAL REVENUES	**$ 13,972,403**	**$ 12,942,993**	**$ 1,029,410**	**$ 35,100**	**$ -**	**$ 25,050**	**$ 200**	**$ 100**
EXPENDITURES								
Certificated Staff	$ 7,570,333	$ 6,997,514	$ 572,819	$ -	$ -	$ -	$ -	$ -
Classified Staff	$ 1,641,531	$ 1,191,464	$ 450,067	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ 2,619,421	$ 2,318,735	$ 300,686	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	$ 616,646	$ 472,843	$ 143,803	$ -	$ -	$ -	$ -	$ 3,000
Contracts & Services	$ 1,388,487	$ 794,089	$ 594,398	$ 44,900	$ -	$ -	$ 5,000	$ -
Capital Outlay & Other Outgo	$ 500,386	$ 117,000	$ 383,386	$ -	$ -	$ 25,000	$ -	$ -
TOTAL EXPENDITURES	**$ 14,336,804**	**$ 11,891,645**	**$ 2,445,159**	**$ 44,900**	**$ -**	**$ 25,000**	**$ 5,000**	**$ 3,000**
Excess (Deficiency) of Revenues Over Expenditures Before Inter-Fund Transfers	$ (364,401)	$ 1,051,348	$ (1,415,749)	$ (9,800)	$ -	$ 50	$ (4,800)	$ (2,900)
OTHER FINANCING SOURCES (USES)								
Inter-Fund Transfers (From Fund 27)	$ 57,383	$ 57,383	$ -	$ -	$ -	$ -	$ (57,383)	$ -
Inter-Fund Transfers (To Fund 14)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions	$ -	$ (1,319,638)	$ 1,319,638	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER FINANCING	**$ 57,383**	**$ (1,262,255)**	**$ 1,319,638**	**$ -**	**$ -**	**$ -**	**$ (57,383)**	**$ -**
ENDING BALANCES								
Net Increase (Decrease) in Fund Balance	$ (353,018)	$ (256,907)	$ (96,111)	$ (9,800)	$ -	$ 50	$ (62,183)	$ (2,900)
Plus: Beginning Balance	**$ 2,277,195**	**$ 2,181,084**	**$ 96,111**	**$ 50,140**	**$ -**	**$ 32,419**	**$ 183,910**	**$ 90,516**
TOTAL ENDING BALANCES	$ 1,924,177	$ 1,924,177	$ -	$ 40,340	$ -	$ 32,469	$ 121,727	$ 87,616
COMPONENTS OF ENDING BALANCES								
3% Mandated State Reserve	$ 431,484	$ 431,484	$ -	$ -	$ -	$ -	$ -	$ -
2% District Designated Reserve	$ 287,656	$ 287,656	$ -	$ -	$ -	$ -	$ -	$ -
Enrollment Growth Reserve	$ 210,552	$ 210,552	$ -	$ -	$ -	$ -	$ -	$ -
Special Education Reserve	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -
Revolving Cash Fund	$ 700	$ 700	$ -	$ -	$ -	$ -	$ -	$ -
Undesignated Contingency	$ 893,785	$ 893,785	$ -	$ 40,340	$ -	$ 32,469	$ 121,727	$ 87,616
TOTAL ENDING BALANCES	**$ 1,924,177**	**$ 1,924,177**	**$ -**	**$ 40,340**	**$ -**	**$ 32,469**	**$ 121,727**	**$ 87,616**
							$ 154,196	

		Codes		FY 2013 -2014 Adopted Budget Unrestricted	Restricted	Combined	FY 2013 -2014 1st Interim Budget Unrestricted	Restricted	Combined
REVENUES									
Property Taxes/Local Control Funding Revenues:									
State Aid (Categorical Funding 2012-13) Hold Harmless		0000	8011.00	$ (38,340)	$ -	$ (38,340)	$ (38,340)	$ -	$ (38,340)
LCFF State Aid		0000	8011.00	$ -	$ -	$ -	$ 840,588	$ -	$ 840,588
Less Basic Aid Fair Share		0000	8011.00	$ -	$ -	$ -	$ (199,697)	$ -	$ (199,697)
Minimum EPA Funding (Excess to LCFF Grant		0000	8011.00	$ -	$ -	$ -	$ -	$ -	$ -
Educational Protection Account (EPA)		0000	8012.00	$ 236,132	$ -	$ 236,132	$ 240,736	$ -	$ 240,736
State Aide Prior Year		0000	8019.00	$ -	$ -	$ -	$ -	$ -	$ -
Homeowner's Exemptions		0000	8021.00	$ 42,237	$ -	$ 42,237	$ 42,128	$ -	$ 42,128
Secured Roll Taxes		0000	8041.00	$ 6,427,845	$ -	$ 6,427,845	$ 6,469,633	$ -	$ 6,469,633
Unsecured Roll Taxes		0000	8042.00	$ 139,230	$ -	$ 139,230	$ 140,664	$ -	$ 140,664
Prior Year Unsecured Taxes		0000	8043.00	$ -	$ -	$ -	$ 6,180	$ -	$ 6,180
Prior Year Supplemental Taxes		0000	8043.00	$ -	$ -	$ -	$ -	$ -	$ -
Supplemental Taxes		0000	8044.00	$ -	$ -	$ -	$ -	$ -	$ -
Special Ed. Revenue Limit Transfer		0000	8091.00	$ (33,841)	$ 33,841	$ -	$ (27,073)	$ 27,073	$ -
Total Revenue Limit Sources				**$ 6,773,263**	**$ 33,841**	**$ 6,807,104**	**$ 7,474,819**	**$ 27,073**	**$ 7,501,892**
Federal Revenues:									
Title I - Basic		3010	8290.00	$ -	$ 38,473	$ 38,473	$ -	$ 36,852	$ 36,852
Federal IDEA - Mental Health		3327	8182.00	$ -	$ 3,516	$ 3,516	$ -	$ 3,606	$ 3,606
Title II Part A - Teacher Training		4035	8290.00	$ -	$ 13,348	$ 13,348	$ -	$ 12,650	$ 12,650
Title II Part D - Education Thru Technology		4045	8290.00	$ -	$ 619	$ 619	$ -	$ 619	$ 619
Title III - LEP		4203	8290.00	$ -	$ 5,390	$ 5,390	$ -	$ 5,390	$ 5,390
Federal IDEA Grant		3310	8181.00	$ -	$ 122,248	$ 122,248	$ -	$ 122,248	$ 122,248
Total Federal Revenues				**$ -**	**$ 183,594**	**$ 183,594**	**$ -**	**$ 181,365**	**$ 181,365**
Other State Revenues:									
Economic Impact Aid (LCFF)		7091	8311.00	$ -	$ 27,734	$ 27,734	$ -	$ -	$ -
State Aid Prior Year		0000	8319.00	$ -	$ -	$ -	$ -	$ -	$ -
Core Academic Programs (LCFF)		0000	8590.00	$ 14,677	$ -	$ 14,677	$ -	$ -	$ -
Gifted & Talented Education (LCFF)	0220	7140	8590.00	$ 10,640	$ -	$ 10,640	$ -	$ -	$ -
Class Size Reduction K-3 (LCFF)		1300	8434.00	$ 434,826	$ -	$ 434,826	$ -	$ -	$ -
Mandate Block Grant		0000	8550.00	$ 54,755	$ -	$ 54,755	$ 32,657	$ -	$ 32,657
State Lottery Revenue - General		1100	8560.00	$ 144,460	$ -	$ 144,460	$ 150,192	$ -	$ 150,192
State Lottery Revenue - General Prior Year		1100	8560.09	$ -	$ -	$ -	$ 4,157	$ -	$ 4,157
State Lottery - Materials Prior Year		6300	8560.09	$ -	$ -	$ -	$ -	$ 5,462	$ 5,462
State Lottery - Materials		6300	8560.00	$ -	$ 34,950	$ 34,950	$ -	$ 36,952	$ 36,952
Basic Aid Fair Share Contribution		0000	8590.00	$ (182,961)	$ -	$ (182,961)	$ -	$ -	$ -
Oral Health Assessment (LCFF)	0000	0000	8590.00	$ 685	$ -	$ 685	$ -	$ -	$ -
Student Identifier Maintenance		0000	8590.00	$ 283	$ -	$ 283	$ 283	$ -	$ 283
STAR Testing Reporting		0000	8590.00	$ 2,328	$ -	$ 2,328	$ 2,328	$ -	$ 2,328
PE Teacher Incentive Program (LCFF)	0207	6258	8590.00	$ 29,350	$ -	$ 29,350	$ -	$ -	$ -
Mathematics & Reading Prof Dev. (LCFF)	0229	0229	8590.09	$ 2,225	$ -	$ 2,225	$ -	$ -	$ -
Mathematics & Reading Prof Dev. ELL (LCFF)	0231	0231	8590.00	$ 370	$ -	$ 370	$ -	$ -	$ -
English Language Acquisition		6286	8590.00	$ -	$ -	$ -	$ -	$ -	$ -
CELDT		0000	8590.00	$ 310	$ -	$ 310	$ 310	$ -	$ 310
School Safety Grant (LCFF)	0215	6405	8590.00	$ 4,162	$ -	$ 4,162	$ -	$ -	$ -
Special Education Community Mental Health		6513	8590.00	$ -	$ 11,757	$ 11,757	$ -	$ 14,614	$ 14,614
Tobacco Use Prevention Education		6660	8590.00	$ -	$ -	$ -	$ -	$ -	$ -
Art & Music Block Grant (LCFF)	0216	6760	8590.00	$ 13,712	$ -	$ 13,712	$ -	$ -	$ -
Deferred Maintenance (LCFF)	0206	6205	8590.00	$ -	$ -	$ -	$ -	$ -	$ -
Supplemental School Counseling (LCFF)	0218	7080	8590.00	$ 25,058	$ -	$ 25,058	$ -	$ -	$ -
Instructional Materials (LCFF)	0221	7156	8590.00	$ 55,223	$ -	$ 55,223	$ -	$ -	$ -
Peer Assistance Review Program (LCFF)	0225	7271	8590.00	$ 6,699	$ -	$ 6,699	$ -	$ -	$ -
Beginning Teacher Training	0000	7280	8590.00	$ 2,000	$ -	$ 2,000	$ 2,000	$ -	$ 2,000
Common Core	7405	7405	8590.00	$ -	$ -	$ -	$ -	$ 121,700	$ 121,700
Instructional Time & Staff Development (LCFF)	0239	7393	8590.00	$ 72,835	$ -	$ 72,835	$ -	$ -	$ -
School & Library Materials (LCFF)	0241	7395	8590.00	$ 106,665	$ -	$ 106,665	$ -	$ -	$ -
Total Other State Revenues				**$ 798,302**	**$ 74,441**	**$ 872,743**	**$ 191,927**	**$ 178,728**	**$ 370,655**

	Codes		FY 2013 -2014 Adopted Budget Unrestricted	Restricted	Combined	FY 2013 -2014 1st Interim Budget Unrestricted	Restricted	Combined
REVENUES CONTINUED								
Other Revenues:								
Parcel Taxes	0000	8621.00	$ 3,616,028	$ -	$ 3,616,028	$ 3,616,028	$ -	$ 3,616,028
Rentals and Leases	0000	8650.00	$ 106,327	$ -	$ 106,327	$ 106,327	$ -	$ 106,327
Interest	0000	8660.00	$ 2,500	$ -	$ 2,500	$ 2,500	$ -	$ 2,500
PTA Local Income	0020	8699.00	$ 79,270	$ -	$ 79,270	$ 80,910	$ -	$ 80,910
PTA Technology Grant	0020	8699.00	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
PTA One-Time Technology Grant (13-14)	0020	8699.00	$ 120,000	$ -	$ 120,000	$ -	$ -	$ -
PTA Mini-Grant Grant Program	0020	8699.00	$ -	$ -	$ -	$ 28,000	$ -	$ 28,000
Kentfield Schools Foundation - Annual Commitment	0000	8699.00	$ 1,025,000	$ -	$ 1,025,000	$ 1,025,000	$ -	$ 1,025,000
Kentfield Schools Foundation - One Time Donation	0000	8699.00	$ -	$ -	$ -	$ -	$ -	$ -
Piper Jaffray - One Time Settlement Payment			$ -	$ -	$ -	$ -	$ -	$ -
KSF - Big Playground Surface	0000	8699.00	$ 20,000	$ -	$ 20,000	$ 35,000	$ -	$ 35,000
KSF - Kindergarten Playground	0000	8699.00	$ -	$ -	$ -	$ -	$ -	$ -
Schools Rule (kik)/PTA/KGHS (Kent Mural)	0000	8699.00	$ -	$ -	$ -	$ 21,000	$ -	$ 21,000
Drown Foundation Spanish Grant	0000	8699.00	$ -	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	0000	8699.00	$ 218,982	$ 3,000	$ 221,982	$ 221,482	$ 3,000	$ 224,482
Common Core Shared Services	7405	8699.00	$ -	$ -	$ -	$ -	$ 3,500	$ 3,500
Special Education Mental Health	6500	8792.00	$ -	$ -	$ -	$ -	$ -	$ -
AB602 Special Ed Allocation Prior Year	6500	8792.09	$ -	$ -	$ -	$ -	$ -	$ -
Special Education SELPA Transfer	6500	8792.00	$ -	$ 631,744	$ 631,744	$ -	$ 631,744	$ 631,744
Special Education - Low Incidence Equip.	6512	8699.00	$ -	$ 4,000	$ 4,000	$ -	$ 4,000	$ 4,000
Total Other Local Revenues			**$ 5,188,107**	**$ 638,744**	**$ 5,946,851**	**$ 5,276,247**	**$ 642,244**	**$ 5,918,491**
TOTAL GENERAL FUND REVENUES			**$ 12,759,672**	**$ 930,620**	**$ 13,690,292**	**$ 12,942,993**	**$ 1,029,410**	**$ 13,972,403**

	Codes	FY 2013 -2014 Adopted Budget Unrestricted	FY 2013 -2014 Adopted Budget Restricted	FY 2013 -2014 Adopted Budget Combined	FY 2013 -2014 1st Interim Budget Unrestricted	FY 2013 -2014 1st Interim Budget Restricted	FY 2013 -2014 1st Interim Budget Combined
EXPENDITURES							
Salaries:							
Certificated Salaries	1xxx.xx	$ 6,951,664	$ 610,721	$ 7,562,385	$ 6,997,514	$ 572,819	$ 7,570,333
Classified Salaries	2xxx.xx	$ 1,177,714	$ 441,236	$ 1,618,950	$ 1,191,464	$ 450,067	$ 1,641,531
Total Salaries		**$ 8,129,378**	**$ 1,051,957**	**$ 9,181,335**	**$ 8,188,978**	**$ 1,022,886**	**$ 9,211,864**
Employee Benefits:							
Health & Welfare Benefits	3xxx.xx	$ 2,269,516	$ 313,591	$ 2,583,107	$ 2,318,735	$ 300,686	$ 2,619,421
Total Benefits		**$ 2,269,516**	**$ 313,591**	**$ 2,583,107**	**$ 2,318,735**	**$ 300,686**	**$ 2,619,421**
Materials & Supplies:				*$ 2,583,107*			
Textbooks	4100.00	$ 55,223	$ -	$ 55,223	$ 35,000	$ -	$ 35,000
Books & Reference Materials	4200.00	$ 13,500	$ -	$ 13,500	$ 13,500	$ -	$ 13,500
General Supplies	4300.00	$ 40,210	$ -	$ 40,210	$ 40,210	$ -	$ 40,210
Automobile Supplies	4301.00	$ -	$ 2,000	$ 2,000	$ -	$ 2,000	$ 2,000
Office Supplies	4303.00	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	$ 5,000
Periodicals & Magazines	4305.00	$ 800	$ -	$ 800	$ 500	$ -	$ 500
Software	4307.00	$ 28,000	$ -	$ 28,000	$ 29,500	$ -	$ 29,500
Classroom Materials	4310.00	$ 111,122	$ 34,950	$ 146,072	$ 160,938	$ 79,547	$ 240,485
Technology Supplies	4312.00	$ 20,000	$ -	$ 20,000	$ 48,600	$ 18,256	$ 66,856
Facilities Repair Supplies	4315.00	$ -	$ 25,000	$ 25,000	$ -	$ 30,000	$ 30,000
Non-Capitalized Equipment/Furniture	4400.00	$ 18,000	$ 14,000	$ 32,000	$ 18,000	$ 14,000	$ 32,000
Non-Capitalized Lease Purchase	4405.00	$ 35,750	$ -	$ 35,750	$ 88,750	$ -	$ 88,750
Non-Capitalized Computers/Printers	4410.00	$ 149,000	$ -	$ 149,000	$ 32,845	$ -	$ 32,845
Total Materials & Supplies		**$ 476,605**	**$ 75,950**	**$ 552,555**	**$ 472,843**	**$ 143,803**	**$ 616,646**
Services, Contracts & Other Operating Expenses:							
Meetings	5220.00	$ 10,000	$ -	$ 10,000	$ 10,000	$ -	$ 10,000
Mileage	5230.00	$ 800	$ 20,000	$ 20,800	$ 800	$ 20,000	$ 20,800
Staff Development	5240.00	$ 27,794	$ 13,967	$ 41,761	$ 27,794	$ 74,119	$ 101,913
Dues and Memberships	5300.00	$ 18,311	$ -	$ 18,311	$ 18,311	$ -	$ 18,311
Insurance Deductible	5460.00	$ 2,000	$ -	$ 2,000	$ 2,000	$ -	$ 2,000
Property & Liability Insurance	5470.00	$ 98,705	$ -	$ 98,705	$ 98,705	$ -	$ 98,705
Electricity	5510.00	$ 8,000	$ -	$ 8,000	$ 8,000	$ -	$ 8,000
Natural Gas	5515.00	$ 20,000	$ -	$ 20,000	$ 20,000	$ -	$ 20,000
Waste Disposal	5530.00	$ 25,000	$ -	$ 25,000	$ 25,000	$ -	$ 25,000
Water	5535.00	$ 48,000	$ -	$ 48,000	$ 52,800	$ -	$ 52,800
Sewer	5540.00	$ 13,000	$ -	$ 13,000	$ 13,000	$ -	$ 13,000
Equipment Rentals and Leases	5605.00	$ 3,600	$ -	$ 3,600	$ 3,600	$ -	$ 3,600
Building Repair	5608.00	$ -	$ 4,000	$ 4,000	$ -	$ 4,000	$ 4,000
Grounds Repair	5608.50	$ -	$ 16,000	$ 16,000	$ -	$ 16,000	$ 16,000
Equipment Repair	5610.00	$ 2,500	$ 3,000	$ 5,500	$ 2,500	$ 3,000	$ 5,500
Automobile Repair	5611.00	$ -	$ 1,323	$ 1,323	$ -	$ 1,323	$ 1,323
Equipment Maintenance Contracts	5620.00	$ -	$ 20,600	$ 20,600	$ -	$ 20,600	$ 20,600
Copy Machines Lease/Purchases	5625.00	$ 48,383	$ -	$ 48,383	$ 53,000	$ -	$ 53,000
Advertising	5803.00	$ 100	$ -	$ 100	$ 100	$ -	$ 100
Audit Fees	5809.00	$ 17,500	$ -	$ 17,500	$ 17,500	$ -	$ 17,500
Election Fees	5814.00	$ 10,000	$ -	$ 10,000	$ 10,000	$ -	$ 10,000
Field Trips	5819.00	$ 67,500	$ -	$ 67,500	$ 67,500	$ -	$ 67,500
Fingerprinting	5821.00	$ 1,200	$ -	$ 1,200	$ 1,200	$ -	$ 1,200
Landscaping Contract	5827.00	$ 21,000	$ -	$ 21,000	$ 21,000	$ -	$ 21,000
Legal Service	5829.00	$ 25,000	$ 10,750	$ 35,750	$ 75,000	$ 10,750	$ 85,750
Non-Public School Tuitions	5833.00	$ -	$ 230,000	$ 230,000	$ -	$ 230,000	$ 230,000
Non-Public Special Education Agencies	5835.00	$ -	$ 80,000	$ 80,000	$ -	$ 80,000	$ 80,000
Other Consultants	5837.00	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	$ 5,000
Other Fees	5839.00	$ 18,303	$ 45,000	$ 63,303	$ 38,303	$ 75,000	$ 113,303
Other Contracted Services	5840.00	$ 77,969	$ 59,516	$ 137,485	$ 103,514	$ 59,606	$ 163,120
Printing Services	5841.00	$ 1,500	$ -	$ 1,500	$ 1,500	$ -	$ 1,500
Health Inspections	5842.00	$ 1,082	$ -	$ 1,082	$ 1,082	$ -	$ 1,082
TB Testing	5851.00	$ 500	$ -	$ 500	$ 500	$ -	$ 500
Internet Connection Fees	5940.00	$ 6,467	$ -	$ 6,467	$ 6,467	$ -	$ 6,467
Postage	5960.00	$ 7,875	$ -	$ 7,875	$ 7,875	$ -	$ 7,875
Telephone/VoIP	5970.00	$ 99,038	$ -	$ 99,038	$ 102,038	$ -	$ 102,038
Total Contracts and Services		**$ 686,127**	**$ 504,156**	**$ 1,190,283**	**$ 794,089**	**$ 594,398**	**$ 1,388,487**

		FY 2013 -2014 Adopted Budget			FY 2013 -2014 1st Interim Budget		
	Codes	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
EXPENDITURES CONTINUED							
Capital Outlay & Other Outgo:							
Total Capital Outlay	6170.00	$ -	$ -	$ -	$ 46,000	$ -	$ 46,000
Playgrounds/playstructure							
Lease Purchase - 750 College Avenue	7438.00	$ 117,000	$ -	$ 117,000	$ 117,000	$ -	$ 117,000
MPTA for Transportation	7143.00	$ -	$ 147,401	$ 147,401	$ -	$ 147,401	$ 147,401
MCOE Special Day Class	7141.00	$ -	$ 15,000	$ 15,000	$ -	$ 15,000	$ 15,000
MCOE Special Ed. Excess Costs	7142.00	$ -	$ 220,985	$ 220,985	$ -	$ 220,985	$ 220,985
Total Other Outgo		**$ 117,000**	**$ 383,386**	**$ 500,386**	**$ 117,000**	**$ 383,386**	**$ 500,386**
TOTAL GENERAL FUND EXPENDITURES		**$ 11,678,626**	**$ 2,329,040**	**$ 14,007,666**	**$ 11,937,645**	**$ 2,445,159**	**$ 14,382,804**
Excess (Deficiency) of Revenues Over Expenditures							
Before Interfund Transfer		$ 1,081,046	$ (1,398,420)	$ (317,374)	$ 1,005,348	$ (1,415,749)	$ (410,401)
Interfund Transfers							
Transfer From Fund 27 Gym Fund Donations	8919.00	$ 57,383	$ -	$ 57,383	$ 57,383	$ -	$ 57,383
Transfer To Deferred Maintenance	7615.00	$ -	$ -	$ -	$ -	$ -	$ -
Total Net Interfund Transfers to General Fund		$ 57,383	$ -	$ 57,383	$ 57,383	$ -	$ 57,383
Contributions To/From							
Restricted/Unrestricted	8980.00	$ (1,398,420)	$ 1,398,420	$ -	$ (1,319,638)	$ 1,319,638	$ -
Net Increase (Decrease) in Fund Balance		$ (259,991)	$ -	$ (259,991)	$ (256,907)	$ (96,111)	$ (353,018)
Beginning Fund Balance - July 1		$ 1,634,385	$ -	$ 1,634,385	$ 2,181,084	$ 96,111	$ 2,277,195
ENDING FUND BALANCE		**$ 1,374,394**	**$ -**	**$ 1,374,394**	**$ 1,924,177**	**$ -**	**$ 1,924,177**
COMPONENTS OF ENDING FUND BALANCE:							
Reserves:							
State Mandated 3% Reserve		$ 420,230	$ -	$ 420,230	$ 431,484	$ -	$ 431,484
District Designated 2% Reserve		$ 280,153	$ -	$ 280,153	$ 287,656	$ -	$ 287,656
Enrollment Growth Reserve		$ 210,552	$ -	$ 210,552	$ 210,552	$ -	$ 210,552
Special Education Contingency		$ 100,000	$ -	$ 100,000	$ 100,000	$ -	$ 100,000
Revolving Cash		$ 700	$ -	$ 700	$ 700	$ -	$ 700
Undesignated Reserve		$ 362,759	$ -	$ 362,759	$ 893,785	$ -	$ 893,785
TOTAL ENDING FUND BALANCE		**$ 1,374,394**	**$ -**	**$ 1,374,394**	**$ 1,924,177**	**$ -**	**$ 1,924,177**
		Reserve	9.81%		Reserve	13.38%	

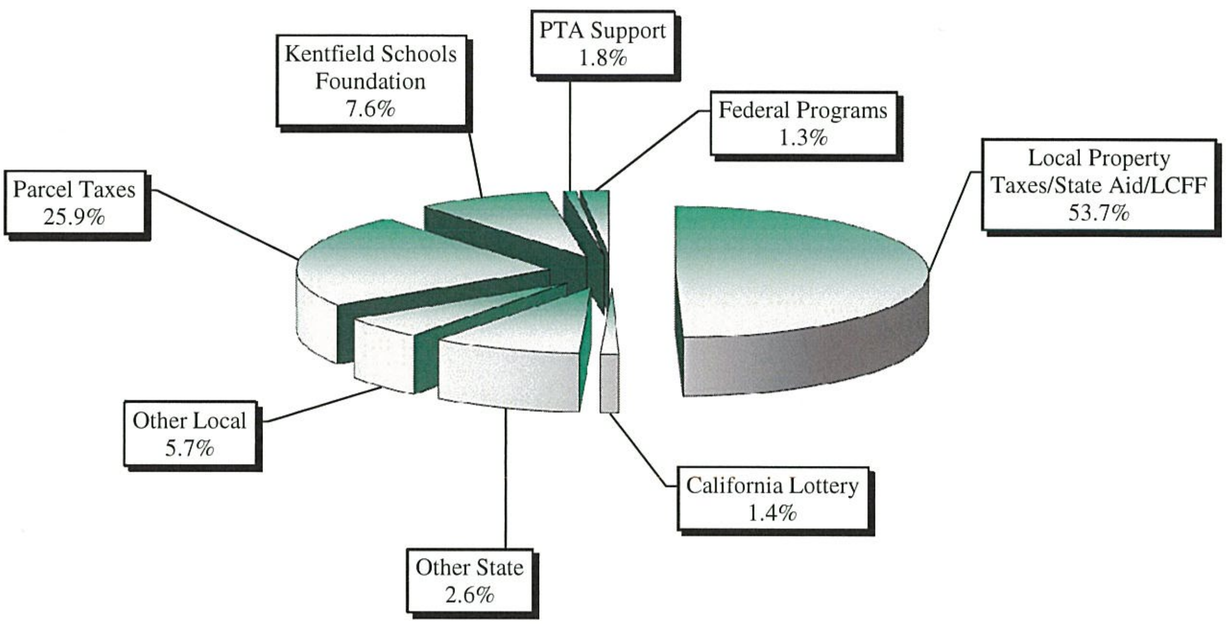
KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURES

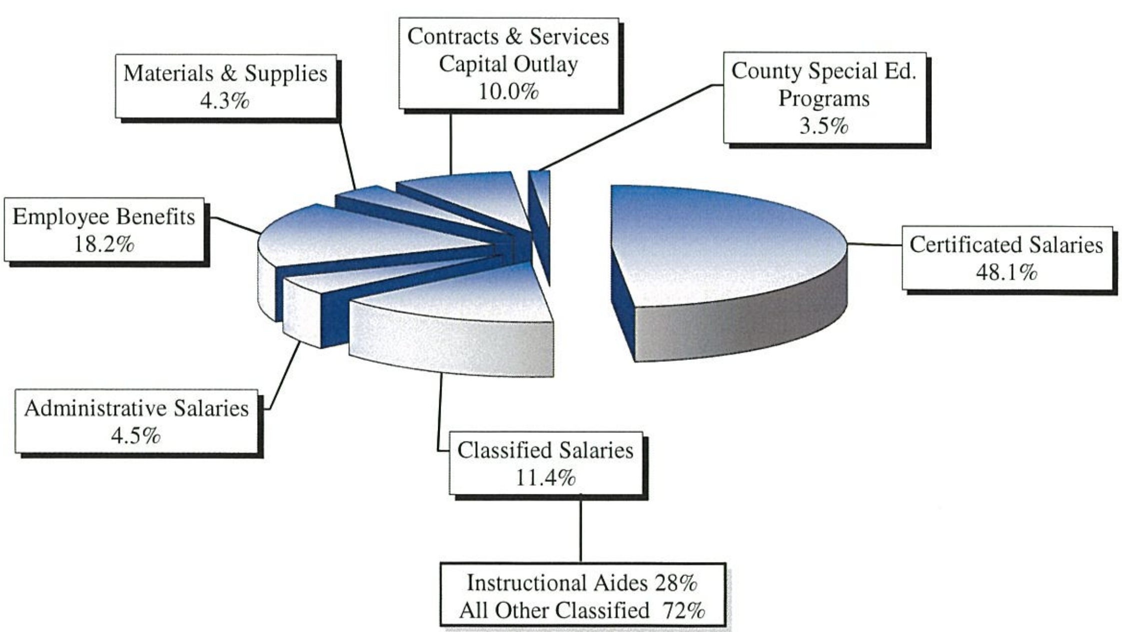
PIE CHARTS

2013 - 2014 First Interim Budget

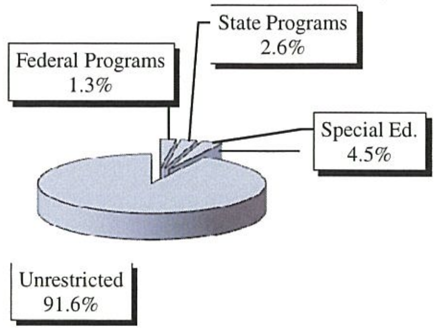
REVENUES



EXPENDITURES



Restricted and Unrestricted Revenues



Federal Programs:	Unrestricted	Restricted	
Title I - Basic	$ -	$ 36,852	
Community Mental Health	$ -	$ 3,606	
Title II Part A - Teacher Training	$ -	$ 12,650	
Title II - Part A. - Enhancing Education	$ -	$ 619	
Title III - LEP	$ -	$ 5,390	
Federal IDEA Grant	$ -	$ 122,248	
	$ -	**$ 181,365**	
State Programs:	**Flexible**	**Restricted**	**Total**
Economic Impact Aid	$ -	$ -	
Core Academic Program	$ -	$ -	
Gifted & Talented Education	$ -	$ -	
Class Size Reduction K-3	$ -	$ -	
Mandate Block Grant	$ 32,657	$ -	
State Lottery Instructional Materials	$ 154,349	$ 42,414	
Basic Aid Fair Share 8.92% (Excess Tax Cap)	$ -	$ -	
Oral Health Assessment	$ -	$ -	
Student Identifier Maintenance	$ 283	$ -	
STAR Testing Reporting	$ 2,328	$ -	
PE Teacher Incentive	$ -	$ -	
Mathematics & Reading Professional Dev	$ -	$ -	
Mathematics & Reading Professional Dev ELL	$ -	$ -	
English Language Acquistion	$ -	$ -	
CELDT	$ 310	$ -	
School Safety Grant	$ -	$ -	
Special Education Community Mental Health	$ -	$ 14,614	
Art & Music Block Grant	$ -	$ -	
Deferred Maintenance	$ -	$ -	
Supplmental School Counseling	$ -	$ -	
State Adopted Instructional Materials	$ -	$ -	
Peer Assistance Review Program	$ -	$ -	
Beginning Teacher Support	$ 2,000	$ -	
Instructional Time & Staff Development	$ -	$ -	
School and Library Materials	$ -	$ -	
Common Core	$ -	$ 121,700	
	$ 191,927	**$ 178,728**	**$ 370,655**
Special Education Revenue Limit Tranfer NPS		$ 27,073	
Special Education Funding		$ 631,744	
		$ 658,817	
Total Restricted Revenue		**$ 1,029,410**	
Total Unrestricted Revenue		**$ 12,942,993**	
Total Revenues		**$ 13,972,403**	

KENTFIELD SCHOOL DISTRICT
Fiscal Year 2013 - 2014
1st Interim Budget

Budget Comparison

	Adopted Budget 2013-2014	+/-	1st Interim 2013-2014	Detail of Change
Revenues				
Property Tax Revenues	$ 6,609,312	$ 49,293	$ 6,658,605	4.41% Growth (J29 Report)
Education Protection Account (EPA)	$ 236,132	$ 4,604	$ 240,736	
Special Education County Transfer	$ (38,340)	$ -	$ (38,340)	
State Principal Allocation (Categorical Programs)	$ -	$ 840,588	$ 840,588	Hold Harmless Categoricals On-Going
Basic Aid Fair Share Reduction	$ -	$ (199,697)	$ (199,697)	Basic Aid Fair Share On-Going
Federal Revenue	$ 183,594	$ (2,229)	$ 181,365	Title I/Title II Reductions
Other State Revenues/Lottery/Common Core	$ 872,743	$ (623,788)	$ 248,955	Categoricals Moved to Principal Allocation
Common Core	$ -	$ 121,700	$ 121,700	Profesesional Dev./Materials/Technology
Parcel Tax	$ 3,616,028	$ -	$ 3,616,028	
Kentfield Schools Foundation	$ 1,025,000	$ -	$ 1,025,000	Annual Commitment
Kentfield Schools Foundation	$ -	$ 35,000	$ 35,000	Bacich Playground Resurfacing
Kentfield PTA	$ 199,270	$ 49,640	$ 248,910	Mini-Grant/Technology/Teacher Stipends
Other Revenues	$ 986,553	$ 7,000	$ 993,553	
Total Revenues	**$ 13,690,292**	**$ 282,111**	**$ 13,972,403**	
Expenditures				
Certificated Salaries	$ 7,562,385	$ 7,948	$ 7,570,333	Miscellaneous/Step&Column
Classified Salaries	$ 1,618,950	$ 22,581	$ 1,641,531	Addition of Custodial Staff
Employee Benefits	$ 2,583,107	$ 36,314	$ 2,619,421	H&W/Statutory Benefits
Materials & Supplies	$ 552,555	$ 64,091	$ 616,646	Common Core Materials/Technology
Contracts & Services	$ 1,190,283	$ 198,204	$ 1,388,487	Common Core Professional Dev./Legal Fees
Capital Outlay	$ -	$ 46,000	$ 46,000	Resurfacing - Bacich Playground
Other Outgo	$ 500,386	$ -	$ 500,386	MPTA/Special Ed. Excess Costs
Total Expenditures	**$ 14,007,666**	**$ 375,138**	**$ 14,382,804**	
Increase/Decrease in				
Fund Balance	$ (317,374)	$ (93,027)	$ (410,401)	
Transfer from Gym Fund	$ 57,383	$ -	$ 57,383	Gym Donations (2006 - 2012) for VoIP
Transfer to Deferred Maintenance	$ -	$ -	$ -	
Net Increase/Decrease	**$ (259,991)**	**$ (93,027)**	**$ (353,018)**	
Beginning Fund Balance				
Unrestricted	$ 1,634,385	$ 642,810	$ 2,277,195	Beginning Fund Balance
Restricted	$ -	$ -	$ -	
Total Beginning Fund Balance	**$ 1,634,385**	**$ 642,810**	**$ 2,277,195**	
Ending Fund Balance:	**$ 1,374,394**	**$ 549,783**	**$ 1,924,177**	
Components of Ending Fund Balance:				
Designated Reserves				
State Mandated Reserve (3%)	$ 420,230	$ 11,254	$ 431,484	
District Designated Reserve (2%)	$ 280,153	$ 7,503	$ 287,656	
Enrollment Growth Reserve	$ 210,552	$ -	$ 210,552	Cost of Additional Teachers/Benefits
Special Education Contingency	$ 100,000	$ -	$ 100,000	
Revolving Cash	$ 700	$ -	$ 700	
Total Appropriated Reserves	**$ 1,011,635**	**$ 18,757**	**$ 1,030,392**	
Undesignated Contingency	***$ 362,759***	***$ 531,026***	***$ 893,785***	
Total Ending Fund Balance	**$ 1,374,394**	**$ 549,783**	**$ 1,924,177**	
% Reserve Level	**9.81%**		**13.38%**	

KENTFIELD SCHOOL DISTRICT GENERAL FUND
MULTI-YEAR PROJECTION

	Object Codes	2013 - 2014 1st Interim Budget			2014 - 2015 Projection			2015 - 2016 Projection		
		Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. REVENUES										
Excess Tax Revenues/EPA	**8010-8099**	7,501,892	7,474,819	27,073	7,693,481	7,665,940	27,541	7,900,926	7,873,385	27,541
Federal Revenues	**8100-8299**	181,365	-	181,365	181,365	-	181,365	181,365	-	181,365
Other State Revenues	**8300-8599**	370,655	191,927	178,728	361,755	188,489	173,266	240,715	188,405	52,310
Other Local Revenues	**8600-8799**	5,918,491	5,276,247	642,244	5,950,316	5,308,072	642,244	6,039,487	5,397,243	642,244
Total Revenues		13,972,403	12,942,993	1,029,410	14,186,917	13,162,501	1,024,416	14,362,493	13,459,033	903,460
B. EXPENDITURES										
Certificated Salaries	**1000-1999**	7,570,333	6,997,514	572,819	7,687,848	7,107,085	580,763	7,807,517	7,218,691	588,826
Classified Salaries	**2000-2999**	1,641,531	1,191,464	450,067	1,668,558	1,211,463	457,095	1,696,065	1,231,827	464,238
Health & Welfare Benefits	**3000-3999**	2,619,421	2,318,735	300,686	2,776,116	2,464,159	311,957	2,919,483	2,592,298	327,185
Materials & Supplies	**4000-4999**	616,646	472,843	143,803	514,413	371,110	143,303	435,212	352,760	82,452
Contracts & Services	**5000-5999**	1,388,487	794,089	594,398	1,246,785	687,189	559,596	1,210,267	681,293	528,974
Capital Outlay (Playground)	**6000-6999**	46,000	46,000	-	100,000	100,000	-	-	-	-
Other Outgo	**7000-7499**	500,386	117,000	383,386	514,383	117,000	397,383	528,992	117,000	411,992
Total Expenditures		14,382,804	11,937,645	2,445,159	14,508,103	12,058,006	2,450,097	14,597,536	12,193,869	2,403,667
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Resources (C = A - B)		(410,401)	1,005,348	(1,415,749)	(321,186)	1,104,495	(1,425,681)	(235,043)	1,265,164	(1,500,207)
D. Other Financing Sources/Uses										
Interfund Transfers from Gym Fund 27		57,383	57,383	-	-	-	-	-	-	-
Interfund Transfers to Def. Maintenance Fund 14		-	-	-	-	-	-	-	-	-
Contributions		-	(1,319,638)	1,319,638	-	(1,425,681)	1,425,681	-	(1,500,207)	1,500,207
Total Other Financing Sources/Uses		57,383	(1,262,255)	1,319,638	-	(1,425,681)	1,425,681	-	(1,500,207)	1,500,207
E. Net Increase (Decrease) in Fund Balance (E = C + D)		(353,018)	(256,907)	(96,111)	(321,186)	(321,186)	-	(235,043)	(235,043)	-
F. Fund Balance										
Beginning Fund Balance		**2,277,195**	**2,181,084**	**96,111**	1,924,177	1,924,177	-	1,602,991	1,602,991	-
Beginning Balance Audit Adjustment		-	-	-	-	-	-	-	-	-
Adjusted Beginning Fund Balance		2,277,195	2,181,084	96,111	1,924,177	1,924,177	-	1,602,991	1,602,991	-
Ending Fund Balance		**1,924,177**	**1,924,177**	**-**	**1,602,991**	**1,602,991**	**-**	**1,367,949**	**1,367,949**	**-**
G. Reserves										
3% State Mandated Reserve		431,484	431,484	-	435,243	435,243	-	437,926	437,926	-
2% District Designated Reserve		287,656	287,656	-	290,162	290,162	-	291,951	291,951	-
Enrollment Growth Reserve		210,552	210,552	-	210,552	210,552	-	210,552	210,552	-
Special Education Reserve		100,000	100,000	-	100,000	100,000	-	100,000	100,000	-
Revolving Cash		700	700	-	700	700	-	700	700	-
Undesignated Reserve		893,785	893,785	-	566,334	566,334	-	326,820	326,820	-
Total Reserves		**1,924,177**	**1,924,177**	**-**	**1,602,991**	**1,602,991**	**-**	**1,367,949**	**1,367,949**	**-**
% Reserve Level		13.38%			11.05%			9.37%		

KENTFIELD SCHOOL DISTRICT

MULTI-YEAR PROJECTION ASSUMPTIONS

FUND 01	Adopted 2013/14	1st Interim 2013/14	Projected 2014/15	Projected 2015/16
REVENUES				
Revenue Limit ADA	1,184.61	1,202.50	1,225.54	1,266.82
Statewide Average COLA (School Services)	1.565%	1.565%	1.87%	1.99%
Enrollment	1,224	1,243	1,267	1,310
ADA	1,184.61	1,202.46	1,225.50	1,266.78
Property Taxes % Growth	3.00%	4.41%	3.00%	3.00%
Funding Status	Basic Aid	Basic Aid	LCFF	LCFF
Federal Revenue Funding	No Change	$ (2,229)	No Change	No Change
Other State Revenue COLA (School Services)	1.57%	1.565%	1.87%	1.99%
Parcel Tax % Increase	5%	5%	5%	5%
Kentfield Schools Foundation Annual Commitment	1,025,000	1,025,000	1,000,000	1,000,000
KSF One-Time Gift (Playgrounds)	-	$ 35,000	100,000.00	-
EXPENDITURES				
Certificated Salary Adjustment	2%	2%	0.00%	0.00%
Certificated Step/Column Adjustment	1.50%	1.50%	1.50%	1.50%
Certificated Full-Time Equivalents (FTE)	85.60	84.50	84.50	84.50
Change in Certificated Staff	2.00	(1.10)	-	-
Classified Salary Adjustment	2%	2%	0.00%	0.00%
Classified Step/Column Adjustment	1.50%	1.50%	1.50%	1.50%
Classified Full-Time Equivalents (FTE)	27.86	28.45	28.45	28.45
Change in Classified Staff	(0.19)	0.60	-	-
District Dental Benefits Cap Increase	-3.19%	-3.19%	0.0%	0.0%
DistrictVision Benefits Cap Increase	Rate Pass	Rate Pass	0.0%	0.0%
District Medical Benefits Cap Increase	1.76%	1.76%	10.0%	10.0%

NOTES:

Certificated Negotiations ratified/completed for 2013-14 at 2% salary increase and 1.76% Kaiser cap coverage (Mercer).
Local Control Funding Formula (LCFF) implemented in 2013-14 with the passage of Governor Brown's Budget Act.
Kentfield will receive minimum state funding of no less than the amount received in fiscal year 2012-13.
The hold harmless amount will be calculated based on the categorical allocation net of 8.92% fair share reduction.
The fair share reduction is limited by the District's property taxes in excess of the 2012-13 revenue limit calculation.

FUND 14

Deferred Maintenance revenues are received from the State with District matching funds and are used exclusively for deferred maintenance projects. Deferred maintenance flexibility in effect.

FUND 21 (Fund 21 1998 Bond and Fund 22 2004 Bond)

$13,500,000 1998 General Obligation Bond projects were completed in June 2004. In March 2004, an $11,900,000 General Obligation Bond was approved for further modernization. The final phase for renovation of the fields was completed in Fall 2007. Bond Oversight Committee dissolved December 2008. Refunding of 2004 General Obligation Bond completed January 2012 with a $1.4 savings over the life of the Bond. (FUNDS CLOSED)

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 at the rate of $2.89 per sq. ft. effective of June 9, 2010. Expenditures are for capital improvements.

FUND 40

Capital Outlay Fund for purchase of 750 College Avenue for relocation of District Office. Refinance of lease/purchase agreement effective October 1, 2011.

KENTFIELD SCHOOL DISTRICT

Class Size/Enrollment as of October 31, 2013

2013 - 2014

TRANSITIONAL KINDERGARTEN	
Total Sections	1.00
Enrollment	21.00
Average Class Size	21.00

KINDERGARTEN	
Total Sections	6.00
Enrollment	132.00
Average Class Size	22.00

FIRST GRADE	
Total Sections	6.00
Enrollment	123.00
Average Class Size	20.50

SECOND GRADE	
Total Sections	6.00
Enrollment	137.00
Average Class Size	22.83

THIRD GRADE	
Total Sections	6.00
Enrollment	147.00
Average Class Size	24.50

FOURTH GRADE	
Total Sections	6.00
Enrollment	138.00
Average Class Size	23.00

FIFTH GRADE	
Total Sections	6.00
Enrollment	148.00
Average Class Size	24.67

SIXTH GRADE	
Total Sections	5.80
Enrollment	128.00
Average Class Size	22.07

SEVENTH GRADE	
Total Sections	6.40
Enrollment	124.00
Average Class Size	19.38

EIGHTH GRADE	
Total Sections	6.40
Enrollment	145.00
Average Class Size	22.66

BACICH TOTALS	
Total Sections	31.00
Enrollment	698.00
Average Class Size	22.52

KENT TOTALS	
Total Academic Sections	24.60
Enrollment	545.00
Average Class Size	22.15

TOTAL ENROLLMENT	
Bacich Grades TK/K - 4	698.00
Kent Grades 5 - 8	545.00
	1,243.00