

KENTFIELD SCHOOL DISTRICT

Fiscal Year 2018 - 2019
Operating Budget & Financial Information

Unaudited Actuals
July 1, 2018 - June 30, 2019

Board Approval: September 10, 2019

KENTFIELD SCHOOL DISTRICT



Board of Trustees

Davina Goldwasser

Sarah Killingsworth

Heather McPhail Sridharan

David Riedel

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 2019-20

ACTIVITY/ACTION	PERSON/UNIT RESPONSIBLE	DATE
Board Meeting	Superintendent/Governing Board/CBO	August 20, 2019
Board Meeting 2018-19 Unaudited Actuals Budget Report	Superintendent/Board Representative/CBO	September 10, 2019
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, 2019 POSTPONED
Board Meeting	Superintendent/Governing Board/CBO	October 15, 2019
Strategic Planning Meeting to discuss current plan and priorities.	Superintendent/Strategic Planning Team Superintendent/CBO/Cabinet	October 17-18th, 2019
Board Meeting	Superintendent/Governing Board/CBO	November 12, 2019
Board Meeting 2019-20 1 st Interim Budget Report	Superintendent/Governing Board/CBO	December 10, 2019
Board Meeting Audit Report for Fiscal Year 2018-19	Superintendent/Governing Board	January 14, 2020
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 16, 2020
Governor's Budget Conference Budget Perspectives Workshop	Superintendent/Board Representative/CBO/KTA	January xx, 2020
Budget 101 - KSPTA/ELAC Budget 101 – KSF/Staff Meetings/Site Council	Superintendent/Board Trustee Representative/CBO	Certificated Staff: Bacich Staff – February xx 2020 Kent Staff – February xx, 2020 KTA Leadership xx, 2020 Site Council Bacich – February xx, 2020 Kent – March xx, 2020 PTA –March xx, 2020 KSF – May xx, 2020 ELAC – March xx, 2020 Classified Staff: District – March 20, 2019
Board Meeting – to review budget assumptions, enrollment, staffing projections, and approve temporary certificated layoff resolution.	Superintendent/ Governing Board/CBO/Principals	February 11, 2020

KENTFIELD SCHOOL DISTRICT

BUDGET DEVELOPMENT CALENDAR 2019-20

ACTIVITY/ACTION	PERSON/UNIT RESPONSIBLE	DATE
Special Board Meeting with Governing Board planning meeting for 2020-21	Superintendent/ Governing Board/Principals	TBD
Board Meeting 2019-20 2 nd Interim Budget Report	Superintendent/Governing Board/CBO	March 10, 2020
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, 2020
Finance Committee Meeting Budget 101	Superintendent/Board Representative/CBO/Committee	March 12, 2020
Budget Workshop with Governing Board	Superintendent/Governing Board/CBO	TBD (if necessary)
Board Meeting	Superintendent/Governing Board	April 21, 2020
Board Meeting	Superintendent/Governing Board	May 12, 2020
May Revise Governor's May Revision Conference School Services of California Review of the State Budget	Superintendent/Board Representative/CBO/Principals	May xx, 2020
Revise the budget based on the Governor's May Revise	Superintendent/Governing Board/CBO	TBD (if necessary)
Board Meeting - – Hold public hearing for 2020-21 Local Control Accountability Plan (LCAP) and Budget, Reserves	Superintendent/Governing Board/CBO/Principals/Finance Committee	May 26, 2020
Board Meeting – Adopt LCAP and Budget for fiscal year 2020-21. Discuss and adopt resolution to send preliminary layoff notices to appropriate classified personnel (if necessary)	Superintendent/Governing Board	June 9, 2020
Finance Committee Meeting	Superintendent/Board Representative/CBO/Committee	June 11, 2020

KENTFIELD SCHOOL DISTRICT
2018 - 2019 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	Kent Gym 27	CDE Form 401 Capital Outlay 40
	Combined	Unrestricted	Restricted					
REVENUE								
Property Tax/LCFF Revenues	\$ 10,220,436	\$ 10,220,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 235,986	\$ -	\$ 235,986	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenues	\$ 2,056,426	\$ 463,399	\$ 1,593,027	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 6,974,178	\$ 6,349,545	\$ 624,633	\$ 1,830	\$ 266,029	\$ 44,276	\$ 1,845	\$ 245,131
TOTAL REVENUES	\$ 19,487,026	\$ 17,033,380	\$ 2,453,646	\$ 1,830	\$ 266,029	\$ 44,276	\$ 1,845	\$ 245,131
EXPENDITURES								
Certificated Staff	\$ 9,146,482	\$ 8,131,503	\$ 1,014,979	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Staff	\$ 2,255,601	\$ 1,580,461	\$ 675,140	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 5,341,321	\$ 3,299,266	\$ 2,042,055	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 586,191	\$ 446,467	\$ 139,724	\$ -	\$ 622,003	\$ -	\$ -	\$ -
Contracts & Services	\$ 1,689,472	\$ 814,884	\$ 874,588	\$ 3,245	\$ 79,921	\$ 30,930	\$ 3,140	\$ -
Capital Outlay	\$ 33,063	\$ 33,063	\$ -	\$ -	\$ 10,502,062	\$ -	\$ -	\$ 76,978
Other Outgo	\$ 577,346	\$ 235,907	\$ 341,439	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 19,629,476	\$ 14,541,551	\$ 5,087,925	\$ 3,245	\$ 11,203,986	\$ 30,930	\$ 3,140	\$ 76,978
Excess (Deficiency) of								
Revenues Over Expenditures	\$ (142,450)	\$ 2,491,829	\$ (2,634,279)	\$ (3,089)	\$ (10,937,957)	\$ 13,345	\$ (1,295)	\$ 168,153
OTHER FINANCING SOURCES (USES)								
Inter-Fund Transfer to Fund 22 (Measure D)	\$ (72,000)	\$ -	\$ (72,000)	\$ -	\$ 72,000	\$ -	\$ -	\$ -
Inter-Fund Transfer from Fund 17 (Special Reserve)	\$ 609,807	\$ 609,807	\$ -	\$ (609,807)	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ (2,706,279)	\$ 2,706,279	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING	\$ 537,807	\$ (2,096,472)	\$ 2,634,279	\$ (609,807)	\$ 72,000	\$ -	\$ -	\$ -
ENDING BALANCES								
Net Increase (Decrease) in Fund Balance	\$ 395,357	\$ 395,357	\$ -	\$ (3,089)	\$ (10,865,957)	\$ 13,345	\$ (1,295)	\$ 168,153
Plus: Beginning Balance- July 1, 2018	\$ 1,621,080	\$ 1,621,080	\$ -	\$ 10,607	\$ 20,486,135	\$ 5,254	\$ 107,079	\$ 1,211,904
Adjusted Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ENDING BALANCES	\$ 2,016,437	\$ 2,016,437	\$ -	\$ 7,518	\$ 9,620,178	\$ 18,599	\$ 105,784	\$ 1,380,057
COMPONENTS OF ENDING BALANCES								
3% Mandated State Reserve	\$ 588,884	\$ 588,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2% District Designated Reserve	\$ 392,590	\$ 392,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Reserve	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revolving Cash Fund	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated Contingency	\$ 934,263	\$ 934,263	\$ -	\$ 7,518	\$ 9,620,178	\$ 18,599	\$ 105,784	\$ 1,380,057
TOTAL ENDING BALANCES	\$ 2,016,437	\$ 2,016,437	\$ -	\$ 7,518	\$ 9,620,178	\$ 18,599	\$ 105,784	\$ 1,380,057

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2018-19 Unaudited Actuals

	FY 2018 - 2019 2nd Interim			FY 2018 - 2019 Unaudited Actuals		
	<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	\$ 877,963	\$ -	\$ 877,963	\$ 877,963	\$ -	\$ 877,963
Less Basic Aid Fair Share	\$ (199,697)	\$ -	\$ (199,697)	\$ (199,697)	\$ -	\$ (199,697)
Educational Protection Account (EPA)	\$ 243,104	\$ -	\$ 243,104	\$ 238,234	\$ -	\$ 238,234
Homeowner's Exemptions	\$ 40,954	\$ -	\$ 40,954	\$ 42,017	\$ -	\$ 42,017
Secured Roll Taxes	\$ 8,877,361	\$ -	\$ 8,877,361	\$ 9,018,832	\$ -	\$ 9,018,832
Unsecured Roll Taxes	\$ 162,553	\$ -	\$ 162,553	\$ 167,482	\$ -	\$ 167,482
Prior Year Unsecured Taxes	\$ 40,492	\$ -	\$ 40,492	\$ 15,739	\$ -	\$ 15,739
Supplemental Taxes	\$ 43,395	\$ -	\$ 43,395	\$ 59,867	\$ -	\$ 59,867
Total Revenue Limit Sources	\$ 10,086,125	\$ -	\$ 10,086,125	\$ 10,220,436	\$ -	\$ 10,220,436
Federal Revenues:						
Title I - Basic	\$ -	\$ 25,803	\$ 25,803	\$ -	\$ 26,468	\$ 26,468
Federal IDEA - Mental Health	\$ -	\$ 8,347	\$ 8,347	\$ -	\$ 8,347	\$ 8,347
Title II Part A - Teacher Training	\$ -	\$ 14,444	\$ 14,444	\$ -	\$ 14,730	\$ 14,730
Title IV, A - Student Support & Academic Enrichment	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Title III - Immigrant	\$ -	\$ 2,678	\$ 2,678	\$ -	\$ 2,852	\$ 2,852
Title III - LEP	\$ -	\$ 8,221	\$ 8,221	\$ -	\$ 8,221	\$ 8,221
Federal IDEA Grant	\$ -	\$ 165,368	\$ 165,368	\$ -	\$ 165,368	\$ 165,368
Total Federal Revenues	\$ -	\$ 234,861	\$ 234,861	\$ -	\$ 235,986	\$ 235,986
Other State Revenues:						
Mandate Block Grant	\$ 36,989	\$ -	\$ 36,989	\$ 36,989	\$ -	\$ 36,989
One-Time Discretionary Funding	\$ 218,471	\$ -	\$ 218,471	\$ 218,642	\$ -	\$ 218,642
State Lottery Revenue - General	\$ 187,844	\$ -	\$ 187,844	\$ 204,004	\$ -	\$ 204,004
State Lottery - Materials	\$ -	\$ 65,932	\$ 65,932	\$ -	\$ 86,780	\$ 86,780
Student Identifier Maintenance	\$ 286	\$ -	\$ 286	\$ -	\$ -	\$ -
CAASPP Testing Reporting	\$ 3,320	\$ -	\$ 3,320	\$ 3,764	\$ -	\$ 3,764
CELDT	\$ 455	\$ -	\$ 455	\$ -	\$ -	\$ -
Special Education Community Mental Health	\$ -	\$ 24,853	\$ 24,853	\$ -	\$ 23,800	\$ 23,800
Beginning Teacher Training	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -
Classified School Employee Professional Development	\$ -	\$ 6,214	\$ 6,214	\$ -	\$ 6,214	\$ 6,214
Low-Performing Students Block Grant	\$ -	\$ 49,401	\$ 49,401	\$ -	\$ 49,950	\$ 49,950
PERS On-Behalf Contribution Offset	\$ -	\$ -	\$ -	\$ -	\$ 118,243	\$ 118,243
STRS On-Behalf Contribution Offset	\$ -	\$ 741,789	\$ 741,789	\$ -	\$ 1,308,040	\$ 1,308,040
Total Other State Revenues	\$ 447,365	\$ 888,689	\$ 1,336,054	\$ 463,399	\$ 1,593,027	\$ 2,056,426
Other Revenues:						
Parcel Taxes	\$ 4,342,702	\$ -	\$ 4,342,702	\$ 4,374,964	\$ -	\$ 4,374,964
Rentals and Leases	\$ 107,179	\$ -	\$ 107,179	\$ 115,138	\$ -	\$ 115,138
Interest	\$ 3,000	\$ -	\$ 3,000	\$ 22,181	\$ -	\$ 22,181
PTA Local Income	\$ 70,650	\$ -	\$ 70,650	\$ 65,311	\$ -	\$ 65,311
PTA Mini-Grant Grant Program	\$ 21,183	\$ -	\$ 21,183	\$ 15,553	\$ -	\$ 15,553
Kentfield Schools Foundation - Annual	\$ 1,150,000	\$ -	\$ 1,150,000	\$ 1,150,000	\$ -	\$ 1,150,000
Kentfield Schools Foundation - Sun Shades (15-16)	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Kentfield Schools Foundation - Back 50 (16-17)	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Kentfield Schools Foundation - Back 50 (17-18)	\$ 120,000	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000
Kentfield Schools Foundation - Back 50 (Fund a Need 17-18)	\$ 90,000	\$ -	\$ 90,000	\$ 90,000	\$ -	\$ 90,000
Kentfield Schools Foundation - Schools Rule	\$ 29,360	\$ -	\$ 29,360	\$ 29,360	\$ -	\$ 29,360
Kentfield Schools Foundation - Miscellaneous	\$ -	\$ -	\$ 29,360	\$ 1,418	\$ -	\$ 1,418
Marin Clean Energy Rebate (17-18)/CalSTRS Adjustments	\$ 11,457	\$ -	\$ 11,457	\$ 80,635	\$ -	\$ 80,635
Other Local Revenues	\$ 191,453	\$ 45,000	\$ 236,453	\$ 134,986	\$ 14,912	\$ 149,898
Special Education - Low Incidence Equipment	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -
AB602 Special Ed Allocation Prior Year	\$ -	\$ 11,488	\$ 11,488	\$ -	\$ -	\$ -
Special Education SELPA Transfer	\$ -	\$ 603,949	\$ 603,949	\$ -	\$ 609,721	\$ 609,721
Total Other Local Revenues	\$ 6,286,984	\$ 664,437	\$ 6,951,421	\$ 6,349,545	\$ 624,633	\$ 6,974,178
TOTAL GENERAL FUND REVENUES	\$ 16,820,474	\$ 1,787,987	\$ 18,608,461	\$ 17,033,380	\$ 2,453,646	\$ 19,487,026

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2018-19 Unaudited Actuals

	FY 2018 - 2019 2nd Interim			FY 2018 - 2019 Unaudited Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
EXPENDITURES						
Salaries:						
Certificated Salaries	\$ 8,020,632	\$ 1,048,590	\$ 9,069,222	\$ 8,131,503	\$ 1,014,979	\$ 9,146,482
Classified Salaries	\$ 1,590,678	\$ 693,672	\$ 2,284,350	\$ 1,580,461	\$ 675,140	\$ 2,255,601
Total Salaries	\$ 9,611,310	\$ 1,742,262	\$ 11,353,572	\$ 9,711,964	\$ 1,690,119	\$ 11,402,083
Employee Benefits:						
Health & Welfare Benefits	\$ 3,318,919	\$ 1,362,258	\$ 4,681,177	\$ 3,299,266	\$ 2,042,055	\$ 5,341,321
Total Benefits	\$ 3,318,919	\$ 1,362,258	\$ 4,681,177	\$ 3,299,266	\$ 2,042,055	\$ 5,341,321
Materials & Supplies:						
Textbooks	\$ 35,000	\$ -	\$ 35,000	\$ 32,488	\$ -	\$ 32,488
Books & Reference Materials	\$ 9,900	\$ -	\$ 9,900	\$ 9,855	\$ -	\$ 9,855
General Supplies	\$ 47,450	\$ -	\$ 47,450	\$ 50,199	\$ -	\$ 50,199
Automobile Supplies	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,155	\$ 2,155
Office Supplies	\$ 5,000	\$ -	\$ 5,000	\$ 4,327	\$ -	\$ 4,327
Periodicals & Magazines	\$ 500	\$ -	\$ 500	\$ 701	\$ -	\$ 701
Software	\$ 26,000	\$ -	\$ 26,000	\$ 21,118	\$ -	\$ 21,118
Printer Toner	\$ 10,000	\$ -	\$ 10,000	\$ 10,004	\$ -	\$ 10,004
Classroom Materials	\$ 213,339	\$ 65,932	\$ 279,271	\$ 184,835	\$ 65,911	\$ 250,746
Technology Supplies	\$ 32,000	\$ 10,000	\$ 42,000	\$ 26,338	\$ 10,000	\$ 36,338
Facilities Repair Supplies	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,996	\$ 40,996
Free & Reduced Lunch Program	\$ 40,000	\$ -	\$ 40,000	\$ 58,405	\$ -	\$ 58,405
Non-Capitalized Equipment/Furniture	\$ 15,000	\$ 14,000	\$ 29,000	\$ 15,470	\$ 20,661	\$ 36,131
Non-Capitalized Lease Purchase	\$ 82,700	\$ -	\$ 82,700	\$ 10,345	\$ -	\$ 10,345
Non-Capitalized Computers/Printers	\$ 22,500	\$ -	\$ 22,500	\$ 22,381	\$ -	\$ 22,381
Total Materials & Supplies	\$ 539,389	\$ 131,932	\$ 671,321	\$ 446,467	\$ 139,724	\$ 586,191

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2018-2019 Unaudited Actuals

	FY 2018 - 2019 2nd Interim			FY 2018 - 2019 Unaudited Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Services, Contracts & Other Operating Expenses:						
Meetings	\$ 10,000	\$ -	\$ 10,000	\$ 8,521	\$ -	\$ 8,521
Mileage	\$ 800	\$ 80,000	\$ 80,800	\$ 402	\$ 105,065	\$ 105,467
Staff Development	\$ 68,544	\$ 70,059	\$ 138,603	\$ 77,877	\$ 18,457	\$ 96,334
Dues and Memberships	\$ 18,491	\$ -	\$ 18,491	\$ 16,110	\$ -	\$ 16,110
Insurance Deductible	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Property & Liability Insurance	\$ 110,252	\$ -	\$ 110,252	\$ 110,264	\$ -	\$ 110,264
Electricity	\$ 10,500	\$ -	\$ 10,500	\$ 23,502	\$ -	\$ 23,502
Natural Gas	\$ 15,750	\$ -	\$ 15,750	\$ 17,844	\$ -	\$ 17,844
Waste Disposal	\$ 26,250	\$ -	\$ 26,250	\$ 38,696	\$ -	\$ 38,696
Water	\$ 76,032	\$ -	\$ 76,032	\$ 64,318	\$ -	\$ 64,318
Sewer	\$ 20,475	\$ -	\$ 20,475	\$ 15,726	\$ -	\$ 15,726
Equipment Rentals and Leases	\$ 3,600	\$ -	\$ 3,600	\$ 3,298	\$ -	\$ 3,298
Building Repair	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ 6,720	\$ 6,720
Grounds Repair	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 25,851	\$ 25,851
Equipment Repair	\$ 2,500	\$ 5,000	\$ 7,500	\$ 136	\$ 4,754	\$ 4,890
Automobile Repair	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -
Equipment/Maintenance Contracts/Prop 39	\$ -	\$ 86,245	\$ 86,245	\$ -	\$ 96,343	\$ 96,343
Copy Machines Lease/Purchases	\$ 55,650	\$ -	\$ 55,650	\$ 57,601	\$ -	\$ 57,601
Advertising	\$ 500	\$ -	\$ 500	\$ 490	\$ -	\$ 490
Audit Fees	\$ 19,300	\$ -	\$ 19,300	\$ 19,165	\$ -	\$ 19,165
Election Fees	\$ 10,000	\$ -	\$ 10,000	\$ 3,510	\$ -	\$ 3,510
Field Trips	\$ 67,500	\$ -	\$ 67,500	\$ 62,151	\$ -	\$ 62,151
Fingerprinting	\$ 2,000	\$ -	\$ 2,000	\$ 1,828	\$ -	\$ 1,828
Landscaping Contract	\$ 21,000	\$ -	\$ 21,000	\$ 17,745	\$ -	\$ 17,745
Legal Service	\$ 100,000	\$ 10,750	\$ 110,750	\$ 83,862	\$ 21,563	\$ 105,425
Non-Public School Tuitions	\$ -	\$ 166,579	\$ 166,579	\$ -	\$ 170,774	\$ 170,774
Non-Public Special Education Agencies	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 131,557	\$ 131,557
Other Consultants	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Other Fees	\$ 29,462	\$ 175,000	\$ 204,462	\$ 16,299	\$ 218,151	\$ 234,450
Other Contracted Services	\$ 134,229	\$ 54,347	\$ 188,576	\$ 138,998	\$ 75,354	\$ 214,351
Printing Services	\$ 9,000	\$ -	\$ 9,000	\$ 6,522	\$ -	\$ 6,522
Health Inspections	\$ 1,239	\$ -	\$ 1,239	\$ 1,250	\$ -	\$ 1,250
TB Testing	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -
Internet Connection Fees	\$ 2,164	\$ -	\$ 2,164	\$ 1,813	\$ -	\$ 1,813
Postage	\$ 7,350	\$ -	\$ 7,350	\$ 5,316	\$ -	\$ 5,316
Telephone/VoIP	\$ 22,365	\$ -	\$ 22,365	\$ 17,642	\$ -	\$ 17,642
Total Contracts and Services	\$ 851,454	\$ 783,480	\$ 1,634,934	\$ 814,884	\$ 874,588	\$ 1,689,472
Capital Outlay:						
Marin Enrichment Lease/Purchase	\$ 373,770	\$ -	\$ 373,770	\$ 33,063	\$ -	\$ 33,063
Total Capital Outlay	\$ 373,770	\$ -	\$ 373,770	\$ 33,063	\$ -	\$ 33,063

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2018-19 Unaudited Actuals

	FY 2018 - 2019 2nd Interim			FY 2018 - 2019 Unaudited Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Other Outgo:						
Lease Purchase - 750 College Avenue	\$ 139,824	\$ -	\$ 139,824	\$ 139,835	\$ -	\$ 139,835
Lease Purchase - Apple Lease/Purchase Plans	\$ -	\$ -	\$ -	\$ 72,355	\$ -	\$ 72,355
MPTA for Transportation	\$ -	\$ 191,774	\$ 191,774	\$ -	\$ 183,003	\$ 183,003
MCOE NPS/LCI Funds Transfer	\$ 11,569	\$ -	\$ 11,569	\$ 23,717	\$ -	\$ 23,717
MCOE Special Ed. Funds Transfer	\$ 1,097	\$ -	\$ 1,097	\$ -	\$ -	\$ -
MCOE Special Ed. Excess Costs	\$ -	\$ 185,310	\$ 185,310	\$ -	\$ 158,436	\$ 158,436
Total Other Outgo	\$ 152,490	\$ 377,084	\$ 529,574	\$ 235,907	\$ 341,439	\$ 577,346
TOTAL GENERAL FUND EXPENDITURES	\$ 14,847,332	\$ 4,397,016	\$ 19,244,348	\$ 14,541,551	\$ 5,087,925	\$ 19,629,476
Excess (Deficiency) of Revenues Over Expenditures						
Before Other Financing Resources	\$ 1,973,142	\$ (2,609,029)	\$ (635,887)	\$ 2,491,829	\$ (2,634,279)	\$ (142,450)
Interfund Transfers						
Transfer Expenditures to Fund 22 (Measure D) Prop 39	\$ -	\$ -	\$ -	\$ -	\$ (72,000)	\$ (72,000)
Transfer from Fund 17	\$ 609,799	\$ -	\$ 609,799	\$ 609,807	\$ -	\$ 609,807
Total Net Interfund Transfers	\$ 609,799	\$ -	\$ 609,799	\$ 609,807	\$ (72,000)	\$ 537,807
Contributions To/From						
Restricted/Unrestricted	\$ (2,609,029)	\$ 2,609,029	\$ -	\$ (2,706,279)	\$ 2,706,279	\$ -
Net Increase (Decrease) in Fund Balance	\$ (26,088)	\$ -	\$ (26,088)	\$ 395,357	\$ -	\$ 395,357
Beginning Fund Balance - July 1, 2018	\$ 1,621,080	\$ -	\$ 1,621,080	\$ 1,621,080	\$ -	\$ 1,621,080
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,621,080	\$ -	\$ 1,621,080	\$ 1,621,080	\$ -	\$ 1,621,080
ENDING FUND BALANCE	\$ 1,594,992	\$ -	\$ 1,594,992	\$ 2,016,437	\$ -	\$ 2,016,437
COMPONENTS OF ENDING FUND BALANCE:						
Reserves:						
State Mandated 3% Reserve	\$ 577,330	\$ -	\$ 577,330	\$ 588,884	\$ -	\$ 588,884
District Designated 2% Reserve	\$ 384,887	\$ -	\$ 384,887	\$ 392,590	\$ -	\$ 392,590
Special Education Contingency	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Revolving Cash	\$ 700	\$ -	\$ 700	\$ 700	\$ -	\$ 700
Undesignated Reserve	\$ 532,075	\$ -	\$ 532,075	\$ 934,263	\$ -	\$ 934,263
TOTAL ENDING FUND BALANCE	\$ 1,594,992	\$ -	\$ 1,594,992	\$ 2,016,437	\$ -	\$ 2,016,437

Reserve 8.29%

Reserve 10.27%

Beginning Balance Adjusted at 1st Interim

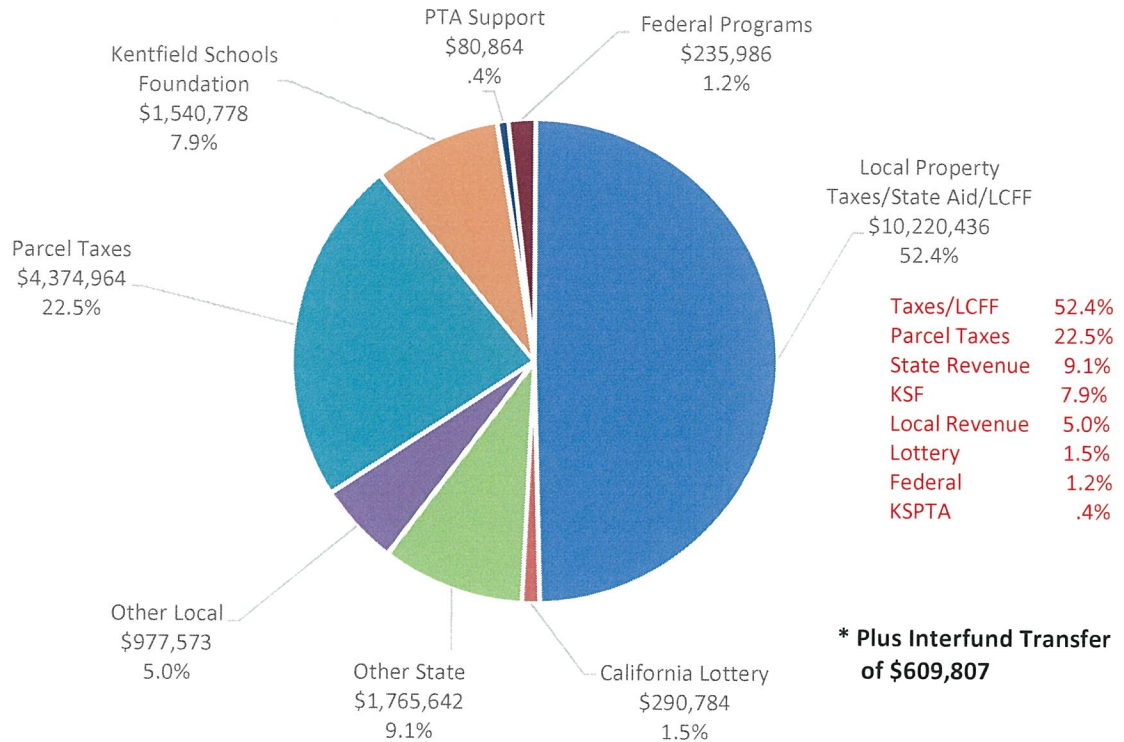
Restricted Balances Carried Forward

California Clean Energy Jobs Act (6230)	\$ 24,563
Lottery (1100/6300)	\$ 188,089
Classified School Employee Professional Development (7311)	\$ 2,487
Low-Performing Student Block Grant (7510)	\$ 49,950
	\$ 265,089

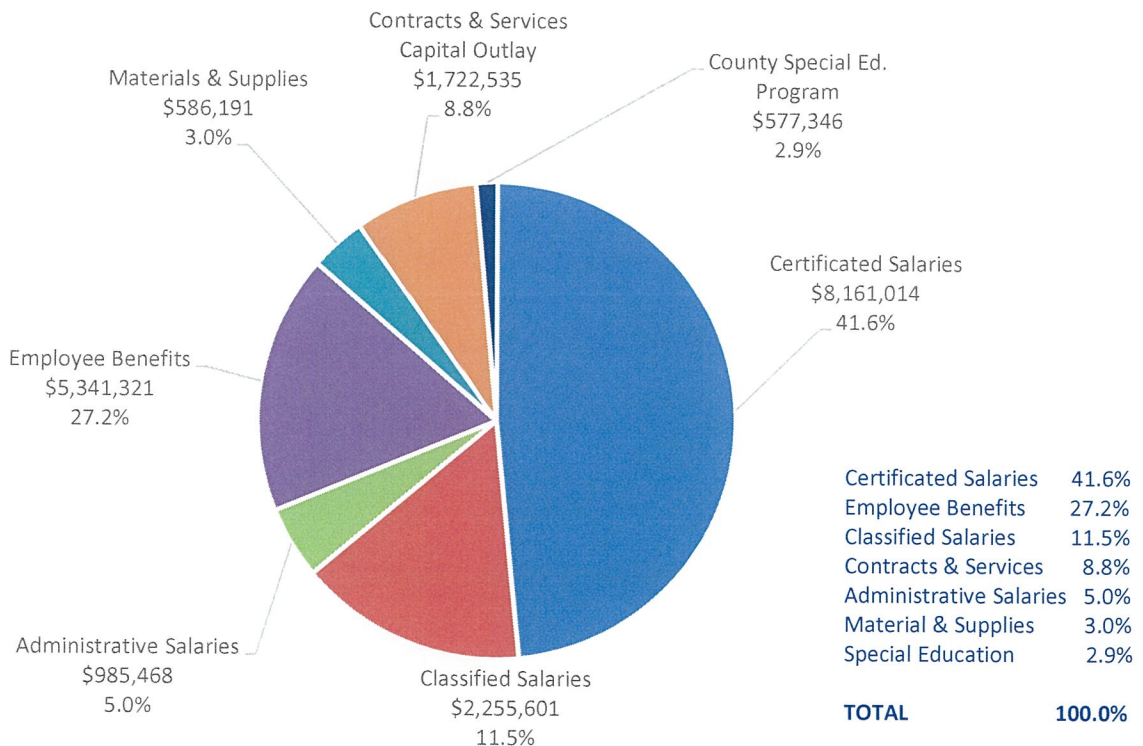
KENTFIELD SCHOOL DISTRICT GENERAL FUND REVENUES & EXPENDITURES

2018 - 2019 Unaudited Actuals Budget

REVENUES \$19,487,026 *



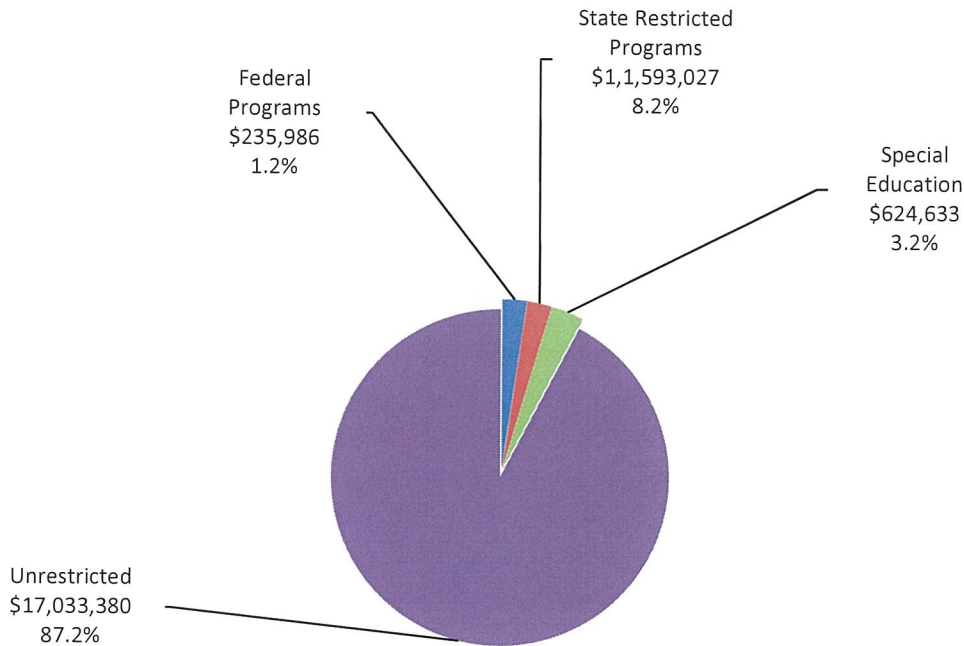
EXPENDITURES \$19,629,476



KENTFIELD SCHOOL DISTRICT
GENERAL FUND RESTRICTED & UNRESTRICTED REVENUES
PIE CHART

2018 - 2019 Unaudited Actuals

Restricted and Unrestricted Revenues



Federal Programs:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Title I - Basic	\$ -	\$ 26,468	
Community Mental Health	\$ -	\$ 8,347	
Title II Part A - Teacher Training	\$ -	\$ 14,730	
Title IV, A - Student Academic Support	\$ -	\$ 10,000	
Title III - Immigrant	\$ -	\$ 2,852	
Title III - LEP	\$ -	\$ 8,221	
Federal IDEA Grant	\$ -	\$ 165,368	
	\$ -	\$ 235,986	\$ 235,986

State Programs:

	<u>Flexible</u>	<u>Restricted</u>	<u>Total</u>
Mandate Block Grant	\$ 36,989	\$ -	
One-Time Discretionary	\$ 218,642	\$ -	
State Lottery Instructional Materials	\$ 204,004	\$ 86,780	
CAASPP Testing Reporting	\$ 3,764	\$ -	
Special Education Community Mental Health	\$ -	\$ 23,800	
Classified School Professional Development	\$ -	\$ 6,214	
Low Performing Student Block Grant	\$ -	\$ 49,950	
CalSTRS On-Behalf Offset	\$ -	\$ 1,308,040	
CalPERS On-Behalf Offset	\$ -	\$ 118,243	
	\$ 463,399	\$ 1,593,027	\$ 2,056,426
Special Education Funding		\$ 624,633	
		\$ 624,633	

Total Restricted Revenue	\$ 2,453,646
Total Unrestricted Revenue	\$ 17,033,380
Total Revenues	\$ 19,487,026

Budget Comparison		Adopted		1st Interim		2nd Interim		Unaudited	
Fiscal Year 2018 - 2019		Budget	+/-	Budget	+/-	Budget	+/-	Budget	Detail of Change
<u>Revenues</u>									
Property Tax Revenues	\$	9,040,917	\$ 57,149	\$ 9,098,066	\$ 23,294	\$ 9,121,360	\$ 122,710	\$ 9,244,070	Annual DOF J-29B 6.48%
Supplemental Taxes	\$	-	\$ -	\$ -	\$ 43,395	\$ 43,395	\$ 16,472	\$ 59,867	Prior Year Supplemental Taxes
Education Protection Account	\$	239,096	\$ 4,008	\$ 243,104	\$ -	\$ 243,104	\$ (4,870)	\$ 238,234	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	\$	219,035	\$ (221)	\$ 218,814	\$ 16,047	\$ 234,861	\$ 1,125	\$ 235,986	Title I, Title II, A, Title III
Other State Revenues	\$	301,918	\$ (150)	\$ 301,768	\$ 18,411	\$ 320,179	\$ 35,158	\$ 355,337	Lottery Accrual, Other State
CalSTRS On-Behalf Offset	\$	868,390	\$ (126,601)	\$ 741,789	\$ -	\$ 741,789	\$ 566,251	\$ 1,308,040	CalSTRS On-Behalf Offset
CalPERS On-Behalf Offset	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 118,243	\$ 118,243	CalPERS On-Behalf Offset
One Time Discretionary Funding	\$	-	\$ 218,471	\$ 218,471	\$ -	\$ 218,471	\$ 171	\$ 218,642	One Time Discretionary Funding
Low Performing Student Grant	\$	-	\$ 49,401	\$ 49,401	\$ -	\$ 49,401	\$ -	\$ 49,401	Low Performing Student Grant
Classified School Employee PD	\$	-	\$ -	\$ -	\$ 6,214	\$ 6,214	\$ -	\$ 6,214	Classified School Employee PD
Parcel Tax	\$	4,324,726	\$ 17,976	\$ 4,342,702	\$ -	\$ 4,342,702	\$ 32,262	\$ 4,374,964	Final Parcel Tax w/Senior Exemptions
Kentfield Schools Foundation	\$	1,000,000	\$ 150,000	\$ 1,150,000	\$ -	\$ 1,150,000	\$ -	\$ 1,150,000	Kik Annual Commitment
Kentfield Schools Foundation	\$	-	\$ 360,000	\$ 360,000	\$ -	\$ 360,000	\$ -	\$ 360,000	Kik Back 50/Sun Shades
Kentfield Schools Foundation	\$	25,203	\$ 4,157	\$ 29,360	\$ -	\$ 29,360	\$ -	\$ 29,360	Schools Rule
Kentfield Schools PTA	\$	52,980	\$ 38,853	\$ 91,833	\$ -	\$ 91,833	\$ (11,169)	\$ 80,664	Kentfield Schools PTA/Mini-Grant
SELPA AB602	\$	591,927	\$ 12,022	\$ 603,949	\$ -	\$ 603,949	\$ 5,772	\$ 609,721	County Special Education Programs
Other Local Revenues	\$	319,436	\$ 53,526	\$ 372,962	\$ 615	\$ 373,577	\$ (3,560)	\$ 370,017	Other Miscellaneous Local
<u>Total Revenues</u>	\$	17,661,894	\$ 838,591	\$ 18,500,485	\$ 107,976	\$ 18,608,461	\$ 878,565	\$ 19,487,026	
<u>Expenditures</u>									
Certificated Salaries	\$	8,610,321	\$ 498,013	\$ 9,108,334	\$ (39,112)	\$ 9,069,222	\$ 77,260	\$ 9,146,482	Final Certificated Salaries
Classified Salaries	\$	2,129,636	\$ 134,405	\$ 2,264,041	\$ 20,309	\$ 2,284,350	\$ (28,749)	\$ 2,255,601	Final Classified Salaries
Employee Benefits	\$	3,778,428	\$ 161,540	\$ 3,939,968	\$ (580)	\$ 3,939,388	\$ (24,350)	\$ 3,915,038	H&W/Statutory Benefits/Retirement
CalSTRS On-Behalf Offset	\$	868,390	\$ (126,601)	\$ 741,789	\$ -	\$ 741,789	\$ 566,251	\$ 1,308,040	CalSTRS On-Behalf Offset
CalPERS On-Behalf Offset	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 118,243	\$ 118,243	CalPERS On-Behalf Offset
Materials & Supplies	\$	498,981	\$ 36,211	\$ 535,192	\$ 24,296	\$ 559,488	\$ (1,077)	\$ 558,411	Title IV, Part A Student Support
Apple Principal/Interest	\$	-	\$ -	\$ -	\$ -	\$ -	\$ (72,355)	\$ (72,355)	Reclassification Leases (Apple)
Kentfield Schools PTA	\$	52,980	\$ 38,853	\$ 91,833	\$ -	\$ 91,833	\$ (11,169)	\$ 80,664	Kentfield Schools PTA/Mini-Grant
Discretionary Funding	\$	-	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ (529)	\$ 19,471	One Time Discretionary
Contracts & Services	\$	1,394,021	\$ (7,426)	\$ 1,386,595	\$ 152,724	\$ 1,539,319	\$ 50,012	\$ 1,589,331	Contracted Services/Special Education
Discretionary Funding	\$	-	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 7,013	\$ 47,013	One Time Discretionary Funding
Low Performing Student Grant	\$	-	\$ 49,401	\$ 49,401	\$ -	\$ 49,401	\$ -	\$ 49,401	Low Performing Student Grant
Classified School Employee PD	\$	-	\$ -	\$ -	\$ 6,214	\$ 6,214	\$ (2,487)	\$ 3,727	Classified School Employee PD
Capital Outlay	\$	10,800	\$ 2,970	\$ 13,770	\$ -	\$ 13,770	\$ 585	\$ 14,355	Mobile Modular Annual Lease
Kentfield Schools Foundation	\$	-	\$ 360,000	\$ 360,000	\$ -	\$ 360,000	\$ (341,291)	\$ 18,709	Kent Back 50/Sun Shades
Other Outgo	\$	568,629	\$ 27,613	\$ 596,242	\$ (66,668)	\$ 529,574	\$ 47,772	\$ 577,346	Reclassification Leases/Special Ed.
<u>Total Expenditures</u>	\$	17,912,185	\$1,234,979	\$ 19,147,165	\$ 97,183	\$ 19,244,348	\$ 385,129	\$ 19,629,476	
Increase/Decrease in									
Fund Balance	\$	(250,291)	\$ (396,389)	\$ (646,680)	\$ 10,793	\$ (635,887)	\$ 493,437	\$ (142,450)	
Transfer to Fund 22	\$	-	\$ -	\$ -	\$ -	\$ -	\$ (72,000)	\$ (72,000)	Transfer to Bond (Prop 39)
Transfer from Fund 17	\$	602,651	\$ 5,326	\$ 607,977	\$ 1,822	\$ 609,799	\$ 8	\$ 609,807	Transfer Special Reserve Fund 17
Net Increase/Decrease	\$	352,359	\$ (391,063)	\$ (38,703)	\$ 12,615	\$ (26,088)	\$ 421,445	\$ 395,357	
Beginning Fund Balance									
<u>Total Beginning Fund Balance</u>	\$	1,570,327	\$ 50,753	\$ 1,621,080	\$ -	\$ 1,621,080	\$ -	\$ 1,621,080	2017-18 Unaudited Actuals EFB
Audit Adjustments	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Beginning Balance Adjusted</u>	\$	1,570,327	\$ 50,753	\$ 1,621,080	\$ -	\$ 1,621,080	\$ -	\$ 1,621,080	
<u>Ending Fund Balance:</u>	\$	1,922,686	\$ (340,309)	\$ 1,582,377	\$ 12,615	\$ 1,594,992	\$ 421,445	\$ 2,016,437	2018-19 Unaudited Actuals EFB
<u>Components of Ending Fund Balance:</u>									
Designated Reserves									
State Mandated Reserve (3%)	\$	537,366	\$ 37,049	\$ 574,415	\$ 2,915	\$ 577,330	\$ 11,554	\$ 588,884	
District Designated Reserve (2%)	\$	358,244	\$ 24,699	\$ 382,943	\$ 1,944	\$ 384,887	\$ 7,703	\$ 392,590	
Special Education Reserve	\$	100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	
Revolving Cash	\$	700	\$ -	\$ 700	\$ -	\$ 700	\$ -	\$ 700	
Total Appropriated Reserves	\$	996,310	\$ 61,748	\$ 1,058,058	\$ 4,859	\$ 1,062,917	\$ 19,257	\$ 1,082,174	
<u>Undesignated Contingency</u>	\$	926,376	\$ (402,057)	\$ 524,319	\$ 7,756	\$ 532,075	\$ 402,188	\$ 934,263	
Total Ending Fund Balance	\$	1,922,686	\$ (340,309)	\$ 1,582,377	\$ 12,615	\$ 1,594,992	\$ 421,445	\$ 2,016,437	
% Reserve Level		10.73%		8.26%		8.29%		10.27%	

Restricted Balances Carried Forward

California Clean Energy Jobs Act (6320)	\$	24,563
Lottery (1100/6300)	\$	188,089
Classified School Employee Professional Development (7311)	\$	2,487
Low-Performing Student Block Grant (7510)	\$	49,950
	\$	265,089

KENTFIELD SCHOOL DISTRICT GENERAL FUND
MULTI-YEAR PROJECTION

Object Codes	2018 - 2019 Adopted Budget			2018 - 2019 1st Interim			2018 - 2019 2nd Interim			2018 - 2019 Unaudited Actuals		
	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. REVENUES												
Excess Tax/LCFF	9,958,279	9,958,279	-	10,019,436	10,019,436	-	10,019,436	10,086,125	-	10,220,436	10,220,436	-
Federal Revenues	219,035	-	219,035	218,814	-	218,814	234,861	-	234,861	235,986	-	235,986
Other State Revenues	1,170,308	221,572	948,736	1,311,429	439,393	872,036	1,336,054	447,365	888,689	2,056,426	463,399	1,593,027
Other Local Revenues	6,314,272	5,662,472	651,800	6,950,806	6,286,984	663,822	6,951,421	6,286,984	664,437	6,974,178	6,349,545	624,633
Total Revenues	17,661,894	15,842,323	1,819,571	18,500,485	16,745,813	1,754,672	18,608,461	16,820,474	1,787,987	19,487,026	17,033,380	2,453,646
B. EXPENDITURES												
Certificated Salaries	8,610,321	7,612,814	997,507	9,108,334	8,041,445	1,066,889	9,069,222	8,020,632	1,048,590	9,146,482	8,131,503	1,014,979
Classified Salaries	2,129,636	1,559,180	570,456	2,264,041	1,583,609	680,432	2,284,350	1,590,678	693,672	2,255,601	1,580,461	675,140
H & W Benefits	4,646,818	3,206,172	1,440,646	4,681,757	3,314,241	1,367,516	4,681,177	3,318,919	1,362,258	5,341,321	3,299,266	2,042,055
Materials & Supplies	551,961	436,825	115,136	647,025	531,889	115,136	671,321	539,389	131,932	586,191	446,467	139,724
Contracts & Services	1,394,021	834,673	559,348	1,475,996	851,304	624,692	1,634,934	851,454	783,480	1,689,472	814,884	874,588
Capital Outlay	10,800	10,800	-	373,770	373,770	-	373,770	373,770	-	33,063	33,063	-
Other Outgo	568,629	59,278	509,351	596,242	105,890	490,352	529,574	152,490	377,084	577,346	235,907	341,439
Total Expenditures	17,912,186	13,719,742	4,192,444	19,147,165	14,802,148	4,345,017	19,244,348	14,847,332	4,397,016	19,629,476	14,541,551	5,087,925
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Resources	(250,292)	2,122,581	(2,372,873)	(646,680)	1,943,665	(2,590,345)	(635,887)	1,973,142	(2,609,029)	(142,450)	2,491,829	(2,634,279)
D. Other Financing Sources/Uses												
Interfund Transfer to Fund 22-Prop 39	-	-	-	-	-	-	-	-	-	(72,000)	-	(72,000)
Interfund Transfer from Fund 17	602,651	602,651	-	607,977	607,977	-	609,799	609,799	-	609,807	609,807	-
Contributions	-	(2,372,873)	2,372,873	-	(2,590,345)	2,590,345	-	(2,609,029)	2,609,029	-	(2,706,279)	2,706,279
Total Other Financing Sources/Uses	602,651	(1,770,222)	2,372,873	607,977	(1,982,368)	2,590,345	609,799	(1,999,230)	2,609,029	537,807	(2,096,472)	2,634,279
E. Net Increase (Decrease) in Fund Balance	352,359	352,359	-	(38,703)	(38,703)	-	(26,088)	(26,088)	-	395,357	395,357	-
F. Fund Balance												
Beginning Fund Balance	1,570,327	1,570,327	-	1,621,080	1,621,080	-	1,621,080	1,621,080	-	1,621,080	1,621,080	-
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Fund Balance	1,570,327	1,570,327	-	1,621,080	1,621,080	-	1,621,080	1,621,080	-	1,621,080	1,621,080	-
Ending Fund Balance	1,922,686	1,922,686	-	1,582,377	1,582,377	-	1,594,992	1,594,992	-	2,016,437	2,016,437	-
G. Reserves												
3% State Mandated Reserve	537,366	537,366	-	574,415	574,415	-	577,330	577,330	-	588,884	588,884	-
2% District Designated Reserve	358,244	358,244	-	382,943	382,943	-	384,887	384,887	-	392,590	392,590	-
Special Education Reserve	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	100,000	-
Revolving Cash	700.00	700.00	-	700	700	-	700	700	-	700	700	-
Undesignated Reserve	926,376	926,376	-	524,319	524,319	-	532,075	532,075	-	934,263	934,263	-
Total Reserves	1,922,686	1,922,686	-	1,582,377	1,582,377	-	1,594,992	1,594,992	-	2,016,437	2,016,437	-
% Reserve Level	10.73%			8.26%			8.29%			10.27%		

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

	Adopted	1st Interim	2nd Interim	Unaudited
FUND 01	2018/19	2018/19	2018/19	2018/19
REVENUES				
Statewide Statutory COLA (Common Message)	2.71%	2.71%	2.71%	2.71%
Augmentation	0.29%	0.99%	0.99%	0.99%
LCFF Gap Closure Funding	100%	100%	100%	100%
Enrollment	1,211	1,227	1,229	1,227
ADA	1,163.52	1,177.92	1,179.84	1,174.01
Property Taxes % Growth	4.85%	4.53%	4.53%	6.48%
Funding Status	BASIC AID	BASIC AID	BASIC AID	BASIC AID
Federal Revenue Funding	219,035	218,814	234,861	235,986
Parcel Tax % Increase	3%	3%	3%	3%
Kentfield Schools Foundation Annual Commitment	1,000,000	1,150,000	1,150,000	1,150,000
KSF Sun Shades/Back 50/Schools Rule (Maker Space)	-	389,360	389,360	390,778
EXPENDITURES				
Certificated Salary Adjustment	0.00%	3.00%	3.00%	3.00%
CalSTRS Employer Rates	16.28%	16.28%	16.28%	16.28%
Certificated Step/Column Adjustment	1.50%	1.50%	1.50%	1.50%
Certificated Full-Time Equivalents (FTE)	88.60	91.43	91.43	91.43
Change in Certificated Staff	-	2.83	-	-
Classified Salary Adjustment	0.00%	3.00%	3.00%	3.00%
CalPERS Employer Rates	18.062%	18.062%	18.062%	18.062%
Classified Step/Column Adjustment	1.50%	1.50%	1.50%	1.50%
Classified Full-Time Equivalents (FTE)	35.80	37.33	38.14	38.14
Change in Classified Staff	-	1.53	0.81	-
District Dental Benefits Cap Increase	18.06%	18.06%	18.06%	18.06%
District Vision Benefits Cap Increase	10.00%	10.00%	10.0%	10.0%
District Medical Benefits Cap Increase	1.0%	1.0%	1.0%	1.0%

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

A Special Reserve Fund established a parcel tax reserve fund 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. Closed the Fund 17 in September 2018 - transferred balance to the General Fund.

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. Completion anticipated for fall 2019.

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

KENTFIELD SCHOOL DISTRICT

Class Size/Enrollment

2018 - 2019 Unaudited Actuals

June 30, 2019

TRANSITIONAL KINDERGARTEN

Total Sections	1.00
Enrollment	19.00
Average Class Size	19.00

KINDERGARTEN

Total Sections	5.00
Enrollment	114.00
Average Class Size	22.80

SPECIAL DAY CLASS K-3

Total Sections	1.00
Enrollment	10.00
Average Class Size	10.00

FIRST GRADE

Total Sections	6.00
Enrollment	134.00
Average Class Size	22.33

SECOND GRADE

Total Sections	6.00
Enrollment	118.00
Average Class Size	19.67

THIRD GRADE

Total Sections	5.00
Enrollment	116.00
Average Class Size	23.20

FOURTH GRADE

Total Sections	5.00
Enrollment	132.00
Average Class Size	26.40

FIFTH GRADE

Total Sections	5.00
Enrollment	134.00
Average Class Size	26.80

SIXTH GRADE

Total Sections	4.80
Enrollment	136.00
Average Class Size	28.33

SEVENTH GRADE

Total Sections	6.00
Enrollment	155.00
Average Class Size	25.83

EIGHTH GRADE

Total Sections	6.00
Enrollment	159.00
Average Class Size	26.50

BACICH TOTALS

Total Sections	29.00
Enrollment	643.00
Average Class Size	22.17

KENT TOTALS

Total Academic Sections	21.80
Enrollment	584.00
Average Class Size	

TOTAL ENROLLMENT

Bacich Grades TK/K - 4	643.00
Kent Grades 5 - 8	584.00
	<u>1,227.00</u>

<u>Enrollment</u>	<u># of</u>	<u>Average</u>
<u>TK/K - 3</u>	<u>Teachers</u>	<u>Class Size</u>
501	23	21.78