

Adopted 2011-2012 Budget

October 25, 2011

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Our Vision: “*Maximizing the brilliance of children.*”

**Our Mission: “*To assure every child experiences
high quality, personalized learning success.*”**

KENOSHA UNIFIED SCHOOL DISTRICT

2011-2012 Adopted Budget

Introduction

It is the intent of the Kenosha Unified School District's Board of Education and staff to provide the best possible educational system for the students of the district. The available resources will be directed toward the achievement of an identified mission, beliefs and objectives. The Fiscal 2011-2012 Budget was developed under this premise.

In February 2011 a committee comprised of volunteers representing constituencies of the school district finalized a framework for a Transformation Plan to guide the District for the next three (3) years. The Vision of the District is "Maximizing the brilliance of children", with the Mission being "To assure every child experiences high quality, personalized learning success."



The Values outlined in the Transformation Plan include "Blended Personalized Learning, Multi-Dimensional Life and Career Skills, and Relevant Global Knowledge." The Goals established by the committee call for the District to improve student achievement, expand collaborative partnerships with families, community, and industry, and secure resources (time, people, finances, operating processes) to support learning. In addition, the framework includes strategies and action steps for each goal that was identified.

Our Transformation Goals include:

1. Improve student achievement
2. Expand collaborative partnerships with families, community, and industry
3. Secure resources (time, people, finances, operating processes) to support learning

The Transformation Design committee developed a number of common themes that appear in the goals and strategies including:

- Recognizing the world has changed.
- We have moved from a highly-localized industrial and agrarian economy to a technology-enabled global knowledge and service economy.
- Economic shifts are played out in every community, and the end game for public education has changed.
- A greater knowledge of how learning happens.
- The science of learning has progressed dramatically since the basic structures and processes of public education were put in place.
- We know more from neuroscience about how learning occurs and what kinds of experiences best foster learning.
- We have a deepened understanding of social and cultural factors.

- The United States represents a highly diverse segment of the global population with an array of assets and needs.
- The education system must have more international relationships with families, community agencies, and formal and informal learning providers.

Executive Summary

The Kenosha Unified School District's 2011-2012 budget contains programs, staffing and services that will serve the 22,978 students that were in school this fall during the September pupil count (Third Friday Count). The next several sections serve as a summary of the key facts and assumptions used in the development of the budget and are intended to make the budget more understandable.

Student Enrollment

The 2011-2012 budget was prepared based on a decrease of 144 in the district's official third Friday membership count (actual full time equivalents) over the 2010-2011 third Friday membership count of 22,132. 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 state revenue formula allows the budget to increase to accommodate those additional students. This year's three-year average membership increased by 86 students over last year's three-year average.

District Staffing

The school district is a very labor intensive organization with approximately 85% of the budget spent on wages and benefits for staff members. Staffing information, based on full time equivalency (FTE) for the 2011-2012 school year is as follows:

Employee Group	FTE
Administrative, Supervisory & Technical	122.00
Board of Education	7.00
Carpenters	9.00
Educational Assistants	261.74
Interpreters	11.00
Teachers	1,636.74
Miscellaneous	53.56
Secretaries	139.41
Service	206.00
Total Budgeted FTE	2,446.45

Budget Development Components

The 2011-2012 Revenue Limit formula provides for revenue of \$222,422,400 for the general state aid and the local tax levy. This is a decrease of \$6,737,398 or 2.9% over the 2010-2011 Revenue Limit. Included in this revenue limit increase are Revenue Limit Exemptions of \$1,377,007 for

Transfer of Service and \$3,665,077 of prior year carry over. Local Revenues, Other Categorical Aids and Federal Aids make up the balance of the District's 2011-2012 Fund 10 Revenue Budget.

The budgeted General Fund (Fund 10) revenues for 2011-2012 total \$235,886,098 and are delineated by source on page 27. The Fund 10 expenditures for 2011-2012 total \$244,116,920 and are delineated by object on pages 29-34. The General Fund balance will be used to supplement the anticipated variance of \$8,230,823.

The District's general state aid for 2011-2012 is \$142,393,589 based on the state formula (a decrease of 3.2% from 2010-2011). Subtracting the general state aid from the Revenue Limit amount of \$222,422,400 allows for a tax levy of \$77,474,290 for Fund 10 operations and \$2,554,521 for Fund 38 debt repayment. In 2002, the District refinanced the unfunded prior pension liability without a referendum. In 2007, the District borrowed \$8 million to fund the new Brass Community School to replace Durkee and Lincoln Elementary schools and will use the annual savings of consolidating the schools to repay the debt. In 2010, the District borrowed \$8.3 million for the Reuther Central High School facade restoration. State law mandates that this non-referendum debt (Fund 38) be part of the overall Revenue Limit formula.

Throughout the 2011-2012 budget process, Administration has indicated that if the General State Aid was reduced, the Administrative recommendation would be to reduce the budget instead of increasing the tax burden of the community above what was initially projected to be the tax.

The state 2011-2013 biennial budget had a profound effect on the school districts in Wisconsin. The state budget cut general school aids by \$749 million over the biennium. The revenue limit per pupil decreased by \$557.84 per student over 2011-2012 resulting in \$12 million in lost revenue. As a result of the larger than anticipated State budget reductions, the District was faced with reducing the budget by approximately \$33 million which presented challenges for the District. The District was faced with reductions in staff as well as closure of one elementary school. In April 2011 the budget was developed under certain assumptions and thought to be balanced despite the \$33 million reduction. Later in the budget development administration discovered that the cuts were not deep enough resulting in using fund balance. Since that time administration has taken further action to reduce operating expenses.

Property Tax Impact

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 2011-2012 total property tax levy of \$93,678,054 consists of the following levies:

General Fund	\$77,070,827
Debt Service	\$14,625,987
Community Service	<u>\$ 1,981,240</u>
	\$93,678,054

The General Fund tax levy is comprised of \$77,070,827 in allowable Revenue Limit 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 2011-12 General Fund levy does not include a charge

back amount. The Debt Service levy is comprised of \$12,071,466 of referendum debt and \$2,554,521 of non-referendum debt. The Community Service levy is comprised of \$356,819 to operate the Recreation Department and \$1,624,421 for the Community Service funds.

The 2011-2012 District equalized property value of \$8,503,804,152 represents a 4.79% decrease over the previous year, total levy of \$93,678,054 represents a decrease of 1.04%, and the total tax mil rate is \$11.02 and represents a 3.94% increase over the previous year. The tax on property valued at \$100,000 increased by \$41.71, from \$1,059.89 to \$1,101.60. A fifteen (15) year tax levy comparison that includes the mil rate breakdown by fund can be found on page 23.

The District's General Fund balance at the end of the 2010-2011 school year was \$16,809,985. 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 26. As of July 1, 2011, the fund balance equated to 6.49% of the ending 2010-2011 General Fund expenditures.

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 million a year will be set aside until the desired percentage is reached. Due to the drastic changes at the state level and the District's anticipated expenses for the year, the District will be using fund balance, although the intent is to restore the balance moving forward.

General District Information

Kenosha Unified School District consists of the City of Kenosha, Village of Pleasant Prairie and the Town of Somers. For the 2011-2012 school year, the equalized property value and 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	5,425,529,318	\$59,767,725	63.80%
Village of Pleasant Prairie	2,248,519,934	\$24,769,735	26.44%
Town of Somers	<u>829,754,900</u>	<u>\$ 9,140,594</u>	9.76%
Totals:	8,503,804,152	\$93,678,054	

An thirteen (13) year history of the Equalized Value and Tax Levy breakdown between municipality is found on page 13.

The legal name of the school district is "Kenosha School District No. 1", but is commonly referred to as "Kenosha Unified School District No. 1" or "Kenosha Unified School District". In 1994, the electors of the District supported a referendum to change from a unified district to 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 three (3) members up for election in any given spring.

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; and the Planning, Facilities and Equipment Committee. These committees meet on a regular basis each month.

Names of the present members of the Board of Education and members of the District's administrative team are listed in the front of this Budget Document. Additional information is available by contacting the Superintendent's Office at (262) 359-6320.

2011-2012 Budget Development Timeline

Below is a timeline of activities that have occurred and those that form the basis of the District's budget priorities for the 2011-2012 Budget:

- Preliminary Enrollment Projections presented to the Personal/Policy Committee in November; preliminary staffing determined.
- Leadership Council reviewed and developed methodology and approach for developing the 2011-2012 budget in November and December.
- Zero-based budget templates were distributed to schools and budget managers in December, and a meeting was held in January to explain the zero-based budget process.
- Budget documents were due back in February, and were then reviewed by the Leadership Council later that month.
- Preliminary budget position and budget assumptions, including staffing projections, presented to the Board of Education at a special meeting on April 20th, and the regular meeting on April 26th.
- The budget assumptions were discussed weekly at the Superintendent's regularly scheduled Leadership Council meetings.
- Adoption of the 2011-2012 Preliminary Budget Assumptions took place in April, and a revised adoption presented July 26th.
- Additional budget review meetings were held in August and early September.
- Third Friday student count occurred on September 16th; at which time the budget was adjusted to reflect the actual amounts.
- The Public Hearing on the 2011-2012 Budget and the Annual Meeting of the Electors was held Monday, September 19th.
- Tax Appointment Values (Equalized Value) from the Department of Revenue were announced October 5th.
- Certification of the 2011-2012 Aid Eligibility (amount of state aid) from the Department of Public Instruction was released by the Department of Public Instruction on October 14th.
- Formal adoption of the 2011-2012 Budget occurred on October 25th.
- Reporting of Tax Levy information to Municipalities took place November 5, 2011.

Budget Document Components

A separate section for each major fund category has been presented in this budget document. The audited revenues and expenditures for the past three (3) years are also presented, along with the adopted 2011-2012 budget. The General Fund (Fund 10) expenditure budget is presented in four (4) different ways.

The first presentation is summarized by major function or categorization of the educational purpose or program for which the expenditure occurs (e.g., instructional, administration, business, etc.). The second presentation is summarized by object or categorization of what was obtained from a specific expenditure (e.g., salary, benefits, purchased services, equipment etc.). The third presentation is summarized by school or department location and includes all expenditure items that were charged to or budgeted for that school or department. The final presentation summarizes the General Fund expenditure budget by the major funding source, either local, state or federal funding and further delineates the funding by program or grant.

Budget Adoption Format

The format for the budget adoption by the Board of Education, as recommended by the Department of Public Instruction, is presented in this report. 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 only required when appropriations and/or purposes are changed between these major functional areas.

General Fund 10

This fund is used to account for all financial activities relating to the District's current operations, except those which require separate funds. In 2000, 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 DPI has identified as being accounted for in this Fund can be recorded here. Federal funding amounts for this year's 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 recorded in Fund 27 revenue as "Operating Transfers In". Fund 27 has been structured in a way that the revenue and expenditure costs will be easily distinguished between federal, state and local funding.

Debt Service Fund 30

The amounts presented here are based on the District's debt amortization schedule for this year. The debt service revenue is based on the tax levy collection for the calendar year payment of principal and interest, while the debt service expenditure is based on fiscal year principal and interest payments.

Included in the Debt Service Fund is the new debt service for the repayment of the Indian Trail High School financing (February 2008 Referendum).

Additionally, \$1.6 million of non-referendum debt to repay the financing for the District's unfunded pension liability and \$0.6 million for the construction of the Brass Community School that replaced Durkee and Lincoln Elementary schools is also included in this fund. This annual repayment amount of \$2.2 million is actually part of the General Fund Revenue Limits and Tax Levy.

As part of the 2009-2010 financing plan for the Indian Trail project, it was anticipated that some of the accumulated Fund 30 unallocated fund balance will be used to ensure that the Debt Service mil rate is within the parameters established during the referendum.

Capital Projects Fund 40

Expenditures presented here are based on designating the use of borrowed funds for capital improvement and major maintenance needs in the District. The renovation and expansion of Indian Trail Academy into a comprehensive high school and the Reuther façade renovation project are included in this fund. Construction on these projects began in the 2008-2009 school year. This year's portion of the project costs have been budgeted in this fund.

Food Service Fund 50

The revenue budget presented includes no increase in school lunch prices for this year. The expenditure budget presented includes contractual salary and benefit increases along with inflationary increases for utilities.

Pupil Activities Fund 60

A district is not required to budget for revenues and expenses 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. In June 2005, the District established a trust fund for other post employee retirement benefits (OPEB) (e.g., retiree health benefits). The Trust was amended August 22, 2006 to allow for more investments options.

In the fall of 2006, the District initiated a segment of the overall funding plan. The approach recommended by the Audit, Budget and Finance Committee and approved by the Board involved the District contributing a small portion (6%-8%) of the overall investment and the OPEB Trust borrowing the balance. The District borrowed \$9.5 million of taxable general obligation notes for five (5) years as the District's initial investment. The principal amount will be repaid from the Trust while the annual interest payments will be made by the General Fund from funds designated for early retirement purposes. The OPEB Trust borrowed \$28 million dollars at the same time. The investment lost its value and this matter is currently being litigated along with 4 other school districts in Wisconsin.

Community Services Fund 80

This fund operates the Senior Citizen Center, the Recreation Department, Athletic Venues and the District's Community Service Fund. Traditionally, the Board of Education approves a planned cost of service increase, based on the current consumer price index, in the scheduled recreation fees for the year. Due to the unprecedented economic conditions, Administration did not recommend any increase in fees for this year. In 2007, the Board approved funding a portion of the District's community cable access service and web site administration from this fund. The salary and benefit component of these costs will also increase based on contractual increases.

In 2006, a new community services fund, under the Recreation Department, was established for the operation of Ameche Field. In 2008, the operation of the newly refurbished Bradford Baseball Stadium was added to the fund and the fund name changed to Athletic Venues (previously named Ameche Field). No tax dollars are being budgeted to fund the operation of Ameche Field or the Bradford Baseball Stadium, only user fees, outside contributions and a contribution from the District's Athletic operating budget for the Unified teams that will utilize this field.

Summary

The Kenosha Unified School District's budget for 2011-2012 has been prepared in accordance with the budgeting and financial operations policies 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 supporting all the current instructional programs of the District, taking into consideration the beliefs, parameters and objectives of the Transformation Plan and the ongoing instructional and fiscal responsibilities, with the ultimate goal of meeting the needs of all our students.

Dr. Michele Hancock
Superintendent of Schools

Tina M. Schmitz
Chief Financial Officer

Tarik Hamdan
Budget & Grant Manager

Kenosha Unified School District Student Enrollment

- ◆ The total Third Friday enrollment for school year 2011-2012 is 22,978, a decrease of 144 students from the 2010-2011 school year.
- ◆ The Third Friday membership count converts actual students in the District to full time equivalents (FTE). 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	Pre-Kindergarten	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
2011-2012	1,151	1,612	8,214	5,044	6,957	22,978
2010-2011	1,238	1,604	8,287	4,892	7,101	23,122
2009-2010	1,143	1,580	8,364	4,809	7,123	23,019
2008-2009	952	1,676	8,347	4,805	7,056	22,836
2007-2008	838	1,600	8,337	4,933	7,061	22,769
2006-2007	799	1,703	8,231	4,808	7,044	22,585
2005-2006	840	1,653	8,004	4,827	6,891	22,215
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

Kenosha Unified School District Financial Information State and Local Revenues

- ◆ 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 of Public Instruction (DPI), 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 15th 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 2011-2012 District's total tax levy decreased by \$3,197,279 over the 2010-2011 total tax levy for Kenosha Unified School District and includes \$3,665,077 of tax levy authority that was not levied last year. The mill rate per \$1,000 of equalized valuation is \$11.02, a 3.94% increase from the prior year. The last twenty (20) years of equalized values and tax levies is found on page 23.
- ◆ 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, 2010. The available state aid for 2011-2012 was provided on October 14, 2011 using the state mandated formulas. All public school districts must certify a property tax levy by November 1st of each year.
- ◆ Over the last few years, a greater share of the District's property tax revenue is being borne by Pleasant Prairie and Somers due to the continued growth of residential and business property in those communities. This trend can be seen on page 13.

Revenue Limit History

School Year	Revenue Limit	General State Aid	Allowable Tax Levy	Percentage Growth	Percentage State Aid
2011-2012	222,422,400	142,393,589	80,028,811	-4.47%	-3.29%
2010-2011	231,019,899	147,239,655	83,780,244	3.62%	63.73%
2009-2010	222,924,220	143,411,204	79,513,016	3.44%	64.33%
2008-2009	215,500,596	142,301,163	73,199,433	4.67%	66.03%
2007-2008	205,888,597	137,064,650	68,823,947	5.31%	66.57%
2006-2007	195,516,354	132,312,804	63,203,550	5.93%	67.67%
2005-2006	184,577,010	127,651,415	56,925,595	5.94%	69.16%
2004-2005	174,223,694	117,768,874	56,454,820	5.94%	67.60%
2003-2004	164,453,484	113,206,340	51,247,144	6.38%	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	6.43%	40.13%

Equalized Value Breakdown by Municipality

School Year	Kenosha	Percent of Total	Pleasant Prairie	Percent of Total	Somers	Percent of Total
2011-2012	5,425,529,318	63.80%	2,248,519,934	26.44%	829,754,900	9.76%
2010-2011	5,773,067,908	64.64%	2,304,066,977	25.80%	854,366,100	9.57%
2009-2010	6,172,612,789	64.90%	2,537,267,815	26.68%	800,978,100	8.42%
2008-2009	6,267,271,712	65.09%	2,527,629,911	26.25%	833,512,300	8.66%
2007-2008	6,178,644,610	65.04%	2,486,139,799	26.17%	834,937,700	8.79%
2006-2007	5,863,636,151	65.53%	2,321,214,525	25.94%	763,510,200	8.53%
2005-2006	5,370,762,904	65.83%	2,107,884,223	25.84%	679,674,300	8.33%
2004-2005	4,940,681,500	66.67%	1,847,371,807	24.93%	622,650,900	8.40%
2003-2004	4,549,831,424	66.80%	1,695,978,394	24.90%	565,209,800	8.30%
2002-2003	4,220,894,059	67.08%	1,559,304,586	24.78%	512,206,800	8.14%
2001-2002	3,882,306,813	66.55%	1,450,890,210	24.87%	500,836,100	8.58%
2000-2001	3,621,723,508	66.50%	1,353,620,305	24.85%	471,017,000	8.65%
1999-2000	3,419,300,429	67.17%	1,225,573,401	24.08%	445,591,800	8.75%

Tax Levy Breakdown by Municipality and Change from the Prior Year

School Year	Kenosha	% Change	Pleasant Prairie	% Change	Somers	% Change
2011-2012	59,767,725	-2.30%	24,769,735	1.40%	9,140,594	0.90%
2010-2011	61,188,428	8.01%	24,420,679	4.87%	9,055,379	23.19%
2009-2010	56,648,561	2.54%	23,285,531	4.51%	7,350,900	0.05%
2008-2009	55,243,191	5.50%	22,279,925	5.74%	7,347,038	3.83%
2007-2008	52,364,508	7.02%	21,070,234	8.78%	7,076,164	11.07%
2006-2007	48,927,551	11.67%	19,368,757	12.64%	6,370,908	14.90%
2005-2006	43,813,002	-2.12%	17,195,460	2.74%	5,544,570	-1.71%
2004-2005	44,759,972	8.84%	16,736,216	9.18%	5,640,889	10.42%
2003-2004	41,123,056	8.27%	15,328,879	9.25%	5,108,575	10.84%
2002-2003	37,980,585	5.17%	14,030,985	3.96%	4,608,956	-1.07%
2001-2002	36,113,749	7.20%	13,496,379	7.19%	4,658,846	6.33%
2000-2001	33,689,682	14.01%	12,591,529	18.89%	4,381,453	13.78%
1999-2000	29,549,326	-8.54%	10,591,309	37.24%	3,850,769	-6.96%

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 transactions relating to the district’s current operations, except for those required to be accounted for in other funds.

Special Projects Funds (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 21 Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

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 Funds (Fund 30)

These funds are 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 these funds are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI. Debt tax levies must be recorded in these funds.

Subfunds may be established for various debt issues. If subfunds are established, funds 31 - 37, and/or 39 may be used for debt authorized prior to August 12, 1993 or approved by referendum. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993. If the district is required to have a debt service tax levy as a result of participating in a consortium, the levy is recorded in the appropriate debt service fund with the appropriate principal and interest accounts charged when payment (usually to the consortium's fiscal agent) occurs.

Capital Projects Funds (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 are always recorded in the General Fund.

The use of subfunds is required for audit reporting and legal compliance purposes. Subfunds 42, 43, 46 - 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. Any balance remaining in a subfund 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)

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from elderly food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

Agency Fund (Fund 60)

This fund is used primarily to account for assets held by the district for pupil organizations. Funds held for parent organizations may be accounted for in this fund and are accounted for as a liability to the parent organization. Parent organization funds may be accounted for in Fund 60. The parent organization may not be a separate 501(c) (3) entity. 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. Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports. However, auxiliary records of receipts and disbursements must be maintained in at locations administering the accounts. Pupil organizations accounted for in this fund may give money to the district. It is recorded as a gift in the receiving fund.

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 72 Private Purpose Trust Fund

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund. Gifts and donations for district operated instructional programs are recorded and accounted for in the Special Revenue Trust Fund (Fund 21).

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. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

Fund 76 Investment Trust Fund

This fund is used to account for the external (non-district) portion of investment pools sponsored by the district.

Community Service 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.

The School Board must establish a Community Service Fund pursuant to s. 120.13(19). A budget for the Community Service Fund must be adopted as required by s. 65.90. Any tax necessary to operate the Community Service Fund is considered an "operation" levy subject to s. 120.10(8) and s. 120.12(3).

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.

Package and Cooperative Program Funds (Fund 90)

These funds are used to account for expenditures and revenues made by a host district related to a cooperative instructional activity involving several school districts.

Information obtained from the Department of Public Instruction

Wisconsin Uniform Financial Accounting Requirements (WUFAR)

Issue Date: June, 2002

Revision #17: October 15, 2011

http://dpi.wi.gov/sfs/pdf/wufar_final.pdf

BUDGET ADOPTION FORMAT

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).

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2011-2012 Adopted Budget
October 25, 2011

	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
GENERAL FUND (FUND 10)				
Beginning Fund Balance (Acct 930 000)	\$ 22,056,176	\$ 22,606,649	\$ 23,633,695	\$ 16,809,985
TOTAL ENDING FUND BALANCE (Acct 930 000)	22,606,649	23,633,695	16,809,985	8,579,163
REVENUES & OTHER FINANCING SOURCES				
Operating Transfer				
110 Transfers in From Other Funds	-	-	-	-
Local Sources				
210 Taxes	70,925,920	73,510,384	79,471,094	77,365,827
240 Payments for Services	-	-	-	-
260 Non-Capital Sales	253,878	261,846	287,972	211,900
270 School Activity Income	75,816	95,554	109,061	110,000
280 Interest on Investments	359,318	212,611	19,638	345,000
290 Other Revenue, Local Sources	2,594,791	2,716,108	2,543,058	1,956,967
Other School Districts Within Wisconsin				
310 Transit of Aids	-	-	-	-
340 Payments for Services	236,332	314,268	315,958	300,000
380 Medical Service Reimbursements	-	-	-	-
390 Other Inter-district, Within Wisconsin	-	-	-	-
Intermediate Sources				
510 Transit of Aids	-	-	-	-
540 Payments for Services	-	-	-	-
590 Other Immediate Services	127,832	83,253	78,481	59,500
State Sources				
610 State Aid-Categorical	1,366,381	1,287,152	1,317,123	1,252,755
620 State Aid-General	126,251,181	136,030,083	147,482,875	142,393,589
630 Special Project Grants	1,825,172	1,779,669	1,855,773	340,725
640 Payment for Services	90,705	100,836	150,441	120,000
650 SAGE	3,037,633	2,853,472	3,072,138	-
660 State Revenue Through Local Units	-	-	-	-
690 Other Revenue	419,947	394,150	455,927	403,463
Federal Sources				
710 Federal Aid-Categorical	16,509,747	7,860,218	234,712	214,840
730 Special Project Grants	3,897,680	2,657,449	3,220,905	3,372,749
750 ECIA, Title I & Title VI	7,765,197	7,472,955	7,822,238	5,629,205
760 JTPA	-	-	-	-
780 Federal Aid Received Through State Agencies	-	-	2,292,178	1,602,190
790 Direct Revenue from Federal Sources	25,862	89,926	154,099	180,719
Other Financing Sources				
860 Compensation, Fixed Assets	-	-	-	-
870 Long Term Obligations	-	-	-	-
Other Revenues				
960 Adjustments	-	-	(1,025)	-
970 Refund of Disbursement	-	-	-	-
980 Medical Services Reimbursement	-	-	-	-
990 Miscellaneous	5,877	1,001,453	1,362,047	26,669
TOTAL FUND 10 REVENUES & OTHER FINANCING SOURCES	\$ 235,769,268	\$ 238,721,386	\$ 252,244,694	\$ 235,886,098

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2011-2012 Adopted Budget
October 25, 2011

	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110000 Undifferentiated Curriculum	71,747,440	75,626,166	81,864,846	76,096,991
120000 Regular Curriculum	45,553,157	45,328,241	46,406,371	42,931,683
130000 Vocational Curriculum	5,479,164	5,922,841	5,898,595	4,880,998
140000 Physical Curriculum	5,658,032	5,682,340	5,462,520	5,124,098
150000 Special Curriculum	-	-	-	-
160000 Co-Curricular Activities	1,826,254	1,929,631	2,059,581	2,278,955
170000 Other Special Programs	986,154	1,051,145	1,128,859	1,243,832
Support Services				
210000 Pupil Services	7,892,176	8,584,297	9,093,449	9,517,703
220000 Instructional Staff Services	13,129,859	12,738,960	14,244,741	13,241,083
230000 General Administration	1,505,737	1,371,182	1,667,468	1,432,349
240000 School Building Administration	13,448,627	14,168,967	15,468,744	14,407,342
250000 Business Administration	32,387,900	33,225,445	36,992,535	33,432,099
260000 Central Services	4,434,793	5,140,431	5,740,321	5,723,554
270000 Insurance and Judgments	604,957	672,854	568,192	1,354,957
280000 Debt Services	1,327,647	663,994	508,277	506,943
290000 Other Support Services	-	2,596	-	-
Non-Program Transactions				
410000 Interfund Operation Transfers	28,157,059	24,272,417	30,498,836	30,759,834
430000 General Tuition Payments	1,079,839	1,312,834	1,465,072	1,184,500
490000 Other Non-Program Transactions	-	-	-	-
TOTAL FUND 10 EXPENDITURES & OTHER FINANCING USES	\$ 235,218,796	\$ 237,694,340	\$ 259,068,404	\$ 244,116,920
SPECIAL PROJECTS FUND (FUND 20)				
Beginning Fund Balance	-	30,677	-	-
Ending Fund Balance	30,677	-	-	-
TOTAL FUND 20 REVENUES & OTHER FINANCING SOURCES	\$ 44,844,126	\$ 48,540,306	\$ 49,748,762	\$ 47,747,183
100 000 Instruction	34,083,661	35,891,568	37,840,367	37,737,586
200 000 Support Services	10,729,788	12,679,415	11,849,594	10,009,597
400 000 Non-Program Transactions	-	-	58,800	-
TOTAL FUND 20 EXPENDITURES & OTHER FINANCING USES	\$ 44,813,449	\$ 48,570,983	\$ 49,748,762	\$ 47,747,183
DEBT SERVICE FUND (FUND 30)				
Beginning Fund Balance	2,190,190	2,066,359	1,161,315	760,673
Ending Fund Balance	2,066,359	1,161,315	760,673	898,330
TOTAL FUND 30 REVENUES & OTHER FINANCING SOURCES	\$ 12,867,367	\$ 35,365,029	\$ 25,118,044	\$ 17,134,876
281000 Long Term Debt Capital	12,991,198	11,776,905	16,018,686	16,232,035
282000 Refinancing	-	21,705,000	9,500,000	-
285000 Other Post Employment Benefit Financing	-	530,100	-	765,185
289000 Other Long-Term General Obligation Debt	-	2,258,069	-	-
490000 Other Non-Program Transactions	-	-	-	-
TOTAL FUND 30 EXPENDITURES & OTHER FINANCING USES	\$ 12,991,198	\$ 36,270,074	\$ 25,518,686	\$ 16,997,220

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2011-2012 Adopted Budget
October 25, 2011

	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
CAPITAL PROJECTS FUND (FUND 40)				
Beginning Fund Balance	10,143	11,702,749	20,571,141	4,244,695
Ending Fund Balance	11,702,749	20,571,141	4,244,695	-
TOTAL FUND 40 REVENUES & OTHER FINANCING SOURCES	\$ 20,567,624	\$ 38,742,869	\$ 219,553	\$ 34,415
100 000 Instruction	-	-	-	-
200 000 Support Services	8,875,019	29,340,765	16,545,999	4,279,111
400 000 Non-Program Transactions	-	533,711	-	-
TOTAL FUND 40 EXPENDITURES & OTHER FINANCING USES	\$ 8,875,019	\$ 29,874,476	\$ 16,545,999	\$ 4,279,111
FOOD SERVICE FUND (FUND 50)				
Beginning Fund Balance	1,499,244	1,157,384	354,952	480,864
Ending Fund Balance	1,157,384	354,952	480,864	480,864
TOTAL FUND 50 REVENUES & OTHER FINANCING SOURCES	\$ 7,256,053	\$ 7,917,495	\$ 8,339,134	\$ 8,011,102
200 000 Support Services	7,597,913	8,719,927	8,213,222	8,011,102
400 000 Non-Program Transactions	-	-	-	-
TOTAL FUND 50 EXPENDITURES & OTHER FINANCING USES	\$ 7,597,913	\$ 8,719,927	\$ 8,213,222	\$ 8,011,102
TRUST FUND (FUND 70) *				
Beginning Fund Balance	(7,980,224)	(22,819,060)	(21,843,735)	(20,643,868)
Ending Fund Balance	(22,819,060)	(21,843,735)	(20,643,868)	(19,641,108)
TOTAL FUND 70 REVENUES & OTHER FINANCING SOURCES	\$ 3,617,764	\$ 4,631,144	\$ 5,027,688	\$ 4,682,760
200 000 Support Services	3,500,153	3,556,103	3,827,821	3,680,000
TOTAL FUND 70 EXPENDITURES & OTHER FINANCING USES	\$ 3,500,153	\$ 3,556,103	\$ 3,827,821	\$ 3,680,000
COMMUNITY SERVICES FUND (FUND 80)				
Beginning Fund Balance	918,670	884,632	750,466	657,693
Ending Fund Balance	884,632	750,466	657,693	496,751
TOTAL FUND 80 REVENUES & OTHER FINANCING SOURCES	\$ 2,204,515	\$ 2,104,262	\$ 2,232,203	\$ 2,105,965
100 000 Instruction	295,730	234,165	211,653	211,948
200 000 Support Services	1,484,924	1,529,221	1,639,705	1,503,512
300 000 Community Services	457,900	475,042	473,618	551,446
400 000 Non-Program Transactions	-	-	-	-
TOTAL FUND 80 EXPENDITURES & OTHER FINANCING USES	\$ 2,238,553	\$ 2,238,428	\$ 2,324,977	\$ 2,266,907
GRAND TOTAL REVENUES - ALL FUNDS	\$ 331,272,836	\$ 380,054,952	\$ 342,930,079	\$ 315,602,399
GRAND TOTAL EXPENDITURES - ALL FUNDS	\$ 319,351,514	\$ 370,841,552	\$ 365,247,871	\$ 327,098,442

The 2011-2012 Adopted Budget is presented in the Department of Public Instruction (DPI) Recommended Budget Adoption Format

Subtotals contain calculated fields and formulas which may result in rounded values

* Fund Balances in Fund 73 were adjusted in 2008-2009 and 2009-2010 to reflect OPEB (Other Post Employment Benefit) obligations

KENOSHA UNIFIED SCHOOL DISTRICT NO.1

TAX LEVY COMPARISON

School Year	Equalized Valuation	% Change	Fund 10 Levy	Fund 10 Chargeback Levy	Mil Rate	Fund 30 Debt Service Levy	Mil Rate	Fund 80 Community Service Levy	Mil Rate	Total Levy	Total Mil Rate	% Tax Levy Change	% Mil rate Change
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%
2006/07	8,948,360,876	9.68%	61,386,666	15,075	6.86	11,611,911	1.2977	1,653,564	0.18	74,667,216	8.34	12.19%	2.29%
2007/08	9,499,722,109	6.16%	66,465,447	7,369	7.00	12,323,576	1.2973	1,714,513	0.18	80,510,905	8.48	7.83%	1.57%
2008/09	9,628,413,923	1.35%	70,705,971	18,570	7.35	12,264,373	1.2738	1,881,240	0.20	84,870,154	8.81	5.41%	4.01%
2009/10	9,510,858,704	-1.22%	73,218,329	6,733	7.70	12,168,871	1.2795	1,881,240	0.20	87,275,173	9.18	2.83%	4.10%
2010/11	8,931,518,657	-6.09%	79,133,470	29,422	8.86	13,520,354	1.5138	1,981,240	0.22	94,664,486	10.60	8.47%	15.50%
2011/12	8,503,804,152	-4.79%	77,070,827	-	9.06	14,625,987	1.7199	1,981,240	0.23	93,678,054	11.02	-1.04%	3.94%

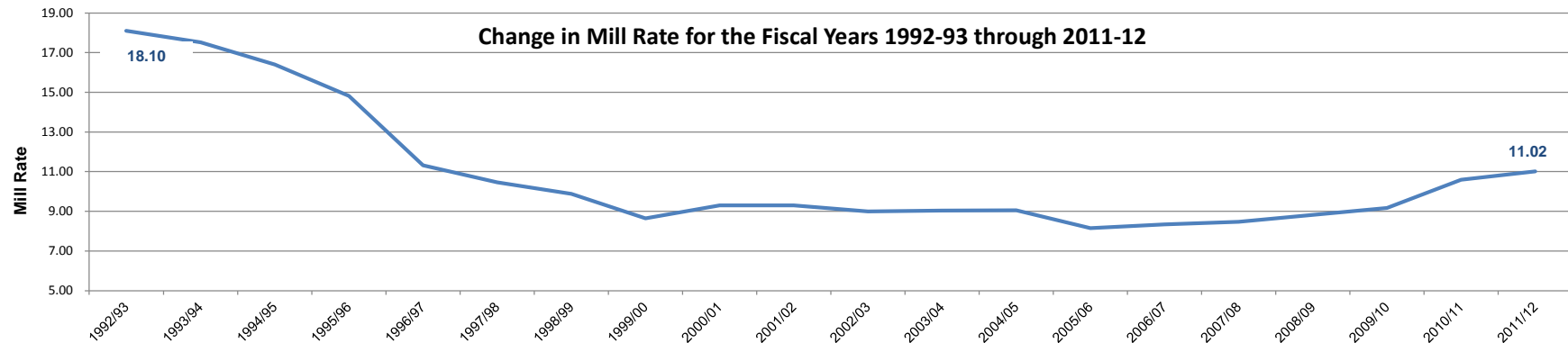
Average 15 Year Change in Equalized Valuation
Average 15 Year Change in Mil Rate

5.44%
0.06%

Tax on \$100,000 Property

10/11 Property Tax	\$ 1,059.89
11/12 Property Tax	\$ 1,101.60
Increase (Decrease)	\$ 41.71
% Increase (Decrease)	3.94%

In the last five years the mill rate has increased by an average of 5.82% per year.



FUND 10

GENERAL FUND

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.

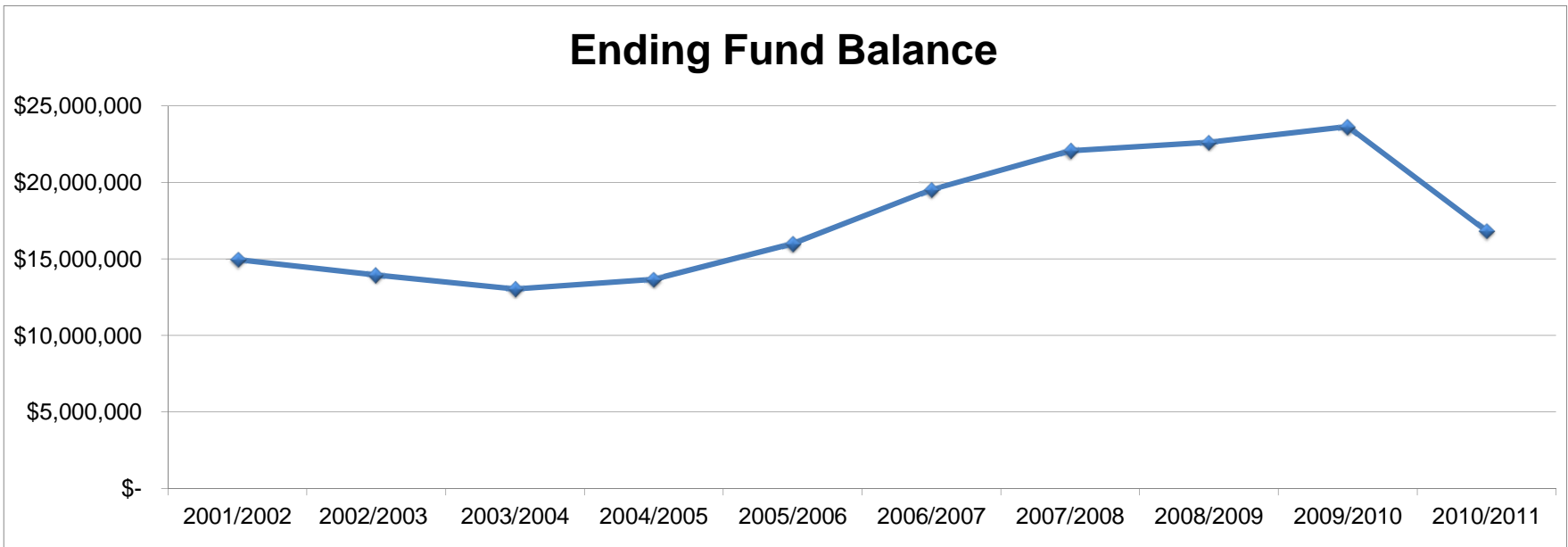
FUND 10 - GENERAL FUND

	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
REVENUE				
LOCAL SOURCES				
210 Taxes	\$ 70,925,920	\$ 73,510,384	\$ 79,471,094	\$ 77,365,827
240 Payments for Services	-	-	-	-
260 Non-Capital Sales	253,878	261,846	287,972	211,900
270 School Activity Income	75,816	95,554	109,061	110,000
280 Interest on Investments	359,318	212,611	19,638	345,000
290 Other Local	2,594,791	2,716,108	2,543,058	1,956,967
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN				
340 Open Enrollment Tuition	236,332	314,268	315,958	300,000
INTERMEDIATE SOURCES				
540 Payments for Services	-	-	-	-
590 Other Intermediate	127,832	83,253	78,481	59,500
STATE SOURCES				
610 State Aid Categorical	1,366,381	1,287,152	1,317,123	1,252,755
620 State Aid General	126,251,181	136,030,083	147,482,875	142,393,589
630 Special Projects Grants	1,825,172	1,779,669	1,855,773	340,725
640 Payments for Services	90,705	100,836	150,441	120,000
650 SAGE	3,037,633	2,853,472	3,072,138	-
660 DNR State Revenue	-	-	-	-
690 Tax Exempt Computer/Other Aid	419,947	394,150	455,927	403,463
FEDERAL SOURCES				
710 Federal Aid Categorical	238,793	268,921	234,712	214,840
718 ARRA Federal Stabilization Aid	16,270,954	7,591,297	-	-
730 Special Projects Grants	3,897,680	2,657,449	3,220,905	3,372,749
750 ECIA Title I & Title VI	7,765,197	7,472,955	7,822,238	5,629,205
760 JTPA	-	-	-	-
780 Federal Aid Received through State Agencies	-	-	2,292,178	1,602,190
790 Other Federal Sources	25,862	89,926	154,099	180,719
OTHER FINANCING SOURCES				
860 Compensation for Sale or Loss of Fixed Assets	-	-	-	-
OTHER REVENUES				
960 Adjustments	-	-	(1,025)	-
970 Refund of Disbursement	-	-	-	-
980 Medical Services Reimbursement	-	-	-	-
990 Miscellaneous	5,877	1,001,453	1,362,047	26,669
TOTAL REVENUES	\$ 235,769,268	\$ 238,721,386	\$ 252,244,694	\$ 235,886,098
EXPENDITURES				
INSTRUCTION				
110000 Undifferentiated Curriculum	\$ 71,747,440	\$ 75,626,166	\$ 81,864,846	\$ 76,096,991
120000 Regular Curriculum	45,553,157	45,328,241	46,406,371	42,931,683
130000 Vocational Curriculum	5,479,164	5,922,841	5,898,595	4,880,998
140000 Physical Curriculum	5,658,032	5,682,340	5,462,520	5,124,098
150000 Special Curriculum	-	-	-	-
160000 Co-Curricular	1,826,254	1,929,631	2,059,581	2,278,955
170000 Other Special Needs	986,154	1,051,145	1,128,859	1,243,832
SUPPORT				
210000 Pupil Services	7,892,176	8,584,297	9,093,449	9,517,703
220000 Instructional Services	13,129,859	12,738,960	14,244,741	13,241,083
230000 General Administration	1,505,737	1,371,182	1,667,468	1,432,349
240000 School Building Administration	13,448,627	14,168,967	15,468,744	14,407,342
250000 Business Administration	32,387,900	33,225,445	36,992,535	33,432,099
260000 Central Services	4,434,793	5,140,431	5,740,321	5,723,554
270000 Insurance & Judgements	604,957	672,854	568,192	1,354,957
280000 Debt Services	1,327,647	663,994	508,277	506,943
290000 Other Support Services	-	2,596	-	-
NON PROGRAM TRANSACTIONS				
410000 Interfund Operating Transfers	28,157,059	24,272,417	30,498,836	30,759,834
430000 Purchased Instructional Services	1,079,839	1,312,834	1,465,072	1,184,500
490000 Other Non Program Transactions	-	-	-	-
TOTAL EXPENDITURES	\$ 235,218,796	\$ 237,694,340	\$ 259,068,404	\$ 244,116,920

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1

TEN YEAR FUND BALANCE HISTORY (General Fund)

	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
Beginning Fund Balance	14,893,286	14,955,867	13,939,777	13,033,908	13,662,100	15,987,200	19,519,519	22,056,176	22,606,649	23,633,695
Audited Revenues	160,754,732	169,592,549	179,626,944	191,292,025	201,263,283	213,362,747	225,865,918	235,769,268	238,721,386	252,244,694
Audited Expenditures	160,692,151	170,608,639	180,532,813	190,663,833	198,938,182	209,830,428	223,329,261	235,218,796	237,694,340	259,068,404
Net Transfer Out										
Fund Balance Change	62,581	(1,016,090)	(905,869)	628,192	2,325,101	3,532,319	2,536,657	550,473	1,027,046	(6,823,710)
Ending Total Fund Balance	14,955,867	13,939,777	13,033,908	13,662,100	15,987,200	19,519,519	22,056,176	22,606,649	23,633,695	16,809,985
% Fund Balance/Expenditures	9.31%	8.17%	7.22%	7.17%	8.04%	9.30%	9.88%	9.61%	9.94%	6.49%
Next Year's Adopted Budget	173,023,165	180,958,968	192,196,034	201,186,764	213,240,748	223,954,723	236,633,798	240,111,376	252,975,959	244,116,920
% Fund Balance/Budget	8.64%	7.70%	6.78%	6.79%	7.50%	8.72%	9.32%	9.42%	9.34%	6.89%



FUND 10 - GENERAL FUND

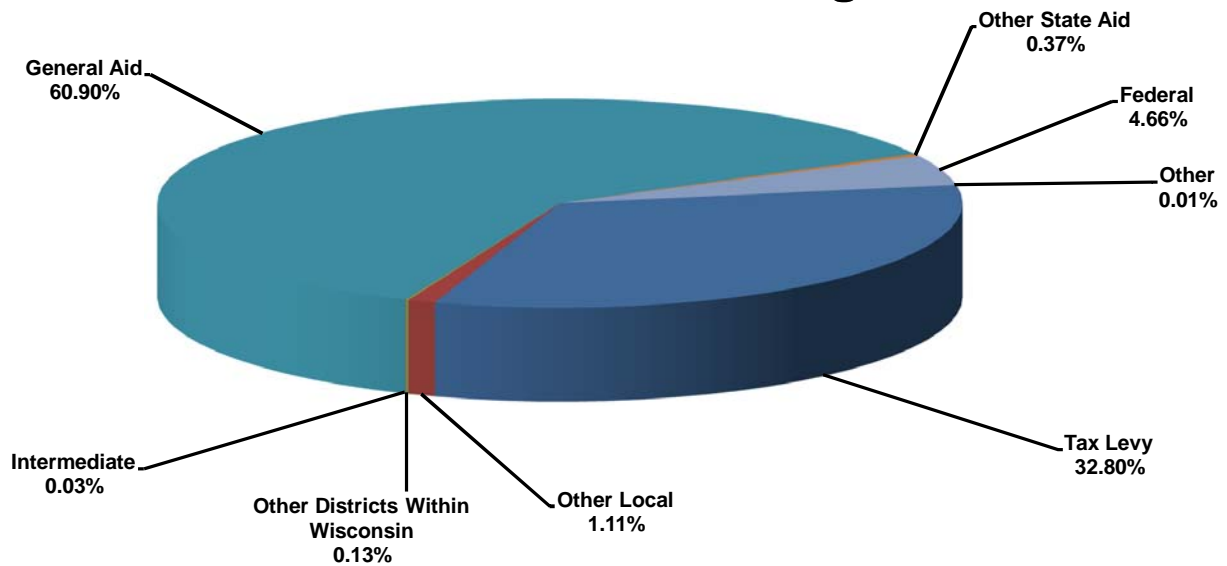
DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
Transfer from Other Funds	100	\$ 64,279	\$ -	\$ -	\$ -
Local Property Taxes	211	70,705,971	73,218,329	79,133,470	77,070,827
Chargeback Levy	212	18,570	6,733	29,422	-
Mobile Home Taxes	213	170,950	283,586	275,000	275,000
Other Taxes	219	30,429	1,736	33,202	20,000
Other Payments for Services	249	-	-	-	-
Sale Non-Capital Objects	262	253,878	261,846	287,972	211,900
Athletic Admission Revenue	278	75,816	95,554	109,061	110,000
Interest on Investments	280	37,843	(5,332)	4,053	50,000
Interest on Short Term Borrowing	281	321,475	217,943	15,586	295,000
Gifts (Money Donations)	291	71,944	28,397	55,940	84,170
Student Fees	292	1,002,108	1,094,383	1,016,098	500,000
Rentals	293	966,008	1,052,165	969,300	950,000
Summer School	295	92,551	91,503	65,345	70,000
Parking Fee	296	59,603	55,576	53,137	55,000
Student Fines	297	9,590	26,028	10,767	10,000
Miscellaneous	299	328,708	368,056	372,471	287,797
TOTAL LOCAL REVENUE (200)		\$ 74,145,443	\$ 76,796,502	\$ 82,430,823	\$ 79,989,694
Other School Districts Within Wisconsin	345	236,332	314,268	315,958	300,000
TOTAL OTHER DISTRICTS W/IN WISCONSIN		\$ 236,332	\$ 314,268	\$ 315,958	\$ 300,000
Payments for Services	549	-	-	-	-
Other Revenue	590	127,832	83,253	78,481	59,500
TOTAL INTERMEDIATE REVENUE (500)		\$ 127,832	\$ 83,253	\$ 78,481	\$ 59,500
Transportation Aid	612	264,345	268,485	274,728	292,500
Library Aid	613	912,921	830,103	872,255	872,255
Bilingual Revenue	618	189,115	188,564	170,141	88,000
Equalization Aid	621	126,089,577	135,819,907	147,239,655	142,393,589
Other General Aid	629	161,604	210,176	243,220	-
Special Project Grants	630	1,825,172	1,779,669	1,855,773	340,725
Payment for Services	640	90,705	100,836	150,441	120,000
SAGE Revenue	650	3,037,633	2,853,472	3,072,138	-
State Revenue Thru Local Units	660	-	-	-	-
Other State Revenue	690	17,320	5,867	455,927	403,463
Tax Exempt Computer Aid	691	402,627	388,283	-	-
TOTAL STATE REVENUE (600)		\$ 132,991,020	\$ 142,445,363	\$ 154,334,277	\$ 144,510,532
Vocational Education Aid	713	238,793	268,921	234,712	214,840
ARRA Federal Stabilization Aid	718	16,270,954	7,591,297	-	-
Special Project Grants	730	3,897,680	2,657,449	3,220,905	3,372,749
ECIA - Chapter I	751	7,737,574	7,472,955	7,822,238	5,629,205
ECIA - Chapter II	752	27,623	-	-	-
JTPA - 8%	762	-	-	-	-
Federal Aid Received through State Agencies	780	-	-	2,292,178	1,602,190
Other Revenue from Federal Sources	790	25,862	89,926	154,099	180,719
TOTAL FEDERAL REVENUE (700)		\$ 28,198,486	\$ 18,080,547	\$ 13,724,132	\$ 10,999,703
Sale of Capital Assets	860	-	-	-	-
TOTAL OTHER FINANCING SOURCES (800)		\$ -	\$ -	\$ -	\$ -
Cash Adjustments	961	-	-	-	-
Insurance Adjustments	964	-	-	-	-
Accounting Adjustments	969	-	-	(1,025)	-
Aidable Adjustments	971	-	-	-	-
Non-Aided Prior Year Adjustments	972	-	-	-	-
Medicaid Reimbursement	981	-	-	-	-
Miscellaneous	990	5,877	1,001,453	1,362,047	26,669
TOTAL OTHER REVENUE (900)		\$ 5,877	\$ 1,001,453	\$ 1,361,022	\$ 26,669
TOTAL REVENUE		\$ 235,769,268	\$ 238,721,386	\$ 252,244,694	\$ 235,886,098

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2011 - 2012 ADOPTED BUDGET**

GENERAL FUND REVENUES		Budget	%
Tax Levy	\$	77,365,827	32.80%
Other Local		2,623,867	1.11%
Other Districts Within Wisconsin		300,000	0.13%
Intermediate		59,500	0.03%
General Aid		143,646,344	60.90%
Other State Aid		864,188	0.37%
Federal		10,999,703	4.66%
Other		26,669	0.01%
TOTAL REVENUES		\$ 235,886,098	100.00%

Fund 10 Revenue Budget



FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
SALARIES					
<u>Permanent Full-Time Employees</u>					
Salary Accrual	101	\$ -	\$ -	\$ 477,515	\$ -
Administrators	110	6,708,275	7,339,298	8,575,799	8,002,800
Supervisory	111	1,466,954	1,558,610	1,620,655	1,593,029
Technical	112	1,205,525	1,328,007	1,384,782	1,365,515
Certified Teachers	113	79,629,711	82,575,522	86,356,498	81,129,708
Certified Other Educational	114	606,247	774,397	419,413	359,409
Non-Certified Other Educational	115	529,874	568,765	691,212	825,192
Maintenance / Trades	116	1,784,017	1,897,586	1,962,920	1,999,774
Clerical / Secretarial	117	4,894,255	4,684,406	5,191,459	4,990,876
Service / Custodial	118	6,045,926	6,302,303	6,513,390	6,663,541
Educational Assistants	119	2,543,612	2,474,859	2,794,530	2,290,335
SUBTOTAL 110		<u>\$ 105,414,395</u>	<u>\$ 109,503,753</u>	<u>\$ 115,988,174</u>	<u>\$ 109,220,179</u>
<u>Permanent Part-Time Employees</u>					
Non-Certified Administration	121	31,639	33,720	34,701	34,700
Clerical / Secretarial	127	97,263	110,880	173,697	215,952
Service / Custodial	128	635	210	4,100	-
Educational Assistants	129	308,071	182,456	195,787	168,449
SUBTOTAL 120		<u>\$ 437,608</u>	<u>\$ 327,266</u>	<u>\$ 408,285</u>	<u>\$ 419,101</u>
<u>Temporary Part-Time Employees</u>					
Temporaty Part-Time	140	33,855	131,537	185,747	95,650
Technical	142	97,229	98,170	106,059	105,117
Certified Teachers	143	2,589,805	2,479,756	2,722,896	1,551,794
Shift Differential	144	-	693	-	-
Professional/Other Supervisor	145	195,718	207,811	222,055	207,806
Temporaty Part-Time Other	146	75,286	60,829	58,414	1,000
Clerical / Secretarial	147	204,156	237,612	191,679	152,613
Service / Custodial	148	98,839	112,765	108,501	142,894
Educational Assistants	149	389,471	373,608	373,017	275,384
SUBTOTAL 140		<u>\$ 3,684,361</u>	<u>\$ 3,702,781</u>	<u>\$ 3,968,366</u>	<u>\$ 2,532,257</u>
<u>Other Pay</u>					
Vacation Pay	151	22,666	19,791	22,744	235,989
Sick Leave	152	31,945	63,030	225,322	906,300
AST Retirement Payout	153	47,000	52,000	60,834	126,671
SUBTOTAL 150		<u>\$ 101,612</u>	<u>\$ 134,821</u>	<u>\$ 308,900</u>	<u>\$ 1,268,960</u>
<u>Overtime</u>					
Technical	162	6,751	8,580	9,440	8,550
Interpretors	164	82	44	-	-
Maintenance / Trades	166	104,797	65,405	90,936	76,500
Clerical / Secretarial	167	145,068	110,100	86,674	97,063
Service / Custodial	168	194,307	161,873	216,070	196,244
Educational Assistants	169	2,394	31	5	1,000
SUBTOTAL 160		<u>\$ 453,400</u>	<u>\$ 346,033</u>	<u>\$ 403,125</u>	<u>\$ 379,357</u>

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
<u>Additional Time</u>					
Additional Time-Chair Pay	170	153,542	151,457	155,216	147,921
Additional Time-Regular	171	1,150,737	1,166,992	1,274,925	1,984,801
Additional Teaching-Regular	172	41,832	34,751	43,324	60,100
Coaching	173	640,816	686,364	709,068	783,163
House / Stage Managers	174	45,889	34,910	59,629	36,900
Non-District Staff	175	88,058	122,144	112,956	50,718
Curriculum work	178	38,743	23,460	33,854	77,500
Other	179	191,910	311,888	294,412	119,583
SUBTOTAL 170		<u>\$ 2,351,527</u>	<u>\$ 2,531,966</u>	<u>\$ 2,683,384</u>	<u>\$ 3,260,686</u>
<u>Special Pay</u>					
Longevity	190	67,853	69,467	70,913	250
Buy Back	191	(101,117)	(48,310)	(60,126)	-
School Account	192	31,115	43,364	45,116	31,226
Non-School Account	193	(4,243)	2,269	2,047	-
Contract Penalty	195	(5,000)	(3,500)	(5,500)	-
Caputured Vacancy Allowance	198	90	288	-	-
Estimated Turnover Differential	199	-	-	-	-
SUBTOTAL 190		<u>\$ (11,302)</u>	<u>\$ 63,577</u>	<u>\$ 52,450</u>	<u>\$ 31,476</u>
TOTAL SALARIES (100)		<u>\$112,431,600</u>	<u>\$116,610,197</u>	<u>\$123,812,685</u>	<u>\$117,112,016</u>
BENEFITS					
Retirement - Certified Employee	211	5,079,956	6,003,999	5,845,491	4,679,643
Retirement - Certified Employer	212	4,048,880	4,343,987	4,902,385	5,230,499
Retirement - Non-Certified Employee	213	1,163,684	1,140,456	1,308,354	550,225
Retirement - Non-Certified Employer	214	919,395	950,022	1,108,445	1,284,184
Early Retirement	219	2,960,858	3,718,947	4,007,744	3,731,476
SUBTOTAL 210		<u>\$ 14,172,774</u>	<u>\$ 16,157,412</u>	<u>\$ 17,172,418</u>	<u>\$ 15,476,027</u>
Social Security	222	8,384,911	8,703,172	9,215,796	8,836,798
SUBTOTAL 220		<u>\$ 8,384,911</u>	<u>\$ 8,703,172</u>	<u>\$ 9,215,796</u>	<u>\$ 8,836,798</u>
Life Insurance	230	113,106	74,939	123,282	125,609
SUBTOTAL 230		<u>\$ 113,106</u>	<u>\$ 74,939</u>	<u>\$ 123,282</u>	<u>\$ 125,609</u>
Health Insurance	241	34,583,361	35,482,353	39,527,166	34,180,722
Vision Insurance	242	18,099	17,144	21,635	21,520
Dental Insurance	243	1,940,087	2,069,608	2,192,030	2,103,145
Long Term Care	245	944,868	1,137,796	1,150,984	1,182,655
SUBTOTAL 240		<u>\$ 37,486,415</u>	<u>\$ 38,706,901</u>	<u>\$ 42,891,815</u>	<u>\$ 37,488,043</u>
LTD Insurance	251	302,900	317,725	342,268	325,315
Worker Compensation Insurance	253	383,696	588,491	627,060	1,122,207
Short Term Disability	257	-	(12,627)	275	-
SUBTOTAL 250		<u>\$ 686,595</u>	<u>\$ 893,589</u>	<u>\$ 969,604</u>	<u>\$ 1,447,522</u>

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
Other	260	-	-	-	-
SUBTOTAL 260		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Physical Examinations	290	3,525	2,221	1,469	2,500
Teacher Credit Reimbursement	291	82,779	66,921	53,037	41,200
Other	295	16,742	13,723	17,019	-
Employee Recognition	299	16,873	18,998	16,505	19,650
SUBTOTAL 290		<u>\$ 119,919</u>	<u>\$ 101,862</u>	<u>\$ 88,030</u>	<u>\$ 63,350</u>
TOTAL EMPLOYEE BENEFITS (200)		<u>\$ 60,963,720</u>	<u>\$ 64,637,874</u>	<u>\$ 70,460,944</u>	<u>\$ 63,437,348</u>
PURCHASED SERVICES					
Athletic Officials / Game Management	310	85,841	85,807	82,966	97,672
Professional Technical Services	311	1,786,320	1,619,408	1,929,310	1,720,230
Instructional Services	312	114,992	157,672	177,437	94,500
Pupil Services	313	468,466	626,949	695,830	733,955
Staff Services	314	348,592	323,534	229,656	213,448
Management Services	315	173,159	182,405	167,982	211,200
Board of Education Services	318	364,112	177,623	110,962	206,300
Community Service	319	71,523	-	-	5,000
SUBTOTAL 310		<u>\$ 3,413,005</u>	<u>\$ 3,173,397</u>	<u>\$ 3,394,142</u>	<u>\$ 3,282,305</u>
Property Services	320	350	-	-	19,000
Equipment Maintenance and Repair	324	215,383	200,038	217,943	195,950
Vehicle Maintenance and Repair	325	146,576	183,260	105,037	70,000
Construction Services	327	1,975,141	2,363,496	1,559,397	1,858,750
General Property Services	329	1,297,041	2,252,932	731,367	732,950
SUBTOTAL 320		<u>\$ 3,634,491</u>	<u>\$ 4,999,725</u>	<u>\$ 2,613,744</u>	<u>\$ 2,876,650</u>
Gas - Heat	331	1,771,306	1,261,534	1,136,182	1,267,000
Electricity - Heat	334	-	-	496	-
Gas - Non-Heat	335	-	78	826	2,500
Electricity	336	2,468,218	2,400,770	2,681,780	3,035,000
Water - Sewer	337	366,525	344,978	393,438	398,000
Energy Conservation	339	231,515	336,445	303,690	452,000
SUBTOTAL 330		<u>\$ 4,837,565</u>	<u>\$ 4,343,805</u>	<u>\$ 4,516,411</u>	<u>\$ 5,154,500</u>
Pupil Transportation	341	3,477,199	3,817,828	3,836,526	3,901,572
Employee Travel and Conference	342	476,766	336,535	477,305	381,548
In-District Travel Reimbursement	343	40,584	48,837	45,723	53,058
Recruitment	344	10,877	10,163	107	40,358
Pupil Related Transportation	345	45	342	124	-
Non KUSD Transportation	346	914	355	-	-
Other Transportation	349	25,410	1,664	4,946	4,054
SUBTOTAL 340		<u>\$ 4,031,795</u>	<u>\$ 4,215,723</u>	<u>\$ 4,364,730</u>	<u>\$ 4,380,590</u>

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
Advertising	351	44,805	41,088	32,805	69,800
Postage	353	172,552	153,242	169,473	155,083
Duplicating, Copying, Printing	354	279,132	301,535	247,968	298,428
Telephone and Data Communication	355	224,343	318,987	223,975	375,269
Radio - Education	357	-	-	-	-
Other Communication	359	780	-	1,940	1,200
SUBTOTAL 350		\$ 721,611	\$ 814,852	\$ 676,161	\$ 899,780
Administrative Data Processing	361	330,753	413,136	489,023	407,548
Instructional Data Processing	362	6,050	-	-	3,000
SUBTOTAL 360		\$ 336,803	\$ 413,136	\$ 489,023	\$ 410,548
Payments for Services within Wisconsin	382	661,127	881,887	1,088,880	950,000
Payments to Intermediate Units	385	22,330	51,215	56,000	94,000
Payments To State	387	54,126	22,055	33,677	2,500
Payments to Technical Colleges	389	334,616	379,543	324,834	198,500
SUBTOTAL 380		\$ 1,072,199	\$ 1,334,699	\$ 1,503,391	\$ 1,245,000
Interfund Payments	390	-	-	-	-
SUBTOTAL 390		\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES (300)		\$ 18,047,469	\$ 19,295,336	\$ 17,557,602	\$ 18,249,373
NON CAPITAL PURCHASES					
Supplies and Materials	410	-	73,327	83,850	659
General Supplies	411	3,316,443	3,342,999	3,033,127	4,753,023
Workbooks	412	17,554	19,048	42,623	22,400
Computer Supplies	413	52,880	40,546	44,131	58,252
Food	415	130,783	158,679	163,810	84,545
Health Supplies	416	16,449	22,719	22,553	25,840
Copier Costs	417	594,880	564,519	475,851	642,781
Fuel	418	84,343	56,857	120,110	60,000
SUBTOTAL 410		\$ 4,213,332	\$ 4,278,695	\$ 3,986,054	\$ 5,647,501
Apparel	420	109	-	920	1,508
SUBTOTAL 420		\$ 109	\$ -	\$ 920	\$ 1,508
Audio Visual Material	431	47,277	50,395	54,429	70,386
Library Books	432	312,795	426,764	432,730	417,240
Newspapers	433	4,221	4,626	4,748	17,664
Periodicals	434	24,104	19,875	20,662	26,114
Computer Software Programs	435	624,291	590,230	985,859	561,755
Other Media	439	275,991	189,151	229,615	199,387
SUBTOTAL 430		\$ 1,288,678	\$ 1,281,041	\$ 1,728,043	\$ 1,292,545
Non-Capital Equipment	440	1,051,880	1,055,191	1,135,319	867,872
Furnishings	444	140,307	53,288	127,455	82,438
Technology	448	2,499,601	2,313,418	2,721,209	2,335,795
Other Non-Capital Equipment	449	371,173	54,732	120,106	41,292
SUBTOTAL 440		\$ 4,062,961	\$ 3,476,629	\$ 4,104,089	\$ 3,327,397

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
Salable Books and Materials	450	34,603	229,641	160,266	281,386
SUBTOTAL 450		<u>\$ 34,603</u>	<u>\$ 229,641</u>	<u>\$ 160,266</u>	<u>\$ 281,386</u>
Textbooks	470	1,232,414	1,050,807	2,950,452	889,422
SUBTOTAL 470		<u>\$ 1,232,414</u>	<u>\$ 1,050,807</u>	<u>\$ 2,950,452</u>	<u>\$ 889,422</u>
Other	480	-	-	-	-
SUBTOTAL 480		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Supplies and Materials	490	(40)	(25)	398	-
Athletic Reimbursement	498	(36,866)	(36,616)	(35,041)	-
Activity Supplies	499	13,657	3,327	6,930	7,083
SUBTOTAL 490		<u>\$ (23,250)</u>	<u>\$ (33,314)</u>	<u>\$ (27,712)</u>	<u>\$ 7,083</u>
TOTAL SUPPLIES (400)		<u>\$ 10,808,847</u>	<u>\$ 10,283,500</u>	<u>\$ 12,902,112</u>	<u>\$ 11,446,841</u>
CAPITAL EQUIPMENT					
Capital Expenditures	501	6,385	-	-	-
Site Purchase	511	6,259	145,460	694	100
Site Rental	517	6,077	20,596	6,503	12,700
Site- Additions	521	26,372	14,052	16,490	27,587
Aquire & Remodel	531	6,475	922	24,375	9,500
Site/Building Rental	537	642,756	771,242	661,634	707,734
Building Remodeling	541	216,376	121,678	99,975	134,500
Equipment Lease	550	-	-	-	-
Additional Equipment	551	102,496	73,620	525,062	59,623
New Equipment < \$5,000	552	144,454	82,563	94,842	67,760
Additional Equipment > \$5,000	553	54,488	63,698	14,873	23,685
Addtl. Hardware/Instructional Technology	558	643,204	482,199	617,936	617,009
Replacement Equipment	561	58,839	42,004	319,390	166,600
Replacement Equipment < \$1,000	562	38,828	18,789	22,753	39,020
Replacement Equipment > \$5,000	563	27,303	72,915	10,175	78,996
Replcmt. Hardware/Instructional Technology	568	94,102	21,779	160,793	34,910
Equipment Rental	571	9,970	4,006	4,711	17,500
Vehicle Rental	572	-	400	18,594	-
TOTAL CAPITAL EQUIPMENT (500)		<u>\$ 2,084,385</u>	<u>\$ 1,935,923</u>	<u>\$ 2,598,800</u>	<u>\$ 1,997,224</u>
DEBT SERVICE					
Long Term Loans	673	-	-	-	-
Principal - Capital Leases	678	-	-	-	-
Short-term Borrowing Interest	681	1,220,480	570,601	415,334	400,000
Temporary Notes	682	-	-	-	-
Capital Leases	688	-	-	-	-
Paying Agent Fees	691	57,725	43,950	43,863	50,000
TOTAL LOAN INTEREST (600)		<u>\$ 1,278,205</u>	<u>\$ 614,551</u>	<u>\$ 459,197</u>	<u>\$ 450,000</u>

FUND 10 - GENERAL FUND

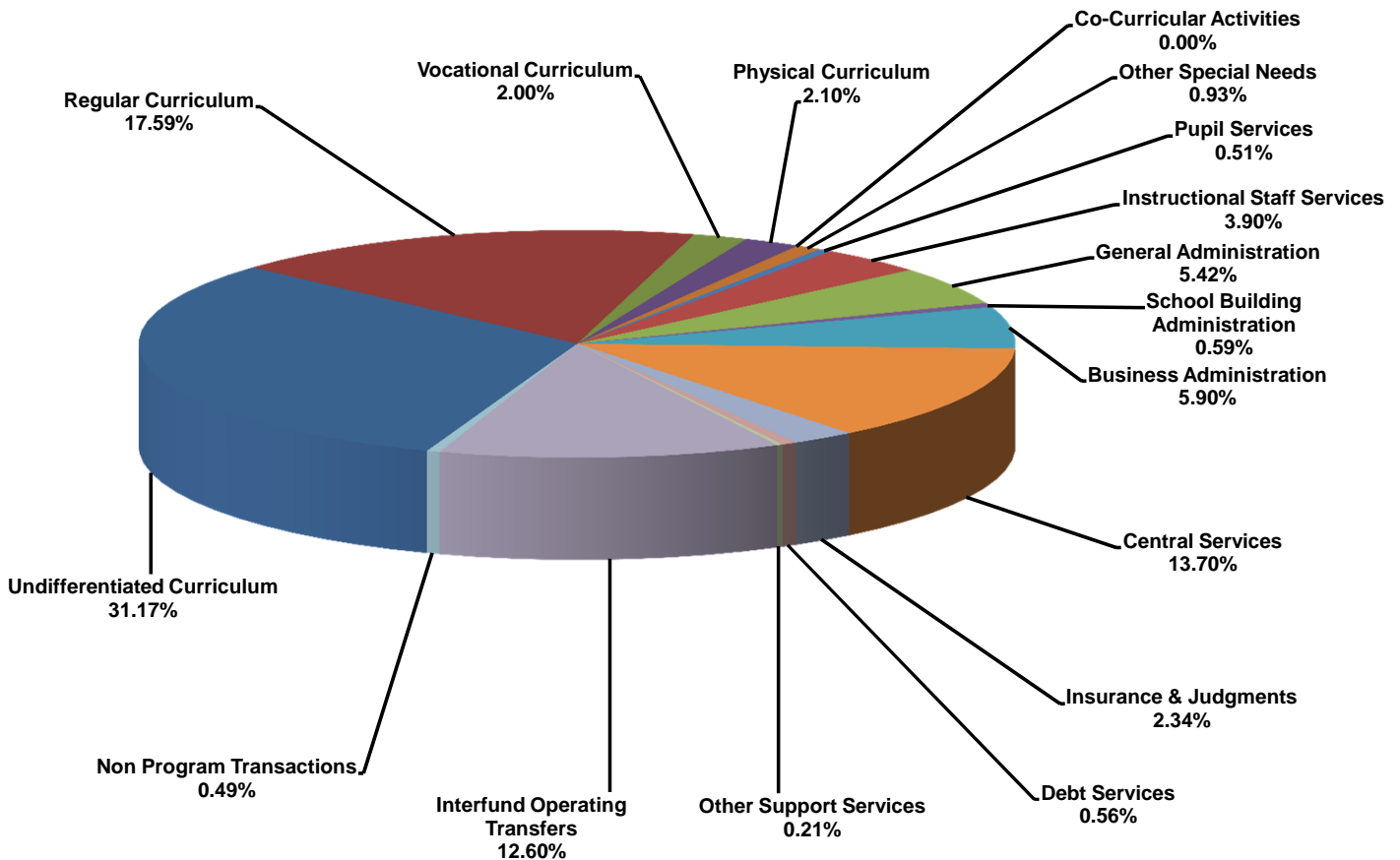
DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
DISTRICT INSURANCE					
Liability Insurance	711	215,866	207,686	202,287	243,211
Property Insurance	712	232,344	196,783	63,635	276,062
Workers Compensation Insurance	713	-	-	-	-
Student Insurance	716	396	-	-	9,000
Judgements & Settlements	720	-	-	-	30,000
Unemployment Compensation	730	141,307	265,594	302,270	768,434
TOTAL DISTRICT INSURANCE (700)		\$ 589,913	\$ 670,063	\$ 568,192	\$ 1,326,707
OPERATING TRANSFERS					
Transfer to Special Education	827	27,626,959	23,742,317	29,512,911	29,292,741
Transfer to Debt Service	830	530,100	530,100	985,925	1,467,093
Transfer to Capital Projects	840	-	-	-	-
TOTAL OPERATING TRANSFERS (800)		\$ 28,157,059	\$ 24,272,417	\$ 30,498,836	\$ 30,759,834
MISCELLANEOUS EXPENSES					
District Dues and Fees	941	8,179	10,800	12,725	9,829
Employee Dues and Fees	942	48,029	41,631	71,494	52,533
Student Fees and Dues	943	69,041	85,591	82,893	61,698
Bank/Credit Card Fees	945	7,161	6,436	9,021	-
Contingency	961	-	-	60	-
Adjustment to Inventory	962	-	3,299	523	-
Accounting Adjustments	969	(18,855)	(179,881)	33,021	(808,583)
Aidable Refund	971	-	548	-	-
Non Aidable Refund	972	-	-	-	9,600
Miscellaneous	990	744,045	(594,045)	-	-
Gifts/Donations	991	-	100	100	-
Other Miscellaneous Expense	999	-	-	200	12,500
TOTAL MISCELLANEOUS (900)		\$ 857,599	\$ (625,520)	\$ 210,037	\$ (662,423)
TOTAL EXPENDITURES		\$ 235,218,796	\$ 237,694,340	\$ 259,068,404	\$ 244,116,920

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2011 - 2012 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION	Budget	%
Undifferentiated Curriculum	\$ 76,096,991	31.17%
Regular Curriculum	42,931,683	17.59%
Vocational Curriculum	4,880,998	2.00%
Physical Curriculum	5,124,098	2.10%
Co-Curricular Activities	-	0.00%
Other Special Needs	2,278,955	0.93%
Pupil Services	1,243,832	0.51%
Instructional Staff Services	9,517,703	3.90%
General Administration	13,241,083	5.42%
School Building Administration	1,432,349	0.59%
Business Administration	14,407,342	5.90%
Central Services	33,432,099	13.70%
Insurance & Judgments	5,723,554	2.34%
Debt Services	1,354,957	0.56%
Other Support Services	506,943	0.21%
Interfund Operating Transfers	30,759,834	12.60%
Non Program Transactions	1,184,500	0.49%
TOTAL EXPENDITURES	\$ 244,116,920	100.00%

Fund 10 Expenditure Budget by Function

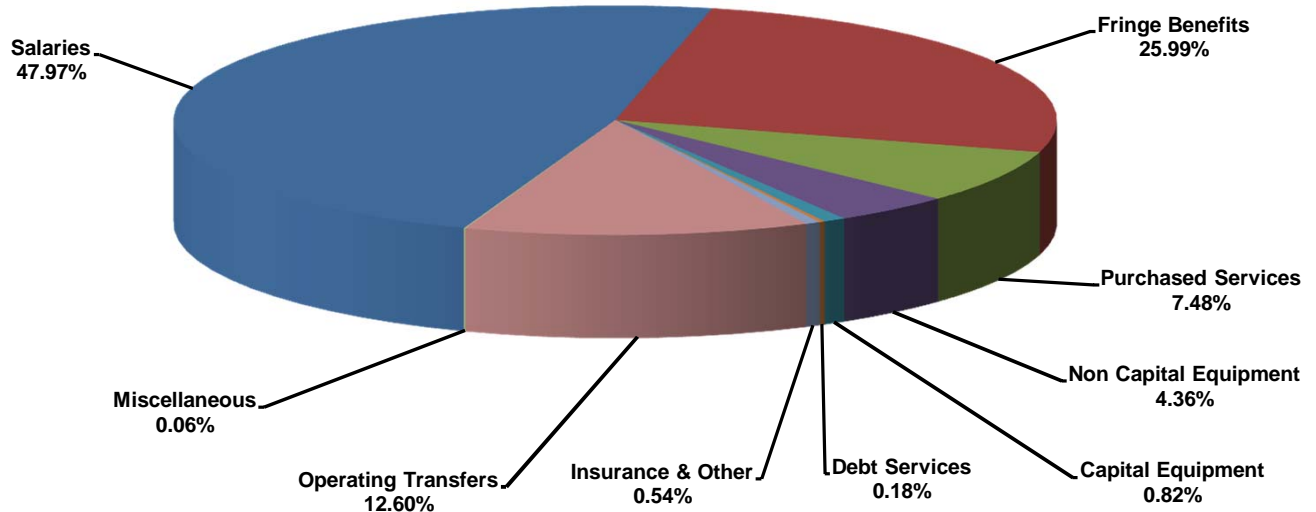


**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2011 - 2012 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY OBJECT		Budget	%
Salaries	\$	117,112,016	47.97%
Fringe Benefits		63,437,348	25.99%
Purchased Services		18,249,373	7.48%
Non Capital Equipment		10,638,258 *	4.36%
Capital Equipment		1,997,224	0.82%
Debt Services		450,000	0.18%
Insurance & Other		1,326,707	0.54%
Operating Transfers		30,759,834	12.60%
Miscellaneous		146,160 *	0.06%
TOTAL EXPENDITURES		\$ 244,116,920	100.00%

* Budget reductions totaling \$808,583 were temporarily placed in miscellaneous objects (900) pending budget adjustments from managers. These reductions have been netted against the non capital equipment object due to the majority of the reductions being identified in general supply accounts.

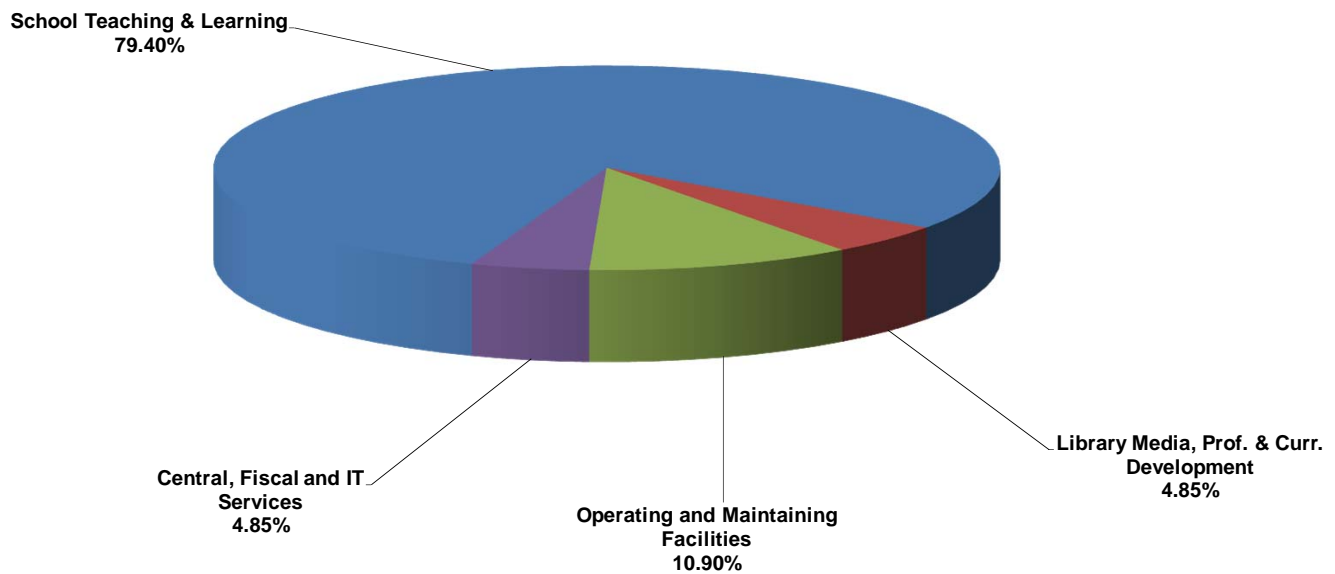
Fund 10 Expenditure Budget by Object



**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2011 - 2012 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY PURPOSE		Budget	%
School Teaching & Learning	\$	193,825,118	79.40%
Library Media, Prof. & Curr. Development		11,842,874	4.85%
Operating and Maintaining Facilities		26,599,812	10.90%
Central, Fiscal and IT Services		11,849,116	4.85%
TOTAL EXPENDITURES		\$ 244,116,920	100.00%

Fund 10 Expenditure Budget by Purpose



FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
Columbus Elementary	142	\$ 2,072,270	\$ 1,759,977	\$ 1,920,822	\$ 4,441
Forest Park Elementary	145	2,804,539	2,852,860	2,953,508	2,970,293
Frank Elementary	146	3,569,594	3,335,076	3,702,559	3,068,829
Grant Elementary	147	1,866,493	1,940,113	1,901,137	1,549,520
Harvey Elementary	150	2,520,779	2,306,527	2,350,080	2,184,759
Jefferson Elementary	153	2,733,685	2,614,400	2,718,067	2,302,094
McKinley Elementary	155	1,973,544	2,018,585	2,294,229	2,203,946
Pleasant Prairie Elementary	156	3,449,943	3,594,930	3,854,571	3,631,577
Prairie Lane Elementary	157	2,846,894	2,815,443	2,852,932	2,697,749
Roosevelt Elementary	158	2,674,624	2,784,969	2,838,686	2,991,189
Somers Elementary	160	3,187,943	3,199,855	3,122,119	2,955,386
Southport Elementary	161	2,579,558	2,846,582	3,051,272	2,837,993
Strange Elementary	162	3,519,375	3,808,480	4,089,472	3,828,375
Grewenow Elementary	163	2,043,152	2,202,529	2,191,163	2,537,069
Vernon Elementary	164	3,774,772	3,690,536	3,556,309	2,994,012
Brass Community School	165	3,624,367	3,570,923	3,586,367	3,460,123
Whittier Elementary	166	2,830,796	3,037,770	3,054,245	2,689,885
Wilson Elementary	167	2,594,161	2,359,800	2,314,458	1,942,068
Bose Elementary	168	2,606,276	2,621,883	2,657,285	2,432,048
Stocker Elementary	169	3,068,325	3,488,236	3,670,407	3,505,737
Jeffery Elementary	170	2,270,772	2,319,646	2,411,179	2,170,031
Edward Bain School of Language	173	5,575,891	5,526,998	5,428,080	5,180,818
Nash Elementary	178	3,616,808	3,659,507	3,942,903	4,051,096
SUBTOTAL ELEMENTARY SCHOOLS		\$ 67,804,563	\$ 68,355,624	\$ 70,461,850	\$ 64,189,038
Lance Middle School	330	6,027,493	5,973,390	6,178,541	6,756,677
Lincoln Middle School	331	4,776,174	5,000,184	5,065,465	5,336,885
McKinley Middle School	332	4,330,394	4,364,459	4,373,317	4,955,312
Washington Middle School	333	4,871,616	4,983,295	4,770,229	4,770,736
Bullen Middle School	334	5,666,709	5,781,173	6,004,094	6,423,117
Mahone Middle School	337	6,007,797	6,340,714	6,418,556	6,993,443
SUBTOTAL MIDDLE SCHOOLS		\$ 31,680,182	\$ 32,443,216	\$ 32,913,202	\$ 35,236,170
Indian Trail Academy	424	7,652,685	7,770,809	10,509,924	11,968,351
Bradford High School	425	14,713,307	14,794,505	14,647,770	13,746,087
Tremper High School	426	14,166,832	15,057,423	14,970,646	13,889,459
Reuther High School	427	4,914,177	5,175,734	5,178,127	5,545,589
Lakeview Technology Academy	428	2,458,025	2,606,216	2,649,642	2,353,346
SUBTOTAL HIGH SCHOOLS		\$ 43,905,026	\$ 45,404,687	\$ 47,956,109	\$ 47,502,832
Brompton Academy	102	772,017	895,780	858,944	866,285
Dimensions of Learning	112	1,563,060	1,657,998	1,664,290	1,961,835
Kenosha School of Technology	113	3,410,324	3,240,100	3,435,407	4,149,330
Paideia Academy	201	466,407	486,318	517,059	921,920
Four Year Old Kindergarden Program	272	144,921	1,005,763	1,677,071	2,640,632
E-Charter High School	421	1,098,537	1,175,738	1,141,177	1,216,384
Harborside Academy	422	2,055,959	2,640,017	3,362,012	4,187,524
Hillcrest School	852	349,513	411,880	476,554	505,690
Head Start	871	473,388	420,641	425,592	404,678
SUBTOTAL SPECIALTY SCHOOLS		\$ 10,334,125	\$ 11,934,234	\$ 13,558,105	\$ 16,854,278

FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
Board Of Education	801	521,001	365,670	432,445	257,870
Superintendent's Office	802	537,393	454,714	626,141	692,427
Special Projects	803	2,893,594	3,007,664	3,216,464	1,269,141
Personnel Services	804	4,353,815	4,539,025	5,585,361	4,747,937
Information Services	805	2,417,174	2,609,132	3,674,192	2,771,182
Business Services	806	1,908,638	3,489,543	4,077,473	1,021,292
Facilities Services	807	7,981,157	7,630,244	8,693,555	8,097,765
Finance Department	808	31,104,638	26,686,131	32,853,693	32,823,381
School-To-Career	809	1,384,071	1,475,087	1,394,936	757,316
Athletics/Health/Recreation	810	3,011,182	2,924,282	2,947,402	2,730,527
Department Of Teaching & Learning	811	2,768,789	2,645,769	4,798,553	3,124,735
Fine Arts	812	5,449,214	5,573,555	6,275,770	6,316,119
PK-12 Special Education	815	105,882	105,798	633,503	763,561
Title I/P-5/Bilingual	816	3,110,059	4,227,490	3,515,260	1,317,672
Instructional Media Center	817	2,640,000	2,464,915	3,253,118	2,553,018
Student Support/Guidance	818	883,249	900,555	788,808	662,289
Staff Development	819	3,211,334	2,928,535	3,061,889	3,362,349
Transportation	822	3,189,276	2,775,023	3,464,701	3,759,032
Distribution & Utilities	823	569,945	804,447	705,518	961,344
Copy Center	825	164,265	152,621	137,613	191,500
Community & Parent Relations	837	-	-	28,729	108,603
Public Information	838	140,223	136,959	161,857	174,721
School Leadership - Secondary Schools	839	844,709	852,772	616,608	438,901
Strategic Planning & Community Partners	840	362,738	259,454	394,818	100,618
School Leadership - Elementary Schools	841	-	377,418	420,715	338,730
Educational Accountability	851	787,198	878,576	935,192	696,815
Educational Support Center	874	404,686	349,152	429,245	433,482
District Wide Budget Holding Location	899	-	-	-	(137,725)
Summer School	999	750,668	942,046	1,055,578	- *
SUBTOTAL DEPARTMENTS		\$ 81,494,899	\$ 79,556,579	\$ 94,179,138	\$ 80,334,603
TOTAL EXPENDITURES		\$ 235,218,796	\$ 237,694,340	\$ 259,068,404	\$ 244,116,920

This summary of expenditures by location includes all actual/budgeted expenditures for a budget location and includes such items as staffing, utilities, athletics, etc. that are delineated by location. Some of these dollars are not expended at the discretion of the budget location.

* In the 2011-2012 Budget, the funds formerly in the 999 Summer School location were allocated to individual schools as part of the Summer School Decentralization Plan. There was no change to the total Summer School budget. Summer School budgets can now be found in project 999.

FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY FUNDING SOURCE

FUNDING DESCRIPTION	PROJ	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
Comprehensive School Reform Grant	241	\$ -	\$ -	\$ -	\$ -
EOCA Grant	247	-	-	-	-
Bilingual/Bicultural Program (Aided)	322	2,947,798	3,035,469	5,348,738	5,930,463
P-5 Grant	331	1,150,414	1,133,773	1,197,821	-
SAGE Grant	332	3,205,187	2,923,600	3,072,138	-
State Tech Evaluation Grant	353	-	-	-	-
Wallace Foundation Grant	384	76,795	76,901	8,181	-
Alternative Education Grant	394	-	-	-	-
Alternative Education Grant	394	-	-	74,495	-
Alcohol & Other Drug Abuse Grant	396	54,039	35,043	31,274	-
Alcohol & Other Drug Abuse grant	397	74,845	84,247	88,536	-
Head Start - State Grant	399	369,825	375,375	375,375	340,725
Infant Child Lab Grant	412	63,703	65,646	77,109	90,345
Alcohol Traffic Safety Grant	496	6,874	6,409	6,601	-
Mentoring for Initial Educator Grant	560	38,513	38,478	34,787	-
Youth Apprenticeship Grant	614	17,634	19,932	4,502	22,500
STATE GRANT FUNDING		\$ 8,005,626	\$ 7,794,872	\$ 10,319,555	\$ 6,384,033
Title I-D Neglected & Delinquent Grant	140	84,988	66,835	71,503	48,404
Title I-A Grant	141	5,339,926	5,127,845	5,168,660	5,580,801
Title I Miscellaneous Grant	144	-	-	-	-
Title I Supplemental	145	488,658	4,924	68,447	-
Even Start Grant	146	235,200	177,150	158,650	-
EvenStart Grant - Technical Assistance	148	-	-	-	-
Title V-A Technology Grant	151	3,600	-	-	-
Title V-A Student Achievement Grant	152	23,218	-	-	-
Readiness & Emergency Mgmt Grant	184	107,814	41,837	-	-
Physical Ed Program (PEP) Grant	215	393,695	222,328	202,559	-
Title II-D Technology Literacy Challenge	328	43,076	52,150	158	-
Title IV-A Safe & Drug Free Grant	329	113,924	68,994	37,909	-
HIV/STD Education Grant	334	-	-	-	-
Homeless Children Grant	335	65,000	56,125	51,867	60,225
Learn and Serve America Grant	337	-	15,198	14,390	-
IDEA Flow Through Grant (Indirect Costs)	341	-	-	-	112,812
READS Grant (IDEA Discretionary)	342	-	-	-	-
Early Intervention Services Grant (IDEA)	344	-	-	-	-
IDEA CEIS Grant	345	-	-	521,211	672,630
IDEA PreSchool Entitlement Grant (Indirect Costs)	347	-	-	-	5,223
Ed Tech Grant	352	28,727	47,807	242	-
Title II-A Federal Class Size Reduction	359	1,257,835	1,041,785	946,622	769,470
Charter School Grant	360	665,260	16,968	101,785	269,590
Title II-A Discretionary Grant	361	-	-	-	-
Read First Grant	366	1,379,445	-	-	-
Title II-B Math & Science Grant	372	19,770	-	-	-
Katrina Aid	375	-	-	-	-
Title 3-A Bilingual Grant	391	229,831	198,402	239,059	251,311
Carl Perkins Grant	430	234,459	230,898	234,712	214,840
Carl Perkins 10% Employable Grant	432	-	-	-	-
Morgan Tech &Trans Ed Prog Grant	435	4,202	36,865	-	-
Team Nutrition Grant	552	-	-	-	-
Safe & Supportive Schools Grant	592	-	-	2,184	472,816
Education Jobs Bill Funding Grant	595	-	-	2,630,073	1,602,190
Head Start - Federal Grant (Indirect Costs)	601	-	-	-	61,926
Head Start - ARRA (Stimulus Funding) (Indirect Costs)	602	-	-	-	-
Title II-A Eisenhower Grant	604	111,748	157,408	105,248	158,672
21st Century Community Grant (CLC)	620	-	-	-	-
21st Century Community Grant (CLC)	621	-	-	-	-
21st Century Community Grant (CLC)	622	-	-	-	-
21st Century Community Grant (CLC)	623	606,769	526,416	693,368	600,000
AIMS Program Grant	640	-	-	44,164	73,793
IDEA Flow Through Grant - ARRA	813	-	-	-	-
Title II-D Grant - ARRA	814	-	65,553	12,216	-
Title I-A Grant - ARRA	816	-	1,482,504	1,904,746	-
Title I-A Supplemental Grant - ARRA	817	-	392,497	216,637	-
IDEA PreSchool Grant - ARRA	819	-	-	-	-
Title X-D Homelss Grant - ARRA	820	-	6,291	35,709	-
Title II-D Grant - ARRA	821	-	51,528	64,409	-
Title II-D Grant - ARRA Delinquent	822	-	11,234	17,112	-
FEDERAL GRANT FUNDING		\$ 11,437,146	\$ 10,099,542	\$ 13,543,641	\$ 10,954,703

FUND 10 - GENERAL FUND

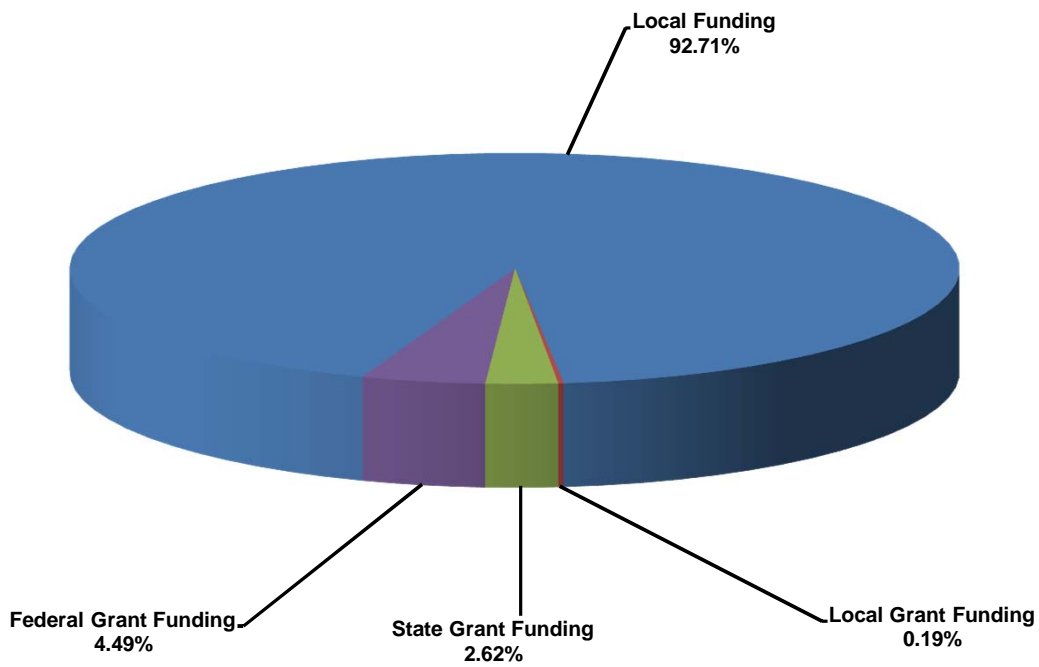
SUMMARY OF EXPENDITURES BY FUNDING SOURCE

FUNDING DESCRIPTION	PROJ	AUDITED 2008-2009	AUDITED 2009-2010	AUDITED 2010-2011	ADOPTED 2011-2012
School Specific Donations	750	109,889	61,686	40,112	131,966
New School Grants	751	36,790	52,555	274,725	135,935
KEA Staff Cost Reimbursement	760	79,167	78,769	79,931	104,848
Carpentry Program	763	123,327	121,072	141,875	-
Project Lead The Way	764	7,375	5,867	5,416	-
Lakeview Reimbursement	765	147,054	156,824	177,138	96,272
LOCAL GRANT FUNDING		<u>\$ 503,603</u>	<u>\$ 476,773</u>	<u>\$ 719,198</u>	<u>\$ 469,020</u>
Local Funding	000	209,823,093	213,664,277	228,303,809	221,164,536
Special Education Aided Costs	019	-	-	-	-
Reuther Computer Lab	027	-	-	-	-
Secondary School Support	702	-	-	-	634,667
Bridges Program	703	3,824,388	3,957,878	3,693,915	1,175,526
Accelerated Independent Study	704	1,285,785	1,370,797	1,437,374	832,191
Bridges/AIS Discretionary Funding	705	184,885	187,888	182,953	-
CLC Funding (Boys & Girls Club)	707	-	100,132	100,000	90,000
District Class Size Reduction	710	-	-	-	-
Charter School - After School Program	712	50,410	64,440	76,976	-
Special Events	720	-	-	-	-
Third Friday Count Funding	721	-	-	-	-
School Sub Budget	714	-	-	-	1,128,605
Cypres Program (Reimbursable)	717	-	-	624,649	-
High School Seminar Support	718	-	-	-	120,000
Food For Thought Cafe	727	27,725	8,342	9,394	-
Capital Expenditure Bank	752	30,000	(15,212)	25,650	10,000
Headstart Custodial	762	46,134	(15,390)	15,390	-
Summer School	999	-	-	15,902	1,153,639
LOCAL FUNDING		<u>\$ 215,272,421</u>	<u>\$ 219,323,153</u>	<u>\$ 234,486,011</u>	<u>\$ 226,309,164</u>
TOTAL EXPENDITURES		<u>\$ 235,218,796</u>	<u>\$ 237,694,340</u>	<u>\$ 259,068,404</u>	<u>\$ 244,116,920</u>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2011 - 2012 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNDING		Budget	%
Local Funding	\$	226,309,164	92.71%
Local Grant Funding		469,020	0.19%
State Grant Funding		6,384,033	2.62%
Federal Grant Funding		10,954,703	4.49%
TOTAL EXPENDITURES		\$ 244,116,920	100.00%

Fund 10 Expenditure Budget by Funding



FUND 20

SPECIAL PROJECTS FUND

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.

FUND 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
REVENUE					
Operating Transfers In	100	\$ 27,626,959	\$ 23,742,317	\$ 29,512,911	\$ 29,292,741
Interest on Investments	280	-	-	-	-
Local Revenues	290	36,636	43,777	8,138	7,000
Open Enrollment	340	6,225	12,996	21,740	20,000
State Aid - Handicap Aid	611	9,756,368	10,129,445	10,390,067	10,500,000
Other State Aid	690	-	50,339	54,496	55,000
Federal Aid- High Cost SE	711	48,620	72,561	33,857	34,000
Federal Aid - Spec Projects	730	4,425,339	7,285,277	6,002,088	3,870,022
Federal Aid - Head Start	735	1,882,690	1,995,408	-	-
Federal Aid - Medical Assistance	780	1,061,290	5,208,185	1,677,833	2,000,000
Federal Aid - Direct (Head Start)	790	-	-	2,047,632	1,968,420
Sale of Assets	860	-	-	-	-
TOTAL REVENUES		\$ 44,844,126	\$ 48,540,306	\$ 49,748,762	\$ 47,747,183

	<u>Object</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
EXPENDITURES					
Salaries	100	\$ 24,882,875	\$ 26,308,808	\$ 27,893,476	\$ 26,582,151
Employee Benefits	200	15,289,667	16,438,988	17,161,679	17,040,886
Purchased Services	300	4,006,887	4,734,732	3,597,838	2,820,287
Non-Capital Purchases	400	429,417	1,055,984	660,968	1,119,584
Capital Purchases	500	204,477	240,137	434,527	184,275
Insurance	700	-	-	-	-
Operating Transfer	800	-	-	-	-
Other Expenditures	900	125	(207,666)	273	-
TOTAL EXPENDITURES		\$ 44,813,449	\$ 48,570,983	\$ 49,748,762	\$ 47,747,183

Expenditure Summary by Fund		<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
Special Revenue Trust Fund	Fund 21	\$ -	\$ 65,763	\$ -	\$ -
Head Start	Fund 25	1,882,690	1,995,408	2,047,632	1,968,420
Special Education	Fund 27	42,930,759	46,509,812	47,701,130	45,778,763
		\$ 44,813,449	\$ 48,570,983	\$ 49,748,762	\$ 47,747,183

FUND 30

DEBT SERVICE FUND

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.

FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
REVENUE					
Operating Transfer - General	110	\$ 519,098	\$ 530,100	\$ 985,925	\$ 985,925
Operating Transfer - Capital	140	-	533,711	-	-
Operating Transfer - Food	150	-	-	-	-
Property Taxes	211	12,264,373	12,168,870	13,520,354	14,625,987
Interest on Investments	280	83,896	23,523	7,684	5,286
Long Term State Trust Funds	874	-	-	9,500,000	-
Long Term Bonds	875	-	21,705,000	-	-
Premium on Debt	960	-	403,825	-	-
Bond Tax Rebates	971	-	-	1,094,831	1,517,678
Miscellaneous	990	-	-	9,250	-
TOTAL REVENUES		\$ 12,867,367	\$ 35,365,029	\$ 25,118,044	\$ 17,134,876

	<u>Object</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
EXPENDITURES					
Debt Retirement					
Principal	673	\$ -	\$ 20,000,000	\$ 712,000	\$ 824,000
Principal - State Trust	674	-	-	-	-
Principal - Long Term	675	8,210,000	8,755,000	17,701,000	9,230,026
Interest - Long Term Note	683	4,781,198	6,769,954	6,603,204	5,895,541
Interest - State Trust	684	-	-	592,692	1,047,652
Interest - Long Term Bond	685	-	-	130,910	-
Other Debt Retirement	690	-	745,120	19,000	-
Paying Agent Fees	691	-	-	(240,120)	-
Operating Transfer Out	810	-	-	-	-
Adjustments	960	-	-	-	-
TOTAL EXPENDITURES		\$ 12,991,198	\$ 36,270,074	\$ 25,518,686	\$ 16,997,220

Expenditure Summary by Fund		<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
Debt Service 06/05	Fund 31	\$ 535,650	\$ 535,650	\$ 535,650	\$ 535,650
Debt Service 07/09	Fund 32	-	22,979,720	2,881,100	3,398,533
Debt Service 10/02	Fund 33	689,650	578,650	571,650	389,650
Debt Service 07/09	Fund 34	995,750	1,347,523	56,106	56,106
Debt Service 02/06	Fund 35	1,060,113	1,061,113	1,391,913	1,954,313
Debt Service 01/05	Fund 37	7,066,000	6,979,250	6,897,250	6,744,276
Non Referendum Debt	Fund 38	2,644,035	2,788,169	13,185,017	3,918,691
		\$ 12,991,198	\$ 36,270,074	\$ 25,518,686	\$ 16,997,220

FUND 40

CAPITAL PROJECTS FUND

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.

FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
REVENUE					
Operating Transfer - Capital	100	\$ -	\$ -	\$ -	\$ -
Capital Project Revenue	148	-	-	-	-
Interest on Investments	280	567,624	432,869	219,553	34,415
Other Local Revenues	290	-	-	-	-
Long Term Bonds	873	-	18,310,000	-	-
Trust Fund Loan Proceeds	874	-	-	-	-
Long Term Bonds (B.A.N.)	875	20,000,000	20,000,000	-	-
Accrued Interest - Refinancing	879	-	-	-	-
Miscellaneous Revenue	990	-	-	-	-
TOTAL REVENUE		\$ 20,567,624	\$ 38,742,869	\$ 219,553	\$ 34,415

	<u>Object</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
EXPENDITURES					
Salaries	100	\$ -	\$ -	\$ 1,806	\$ -
Benefits	200	-	-	351	-
Purchased Services	300	8,690,240	28,888,895	16,303,722	4,279,111
Non-Capital Purchases	400	-	-	-	-
Capital Purchases	500	80,964	451,871	-	-
Debt Retirement	600	50,387	-	240,120	-
Operating Transfer Out	800	53,277	533,711	-	-
Other Purchases	900	150	-	-	-
TOTAL EXPENDITURES		\$ 8,875,019	\$ 29,874,476	\$ 16,545,999	\$ 4,279,111

Expenditure Summary by Fund		<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
Capital Project - Indian Trail	Fund 42	\$ 7,556,903	\$ 25,875,664	\$ 13,667,230	\$ 3,822,801
Capital Project - EBSOLA	Fund 43	4,528	-	-	-
Capital Project - Nash	Fund 45	2,417	-	-	-
Capital Project - Brass	Fund 46	326,449	-	-	-
Capital Project - Reuther	Fund 47	984,722	3,998,812	2,878,769	456,310
Capital Project - Miscellaneous	Fund 49	-	-	-	-
		\$ 8,875,019	\$ 29,874,476	\$ 16,545,999	\$ 4,279,111

FUND 50

FOOD SERVICE FUND

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.

FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
REVENUE					
Transfers from Fund 10					
General Transfers	100	\$ -	\$ -	\$ -	\$ -
Local Sources:					
Pupil Sales	251	1,923,568	1,816,039	1,701,352	1,607,481
Adult Sales	252	34,920	30,994	30,856	30,000
Snack Sales	254	17,270	3,726	73,632	57,650
Snack Sales	255	-	-	-	10,000
Breakfast Sales	257	45,626	56,093	86,539	82,500
Milk Sales	258	76,123	75,777	69,105	70,000
Other Food Sales	259	892,640	997,836	1,000,260	1,000,000
Interest on Investments	280	10,232	-	1,454	-
Miscellaneous	299	-	-	-	-
State Sources:					
Food Service Aid	617	127,741	131,682	139,790	142,370
Federal Sources					
Donated Commodities	714	384,053	413,116	443,831	413,000
Food Service Aid	717	3,743,880	4,335,740	4,675,184	4,500,000
Special Projects Aid	730	-	56,485	96,684	98,101
Adjustments	969	-	8	20,446	-
TOTAL REVENUE		\$ 7,256,053	\$ 7,917,495	\$ 8,339,134	\$ 8,011,102

	<u>Object</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
EXPENDITURES					
Salaries	100	\$ 1,957,014	\$ 2,023,505	\$ 2,170,942	\$ 2,145,677
Employee Benefits	200	935,089	1,020,516	1,071,645	1,193,987
Purchased Services	300	767,629	1,337,028	162,734	213,097
Non-Capital Purchases	400	3,810,662	4,197,452	4,711,104	4,236,347
Capital Purchases	500	72,264	75,769	8,038	151,264
Insurance	700	-	-	-	-
Operating Transfer	800	-	-	-	-
Other Expenditures	900	55,254	65,657	88,759	70,730
TOTAL EXPENDITURES		\$ 7,597,913	\$ 8,719,927	\$ 8,213,222	\$ 8,011,102

FUND 70

TRUST FUND

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.

FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
REVENUE					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Expendable Trust	171	-	-	-	-
Interfund Payment	230	3,432,042	4,621,065	4,989,695	4,672,760
Interest income	280	185,722	10,079	37,993	10,000
Miscellaneous Revenue	299	-	-	-	-
OPEB Trust Fund Contribution	950	-	-	-	-
TOTAL REVENUE		\$ 3,617,764	\$ 4,631,144	\$ 5,027,688	\$ 4,682,760

	<u>Object</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
EXPENDITURES					
Employee Benefits					
Life Insurance	230	\$ 39,698	\$ 49,760	\$ 43,619	\$ 55,000
Health Insurance	241	3,052,340	2,986,589	3,109,176	3,100,000
Vision Insurance	242	-	120	52	-
Dental Insurance	243	17,075	21,144	20,384	25,000
Long Term Care Insurance	245	168,758	181,694	194,934	190,000
Purchased Services	300	216,281	310,795	451,552	310,000
Debt Service	600	6,000	6,000	6,000	-
Operating Transfer Out	800	-	-	-	-
Other	900	-	-	2,105	-
TOTAL EXPENDITURES		\$ 3,500,153	\$ 3,556,103	\$ 3,827,821	\$ 3,680,000

FUND 80

COMMUNITY SERVICES FUND

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

FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
REVENUE					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Property Taxes	211	1,881,240	1,881,240	1,981,241	1,981,240
Other Taxes	219	3,706	3,722	3,059	-
Non-Capital Sales	262	1,074	173	1,138	-
Interest on Investments	280	-	-	-	-
Gifts & Donations	291	110,000	-	-	-
Student Fees	292	42,992	45,391	90,066	-
Building Rental Fees	293	8,020	27,999	23,544	28,625
Fees	298	93,696	90,259	71,713	95,600
Miscellaneous	299	-	283	-	500
Other Intermediate Fees	590	63,787	55,197	61,442	-
TOTAL REVENUE		\$ 2,204,515	\$ 2,104,262	\$ 2,232,203	\$ 2,105,965

	<u>Object</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
EXPENDITURES					
Salaries	100	\$ 565,463	\$ 600,068	\$ 685,436	\$ 744,009
Employee Benefits	200	306,785	313,624	294,806	307,170
Purchased Services	300	464,166	344,183	415,931	381,413
Non-Capital Purchases	400	21,190	16,593	70,933	52,495
Capital Purchases	500	777,544	804,346	854,872	777,819
Insurance	700	-	-	-	-
Operating Transfer Out	800	-	-	-	-
Other Purchases	900	103,405	159,614	2,999	4,000
TOTAL EXPENDITURES		\$ 2,238,553	\$ 2,238,428	\$ 2,324,977	\$ 2,266,907

Expenditure Summary by Fund		<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Adopted 2011-2012</u>
Recreation Department	Fund 81	\$ 458,148	\$ 475,360	\$ 474,010	\$ 551,946
Athletic Venues	Fund 82	110,248	37,774	18,101	22,148
Community Services	Fund 83	1,510,161	1,569,138	1,609,779	1,692,812
CLC After School Program	Fund 85	159,995	156,157	223,087	-
		\$ 2,238,553	\$ 2,238,428	\$ 2,324,977	\$ 2,266,907