

Kenosha Unified School District No. 1  
3600 - 52nd Street  
Kenosha, Wisconsin 53144

# 2005-2006 Adopted Budget



Prepared by the  
Office of Financial Services



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# Administrative Team

## Members of the Board of Education

Eric Olson	President
J. David Fountain	Vice President
Mark Stalker	Treasurer
Bernard Englund	Clerk
Marc Hujik	Member
Gilbert Ostman	Member
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Dr. R. Scott Pierce	Superintendent
Sheronda Glass	Executive Director of Human Resources
Sonya Stevens	Executive Director of Education Accountability
Dr. Edie Holcomb	Executive Director of Instructional Services
Kathleen Barca	Executive Director of School Leadership
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# KENOSHA UNIFIED SCHOOL DISTRICT NO. 1

## 2005-2006 Adopted Budget

### Introduction

It is the intent of the Kenosha Unified School District No. 1's Board of Education and staff to provide the best possible educational system for the children of the district. The available resources will be directed toward the achievement of an identified mission, beliefs and objectives.

In February 2005, a committee comprised of volunteers representing constituencies of the school district finalized framework for a strategic plan to guide the District for the next five (5) years. This committee began developing this framework in May 2004. The Planning Team finalized beliefs to guide the education process of the district. The team also finalized a new District mission statement, parameters within which the district will accomplish its mission, objectives for student learning and strategies to achieve the mission and those objectives.

The Planning Team presented the final Strategic Plan to the Board of Education in April 2005. The board unanimously approved the plan.

The Mission Statement approved by the Board of Education is:

***“The Mission of Kenosha Unified School District, an educational system which values our multicultural heritage, is to empower all students to reach their unique capabilities, contribute to our community, and compete in a global society by providing diverse and challenging opportunities to learn through the collaborative efforts of students, families, community and staff.”***

The Beliefs that support and drive the mission statement are:

- We believe that everyone can learn.
- We believe that all people have equal intrinsic worth and unique potential.
- We believe that high expectations yield higher levels of performance.
- We believe that success is the result of hard work, discipline and perseverance.
- We believe that individuals are responsible for their attitudes and actions.
- We believe that family relationships are critical to the healthy development of a child.
- We believe that a safe, supportive environment is essential for learning.
- We believe that trust is built through honesty and ethical behavior.
- We believe that collaboration, cooperation and commitment are essential for organizational success.
- We believe that the quality of education directly affects the quality of life in a community.
- We believe that excellence in education expands opportunities throughout life.
- We believe that educated and involved citizens are necessary to sustain a democracy.

The Parameters, or guidelines, to achieve the mission are:

- We will always operate safe schools with environments conducive to learning.
- We will not tolerate behavior that demeans the dignity or self worth of any individual or group.
- We will not tolerate ineffective performance by any staff member.
- Site based decisions will always be consistent with the strategic plan.
- No program or service will be retained unless it continues to make an optimal contribution to the mission, and benefits continue to justify cost.
- No new program or service will be accepted unless it is consistent with the strategic plan, benefits clearly justify costs, and provisions are made for professional development and program evaluation.
- Budgeted fund balances will not fall below 15% of the operating funds.

The Objectives of the Strategic Plan are:

- No later than 2010, all students will meet or exceed the state's identified proficiency levels for performance in reading, math, science and social studies.
- Annually, all students will participate in meaningful service projects at the elementary, middle and high school levels.
- All students will consistently demonstrate respectful and responsible behavior within our diverse school community.
- All students will meet our requirements for graduation.

The Strategies developed to meet the Objectives are:

1. We will create a climate that fosters trust, communication and involvement to improve the working relationship among the Board, the administration, families, staff and the community.
2. We will develop a collaborative system, which actively engages students in meaningful service projects within their school or community.
3. We will develop and implement plans to address the overcrowding in our schools.
4. We will ensure that staff is implementing the District curriculum and using effective instructional strategies as well as data to help students demonstrate proficiency on standardized assessments.
5. We will develop and implement plans to model, reinforce and recognize responsible, respectful, and ethical behavior by everyone within the system.
6. We will celebrate and embrace the rich cultural diversity of the student body and community in order to achieve our mission and objectives.
7. We will work effectively with our disengaged students and those who are impacted negatively by social influences, which are interfering with learning in order to improve attendance, achievement and the graduation rate.

Between August 2004 and January 2005, committees comprised of 10-15 community volunteers and school district employees developed action plans for each strategy. The next step in the process is the implementation of the Action Plans for each strategy through seven (7) Implementation Teams. Implementation Teams will begin meeting in mid-September to begin the process of implementing the action plans identified for implementation in the 2005-2006 school year.

## **Executive Summary**

The Kenosha Unified School District's 2005-2006 budget contains programs, staffing and services that will serve the 22,342 students that were in school this fall during the September pupil count (Third Friday Count). The next several sections serve as a summary of key facts and assumptions used in the development of the budget. This information is intended to make the budget more understandable.

### **Student Enrollment**

The 2005-2006 budget has been prepared based on a 378 increase in the district's official third Friday membership count (actual full time equivalents) over the 2004-2005 third Friday count of 21,185. The membership plays a significant role in the development of the District budget. The District's revenue formula is based on a three (3) year average membership. If this average increases, the budget is allowed to increase to accommodate for those additional students. The three-year average increased 341 students. A more comprehensive enrollment history is found on page 11.

### **District Staffing**

The school district is a very labor intensive business with approximately 86% of the budget spent on wages and benefits for staff members. Staffing information, based on full time equivalency (FTE) for the 2005-2006 school year can be found on pages 12 - 15 for certified staff, support staff and administration.

### **Budget Development Components**

The Revenue Limit formula provides for a 2005-2006 revenue of \$184,559,983 for general state aid and tax levy. This is an increase of \$10,360,867 or 5.95% over 2004-2005. Included in this revenue limit are Revenue Limit Exemptions of \$2,196,207 for Transfer of Service. Local Revenues, Other Categorical Aids and Federal Aids make up the balance of the District's 2005-2006 Fund 10 Revenue Budget.

The total budgeted Fund 10 revenue for 2005-2006 is \$201,420,182 and is delineated by source on page 36. The Fund 10 expenditures for 2005-2006 total \$200,420,182 and is delineated by object on pages 40 - 45. The variance of \$1,000,000 has been consciously determined in an effort to begin rebuilding the General Fund fund balance. Any approved encumbrances and other amounts approved for carry-over by the Board have been included in the expenditure budget and are delineated on page 30.

The District's general state aid for 2005-2006 is \$127,651,415 based on the state formula. Subtracting the general state aid from the revenue limit amount of \$174,215,502 makes available an allowable tax levy of \$56,446,628 for Fund 10 operations and Fund 38 debt repayment. Three (3) years ago, the District refinanced the unfunded prior pension liability without a referendum. State law mandates that non-referendum debt (Fund 38) be part of the overall Revenue Limit formula.

School district property taxes include levies for general operations, debt service, capital expansion, and community services. Property values are equalized to reflect market value rather than local assessed value. The equalized levy rate is the total property tax levy divided by the current year equalized property value with tax incremental financing (TIF) values excluded. Levy rates are shown in "mills" or property tax dollars levied per \$1,000 of equalized property value.

The 2005-2006 total tax levy of \$66,553,032 consists of the following levies:

General Fund	\$54,820,340
Debt Service	\$10,590,066
Community Service	\$ 1,142,626

The General Fund levy is comprised of \$54,800,909 in fund 10 levy and \$19,431 in chargeback levy. State law allows a district to levy the following year any levy refunded back to a municipality based on the levy being uncollectible by the municipality. The debt service levy is comprised of \$9,286,775 of referendum debt and \$1,303,291 of non-referendum debt. The community service levy is comprised of \$356,819 to operate the Recreation Department and \$785,807 for the Community Service fund.

The 2005-2006 equalized property value of \$8,158,321,427 represents an 10.09% increase over the previous year. The 2005-2006 total mil rate is \$8.16 and represents a 9.95% decrease over the previous year. The tax on property valued at \$100,000 decreased by \$90.18, from \$905.95 to \$815.77. A fifteen (15) year tax levy comparison can be found on page 18.

The District's fund balance at the end of the 2004-2005 school year was \$13,662,100. The amount represents the difference between the General Fund's assets and liabilities. A "fund balance" is created or increased when fund revenues exceed fund expenditures for a fiscal period. A ten (10) year history of the District's fund balance is found on page 34. As of July 1, 2005, the fund balance equated to 7.11% of the ending 2004-2005 General Fund budget.

During the 2004-2005 school year, Administration recommended a Fund Balance Policy to the School Board that maintains a fund balance between 10% and 15%. The Board adopted this policy and added a stipulation that \$1 millions a year will be set aside until the desired percentage is reached.

In the Final 2005-2007 Budget Act, the State Legislature approved increasing the allowable percentage of unused revenue limit carryover for school districts from 75% to 100% beginning in the 2004-2005 fiscal year. This action provides school districts options in administering the revenue limit authority and tax levy in future years by eliminating the penalty for not taking full advantage of the revenue limit authority.

Based on this change in the Revenue Limit Formula, building the budget based on a lower revenue limit amount and the desire to minimize the tax levy impact to the community, Administration and the Board reviewed options and recommended that to demonstrate good financial stewardship, Kenosha Unified would not utilize all of the revenue limit authority in the development of the 2005-2006 budget and therefore, did not levy to the maximum allowable by the formula. \$514, 573 of the revenue limit authority was not used and will be carried over to next year.

**General District Information**

Kenosha Unified School District consists of the City of Kenosha, Village of Pleasant Prairie and the Town of Somers. For the 2005-2006 school year, the tax levy of the District was divided in the following manner:

	<u>Equalized Value</u>	<u>Tax Levy</u>	<u>Percent</u>
City of Kenosha	5,370,762,904	\$43,813,002.35	65.83%
Village of Pleasant Prairie	679,674,300	\$ 5,544,570.37	8.33%
Town of Somers	2,107,884,223	\$17,195,459.28	25.84%

The District is considered a common school district for Wisconsin State Statute interpretations. The policy making body for the District is the School Board which is comprised of seven (7) persons elected from anywhere in the district boundaries. Each member serves a three (3) year term with either two (2) or (3) three members up for election in any given year.

The Board operates with various standing sub-committees. These consist of the Audit, Budget and Finance Committee; Curriculum and Program Committee; Personnel and Policy Committee; Planning, Facilities and Equipment Committee, and the Public Relations, Goals and Legislative Committee.

Names of the present members of the Board of Education and members of the District’s administrative team are listed on page 1 of this Budget Document. Additional information is available by contacting the Superintendent’s Office at (262) 653-6320.

**Background on Budget Development Process**

Similar to the last two (2) years, the Administration planned for the budget priority process to be inclusive of stakeholders on how to enhance resources and reduce or restructure expenditures. This was accomplished through group sessions with the stakeholders. Two (2) group sessions each were held with District Administrators (A/S/T Employees) and Community Stakeholders (community members and union leadership). These groups reviewed budgetary information provided by the District and formulated budget priorities for developing the 2005-2006 budget.

After these group discussions, the Superintendent’s Cabinet reviewed and evaluated the recommendations from the stakeholder groups. These recommendations become the basis of the budget assumption priorities that Administration presented on March 15<sup>th</sup> to the Board at a Special School Board Meeting for the purpose of presenting the 2005-2006 Budget Recommendations.

Budget meetings were held on April 13<sup>th</sup> and May 18<sup>th</sup>. Revised budget assumptions were presented at the June 28<sup>th</sup> and July 26<sup>th</sup> regular Board meetings, culminating with the Board adopting a proposed budget on July 26, 2005. On August 9<sup>th</sup> and September 13<sup>th</sup>, additional budget assumptions reflecting contract settlement agreements, projected student enrollment increases and the creation of a contingency budget for unknown impact on utility costs.

### **2005-2006 Budget Development Timeline**

The 2005-2006 budget development process began with the presentation of the Budget Development Timeline and Preliminary Enrollment Projections to the Board of Education on November 23, 2004.

After the projected enrollment was determined, the next step was to determine the preliminary staffing projections. If the necessary staffing is projected to change, an assumption is necessary to reflect the difference between the current staffing and the proposed staffing. The Preliminary Staffing Projections were presented to the Board on December 14, 2004.

Each year, Administration provides schools the opportunity to recommend budget assumptions during the budget development process. The request for new Budget Assumptions was distributed to schools and departments on November 30, 2004, with a deadline to submit new budget assumptions of December 22, 2004. Budget packets to assist schools and departments in developing their discretionary budgets were distributed to all schools and departments on February 11, 2005, with the deadline to return discretionary budget information of February 25, 2005.

A budget overview was presented to all District's Administrators (AST) was held on December 16, 2004, with the initial Stakeholder meeting being held on January 13, 2005 and a follow-up AST Stakeholder meeting was held on January 27, 2005. The initial Community Stakeholder Meeting for was held on January 18, 2005 and a follow-up Community Stakeholder meeting was held on February 1, 2005.

A special all-day Cabinet Meeting to formalize budget assumption recommendations were held on February 28, 2005 and a follow-up meeting was held on March 10, 2005. The preliminary budget changes and assumptions were presented to the Board of Education at a Special Board Meeting held on March 15, 2005.

After the budget presentation, initial Budget Workshops to review the staffing budget assumptions was held on April 13, 2005, due to a deadline of May 31<sup>st</sup> for the District to initiate layoff notifications. Follow-up Budget Workshops for Administration and the Board to further review and agree on 2005-2006 budget assumptions were held on May 18, 2005 and June 26, 2005.

The preliminary 2005-2006 budget was presented to the Board on July 26, 2005. The Board adopted this preliminary budget, but the budget still contained many projections that would not be known until September and October. The Public Hearing on the 2005-2006 Budget and District's Annual Meeting of the Electors was held on September 19, 2005 and was based on the budget the Board adopted in July.

The Third Friday student count that is a major component of the Revenue Limit Authority was held on September 16, 2005. The Tax Appointment Values (Equalized Value) from the Department of Revenue was received on October 15, 2005 along with the Certification of the 2005-2006 Aid Eligibility (amount of state aid) from the Department of Public Instruction.

A special meeting to adopt the tax levy for 2005-2006 was held on October 20, 2005 with the formal adoption of the 2005-2006 Budget occurring on October 25, 2005 and the Tax Levy Certification was provided to the local taxing authorities on November 4, 2005.

### **Proposed Budget Document Components**

A separate section for each major fund category has been presented in this budget document. Audited balance sheets for all funds are provided for the past three (3) years. The audited revenues and expenditures for the past three (3) years are also presented, along with the adopted 2005-2006 budget. The General Fund (Fund 10) expenditure budget is presented in three (3) different ways. The first presentation is summarized by major function or categorization of the reason or purpose of a particular expenditure (e.g., instructional, administration, business, etc.). The second presentation is summarized by object or categorization of an article or service obtained from a specific expenditure (e.g., salary, benefits, purchased services, etc.). The final presentation is summarized by school or department location. This presentation includes all expenditure items that were charged to or budgeted for that school or department.

### **Budget Adoption Format**

The format for the Board of Education budget adoption as recommended by the Department of Public Instruction is presented here. It is the budget adoption format that is used by the Board of Education that ultimately determines the flexibility management has for administering the budget. By using the Department of Public Instruction recommended format, Board approval is required any time appropriations and/or purposes are changed.

#### General Fund 10

The budget reflects the assumptions described in the “Final Budget Assumptions” summary provided in this document. Several years ago the DPI required districts to create a Fund 27, which is used to record all special education revenues and expenditures. The net cost of special education is funded through a transfer from the General Fund (10) to the Special Education Fund (27). This expenditure is classified as a non-program transaction in the 400000 function series in the General Fund.

#### Special Projects Fund 20

This fund is used to account for activities funded by specific federal and state grant programs. Only programs the Department of Public Instruction has identified as being accounted for in this Fund can be recorded here. Federal funding amounts for the 2005-2006 Special Education and Head Start programs are reported here. The reimbursement for Fund 27's non-aided costs will be paid from Fund 10 and is recorded as Fund 27 revenue as Operating Transfers In. The structure of Fund 27 has been constructed in a way that the revenue and expenditure costs will be easily distinguished between federal, state, and district funding.

#### Debt Service Fund 30

The amounts presented here are based on the District's debt amortization schedule for 2005-2006. The 2005-2006 debt service revenue is based on the calendar year payment of principal and interest for 2006, while the debt service expenditure is based on a fiscal year principal and interest payment schedule for 2005-2006. The debt service schedules are presented on pages 60 and 61.

#### Capital Projects Fund 40

Expenditures presented here are based on designating the use of all of the borrowed funds for capital improvement and major maintenance needs in the district. At this time, no capital projects are budgeted pending the outcome of the November 1<sup>st</sup> referendum.

#### Food Service Fund 50

The revenue budget presented includes no increase in student lunch prices for this year. The expenditure budget presented includes contractual salary and benefit increases along with inflationary increases for utilities. The increase in equipment expenditures includes an estimate for equipment replacement and projected cafeteria renovations at the largest high schools.

#### Pupil Activities Fund 60

A district is required to report only a balance sheet on its financial statements for this fund.

#### Trust Fund 70

A district is required to report the assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds. The district has established a trust fund for other post employee retirement benefits (OPEB).

#### Community Services Fund 80

This fund operates the Senior Citizen Center, the Recreation Department and the District's Community Service Fund. The tax levy for Fund 80 increased in 2001-2002 due to a change in State law allowing school districts to shift expenses incurred due to community partnerships to this fund. The Board of Education has approved a planned cost of service increase, based on the current consumer price index, in the scheduled recreation fees for 2005-2006.

### **Summary**

The Kenosha Unified School District's budget for 2005-2006 has been prepared in accordance with the policy of budgeting and financial operations for the District and conforms to existing State of Wisconsin requirements as set forth by the state constitution, state statutes, and the Department of Public Instruction. It is always the desire of Administration to present the Board of Education an appropriate balanced budget, taking into consideration the beliefs, parameters and objectives of the Strategic Plan and the ongoing instructional and fiscal responsibilities.

R. Scott Pierce, Ed.D.  
Superintendent of Schools

William L. Johnston  
Director of Finance

Tarik Hamdan  
Financial and Budget Analyst

## Student Enrollment

- ◆ The total membership for school year 2005-2006 is 22,342, an increase of 403 students from the school year 2004-2005.
- ◆ The total Third Friday enrollment for school year 2005-2006 is 22,216, an increase of 357 students from the school year 2004-2005.
- ◆ The enrollment consists of 21,302 regular education students, 533 Early Childhood or Pre-Kindergarten students and 381 Head Start students.
- ◆ The Third Friday FTE count for school year 2005-2006, as measured on September 16, 2005, was 21,563, an increase of 378 students from the Third Friday count for school year 2004-2005.
- ◆ The Third Friday count converts actual students in the District to full time equivalents. If a student attends school all day, that student is considered one (1) FTE for the Third Friday count. If a student only attends school for one half (½) day, that student is considered a one half (½) FTE for the Third Friday count.

School year	Early Childhood	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total
2005-2006	914	1,652	7,931	4,827	6,891	22,216
2004-2005	804	1,651	7,802	4,909	6,693	21,859
2003-2004	772	1,578	7,712	5,015	6,427	21,504
2002-2003	735	1,494	7,833	4,936	6,148	21,146
2001-2002	675	1,475	7,758	4,782	5,910	20,600
2000-2001	649	1,484	7,775	4,496	5,754	20,158
1999-2000	612	1,474	7,728	4,324	5,519	19,657
1998-1999	613	1,432	7,741	4,304	5,475	19,565
1997-1998	633	1,475	7,538	4,244	5,455	19,345
1996-1997	683	1,445	7,463	4,104	5,351	19,046
1995-1996	680	1,492	7,310	4,073	5,147	18,702
1994-1995	541	1,535	7,112	4,040	5,015	18,243
1993-1994	660	1,308	6,881	3,935	4,894	17,678

## District Staffing

Staffing in the District is summarized in three (3) major categories (certified staff, support staff and administration) and listed by full time equivalencies (FTE) in Table 1. An FTE is the amount of an employee's time based on a full day. For example, a staff member scheduled to work full time is listed as a 1.0 FTE, while a staff member scheduled to work one half of an instructional day is listed as a 0.50 FTE. The same full time equivalency methodology applies to all staffing categories.

The certified staff category and support staff category include those individuals who are classified within a collective bargaining unit. Further detail of those staff members is found in tables 2 and 3. The administrative staff includes building principals and assistant principals, Educational Support Administrative Staff, Supervisory Staff and Technical Staff is delineated in Table 4.

Table 1  
2005-2006 STAFFING SUMMARY

	2004-2005 FTE	2005-2006 FTE	FTE Increase / (Decrease)
Certified Staff	1,755.00	1,737.48	- 17.52
Support Staff	691.51	694.04	2.53
Administration	116.00	110.00	- 6.00
Total	2,562.51	2,541.52	- 20.99

Table 2  
2005-2006 CERTIFIED STAFF DETAIL

	2004-2005 FTE	2005-2006 FTE	FTE Increase / (Decrease)
Classroom Instruction	1038.00	1019.64	- 18.36
Art	42.20	40.20	- 2.00
Music	57.15	57.82	0.67
Guidance	88.00	85.50	- 2.50
Library	37.00	38.98	1.98
Physical Education	66.03	63.45	- 2.58
Resource	32.92	33.67	0.75
Charter Directors	3.00	3.00	0.00
Special Education	253.50	260.90	7.40
Grant Funded	137.20	134.32	- 2.88
Total	1755.00	1737.48	- 17.52

Table 3  
2005-2006 SUPPORT STAFF DETAIL

	2004-2005 FTE	2005-2006 FTE	FTE Increase / (Decrease)
Educational Assistants	310.00	310.76	0.76
Interpreters	11.00	11.00	0.00
Secretarial Staff	138.00	135.99	- 2.01
Service Staff	199.00	200.99	1.99
Carpentry Staff	9.00	9.00	0.00
Miscellaneous Staff	24.51	26.30	1.79
Total	691.51	694.04	2.53

Table 4  
2005-2006 ADMINISTRATIVE DETAIL

	2004-2005 FTE	2005-2006 FTE	FTE Increase / (Decrease)
Technical Staff	22.00	20.00	- 2.00
Supervisory Staff	20.00	20.00	0.00
ESC Administrators	21.00	20.00	- 1.00
School Administrators	53.00	50.00	- 3.00
Total	116.00	110.00	- 6.00

Based on initial projected enrollment growth, Administration initially recommended increasing the District funded staffing instructional allocations by 10 teachers. This included 5 teachers for elementary schools, 2 for Bi-lingual teachers and 3 for anticipated special education growth. At that time, no teaching positions were held in reserve. During the budget assumption process Administration and the Board eliminated all but the 2 Bi-lingual and 1 of the Special Education teachers. In addition Administration recommended reducing total classroom teaching staff by 51.65 FTE by increasing class size. As additional budget dollars were identified, 31 FTE were reinstated, bringing the final number of classroom teacher FTE reduced in this budget to 20.59.

During the budget deliberations for the 2005-2006 budget, Administration recommended that the following additional positions be eliminated or created. All of the positions eliminated were vacant or the incumbent could be placed in a similar position elsewhere in the District. In a couple of situations, positions were transferred from one department to another department. Pursuant to Board Policy, those positions were eliminated and the new positions were created, posted and filled.

Support positions eliminated in this budget were:

- Executive Director of Business (previously eliminated in the 2004-05 for 1 year)
- Executive Director of School Leadership 3
- Director of School Leadership 3
- Executive Assistant
- Library Media & Instructional Technology Specialist in the IMC
- Library Media & Instructional Technology Specialist (High School)
- Fine Arts FTE (2 FTE)
- S.A.I.L. Counselors (4 FTE)
- Secretary II – Student Support
- Secretary I – Finance
- Secretary I – Vernon
- Secretary I – IMC (Library Media Assistant)
- Secretary - Executive Director of School Leadership 3
- Secretary - Director of School Leadership 3
- Educational Assistants (7 FTE)

Support positions added in this budget were:

- Library Media & Instructional Technology Specialist (reinstated at high school)
- Secretary II – Realignment of Executive Assistant
- Secretary I – CLC
- Secretary I – Human Resources

### Instructional Staffing Projections

The information that follows provides a summary of these instructional staffing allocations for the 2005-2006 school year. Please note that these staffing changes are “District” allocations only and do not include Federal Class Size Reduction, SAGE or any District, State or Federal grant funded positions. These staffing ratios were the basis of the budget development process. As some of the other expenditure assumptions were finalized and more dollars were available, approximately 31 positions were reinstated or added back into the budget.

2005-2006 INSTRUCTIONAL STAFFING ALLOCATIONS

Level	2004-2005 Enrollment	2005-2006 Enrollment	Enrollment Increase / Decrease	Student/Staff Ratio	FTE Increase / (Decrease)
Elementary K-3	6,257	6,418	161.00	21:1	-10.00
Elementary 4-5	3,196	3,163	- 33.00	24:1	-6.00
Middle School (6-8)	4,909	4,905	- 4.00	18.37:1	-5.83
Senior High Schools (9-12, except Reuther)	6,013	6,207	194.00	20.75:1	-2.77
Reuther High School	680	678	- 2.00	17.25:1	-2.00
Special Education				70:1	1.50
Bilingual				20:1	2.00
ESL				20:1	1.00
Reserve					1.51
Total Increase / (Decrease)	21,055	21,371	21,055		-20.59

The Office of Educational Accountability provided the enrollment data. To assist in balancing the 2004-2005 budget, Administration recommended, and the Board approved, staffing ratios higher than the ratios contained in Board Policy 6151 for middle and high schools. Administration revised all staffing ratios higher by 1 student per classroom to create the recommended 2005-2006 school year staffing allocations. Specifically, the elementary school staffing ratios were increased to 21 to 1 (K-3) and 24 to 1 (4-5), the middle school staffing ratio were revised to be 18.37:1 (less than 1 due to middle school scheduling) and the comprehensive high school staffing ratio continues at 20.75:1.

**ELEMENTARY ART, MUSIC AND PHYSICAL EDUCATION**

Teaching FTE for Elementary Art, Music and Physical Education are a function of the number of elementary teacher FTE. Given the relatively static number of elementary teaching FTE recommended at this time, no change was recommended to their staffing levels. Elementary Art, Music and Physical Education are staffed based on the following formulas:

Subject/Grade Level	Staffing Formula
Music Formula K-3	$n*2/40$
Art K-5	$n/27$
PE Formula K-3	$n/35$
Music Formula 4-5	$n/40$
PE Formula 4-5	$n*2/35$

**Where n = number of new teacher FTE’s to be created or deauthorized.**

*The Kenosha Unified School District No. 1 is an Equal Opportunity Educator/Employer with established policies prohibiting discrimination on the basis of age, race, creed, religion, color, sex, national origin, disability or handicap, sexual orientation, or political affiliation in any educational program, activity or employment in the District. The Superintendent of Schools/designee (653-6320) addresses questions regarding student discrimination, and the Executive Director of Human Resources (262-653-6333) answers questions concerning staff discrimination.*

## Financial Information

- ◆ Wisconsin Act 16 implemented Revenue Limits beginning with the 1993-1994 school year. A district's revenue limit is the maximum amount of revenue it may raise through state general aid and property tax for the General (Fund 10), Non-Referendum Debt (Fund 38) authorized after August 12, 1993, and Capital Expansion Funds (Fund 41). Prior to the 2001-2002 school year, the Community Service Fund levy was included in the revenue limit.
- ◆ The maximum revenue limit is based upon enrollment changes, the Consumer Price Index, and each district's prior year shared revenue. Upon application and approval by the Department, a district may increase its maximum limit by the amount of specific exemptions (e.g., Transfer of Service). A district then determines the maximum allowable levy for Funds 10, 38, and 41 by subtracting the October 15 general aid certification provided by the department from the revenue limit.
- ◆ In the Final 2005-2007 Budget Act, the State Legislature approved increasing the allowable percentage of unused revenue limit carryover for school districts from 75% to 100% beginning in the 2004-2005 fiscal year. This action provides school districts options in administering the revenue limit authority and tax levy in future years by eliminating the penalty for not taking full advantage of the revenue limit authority.
- ◆ The new statutory language is contained in Statute 121.91 (4) (d) and reads “If a school district’s revenue in the preceding school year was less than the limit under subparagraph (2m) in the preceding school year, the limit is otherwise applicable to the school district’s revenue in the current school year under subparagraph (2m) is increased by an amount equal to the difference between the amount of its revenue in the preceding year and the amount of the limit in the preceding school year under subparagraph (2m).” It further states that this modified language first applies to the calculation of revenue limits for the 2004-2005 school year.
- ◆ By not utilizing all of the revenue limit authority, the 2005-2006 District’s total tax levy is reduced by \$584,045 over the 2004-2005 total tax levy for Kenosha Unified School District. The mill rate per \$1,000 of equalized valuation is \$8.16, a 9.95% decrease from the prior year.
- ◆ General Aid is state aid which is not limited to any specific program, purpose, or target population but which may be used in financing the general educational program as seen fit by the recipient district. General Aid can be contrasted with Categorical Aid in that districts are restricted in their use of Categorical Aid.
- ◆ The equalized valuation was provided by the Wisconsin Department of Revenue on October 1, 2005. The available state aid for 2005-2006 was provided on October 15, 2005 using the state mandated formulas. All public school districts must certify a property tax levy by November 1<sup>st</sup> of each year.

School year	Revenue Limit	General State Aid	Allowable Tax Levy	Percentage Growth	Percentage State Aid
2005-2006	184,559,983	127,651,415	56,908,568	5.95%	69.17%
2004-2005	174,215,502	117,768,874	56,446,628	5.93%	67.60%
2003-2004	164,469,236	113,206,340	51,262,896	6.39%	68.83%
2002-2003	154,590,620	107,585,032	47,005,558	6.80%	69.59%
2001-2002	144,744,968	99,793,850	44,951,118	6.20%	68.94%
2000-2001	136,299,878	92,546,320	43,753,558	6.97%	67.90%
1999-2000	127,419,835	90,459,425	36,960,410	5.67%	70.99%
1998-1999	120,579,924	83,905,551	36,674,373	6.41%	69.59%
1997-1998	113,314,620	77,590,321	35,724,299	5.54%	68.47%
1996-1997	107,365,166	70,537,548	36,827,618	6.18%	65.70%
1995-1996	101,120,555	50,329,610	50,790,945	6.31%	49.77%
1994-1995	95,122,751	43,358,986	51,763,765	6.19%	45.58%
1993-1994	89,578,910	35,950,378	53,628,532		40.13%

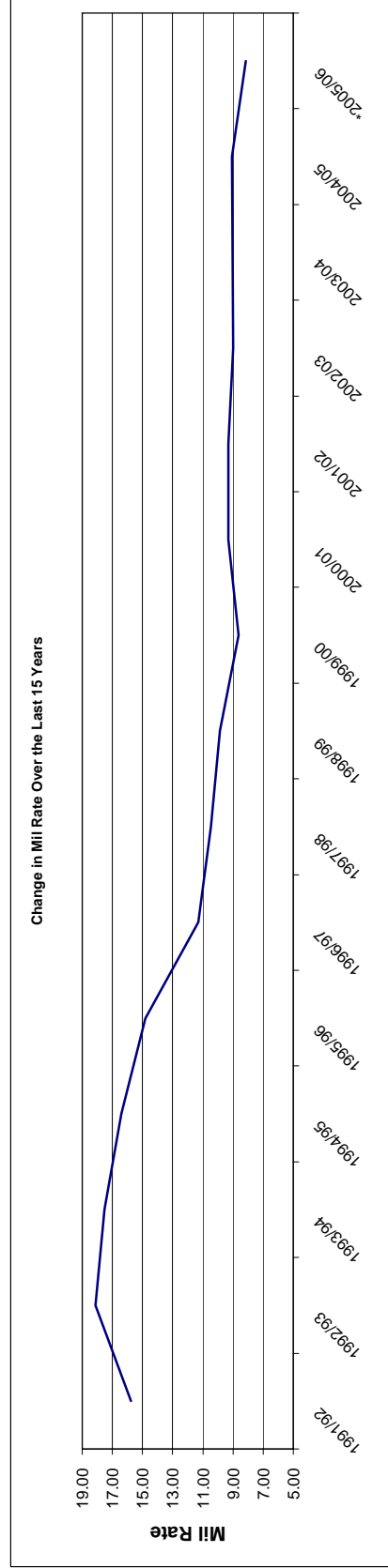
# KENOSHA UNIFIED SCHOOL DISTRICT NO.1 TAX LEVY COMPARISON

School Year	Equalized Valuation	% Change	Fund 10 Levy	Chargeback		Fund 30- Debt Service		Fund 80- Community Service		Total Levy	Total Mil Rate	% Tax Levy Change	% Mil rate Change
				Levy	Mil Rate	Levy	Mil Rate	Levy	Mil Rate				
1991/92	2,756,674,300	13.59%	41,143,107		14.92	2,043,119	0.7412	287,985	0.10	43,474,211	15.77	16.38%	2.46%
1992/93	3,042,435,900	10.37%	49,978,639		16.43	4,741,033	1.5583	360,423	0.12	55,080,095	18.10	26.70%	14.80%
1993/94	3,338,692,301	9.74%	53,169,915		15.93	4,978,600	1.4912	356,819	0.11	58,505,334	17.52	6.22%	-3.21%
1994/95	3,455,569,800	3.50%	51,331,841		14.85	4,978,600	1.4407	356,819	0.10	56,667,260	16.40	-3.14%	-6.42%
1995/96	3,755,180,100	8.67%	50,315,315		13.40	4,978,600	1.3258	356,819	0.10	55,650,734	14.82	-1.79%	-9.63%
1996/97	3,921,012,700	4.42%	36,427,524		9.29	7,585,137	1.9345	356,819	0.09	44,369,480	11.32	-20.27%	-23.64%
1997/98	4,139,444,953	5.57%	35,335,564		8.54	7,641,566	1.8460	356,819	0.09	43,333,949	10.47	-2.33%	-7.49%
1998/99	4,467,982,803	7.94%	36,271,419	5,328	8.12	7,530,563	1.6855	356,819	0.08	44,164,129	9.88	1.92%	-5.58%
1999/00	5,090,465,630	13.93%	36,283,929	-	7.13	7,350,656	1.4440	356,819	0.07	43,991,404	8.64	-0.39%	-12.57%
2000/01	5,446,360,813	6.99%	43,083,094	3,651	7.91	7,219,100	1.3255	356,819	0.07	50,662,664	9.30	15.16%	7.64%
2001/02	5,834,033,123	7.12%	44,633,981	336,613	7.71	8,335,754	1.4288	962,626	0.17	54,268,974	9.30	7.12%	0.00%
2002/03	6,292,405,445	7.86%	45,906,765	14,972	7.30	9,736,163	1.5473	962,626	0.15	56,620,526	9.00	4.33%	-3.27%
2003/04	6,811,019,618	8.24%	49,743,299	18,126	7.31	10,656,458	1.5646	1,142,626	0.17	61,560,509	9.04	8.72%	0.45%
2004/05	7,410,704,207	8.80%	54,890,144	35,809	7.41	11,068,498	1.4936	1,142,626	0.15	67,137,077	9.06	9.06%	0.23%
*2005/06	8,158,321,427	10.09%	54,800,909	19,431	6.72	10,590,066	1.2981	1,142,626	0.14	66,553,032	8.16	-0.87%	-9.95%

\*Originally estimated at 7% growth (actual growth released September 30, 2005)

Tax on \$100,000 Property	
04/05 Property Tax	905.95
05/06 Property Tax	815.77
Increase (Decrease)	(90.18)
% Increase (Decrease)	-9.95%

Average 15 Year Change in Equalized Valuation	8.46%
Average 15 Year Percentage Change in Mil Rate	-3.75%



## Governmental Accounting

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by “fund” which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine “fund types”. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

Wisconsin School Districts may not need all of these fund groups at any given time. The General, Debt Service, Food Service, Pupil Activity, and Special Projects Funds will undoubtedly encompass the majority of the transactional activity that will occur in the school district. The remaining fund groups, however, are still material to the overall presentation of the financial position of the school district and as such should be maintained and reported accordingly.

### GENERAL FUND (FUND 10)

The General Fund is used to account for all financial activities relating to the District’s current operations, except those that are required to be accounted for in separate funds. There are no sub-funds in the General Fund.

### SPECIAL PROJECTS FUND (FUND 20)

These funds are used to account for activities funded by specific federal or state grant programs. Only programs the DPI has identified as being accounted for in this Fund can be recorded here.

#### Fund 25 Head Start Fund

This fund is used to account for the federal Head Start program. No fund balance or deficit should exist in this fund.

#### Fund 27 Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

## DEBT SERVICE FUND (FUND 30)

This fund is used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)), bonds, state trust fund loans and TEACH loans. Also included in this fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by DPI. Debt tax levies must be recorded in this fund.

The resources in these funds may not be used for any other purpose as long as a related debt remains. Sub-funds may be established for various debt issues. If sub-funds are established, funds 31 - 37, and/or 39 may be used for debt approved by referendum. Fund 38 is required to be used to report transactions pertaining to non-referendum debt (i.e., State Trust Fund loans). A fund balance may exist in these funds.

## CAPITAL PROJECTS FUND (FUND 40)

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m) or projects funded with a TIF capital improvement levy (Kenosha School District only). As permitted a capital project fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year end.

Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in these funds depending on the circumstances. Proceeds from the sale of buildings, sites and equipment may be placed in this fund with annual meeting approval only. Expenditures financed through General Fund tax levy or balance is always recorded in the General Fund.

The use of sub-funds is required for audit reporting and legal compliance purposes. Sub-funds 42 - 47 and/or 49 may be used as necessary to account for revenues other than an expansion fund tax levy authorized statute 120.10(10m) or a TIF capital improvement levy. Fund 41 is used for transactions financed with an expansion fund tax levy. Fund 48 is used for transactions financed with a TIF capital improvement tax levy (only KUSD meets the requirements for such a levy).

Any balance remaining in a sub-fund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion. The resources in capital projects funds may not be used for any purpose other than that for which the fund was established. For this reason a separate checking and/or investment account for these funds is highly recommended.

## FOOD SERVICE FUND (FUND 50)

Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to pupil food service activities are recorded in this fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any fund balance must be retained for future use for Food Service.

## PUPIL ACTIVITIES FUND (FUND 60)

This fund is used primarily to account for assets held by the district for pupil organizations. Receipts such as pupil deposits for books, locks, etc; other receipts such as school lunch collections, athletic admissions and other fees may be temporarily deposited to agency fund checking accounts maintained at school locations until these items are remitted the district's business office for placement in required funds.

## TRUST FUNDS (FUND 70)

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.

### Fund 71 Expendable Trust Fund

This fund is used to account for gifts and donations from individuals and organizations. It is usually used for scholarships.

### Fund 73 Employee Benefit Trust Fund

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements.

### Fund 75 Non-expendable Trust Fund

This fund is used to account for gifts or donations where only investment earnings on the gift or donation can be expended.

## COMMUNITY SERVICES FUND (FUND 80)

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund. Building use fees charged

for utilities and other operational costs must be recorded in the General Fund if no cost allocation was made for these to the Community Service Fund.

Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Projects Funds, carry out the day-to-day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Agency Fund (Fund 60).

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Student activities such as inter-scholastic athletics and other extra-curricular activities, pupil clubs, dances, field trips, student seminars and symposiums also may not be funded through Community Service.

A school board may, under s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board. A Community Service Fund should not be established for providing access to district property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

Information obtained from:

Department of Public Instruction, Wisconsin Uniform Financial Accounting Requirements (WUFAR), August 2, 2002

## **BUDGET ADOPTION FORMAT**

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**The Department of Public Instruction recommends that school districts adopt their budgets in the following format. Any subsequent changes made by the school board are to be processed in accordance with Wisconsin Statutes 65.90(5).**

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**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1**  
**2005-2006 Adopted Budget**  
As of October 25, 2005

	Audited 2003-2004	Budget 2004-2005	Audited 2004-2005	Adopted 2005-2006
<b>GENERAL FUND (FUND 10)</b>				
Beginning Fund Balance (Acct 930 000)	13,939,776	13,033,908	13,033,908	13,662,099
TOTAL ENDING FUND BALANCE (Acct 930 000)	13,033,908	11,761,663	13,662,099	14,662,099
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
<b>Operating Transfer</b>				
110 Transfersin From Other Funds			200,935	
<b>Local Sources</b>				
210 Taxes	50,021,358	55,156,200	55,266,113	55,160,500
240 Payments for Services	-	5,000	1,500	5,000
260 Non-Capital Sales	216,752	220,000	242,313	220,000
270 School Activity Income	60,990	60,000	65,019	60,000
280 Interest on Investments	588,673	328,653	857,771	1,047,964
290 Other Revenue, Local Sources	1,579,116	2,040,647	1,641,074	2,288,850
<b>Other School Districts Within Wisconsin</b>				
310 Transit of Aids				
340 Payments for Services	136,997	50,000	175,934	172,986
380 Medical Service Reimbursements				
390 Other Inter-district, Within Wisconsin				
<b>Intermediate Sources</b>				
510 Transit of Aids				
540 Payments for Services				
590 Other Immediate Services	171,117	103,764	230,445	254,888
<b>State Sources</b>				
610 State Aid-Categorical	1,055,769	1,139,973	1,089,269	1,145,054
620 State Aid-General	113,434,161	118,004,571	118,050,934	127,951,415
630 Special Project Grants	1,699,957	1,719,474	1,724,789	1,795,811
640 Payment for Services	39,176		57,042	
650 SAGE	1,784,000	1,992,000	2,026,500	2,114,000
660 State Revenue Through Local Units				
690 Other Revenue	327,711	294,963	294,963	289,795
<b>Federal Sources</b>				
710 Federal Aid-Categorical	194,712	225,704	225,005	216,156
730 Special Project Grants	1,732,994	2,143,353	2,575,114	1,757,920
750 ECIA, Title I & Title VI	4,845,568	6,096,288	5,799,322	5,589,843
760 JTPA				
790 Direct Revenue from Federal Sources	1,026,562	643,200	77,920	650,000
<b>Other Financing Sources</b>				
860 Compensation, Fixed Assets	4,000			
870 Long Term Obligations				
<b>Other Revenues</b>				
960 Adjustments				
970 Refund of Disbursement				
980 Medical Services Reimbursement	707,330	700,000	690,061	700,000
990 Miscellaneous				
<b>TOTAL GENERAL FUND REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>179,626,944</b>	<b>190,923,789</b>	<b>191,292,025</b>	<b>201,420,182</b>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1**  
**2005-2006 Adopted Budget**  
As of October 25, 2005

	Audited 2003-2004	Budget 2004-2005	Audited 2004-2005	Adopted 2005-2006
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Instruction</b>				
110000 Undifferentiated Curriculum	53,097,124	54,490,815	54,784,900	59,305,585
120000 Regular Curriculum	36,209,590	41,609,696	39,874,650	40,228,512
130000 Vocational Curriculum	4,335,971	4,888,299	4,866,067	5,203,497
140000 Physical Curriculum	4,643,075	4,850,451	4,757,933	5,073,428
150000 Special Curriculum		35,521	36,998	42,400
160000 Co-Curricular Activities	1,163,522	1,226,675	1,272,114	1,234,379
170000 Other Special Programs	654,749	850,109	797,898	756,507
<b>Support Services</b>				
210000 Pupil Services	7,656,276	8,086,956	7,813,966	8,061,791
220000 Instructional Staff Services	9,969,633	11,113,972	10,563,168	10,867,222
230000 General Administration	1,004,134	1,011,245	871,961	1,112,974
240000 School Building Administration	10,204,889	11,043,978	10,918,619	11,231,716
250000 Business Administration	25,346,360	27,123,667	26,063,461	27,773,155
260000 Central Services	3,826,479	4,657,780	4,449,956	4,699,453
270000 Insurance and Judgments	464,595	564,351	560,748	607,517
280000 Debt Services	889,307	411,359	763,648	1,116,166
290000 Other Support Services				
<b>Non-Program Transactions</b>				
410000 Interfund Operation Transfers	20,365,750	19,731,311	21,637,545	22,720,033
430000 General Tuition Payments	564,091	499,850	630,200	385,850
490000 Other Non-Program Transactions	137,268			
<b>TOTAL GENERAL FUND EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>180,532,813</b>	<b>192,196,034</b>	<b>190,663,833</b>	<b>200,420,182</b>
 <b>SPECIAL PROJECTS FUND (FUND 20)</b>				
Beginning Fund Balance	513,941	3,723	3,723	0
Ending Fund Balance	3,723	0	0	0
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>33,509,863</b>	<b>34,739,032</b>	<b>36,119,301</b>	<b>37,602,703</b>
100 000 Instruction	26,375,817	27,041,779	28,064,790	29,605,771
200 000 Support Services	7,644,265	7,700,976	8,054,511	7,996,932
400 000 Non-Program Transactions			3,723	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>34,020,081</b>	<b>34,742,755</b>	<b>36,123,024</b>	<b>37,602,703</b>
 <b>DEBT SERVICE FUND (FUND 30)</b>				
Beginning Fund Balance	2,709,815	2,576,818	2,576,818	1,920,816
Ending Fund Balance	2,576,818	2,445,660	1,920,816	1,915,353
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>16,041,991</b>	<b>11,164,354</b>	<b>61,376,407</b>	<b>10,695,024</b>
281000 Long Term Debt Capital	16,174,988	11,295,512	11,792,428	10,700,487
282000 Refinancing			50,239,980	
283000 Operational Debt				
490000 Other Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>16,174,988</b>	<b>11,295,512</b>	<b>62,032,409</b>	<b>10,700,487</b>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1**  
**2005-2006 Adopted Budget**  
As of October 25, 2005

	Audited 2003-2004	Budget 2004-2005	Audited 2004-2005	Adopted 2005-2006
<b>CAPITAL PROJECTS FUND (FUND 40)</b>				
Beginning Fund Balance	13,104,521	764,266	764,266	330,846
Ending Fund Balance	764,266	337,110	330,846	336,846
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>400,260</b>	<b>5,000</b>	<b>8,398</b>	<b>6,000</b>
100 000 Instruction				
200 000 Support Services	12,740,516	432,156	441,818	0
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,740,516</b>	<b>432,156</b>	<b>441,818</b>	<b>0</b>
<b>FOOD SERVICE FUND (50)</b>				
Beginning Fund Balance	0	127,654	127,654	496,526
Ending Fund Balance	127,654	127,654	496,526	496,526
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>5,430,106</b>	<b>5,353,482</b>	<b>5,599,363</b>	<b>5,587,083</b>
200 000 Support Services	5,302,452	5,353,482	5,230,491	5,587,083
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>5,302,452</b>	<b>5,353,482</b>	<b>5,230,491</b>	<b>5,587,083</b>
<b>TRUST FUND (FUND 70)</b>				
Beginning Fund Balance	496,938	561,329	561,329	1,361,401
Ending Fund Balance	561,329	1,152,033	1,361,401	2,131,473
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,526,836</b>	<b>3,234,369</b>	<b>3,292,985</b>	<b>3,303,541</b>
400 000 Non-Program Transactions	2,462,445	2,643,665	2,492,914	2,533,469
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,462,445</b>	<b>2,643,665</b>	<b>2,492,914</b>	<b>2,533,469</b>
<b>COMMUNITY SERVICES FUND (FUND 80)</b>				
Beginning Fund Balance	318,727	413,375	413,375	488,022
Ending Fund Balance	413,375	376,959	488,022	431,574
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,325,346</b>	<b>1,246,476</b>	<b>1,402,262</b>	<b>1,238,225</b>
100 000 Instruction	126,800	126,800	126,800	126,800
200 000 Support Services	659,384	660,011	741,229	659,807
300 000 Community Services	444,514	496,082	459,586	508,066
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,230,697</b>	<b>1,282,893</b>	<b>1,327,615</b>	<b>1,294,673</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>238,861,346</b>	<b>246,666,502</b>	<b>299,090,740</b>	<b>259,852,758</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>252,463,993</b>	<b>247,946,496</b>	<b>298,312,104</b>	<b>258,138,596</b>

*The 2005-2006 Budget is presented in the Department of Public Instruction Recommended Budget Adoption Format*

## **KENOSHA UNIFIED SCHOOL DISTRICT NO. 1**

### **BUDGET ASSUMPTIONS FOR 2005-2006 ADOPTED BUDGET**

At the November 23, 2004, Regular School Board meeting, the initial projected enrollment for 2005-2006 was presented and approved by the Board. At the December 14, 2004, Regular School Board Meeting, the instructional staffing allocation plan for 2005-2006 was reviewed and the staffing allocation approved by the Board of Education. This budget not only maintains the district's current educational programs but also provides for continuous improvement and progress towards the district's goals and priorities as promulgated by the Strategic Plan.

The specific proposed objectives of the General Operating Fund Budget (Fund 10) are to:

1. Maintain a competitive compensation and benefit plan for the employees of the school district.
2. Continue to purchase services to adequately provide a safe and pleasant physical environment and supplement the educational opportunities available to the students and public.
3. Purchase an adequate inventory of supplies and materials to maintain the standards established by the Board of Education.
4. Purchase adequate equipment to maintain and operate a quality educational and supportive services program.
5. Purchase educational services through the payment of tuition to other agencies to meet the needs of students that the school district does not provide directly.

On the next page are the changes to the revenue for this school year and the changes to the expenditures that have been approved by the Board of Education. The approved expenditure changes were presented and recommended by Administration. Included here are those items that can be funded through a combination of current funding projections and the recommended budget reductions. Additionally, those items approved for carry-over by the Board are also delineated on the subsequent page.

Early in the 2005-2006 budget process, the Board of Education approved a policy allocating \$1 million of the General Fund budget to begin restoring the fund balance. In addition, several budget locations were either consolidated or eliminated in this budget due to budget reductions.

The unallocated amount of \$514,573 was included in this budget. This amount reduced the General Fund tax levy amount for 2005-2006.

**Kenosha Unified School District, No. 1**  
**2005-2006 Budget Assumptions**  
**As of October 31, 2005**

**2005-2006**  
**Budget**  
**Assumptions**

**Required Budget Assumptions**

1 Projected Increase in Revenue Limit - Additional Students	2,818,460
2 Projected Increase in Revenue Limit - Increase in Rate	2,529,090
2 Additional Revenue Limit Authority per Governor's veto	2,759,787
3 Transfer of Service Revenue Limit Exemption	2,196,207
4 Prior Year Carryover of 04-05 unused levy	24,578
6 Renewal of Lease agreement for LakeView	62,228
<b>Proposed Revenue Change Total</b>	<b>10,390,350</b>

21 Increase Salary and Benefits for current staff	9,105,196
22 Additional Staff due to enrollment growth	677,480
23 Transportation Rate Increase	163,957
24 Transportation Route Increase	120,427
25 Transportation Services - City Bus Passes	22,149
26 Property Insurance Increase	25,613
27 Increase Liability Insurance	17,554
28 Electric Utilities Increase	58,646
29 Gas Utilities Increase	65,656
30 Increase Water Utilities	12,669
32 School Leadership - Police Liaison Officers	8,239
33 Site Discretionary Increase	33,617
34 Increase in Nursing Contract	14,864
35 Fund Balance Replenishment	1,000,000
36 Proposed additional LakeView Lease Expense	28,000
37 Increase in Savings From Five Voluntary Buy Back Days	(2,318)

**Required Expenditure Change Total**

**11,351,749**

**Budget Position with Required Assumptions**

**(961,399)**

**Board Approved Budget Assumptions**

7 Increase Student Parking Fees to \$50	27,420
8 Increase Student Fees by \$5	84,848
60 Increase in district-wide Nursing Services.	21,114
61 Provide additional health assistance to ITA	28,130
62 Additional funding per Strategy VI of the Strategic Plan	7,000
63 Permanent elimination of Executive Director of Business Services	(154,124)
64 Realign Public Information Executive Assistant from AST to Secretary II	(25,891)
66 Eliminate Secretary II - Coordinator of Student Support (open position)	(62,262)
67 Eliminate one Secretary I Position in Finance Area	(55,628)
68 Increase Class Size at Elementary	(1,863,070)
69 Increase Class Size at Middle Schools	(394,971)
70 Increase Class Size at High Schools	(1,241,143)
71 Reduce additional 3.5 5.0 FTE (Line 22)	(338,740)
72 Reduce additional 2.0 Spec. Ed. FTE (Line 22)	(136,496)
73 Reduce Fine Arts by 3.0 1.5 FTE	(101,622)
74 Reduce Business Services Budget by \$69,000	(69,000)
75 Eliminate Purchasing Budget (location 820)	(9,000)
76 Reduce Student Support Budget by \$55,000	(55,000)
77 Eliminate Secretary I at Vernon	(55,628)
79 Eliminate 4.0 FTE District Funded S.A.I.L. Counselors	(305,204)
80 Eliminate 1.0 FTE Library Media Specialist in the IMC	(84,541)
81 Cut Art, Music, PE Elem. sections due to reducing number of classrooms	(146,846)
83 Decrease 7.0 FTE Educational Assistants	(225,337)
84 Eliminate 1 FTE IMC Secretary I Library Media Asst	(55,628)
85 Reduce Bus Monitors for Special Education students	(120,000)
87 Eliminate 2 FTE High School Library Media Specialists	(169,082)
89 Eliminate Executive Director of School Leadership #3	(141,970)
90 Eliminate Director of School Leadership #3	(124,455)
91 Eliminate Secretary to Exec Dir of School Leadership #3	(53,009)
92 Eliminate Secretary to Dir of School Leadership #3	(49,460)
93 Instrumental Music Equipment at ITA (one time expenditure from last year)	(73,914)
94 Savings due to Administrative Turnover Differential	(53,057)

**Kenosha Unified School District, No. 1**  
**2005-2006 Budget Assumptions**  
**As of October 31, 2005**

**2005-2006**  
**Budget**  
**Assumptions**

70 Replace High School positions (6 positions)	406,488
68 Replace Elementary School positions (3 positions)	203,244
70 Replace High School positions (5.17 positions)	350,257
69 Replace Middle School position (1 position)	67,748
68 Replace Elementary School positions (1.5 positions)	101,622
22 Replace additional Staff due to enrollment growth (.5 position)	33,874
22 Replace additional Staff due to enrollment growth (1.51 positions)	102,300
22 Replace additional Staff due to enrollment growth (5 positions)	338,740
22 Replace additional Staff due to enrollment growth (10 positions)	677,480
22 Replace additional Staff due to enrollment growth (5 positions)	67,748
22 Provide additional Elementary Administrative Support due to enrollments	152,602
95 Utility Budget Adjustment	217,940
96 Create Utility Contingency budget	515,000
97 Add Carry-over amounts from the 2004-2005 Budget	659,087
98 Teacher Substitute Budget Adjustment	850,000
99 Girls Wrestling Program Costs	1,000
	<hr/>
<b>Board Approved Budget Assumption Total</b>	<b>(1,475,972)</b>
	<hr/>
<b>Current Budget Position with All Assumptions</b>	<b>514,573</b>
	<hr/> <hr/>

**Kenosha Unified School District No. 1**  
**2005-2006 Final Budget Carryover**  
**October 25, 2005**

**Changes to Revenue**

School Encumbrance Carryover	\$ 53,727.00
Department Encumbrance Carryover	333,276.00
Charter School Carryover	91,378.00
SAGE Carryover	162,738.00
Donation Carryover	17,968.00
	<b>\$ 659,087.00</b>

These are based on approved encumbrances of other amounts approved for carryover by the board.

**FUND 10**

**GENERAL FUND**

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**The General Fund is used to account for all financial activities relating to the District's current operations, except those which are required to be accounted for in separate funds. There are no sub-funds in the General Fund.**

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## FUND 10 - GENERAL FUND BALANCE SHEET

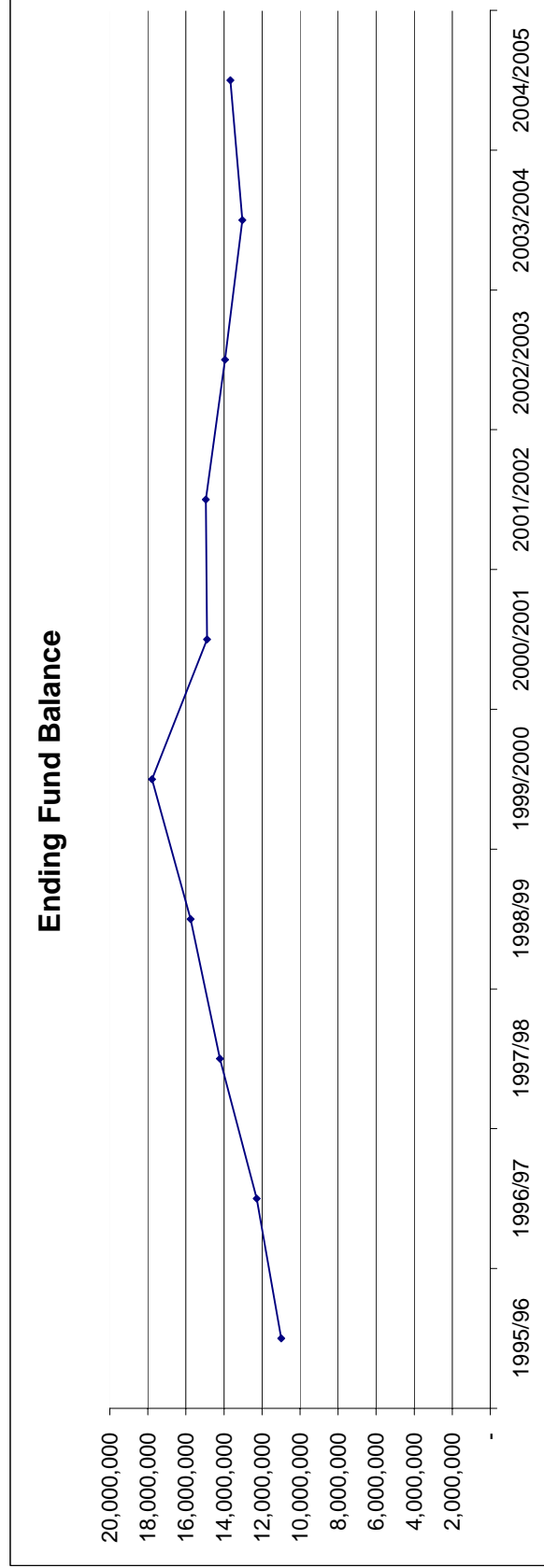
<b>ASSETS</b>	Audited 2002-2003	Audited 2003-2004	Audited 2004-2005
Cash and Investments	\$ 58,121,660	\$ 36,647,363	\$ 33,476,524
Taxes Receivable	11,018,327	11,989,843	12,534,511
Interest Receivable	90,044		
Accounts Receivable	344,099	480,678	131,347
Tuition Receivable			
Prepaid Expenses	3,480,036	3,496,529	3,875,971
Due From Other Funds	939,789	2,529,676	3,832,117
Due From Other Governments	4,405,868	5,879,577	8,863,575
Due From Other Districts			
Inventories	17,812	16,200	10,904
<b>TOTAL ASSETS</b>	<b><u>78,417,635</u></b>	<b><u>61,039,866</u></b>	<b><u>62,724,949</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable	50,000,000	31,277,140	33,000,000
Accounts Payable	2,519,109	2,061,507	130,151
Accrued Liabilities			
Accrued Salaries and Fringe Benefits	11,055,760	14,205,755	15,203,948
Payroll Taxes and Other Benefits Payable			
Accrued Interest Payable	632,556	461,556	728,750
Liabilities Payable			
Deferred Revenues	270,432		
Due to Other Funds			
Total Liabilities	<u>64,477,857</u>	<u>48,005,958</u>	<u>49,062,849</u>
Total Fund Equity	13,939,778	13,033,908	13,662,099
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 78,417,635</u></b>	<b><u>\$ 61,039,866</u></b>	<b><u>\$ 62,724,949</u></b>

## FUND 10 - GENERAL FUND

	AUDITED 2002-2003	AUDITED 2003-2004	AUDITED 2004-2005	ADOPTED 2005-2006
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
210 Taxes	46,327,887	50,021,358	55,156,200	55,160,500
240 Payments for Services	1,500	(338)	5,000	5,000
260 Non-Capital Sales	249,094	217,089	220,000	220,000
270 School Activity Income	83,363	60,990	60,000	60,000
280 Interest on Investments	602,130	588,673	328,653	1,047,964
290 Other Local	1,248,284	1,579,116	2,024,997	2,288,850
<b>OTHER SCHOOL DISTRICTS WITHIN WISCONSIN</b>				
340 Open Enrollment Tuition	133,647	136,997	50,000	172,986
<b>INTERMEDIATE SOURCES</b>				
540 Payments for Services				
590 Other Intermediate	167,562	171,117	98,775	254,888
<b>STATE SOURCES</b>				
610 State Aid Categorical	954,309	1,055,769	1,025,369	1,145,054
620 State Aid General	107,811,014	113,434,161	118,004,571	127,951,415
630 Special Projects Grants	1,702,287	1,699,957	1,719,474	1,795,811
640 Payments for Services	73,601	39,176		
650 SAGE	1,642,000	1,784,000	1,992,000	2,114,000
660 DNR State Revenue				
690 Tax Exempt Computer/Other Aid	293,354	327,711	294,963	289,795
<b>FEDERAL SOURCES</b>				
710 Federal Aid Categorical	257,277	194,712	212,180	216,156
730 Special Projects Grants	1,768,433	1,732,994	1,935,621	1,757,920
750 ECIA Title I & Title VI	4,162,381	4,845,568	5,703,683	5,589,843
760 JTPA				
790 Other Federal Sources	1,186,741	1,026,562	814,759	650,000
<b>OTHER FINANCING SOURCES</b>				
860 Compensation for Sale or Loss of Fixed Assets	259,332	4,000		
<b>OTHER REVENUES</b>				
960 Adjustments	5,842			
970 Refund of Disbursement				
980 Medical Services Reimbursement	662,488	707,330	700,000	700,000
990 Miscellaneous	24			
<b>TOTAL REVENUES</b>	<b>169,592,549</b>	<b>179,626,944</b>	<b>190,346,244</b>	<b>201,420,182</b>
<b>EXPENDITURES</b>				
<b>INSTRUCTION</b>				
110000 Undifferentiated Curriculum	46,989,873	53,097,124	54,784,663	58,305,585
120000 Regular Curriculum	34,684,949	36,209,590	39,874,650	40,228,512
130000 Vocational Curriculum	3,807,839	4,336,349	4,866,067	5,203,497
140000 Physical Curriculum	4,324,437	4,643,075	4,757,933	5,073,428
150000 Special Curriculum			36,998	42,400
160000 Co-Curricular	1,214,297	1,163,522	1,272,114	1,234,379
170000 Other Special Needs	884,847	654,749	797,898	756,507
<b>SUPPORT</b>				
210000 Pupil Services	7,363,475	7,656,276	7,813,966	8,061,791
220000 Instructional Services	9,583,650	9,969,633	10,563,168	10,867,222
230000 General Administration	1,010,814	1,004,134	871,961	1,112,974
240000 School Building Administration	9,648,667	10,204,889	10,918,619	11,231,716
250000 Business Administration	26,268,898	25,345,982	26,063,699	28,773,155
260000 Central Services	3,951,003	3,826,479	4,449,956	4,699,453
270000 Insurance & Judgements	351,484	464,595	560,748	607,517
280000 Debt Services	1,057,009	889,307	763,648	1,116,166
290000 Other Support Services				
<b>NON PROGRAM TRANSACTIONS</b>				
410000 Interfund Operating Transfers	19,032,305	20,365,750	21,637,545	22,720,033
430000 Purchased Instructional Services	435,045	564,091	630,200	385,850
490000 Other Non Program Transactions	47	137,268		
<b>TOTAL EXPENDITURES</b>	<b>170,608,639</b>	<b>180,532,813</b>	<b>190,663,833</b>	<b>200,420,182</b>

# KENOSHA UNIFIED SCHOOL DISTRICT NO. 1 TEN YEAR FUND BALANCE HISTORY (General Fund)

	1995/96	1996/97	1997/98	1998/99	1999/00	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
<b>Beginning Fund Balance</b>	9,288,763	10,985,707	12,278,746	14,216,017	15,757,361	17,778,437	14,893,286	14,955,867	13,939,777	13,033,908
<b>Audited Revenues</b>	114,878,320	122,167,080	129,085,655	137,794,632	141,789,280	152,967,074	160,754,732	169,592,549	179,626,944	191,292,025
<b>Audited Expenditures</b>	113,181,376	120,874,041	127,148,384	136,192,875	139,768,204	140,653,826	160,692,151	170,608,639	180,532,813	190,663,833
<b>Net Transfer Out</b>				60,413	-	15,198,399				
<b>Reserved Fund Balance</b>	3,520,497	1,349,908	920,184	1,098,230	5,564,187	12,313,248	62,581	(1,016,090)	(905,869)	628,192
<b>Ending Total Fund Balance</b>	10,985,707	12,278,746	14,216,017	15,757,361	17,778,437	14,893,286	14,955,867	13,939,777	13,033,908	13,662,100
<b>Adopted Expense Budget</b>	114,274,624	123,275,688	130,476,042	139,938,935	143,898,264	155,302,270	162,803,017	173,023,165	180,958,968	192,196,034
<b>% Fund Balance/Budget</b>	9.61%	9.96%	10.90%	11.26%	12.35%	9.59%	9.19%	8.06%	7.20%	7.11%



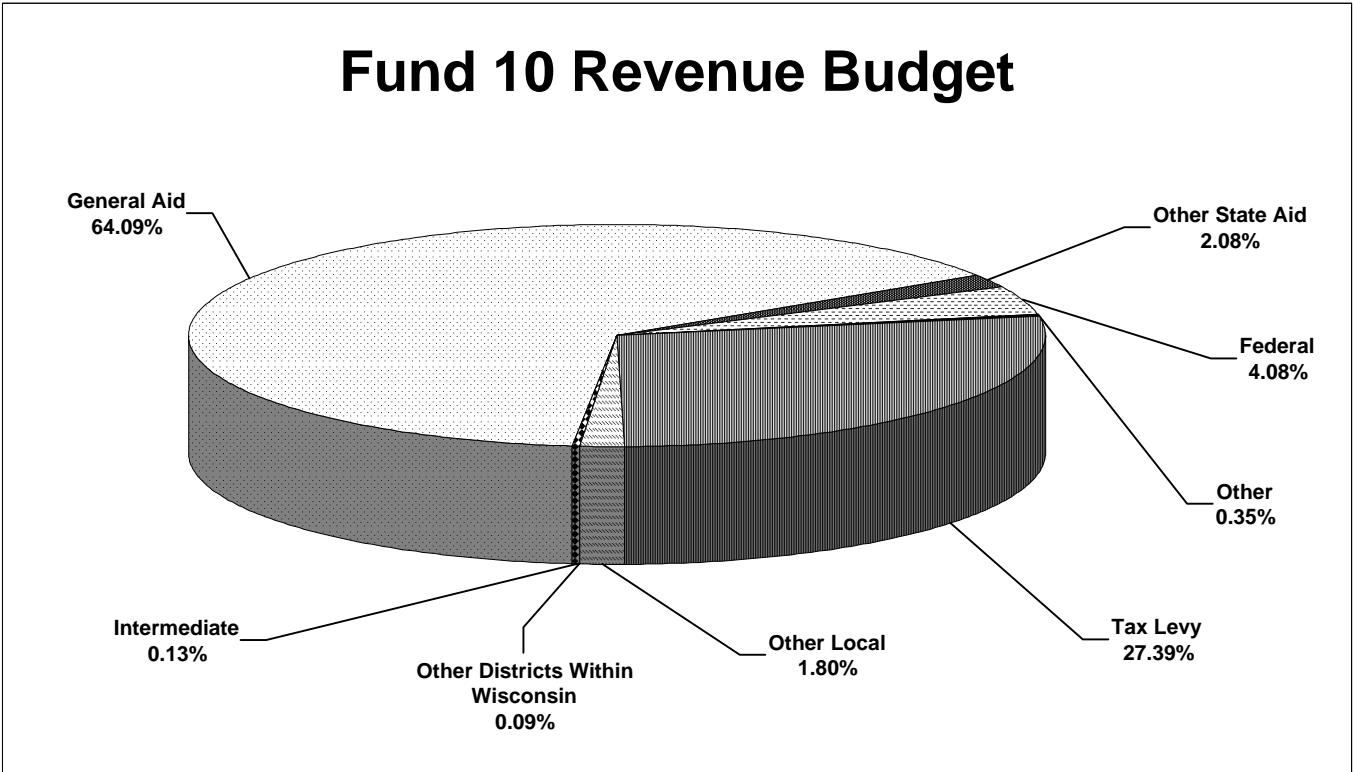
**GENERAL FUND**  
**REVENUES**

**FUND 10 - GENERAL  
DETAIL OF REVENUE BY SOURCE**

DESCRIPTION	SOURCE	AUDITED 2002-2003	AUDITED 2003-2004	AUDITED 2004-2005	ADOPTED 2005-2006
Transfer from Other Funds	100			200,935	
Local Property Taxes	211	45,906,765	49,743,299	54,890,144	54,800,909
Chargeback Levy	212	14,972	18,126	35,809	19,431
Mobile Home Taxes	213	338,338	259,933	340,160	340,160
Other Taxes	219	67,812			
Other Payments for Services	249	1,500	(338)	1,500	5,000
Sale Non-Capital Objects	262	249,094	217,089	242,313	220,000
Athletic Admission Revenue	278	83,363	60,990	65,019	60,000
Interest on Investments	280	602,130	588,673	857,771	1,047,964
Gifts (Money Donations)	291	589	5,149	2,741	5,300
Student Fees	292	560,065	634,920	775,609	982,111
Rentals	293	452,284	694,472	675,035	799,700
Summer School	295	97,079	88,736	90,705	100,000
Parking Fee	296		18,578	18,951	64,420
Student Fines	297	4,765	4,199	5,632	4,500
Miscellaneous	299	133,501	133,061	72,402	332,819
<b>TOTAL LOCAL REVENUE (200)</b>		<u>48,512,258</u>	<u>52,466,889</u>	<u>58,073,791</u>	<u>58,782,314</u>
Other School Districts Within Wisconsin	345	133,647	136,997	175,934	172,986
<b>TOTAL OTHER DISTRICTS W/IN WISCONSIN</b>		<u>133,647</u>	<u>136,997</u>	<u>175,934</u>	<u>172,986</u>
Payments for Services	549				
Other Revenue	590	167,562	171,117	230,445	254,887
<b>TOTAL INTERMEDIATE REVENUE (500)</b>		<u>167,562</u>	<u>171,117</u>	<u>230,445</u>	<u>254,887</u>
Transportation Aid	612	226,264	235,580	211,964	235,580
Library Aid	613	428,431	498,630	613,234	618,315
Driver's Ed. Aid	614	30,400	30,400		
Bilingual Revenue	618	269,214	291,159	264,071	291,159
Equalization Aid	621	107,585,032	113,198,464	117,768,874	127,651,415
Other General Aid	629	225,982	235,697	282,060	300,000
Special Project Grants	630	1,702,287	1,699,957	1,724,789	1,795,811
Payment for Services	640	73,601	39,176	57,042	
SAGE Revenue	650	1,642,000	1,784,000	2,026,500	2,114,000
State Revenue Thru Local Units	660				
Other State Revenue	690	700			
Tax Exempt Computer Aid	691	292,654	327,711	294,963	289,795
<b>TOTAL STATE REVENUE (600)</b>		<u>112,476,565</u>	<u>118,340,774</u>	<u>123,243,497</u>	<u>133,296,075</u>
Vocational Education Aid	713	257,277	194,712	225,005	216,156
Special Project Grants	730	1,768,433	1,732,994	2,575,114	1,757,920
ECIA - Chapter I	751	3,993,325	4,655,692	5,715,964	5,510,532
ECIA - Chapter II	752	169,055	189,876	83,358	79,311
JTPA - 8%	762				
Other Revenue from Federal Sources	790	1,186,741	1,026,562	77,920	650,000
<b>TOTAL FEDERAL REVENUE (700)</b>		<u>7,374,832</u>	<u>7,799,836</u>	<u>8,677,361</u>	<u>8,213,919</u>
Sale of Capital Assets	860	259,332	4,000		
<b>TOTAL OTHER FINANCING SOURCES (800)</b>		<u>259,332</u>	<u>4,000</u>	<u>-</u>	<u>-</u>
Cash Adjustments	961	5,842			
Insurance Adjustments	964				
Accounting Adjustments	969				
Aidable Adjustments	971				
Non-Aided Prior Year Adjustments	972				
Medicaid Reimbursement	981	662,488	707,330	690,061	700,000
Miscellaneous	990	24			
<b>TOTAL OTHER REVENUE (900)</b>		<u>668,354</u>	<u>707,330</u>	<u>690,061</u>	<u>700,000</u>
<b>TOTAL REVENUE</b>		<u><u>169,592,549</u></u>	<u><u>179,626,944</u></u>	<u><u>191,292,025</u></u>	<u><u>201,420,182</u></u>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2005 - 2006 ADOPTED BUDGET**

<b>GENERAL FUND REVENUES</b>	<b>Budget</b>	<b>%age</b>
Tax Levy	55,160,500	27.39%
Other Local	3,621,814	1.80%
Other Districts Within Wisconsin	172,986	0.09%
Intermediate	254,888	0.13%
General Aid	129,096,469	64.09%
Other State Aid	4,199,606	2.08%
Federal	8,213,919	4.08%
Other	700,000	0.35%
<b>Total Revenue</b>	<b>201,420,182</b>	<b>100.00%</b>



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**GENERAL FUND**

**EXPENDITURES**

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2002-2003	AUDITED 2003-2004	AUDITED 2004-2005	ADOPTED 2005-2006
<b>SALARIES</b>					
<u>Permanent full-time Employees</u>					
Administrators	110	5,406,975	5,680,959	5,762,348	5,806,562
Supervisory AST	111			1,155,651	1,387,835
Technical AST	112	896,502	946,141	1,098,966	1,106,393
Certified Teachers	113	59,596,844	63,055,048	66,461,847	67,812,144
Certified Other Educational	114	672,458	428,528	758,851	706,337
Non-Certified Other Educational	115	1,264,079	1,209,291	328,288	257,383
Maintenance / Trades	116	1,397,642	1,479,881	1,549,196	1,617,833
Clerical / Secretarial	117	3,927,346	4,042,585	3,995,811	3,905,803
Service / Custodial	118	4,525,564	4,644,963	4,927,810	5,244,576
Educational Assistants	119	2,281,228	2,251,862	2,260,748	2,245,340
SUBTOTAL 110		79,968,638	83,739,257	88,299,517	90,090,207
<u>Permanent part-time Employees</u>					
Non-Certified Administration	121	56,990	31,463	31,421	31,500
Clerical / Secretarial	127	20,756	16,164	72,849	82,000
Educational Assistants	129	82,010	74,266	195,582	212,210
SUBTOTAL 120		159,756	121,893	299,851	325,710
<u>Temporary Part-Time Employees</u>					
Temporaty Part-Time	140		4,741	1,133	500
Technical	142	30,785	33,328	60,387	52,050
Certified Teachers	143	1,727,452	1,730,085	2,060,937	2,415,571
Shift Differential	144		137	86	
Professional/Other Supervisor	145	189,905	177,282	187,977	192,284
Temporaty Part-Time Other	146		143	84	
Clerical / Secretarial	147	297,761	314,502	253,932	250,445
Service / Custodial	148	148,711	155,696	130,785	115,000
Educational Assistants	149	438,379	342,568	284,945	265,462
SUBTOTAL 140		2,832,993	2,758,479	2,980,268	3,291,312
<u>Other Pay</u>					
Vacation Pay	151	46,732	21,103	41,017	128,960
Sick Leave	152	125,073	79,451	136,087	65,000
AST Retirement Payout	153	72,000	30,000	172,291	75,000
SUBTOTAL 150		243,805	130,554	349,395	268,960
<u>Overtime</u>					
Technical	162	15,980	19,112	10,699	16,430
Interpretors	164	102			100
Maintenance / Trades	166	44,926	56,871	73,313	72,000
Clerical / Secretarial	167	76,428	56,116	50,739	73,333
Service / Custodial	168	135,161	154,636	157,508	151,104
Educational Assistants	169	6,057	817	264	150
SUBTOTAL 160		278,653	287,551	292,523	313,116

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2002-2003	AUDITED 2003-2004	AUDITED 2004-2005	ADOPTED 2005-2006
<u>Additional Time</u>					
Additional Time-Chair Pay	170		26	110,773	96,666
Additional Time-Regular	171	982,693	917,933	826,477	996,557
Additional Teaching-Regular	172	49,453	54,715	84,109	68,996
Coaching	173	547,956	508,192	578,889	612,412
House / Stage Managers	174	4,649	20,048	38,132	22,000
Non-District Staff	175	75,278	72,967	79,984	64,649
Curriculum work	178	28,441	24,801	19,725	84,592
Other	179	258,319	318,555	260,303	210,131
SUBTOTAL 170		1,946,790	1,917,237	1,998,393	2,156,004
<u>Special Pay</u>					
Longevity	190	42,741	31,525	44,475	9,272
Buy Back	191		(255,838)	305	(127,318)
School Account	192	30,113	32,605	34,246	22,030
Non-School Account	193	(36,672)	(20,466)	(1,858)	
Caputured Vacancy Allowance	198			137	663,632
Estimated Turnover Differential	199				(1,650,000)
SUBTOTAL 190		36,182	(212,175)	77,305	(1,082,384)
<b>TOTAL SALARIES (100)</b>		<b>85,466,817</b>	<b>88,742,797</b>	<b>94,297,252</b>	<b>95,362,925</b>
<b>BENEFITS</b>					
Retirement	210		73,061	(1,322,335)	
Retirement - Certified Employee	211	2,951,908	4,356,905	4,881,273	4,299,988
Retirement - Certified Employer	212	2,973,243	2,877,129	3,203,412	3,275,963
Retirement - Non-Certified Employee	213	813,413	859,807	914,715	974,430
Retirement - Non-Certified Employer	214	612,289	676,876	711,845	738,194
Early Retirement	219	1,455,379	1,956,038	2,675,395	2,677,051
SUBTOTAL 210		8,806,231	10,799,816	11,064,305	11,965,626
Social Security	222	6,470,132	6,687,511	7,034,278	7,198,292
SUBTOTAL 220		6,470,132	6,687,511	7,034,278	7,198,292
Life Insurance	230	80,855	131,950	94,670	98,164
SUBTOTAL 230		80,855	131,950	94,670	98,164
Health Insurance	241	23,128,511	25,838,935	28,032,234	31,100,792
Dental Insurance	243	1,053,915	1,369,661	1,497,665	1,744,777
Long Term Care	245	653,239	710,394	734,779	816,204
SUBTOTAL 240		24,835,666	27,918,991	30,264,678	33,661,773
LTD Insurance	251	182,714	231,902	252,563	257,117
Worker Compensation Insurance	253	1,020,117	782,546	425,845	918,052
SUBTOTAL 250		1,202,831	1,014,447	678,408	1,175,169

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2002-2003	AUDITED 2003-2004	AUDITED 2004-2005	ADOPTED 2005-2006
Other	260				
SUBTOTAL 260		0	0	0	0
Physical Examinations	290	3,480	1,706	517	2,500
Teacher Credit Reimbursement	291	83,365	79,461	67,879	40,500
Other	295		10,741	10,241	
Employee Recognition	299	31,552	(33,506)	36,493	45,558
SUBTOTAL 290		118,396	58,402	115,131	88,558
<b>TOTAL EMPLOYEE BENEFITS (200)</b>		<b>41,514,111</b>	<b>46,611,117</b>	<b>49,251,469</b>	<b>54,187,584</b>
<b>PURCHASED SERVICES</b>					
Athletic Officials / Game Management	310	93,510	88,882	66,527	88,112
Professional Technical Services	311	1,355,459	1,459,708	1,155,378	1,443,837
Instructional Services	312	85,837	105,684	119,601	105,500
Pupil Services	313	278,004	319,778	320,289	436,858
Staff Services	314	237,267	174,882	326,507	400,923
Management Services	315	36,729	43,377	48,238	107,107
Board of Education Services	318	392,958	177,326	111,138	190,088
Community Service	319	45,608	47,950	89,486	53,500
SUBTOTAL 310		2,525,372	2,417,588	2,237,164	2,825,926
Equipment Maintenance and Repair	324	212,371	160,270	151,569	200,664
Vehicle Maintenance and Repair	325	56,455	46,392	65,809	60,000
Construction Services	327	2,969,687	1,738,592	1,921,242	1,966,514
General Property Services	329	634,733	653,919	551,179	640,434
SUBTOTAL 320		3,873,245	2,599,173	2,689,799	2,867,612
Gas - Heat	331	1,484,220	1,448,757	1,505,041	2,127,000
Gas - Non-Heat	335			8,753	
Electricity	336	1,930,891	1,993,656	2,038,050	2,103,491
Water - Sewer	337	214,568	202,476	204,667	268,132
Energy Conservation	339	100,386	91,590	182,659	168,103
SUBTOTAL 330		3,730,066	3,736,479	3,939,170	4,666,726
Pupil Transportation	341	2,853,839	2,932,726	2,825,690	3,456,787
Employee Travel and Conference	342	442,581	392,898	588,539	529,695
In-District Travel Reimbursement	343	26,503	33,512	34,819	37,391
Recruitment	344	33,323	11,065	12,117	40,358
Pupil Related Transportation	345	14,494	4,043	6,951	7,909
SUBTOTAL 340		3,370,741	3,374,244	3,468,116	4,072,140

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2002-2003	AUDITED 2003-2004	AUDITED 2004-2005	ADOPTED 2005-2006
Advertising	351	39,818	46,079	26,394	94,102
Postage	353	148,789	143,144	143,949	150,710
Duplicating, Copying, Printing	354	237,466	250,911	249,374	365,134
Telephone and Data Communication	355	520,313	158,848	278,811	386,649
Radio - Education	357			150	
Other Communication	359	3,405	11,942	13,621	8,500
SUBTOTAL 350		<u>949,791</u>	<u>610,924</u>	<u>712,299</u>	<u>1,005,095</u>
Administrative Data Processing	361	318,864	263,080	294,081	338,951
Instructional Data Processing	362	1,200	11,398	11,925	24,420
SUBTOTAL 360		<u>320,064</u>	<u>274,478</u>	<u>306,006</u>	<u>363,371</u>
Payments for Services (Open Enrollment)	382	138,886	282,860	385,910	151,350
Payments To Technical Colleges	387	265,363	249,902	221,377	196,000
SUBTOTAL 380		<u>404,249</u>	<u>532,762</u>	<u>607,287</u>	<u>347,350</u>
<b>TOTAL PURCHASED SERVICES (300)</b>		<b><u>15,173,527</u></b>	<b><u>13,545,647</u></b>	<b><u>13,959,841</u></b>	<b><u>16,148,219</u></b>
<b>NON CAPITAL PURCHASES</b>					
General Supplies	411	2,431,753	3,169,530	3,129,542	3,090,554
Workbooks	412	21,789	21,060	24,740	37,800
Computer Supplies	413	24,898	27,611	32,161	52,900
Food	415	95,661	102,225	113,306	121,070
Health Supplies	416	7,695	5,933	19,037	19,105
Copier Costs	417	591,797	604,148	610,422	605,633
Fuel	418	46,738	49,192	53,636	51,100
SUBTOTAL 410		<u>3,220,332</u>	<u>3,979,700</u>	<u>3,982,844</u>	<u>3,978,162</u>
Apparel	420			(207)	-
SUBTOTAL 420		<u>0</u>	<u>0</u>	<u>(207)</u>	<u>-</u>
Audio Visual Material	431	119,930	132,458	108,197	108,380
Library Books	432	245,172	318,547	395,510	376,470
Newspapers	433	3,892	4,192	4,644	4,320
Periodicals	434	19,383	16,488	15,728	18,209
Computer Software Programs	435	392,891	292,838	267,585	328,296
Other Media	439	134,731	131,457	182,031	195,806
SUBTOTAL 430		<u>916,000</u>	<u>895,980</u>	<u>973,695</u>	<u>1,031,481</u>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2002-2003	AUDITED 2003-2004	AUDITED 2004-2005	ADOPTED 2005-2006
Non-Capital Equipment	440	925,581	823,445	767,089	842,096
Furnishings	444	1,337	2,118	134	
Technology	448	155,064	190,970	562,309	543,247
Other Non-Capital Equipment	449				3,000
SUBTOTAL 440		1,081,982	1,016,533	1,329,532	1,388,343
Salable Books and Materials	450	166,992	121,907	125,995	199,520
SUBTOTAL 450		166,992	121,907	125,995	199,520
Textbooks	470	882,483	1,366,988	1,559,188	1,301,851
SUBTOTAL 470		882,483	1,366,988	1,559,188	1,301,851
Other	480				
SUBTOTAL 480		0	0	0	0
Other Supplies and Materials	490	483		172	
Athletic Reimbursement	498			(32,249)	
Activity Supplies	499	(17,430)	(38,982)	1,427	10
SUBTOTAL 490		(16,948)	(38,982)	(30,650)	10
<b>TOTAL SUPPLIES (400)</b>		<b>6,250,841</b>	<b>7,342,126</b>	<b>7,940,396</b>	<b>7,899,367</b>
<b>CAPITAL EQUIPMENT</b>					
Site Purchase	511	1,150	103,318	5,953	
Site Rental	517			1,513	
Site- Additions	521				
Site/Building Rental	537	613,053	594,719	377,203	431,893
Building Remodeling	541		495		40,918
Equipment Lease	550		69,974		
Additional Equipment	551	208,684	183,533	315,730	57,108
New Equipment < \$5,000	552			2,500	100,000
Additional Equipment > \$5,000	553	5,327	344,543	78,025	58,120
Addtl. Hardware/Instructional Technology	558	424,187	781,893	693,471	409,291
Replacement Equipment	561	268,336	135,132	76,485	93,439
Replacement Equipment (\$1,000 - \$5,000)	562				7,000
Replacement Equipment (> \$5,000)	563	12,666			
Replcmt. Hardware/Instructional Technology	568	16,001	211,888	511,551	284,776
Equipment Rental	571	80,705	18,094	24,154	19,500
Vehicle Rental	572	2,633	7,330	271	
<b>TOTAL CAPITAL EQUIPMENT (500)</b>		<b>1,632,741</b>	<b>2,450,918</b>	<b>2,086,854</b>	<b>1,502,045</b>

# FUND 10 - GENERAL FUND

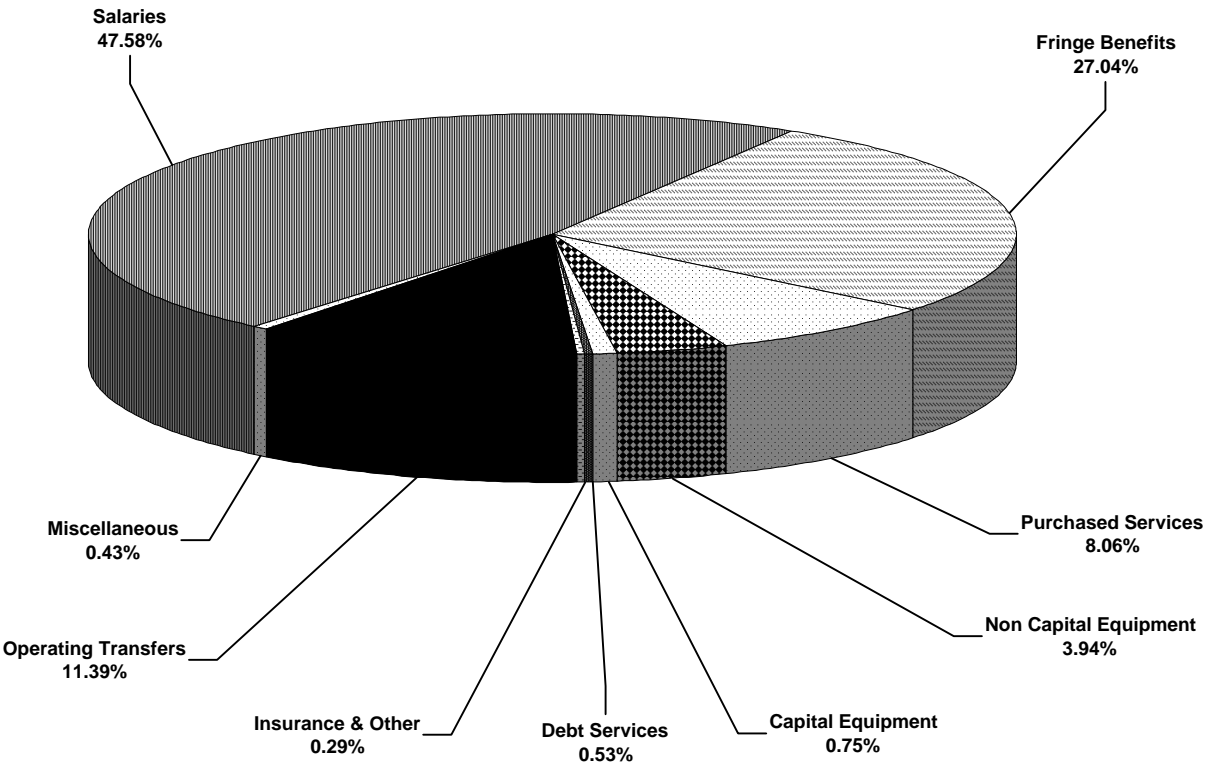
## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2002-2003	AUDITED 2003-2004	AUDITED 2004-2005	ADOPTED 2005-2006
<b>DEBT SERVICE</b>					
Long Term Loans	673				
Principal - Capital Leases	678		4,120		
Short-term Borrowing Interest	681	932,528	754,389	603,166	1,043,223
Temporary Notes	682	280			
Capital Leases	688				
Paying Agent Fees	691	79,176	12,107	14,373	16,000
<b>TOTAL LOAN INTEREST (600)</b>		<b>1,011,984</b>	<b>770,617</b>	<b>617,539</b>	<b>1,059,223</b>
<b>DISTRICT INSURANCE</b>					
Liability Insurance	711	138,856	91,885	149,302	193,090
Property Insurance	712	143,138	258,842	276,196	281,743
Workers Compensation Insurance	713				
Student Insurance	716	6,575	7,890	8,100	6,000
Judgements & Settlements	720				30,000
Unemployment Compensation	730	46,571	102,927	109,006	68,434
<b>TOTAL DISTRICT INSURANCE (700)</b>		<b>335,140</b>	<b>461,543</b>	<b>542,604</b>	<b>579,267</b>
<b>OPERATING TRANSFERS</b>					
Transfer to Special Education	827	19,017,529	20,365,750	21,637,545	22,720,033
Transfer to Debt Service	830	71,188	95,856	210,856	104,958
<b>TOTAL OPERATING TRANSFERS (800)</b>		<b>19,088,717</b>	<b>20,461,606</b>	<b>21,848,401</b>	<b>22,824,991</b>
<b>MISCELLANEOUS EXPENSES</b>					
District Dues and Fees	941	8,200	9,050	13,275	11,965
Employee Dues and Fees	942	42,425	40,035	44,057	40,941
Student Fees and Dues	943	67,015	61,254	60,174	59,312
Contingency	961		293	130	744,343
Adjustment to Inventory	962			1,841	
Accounting Adjustments	969	17,122			
Aidable Refund	971				
Non Aidable Refund	972		35,809		
<b>TOTAL MISCELLANEOUS (900)</b>		<b>134,762</b>	<b>146,441</b>	<b>119,477</b>	<b>856,561</b>
<b>TOTAL EXPENDITURES</b>		<b>170,608,639</b>	<b>180,532,813</b>	<b>190,663,833</b>	<b>200,420,182</b>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2005 - 2006 ADOPTED BUDGET**

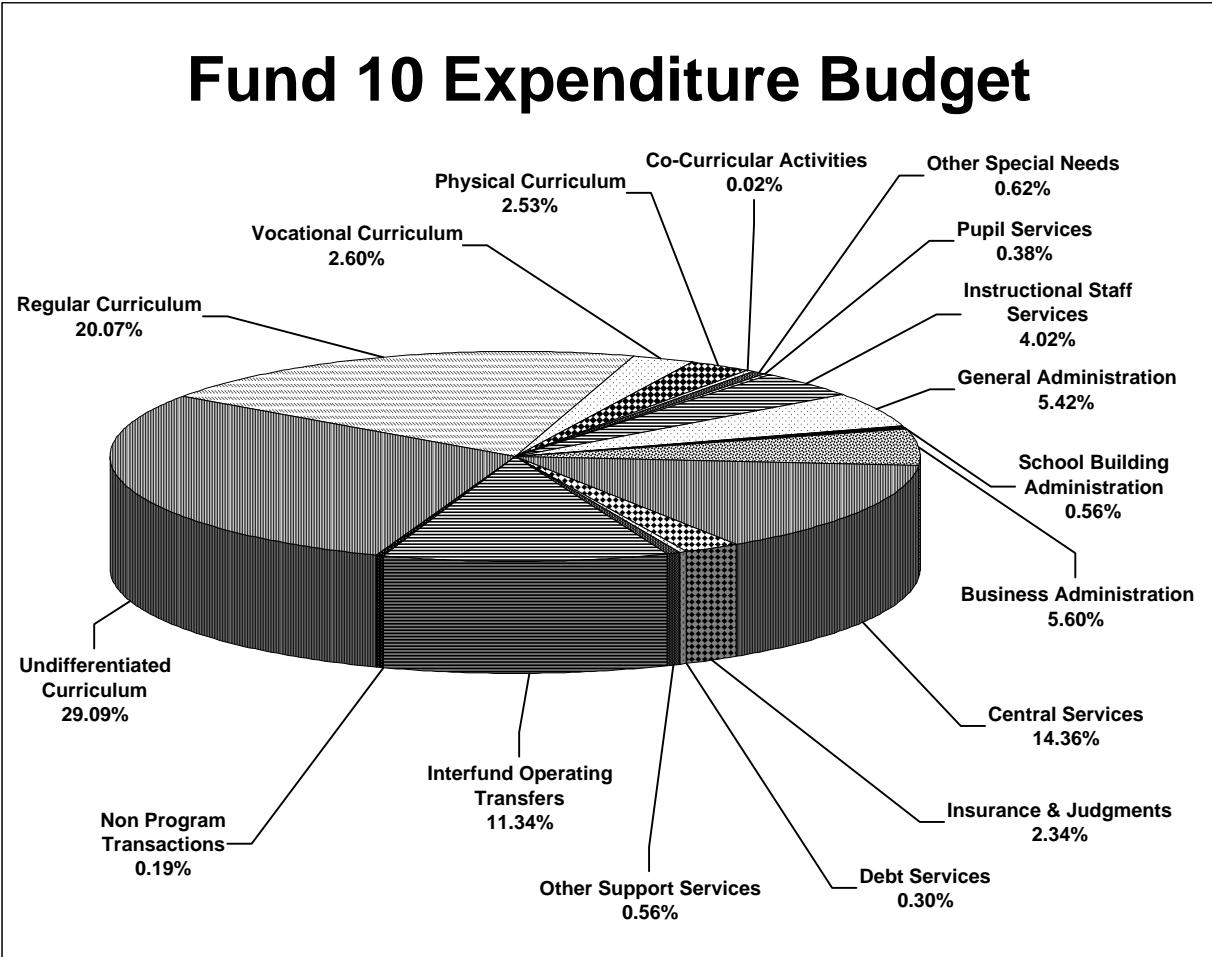
<b>GENERAL FUND EXPENDITURES BY OBJECT</b>	<b>Budget</b>	<b>%age</b>
Salaries	95,362,925	47.58%
Fringe Benefits	54,187,584	27.04%
Purchased Services	16,148,219	8.06%
Non Capital Equipment	7,899,367	3.94%
Capital Equipment	1,502,045	0.75%
Debt Services	1,059,223	0.53%
Insurance & Other	579,267	0.29%
Operating Transfers	22,824,991	11.39%
Miscellaneous	856,561	0.43%
<b>Total Expenditures</b>	<b>200,420,182</b>	<b>100.00%</b>

### Fund 10 Expenditure Budget



**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2005-2006 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION	Budget	%age
Undifferentiated Curriculum	58,305,585	29.09%
Regular Curriculum	40,228,512	20.07%
Vocational Curriculum	5,203,497	2.60%
Physical Curriculum	5,073,428	2.53%
Co-Curricular Activities	42,400	0.02%
Other Special Needs	1,234,379	0.62%
Pupil Services	756,507	0.38%
Instructional Staff Services	8,061,791	4.02%
General Administration	10,867,222	5.42%
School Building Administration	1,112,974	0.56%
Business Administration	11,231,716	5.60%
Central Services	28,773,155	14.36%
Insurance & Judgments	4,699,453	2.34%
Debt Services	607,517	0.30%
Other Support Services	1,116,166	0.56%
Interfund Operating Transfers	22,720,033	11.34%
Non Program Transactions	385,850	0.19%
<b>Total Expenditures</b>	<b>200,420,182</b>	<b>100.00%</b>



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# **GENERAL FUND**

## **Summary by School/Department Location**

## FUND 10 - GENERAL FUND

### SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2001-2002	AUDITED 2002-2003	AUDITED 2003-2004	AUDITED 2004-2005	ADOPTED 2005-2006
Brompton Academy	102	539,113	709,797	638,309	637,273	641,945
Dimensions of Learning	112	1,205,538	1,324,580	1,183,062	1,345,672	1,441,439
Bain Elementary	140	1,956,087	1,775,286	1,827,868	68,994	3,160
Columbus Elementary	142	1,185,338	1,437,630	1,663,566	1,924,367	1,949,521
Durkee Elementary	144	1,345,181	1,400,636	1,540,667	1,689,537	1,829,577
Forest Park Elementary	145	1,940,664	2,072,017	2,047,654	2,225,693	2,370,328
Frank Elementary	146	2,209,960	2,548,953	2,891,308	3,110,240	3,254,530
Grant Elementary	147	1,498,231	1,636,408	1,694,992	1,815,021	2,101,775
Harvey Elementary	150	1,726,439	1,839,667	1,891,372	2,023,314	2,234,505
Jefferson Elementary	153	2,046,945	2,029,943	2,324,007	2,550,514	2,438,194
Lincoln Elementary	154	1,769,955	1,843,302	1,952,649	2,189,248	2,165,087
McKinley Elementary	155	1,457,210	1,667,139	1,739,234	1,744,856	1,825,132
Pleasant Prairie Elementary	156	2,482,150	2,672,713	3,019,397	3,195,951	3,471,750
Prairie Lane Elementary	157	1,623,365	1,756,302	2,061,783	2,189,029	2,209,711
Roosevelt Elementary	158	2,045,703	2,187,191	2,209,325	2,369,871	2,361,714
Somers Elementary	160	2,363,851	2,600,514	2,760,601	2,983,578	3,090,771
Southport Elementary	161	1,974,186	2,015,427	2,119,990	2,177,729	2,424,955
Strange Elementary	162	2,375,974	2,568,904	2,618,174	2,861,186	3,062,014
Grewenow Elementary	163	1,694,718	1,725,117	1,828,786	1,629,162	1,629,515
Vernon Elementary	164	2,992,228	3,214,729	3,272,768	3,469,376	3,529,969
Whittier Elementary	166	2,153,159	2,256,677	2,401,343	2,568,236	2,634,455
Wilson Elementary	167	1,567,863	1,634,951	1,666,713	2,018,389	2,106,638
Bose Elementary	168	1,888,024	2,064,517	2,110,266	2,399,838	2,338,809
Stocker Elementary	169	2,325,119	2,418,047	2,584,449	2,785,492	2,863,581
Jeffery Elementary	170	1,683,209	1,923,432	2,033,424	2,085,887	2,189,459
Edward Bain School of Language & Arts	173				4,170,909	4,519,866
Kenosha School Of Language	174	2,240,534	2,405,439	2,524,879		
<b>SUBTOTAL ELEMENTARY SCHOOLS</b>		<b>48,290,745</b>	<b>51,729,318</b>	<b>54,606,584</b>	<b>58,229,365</b>	<b>60,688,399</b>
Paideia Academy	201	423,820	405,121	430,788	439,757	461,085
Lance Middle School	330	5,353,731	5,144,541	5,371,881	5,396,877	5,442,023
Lincoln Middle School	331	4,847,653	4,948,187	4,821,637	5,173,379	5,378,317
McKinley Middle School	332	4,728,714	4,250,808	4,114,060	4,322,253	4,456,069
Washington Middle School	333	4,305,727	4,520,209	4,375,194	4,643,426	4,372,738
Bullen Middle School	334	4,625,500	4,091,253	4,640,428	5,209,526	5,643,735
Mahone Middle School	337	111,132	4,118,893	4,629,392	4,820,651	4,942,713
<b>SUBTOTAL MIDDLE SCHOOLS</b>		<b>24,396,277</b>	<b>27,479,012</b>	<b>28,383,379</b>	<b>30,005,870</b>	<b>30,696,681</b>
Indian Trail Academy	424	4,205,657	4,984,316	5,783,068	6,118,324	6,374,669
Bradford High School	425	10,155,023	10,609,939	11,152,498	12,151,536	12,673,306
Tremper High School	426	10,678,468	11,243,005	12,126,589	12,767,995	13,245,034
Reuther High School	427	3,245,763	3,801,931	4,157,896	4,591,233	4,912,098
Lakeview Technology Academy	428	1,357,181	1,228,480	1,459,316	1,807,217	1,840,326
Hillcrest School	852	221,057	210,866	178,943	178,409	218,632
<b>SUBTOTAL HIGH SCHOOLS</b>		<b>29,863,149</b>	<b>32,078,536</b>	<b>34,858,311</b>	<b>37,614,714</b>	<b>39,264,065</b>

## FUND 10 - GENERAL FUND SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2001-2002	AUDITED 2002-2003	AUDITED 2003-2004	AUDITED 2004-2005	ADOPTED 2005-2006
Board Of Education	801	471,090	532,386	337,609	393,645	393,693
Superintendent's Office	802	374,286	270,974	480,225	498,245	513,224
Special Projects	803	2,170,510	2,242,100	1,688,907	1,856,178	2,392,402
Personnel Services	804	3,205,859	3,386,444	2,974,377	3,759,076	3,249,402
Information Services	805	1,993,783	1,964,994	2,122,936	2,189,558	2,349,204
Business Services	806	1,071,132	1,659,838	1,197,037	990,461	904,704
Facilities Services	807	7,891,649	7,313,948	7,266,416	7,253,504	7,532,076
Finance Department	808	18,884,604	19,989,706	22,913,522	21,836,281	26,316,895
School-To-Career	809	766,700	811,490	981,697	900,324	1,242,365
Athletics/Health/Recreation	810	1,683,380	1,819,411	2,018,915	2,207,667	2,703,297
Department Of Instruction	811	2,267,750	1,941,953	1,574,951	2,321,566	2,565,607
Fine Arts	812	3,398,038	3,692,769	4,037,598	4,930,505	4,326,049
PK-12 Special Education	815	5,309	5,353	2,267	3,900	2,100
Title I/P-5/Bilingual	816	960,700	917,330	1,249,430	1,483,635	1,488,244
Instructional Media Center	817	4,698,273	4,576,021	3,361,397	2,209,485	2,191,552
Student Support/Guidance	818	683,923	571,144	884,302	1,036,220	428,255
Staff Development	819			1,755,924	2,794,980	3,120,365
Purchasing	820	289,541	300,115	325,903	347,490	-
Transportation	822	2,537,978	2,598,110	2,650,359	2,973,213	3,284,539
Distribution & Utilities	823	421,469	235,988	24,452	341,258	399,508
Copy Center	825	139,050	150,469	142,415	170,000	170,000
Public Information	838	163,180	223,507	173,948	286,597	281,518
Instructional Cluster #2	839	881,789	736,684	329,109	442,493	870,825
Instructional Cluster #1	840	144,150	191,542	757,371	482,517	369,003
Instructinal Cluster #3	841	960,016	798,075	937,333	1,147,677	-
Educational Accountability	851	363,746	437,410	591,202	784,162	759,221
Head Start	871	380,685	401,700	411,007	637,799	478,612
Bain Annex	872	19,072	30,292	3,576		
Educational Support Center	874	397,746	460,193	473,154	517,744	466,022
Summer School	999	916,571	1,061,829	1,017,204	972,360	972,358
SUBTOTAL DEPARTMENTS		58,141,980	59,321,773	62,684,538	65,768,540	69,771,037
<b>TOTAL EXPENDITURES</b>		<b>160,692,151</b>	<b>170,608,639</b>	<b>180,532,812</b>	<b>191,618,488</b>	<b>200,420,182</b>

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**FUND 20**

**SPECIAL PROJECTS FUND**

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**These funds are used to account for activities funded by specific federal or state grant programs. Only programs the DPI has identified as being accounted for in this Fund can be recorded here. Sub-funds for Federal Handicapped Projects and Head Start are currently established.**

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## FUND 20 - SPECIAL PROJECTS BALANCE SHEET

<u>ASSETS</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>
Cash and Investments	\$ -	\$ 3,723	\$ -
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments	554,439	276,019	110,007
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b><u>554,439</u></b>	<b><u>279,742</u></b>	<b><u>110,007</u></b>
 <b><u>LIABILITIES AND FUND EQUITY</u></b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds		276,019	110,007
Total Liabilities	<u>0</u>	<u>276,019</u>	<u>110,007</u>
Total Fund Equity	554,439	3,723	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 554,439</u></b>	<b><u>\$ 279,742</u></b>	<b><u>\$ 110,007</u></b>

## FUND 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>REVENUE</b>					
Operating Transfers In	100	19,023,480	20,365,750	21,848,401	22,720,033
Interest on Investments	280	10,408	8,013		
Local Revenues	290			4,410	
Open Enrollment	340		11,053		
State Aid - Handicap Aid	611	7,307,740	7,661,597	8,143,004	8,840,496
Other State Aid	690	822,899			
Federal Aid - High Cost Aid	711			89,386	75,000
Federal Aid - Spec Projects	730	2,840,351	3,730,522	4,120,476	4,044,027
Federal Aid - Head Start	735	1,673,882	1,732,929	1,913,624	1,923,147
Sale of Assets	860				
<b>TOTAL REVENUES</b>		<b>31,678,759</b>	<b>33,509,863</b>	<b>36,119,301</b>	<b>37,602,703</b>

	<u>Object</u>	<u>Audited 2002-2003</u>	<u>Adopted 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>EXPENDITURES</b>					
Salaries	100	17,684,712	18,887,001	20,415,849	20,912,988
Employee Benefits	200	9,724,078	10,950,592	12,408,092	13,710,987
Purchased Services	300	2,859,608	2,827,677	2,713,914	2,352,787
Non-Capital Purchases	400	542,347	609,939	360,717	321,097
Capital Purchases	500	564,488	742,901	215,739	253,275
Insurance	700				
Operating Transfer	800			3,723	
Other Expenditures	900	3,705	1,971	4,990	51,569
<b>TOTAL EXPENDITURES</b>		<b>31,378,938</b>	<b>34,020,081</b>	<b>36,123,024</b>	<b>37,602,703</b>

Expenditure Summary by Fund		<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
	<b>FUND</b>				
TEACH	23	529,835	513,941	3,723	
Head Start	25	1,673,882	1,732,929	1,913,624	1,923,147
Special Education	27	29,175,221	31,773,212	34,205,677	35,679,556
		<u>31,378,938</u>	<u>34,020,081</u>	<u>36,123,024</u>	<u>37,602,703</u>

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## **FUND 30**

### **DEBT SERVICE FUND**

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**This fund is used for recording transactions related to repayment of promissory notes (issued per statute 67.12(12)), bonds, and state trust fund loans. Also included in this fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by DPI. Debt tax levies must be recorded in this fund.**

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## FUND 30 - DEBT SERVICE BALANCE SHEET

<u>ASSETS</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>
Cash and Investments	\$ 2,709,815	\$ 2,707,706	\$ 3,524,045
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b><u>2,709,815</u></b>	<b><u>2,707,706</u></b>	<b><u>3,524,045</u></b>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds		130,888	1,603,229
Total Liabilities	<u>0</u>	<u>130,888</u>	<u>1,603,229</u>
Total Fund Equity	2,709,815	2,576,818	1,920,816
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 2,709,815</u></b>	<b><u>\$ 2,707,706</u></b>	<b><u>\$ 3,524,045</u></b>

## FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>REVENUE</b>					
Operating Transfer - General	110	102,317	228,255	210,856	104,958
Operating Transfer - Debt	130				
Operating Transfer - Food	150				
Property Taxes	211	9,736,163	10,656,548	11,068,498	10,590,066
Interest on Investments	280	103,760	36,584	67,928	
Long Term Bonds	875	33,125,000	5,100,000	47,025,000	
Premium on Debt	960	21,044	20,605	3,214,980	
<b>TOTAL REVENUES</b>		<b>43,088,283</b>	<b>16,041,991</b>	<b>61,587,262</b>	<b>10,695,024</b>

	<u>Object</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>EXPENDITURES</b>					
Debt Retirement					
Principal	673	21,666,248	6,100,000		6,855,000
Principal - State Trust	674		206,376		101,908
Principal - Long Term	675			56,798,097	
Interest - Long Term	683	4,321,086	4,690,160	4,792,433	3,740,529
Interest - State Trust	684		21,878		3,050
Other Debt Retirement	690		5,156,574	249,449	
Operating Transfer Out	830			403,285	
Adjustments	960	16,467,250			
<b>TOTAL EXPENDITURES</b>		<b>42,454,583</b>	<b>16,174,988</b>	<b>62,243,263</b>	<b>10,700,487</b>

Expenditure Summary by Fund		<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
	FUND				
Debt Service 08/96	31	753,375	3,077,249	11,295,000	425,544
Debt Service 05/97	32	1,999,550	5,124,075	1,576,500	
Debt Service 10/02	33	702,935	1,537,650	1,778,525	1,894,150
Debt Service 12/01	34	2,784,406	2,071,000	2,186,302	1,601,625
Debt Service 11/93	35	2,853,275	2,946,375	41,949,841	
Debt Service 03/04	36			1,590,321	2,925,350
Debt Service 01/05	37				2,436,225
Non Referendum Debt	38	33,361,043	1,418,640	1,866,774	1,417,593
		<u>42,454,583</u>	<u>16,174,988</u>	<u>62,243,263</u>	<u>10,700,487</u>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
LONG TERM DEBT RETIREMENT SCHEDULE - CALENDAR YEAR**

	<b>Fund 31</b> <b>\$11.21 M</b> <b>06/15/05</b> <b>(Refinancing)</b>	<b>FUND 33</b> <b>\$14.725 M</b> <b>10/10/02</b> <b>(School)</b>	<b>FUND 34</b> <b>\$20.32 M</b> <b>12/27/01</b> <b>(Bond)</b>	<b>Fund 36</b> <b>\$5.1 M</b> <b>03/15/04</b> <b>(Refinancing)</b>	<b>FUND 37</b> <b>\$35.815 M</b> <b>01/05/05</b> <b>(Refinancing)</b>	<b>FUND 38</b> <b>\$16.71 M</b> <b>11/26/02</b> <b>(Pension)</b>	<b>FUND 38</b> <b>Total</b> <b>(State Loan)</b>	<b>TOTALS</b>
<b>2006</b>								
Principal 4/1	<b>0.00</b>	<b>1,400,000.00</b>	<b>1,375,000.00</b>	<b>2,820,000.00</b>	<b>685,000.00</b>	<b>575,000.00</b>	<b>36,339.26</b>	<b>6,891,339.26</b>
Interest 4/1	<b>267,825.00</b>	<b>247,075.00</b>	<b>113,312.50</b>	<b>52,675.00</b>	<b>875,612.50</b>	<b>368,817.50</b>	<b>3,050.25</b>	<b>1,928,367.75</b>
Interest 10/1	<b>267,825.00</b>	<b>226,075.00</b>	<b>82,375.00</b>	<b>10,375.00</b>	<b>863,625.00</b>	<b>359,473.75</b>		<b>1,809,748.75</b>
<b>2007</b>								
Principal 4/1	0.00	725,000.00	800,000.00	830,000.00	4,270,000.00	650,000.00	36,275.01	7,311,275.01
Interest 4/1	267,825.00	226,075.00	82,375.00	10,375.00	863,625.00	359,473.75	3,114.50	1,812,863.25
Interest 10/1	267,825.00	215,200.00	65,375.00		756,875.00	347,773.75		1,653,048.75
<b>2008</b>								
Principal 4/1	0.00	450,000.00	800,000.00		5,655,000.00	725,000.00	29,293.34	7,659,293.34
Interest 4/1	267,825.00	215,200.00	65,375.00		756,875.00	347,773.75	1,395.25	1,654,444.00
Interest 10/1	267,825.00	207,325.00	47,875.00		615,500.00	333,998.75		1,472,523.75
<b>2009</b>								
Principal 4/1	0.00	275,000.00	900,000.00		5,835,000.00	825,000.00		7,835,000.00
Interest 4/1	267,825.00	207,325.00	47,875.00		615,500.00	333,998.75		1,472,523.75
Interest 10/1	267,825.00	201,825.00	27,625.00		469,625.00	317,086.25		1,283,986.25
<b>2010</b>								
Principal 4/1	0.00	175,000.00	700,000.00		6,040,000.00	950,000.00		7,865,000.00
Interest 4/1	267,825.00	201,825.00	27,625.00		469,625.00	317,086.25		1,283,986.25
Interest 10/1	267,825.00	198,325.00	11,875.00		318,625.00	296,305.00		1,092,955.00
<b>2011</b>								
Principal 4/1	0.00	175,000.00	500,000.00		6,260,000.00	1,050,000.00		7,985,000.00
Interest 4/1	267,825.00	198,325.00	11,875.00		318,625.00	296,305.00		1,092,955.00
Interest 10/1	267,825.00	194,825.00			162,125.00	272,155.00		896,930.00
<b>2012</b>								
Principal 4/1	310,000.00	0.00			6,485,000.00	1,175,000.00		7,970,000.00
Interest 4/1	267,825.00	194,825.00			162,125.00	272,155.00		896,930.00
Interest 10/1	262,012.50	194,825.00				244,542.50		701,380.00
<b>2013</b>								
Principal 4/1	2,790,000.00	2,200,000.00				1,300,000.00		6,290,000.00
Interest 4/1	262,012.50	194,825.00				244,542.50		701,380.00
Interest 10/1	206,212.50	145,325.00				213,667.50		565,205.00
<b>2014</b>								
Principal 4/1	2,670,000.00	2,300,000.00				1,450,000.00		6,420,000.00
Interest 4/1	206,212.50	145,325.00				213,667.50		565,205.00
Interest 10/1	137,793.75	95,012.50				178,505.00		411,311.25
<b>2015</b>								
Principal 4/1	2,870,000.00	2,350,000.00				1,625,000.00		6,845,000.00
Interest 4/1	137,793.75	95,012.50				178,505.00		411,311.25
Interest 10/1	64,250.00	43,312.50				138,286.25		245,848.75
<b>2016</b>								
Principal 4/1	2,570,000.00	1,925,000.00				1,800,000.00		6,295,000.00
Interest 4/1	64,250.00	43,312.50				138,286.25		245,848.75
Interest 10/1						92,836.25		92,836.25
<b>2017</b>								
Principal 4/1						1,975,000.00		1,975,000.00
Interest 4/1						92,836.25		92,836.25
Interest 10/1						42,967.50		42,967.50
<b>2018</b>								
Principal 4/1						1,685,000.00		1,685,000.00
Interest 4/1						42,967.50		42,967.50
Interest 10/1								
<b>Totals:</b>								
Principal	11,210,000.00	11,975,000.00	5,075,000.00	3,650,000.00	35,230,000.00	15,785,000.00	101,907.61	83,026,907.61
Interest	4,822,262.50	3,691,175.00	583,562.50	73,425.00	7,248,362.50	6,044,012.50	7,560.00	22,470,360.00

**The bold amounts are used for Revenue purposes in the 2005-2006 budget.**

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
LONG TERM DEBT RETIREMENT SCHEDULE - FISCAL YEAR**

	<b>Fund 31</b> <b>\$8.8 M</b> <b>08/15/96</b> <b>(Note)</b>	<b>FUND 33</b> <b>\$14.725 M</b> <b>10/10/02</b> <b>(School)</b>	<b>FUND 34</b> <b>\$20.32 M</b> <b>12/27/01</b> <b>(Bond)</b>	<b>Fund 36</b> <b>\$5.1 M</b> <b>03/15/04</b> <b>(Refinancing)</b>	<b>FUND 37</b> <b>\$35.815 M</b> <b>01/05/05</b> <b>(Refinancing)</b>	<b>FUND 38</b> <b>\$16.71 M</b> <b>11/26/02</b> <b>(Pension)</b>	<b>FUND 38</b> <b>Total</b> <b>(State Loan)</b>	<b>TOTALS</b>
<b>2005-2006</b>								
Interest 10/1	157,719.17	247,075.00	113,312.50	52,675.00	875,612.50	368,817.50	0.00	1,815,211.67
Principal 4/1	0.00	1,400,000.00	1,375,000.00	2,820,000.00	685,000.00	575,000.00	36,339.26	6,891,339.26
Interest 4/1	267,825.00	247,075.00	113,312.50	52,675.00	875,612.50	368,817.50	3,050.25	1,928,367.75
<b>2006-2007</b>								
Interest 10/1	267,825.00	226,075.00	82,375.00	10,375.00	863,625.00	359,473.75	0.00	1,809,748.75
Principal 4/1	0.00	725,000.00	800,000.00	830,000.00	4,270,000.00	650,000.00	36,275.01	7,311,275.01
Interest 4/1	267,825.00	226,075.00	82,375.00	10,375.00	863,625.00	359,473.75	3,114.50	1,812,863.25
<b>2007-2008</b>								
Interest 10/1	267,825.00	215,200.00	65,375.00		756,875.00	347,773.75	0.00	1,653,048.75
Principal 4/1	0.00	450,000.00	800,000.00		5,655,000.00	725,000.00	29,293.34	7,659,293.34
Interest 4/1	267,825.00	215,200.00	65,375.00		756,875.00	347,773.75	1,395.25	1,654,444.00
<b>2008-2009</b>								
Interest 10/1	267,825.00	207,325.00	47,875.00		615,500.00	333,998.75		1,472,523.75
Principal 4/1	0.00	275,000.00	900,000.00		5,835,000.00	825,000.00		7,835,000.00
Interest 4/1	267,825.00	207,325.00	47,875.00		615,500.00	333,998.75		1,472,523.75
<b>2009-2010</b>								
Interest 10/1	267,825.00	201,825.00	27,625.00		469,625.00	317,086.25		1,283,986.25
Principal 4/1	0.00	175,000.00	700,000.00		6,040,000.00	950,000.00		7,865,000.00
Interest 4/1	267,825.00	201,825.00	27,625.00		469,625.00	317,086.25		1,283,986.25
<b>2010-2011</b>								
Interest 10/1	267,825.00	198,325.00	11,875.00		318,625.00	296,305.00		1,092,955.00
Principal 4/1	0.00	175,000.00	500,000.00		6,260,000.00	1,050,000.00		7,985,000.00
Interest 4/1	267,825.00	198,325.00	11,875.00		318,625.00	296,305.00		1,092,955.00
<b>2011-2012</b>								
Interest 10/1	267,825.00	194,825.00			162,125.00	272,155.00		896,930.00
Principal 4/1	310,000.00	0.00			6,485,000.00	1,175,000.00		7,970,000.00
Interest 4/1	267,825.00	194,825.00			162,125.00	272,155.00		896,930.00
<b>2012-2013</b>								
Interest 10/1	262,012.50	194,825.00				244,542.50		701,380.00
Principal 4/1	2,790,000.00	2,200,000.00				1,300,000.00		6,290,000.00
Interest 4/1	262,012.50	194,825.00				244,542.50		701,380.00
<b>2013-2014</b>								
Interest 10/1	206,212.50	145,325.00				213,667.50		565,205.00
Principal 4/1	2,670,000.00	2,300,000.00				1,450,000.00		6,420,000.00
Interest 4/1	206,212.50	145,325.00				213,667.50		565,205.00
<b>2014-2015</b>								
Interest 10/1	137,793.75	95,012.50				178,505.00		411,311.25
Principal 4/1	2,870,000.00	2,350,000.00				1,625,000.00		6,845,000.00
Interest 4/1	137,793.75	95,012.50				178,505.00		411,311.25
<b>2015-2016</b>								
Interest 10/1	64,250.00	43,312.50				138,286.25		245,848.75
Principal 4/1	2,570,000.00	1,925,000.00				1,800,000.00		6,295,000.00
Interest 4/1	64,250.00	43,312.50				138,286.25		245,848.75
<b>2016-2017</b>								
Interest 10/1						92,836.25		92,836.25
Principal 4/1						1,975,000.00		1,975,000.00
Interest 4/1						92,836.25		92,836.25
<b>2017-2018</b>								
Interest 10/1						42,967.50		42,967.50
Principal 4/1						1,685,000.00		1,685,000.00
Interest 4/1						42,967.50		42,967.50
<b>Totals:</b>								
Principal	11,210,000.00	11,975,000.00	5,075,000.00	3,650,000.00	35,230,000.00	15,785,000.00	101,907.61	83,026,907.61
Interest	4,979,981.67	3,938,250.00	696,875.00	126,100.00	8,123,975.00	6,412,830.00	7,560.00	24,285,571.67

The bold amounts are used for Expenditure purposes in the 2005-2006 budget.

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## **FUND 40**

### **CAPITAL PROJECTS FUND**

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**This fund is used to account for expenditures financed through the use of bonds, promissory notes issued per statute, State trust fund loans, or an expansion fund tax levy. Sub-funds are required for reporting specific bond and note issues' expenditures.**

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## FUND 40 - CAPITAL PROJECTS BALANCE SHEET

<u>ASSETS</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>
Cash and Investments	\$ 13,606,444	\$ 1,774,760	\$ 330,846
Taxes Receivable			
Accounts Receivable			
Accounts Receivable	61,805		
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b><u>13,668,249</u></b>	<b><u>1,774,760</u></b>	<b><u>330,846</u></b>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable	563,728		
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds		1,010,494	
Total Liabilities	<u>563,728</u>	<u>1,010,494</u>	<u>0</u>
Total Fund Equity	13,104,521	764,266	330,846
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 13,668,249</u></b>	<b><u>\$ 1,774,760</u></b>	<b><u>\$ 330,846</u></b>

## FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>REVENUE</b>					
Operating Transfer - Capital	100	76,636			
Capital Project Revenue	148				
Interest on Investments	280	95,979	225,260	8,398	6,000
Trust Fund Loan Proceeds	874	250,000	175,000		
Long Term Bonds (B.A.N.)	875	14,725,000			
Accrued Interest - Refinancing	879	122,669			
<b>TOTAL REVENUE</b>		<b>15,270,284</b>	<b>400,260</b>	<b>8,398</b>	<b>6,000</b>

	<u>Object</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>EXPENDITURES</b>					
Purchased Services	300	3,372,462	12,740,516	427,674	
Non-Capital Purchases	400	279,398		14,143	
Capital Purchases	500	1,163,836			
Debt Retirement	600	106,666			
Operating Transfer Out	800	6,275			
Other Purchases	900				
<b>TOTAL EXPENDITURES</b>		<b>4,928,637</b>	<b>12,740,516</b>	<b>441,818</b>	<b>0</b>

Expenditure Summary by Fund		<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
	FUND				
Capital Project - Indian Trail	42				
Capital Project - Bain/KSOL	43	1,596,030	12,740,516	429,569	
Capital Project - Mahone	44	3,157,361			
Impact Fees/Kenosha	45				
Impact Fees/Pleasant Prairie	47	6,275			
Capital Project - Frank/Lincoln	48				
Capital Project - Trust Fund	49	168,971		12,248	
		<u>4,928,637</u>	<u>12,740,516</u>	<u>441,818</u>	<u>0</u>

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## **FUND 50**

### **FOOD SERVICE FUND**

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**Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to pupil food service activities are recorded in this fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any fund balance must be retained for future use for Food Service.**

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## FUND 50 - FOOD SERVICE BALANCE SHEET

<u>ASSETS</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>
Cash and Investments	\$ (163,332)	\$ (75,525)	\$ 36,498
Taxes Receivable			
Accounts Receivable	10,113	989	2,597
Tuition Receivable			
Prepaid Expenses		277	
Due From Other Funds	8,825		
Due From Other Governments	33,060	90,824	367,182
Due From Other Districts			
Inventories	149,275	150,928	162,413
Non-Current Assets			
<b>TOTAL ASSETS</b>	<b><u>37,941</u></b>	<b><u>167,494</u></b>	<b><u>568,690</u></b>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues	37,941	39,840	72,164
Due to Other Funds			
Total Liabilities	<u>37,941</u>	<u>39,840</u>	<u>72,164</u>
Total Fund Equity	0	127,654	496,526
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 37,941</u></b>	<b><u>\$ 167,494</u></b>	<b><u>\$ 568,690</u></b>

## FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>REVENUE</b>					
Transfers from Fund 10					
General Transfers	100	8,824			
Local Sources:					
Pupil Sales	251	2,072,552	2,078,589	2,062,255	2,333,181
Adult Sales	252	52,954	38,203	34,380	56,500
Snack Sales	254	30,853	32,495	17,784	30,000
Breakfast Sales	257	53,384	36,997	35,006	55,000
Milk Sales	258	35,190	65,217	65,308	35,000
Other Food Sales	259	288,952	308,164	297,423	454,010
Interest on Investments	280	11,211.02	2,000	4,532	4,000
Miscellaneous	299			73.55	
State Sources:					
Food Service Aid	617	107,534	127,372	104,456	133,000
Federal Sources					
Donated Commodities	714	320,616.90	363,067	369,845	
Food Service Aid	717	2,295,099	2,510,401	2,608,300	2,486,391
<b>TOTAL REVENUE</b>		<b>5,277,169</b>	<b>5,562,505</b>	<b>5,599,363</b>	<b>5,587,083</b>

	<u>Object</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>EXPENDITURES</b>					
Salaries	100	1,787,743	1,618,300	1,508,808	1,579,463
Employee Benefits	200	736,328	629,199	801,342	949,035
Purchased Services	300	88,740	120,771	121,320	132,800
Non-Capital Purchases	400	2,460,451	2,408,384	2,522,278	2,531,495
Capital Purchases	500	203,907	525,510	277,584	394,289
Insurance	700				
Operating Transfer	800				
Other Expenditures	900		288	(841)	1
<b>TOTAL EXPENDITURES</b>		<b>5,277,169</b>	<b>5,302,452</b>	<b>5,230,491</b>	<b>5,587,083</b>

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## **FUND 60**

### **PUPIL ACTIVITIES FUND**

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**This fund is used to account for assets held by the District for pupil organizations or to record returnable fees collected or temporarily record non-returnable fees until revenues are turned over to the District for placement in required funds. This fund is treated only as a balance sheet account on the District's financial statements.**

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## FUND 60 - PUPIL ACTIVITY BALANCE SHEET

<b>ASSETS</b>	Audited 2002-2003	Audited 2003-2004	Audited 2004-2005
Cash and Investments	\$ 1,146,585	\$ 1,146,470	\$ 1,238,279
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>1,146,585</b>	<b>1,146,470</b>	<b>1,238,279</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds			
Due to Student Groups	1,146,585	1,146,470	1,238,279
Total Liabilities	1,146,585	1,146,470	1,238,279
Total Fund Equity	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,146,585</b>	<b>\$ 1,146,470</b>	<b>\$ 1,238,279</b>

## **FUND 70**

### **TRUST FUND**

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**This fund is currently being used to account for assets reserved to pay early retirement benefits. It is also commonly used to account for gifts and donations from individuals and organizations which are generally intended for scholarships.**

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## FUND 70 - TRUST FUNDS BALANCE SHEET

<b>ASSETS</b>	Audited 2002-2003	Audited 2003-2004	Audited 2004-2005
Cash and Investments	\$ 387,521	\$ 561,329	\$ 1,361,401
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>387,521</b>	<b>561,329</b>	<b>1,361,401</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds			
Total Liabilities	0	0	0
Total Fund Equity	387,521	561,329	1,361,401
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 387,521</b>	<b>\$ 561,329</b>	<b>\$ 1,361,401</b>

## FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>REVENUE</b>					
Operating Transfers In	100	1,854,131			
Expendable Trust	171				
Interfund Payment	230		2,526,836	3,290,527	3,303,541
Interest income	280				
Miscellaneous Revenue	299				
<b>TOTAL REVENUE</b>		<b>1,854,131</b>	<b>2,526,836</b>	<b>3,290,527</b>	<b>3,303,541</b>

	<u>Object</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>EXPENDITURES</b>					
Employee Benefits					
Life Insurance	230	29,186	32,016	28,567	30,000
Health Insurance	241	1,732,905	2,412,751	2,433,713	2,357,639
Dental Insurance	243	14,630	17,678	25,851	31,000
Long Term Care Insurance	245				114,830
Operating Transfer Out	800				
<b>TOTAL EXPENDITURES</b>		<b>1,776,722</b>	<b>2,462,445</b>	<b>2,488,131</b>	<b>2,533,469</b>

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## **FUND 80**

### **COMMUNITY SERVICES FUND**

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**This fund is used to account for the community recreation programs and other programs which are not elementary and secondary educational programs, but have the primary function of serving the community.**

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## FUND 80 - COMMUNITY SERVICE BALANCE SHEET

	Audited 2002-2003	Audited 2003-2004	Audited 2004-2005
<b>ASSETS</b>			
Cash and Investments	\$ 318,727	\$ 413,375	\$ 488,022
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>318,727</b>	<b>413,375</b>	<b>488,022</b>
 <b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds			
Total Liabilities	0	0	0
Total Fund Equity	318,727	413,375	488,022
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 318,727</b>	<b>\$ 413,375</b>	<b>\$ 488,022</b>

## FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>REVENUE</b>					
Operating Transfers In	100				
Property Taxes	211	962,626	1,142,626	1,142,626	1,142,626
Other Taxes	219	2,948	6,504	3,793	6,504
Non-Capital Sales	262	2,294	1,187	2,236	1,187
Interest on Investments	280	4,244	2,862	8,043	
Student Fees	292	12,356	46,834	71,989	
Fees	298	92,511	86,167	97,053	87,908
Other Intermediate Fees	590	8,248	39,165	76,521	
<b>TOTAL REVENUE</b>		<b>1,085,228</b>	<b>1,325,346</b>	<b>1,402,262</b>	<b>1,238,225</b>

	<u>Object</u>	<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
<b>EXPENDITURES</b>					
Salaries	100	313,813	305,520	307,469	307,638
Employee Benefits	200	112,434	123,846	123,082	122,148
Purchased Services	300	242,247	191,949	275,485	170,020
Non-Capital Purchases	400	19,170	18,893	22,056	14,350
Capital Purchases	500	380,447	586,857	595,839	676,507
Insurance	700				10
Operating Transfer Out	800				
Other Purchases	900	3,693	3,633	3,685	4,000
<b>TOTAL EXPENDITURES</b>		<b>1,071,804</b>	<b>1,230,697</b>	<b>1,327,615</b>	<b>1,294,673</b>

Expenditure Summary by Fund		<u>Audited 2002-2003</u>	<u>Audited 2003-2004</u>	<u>Audited 2004-2005</u>	<u>Adopted 2005-2006</u>
	FUND				
Recreation Department	81	469,688	444,890	459,808	508,866
Community Services	83	602,116	785,807	785,807	785,807
CLC After School Program	85			82,000	
		<u>1,071,804</u>	<u>1,230,697</u>	<u>1,327,615</u>	<u>1,294,673</u>

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