



KENTFIELD SCHOOL DISTRICT

Fiscal Year 2019 - 2020
Operating Budget & Financial Information

2nd Interim Budget
July 1, 2019 - January 31, 2020

Board Approval: March 10, 2020

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
Finance Committee Meeting: Budget Update	Superintendent/Governing Board/CBO/Committee	December 16, 2019
Finance Committee Meeting to discuss reductions to the 2020-21 Budget	Superintendent/Governing Board/CBO/Committee	January 6, 2020
Board Meeting Audit Report for Fiscal Year 2018-19	Superintendent/Governing Board	January 14, 2020
Governor's Budget Conference Budget Perspectives Workshop	Superintendent/Board Representative/CBO/KTA	January 16, 2020
Finance Committee Meeting to discuss reductions to the 2020-21 Budget	Superintendent/Board Representative/CBO/Committee	January 16, 2020
Finance Committee Meeting to discuss reductions to the 2020-21 Budget	Superintendent/Board Representative/CBO/Committee	January 21, 2020
Finance Committee Meeting to discuss reductions to the 2020-21 Budget	Superintendent/Board Representative/CBO/Committee	January 28, 2020
Finance Committee Meeting to discuss reductions to the 2020-21 Budget	Superintendent/Board Representative/CBO/Committee	February 3, 2020
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 <i>(if necessary)</i>
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 19, 2020
Revise the budget based on the Governor's May Revise	Superintendent/Governing Board/CBO	TBD <i>(if necessary)</i>
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.	Superintendent/Governing Board	June 9, 2020
Finance Committee Meeting	Superintendent/Board Representative/CBO/Committee	June 11, 2020

KENTFIELD SCHOOL DISTRICT
2019 - 2020 2nd Interim Budget
Summary of All Funds

	CDE Form 01I			CDE Form 14I	CDE Form 22I	CDE Form 25I		CDE Form 40I
	General Fund 01			Deferred	Measure D	Developer	Kent	Capital
	Combined	Unrestricted	Restricted	Maintenance 14	GO Bond 22	Fees 26	Gym 27	Outlay 40
REVENUE								
Property Tax/LCFF Revenues	\$ 10,413,594	\$ 10,413,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 252,971	\$ -	\$ 252,971	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenues	\$ 1,240,540	\$ 301,798	\$ 938,742	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 7,075,720	\$ 6,428,916	\$ 646,804	\$ 100	\$ 100,000	\$ 20,500	\$ 1,300	\$ 15,100
TOTAL REVENUES	\$ 18,982,825	\$ 17,144,308	\$ 1,838,517	\$ 100	\$ 100,000	\$ 20,500	\$ 1,300	\$ 15,100
EXPENDITURES								
Certificated Staff	\$ 9,227,976	\$ 8,103,676	\$ 1,124,300	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Staff	\$ 2,393,191	\$ 1,562,769	\$ 830,422	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 4,977,521	\$ 3,431,136	\$ 1,546,385	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 733,912	\$ 515,524	\$ 218,388	\$ -	\$ 926,571	\$ -	\$ -	\$ -
Contracts & Services	\$ 1,418,827	\$ 824,687	\$ 594,140	\$ 4,000	\$ 55,858	\$ 20,000	\$ 5,344	\$ 3,630
Capital Outlay	\$ 456,500	\$ 456,500	\$ -	\$ -	\$ 5,537,293	\$ -	\$ -	\$ 495,000
Other Outgo	\$ 544,525	\$ 153,034	\$ 391,491	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 19,752,452	\$ 15,047,326	\$ 4,705,126	\$ 4,000	\$ 6,519,722	\$ 20,000	\$ 5,344	\$ 498,630
Revenues Over Expenditures								
Inter-Fund Transfers	\$ (769,627)	\$ 2,096,982	\$ (2,866,609)	\$ (3,900)	\$ (6,419,722)	\$ 500	\$ (4,044)	\$ (483,530)
OTHER FINANCING SOURCES (USES)								
Inter-Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ (2,780,280)	\$ 2,780,280	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING	\$ -	\$ (2,780,280)	\$ 2,780,280	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCES								
Net Increase (Decrease) in Fund Balance	\$ (769,627)	\$ (683,298)	\$ (86,329)	\$ (3,900)	\$ (6,419,722)	\$ 500	\$ (4,044)	\$ (483,530)
Plus: Beginning Balance	\$ 2,016,437	\$ 1,751,348	\$ 265,089	\$ 7,518	\$ 8,820,773	\$ 18,599	\$ 105,784	\$ 1,380,057
Adjusted Beginning Balance	\$ 1,246,810	\$ 1,068,050	\$ 178,760	\$ 3,618	\$ 2,401,051	\$ 19,099	\$ 101,740	\$ 896,527
TOTAL ENDING BALANCES								
COMPONENTS OF ENDING BALANCES								
3% Mandated State Reserve	\$ 592,574	\$ 592,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2% District Designated Reserve	\$ 395,049	\$ 395,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Reserve	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revolving Cash Fund	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated Contingency	\$ 158,487	\$ (20,273)	\$ -	\$ 3,618	\$ 2,401,051	\$ 19,099	\$ 101,740	\$ 896,527
TOTAL ENDING BALANCES	\$ 1,246,810	\$ 1,068,050	\$ -	\$ 3,618	\$ 2,401,051	\$ 19,099	\$ 101,740	\$ 896,527
						\$ 120,840		

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2019-20 2nd Interim Budget

	FY 2019-2020 1st Interim Budget			FY 2019-2020 2nd Interim Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
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)
Transfer to Charter Schools in Lieu of Property Taxes	\$ (54,694)	\$ -	\$ (54,694)	\$ (46,440)	\$ -	\$ (46,440)
Educational Protection Account (EPA)	\$ 236,120	\$ -	\$ 236,120	\$ 235,602	\$ -	\$ 235,602
Homeowner's Exemptions	\$ 40,704	\$ -	\$ 40,704	\$ 41,115	\$ -	\$ 41,115
Secured Roll Taxes	\$ 9,261,462	\$ -	\$ 9,261,462	\$ 9,302,975	\$ -	\$ 9,302,975
Unsecured Roll Taxes	\$ 177,020	\$ -	\$ 177,020	\$ 186,337	\$ -	\$ 186,337
Prior Year Unsecured Taxes	\$ 15,739	\$ -	\$ 15,739	\$ 15,739	\$ -	\$ 15,739
Supplemental Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Limit Sources	\$ 10,354,617	\$ -	\$ 10,354,617	\$ 10,413,594	\$ -	\$ 10,413,594
Federal Revenues:						
Title I - Basic	\$ -	\$ 25,965	\$ 25,965	\$ -	\$ 26,173	\$ 26,173
Federal IDEA - Mental Health	\$ -	\$ 8,804	\$ 8,804	\$ -	\$ 8,804	\$ 8,804
Title II Part A - Teacher Training	\$ -	\$ 16,415	\$ 16,415	\$ -	\$ 16,415	\$ 16,415
Title IV, A - Student Support & Academic Enrichment	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Title III - Immigrant	\$ -	\$ 2,643	\$ 2,643	\$ -	\$ 2,770	\$ 2,770
Title III - LEP	\$ -	\$ 10,104	\$ 10,104	\$ -	\$ 10,104	\$ 10,104
Federal IDEA Grant	\$ -	\$ 178,705	\$ 178,705	\$ -	\$ 178,705	\$ 178,705
Total Federal Revenues	\$ -	\$ 252,636	\$ 252,636	\$ -	\$ 252,971	\$ 252,971
Other State Revenues:						
Mandate Block Grant	\$ 37,813	\$ -	\$ 37,813	\$ 37,813	\$ -	\$ 37,813
One-Time Discretionary Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Lottery Revenue - General	\$ 187,844	\$ -	\$ 187,844	\$ 187,844	\$ -	\$ 187,844
State Lottery - Materials	\$ -	\$ 65,932	\$ 65,932	\$ -	\$ 65,932	\$ 65,932
Student Identifier Maintenance	\$ 286	\$ -	\$ 286	\$ 286	\$ -	\$ 286
CAASPP Testing Reporting	\$ 3,320	\$ -	\$ 3,320	\$ 3,320	\$ -	\$ 3,320
CELDT	\$ 455	\$ -	\$ 455	\$ 455	\$ -	\$ 455
Special Education Early Intervention Preschool Grant	\$ 72,080	\$ -	\$ 72,080	\$ 72,080	\$ -	\$ 72,080
Special Education Community Mental Health	\$ -	\$ 22,016	\$ 22,016	\$ -	\$ 22,016	\$ 22,016
Classified School Employee Professional Development	\$ -	\$ 2,540	\$ 2,540	\$ -	\$ 2,540	\$ 2,540
Low-Performing Students Block Grant	\$ -	\$ 49,401	\$ 49,401	\$ -	\$ 49,401	\$ 49,401
STRS On-Behalf Contribution Offset	\$ -	\$ 798,853	\$ 798,853	\$ -	\$ 798,853	\$ 798,853
Total Other State Revenues	\$ 301,798	\$ 938,742	\$ 1,240,540	\$ 301,798	\$ 938,742	\$ 1,240,540
Other Revenues:						
Parcel Taxes	\$ 4,474,526	\$ -	\$ 4,474,526	\$ 4,474,526	\$ -	\$ 4,474,526
Rentals and Leases	\$ 107,784	\$ -	\$ 107,784	\$ 107,784	\$ -	\$ 107,784
Interest	\$ 4,750	\$ -	\$ 4,750	\$ 4,750	\$ -	\$ 4,750
PTA Local Income	\$ 86,050	\$ -	\$ 86,050	\$ 86,050	\$ -	\$ 86,050
PTA Mini-Grant Grant Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kentfield Schools Foundation - Annual	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 1,100,000	\$ -	\$ 1,100,000
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)	\$ 90,000	\$ -	\$ 90,000	\$ 90,000	\$ -	\$ 90,000
Kentfield Schools Foundation - Playground (Fund a Need)	\$ 96,500	\$ -	\$ 96,500	\$ 96,500	\$ -	\$ 96,500
Kentfield Schools Foundation - HarperCollins	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Kentfield Schools Foundation - Schools Rule	\$ 32,727	\$ -	\$ 32,727	\$ 32,727	\$ -	\$ 32,727
Marin Clean Energy Rebate (17-18)	\$ 9,306	\$ -	\$ 9,306	\$ 9,306	\$ -	\$ 9,306
Other Local Revenues	\$ 152,273	\$ 45,000	\$ 197,273	\$ 152,273	\$ 45,000	\$ 197,273
Special Education - Low Incidence Equipment	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
AB602 Special Ed Allocation Prior Year	\$ -	\$ 6,227	\$ 6,227	\$ -	\$ 6,227	\$ 6,227
Special Education SELPA Transfer	\$ -	\$ 614,703	\$ 614,703	\$ -	\$ 591,577	\$ 591,577
Total Other Local Revenues	\$ 6,428,916	\$ 669,930	\$ 7,098,846	\$ 6,428,916	\$ 646,804	\$ 7,075,720
TOTAL GENERAL FUND REVENUES	\$ 17,085,331	\$ 1,861,308	\$ 18,946,639	\$ 17,144,308	\$ 1,838,517	\$ 18,982,825

2019-20 2nd Interim Budget

EXPENDITURES	FY 2019-2020 1st Interim Budget			FY 2019-2020 2nd Interim Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Salaries:						
Certificated Salaries	\$ 8,103,676	\$ 1,124,300	\$ 9,227,976	\$ 8,103,676	\$ 1,124,300	\$ 9,227,976
Classified Salaries	\$ 1,631,135	\$ 762,056	\$ 2,393,191	\$ 1,562,769	\$ 830,422	\$ 2,393,191
Total Salaries	\$ 9,734,811	\$ 1,886,356	\$ 11,621,167	\$ 9,666,445	\$ 1,954,722	\$ 11,621,167
Employee Benefits:						
Health & Welfare Benefits	\$ 3,468,910	\$ 1,508,611	\$ 4,977,521	\$ 3,431,136	\$ 1,546,385	\$ 4,977,521
Total Benefits	\$ 3,468,910	\$ 1,508,611	\$ 4,977,521	\$ 3,431,136	\$ 1,546,385	\$ 4,977,521
Materials & Supplies:						
Textbooks	\$ 35,000	\$ 86,456	\$ 121,456	\$ 35,000	\$ 86,456	\$ 121,456
Books & Reference Materials	\$ 11,400	\$ -	\$ 11,400	\$ 11,400	\$ -	\$ 11,400
General Supplies	\$ 50,450	\$ -	\$ 50,450	\$ 50,450	\$ -	\$ 50,450
Automobile Supplies	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
Office Supplies	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Periodicals & Magazines	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Software	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Printer Toner	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Classroom Materials	\$ 201,319	\$ 65,932	\$ 267,251	\$ 201,319	\$ 65,932	\$ 267,251
Technology Supplies	\$ 32,000	\$ 10,000	\$ 42,000	\$ 32,000	\$ 10,000	\$ 42,000
Facilities Repair Supplies	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Free & Reduced Lunch Program	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
Non-Capitalized Equipment/Furniture	\$ 10,000	\$ 14,000	\$ 24,000	\$ 10,000	\$ 14,000	\$ 24,000
Non-Capitalized Lease Purchase	\$ 72,355	\$ -	\$ 72,355	\$ 72,355	\$ -	\$ 72,355
Non-Capitalized Computers/Printers	\$ 22,500	\$ -	\$ 22,500	\$ 22,500	\$ -	\$ 22,500
Total Materials & Supplies	\$ 515,524	\$ 218,388	\$ 733,912	\$ 515,524	\$ 218,388	\$ 733,912

2019-20 2nd Interim Budget

	FY 2019-2020 1st Interim Budget			FY 2019-2020 2nd Interim Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Services, Contracts & Other Operating Expenses:						
Meetings	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Mileage	\$ 800	\$ 80,000	\$ 80,800	\$ 800	\$ 80,000	\$ 80,800
Staff Development	\$ 43,544	\$ 68,356	\$ 111,900	\$ 43,544	\$ 68,356	\$ 111,900
Dues and Memberships	\$ 18,491	\$ -	\$ 18,491	\$ 18,491	\$ -	\$ 18,491
Insurance Deductible	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Property & Liability Insurance	\$ 122,026	\$ -	\$ 122,026	\$ 122,026	\$ -	\$ 122,026
Electricity	\$ 11,025	\$ -	\$ 11,025	\$ 11,025	\$ -	\$ 11,025
Natural Gas	\$ 16,538	\$ -	\$ 16,538	\$ 16,538	\$ -	\$ 16,538
Waste Disposal	\$ 27,563	\$ -	\$ 27,563	\$ 27,563	\$ -	\$ 27,563
Water	\$ 83,635	\$ -	\$ 83,635	\$ 83,635	\$ -	\$ 83,635
Sewer	\$ 21,499	\$ -	\$ 21,499	\$ 21,499	\$ -	\$ 21,499
Equipment Rentals and Leases	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ -	\$ 3,600
Building Repair	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ 14,000	\$ 14,000
Grounds Repair	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Equipment Repair	\$ 2,500	\$ 5,000	\$ 7,500	\$ 2,500	\$ 5,000	\$ 7,500
Automobile Repair	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Equipment/Maintenance Contracts/Prop 39	\$ -	\$ 49,730	\$ 49,730	\$ -	\$ 49,730	\$ 49,730
Copy Machines Lease/Purchases	\$ 53,000	\$ -	\$ 53,000	\$ 53,000	\$ -	\$ 53,000
Advertising	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Audit Fees	\$ 19,300	\$ -	\$ 19,300	\$ 19,300	\$ -	\$ 19,300
Election Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Trips	\$ 67,500	\$ -	\$ 67,500	\$ 67,500	\$ -	\$ 67,500
Fingerprinting	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Landscaping Contract	\$ 17,280	\$ -	\$ 17,280	\$ 17,280	\$ -	\$ 17,280
Legal Service	\$ 80,000	\$ 10,750	\$ 90,750	\$ 80,000	\$ 10,750	\$ 90,750
Non-Public School Tuitions	\$ -	\$ 160,000	\$ 160,000	\$ -	\$ 160,000	\$ 160,000
Non-Public Special Education Agencies	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ 80,000
Other Consultants	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Other Fees	\$ 29,462	\$ 30,000	\$ 59,462	\$ 29,462	\$ 30,000	\$ 59,462
Other Contracted Services	\$ 150,804	\$ 54,804	\$ 205,608	\$ 150,804	\$ 54,804	\$ 205,608
Printing Services	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
Health Inspections	\$ 1,239	\$ -	\$ 1,239	\$ 1,239	\$ -	\$ 1,239
TB Testing	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Internet Connection Fees	\$ 2,164	\$ -	\$ 2,164	\$ 2,164	\$ -	\$ 2,164
Postage	\$ 7,350	\$ -	\$ 7,350	\$ 7,350	\$ -	\$ 7,350
Telephone/VoIP	\$ 17,365	\$ -	\$ 17,365	\$ 17,365	\$ -	\$ 17,365
Total Contracts and Services	\$ 824,687	\$ 594,140	\$ 1,418,827	\$ 824,687	\$ 594,140	\$ 1,418,827

KENTFIELD SCHOOL DISTRICT

GENERAL FUND REVENUES & EXPENDITURE DETAIL

2019-20 2nd Interim Budget

	<u>FY 2019-2020 1st Interim Budget</u>			<u>FY 2019-2020 2nd Interim Budget</u>		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Capital Outlay:						
Kent Back 50/Bacich Playstructure						
Total Capital Outlay	\$ 456,500	\$ -	\$ 456,500	\$ 456,500	\$ -	\$ 456,500
Other Outgo:						
Lease Purchase - 750 College Avenue	\$ 139,836	\$ -	\$ 139,836	\$ 139,836	\$ -	\$ 139,836
MPTA for Transportation	\$ -	\$ 213,575	\$ 213,575	\$ -	\$ 186,877	\$ 186,877
MCOE NPS/LCI Funds Transfer	\$ 12,101	\$ -	\$ 12,101	\$ 12,101	\$ -	\$ 12,101
MCOE Special Ed. Funds Transfer	\$ 1,097	\$ -	\$ 1,097	\$ 1,097	\$ -	\$ 1,097
MCOE Special Ed. Excess Costs	\$ -	\$ 207,882	\$ 207,882	\$ -	\$ 204,614	\$ 204,614
Total Other Outgo	\$ 153,034	\$ 421,457	\$ 574,491	\$ 153,034	\$ 391,491	\$ 544,525
TOTAL GENERAL FUND EXPENDITURES	\$ 15,153,466	\$ 4,628,952	\$ 19,782,418	\$ 15,047,326	\$ 4,705,126	\$ 19,752,452
Excess (Deficiency) of Revenues Over Expenditures						
Before Other Financing Resources	\$ 1,931,865	\$ (2,767,644)	\$ (835,779)	\$ 2,096,982	\$ (2,866,609)	\$ (769,627)
Interfund Transfers						
Transfer Expenditures to Fund 22 (Measure D)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Fund 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions To/From						
Restricted/Unrestricted	\$ (2,681,188)	\$ 2,681,188	\$ -	\$ (2,780,280)	\$ 2,780,280	\$ -
Net Increase (Decrease) in Fund Balance	\$ (749,323)	\$ (86,456)	\$ (835,779)	\$ (683,298)	\$ (86,329)	\$ (769,627)
Beginning Fund Balance - July 1, 2019	\$ 1,751,348	\$ 265,089	\$ 2,016,437	\$ 1,751,348	\$ 265,089	\$ 2,016,437
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,751,348	\$ 265,089	\$ 2,016,437	\$ 1,751,348	\$ 265,089	\$ 2,016,437
ENDING FUND BALANCE	\$ 1,180,658	\$ -	\$ 1,180,658	\$ 1,068,050	\$ 178,760	\$ 1,246,810
COMPONENTS OF ENDING FUND BALANCE:						
Reserves:						
State Mandated 3% Reserve	\$ 593,473	\$ -	\$ 593,473	\$ 592,574	\$ -	\$ 592,574
District Designated 2% Reserve	\$ 395,648	\$ -	\$ 395,648	\$ 395,049	\$ -	\$ 395,049
Special Education Contingency	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Revolving Cash	\$ 700	\$ -	\$ 700	\$ 700	\$ -	\$ 700
Undesignated Reserve	\$ 90,837	\$ -	\$ 90,837	\$ 158,487	\$ -	\$ 158,487
TOTAL ENDING FUND BALANCE	\$ 1,180,658	\$ -	\$ 1,180,658	\$ 1,246,810	\$ -	\$ 1,246,810

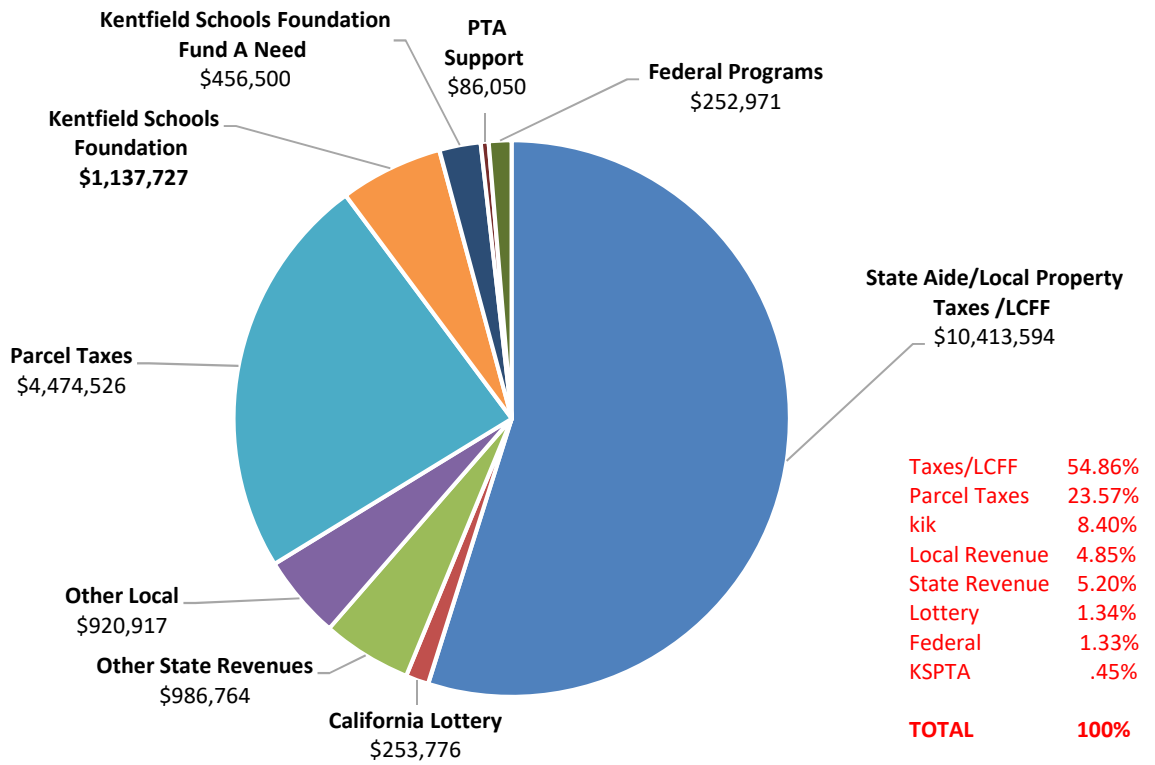
Reserve 5.97%

Reserve 6.31%

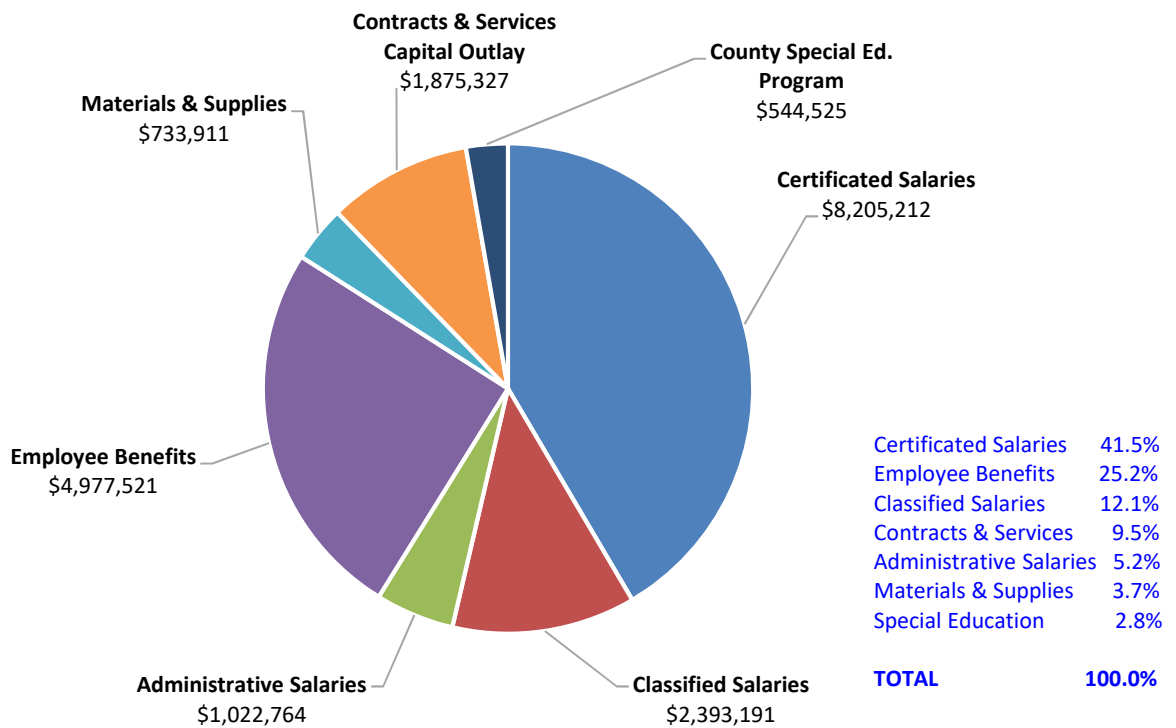
**KENTFIELD SCHOOL DISTRICT
GENERAL FUND REVENUES & EXPENDITURES**

2019 - 2020 2nd Interim Budget

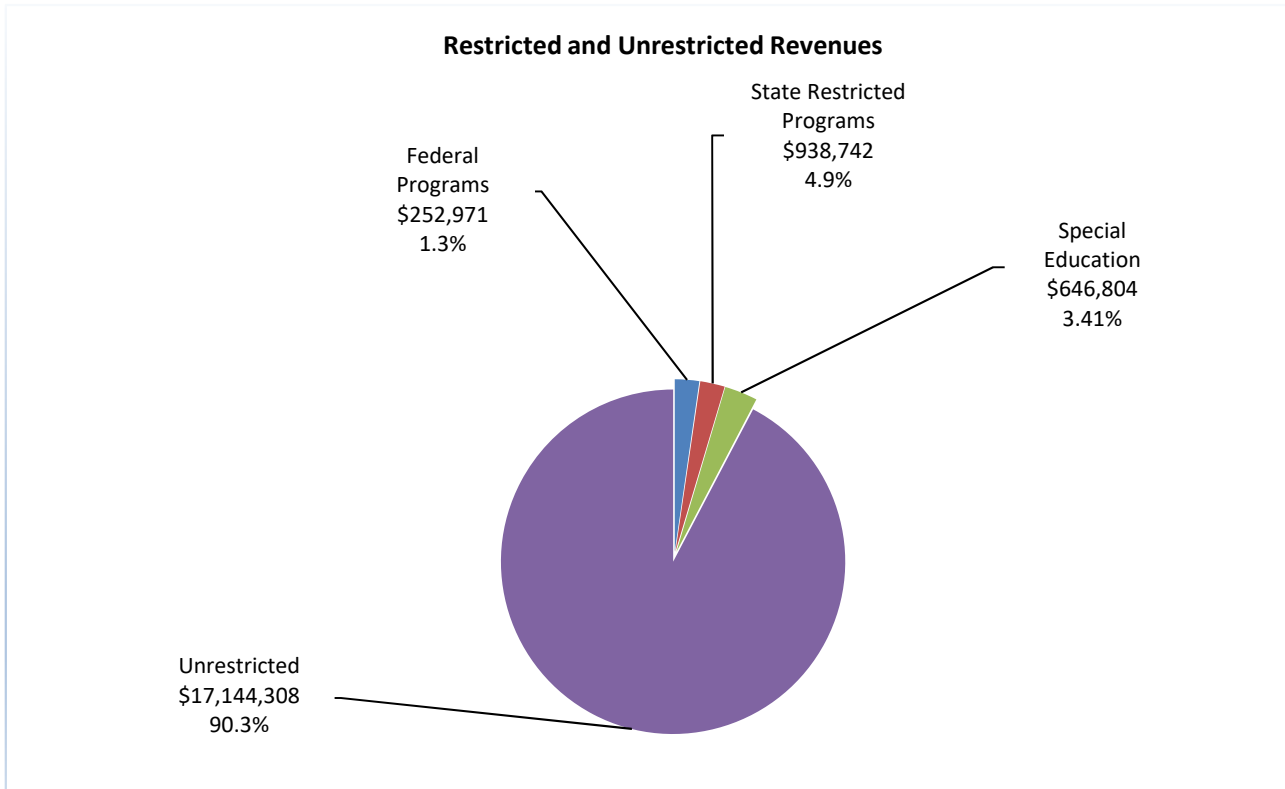
REVENUES \$18,982,825



EXPENDITURES \$19,752,451



KENTFIELD SCHOOL DISTRICT
GENERAL FUND RESTRICTED & UNRESTRICTED REVENUES
2019 - 2020 2nd Interim Budget



Federal Programs:	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Title I - Basic	\$ -	\$ 26,173	
Community Mental Health	\$ -	\$ 8,804	
Title II Part A - Teacher Training	\$ -	\$ 16,415	
Title IV, A - Student Academic Support	\$ -	\$ 10,000	
Title III - Immigrant	\$ -	\$ 2,770	
Title III - LEP	\$ -	\$ 10,104	
Federal IDEA Grant	<u>\$ -</u>	<u>\$ 178,705</u>	
	\$ -	\$ 252,971	\$ 252,971
State Programs:	<u>Flexible</u>	<u>Restricted</u>	<u>Total</u>
Mandate Block Grant	\$ 37,813	\$ -	
Low Performing Student Block Grant	\$ -	\$ 49,401	
State Lottery Instructional Materials	\$ 187,844	\$ 65,932	
Student Identifier Maintenance	\$ 286	\$ -	
CAASPP Testing Reporting	\$ 3,320	\$ -	
CELDT	\$ 455	\$ -	
Special Education Community Mental Health	\$ -	\$ 22,016	
CalSTRS On-Behalf Offset	\$ -	\$ 798,853	
Classified School Professional Development	<u>\$ -</u>	<u>\$ 2,540</u>	
	\$ 229,718	\$ 938,742	\$ 1,168,460
Special Education Funding		<u>\$ 646,804</u>	
		\$ 646,804	
Total Restricted Revenue		\$ 1,838,517	
Total Unrestricted Revenue		<u>\$ 17,144,308</u>	
Total Revenues		\$ 18,982,825	

Budget Comparison
Fiscal Year 2019 - 2020

<u>Revenues</u>	<u>Adopted Budget 2019-20</u>		<u>1st Interim Budget 2019-20</u>		<u>2nd Interim Budget 2019-20</u>		<u>Detail of Change</u>
		<u>+/-</u>		<u>+/-</u>			
Property Tax Revenues	\$ 9,528,779	\$ (33,854)	\$ 9,494,925	\$ 51,241	\$ 9,546,166		Property Tax Projections DOF 1/31/2020 4.11%
Education Protection Account	\$ 235,658	\$ 462	\$ 236,120	\$ (518)	\$ 235,602		EPA/ADA Adjustment
State Principal Allocation	\$ 877,963	\$ -	\$ 877,963	\$ -	\$ 877,963		Hold Harmless Categoricals
Basic Aid Fair Share Reduction	\$ (199,697)	\$ -	\$ (199,697)	\$ -	\$ (199,697)		Basic Aid Fair Share
In Lieu of Prop Taxes	\$ -	\$ (54,694)	\$ (54,694)	\$ 8,254	\$ (46,440)		ADA adjustment Ross Valley Charter
Federal Revenue	\$ 248,655	\$ 3,981	\$ 252,636	\$ 335	\$ 252,971		Federal AB602, Mental Health
Other State Revenues	\$ 317,580	\$ 86	\$ 317,666	\$ -	\$ 317,666		Community Mental Health, Lottery
CalSTRS On-Behalf Offset	\$ 798,853	\$ -	\$ 798,853	\$ -	\$ 798,853		CalSTRS On-Behalf Offset
Low Performing Student Block Grant	\$ 49,401	\$ -	\$ 49,401	\$ -	\$ 49,401		Low Performing Student Block Grant
Classified School Employee PD	\$ 2,540	\$ -	\$ 2,540	\$ -	\$ 2,540		NEW Classified School Employee PD
SPED Early Intervention Grant	\$ -	\$ 72,080	\$ 72,080	\$ -	\$ 72,080		NEW Early Intervention Preschool Grant
Parcel Tax	\$ 4,472,983	\$ 1,543	\$ 4,474,526	\$ -	\$ 4,474,526		Parcel Tax Final Report 7/22/2019
Kentfield Schools Foundation	\$ 1,000,000	\$ 100,000	\$ 1,100,000	\$ -	\$ 1,100,000		Kik Annual Commitment
Kentfield Schools Foundation	\$ 360,000	\$ -	\$ 360,000	\$ -	\$ 360,000		Kik Back 50/Sun Shades
Kentfield Schools Foundation	\$ -	\$ 96,500	\$ 96,500	\$ -	\$ 96,500		Kik Bacich Playstructure
Kentfield Schools Foundation	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000		Author - W. Kamkwamba
Kentfield Schools Foundation	\$ 29,360	\$ 3,367	\$ 32,727	\$ -	\$ 32,727		Schools Rule
Kentfield Schools PTA	\$ 91,833	\$ (5,783)	\$ 86,050	\$ -	\$ 86,050		Kentfield Schools PTA
SELPA AB602	\$ 614,703	\$ -	\$ 614,703	\$ (23,126)	\$ 591,577		County Special Education Programs reduction in ADA
Other Local Revenues	\$ 324,385	\$ 4,955	\$ 329,340	\$ -	\$ 329,340		Refund of Jury Duty Pay, Interest, FOB Replacement
<u>Total Revenues</u>	\$ 18,752,996	\$ 193,643	\$ 18,946,639	\$ 36,186	\$ 18,982,825		
<u>Expenditures</u>							
Certificated Salaries	\$ 8,882,041	\$ 345,935	\$ 9,227,976	\$ -	\$ 9,227,976		Staffing Changes/Leaves/Step & Column
Classified Salaries	\$ 2,260,915	\$ 132,276	\$ 2,393,191	\$ -	\$ 2,393,191		Staffing Changes/Leaves/Step & Column
Employee Benefits	\$ 4,046,038	\$ 132,630	\$ 4,178,668	\$ -	\$ 4,178,668		H&W/Statutory Benefits/CalSTRS & CalPERS
CalSTRS On-Behalf Offset	\$ 798,853	\$ -	\$ 798,853	\$ -	\$ 798,853		CalSTRS On-Behalf Offset
Materials & Supplies	\$ 548,143	\$ 13,263	\$ 561,406	\$ -	\$ 561,406		Instructional Materials/Emergency Supplies
Kentfield Schools PTA	\$ 91,833	\$ (5,783)	\$ 86,050	\$ -	\$ 86,050		Kentfield Schools PTA
Lottery - Prior Year Restricted	\$ -	\$ 86,456	\$ 86,456	\$ -	\$ 86,456		Amplify Science Textbooks/Curricula Materials
Contracts & Services	\$ 1,382,676	\$ (20,790)	\$ 1,361,886	\$ -	\$ 1,361,886		PD, Legal Fees, Meetings, Elections, NPS, Superintendent Search
Guest Author (kik)	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000		Author - W. Kamkwamba
Low Performing Student Block Grant	\$ 49,401	\$ -	\$ 49,401	\$ -	\$ 49,401		Low Performing Student Block Grant
Classified School Employee PD	\$ 2,540	\$ -	\$ 2,540	\$ -	\$ 2,540		Classified School Employee PD
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -		
Kentfield Schools Foundation	\$ 360,000	\$ -	\$ 360,000	\$ -	\$ 360,000		Kent Back 50/Sun Shades
Kentfield Schools Foundation	\$ -	\$ 96,500	\$ 96,500	\$ -	\$ 96,500		Bacich Playstructure
Other Outgo	\$ 579,045	\$ (4,554)	\$ 574,491	\$ (29,966)	\$ 544,525		MPTA adjustment for rider decline and Excess Costs ADA adjustment
<u>Total Expenditures</u>	\$ 19,001,485	\$ 780,933	\$ 19,782,418	\$ (29,966)	\$ 19,752,452		
Increase/Decrease in Fund Balance	\$ (248,489)	\$ (587,290)	\$ (835,779)	\$ 66,152	\$ (769,627)		
Transfer from Fund 17	\$ -	\$ -	\$ -	\$ -	\$ -		
Net Increase/Decrease	\$ (248,489)	\$ (587,290)	\$ (835,779)	\$ 66,152	\$ (769,627)		
Beginning Fund Balance							
<u>Total Beginning Fund Balance</u>	\$ 1,594,992	\$ 421,445	\$ 2,016,437	\$ -	\$ 2,016,437		
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>Beginning Balance Adjusted</u>	\$ 1,594,992	\$ -	\$ 2,016,437	\$ -	\$ 2,016,437		
<u>Ending Fund Balance:</u>	\$ 1,346,503	\$ (165,845)	\$ 1,180,658	\$ 66,152	\$ 1,246,810		
<u>Components of Ending Fund Balance:</u>							
Designated Reserves							
State Mandated Reserve (3%)	\$ 570,045	\$ 23,428	\$ 593,473	\$ (899)	\$ 592,574		
District Designated Reserve (2%)	\$ 380,030	\$ 15,618	\$ 395,648	\$ (599)	\$ 395,049		
Special Education Reserve	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000		
Revolving Cash	\$ 700	\$ -	\$ 700	\$ -	\$ 700		
Total Appropriated Reserves	\$ 1,050,775	\$ 39,046	\$ 1,089,821	\$ (1,498)	\$ 1,088,323		
<u>Undesignated Contingency</u>	\$ 295,728	\$ (204,891)	\$ 90,837	\$ 67,650	\$ 158,487		
Total Ending Fund Balance	\$ 1,346,503	\$ (165,845)	\$ 1,180,658	\$ 66,152	\$ 1,246,810		
% Reserve Level	7.09%		5.97%		6.31%		

KENTFIELD SCHOOL DISTRICT GENERAL FUND
MULTI-YEAR PROJECTION

Object Codes	2019 - 2020			2019 - 2020			2019 - 2020			2020 - 2021			2021 - 2022				
	Adopted Budget			1st Interim Budget - with 2%			2nd Interim Budget - with 2%			Projection - with 2.5%			Projection				
	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted		
A. REVENUES																	
Excess Tax/LCFF	8010-8099	10,442,703	10,442,703	-	10,354,617	10,354,617	-	10,413,594	10,413,594	-	10,794,029	10,794,029	-	11,171,993	11,171,993	-	
Federal Revenues	8100-8299	248,655	-	248,655	252,636	-	252,636	252,971	-	252,971	252,971	-	252,971	-	252,971		
Other State Revenues	8300-8599	1,168,374	229,632	938,742	1,240,540	301,798	938,742	1,240,540	301,798	938,742	1,136,623	230,853	905,770	1,178,605	231,944	946,661	
Other Local Revenues	8600-8799	6,893,264	6,223,334	669,930	7,098,846	6,428,916	669,930	7,075,720	6,428,916	646,804	6,636,947	5,990,143	646,804	6,777,910	6,131,106	646,804	
Total Revenues		18,752,996	16,895,669	1,857,327	18,946,639	17,085,331	1,861,308	18,982,825	17,144,308	1,838,517	18,820,570	17,015,025	1,805,545	19,381,479	17,535,043	1,846,436	
B. EXPENDITURES																	
Certificated Salaries	1000-1999	8,882,041	7,823,747	1,058,294	9,227,976	8,103,676	1,124,300	9,227,976	8,103,676	1,124,300	8,805,736	7,639,179	1,166,557	8,923,923	7,740,886	1,183,037	
Classified Salaries	2000-2999	2,260,915	1,540,081	720,834	2,393,191	1,631,135	762,056	2,393,191	1,562,769	830,422	2,321,597	1,547,840	773,757	2,359,025	1,573,379	785,646	
H & W Benefits	3000-3999	4,844,891	3,381,944	1,462,947	4,977,521	3,468,910	1,508,611	4,977,521	3,431,136	1,546,385	5,240,068	3,664,749	1,575,319	5,417,469	3,781,658	1,635,811	
Materials & Supplies	4000-4999	639,976	508,044	131,932	733,912	515,524	218,388	733,912	515,524	218,388	691,457	489,525	201,932	617,100	485,168	131,932	
Contracts & Services	5000-5999	1,434,617	835,869	598,748	1,418,827	824,687	594,140	1,418,827	824,687	594,140	1,215,316	818,217	397,099	1,285,374	886,535	398,839	
Capital Outlay	6000-6999	360,000	360,000	-	456,500	456,500	-	456,500	456,500	-	-	-	-	-	-	-	
Other Outgo	7000-7499	579,045	153,022	426,023	574,491	153,034	421,457	544,525	153,034	391,491	588,940	153,414	435,526	622,044	153,708	468,336	
Total Expenditures		19,001,485	14,602,707	4,398,778	19,782,418	15,153,466	4,628,952	19,752,452	15,047,326	4,705,126	18,863,114	14,312,924	4,550,190	19,224,934	14,621,333	4,603,601	
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Resources																	
		(248,489)	2,292,962	(2,541,451)	(835,779)	1,931,865	(2,767,644)	(769,627)	2,096,982	(2,866,609)	(42,544)	2,702,101	(2,744,645)	156,545	2,913,710	(2,757,165)	
D. Other Financing Sources/Uses																	
Interfund Transfer to Fund 22		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interfund Transfer from Fund 17		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions		-	(2,541,451)	2,541,451	-	(2,502,555)	2,502,555	-	(2,674,140)	2,674,140	-	(2,744,645)	2,744,645	-	(2,757,165)	2,757,165	
Total Other Financing Sources/Uses		-	(2,541,451)	2,541,451	-	(2,502,555)	2,502,555	-	(2,674,140)	2,674,140	-	(2,744,645)	2,744,645	-	(2,757,165)	2,757,165	
E. Net Increase (Decrease) in Fund Balance																	
		(248,489)	(248,489)	-	(835,779)	(835,779)	(265,089)	(769,627)	(769,627)	-	(42,544)	(42,544)	-	156,544	156,544	-	
F. Fund Balance																	
Beginning Fund Balance - July 1, 2019		1,594,992	1,594,992	-	2,016,437	1,751,348	265,089	2,016,437	2,016,437	-	1,246,810	1,246,810	-	1,204,266	1,053,338	-	
Audit Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adjusted Beginning Fund Balance		1,594,992	1,594,992	-	2,016,437	1,751,348	265,089	2,016,437	2,016,437	-	1,246,810	1,246,810	-	1,053,338	1,053,338	-	
Ending Fund Balance		1,346,503	1,346,503	-	1,180,658	1,180,658	-	1,068,050	1,068,050	-	1,204,266	1,204,266	-	1,360,811	1,360,811	-	
G. Reserves																	
3% State Mandated Reserve		570,045	570,045	-	593,473	593,473	-	592,574	592,574	-	565,893	565,893	-	576,748	576,748	-	
2% District Designated Reserve		380,030	380,030	-	395,648	395,648	-	395,049	395,049	-	377,262	377,262	-	384,499	384,499	-	
Special Education Reserve		100,000	100,000	-	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	-	700	700	-	
Undesignated Reserve		295,728	295,728	-	90,837	90,837	-	158,487	158,487	-	160,411	160,411	-	298,864	298,864	-	
Total Reserves		1,346,503	1,346,503	-	1,180,658	1,180,658	-	1,246,810	1,246,810	-	1,204,266	1,204,266	-	1,360,811	1,360,811	-	
% Reserve Level		7.09%			5.97%			6.31%			6.38%			7.08%			-

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

FUND 01	Adopted 2019/20	1st Interim 2019/20	2nd Interim 2019/20	Projected 2020/21	Projected 2021/22
REVENUES					
Statewide Statutory COLA (May Revise)	3.26%	3.26%	3.26%	2.29%	2.71%
LCFF Gap Closure Funding	100%	100%	100%	100%	100%
Enrollment	1,201	1,183	1,187	1,157	1,151
District ADA (96%)	1,152.96	1,139.52	1,140.05	1,110.72	1,097.28
Secured Property Taxes % Growth	3.96%	4.49%	4.11%	4.12%	4.12%
Funding Status	BASIC AID	BASIC AID	BASIC AID	BASIC AID	BASIC AID
Federal Revenue Funding	248,655	252,636	252,971	252,971	252,971
Parcel Tax % Increase	3%	3%	3%	3%	3%
Kentfield Schools Foundation Annual Commitment	1,000,000	1,100,000	1,100,000	1,000,000	1,000,000
KSF Sun Shades/Back 50/Schools Rule (Music/Makers)	389,360	392,727	392,727	-	-
KSF Fund-A-Need Bacich Playstructure	-	96,500	96,500	-	-
EXPENDITURES					
Certificated Salary Adjustment	0.00%	2.00%	2.00%	2.50%	0.00%
CalSTRS Employer Rates	16.70%	17.10%	17.10%	18.40%	18.10%
Certificated Step/Column Adjustment	1.50%	1.50%	1.50%	1.50%	1.50%
Certificated Full-Time Equivalents (FTE)	88.23	89.23	89.23	83.23	82.23
Change in Certificated Staff	(3.20)	1.00	-	(7.50)	-
Classified Salary Adjustment	0.00%	2.00%	2.00%	2.50%	0.00%
CalPERS Employer Rates	20.733%	19.721%	19.721%	22.80%	24.90%
Classified Step/Column Adjustment	1.50%	1.50%	1.50%	1.50%	1.50%
Classified Full-Time Equivalents (FTE)	36.70	36.10	36.10	32.10	32.10
Change in Classified Staff	-	(0.60)	-	(1.93)	-
District Dental Benefits Cap Increase	8%	8%	8%	0.0%	0.0%
District Vision Benefits Cap Increase	6.1%	6.1%	6.1%	0.0%	0.0%
District Medical Benefits Cap Increase	7.5%	7.5%	7.5%	10.0%	10.0%

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 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.

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
2019-2020 Second Interim Budget

TRANSITIONAL KINDERGARTEN

Total Sections	1.00
Enrollment	16.00
Average Class Size	16.00

KINDERGARTEN

Total Sections	5.00
Enrollment	109.00
Average Class Size	21.80

SPECIAL DAY CLASS K-3

Total Sections	1.00
Enrollment	8.00
Average Class Size	8.00

FIRST GRADE

Total Sections	5.00
Enrollment	117.00
Average Class Size	23.40

SECOND GRADE

Total Sections	6.00
Enrollment	135.00
Average Class Size	22.50

THIRD GRADE

Total Sections	5.00
Enrollment	120.00
Average Class Size	24.00

FOURTH GRADE

Total Sections	5.00
Enrollment	125.00
Average Class Size	25.00

FIFTH GRADE

Total Sections	5.00
Enrollment	130.00
Average Class Size	26.00

SIXTH GRADE

Total Sections	4.80
Enrollment	139.00
Average Class Size	28.96

SEVENTH GRADE

Total Sections	5.40
Enrollment	136.00
Average Class Size	25.19

EIGHTH GRADE

Total Sections	6.00
Enrollment	152.00
Average Class Size	25.33

BACICH TOTALS

Total Sections	28.00
Enrollment	630.00
Average Class Size	22.50

KENT TOTALS

Total Academic Sections	21.20
Enrollment	557.00
Average Class Size	26.27

TOTAL ENROLLMENT

Bacich Grades TK/K - 4	630.00
Kent Grades 5 - 8	557.00
	1,187.00

<u>Enrollment</u>	<u># of</u>	<u>Average</u>
<u>TK/K - 3</u>	<u>Teachers</u>	<u>Class Size</u>
497	22	22.59