

KENTFIELD SCHOOL DISTRICT

Fiscal Year 2017 - 2018
Operating Budget & Financial Information

Unaudited Actuals
July 1, 2017 - June 30, 2018

Board Approval: September 11, 2018

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 2018-19

ACTIVITY/ACTION	PERSON/UNIT RESPONSIBLE	DATE
Board Meeting	Superintendent/Governing Board/CBO	August 27, 2018
Board Meeting 2017-18 Unaudited Actuals Budget Report	Superintendent/Board Representative/CBO	September 11, 2018
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 13, 2018
Board Meeting	Superintendent/Governing Board/CBO	October 9, 2018
Board Meeting	Superintendent/Governing Board/CBO	November 13, 2018
Board Meeting 2018-19 1 st Interim Budget Report Audit Report for Fiscal Year 2017-18	Superintendent/Governing Board/CBO	December 11, 2018
Board Meeting	Superintendent/Governing Board	January 8, 2019
Finance Committee Meeting planning meeting to discuss the purpose, structure, calendar, and fiscal goal alignment to the Strategic Plan.	Superintendent/Board Representative/CBO/Committee	January 10, 2019
Governor's Budget Conference Budget Perspectives Workshop	Superintendent/Board Representative/CBO/KTA	January xx, 2018 TBD
Budget 101 - KSPTA/ELAC Budget 101 – KSF/Staff Meetings/Site Council	Superintendent/Board Trustee Representative/CBO	Certificated Staff: Bacich Staff – March xx, 2019 Kent Staff – March xx, 2019 KTA Leadership – Feb. xx, 2019 Site Council Bacich – March xx, 2019 Kent – March xx, 2019 PTA –March xx, 2019 KSF – May xx, 2019 ELAC – March xx, 2019 Classified Staff: District – February xx, 2019
Board Meeting – to review budget assumptions, enrollment, staffing projections, and approve temporary certificated layoff resolution.	Superintendent/ Governing Board/CBO/Principals	February 12, 2019
Special Board Meeting with Governing Board planning meeting for 2019-20	Superintendent/ Governing Board/Principals	TBD

KENTFIELD SCHOOL DISTRICT

BUDGET DEVELOPMENT CALENDAR 2018-19

ACTIVITY/ACTION	PERSON/UNIT RESPONSIBLE	DATE
Board Meeting 2018-19 2 nd Interim Budget Report	Superintendent/Governing Board/CBO	March 12, 2019
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, 2019
Finance Committee Meeting Budget 101	Superintendent/Board Representative/CBO/Committee	March 14, 2019
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	TBD
Board Meeting	Superintendent/Governing Board	April 16, 2019
Board Meeting	Superintendent/Governing Board	May 14, 2019
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, 2019
Revise the budget based on the Governor's May Revise	Superintendent/Governing Board/CBO	TBD (if necessary)
Board Meeting - – Hold public hearing for 2019-20 Local Control Accountability Plan (LCAP) and Budget, Reserves	Superintendent/Governing Board/CBO/Principals/Finance Committee	May 28, 2019
Board Meeting – Adopt LCAP and Budget for fiscal year 2019-20. Discuss and adopt resolution to send preliminary layoff notices to appropriate classified personnel (if necessary)	Superintendent/Governing Board	June 11, 2019
Finance Committee Meeting	Superintendent/Board Representative/CBO/Committee	June 13, 2019

KENTFIELD SCHOOL DISTRICT
2017 - 2018 Unaudited Actuals
Summary of All Funds

	CDE Form 011		CDE Form 141	CDE Form 171	CDE Form 221	CDE Form 251		CDE Form 401
	Combined	General Fund 01	Deferred Maintenance 14	Special Reserve 17	Measure D GO Bond 22	Developer Fees 26	Kent Gym 27	Capital Outlay 40
	Unrestricted	Restricted						
REVENUE								
Property Tax/LCFF Revenues	\$ 9,870,774	\$ 9,870,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 216,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenues	\$ 1,327,310	\$ 419,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 6,509,799	\$ 5,887,763	\$ 117	\$ 5,726	\$ 18,086,614	\$ 31,930	\$ 1,011	\$ 230,851
TOTAL REVENUES	\$ 17,924,275	\$ 16,178,435	\$ 117	\$ 5,726	\$ 18,086,614	\$ 31,930	\$ 1,011	\$ 230,851
EXPENDITURES								
Certificated Staff	\$ 8,577,979	\$ 7,623,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Staff	\$ 2,222,815	\$ 1,656,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 4,176,691	\$ 2,968,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 548,865	\$ 426,227	\$ -	\$ -	\$ 427,496	\$ -	\$ -	\$ -
Contracts & Services	\$ 1,506,208	\$ 892,459	\$ 3,988	\$ -	\$ 244,354	\$ -	\$ 3,245	\$ -
Capital Outlay	\$ 10,800	\$ 10,800	\$ -	\$ -	\$ 7,374,192	\$ -	\$ -	\$ -
Other Outgo	\$ 658,948	\$ 238,775	\$ -	\$ -	\$ -	\$ 46,612	\$ -	\$ -
TOTAL EXPENDITURES	\$ 17,702,307	\$ 13,818,026	\$ 3,988	\$ -	\$ 8,046,042	\$ 46,612	\$ 3,245	\$ -
Excess (Deficiency) of Revenues Over Expenditures								
Before Inter-Fund Transfers	\$ 221,970	\$ 2,360,409	\$ (3,871)	\$ 5,726	\$ 10,040,571	\$ (14,682)	\$ (2,234)	\$ 230,851
OTHER FINANCING SOURCES (USES)								
Inter-Fund Transfer to Fund 22 (Measure D)	\$ (233,368)	\$ (233,368)	\$ -	\$ -	\$ 233,368	\$ -	\$ -	\$ -
Inter-Fund Transfer from Fund 26 (Developer Fee)	\$ 23,306	\$ 23,306	\$ -	\$ -	\$ -	\$ (23,306)	\$ -	\$ -
Contributions	\$ -	\$ (2,138,439)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING	\$ (210,062)	\$ (2,348,501)	\$ -	\$ -	\$ 233,368	\$ (23,306)	\$ -	\$ -
ENDING BALANCES								
Net Increase (Decrease) in Fund Balance	\$ 11,908	\$ 11,908	\$ (3,871)	\$ 5,726	\$ 10,273,939	\$ (37,988)	\$ (2,234)	\$ 230,851
Plus: Beginning Balance - 7/1/2017	\$ 1,609,172	\$ 1,609,172	\$ 14,478	\$ 602,251	\$ 10,212,196	\$ 43,241	\$ 109,312	\$ 1,201,054
<i>Audit Adjustments</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Balance	\$ 1,621,080	\$ 1,621,080	\$ 10,607	\$ 607,977	\$ 20,486,135	\$ 5,254	\$ 107,079	\$ 1,431,904
TOTAL ENDING BALANCES - 6/30/2018								
COMPONENTS OF ENDING BALANCES								
3% Mandated State Reserve	\$ 537,371	\$ 537,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2% District Designated Reserve	\$ 354,046	\$ 354,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Reserve	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revolving Cash Fund	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated Contingency	\$ 628,963	\$ 628,963	\$ 10,607	\$ 607,977	\$ 20,486,135	\$ 5,254	\$ 107,079	\$ 1,431,904
TOTAL ENDING BALANCES	\$ 1,621,080	\$ 1,621,080	\$ 10,607	\$ 607,977	\$ 20,486,135	\$ 5,254	\$ 107,079	\$ 1,431,904
							\$ 112,333	

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2017-18 Unaudited Actuals

		FY 2017 -2018 2nd Interim Budget			FY 2017 -2018 Unaudited Actuals Budget		
	<u>Codes</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
REVENUES							
Property Taxes/Local Control Funding Revenues:							
State Principal Allocation	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	\$ 242,880	\$ -	\$ 242,880	\$ 243,324	\$ -	\$ 243,324
Homeowner's Exemptions	8021.00	\$ 41,311	\$ -	\$ 41,311	\$ 41,999	\$ -	\$ 41,999
Secured Roll Taxes	8041.00	\$ 8,394,725	\$ -	\$ 8,394,725	\$ 8,470,098	\$ -	\$ 8,470,098
Unsecured Roll Taxes	8042.00	\$ 159,737	\$ -	\$ 159,737	\$ 160,646	\$ -	\$ 160,646
Prior Year Unsecured Taxes	8043.00	\$ 18,350	\$ -	\$ 18,350	\$ 8,863	\$ -	\$ 8,863
Supplemental Taxes	8044.00	\$ 302,717	\$ -	\$ 302,717	\$ 267,578	\$ -	\$ 267,578
Total Revenue Limit Sources		\$ 9,837,986	\$ -	\$ 9,837,986	\$ 9,870,774	\$ -	\$ 9,870,774
Federal Revenues:							
Title I - Basic	8290.00	\$ -	\$ 27,024	\$ 27,024	\$ -	\$ 27,476	\$ 27,476
Title I - Basic Prior Year	8290.09	\$ -	\$ 126	\$ 126	\$ -	\$ 126	\$ 126
Federal IDEA - Mental Health	8182.00	\$ -	\$ 8,690	\$ 8,690	\$ -	\$ 8,690	\$ 8,690
Title II Part A - Teacher Training	8290.00	\$ -	\$ 14,398	\$ 14,398	\$ -	\$ 14,398	\$ 14,398
Title II Part A - Teacher Training - Prior Year	8290.00	\$ -	\$ 12,125	\$ 12,125	\$ -	\$ 13,513	\$ 13,513
Title III - Immigrant	8290.00	\$ -	\$ 2,594	\$ 2,594	\$ -	\$ 2,594	\$ 2,594
Title III - LEP	8290.00	\$ -	\$ 6,816	\$ 6,816	\$ -	\$ 7,158	\$ 7,158
Federal IDEA Grant	8181.00	\$ -	\$ 142,907	\$ 142,907	\$ -	\$ 142,437	\$ 142,437
Total Federal Revenues		\$ -	\$ 214,680	\$ 214,680	\$ -	\$ 216,392	\$ 216,392
Other State Revenues:							
Mandate Block Grant	8550.00	\$ 36,699	\$ -	\$ 36,699	\$ 36,699	\$ -	\$ 36,699
One-Time Discretionary Funding	8550.00	\$ 178,197	\$ -	\$ 178,197	\$ 178,198	\$ -	\$ 178,198
State Lottery Revenue - General	8560.00	\$ 179,872	\$ -	\$ 179,872	\$ 197,516	\$ -	\$ 197,516
State Lottery Revenue - General Prior Year	8560.09	\$ 4,162	\$ -	\$ 4,162	\$ 4,165	\$ -	\$ 4,165
State Lottery - Materials Prior Year	8560.09	\$ -	\$ 5,989	\$ 5,989	\$ -	\$ 1,550	\$ 1,550
State Lottery - Materials	8560.00	\$ -	\$ 59,136	\$ 59,136	\$ -	\$ 75,771	\$ 75,771
Student Identifier Maintenance	8590.00	\$ 286	\$ -	\$ 286	\$ -	\$ -	\$ -
CAASPP Testing Reporting	8590.00	\$ 3,320	\$ -	\$ 3,320	\$ 3,320	\$ -	\$ 3,320
Prop 39 California Clean Energy Jobs Act	8590.00	\$ -	\$ 101,184	\$ 101,184	\$ -	\$ 101,184	\$ 101,184
Educator Effectiveness	8590.00	\$ -	\$ 36,589	\$ 36,589	\$ -	\$ -	\$ -
CELDT	8590.00	\$ 455	\$ -	\$ 455	\$ -	\$ -	\$ -
Special Education Community Mental Health	8590.00	\$ -	\$ 24,442	\$ 24,442	\$ -	\$ 26,236	\$ 26,236
Special Education - Risk Pool	8590.09	\$ -	\$ 2,592	\$ 2,592	\$ -	\$ 2,592	\$ 2,592
Special Education - Low Incidence Equipment	8590.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Teacher Training	8590.00	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -
STRS On-Behalf Contribution Offset	8590.00	\$ -	\$ 746,809	\$ 746,809	\$ -	\$ 700,079	\$ 700,079
Total Other State Revenues		\$ 403,491	\$ 976,741	\$ 1,380,232	\$ 419,898	\$ 907,412	\$ 1,327,310
Other Revenues:							
Parcel Taxes	8621.00	\$ 4,335,072	\$ -	\$ 4,335,072	\$ 4,346,996	\$ -	\$ 4,346,996
Rentals and Leases	8650.00	\$ 145,362	\$ -	\$ 145,362	\$ 150,231	\$ -	\$ 150,231
Interest	8660.00	\$ 3,000	\$ -	\$ 3,000	\$ 9,977	\$ -	\$ 9,977
PTA Local Income	8699.00	\$ 52,980	\$ -	\$ 52,980	\$ 39,531	\$ -	\$ 39,531
PTA Mini-Grant Grant Program	8699.00	\$ 10,083	\$ -	\$ 10,083	\$ 7,868	\$ -	\$ 7,868
Kentfield Schools Foundation - Annual	8699.00	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 1,100,000	\$ -	\$ 1,100,000
Kentfield Schools Foundation - Fund a Need	8699.00	\$ 68,572	\$ -	\$ 68,572	\$ 68,612	\$ -	\$ 68,612
Schools Rule	8699.00	\$ 25,203	\$ -	\$ 25,203	\$ 25,203	\$ -	\$ 25,203
Other Local Revenues	8699.00	\$ 148,538	\$ 45,000	\$ 193,538	\$ 139,345	\$ 14,133	\$ 153,478
Special Education - Low Incidence Equipment	8699.00	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 107	\$ 107
AB602 Special Ed Allocation Prior Year	8792.09	\$ -	\$ -	\$ -	\$ -	\$ 19,776	\$ 19,776
Special Education SELPA Transfer	8792.00	\$ -	\$ 593,326	\$ 593,326	\$ -	\$ 588,020	\$ 588,020
Total Other Local Revenues		\$ 5,888,810	\$ 642,326	\$ 6,531,136	\$ 5,887,763	\$ 622,036	\$ 6,509,799
TOTAL GENERAL FUND REVENUES		\$ 16,130,287	\$ 1,833,747	\$ 17,964,034	\$ 16,178,435	\$ 1,745,840	\$ 17,924,276

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2017-18 Unaudited Actuals

		FY 2017 -2018 2nd Interim Budget			FY 2017 -2018 Unaudited Actuals Budget		
	<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	\$ 7,592,296	\$ 974,628	\$ 8,566,924	\$ 7,623,931	\$ 954,048	\$ 8,577,979
Classified Salaries	2xxx.xx	\$ 1,663,577	\$ 574,179	\$ 2,237,756	\$ 1,656,864	\$ 565,951	\$ 2,222,815
Total Salaries		\$ 9,255,873	\$ 1,548,807	\$ 10,804,680	\$ 9,280,795	\$ 1,519,999	\$ 10,800,794
Employee Benefits:							
Health & Welfare Benefits	3xxx.xx	\$ 3,019,522	\$ 1,290,301	\$ 4,309,823	\$ 2,968,970	\$ 1,207,721	\$ 4,176,691
Total Benefits		\$ 3,019,522	\$ 1,290,301	\$ 4,309,823	\$ 2,968,970	\$ 1,207,721	\$ 4,176,691
Materials & Supplies:							
Textbooks	4100.00	\$ 35,000	\$ -	\$ 35,000	\$ 24,982	\$ -	\$ 24,982
Books & Reference Materials	4200.00	\$ 9,500	\$ -	\$ 9,500	\$ 8,991	\$ -	\$ 8,991
General Supplies	4300.00	\$ 47,450	\$ -	\$ 47,450	\$ 43,000	\$ -	\$ 43,000
Automobile Supplies	4301.00	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,009	\$ 2,009
Office Supplies	4303.00	\$ 5,000	\$ -	\$ 5,000	\$ 2,970	\$ -	\$ 2,970
Periodicals & Magazines	4305.00	\$ 500	\$ -	\$ 500	\$ 786	\$ -	\$ 786
Software	4307.00	\$ 25,000	\$ -	\$ 25,000	\$ 26,133	\$ -	\$ 26,133
Printer Toner	4308.00	\$ 8,000	\$ -	\$ 8,000	\$ 8,593	\$ -	\$ 8,593
Classroom Materials	4310.00	\$ 141,458	\$ 65,125	\$ 206,583	\$ 119,314	\$ 65,125	\$ 184,439
Technology Supplies	4312.00	\$ 32,000	\$ -	\$ 32,000	\$ 32,792	\$ -	\$ 32,792
Facilities Repair Supplies	4315.00	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 37,316	\$ 37,316
Free & Reduced Lunch Program	4319.00	\$ 40,000	\$ -	\$ 40,000	\$ 56,286	\$ -	\$ 56,286
Non-Capitalized Equipment/Furniture	4400.00	\$ 15,000	\$ 24,000	\$ 39,000	\$ 11,419	\$ 18,189	\$ 29,608
Non-Capitalized Lease Purchase	4405.00	\$ 110,000	\$ -	\$ 110,000	\$ -	\$ -	\$ -
Non-Capitalized Computers/Printers	4410.00	\$ 83,572	\$ -	\$ 83,572	\$ 90,961	\$ -	\$ 90,961
Total Materials & Supplies		\$ 552,480	\$ 131,125	\$ 683,605	\$ 426,227	\$ 122,638	\$ 548,865

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2017-18 Unaudited Actuals

	Codes	FY 2017 -2018 2nd Interim Budget			FY 2017 -2018 Unaudited Actuals Budget		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Services, Contracts & Other Operating Expenses:							
Meetings	5220.00	\$ 10,000	\$ -	\$ 10,000	\$ 8,813	\$ -	\$ 8,813
Mileage	5230.00	\$ 800	\$ 80,000	\$ 80,800	\$ 759	\$ 59,292	\$ 60,051
Staff Development	5240.00	\$ 87,635	\$ 63,112	\$ 150,747	\$ 83,253	\$ 52,820	\$ 136,073
Dues and Memberships	5300.00	\$ 17,616	\$ -	\$ 17,616	\$ 15,995	\$ -	\$ 15,995
Insurance Deductible	5460.00	\$ 2,000	\$ -	\$ 2,000	\$ 1,000	\$ -	\$ 1,000
Property & Liability Insurance	5470.00	\$ 105,601	\$ -	\$ 105,601	\$ 105,023	\$ -	\$ 105,023
Electricity	5510.00	\$ 10,000	\$ -	\$ 10,000	\$ 9,170	\$ -	\$ 9,170
Natural Gas	5515.00	\$ 15,000	\$ -	\$ 15,000	\$ 13,355	\$ -	\$ 13,355
Waste Disposal	5530.00	\$ 25,000	\$ -	\$ 25,000	\$ 35,317	\$ -	\$ 35,317
Water	5535.00	\$ 69,120	\$ -	\$ 69,120	\$ 57,998	\$ -	\$ 57,998
Sewer	5540.00	\$ 19,500	\$ -	\$ 19,500	\$ 14,466	\$ -	\$ 14,466
Equipment Rentals and Leases	5605.00	\$ 3,600	\$ -	\$ 3,600	\$ 2,778	\$ -	\$ 2,778
Building Repair	5608.00	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ 10,556	\$ 10,556
Grounds Repair	5608.50	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 33,086	\$ 33,086
Equipment Repair	5610.00	\$ 2,500	\$ 5,000	\$ 7,500	\$ -	\$ 852	\$ 852
Automobile Repair	5611.00	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 375	\$ 375
Equipment/Maintenance Contracts/Prop 39	5620.00	\$ -	\$ 162,864	\$ 162,864	\$ -	\$ 101,507	\$ 101,507
Copy Machines Lease/Purchases	5625.00	\$ 55,650	\$ -	\$ 55,650	\$ 49,873	\$ -	\$ 49,873
Advertising	5803.00	\$ 500	\$ -	\$ 500	\$ 28	\$ -	\$ 28
Audit Fees	5809.00	\$ 19,150	\$ -	\$ 19,150	\$ 19,015	\$ -	\$ 19,015
Election Fees	5814.00	\$ 10,000	\$ -	\$ 10,000	\$ 24,958	\$ -	\$ 24,958
Field Trips	5819.00	\$ 67,500	\$ -	\$ 67,500	\$ 63,426	\$ -	\$ 63,426
Fingerprinting	5821.00	\$ 1,500	\$ -	\$ 1,500	\$ 1,757	\$ -	\$ 1,757
Landscaping Contract	5827.00	\$ 21,000	\$ -	\$ 21,000	\$ 16,320	\$ -	\$ 16,320
Legal Service	5829.00	\$ 100,000	\$ 10,750	\$ 110,750	\$ 87,356	\$ 5,431	\$ 92,787
Non-Public School Tuitions	5833.00	\$ -	\$ 166,579	\$ 166,579	\$ -	\$ 153,108	\$ 153,108
Non-Public Special Education Agencies	5835.00	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 117,401	\$ 117,401
Other Consultants	5837.00	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Other Fees	5839.00	\$ 51,962	\$ 81,920	\$ 133,882	\$ 40,029	\$ 36,787	\$ 76,816
Other Contracted Services	5840.00	\$ 200,610	\$ 48,690	\$ 249,300	\$ 195,962	\$ 42,533	\$ 238,495
Printing Services	5841.00	\$ 9,000	\$ -	\$ 9,000	\$ 1,352	\$ -	\$ 1,352
Health Inspections	5842.00	\$ 1,180	\$ -	\$ 1,180	\$ 1,212	\$ -	\$ 1,212
TB Testing	5851.00	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -
Internet Connection Fees	5940.00	\$ 1,967	\$ -	\$ 1,967	\$ 1,851	\$ -	\$ 1,851
Postage	5960.00	\$ 7,000	\$ -	\$ 7,000	\$ 4,787	\$ -	\$ 4,787
Telephone/VoIP	5970.00	\$ 24,689	\$ -	\$ 24,689	\$ 29,603	\$ -	\$ 29,603
Total Contracts and Services		\$ 947,580	\$ 754,414	\$ 1,701,994	\$ 892,459	\$ 613,749	\$ 1,506,208
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

2017-18 Unaudited Actuals

	Codes	FY 2017 -2018 2nd Interim Budget			FY 2017 -2018 Unaudited Actuals Budget		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Other Outgo:							
Lease Purchase - 750 College Avenue	74xx.00	\$ 46,612	\$ -	\$ 46,612	\$ 93,224	\$ -	\$ 93,224
Lease Purchase - Technology	74xx.00	\$ -	\$ -	\$ -	\$ 106,749	\$ -	\$ 106,749
MPTA for Transportation	7143.00	\$ -	\$ 201,414	\$ 201,414	\$ -	\$ 209,653	\$ 209,653
MCOE Special Day Class	7141.00	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 11,265	\$ 11,265
MCOE NPS/LCI Funds Transfer	7121.00	\$ 12,219	\$ -	\$ 12,219	\$ 38,802	\$ -	\$ 38,802
MCOE Special Ed. Excess Costs	7142.00	\$ -	\$ 213,596	\$ 213,596	\$ -	\$ 199,255	\$ 199,255
Total Other Outgo		\$ 59,928	\$ 430,010	\$ 489,938	\$ 238,775	\$ 420,173	\$ 658,948
TOTAL GENERAL FUND EXPENDITURES		\$ 13,846,183	\$ 4,154,657	\$ 18,000,840	\$ 13,818,026	\$ 3,884,280	\$ 17,702,305
Excess (Deficiency) of Revenues Over Expenditures							
Before Other Financing Resources		\$ 2,284,104	\$ (2,320,910)	\$ (36,806)	\$ 2,360,409	\$ (2,138,439)	\$ 221,970
Interfund Transfers							
Transfer Expenditures to Fund 22 (Prop 39)	7619.00	\$ (2,039)	\$ -	\$ (2,039)	\$ (233,368)	\$ -	\$ (233,368)
Transfer from Fund 26 (Developer Fee)	8919.00	\$ -	\$ -	\$ -	\$ 23,306	\$ -	\$ 23,306
Total Net Interfund Transfers		\$ (2,039)	\$ -	\$ (2,039)	\$ (210,062)	\$ -	\$ (210,062)
Contributions To/From							
Restricted/Unrestricted	8980.00	\$ (2,320,910)	\$ 2,320,910	\$ -	\$ (2,138,439)	\$ 2,138,439	\$ -
Net Increase (Decrease) in Fund Balance		\$ (38,845)	\$ -	\$ (38,845)	\$ 11,908	\$ -	\$ 11,908
Beginning Fund Balance - 7/1/2017		\$ 1,609,172	\$ -	\$ 1,609,172	\$ 1,609,172	\$ -	\$ 1,609,172
Audit Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance		\$ 1,609,172	\$ -	\$ 1,609,172	\$ 1,609,172	\$ -	\$ 1,609,172
ENDING FUND BALANCE - 6/30/2018		\$ 1,570,327	\$ -	\$ 1,570,327	\$ 1,621,080	\$ -	\$ 1,621,080
COMPONENTS OF ENDING FUND BALANCE:							
Reserves:							
State Mandated 3% Reserve		\$ 540,086	\$ -	\$ 540,086	\$ 537,371	\$ -	\$ 537,371
District Designated 2% Reserve		\$ 360,017	\$ -	\$ 360,017	\$ 354,046	\$ -	\$ 354,046
Special Education Contingency		\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Revolving Cash		\$ 700	\$ -	\$ 700	\$ 700	\$ -	\$ 700
Undesignated Reserve		\$ 569,524	\$ -	\$ 569,524	\$ 628,963	\$ -	\$ 628,963
TOTAL ENDING FUND BALANCE		\$ 1,570,327	\$ -	\$ 1,570,327	\$ 1,621,080	\$ -	\$ 1,621,080

Reserve

8.72%

Reserve

9.16%

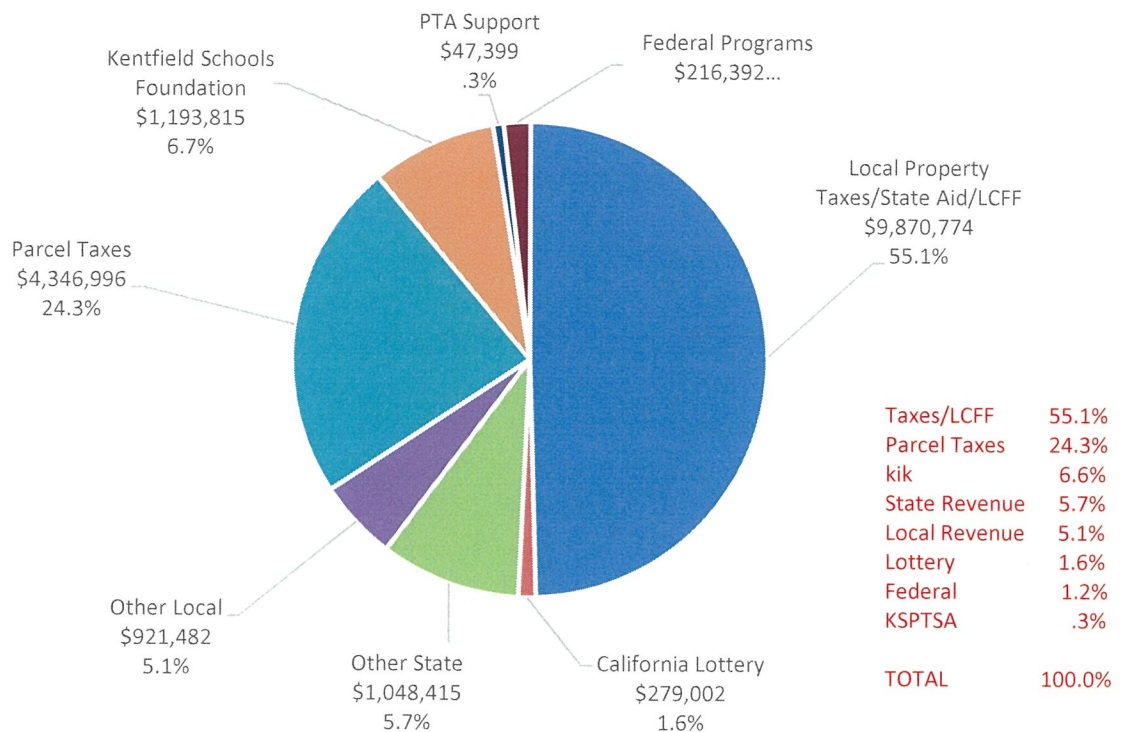
2017-18 Unaudited Actuals Restricted Balances

California Clean Energy Jobs Act	\$	120,078
Lottery	\$	167,221
	\$	287,299

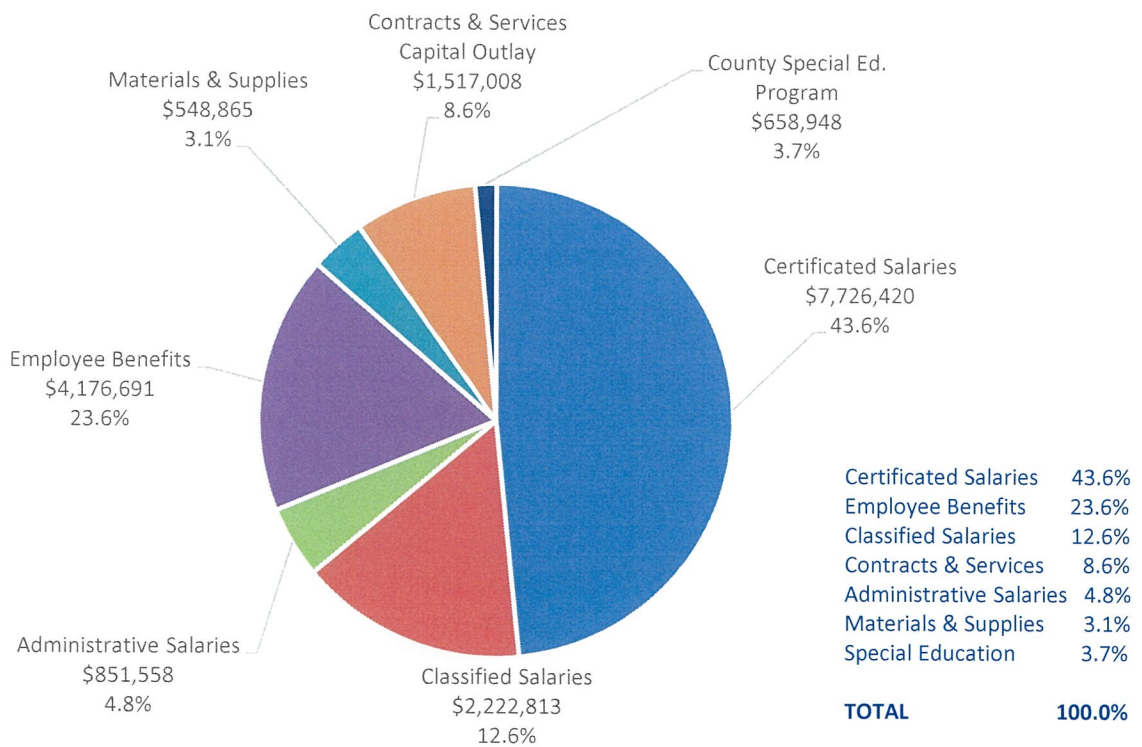
KENTFIELD SCHOOL DISTRICT GENERAL FUND REVENUES & EXPENDITURES

2017 - 2018 Unaudited Actuals

REVENUES \$17,924,275



EXPENDITURES \$17,702,305



	Adopted Budget		1st Interim Budget		2nd Interim Budget		Unaudited Actuals		
<u>Revenues</u>	<u>2017-18</u>	<u>+/-</u>	<u>2017-18</u>	<u>+/-</u>	<u>2017-18</u>	<u>+/-</u>	<u>2017-18</u>	<u>Detail of Change</u>	
Property Tax Revenues	\$ 8,616,790	\$ (2,668)	\$ 8,614,122	\$ -	\$ 8,614,122	\$ 67,484	\$ 8,681,606	Property Taxes	
Supplemental Taxes	\$ 280,965	\$ 21,752	\$ 302,717	\$ -	\$ 302,717	\$ (35,139)	\$ 267,578	Supplemental Taxes	
Education Protection Account	\$ 242,422	\$ 220	\$ 242,642	\$ 238	\$ 242,880	\$ 444	\$ 243,324	EPA/ADA Adjustment	
State Principal Allocation	\$ 877,963	\$ -	\$ 877,963	\$ -	\$ 877,963	\$ -	\$ 877,963	Hold Harmless Categoricals	
Basic Aid Fair Share Reduction	\$ (199,697)	\$ -	\$ (199,697)	\$ -	\$ (199,697)	\$ -	\$ (199,697)	Basic Aid Fair Share	
Federal Revenue	\$ 202,919	\$ (1,720)	\$ 201,199	\$ 13,481	\$ 214,680	\$ 1,712	\$ 216,392	Increase in Title I and II	
Educator Effectiveness Funding	\$ 36,589	\$ -	\$ 36,589	\$ -	\$ 36,589	\$ -	\$ 36,589	Professional Development	
CalSTRS On-Behalf Offset	\$ 746,809	\$ -	\$ 746,809	\$ -	\$ 746,809	\$ (46,730)	\$ 700,079	CalSTRS On-Behalf Offset	
Other State Revenues	\$ 396,176	\$ 18,441	\$ 414,617	\$ 2,807	\$ 417,424	\$ -	\$ 417,424	Lottery/CMH Risk Pool	
One-Time Discretionary Funding	\$ -	\$ 178,197	\$ 178,197	\$ -	\$ 178,197	\$ 1	\$ 178,198	New Discretionary Funding	
Parcel Tax	\$ 4,327,542	\$ 7,530	\$ 4,335,072	\$ -	\$ 4,335,072	\$ 11,924	\$ 4,346,996	Parcel Tax Revenue	
Kentfield Schools Foundation	\$ 1,000,000	\$ 100,000	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000	Annual Commitment	
Kentfield Schools Foundation	\$ 70,000	\$ (5,928)	\$ 64,072	\$ 4,500	\$ 68,572	\$ 40	\$ 68,612	Final Fund A Need - Kik	
Kentfield Schools Foundation	\$ 19,912	\$ 5,291	\$ 25,203	\$ -	\$ 25,203	\$ -	\$ 25,203	Schools Rule	
Kentfield Schools PTA	\$ 66,460	\$ (13,480)	\$ 52,980	\$ 10,083	\$ 63,063	\$ (15,664)	\$ 47,399	Kentfield Schools PTA	
SELPA AB602	\$ 581,538	\$ 11,788	\$ 593,326	\$ -	\$ 593,326	\$ 14,470	\$ 607,796	County Special Education	
Other Revenues	\$ 334,453	\$ 12,411	\$ 346,864	\$ 250	\$ 347,114	\$ (38,301)	\$ 308,813	Other Revenues	
<u>Total Revenues</u>	\$ 17,600,841	\$ 331,835	\$ 17,932,676	\$ 31,358	\$ 17,964,034	\$ (39,759)	\$ 17,924,275		
<u>Expenditures</u>									
Certificated Salaries	\$ 8,346,672	\$ 203,180	\$ 8,549,852	\$ 17,072	\$ 8,566,924	\$ 11,055	\$ 8,577,979	Actual Certificated Salaries	
Classified Salaries	\$ 2,270,983	\$ (66,436)	\$ 2,204,547	\$ 33,209	\$ 2,237,756	\$ (14,941)	\$ 2,222,815	Actual Classified Salaries	
Employee Benefits	\$ 3,524,927	\$ 23,569	\$ 3,548,497	\$ 14,517	\$ 3,563,014	\$ (86,402)	\$ 3,476,612	Actual Employee Benefits	
CalSTRS On-Behalf Offset	\$ 746,809	\$ -	\$ 746,809	\$ -	\$ 746,809	\$ (46,730)	\$ 700,079	CalSTRS On-Behalf Offset	
Materials & Supplies	\$ 604,745	\$ 64,277	\$ 669,022	\$ 14,583	\$ 683,605	\$ (134,740)	\$ 548,865	Reclassification Leases	
Contracts & Services	\$ 1,445,661	\$ 151,511	\$ 1,597,172	\$ 68,233	\$ 1,665,405	\$ (195,786)	\$ 1,469,619	Prop 39/Maintenance	
Educator Effectiveness	\$ 36,589	\$ -	\$ 36,589	\$ -	\$ 36,589	\$ -	\$ 36,589	Educator Effectiveness	
Capital Outlay	\$ 10,800	\$ -	\$ 10,800	\$ -	\$ 10,800	\$ -	\$ 10,800	Marin Enrichment Lease	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,749	\$ 106,749	Reclassification Leases	
Other Outgo	\$ 611,996	\$ 11,892	\$ 623,888	\$ (133,950)	\$ 489,938	\$ 62,261	\$ 552,199	Transp./Special Education	
<u>Total Expenditures</u>	\$ 17,599,182	\$ 387,993	\$ 17,987,176	\$ 13,664	\$ 18,000,840	\$ (298,534)	\$ 17,702,305		
Increase/Decrease in									
Fund Balance	\$ 1,659	\$ (62,148)	\$ (60,489)	\$ 23,683	\$ (36,806)	\$ 258,776	\$ 221,970		
Transfer to Fund 22	\$ -	\$ (2,039)	\$ (2,039)	\$ -	\$ (2,039)	\$ (231,329)	\$ (233,368)	Transfer to Measure D	
Transfer from Fund 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,306	\$ 23,306	Transfer from Developer Fee	
Net Increase/Decrease	\$ 1,659	\$ (64,187)	\$ (62,528)	\$ 23,683	\$ (38,845)	\$ 50,753	\$ 11,908		
Beginning Fund Balance									
<u>Total Beginning Fund Balance</u>	\$ 1,278,962	\$ 330,210	\$ 1,609,172	\$ -	\$ 1,609,172	\$ -	\$ 1,609,172	July 1, 2017	
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>Beginning Balance Adjusted</u>	\$ 1,278,962	\$ -	\$ 1,609,172	\$ -	\$ 1,609,172	\$ -	\$ 1,609,172		
<u>Ending Fund Balance:</u>	\$ 1,280,621		\$ 1,552,633		\$ 1,570,327		\$ 1,621,080	Ending Balance 6/30/2018	
<u>Components of Ending Fund Balance:</u>									
Designated Reserves									
State Mandated Reserve 3%	\$ 527,975	\$ 11,701	\$ 539,676	\$ 410	\$ 540,086	\$ (2,715)	\$ 537,371		
District Designated Reserve 2%	\$ 351,984	\$ 7,760	\$ 359,744	\$ 273	\$ 360,017	\$ (5,971)	\$ 354,046		
Special Education Reserve	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000		
Revolving Cash	\$ 700	\$ -	\$ 700	\$ -	\$ 700	\$ -	\$ 700		
Total Appropriated Reserves	\$ 980,659	\$ 19,461	\$ 1,000,120	\$ 683	\$ 1,000,803	\$ (8,686)	\$ 992,117		
<u>Undesignated Contingency</u>	\$ 299,961	\$ 252,551	\$ 552,512	\$ 17,011	\$ 569,524	\$ 59,439	\$ 628,963		
Total Ending Fund Balance	\$ 1,280,621	\$ 272,012	\$ 1,552,633	\$ 17,694	\$ 1,570,327	\$ 50,753	\$ 1,621,080		
% Reserve Level	7.28%		8.63%		8.72%		9.16%		

KENTFIELD SCHOOL DISTRICT GENERAL FUND
MULTI-YEAR PROJECTION

Object Codes	2017 - 2018 Adopted			2017 - 2018 1st Interim			2017 - 2018 2nd Interim			2017 - 2018 Unaudited Actuals		
	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. REVENUES												
Excess Tax Revenues/LCF	9,818,443	9,818,443	-	9,837,747	9,837,747	-	9,837,986	9,837,986	-	9,870,774	9,870,774	-
Federal Revenues	202,919	-	202,919	201,199	-	201,199	214,680	-	214,680	216,392	-	216,392
Other State Revenues	1,180,787	217,239	963,548	1,377,425	403,276	974,149	1,380,232	403,491	976,741	1,327,310	419,898	907,412
Other Local Revenues	6,398,692	5,768,154	630,538	6,516,304	5,873,978	642,326	6,531,136	5,888,810	642,326	6,509,799	5,887,763	622,036
Total Revenues	17,600,841	15,803,836	1,797,005	17,932,676	16,115,002	1,817,674	17,964,034	16,130,287	1,833,747	17,924,275	16,178,435	1,745,840
B. EXPENDITURES												
Certificated Salaries	8,346,672	7,514,774	831,898	8,549,852	7,589,296	960,556	8,566,924	7,592,296	974,628	8,577,979	7,623,931	954,048
Classified Salaries	2,270,983	1,659,176	611,807	2,204,547	1,659,582	544,965	2,237,756	1,663,577	574,179	2,222,815	1,656,864	565,951
H & W Benefits	4,271,736	3,007,510	1,264,226	4,295,306	3,018,549	1,276,757	4,309,823	3,019,522	1,290,301	4,176,691	2,968,970	1,207,721
Materials & Supplies	604,745	483,305	121,440	669,022	537,897	131,125	683,605	552,480	131,125	548,865	426,227	122,638
Contracts & Services	1,482,250	799,457	682,793	1,633,761	904,300	729,461	1,701,994	947,580	754,414	1,506,208	892,459	613,749
Capital Outlay	10,800	10,800	-	10,800	10,800	-	10,800	10,800	-	10,800	10,800	-
Other Outgo	611,996	71,413	540,583	623,888	59,928	563,960	489,938	59,928	430,010	658,948	238,775	420,173
Total Expenditures	17,599,182	13,546,435	4,052,747	17,987,176	13,780,352	4,206,824	18,000,840	13,846,183	4,154,657	17,702,305	13,818,026	3,884,280
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Resources	1,659	2,257,401	(2,255,742)	(54,500)	2,334,650	(2,389,150)	(36,806)	2,284,104	(2,320,910)	221,970	2,360,409	(2,138,439)
D. Other Financing Sources/Uses												
Interfund Transfer to Fund 22	-	-	-	(2,039)	(2,039)	-	(2,039)	(2,039)	-	(233,368)	(233,368)	-
Interfund Transfer from Fund 26	-	(2,255,742)	2,255,742	-	(2,389,150)	2,389,150	-	(2,320,910)	2,320,910	23,306	(2,138,439)	-
Contributions	-	(2,255,742)	2,255,742	-	(2,391,189)	2,389,150	(2,039)	(2,322,949)	2,320,910	-	(2,138,439)	2,138,439
Total Other Financing Sources/Uses	-	(2,255,742)	2,255,742	(2,039)	(2,391,189)	2,389,150	(2,039)	(2,322,949)	2,320,910	(210,062)	(2,348,501)	2,138,439
E. Net Increase (Decrease) in Fund Balance	1,659	1,659	-	(56,539)	(56,539)	-	(38,845)	(38,845)	-	11,908	11,908	-
F. Fund Balance												
Beginning Fund Balance - 7/1/2017	1,278,962	1,278,962	-	1,609,172	1,609,172	-	1,609,172	1,609,172	-	1,609,172	1,609,172	-
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Fund Balance	1,278,962	1,278,962	-	1,609,172	1,609,172	-	1,609,172	1,609,172	-	1,609,172	1,609,172	-
Ending Fund Balance - 6/30/2018	1,280,621	1,280,621	-	1,552,633	1,552,633	-	1,570,327	1,570,327	-	1,621,080	1,621,080	-
G. Reserves												
3% State Mandated Reserve	527,975	527,975	-	539,676	539,676	-	540,086	540,086	-	537,371	537,371	-
2% District Designated Reserve	351,984	351,984	-	359,744	359,744	-	360,017	360,017	-	354,046	354,046	-
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	299,961	299,961	-	552,512	552,512	-	569,524	569,524	-	628,963	628,963	-
Total Reserves	1,280,621	1,280,621	-	1,552,633	1,552,633	-	1,570,327	1,570,327	-	1,621,080	1,621,080	-

% Reserve Level

7.28%

8.63%

8.72%

9.16%

**KENTFIELD SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS**

	Adopted	1st Interim	2nd Interim	Unaudited Actuals
FUND 01	2017/18	2017/18	2017/18	2017/18
REVENUES				
District Average Daily Attendance (ADA)	1,160.64	1,187.52	1,188.48	1,187.46
Statewide Average COLA (Common Message)	1.56%	1.56%	1.56%	1.56%
LCFF Gap Funding	43.97%	43.19%	44.97%	42.97%
Enrollment	1,209	1,237	1,238	1,234
Property Taxes % Growth	8.40%	5.37%	5.37%	5.38%
Funding Status	BASIC AID	BASIC AID	BASIC AID	BASIC AID
Federal Revenue Funding	202,919	201,199	214,680	216,392
Parcel Tax % Increase	5%	5%	5%	3%
Kentfield Schools Foundation Annual Commitment	1,000,000	1,100,000	1,100,000	1,100,000
KSF Fund-A-Need (iPads)	70,000	64,072	68,572	68,612
EXPENDITURES				
Certificated Salary Adjustment	2.00%	2.00%	2.00%	2.00%
CalSTRS Employer Rates	14.43%	14.43%	14.43%	14.43%
Certificated Step/Column Adjustment	1.50%	1.50%	1.50%	1.50%
Certificated Full-Time Equivalents (FTE)	85.80	88.50	88.90	88.30
Change in Certificated Staff	(1.80)	2.70	0.40	(0.60)
Classified Salary Adjustment	2.00%	2.00%	2.00%	2.00%
CalPERS Employer Rates	15.531%	15.531%	15.531%	15.531%
Classified Step/Column Adjustment	1.50%	1.50%	1.50%	1.50%
Classified Full-Time Equivalents (FTE)	37.76	37.46	38.40	38.40
Change in Classified Staff	1.38	(0.30)	0.94	-
District Dental Benefits Cap Increase	3.0%	3.0%	3.0%	3.0%
DistrictVision Benefits Cap Increase	-8.74%	-8.74%	-8.74%	-8.74%
District Medical Benefits Cap Increase	4.40%	4.40%	4.40%	4.40%

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. Measure A parcel tax renewal passed on March 6, 2018.

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. Kent classroom modernization, addition of a music classroom, and relocation of the administration building began summer of 2017. Bacich classroom modernization, replacement of 6 classrooms, and relocation of administration - summer of 2018.

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 facilities.

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 to be used for capital improvements at Bacich Elementary School and Kent Middle School.

KENTFIELD SCHOOL DISTRICT

Class Size/Enrollment

2017 - 18 Unaudited Actuals

2017 - 2018

TRANSITIONAL KINDERGARTEN

Total Sections	1.00
Enrollment	20.00
Average Class Size	20.00

KINDERGARTEN

Total Sections	6.00
Enrollment	133.00
Average Class Size	22.17

SDC K-2

Total Sections	1.00
Enrollment	7.00
Average Class Size	7.00

FIRST GRADE

Total Sections	6.00
Enrollment	116.00
Average Class Size	19.33

SECOND GRADE

Total Sections	5.00
Enrollment	111.00
Average Class Size	22.20

THIRD GRADE

Total Sections	6.00
Enrollment	132.00
Average Class Size	22.00

FOURTH GRADE

Total Sections	5.00
Enrollment	127.00
Average Class Size	25.40

FIFTH GRADE

Total Sections	5.00
Enrollment	129.00
Average Class Size	25.80

SIXTH GRADE

Total Sections	5.8
Enrollment	150.00
Average Class Size	25.86

SEVENTH GRADE

Total Sections	6.00
Enrollment	158.00
Average Class Size	26.33

EIGHTH GRADE

Total Sections	5.80
Enrollment	151.00
Average Class Size	26.03

BACICH TOTALS

Total Sections	30.00
Enrollment	646.00
Average Class Size	21.53

KENT TOTALS

Total Academic Sections	22.60
Enrollment	588.00
Average Class Size	26.02

TOTAL ENROLLMENT

Bacich Grades TK/K - 4	646.00
Kent Grades 5 - 8	588.00
	1,234.00

Enrollment	# of	Average
TK/K - 3	Teachers	Class Size
512	24	21.33