

ADOPTED 2012-2013 BUDGET

OCTOBER 23, 2012



**Kenosha Unified
School District**

maximizing the brilliance of children

This page intentionally left blank

**Kenosha Unified School District
Adopted 2012-2013 Budget**

Table of Contents	
Introduction	
School Board and Administration	1
Introduction and Executive Summary	2-8
Student Enrollment	9
Financial Information - State and Local Revenues	10
Revenue Limit History	11
Equalized Values and Tax Levies by Municipality	12
Tax Levy Information and History	13
Governmental Accounting Fund Definitions	14-17
Financial	
Budget Adoption Format	18-20
Fund 10: General Fund Summary	21
Fund Balance History	22
Detail of Revenue by Source	23
Chart of Revenue by Source	24
Detail of Expenditures by Object	25-30
Chart of Expenditures by Object	31
Chart of Expenditures by Function	32
Chart of Expenditures by Purpose	33
Summary of Expenditures by Location	34-35
Summary of Expenditures by Funding	36-37
Chart of Expenditures by Funding	38
Fund 20: Special Projects Fund	39
Fund 30: Debt Service Fund	40
Fund 40: Capital Projects Fund	41
Fund 50: Food Service Fund	42
Fund 70: Trust Fund	43
Fund 80: Community Service Fund	44
Statistical Information (Unaudited)	
Historical Comparison:	
Net Assets by Component	45
Change in Net Assets (Combined Governmental and Business-type Activities)	46
Fund Balances - Governmental Funds	47
Statement of Revenues, Expenditures and Changes in Fund Balances	48
Assessed and Equalized Value of Taxable Property	49
Equalized Property Tax Rates - All Overlapping Governments (per \$1000)	50
Principal Taxpayers in District	51
Property Tax Levies and Collections	52
Outstanding General Obligation Direct Debt as a Percentage of Equalized Value on a Per Capita Basis	53
Calculation of Direct and Indirect Debt	54
Direct Debt Ratios and Per Capita Data	55
Ratio of Annual Debt Service to Total Governmental Expenditures	56
Major Employers in District	57
Population Data	58
Available Demographic Data	59
Staffing History	60
Government-Wide Revenues	61
Government-Wide Expenses	62
Historical and Projected Student Enrollment (K-12)	63
District Facilities	64-65
Insurance Coverage Summary	66

This page intentionally left blank

INTRODUCTION



**Kenosha Unified
School District**

maximizing the brilliance of children

This page intentionally left blank

KENOSHA UNIFIED SCHOOL DISTRICT SCHOOL BOARD AND ADMINISTRATION

MEMBERS OF THE BOARD OF EDUCATION

Mary Snyder	Board President
David Gallo	Board Vice President
JoAnn Taube	Board Clerk
Carl Bryan	Board Treasurer
Tamarra Coleman	Board Member
Robert Nuzzo	Board Member
Rebecca Stevens	Board Member

ADMINISTRATION

Dr. Michele Hancock	Superintendent of Schools
Tina Schmitz	Chief Financial Officer
Daniel Tenuta	Assistant Superintendent of Secondary School Leadership
Karen Davis	Assistant Superintendent of Elementary School Leadership
Dr. Sue Savaglio-Jarvis	Assistant Superintendent of Teaching and Learning
Sheronda Glass	Executive Director of Business Services
Kristopher Keckler	Executive Director of Information Systems, Data Management and Evaluation
Tanya Ruder	Executive Director of Community Partnerships and Media Relations
Susan Valeri	Director of Special Education and Student Support
Edward Kupka	Director of Human Resources
Patrick Finnemore	Director of Facilities

BUDGET REPORT PREPARED BY

Tarik Hamdan
Budget and Grant Manager

SUBMITTING BUSINESS OFFICER

Tina M. Schmitz
Chief Financial Officer

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

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

KENOSHA UNIFIED SCHOOL DISTRICT

2012-2013 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 2012-2013 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 2012-2013 budget contains programs, staffing and services that will serve the 22,639 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 variables used in the development of the budget and are intended to make the budget more understandable.

Student Enrollment

The 2012-2013 budget was prepared based on the official third Friday membership count of 22,639. 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; however a decrease will cause a reduction in the revenue limit.

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 2012-2013 school year is as follows:

Employee Group	FTE
Administrative, Supervisory & Technical	114.00
Board of Education	7.00
Carpenters & Painters	9.00
Educational Support Professionals	230.17
Interpreters	11.00
Teachers	1,470.61
Miscellaneous	83.90
Secretaries	123.75
Service	190.00
Total Budgeted FTE	2,239.43

Budget Development Components

The 2012-2013 Revenue Limit formula provides for maximum revenue of \$225,269,596 for the combination of general state aid and the local tax levy. This is a change of \$2,847,196 or 1.28% over the 2011-2012 Revenue Limit of \$222,422,400. Included in this revenue limit increase are Revenue Limit Exemptions of \$1,693,913 for Transfer of Service and \$19,169 of prior year carry over authority due to post adoption enrollment audits. Local Revenues, Other Categorical Aid and Federal Aid make up the balance of the District's 2012-2013 Operating Revenue Budget.

The budgeted General Fund (Fund 10) revenues for 2012-2013 total \$238,769,194. The Fund 10 expenditures for 2012-2013 total \$235,769,194. The anticipated surplus of \$3,000,000 will be used to replenish the General Fund Balance.

The District's general state aid for 2012-2013 is \$147,387,505 based on the state formula, an increase of 3.5% from 2011-2012. Subtracting the general state aid from the Revenue Limit amount of \$225,269,596 allows for a total tax levy of \$77,882,091 for Fund 10 operations and Fund 38 debt repayment. State law mandates that non-referendum debt (Fund 38) be part of the overall Revenue Limit formula.

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 2012-2013 total property tax levy of \$92,425,308 consists of the following levies:

General Fund	\$74,684,161
General Fund (Charge Back)	\$ 64,333
Debt Service	\$15,626,547
Community Service	<u>\$ 2,050,267</u>
	<u>\$92,425,308</u>

The total allowable General Fund tax levy \$74,748,494. 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 2012-13 General Fund levy includes a charge back amount of \$64,333. The Debt Service levy is comprised of \$12,740,424 of referendum debt and \$2,886,123 of non-referendum debt. The Community Service levy is comprised of \$370,000 to operate the Recreation Department and \$1,680,267 for the Community Service funds.

The 2012-2013 District equalized property value of \$7,982,932,601 represents a 6.13% decrease compared to the previous year, total levy of \$92,425,308 represents a decrease of 1.34%, and the total tax mil rate is \$11.58 and represents a 5.10% increase over the previous year. The tax on property valued at \$100,000 increased by \$56.18, from \$1,101.60 to \$1,157.79. A historical comparison of tax levy that includes the mill rate breakdown by fund can be found in the Introduction Section of this report (see table of contents for page number).

The District's General Fund balance at the end of the 2011-2012 school year was \$15,683,728. 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 history of the District's fund balance can also be found in the Financial Section of this report (see table of contents for page number). As of June 30, 2012, the fund balance equated to 6.59% of the ending 2011-2012 General Fund expenditures. With the \$3,000,000 budgeted surplus in the 2012-2013 budget, the projected fund balance would be \$18,683,728, which equates to 7.92% of the budgeted 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 increasing expenses, the District has been experiencing a decreasing 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 2012-2013 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	\$5,056,018,109	\$58,537,890	63.34%
Village of Pleasant Prairie	\$2,118,733,592	\$24,530,409	26.54%
Town of Somers	<u>\$ 808,180,900</u>	<u>\$ 9,357,009</u>	10.12%
Totals:	\$7,982,932,601	\$93,425,308	

A history of the Equalized Value and Tax Levy breakdown between municipality is provided in the Financial Section of this report (see table of contents for page number).

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 introductory section of this Budget Document.

2012-2013 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 2012-2013 Budget.

October 4, 2011	Initial meeting of the Budget Council
October - December 2011	Budget Council sub committees and strategies were formed and developed
December - January 2011	School Principals worked on school redesign plans
February 14, 2012	The FY 2012-2013 Budget was presented at the Joint Standing Committee Meeting
February 28, 2012	The Board of Education voted on the FY 2012-2013 Budget
March - May 2012	The Human Resources Department worked with the Principals to determine staffing needs based on redesigned school plans
April 23, 2012	Preliminary Budget presentation at the regular School Board Meeting
June - July 2012	The Human Resources Department updated the system to reflect staff assignments for the 2012-2013 School Year
July 2012	The Finance/Budget Department sends out preliminary budget allocations to Budget Managers
August 31, 2012	The Finance/Budget Department populates the system with annualized staffing costs based on the updated assignments and authorized vacant positions identified by HR
September 12, 2012	The FY 2012-2013 budget was presented to the public at the Annual Meeting of Electors
September 21, 2012	The official student enrollment day (3rd Friday of September) takes place, this enrollment number is a key variable in the Revenue Limit Formula
October 15, 2012	Certification of the FY 2012-2013 Aid Eligibility (State Aid) is received
October 23, 2012	Formal adoption of the FY 2012-2013 Budget occurred at a regular School Board Meeting
November 10, 2012	Tax levy information to each respective Municipality must be sent out by this date
December 2012	Detailed Budget Reports were due to DPI

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 2012-2013 budget.

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 debt service for the repayment of referendum (February 2008), and non-referendum debt to repay the financing of the District's unfunded pension liability and various construction projects.

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 are included in this fund. Construction on this project 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 an increase in school lunch prices for this year. The expenditure budget presented includes contractual salary and benefit increases along with any necessary increases for utilities and operations.

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

In August 2006, the District established the Kenosha Unified School District Post-Employment Benefits Trust (the "Trust") for the purpose of holding assets (the "Trust Estate") for the payment of benefits to the members of the District's other postemployment benefit plan (OPEB), and incurring debt, as provided by the agreement.

Summary

The Kenosha Unified School District's budget for FY 2012-2013 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.

Kenosha Unified School District Student Enrollment

- ◆ The total Third Friday enrollment for school year 2012-2013 was 22,639. That is a decrease of 339 students from the 2011-2012 school year.
- ◆ The Third Friday membership count of actual students in the District is converted into full time equivalents (FTE) for Revenue Limit calculations. 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
2012-2013	1,172	1,600	7,969	5,011	6,887	22,639
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 DPI 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 Kenosha Unified School District 2012-2013 total tax levy decreased by \$1,252,746 as compared to the prior year. The mill rate per \$1,000 of equalized valuation is \$11.58, which is a 5.10% increase from the prior year.
- ◆ General Aid is state aid which is not limited to any specific program, purpose, or target population but which may be used in financing the general educational program as seen fit by the recipient district. General Aid can be contrasted with Categorical Aid in that districts are restricted in their use of Categorical Aid.
- ◆ The equalized valuation was provided by the Wisconsin Department of Revenue on October 12, 2012. The District's amount of state aid for 2012-2013 was provided on October 15, 2012 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.

Revenue Limit History

School Year	Revenue Limit	General State Aid	Allowable Tax Levy- Inside Limit	Revenue Limit Change	State Aid % of Revenue Limit
2012-2013	225,269,596	147,387,505	77,882,091	1.28%	65.43%
2011-2012	222,422,400	142,393,589	80,028,811	-3.72%	64.02%
2010-2011	231,019,899	147,239,655	83,780,244	3.63%	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%	68.84%
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
2012-2013	5,056,018,109	63.34%	2,118,733,592	26.54%	808,180,900	10.12%
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%

Total Tax Levy Breakdown by Municipality and Change from the Prior Year

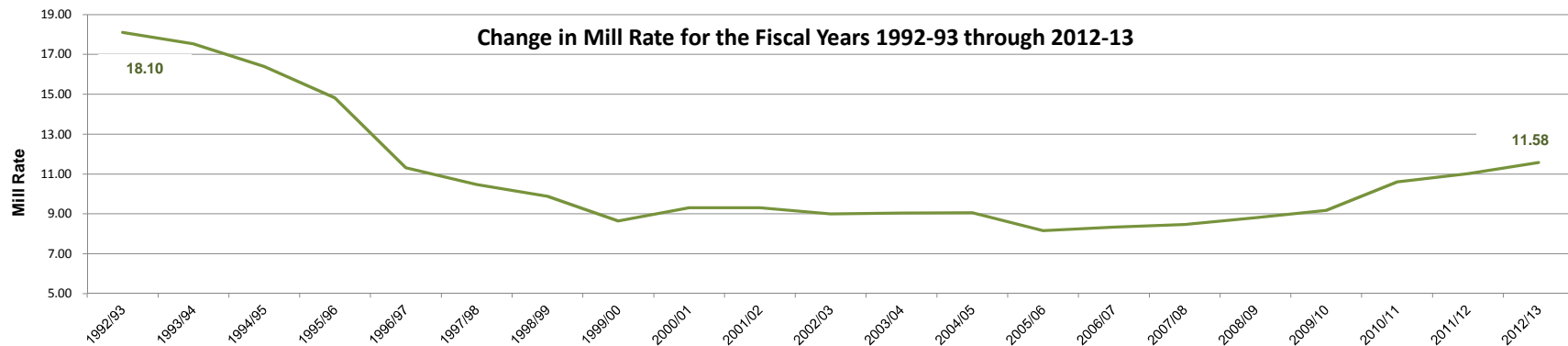
School Year	Kenosha	Change	Pleasant Prairie	Change	Somers	Change
2012-2013	58,537,890	-2.06%	24,530,409	-0.97%	9,357,009	2.37%
2011-2012	59,767,725	-2.32%	24,769,735	1.43%	9,140,594	0.94%
2010-2011	61,188,428	8.01%	24,420,679	4.87%	9,055,379	23.19%
2009-2010	56,648,561	2.54%	23,285,531	4.51%	7,350,900	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%

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%
2012/13	7,982,932,601	-6.13%	74,684,161	64,333	9.36	15,626,547	1.9575	2,050,267	0.26	92,425,308	11.58	-1.34%	5.10%

Tax on \$100,000 Property	
11/12 Property Tax	\$ 1,101.60
12/13 Property Tax	\$ 1,157.79
Increase (Decrease)	\$ 56.18
% Increase (Decrease)	5.10%



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.

This page intentionally left blank

FINANCIAL



**Kenosha Unified
School District**

maximizing the brilliance of children

This page intentionally left blank

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2012-2013 Adopted Budget
As of October 23, 2012

	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
GENERAL FUND (FUND 10)				
Beginning Fund Balance (Acct 930 000)	\$ 22,606,649	\$ 23,633,695	\$ 16,809,985	\$ 15,683,728
TOTAL ENDING FUND BALANCE (Acct 930 000)	23,633,695	16,809,985	15,683,728	18,683,728
REVENUES AND OTHER FINANCING SOURCES				
Operating Transfer				
110 Transfers in From Other Funds	-	-	-	-
Local Sources				
210 Taxes	73,510,384	79,471,094	77,377,899	75,023,494
240 Payments for Services	-	-	-	-
260 Non-Capital Sales	261,846	288,085	214,935	211,900
270 School Activity Income	95,554	109,061	105,729	110,000
280 Interest on Investments	212,611	19,638	28,608	28,000
290 Other Revenue, Local Sources	2,716,108	2,542,945	2,400,667	2,207,380
Other School Districts Within Wisconsin				
310 Transit of Aids	-	-	-	-
340 Payments for Services	314,268	315,958	337,666	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	83,253	78,481	60,065	32,500
State Sources				
610 State Aid-Categorical	1,287,152	1,317,123	1,214,804	2,317,750
620 State Aid-General	136,030,083	147,482,875	142,393,589	147,387,505
630 Special Project Grants	1,779,669	1,855,773	381,961	365,725
640 Payment for Services	100,836	150,441	135,603	120,000
650 SAGE	2,853,472	3,072,138	-	-
660 State Revenue Through Local Units	-	-	-	-
690 Other Revenue	394,150	455,927	408,890	311,807
Federal Sources				
710 Federal Aid-Categorical	7,860,218	234,712	223,855	211,416
730 Special Project Grants	2,657,449	3,220,905	2,970,973	3,074,142
750 ECIA, Title I & Title VI	7,472,955	7,822,238	5,806,538	6,355,943
760 JTPA	-	-	-	-
790 Direct Revenue from Federal Sources	89,926	2,446,277	2,172,712	201,632
Other Financing Sources				
860 Compensation, Fixed Assets	-	-	191,989	-
870 Long Term Obligations	-	-	-	-
Other Revenues				
960 Adjustments	-	(1,025)	-	-
970 Refund of Disbursement	-	-	-	-
980 Medical Services Reimbursement	-	-	-	-
990 Miscellaneous	1,001,453	1,362,047	368,510	510,000
TOTAL FUND 10 REVENUES & OTHER FINANCING SOURCES	\$ 238,721,386	\$ 252,244,694	\$ 236,794,994	\$ 238,769,194

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2012-2013 Adopted Budget
As of October 23, 2012

	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110000 Undifferentiated Curriculum	\$ 75,626,166	\$ 81,864,846	\$ 75,393,364	\$ 67,863,861
120000 Regular Curriculum	45,328,241	46,406,371	42,130,601	39,024,309
130000 Vocational Curriculum	5,922,841	5,898,595	4,569,836	4,960,801
140000 Physical Curriculum	5,682,340	5,462,520	5,034,837	4,502,301
150000 Special Curriculum	-	-	-	-
160000 Co-Curricular Activities	1,929,631	2,059,581	2,015,860	2,646,641
170000 Other Special Programs	1,051,145	1,128,859	1,104,660	746,824
Support Services				
210000 Pupil Services	8,584,297	9,093,449	9,181,428	9,718,571
220000 Instructional Staff Services	12,738,960	14,244,741	12,960,188	16,388,044
230000 General Administration	1,371,182	1,667,468	1,288,420	1,331,206
240000 School Building Administration	14,168,967	15,468,744	14,341,179	14,065,889
250000 Business Administration	33,225,445	36,992,535	31,768,451	31,306,807
260000 Central Services	5,140,431	5,740,321	7,517,128	8,553,736
270000 Insurance and Judgments	672,854	568,192	1,338,975	2,354,457
280000 Debt Services	663,994	508,277	432,716	505,943
290000 Other Support Services	2,596	-	-	-
Non-Program Transactions				
410000 Interfund Operation Transfers	24,272,417	30,498,836	27,136,588	30,515,305
430000 General Tuition Payments	1,312,834	1,465,072	1,631,617	1,284,500
490000 Other Non-Program Transactions	-	-	75,403	-
TOTAL FUND 10 EXPENDITURES & OTHER FINANCING USES	\$ 237,694,340	\$ 259,068,404	\$ 237,921,251	\$ 235,769,194
SPECIAL PROJECTS FUND (FUND 20)				
Beginning Fund Balance	30,677	-	-	-
Ending Fund Balance	-	-	-	-
TOTAL FUND 20 REVENUES & OTHER FINANCING SOURCES	\$ 48,540,306	\$ 49,748,762	\$ 47,221,179	\$ 49,262,808
100 000 Instruction	35,891,568	37,840,367	36,344,283	38,777,672
200 000 Support Services	12,679,415	11,849,594	10,769,486	10,485,136
400 000 Non-Program Transactions	-	58,800	107,409	-
TOTAL FUND 20 EXPENDITURES & OTHER FINANCING USES	\$ 48,570,983	\$ 49,748,762	\$ 47,221,179	\$ 49,262,808
DEBT SERVICE FUND (FUND 30)				
Beginning Fund Balance	2,066,359	1,161,315	760,673	24,177
Ending Fund Balance	1,161,315	760,673	24,177	24,177
TOTAL FUND 30 REVENUES & OTHER FINANCING SOURCES	\$ 35,365,029	\$ 25,118,044	\$ 31,932,775	\$ 17,093,271
281000 Long Term Debt Capital	11,776,905	16,018,686	14,557,032	14,540,413
282000 Refinancing	21,705,000	9,500,000	9,275,000	-
285000 Other Post Employment Benefit Financing	530,100	-	6,376,634	233,134
289000 Other Long-Term General Obligation Debt	2,258,069	-	2,460,606	2,319,725
490000 Other Non-Program Transactions	-	-	-	-
TOTAL FUND 30 EXPENDITURES & OTHER FINANCING USES	\$ 36,270,074	\$ 25,518,686	\$ 32,669,272	\$ 17,093,271

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2012-2013 Adopted Budget
As of October 23, 2012

	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
CAPITAL PROJECTS FUND (FUND 40)				
Beginning Fund Balance	\$ 11,702,749	\$ 20,571,141	\$ 4,244,695	\$ 341,397
Ending Fund Balance	20,571,141	4,244,695	341,397	-
TOTAL FUND 40 REVENUES & OTHER FINANCING SOURCES	\$ 38,742,869	\$ 219,553	\$ 480,327	\$ 217,156
100 000 Instruction	-	-	-	-
200 000 Support Services	29,340,765	16,545,999	4,383,626	558,553
400 000 Non-Program Transactions	533,711	-	-	-
TOTAL FUND 40 EXPENDITURES & OTHER FINANCING USES	\$ 29,874,476	\$ 16,545,999	\$ 4,383,626	\$ 558,553
FOOD SERVICE FUND (FUND 50)				
Beginning Fund Balance	1,157,384	354,952	480,864	560,079
Ending Fund Balance	354,952	480,864	560,079	560,079
TOTAL FUND 50 REVENUES & OTHER FINANCING SOURCES	\$ 7,917,495	\$ 8,339,134	\$ 8,809,617	\$ 7,912,906
200 000 Support Services	8,719,927	8,213,222	8,730,402	7,912,906
400 000 Non-Program Transactions	-	-	-	-
TOTAL FUND 50 EXPENDITURES & OTHER FINANCING USES	\$ 8,719,927	\$ 8,213,222	\$ 8,730,402	\$ 7,912,906
TRUST FUND (FUND 70) *				
Beginning Fund Balance	(22,819,060)	(21,843,735)	(20,643,868)	8,350,297
Ending Fund Balance	(21,843,735)	(20,643,868)	8,350,297	9,069,095
TOTAL FUND 70 REVENUES & OTHER FINANCING SOURCES	\$ 4,631,144	\$ 5,027,688	\$ 34,777,871	\$ 4,398,798
200 000 Support Services	3,556,103	3,827,821	5,783,706	3,680,000
TOTAL FUND 70 EXPENDITURES & OTHER FINANCING USES	\$ 3,556,103	\$ 3,827,821	\$ 5,783,706	\$ 3,680,000
COMMUNITY SERVICES FUND (FUND 80)				
Beginning Fund Balance	884,632	750,466	657,693	277,738
Ending Fund Balance	750,466	657,693	277,738	207,524
TOTAL FUND 80 REVENUES & OTHER FINANCING SOURCES	\$ 2,104,262	\$ 2,232,203	\$ 2,162,549	\$ 2,137,392
100 000 Instruction	234,165	211,653	2,384	-
200 000 Support Services	1,529,221	1,639,705	1,727,008	1,454,853
300 000 Community Services	475,042	473,618	813,167	752,753
400 000 Non-Program Transactions	-	-	(55)	-
TOTAL FUND 80 EXPENDITURES & OTHER FINANCING USES	\$ 2,238,428	\$ 2,324,977	\$ 2,542,504	\$ 2,207,607
GRAND TOTAL REVENUES - ALL FUNDS	\$ 380,054,952	\$ 342,927,831	\$ 362,177,744	\$ 319,791,525
GRAND TOTAL EXPENDITURES - ALL FUNDS	\$ 370,841,552	\$ 365,245,771	\$ 339,250,940	\$ 316,484,338

The 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

* Includes forgiveness of moral obligation debt of \$27,649,483 and \$17,615 of interest

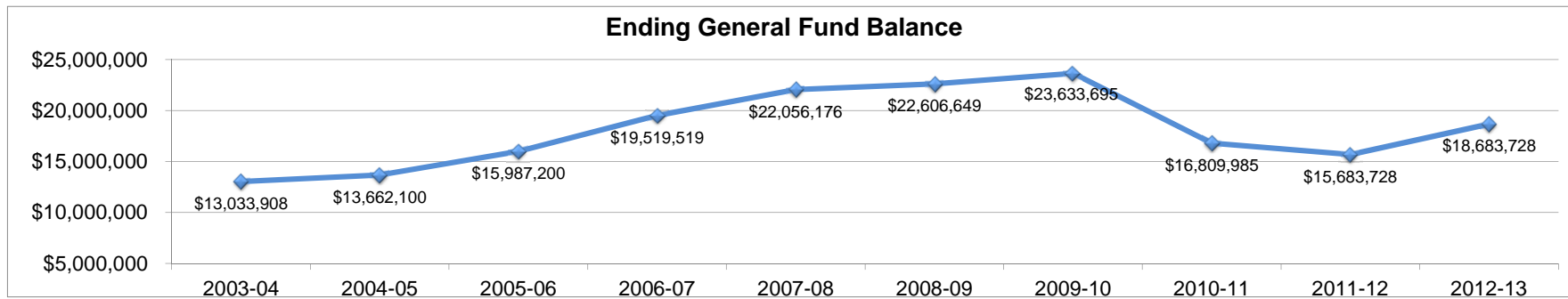
FUND 10 - GENERAL FUND

	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
REVENUE				
LOCAL SOURCES				
210 Taxes	\$ 73,510,384	\$ 79,471,094	\$ 77,377,899	\$ 75,023,494
240 Payments for Services	-	-	-	-
260 Non-Capital Sales	261,846	287,972	214,935	211,900
270 School Activity Income	95,554	109,061	105,729	110,000
280 Interest on Investments	212,611	19,638	28,608	28,000
290 Other Local	2,716,108	2,543,058	2,400,667	2,207,380
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN				
340 Open Enrollment Tuition	314,268	315,958	337,666	300,000
INTERMEDIATE SOURCES				
540 Payments for Services	-	-	-	-
590 Other Intermediate	83,253	78,481	60,065	32,500
STATE SOURCES				
610 State Aid Categorical	1,287,152	1,317,123	1,214,804	2,317,750
620 State Aid General	136,030,083	147,482,875	142,393,589	147,387,505
630 Special Projects Grants	1,779,669	1,855,773	381,961	365,725
640 Payments for Services	100,836	150,441	135,603	120,000
650 SAGE	2,853,472	3,072,138	-	-
660 DNR State Revenue	-	-	-	-
690 Tax Exempt Computer/Other Aid	394,150	455,927	408,890	311,807
FEDERAL SOURCES				
710 Federal Aid Categorical	268,921	234,712	223,855	211,416
718 ARRA Federal Stabilization Aid	7,591,297	-	-	-
730 Special Projects Grants	2,657,449	3,220,905	2,970,973	3,074,142
750 ESEA Title Grants	7,472,955	7,822,238	5,806,538	6,355,943
760 JTPA	-	-	-	-
780 Federal Aid Received through State Agencies	-	2,292,178	2,017,249	-
790 Other Federal Sources	89,926	154,099	155,463	201,632
OTHER FINANCING SOURCES				
860 Compensation for Sale or Loss of Fixed Assets	-	-	191,989	-
OTHER REVENUES				
960 Adjustments	-	(1,025)	-	-
970 Refund of Disbursement	-	-	-	-
980 Medical Services Reimbursement	-	-	-	-
990 Miscellaneous	1,001,453	1,362,047	368,510	510,000
TOTAL REVENUES	\$ 238,721,386	\$ 252,244,694	\$ 236,794,994	\$ 238,769,194
EXPENDITURES				
INSTRUCTION				
110000 Undifferentiated Curriculum	\$ 75,626,166	\$ 81,864,846	\$ 75,393,364	\$ 67,863,861
120000 Regular Curriculum	45,328,241	46,406,371	42,130,601	39,024,309
130000 Vocational Curriculum	5,922,841	5,898,595	4,569,836	4,960,801
140000 Physical Curriculum	5,682,340	5,462,520	5,034,837	4,502,301
160000 Co-Curricular	1,929,631	2,059,581	2,015,860	2,646,641
170000 Other Special Needs	1,051,145	1,128,859	1,104,660	746,824
SUPPORT				
210000 Pupil Services	8,584,297	9,093,449	9,181,428	9,718,571
220000 Instructional Services	12,738,960	14,244,741	12,960,188	16,388,044
230000 General Administration	1,371,182	1,667,468	1,288,420	1,331,206
240000 School Building Administration	14,168,967	15,468,744	14,341,179	14,065,889
250000 Business Administration	33,225,445	36,992,535	31,768,451	31,306,807
260000 Central Services	5,140,431	5,740,321	7,517,128	8,553,736
270000 Insurance & Judgements	672,854	568,192	1,338,975	2,354,457
280000 Debt Services	663,994	508,277	432,716	505,943
290000 Other Support Services	2,596	-	-	-
NON PROGRAM TRANSACTIONS				
410000 Interfund Operating Transfers	24,272,417	30,498,836	27,136,588	30,515,305
430000 Purchased Instructional Services	1,312,834	1,465,072	1,631,617	1,284,500
490000 Other Non Program Transactions	-	-	75,403	-
TOTAL EXPENDITURES	\$ 237,694,340	\$ 259,068,404	\$ 237,921,251	\$ 235,769,194

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1

TEN YEAR FUND BALANCE HISTORY (General Fund)

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	Budgeted 2012-13
Beginning Fund Balance	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	15,683,728
Audited Revenues	179,626,944	191,292,025	201,263,283	213,362,747	225,865,918	235,769,268	238,721,386	252,244,694	236,794,994	238,769,194
Audited Expenditures	180,532,813	190,663,833	198,938,182	209,830,428	223,329,261	235,218,796	237,694,340	259,068,404	237,921,251	235,769,194
Fund Balance Change	(905,869)	628,192	2,325,101	3,532,319	2,536,657	550,473	1,027,046	(6,823,710)	(1,126,257)	3,000,000
Ending Total Fund Balance	13,033,908	13,662,100	15,987,200	19,519,519	22,056,176	22,606,649	23,633,695	16,809,985	15,683,728	18,683,728
% Fund Balance/Expenditures	7.22%	7.17%	8.04%	9.30%	9.88%	9.61%	9.94%	6.49%	6.59%	7.92%



FUND 10 - GENERAL FUND

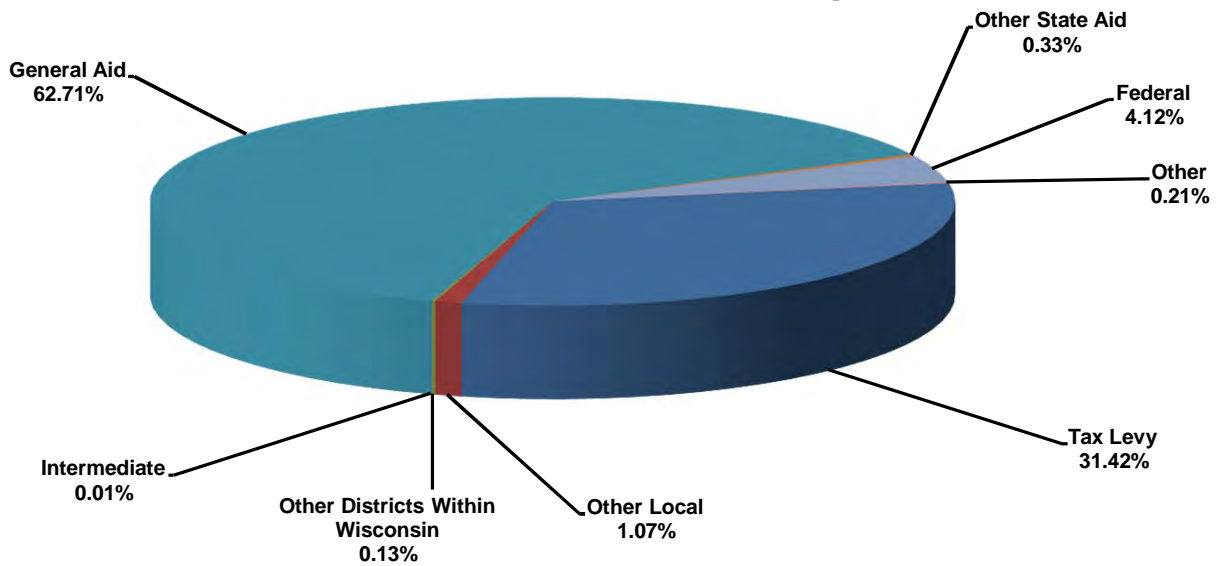
DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
Transfer from Other Funds	100	\$ -	\$ -	\$ -	\$ -
Local Property Taxes	211	73,218,329	79,133,470	77,070,827	74,684,161
Chargeback Levy	212	6,733	29,422	-	64,333
Mobile Home Taxes	213	283,586	275,000	275,000	275,000
Other Taxes	219	1,736	33,202	32,072	-
Other Payments for Services	249	-	-	-	-
Sale Non-Capital Objects	262	261,846	287,972	214,085	211,900
Other Sales of Non-Capital Objects	269	-	-	850	-
Athletic Admission Revenue	278	95,554	109,061	105,729	110,000
Interest on Investments	280	(5,332)	4,053	894	-
Interest on Short Term Borrowing	281	217,943	15,586	27,714	28,000
Gifts (Money Donations)	291	28,397	55,940	120,920	20,353
Student Fees	292	1,094,383	1,016,098	935,088	900,000
Rentals	293	1,052,165	969,300	851,302	850,000
Summer School	295	91,503	65,345	26,581	70,000
Parking Fee	296	55,576	53,137	49,538	55,000
Student Fines	297	26,028	10,767	5,331	10,000
Miscellaneous	299	368,056	372,471	411,908	302,027
TOTAL LOCAL REVENUE (200)		\$ 76,796,502	\$ 82,430,823	\$ 80,127,839	\$ 77,580,774
Other School Districts Within Wisconsin	345	314,268	315,958	337,666	300,000
TOTAL OTHER DISTRICTS W/IN WISCONSIN		\$ 314,268	\$ 315,958	\$ 337,666	\$ 300,000
Payments for Services	549	-	-	-	-
Other Revenue	590	83,253	78,481	60,065	32,500
TOTAL INTERMEDIATE REVENUE (500)		\$ 83,253	\$ 78,481	\$ 60,065	\$ 32,500
Transportation Aid	612	268,485	274,728	294,337	292,500
Library Aid	613	830,103	872,255	846,594	825,000
Bilingual Revenue	618	188,564	170,141	73,872	70,000
Other Categorical Aid	619	-	-	-	1,130,250
Equalization Aid	621	135,819,907	147,239,655	142,393,589	147,387,505
Other General Aid	629	210,176	243,220	-	-
Special Project Grants	630	1,779,669	1,855,773	381,961	365,725
Payment for Services	640	100,836	150,441	135,603	120,000
SAGE Revenue	650	2,853,472	3,072,138	-	-
State Revenue Thru Local Units	660	-	-	-	-
Other State Revenue	690	5,867	455,927	5,427	-
Tax Exempt Computer Aid	691	388,283	-	403,463	311,807
TOTAL STATE REVENUE (600)		\$ 142,445,363	\$ 154,334,277	\$ 144,534,847	\$ 150,502,787
Vocational Education Aid	713	268,921	234,712	223,855	211,416
ARRA Federal Stabilization Aid	718	7,591,297	-	-	-
Special Project Grants	730	2,657,449	3,220,905	2,970,973	3,074,142
ESEA Title I	751	7,472,955	7,822,238	5,806,538	6,355,943
ESEA Title V	752	-	-	-	-
JTPA - 8%	762	-	-	-	-
Federal Aid Received through State Agencies	780	-	2,292,178	2,017,249	-
Other Revenue from Federal Sources	790	89,926	154,099	155,463	201,632
TOTAL FEDERAL REVENUE (700)		\$ 18,080,547	\$ 13,724,132	\$ 11,174,078	\$ 9,843,133
Sale of Capital Assets	860	-	-	191,989	-
TOTAL OTHER FINANCING SOURCES (800)		\$ -	\$ -	\$ 191,989	\$ -
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	1,001,453	1,362,047	368,510	510,000
TOTAL OTHER REVENUE (900)		\$ 1,001,453	\$ 1,361,022	\$ 368,510	\$ 510,000
TOTAL REVENUE		\$ 238,721,386	\$ 252,244,694	\$ 236,794,994	\$ 238,769,194

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2012 - 2013 ADOPTED BUDGET**

GENERAL FUND REVENUES		Budget	%
Tax Levy	\$	75,023,494	31.42%
Other Local		2,557,280	1.07%
Other Districts Within Wisconsin		300,000	0.13%
Intermediate		32,500	0.01%
General Aid		149,705,255	62.71%
Other State Aid		797,532	0.33%
Federal		9,843,133	4.12%
Other		510,000	0.21%
TOTAL REVENUES		\$ 238,769,194	100.00%

Fund 10 Revenue Budget



FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
SALARIES					
<u>Permanent Full-Time Employees</u>					
Salary Accrual	101	\$ -	\$ 477,515	\$ 65,429	\$ -
Administrators	110	7,339,298	8,575,799	8,040,821	7,774,289
Supervisory	111	1,558,610	1,620,655	1,539,320	1,402,892
Technical	112	1,328,007	1,384,782	1,317,351	1,391,280
Certified Teachers	113	82,575,522	86,356,498	80,185,040	77,127,632
Certified Other Educational	114	774,397	419,413	351,545	102,103
Non-Certified Other Educational	115	568,765	691,212	675,887	1,842,406
Maintenance / Trades	116	1,897,586	1,962,920	1,966,172	1,900,128
Clerical / Secretarial	117	4,684,406	5,191,459	4,967,619	4,634,435
Service / Custodial	118	6,302,303	6,513,390	6,453,511	6,134,643
Educational Assistants	119	2,474,859	2,794,530	2,238,511	1,493,814
SUBTOTAL 110		<u>\$ 109,503,753</u>	<u>\$ 115,988,174</u>	<u>\$ 107,801,205</u>	<u>\$ 103,803,621</u>
<u>Permanent Part-Time Employees</u>					
Officials	121	33,720	34,701	33,818	34,020
Clerical / Secretarial	127	110,880	173,697	156,298	43,963
Service / Custodial	128	210	4,100	(116,354)	-
Educational Assistants	129	182,456	195,787	98,500	29,149
SUBTOTAL 120		<u>\$ 327,266</u>	<u>\$ 408,285</u>	<u>\$ 172,262</u>	<u>\$ 107,132</u>
<u>Temporary Part-Time Employees</u>					
Temporary Part-Time	140	131,537	185,747	100,797	237,237
Technical	142	98,170	106,059	104,818	92,590
Substitute Teachers	143	2,479,756	2,722,896	3,093,304	1,868,554
Shift Differential	144	693	-	-	-
Security/Police Officers	145	207,811	222,055	176,930	215,958
Temporary Part-Time Other	146	60,829	58,414	1,408	-
Clerical / Secretarial	147	237,612	191,679	98,689	266,314
Service / Custodial	148	112,765	108,501	130,318	142,759
Educational Assistants	149	373,608	373,017	292,241	258,260
SUBTOTAL 140		<u>\$ 3,702,781</u>	<u>\$ 3,968,366</u>	<u>\$ 3,998,505</u>	<u>\$ 3,081,673</u>
<u>Other Pay</u>					
Vacation Pay	151	19,791	22,744	195,677	235,989
Sick Leave	152	63,030	225,322	1,717,048	1,156,300
AST Retirement Payout	153	52,000	60,834	128,631	126,671
SUBTOTAL 150		<u>\$ 134,821</u>	<u>\$ 308,900</u>	<u>\$ 2,041,357</u>	<u>\$ 1,518,960</u>
<u>Overtime</u>					
Technical	162	8,580	9,440	3,231	6,450
Interpreters	164	44	-	-	-
Maintenance / Trades	166	65,405	90,936	38,806	80,763
Clerical / Secretarial	167	110,100	86,674	45,272	46,670
Service / Custodial	168	161,873	216,070	107,992	163,509
Educational Assistants	169	31	5	586	164
SUBTOTAL 160		<u>\$ 346,033</u>	<u>\$ 403,125</u>	<u>\$ 195,886</u>	<u>\$ 297,557</u>

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
<u>Additional Time</u>					
Additional Time-Chair Pay	170	151,457	155,216	148,071	147,416
Additional Time-Regular	171	1,166,992	1,274,925	1,072,373	1,243,297
Additional Pay-Teachers as Subs	172	34,751	43,324	14,153	60,702
Coaching	173	686,364	709,068	778,787	986,943
House / Stage Managers	174	34,910	59,629	50,487	-
Non-District Staff	175	122,144	112,956	125,996	61,284
Curriculum work	178	23,460	33,854	15,602	40,139
Other	179	311,888	294,412	154,047	111,629
SUBTOTAL 170		<u>\$ 2,531,966</u>	<u>\$ 2,683,384</u>	<u>\$ 2,359,516</u>	<u>\$ 2,651,411</u>
<u>Special Pay</u>					
Longevity	190	69,467	70,913	67,895	300
Buy Back	191	(48,310)	(60,126)	(39,992)	-
School Account	192	43,364	45,116	20,039	16,182
Non-School Account	193	2,269	2,047	(961)	-
Contract Penalty	195	(3,500)	(5,500)	(3,000)	-
Captured Vacancy Allowance	198	288	-	170	-
Estimated Turnover Differential	199	-	-	-	-
SUBTOTAL 190		<u>\$ 63,577</u>	<u>\$ 52,450</u>	<u>\$ 44,150</u>	<u>\$ 16,482</u>
TOTAL SALARIES (100)		<u>\$116,610,197</u>	<u>\$123,812,685</u>	<u>\$116,612,881</u>	<u>\$ 111,476,835</u>
BENEFITS					
Retirement - Certified Employee	211	6,003,999	5,845,491	4,760,997	4,735,477
Retirement - Certified Employer	212	4,343,987	4,902,385	5,374,184	5,352,575
Retirement - Non-Certified Employee	213	1,140,456	1,308,354	375,653	71,910
Retirement - Non-Certified Employer	214	950,022	1,108,445	1,216,405	1,253,471
Early Retirement	219	3,718,947	4,007,744	3,792,545	3,486,093
SUBTOTAL 210		<u>\$ 16,157,412</u>	<u>\$ 17,172,418</u>	<u>\$ 15,519,784</u>	<u>\$ 14,899,524</u>
Social Security/Medicare	222	8,703,172	9,215,796	8,555,975	8,577,193
SUBTOTAL 220		<u>\$ 8,703,172</u>	<u>\$ 9,215,796</u>	<u>\$ 8,555,975</u>	<u>\$ 8,577,193</u>
Life Insurance	230	74,939	123,282	126,575	113,494
SUBTOTAL 230		<u>\$ 74,939</u>	<u>\$ 123,282</u>	<u>\$ 126,575</u>	<u>\$ 113,494</u>
Health Insurance	241	35,482,353	39,527,166	34,257,118	31,596,185
Vision Insurance	242	17,144	21,635	20,703	16,419
Dental Insurance	243	2,069,608	2,192,030	2,025,946	1,852,830
Long Term Care	245	1,137,796	1,150,984	1,194,237	1,117,021
SUBTOTAL 240		<u>\$ 38,706,901</u>	<u>\$ 42,891,815</u>	<u>\$ 37,498,004</u>	<u>\$ 34,582,455</u>
Long Term Disability Insurance	251	317,725	342,268	330,892	319,472
Worker's Compensation Insurance	253	588,491	627,060	975,271	1,062,367
Short Term Disability Insurance	257	(12,627)	275	330	-
SUBTOTAL 250		<u>\$ 893,589</u>	<u>\$ 969,604</u>	<u>\$ 1,306,493</u>	<u>\$ 1,381,838</u>

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
Other	260	-	-	-	-
SUBTOTAL 260		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Physical Examinations	290	2,221	1,469	373	2,500
Teacher Credit Reimbursement	291	66,921	53,037	19,627	40,000
Other	295	13,723	17,019	12,375	-
Employee Recognition	299	18,998	16,505	75	19,650
SUBTOTAL 290		<u>\$ 101,862</u>	<u>\$ 88,030</u>	<u>\$ 32,450</u>	<u>\$ 62,150</u>
TOTAL EMPLOYEE BENEFITS (200)		<u>\$ 64,637,874</u>	<u>\$ 70,460,944</u>	<u>\$ 63,039,281</u>	<u>\$ 59,616,654</u>
PURCHASED SERVICES					
Athletic Officials / Game Management	310	85,807	82,966	93,470	118,412
Professional Technical Services	311	1,619,408	1,929,310	1,478,014	2,385,935
Instructional Services	312	157,672	177,437	56,481	13,221
Pupil Services	313	626,949	695,830	708,102	798,258
Staff Services	314	323,534	229,656	283,984	746,441
Consulting Services	315	182,405	167,982	49,743	153,449
Independent Contractor Services	317	-	-	65,629	479,951
Legal Services	318	177,623	110,962	171,906	204,000
Parent Services	319	-	-	-	5,500
SUBTOTAL 310		<u>\$ 3,173,397</u>	<u>\$ 3,394,142</u>	<u>\$ 2,907,329</u>	<u>\$ 4,905,168</u>
Property Services	320	-	-	3,110	19,000
Equipment Maintenance and Repair	324	200,038	217,943	187,885	227,810
Vehicle Maintenance and Repair	325	183,260	105,037	61,999	57,500
Construction Services	327	2,363,496	1,559,397	1,616,640	359,226
Other Property Services	329	2,252,932	731,367	487,715	797,050
SUBTOTAL 320		<u>\$ 4,999,725</u>	<u>\$ 2,613,744</u>	<u>\$ 2,357,348</u>	<u>\$ 1,460,585</u>
Gas - Heat	331	1,261,534	1,136,182	912,826	1,240,600
Electricity - Heat	334	-	496	-	-
Gas - Non-Heat	335	78	826	2,008	-
Electricity	336	2,400,770	2,681,780	2,740,933	3,035,000
Water - Sewer	337	344,978	393,438	405,714	394,500
Energy Conservation	339	336,445	303,690	551,396	452,752
SUBTOTAL 330		<u>\$ 4,343,805</u>	<u>\$ 4,516,411</u>	<u>\$ 4,612,877</u>	<u>\$ 5,122,852</u>
Pupil Transportation	341	3,817,828	3,836,526	3,868,244	3,973,489
Employee Travel and Conferences	342	336,535	477,305	316,596	1,048,260
In-District Travel Reimbursement	343	48,837	45,723	38,260	54,400
Recruitment Travel	344	10,163	107	-	40,358
Parent Travel	345	342	124	1,203	220
Non KUSD Transportation	346	355	-	-	-
Other Travel	349	1,664	4,946	17,259	13,150
SUBTOTAL 340		<u>\$ 4,215,723</u>	<u>\$ 4,364,730</u>	<u>\$ 4,241,562</u>	<u>\$ 5,129,878</u>

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
Advertising	351	41,088	32,805	17,454	60,949
Postage	353	153,242	169,473	131,539	133,033
Printing & Copying Costs	354	301,535	247,968	169,369	308,724
Telephone and Data Communication	355	318,987	223,975	156,930	384,291
Radio - Education	357	-	-	(70)	-
Other Communication	359	-	1,940	1,328	-
SUBTOTAL 350		\$ 814,852	\$ 676,161	\$ 476,550	\$ 886,997
Administrative Data Processing	361	413,136	489,023	254,846	309,038
Instructional Data Processing	362	-	-	-	-
SUBTOTAL 360		\$ 413,136	\$ 489,023	\$ 254,846	\$ 309,038
Payments for Services within WI (OE)	382	881,887	1,088,880	1,282,450	950,000
Payments to Intermediate Units	385	51,215	56,000	17,555	94,000
Payments To State	387	22,055	33,677	19,127	2,500
Payments to Technical Colleges	389	379,543	324,834	309,974	301,254
SUBTOTAL 380		\$ 1,334,699	\$ 1,503,391	\$ 1,629,106	\$ 1,347,754
Interfund Payments	390	-	-	-	-
SUBTOTAL 390		\$ -	\$ -	\$ -	\$ -
TOTAL PURCHASED SERVICES (300)		\$ 19,295,336	\$ 17,557,602	\$ 16,479,618	\$ 19,162,271
NON CAPITAL PURCHASES					
Supplies and Materials	410	73,327	83,850	30,438	895
General Supplies	411	3,342,999	3,033,127	2,141,106	2,637,975
Workbooks	412	19,048	42,623	20,984	37,777
Printer Toner & Printer Ink	413	40,546	44,131	34,510	116,168
Food	415	158,679	163,810	149,663	135,433
Medical Supplies	416	22,719	22,553	21,946	32,498
Copier & Printer Paper	417	564,519	475,851	522,357	517,102
Fuel	418	56,857	120,110	100,319	70,000
SUBTOTAL 410		\$ 4,278,695	\$ 3,986,054	\$ 3,021,322	\$ 3,547,847
Apparel	420	-	920	2,670	-
SUBTOTAL 420		\$ -	\$ 920	\$ 2,670	\$ -
Audio Visual Material	431	50,395	54,429	37,986	30,215
Library Books	432	426,764	432,730	372,852	418,571
Newspapers	433	4,626	4,748	3,686	5,221
Periodicals	434	19,875	20,662	13,638	16,496
Computer Software Programs	435	590,230	985,859	693,169	765,483
Professional Books	439	189,151	229,615	173,496	80,123
SUBTOTAL 430		\$ 1,281,041	\$ 1,728,043	\$ 1,294,826	\$ 1,316,108
Non-Capital Equipment	440	1,055,191	1,135,319	1,075,483	1,104,773
Non-Capital Furnishings	444	53,288	127,455	24,779	43,446
Non-Capital Technical Equipment	448	2,313,418	2,721,209	2,883,255	2,938,620
Other Non-Capital Equipment	449	54,732	120,106	37,410	900
SUBTOTAL 440		\$ 3,476,629	\$ 4,104,089	\$ 4,020,926	\$ 4,087,739

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
Salable Books and Materials	450	229,641	160,266	92,852	175,532
SUBTOTAL 450		<u>\$ 229,641</u>	<u>\$ 160,266</u>	<u>\$ 92,852</u>	<u>\$ 175,532</u>
Textbooks	470	1,050,807	2,950,452	148,452	222,854
SUBTOTAL 470		<u>\$ 1,050,807</u>	<u>\$ 2,950,452</u>	<u>\$ 148,452</u>	<u>\$ 222,854</u>
Other	480	-	-	-	-
SUBTOTAL 480		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Supplies and Materials	490	(25)	398	62	-
Athletic Reimbursement	498	(36,616)	(35,041)	(31,343)	(13,097)
Activity Supplies	499	3,327	6,930	11,965	18,553
SUBTOTAL 490		<u>\$ (33,314)</u>	<u>\$ (27,712)</u>	<u>\$ (19,316)</u>	<u>\$ 5,456</u>
TOTAL SUPPLIES (400)		<u>\$ 10,283,500</u>	<u>\$ 12,902,112</u>	<u>\$ 8,561,733</u>	<u>\$ 9,355,537</u>
CAPITAL EQUIPMENT					
Site Purchase	511	145,460	694	-	100
Site Rental	517	20,596	6,503	8,630	12,700
Site Improvements-Additions	521	14,052	16,490	14,730	23,730
Site Improvements-Replacements	522	-	-	1,250	-
Building Acquisition	531	922	24,375	27,313	157,566
Building Rental	537	771,242	661,634	666,358	518,943
Building Improvements-Additions	541	121,678	99,975	174,114	202,124
Building Improvements-Remodel/Replace	542	-	-	-	1,487
Equipment Lease	550	-	-	-	-
New Equipment \$1,000-\$5,000 (ea.)	551	73,620	525,062	5,643	63,668
New Equipment >\$5,000 (ea.)	552	82,563	94,842	49,155	43,243
New Equipment over \$5,000 (ea.)	553	63,698	14,873	30,172	38,000
New Tech Equipment \$1,000-\$5,000 (ea.)	557	-	-	-	312,306
New Tech Equipment >\$5,000 (ea.)	558	482,199	617,936	957,786	186,771
Replacement Equipment \$1,000-\$5,000 (ea.)	561	42,004	319,390	154,458	39,912
Replacement Equipment>\$5,000(ea.)	562	18,789	22,753	10,815	44,000
Replacement Equipment over \$5,000	563	72,915	10,175	4,160	8,996
Replacement Technical Equipment >\$5,000	568	21,779	160,793	4,554	28,110
Equipment Rental	571	4,006	4,711	1,028	17,500
Vehicle Rental	572	400	18,594	98,077	107,700
TOTAL CAPITAL EQUIPMENT (500)		<u>\$ 1,935,923</u>	<u>\$ 2,598,800</u>	<u>\$ 2,208,243</u>	<u>\$ 1,806,856</u>
DEBT SERVICE					
Long Term Loans	673	-	-	-	-
Principal - Capital Leases	678	-	-	-	-
Short-term Borrowing Interest	681	570,601	415,334	325,343	399,000
Temporary Notes	682	-	-	-	-
Capital Leases	688	-	-	48,826	-
Paying Agent Fees	691	43,950	43,863	-	51,000
TOTAL LOAN INTEREST (600)		<u>\$ 614,551</u>	<u>\$ 459,197</u>	<u>\$ 374,169</u>	<u>\$ 450,000</u>

FUND 10 - GENERAL FUND

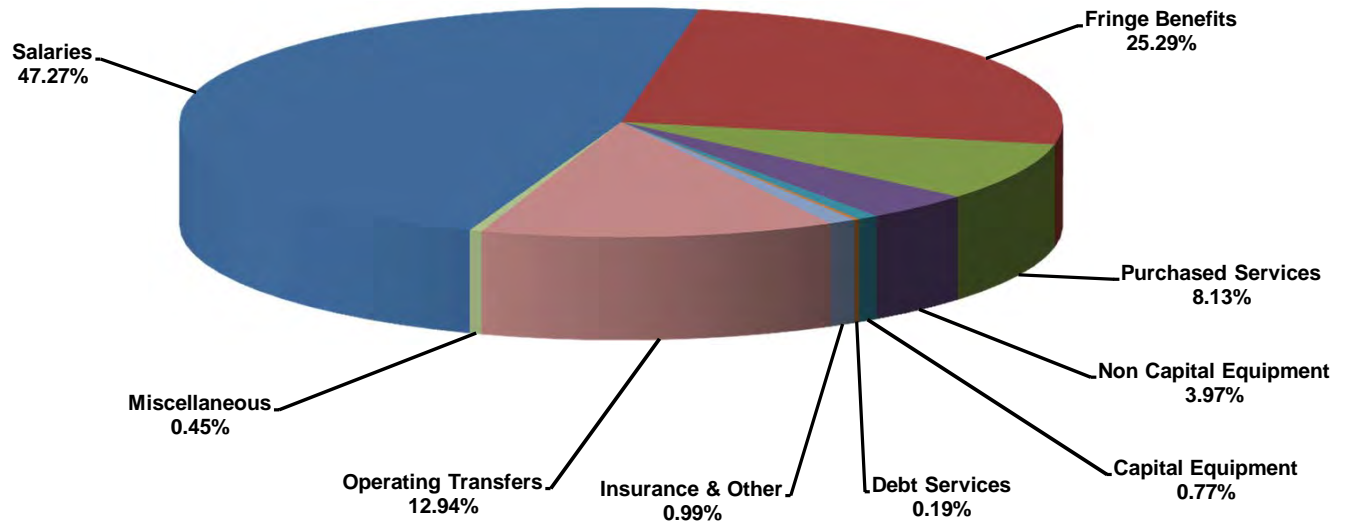
DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
DISTRICT INSURANCE					
Liability Insurance	711	207,686	202,287	223,151	243,211
Property Insurance	712	196,783	63,635	198,892	276,062
Worker's Compensation Insurance	713	-	-	-	-
Student Insurance	716	-	-	-	9,000
Judgments & Settlements	720	-	-	-	30,000
Unemployment Compensation	730	265,594	302,270	912,885	1,768,434
TOTAL DISTRICT INSURANCE (700)		\$ 670,063	\$ 568,192	\$ 1,334,928	\$ 2,326,707
OPERATING TRANSFERS					
Transfer to Special Education Fund	827	23,742,317	29,512,911	26,362,325	29,983,235
Transfer to Debt Service Fund	830	530,100	985,925	774,264	500,000
Transfer to Capital Projects Fund	840	-	-	-	32,070
TOTAL OPERATING TRANSFERS (800)		\$ 24,272,417	\$ 30,498,836	\$ 27,136,588	\$ 30,515,305
MISCELLANEOUS EXPENSES					
District Dues and Fees	941	10,800	12,725	7,675	22,974
Employee Dues and Fees	942	41,631	71,494	59,467	49,711
Student Fees and Dues	943	85,591	82,893	38,751	65,091
False Alarm Fees	944	-	-	-	5,000
Bank/Credit Card Fees	945	6,436	9,021	7,327	-
Contingency	961	-	60	-	-
Adjustment to Inventory	962	3,299	523	1,921	-
Accounting Adjustments	969	(179,881)	33,021	1,984,378	907,653
Aidable Refund	971	548	-	71,713	-
Non Aidable Refund	972	-	-	140	9,600
Miscellaneous	990	(594,045)	-	-	(1,000)
Gifts/Donations	991	100	100	-	-
Other Miscellaneous Expense	999	-	200	2,438	-
TOTAL MISCELLANEOUS (900)		\$ (625,520)	\$ 210,037	\$ 2,173,809	\$ 1,059,029
TOTAL EXPENDITURES		\$ 237,694,340	\$ 259,068,404	\$ 237,921,251	\$ 235,769,194

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2012 - 2013 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY OBJECT		Budget	%
Salaries	\$	111,476,835	47.27%
Fringe Benefits		59,616,654	25.29%
Purchased Services		19,162,271	8.13%
Non Capital Equipment		9,355,537	3.97%
Capital Equipment		1,806,856	0.77%
Debt Services		450,000	0.19%
Insurance & Other		2,326,707	0.99%
Operating Transfers		30,515,305	12.94%
Miscellaneous		1,059,029	0.45%
TOTAL EXPENDITURES		\$ 235,769,194	100.00%

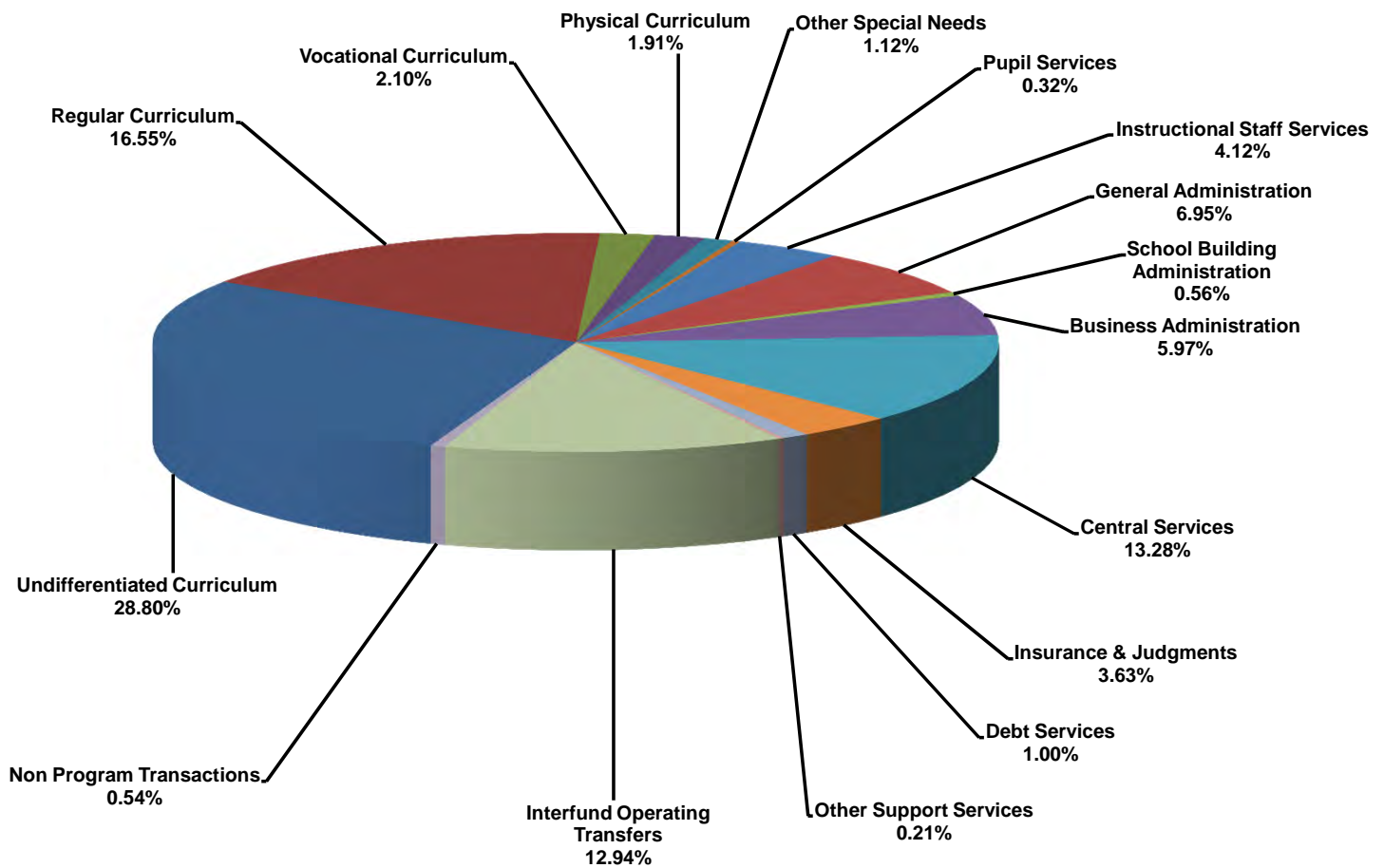
Fund 10 Expenditure Budget by Object



**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2012 - 2013 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION		Budget	%
Undifferentiated Curriculum	\$	67,863,861	28.80%
Regular Curriculum		39,024,309	16.55%
Vocational Curriculum		4,960,801	2.10%
Physical Curriculum		4,502,301	1.91%
Other Special Needs		2,646,641	1.12%
Pupil Services		746,823	0.32%
Instructional Staff Services		9,718,571	4.12%
General Administration		16,388,044	6.95%
School Building Administration		1,331,206	0.56%
Business Administration		14,065,889	5.97%
Central Services		31,306,807	13.28%
Insurance & Judgments		8,553,736	3.63%
Debt Services		2,354,457	1.00%
Other Support Services		505,943	0.21%
Interfund Operating Transfers		30,515,305	12.94%
Non Program Transactions		1,284,500	0.54%
TOTAL EXPENDITURES \$		235,769,194	100.00%

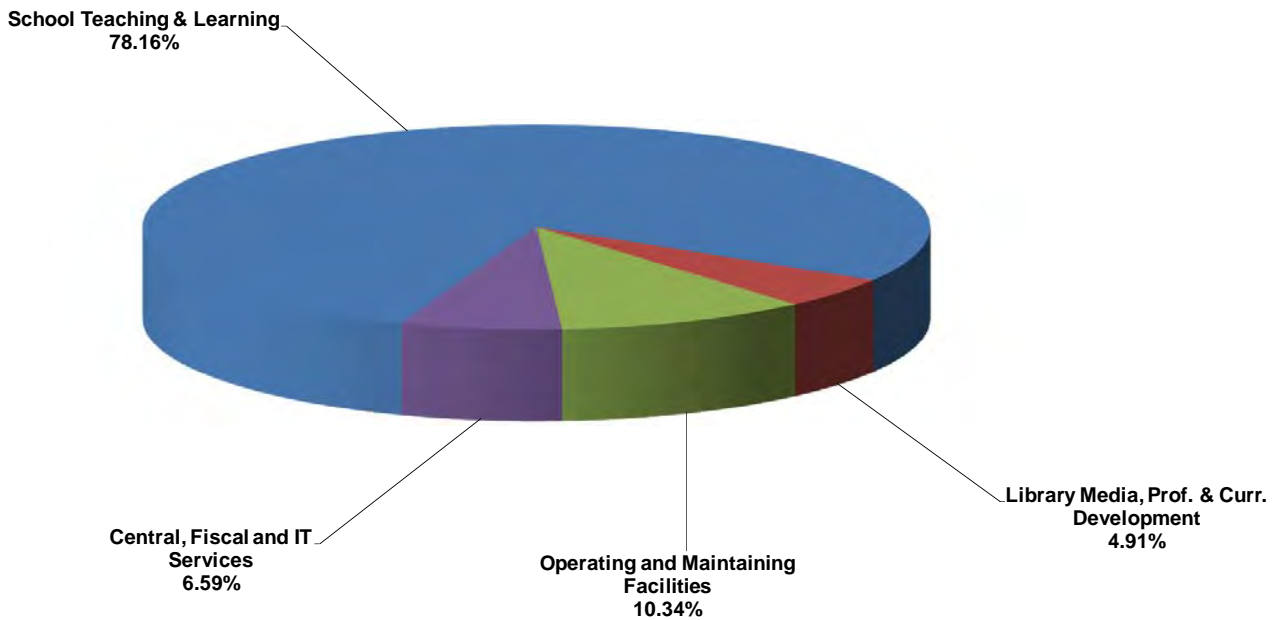
Fund 10 Expenditure Budget by Function



**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2012 - 2013 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY PURPOSE		Budget	%
School Teaching & Learning	\$	184,277,379	78.16%
Library Media, Prof. & Curr. Development		11,583,947	4.91%
Operating and Maintaining Facilities		24,363,006	10.34%
Central, Fiscal and IT Services		15,544,862	6.59%
TOTAL EXPENDITURES		\$ 235,769,194	100.00%

Fund 10 Expenditure Budget by Purpose



FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
Columbus Elementary *	142	\$ 1,759,977	\$ 1,920,822	\$ 36,359	\$ 4,441
Forest Park Elementary	145	2,852,860	2,953,508	2,856,734	2,794,592
Frank Elementary	146	3,335,076	3,702,559	3,081,515	2,954,843
Grant Elementary	147	1,940,113	1,901,137	1,551,870	1,703,307
Harvey Elementary	150	2,306,527	2,350,080	2,142,069	1,869,069
Jefferson Elementary	153	2,614,400	2,718,067	2,135,190	1,733,020
McKinley Elementary	155	2,018,585	2,294,229	2,069,888	1,805,007
Pleasant Prairie Elementary	156	3,594,930	3,854,571	3,592,697	3,332,761
Prairie Lane Elementary	157	2,815,443	2,852,932	2,625,769	2,552,907
Roosevelt Elementary	158	2,784,969	2,838,686	2,994,092	2,581,128
Somers Elementary	160	3,199,855	3,122,119	2,923,198	2,634,569
Southport Elementary	161	2,846,582	3,051,272	2,685,060	2,360,547
Strange Elementary	162	3,808,480	4,089,472	3,859,054	3,459,078
Grewenow Elementary	163	2,202,529	2,191,163	2,500,697	2,290,264
Vernon Elementary	164	3,690,536	3,556,309	2,848,024	2,361,890
Brass Community School	165	3,570,923	3,586,367	3,424,979	2,839,186
Whittier Elementary	166	3,037,770	3,054,245	2,595,202	2,333,889
Wilson Elementary	167	2,359,800	2,314,458	1,900,843	1,501,930
Bose Elementary	168	2,621,883	2,657,285	2,417,113	2,409,109
Stocker Elementary	169	3,488,236	3,670,407	3,456,289	3,088,122
Jeffery Elementary	170	2,319,646	2,411,179	2,142,231	1,831,992
Edward Bain School of Creative Arts	173	5,526,998	5,428,080	5,077,315	3,325,110
Edward Bain School of Dual Language	175	-	-	-	1,667,990
Nash Elementary	178	3,659,507	3,942,903	4,008,258	3,615,835
SUBTOTAL ELEMENTARY SCHOOLS		\$ 68,355,624	\$ 70,461,850	\$ 62,924,447	\$ 57,050,586
Lance Middle School	330	5,973,390	6,178,541	6,585,126	6,774,735
Lincoln Middle School	331	5,000,184	5,065,465	5,211,252	5,277,809
McKinley Middle School *	332	4,364,459	4,373,317	4,688,367	122,582
Washington Middle School	333	4,983,295	4,873,229	4,567,260	4,626,865
Bullen Middle School	334	5,781,173	6,004,094	6,182,470	5,586,101
Mahone Middle School	337	6,340,714	6,418,556	6,920,610	6,821,268
SUBTOTAL MIDDLE SCHOOLS		\$ 32,443,216	\$ 32,913,202	\$ 34,155,085	\$ 29,209,359
Indian Trail High School & Academy	424	7,770,809	10,509,924	11,526,164	13,379,367
Bradford High School	425	14,794,505	14,647,770	13,498,209	10,498,694
Tremper High School	426	15,057,423	14,970,646	13,501,738	11,003,863
Reuther High School	427	5,175,734	5,178,127	5,299,351	5,003,205
Lakeview Technology Academy	428	2,606,216	2,649,642	2,481,749	2,373,399
SUBTOTAL HIGH SCHOOLS		\$ 45,404,687	\$ 47,956,109	\$ 46,307,211	\$ 42,258,529
Brompton Academy	102	895,780	858,944	860,560	1,587,768
Dimensions of Learning Academy	112	1,657,998	1,664,290	1,791,568	1,801,069
KTEC	113	3,240,100	3,435,407	3,512,218	4,072,425
Paideia Academy	201	486,318	517,059	681,616	-
4K Program	272	1,005,763	1,677,071	2,810,460	3,160,820
Kenosha eSchool	421	1,175,738	1,141,177	1,216,937	1,401,043
Harborside & Paideia Academy	422	2,640,017	3,362,012	3,881,454	4,994,143
Hillcrest School	852	411,880	476,554	619,218	815,016
Head Start	871	420,641	425,592	396,840	413,216
SUBTOTAL SPECIALTY SCHOOLS		\$ 11,934,234	\$ 13,558,105	\$ 15,770,872	\$ 18,245,501

FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
Board Of Education	801	365,670	432,445	220,469	231,870
Superintendent's Office	802	454,714	626,141	566,581	681,013
Special Projects	803	3,007,664	3,216,464	1,069,620	755,504
Human Resources **	804	4,539,025	5,585,361	8,694,990	8,213,380
Information Services	805	2,609,132	3,674,192	2,711,827	3,707,302
Business Services	806	3,489,543	4,077,473	718,852	910,459
Facilities Services	807	7,630,244	8,693,555	7,478,556	7,170,516
Finance Department	808	26,686,131	32,853,693	29,698,021	32,550,333
Career & Technical Ed	809	1,475,087	1,394,936	598,910	692,942
Athletics/Health/Recreation	810	2,924,282	2,947,402	2,451,744	2,320,189
Teaching and Learning	811	2,645,769	4,798,553	2,498,041	2,784,413
Fine Arts	812	5,573,555	6,275,770	6,326,596	5,830,229
Dept of Special Ed	815	105,798	633,503	472,765	559,002
Title I	816	4,227,490	3,515,260	1,823,693	1,379,799
Instructional Media Center	817	2,464,915	3,253,118	2,980,688	3,078,711
Student Support/Guidance	818	900,555	788,808	589,285	4,802,616
Organizational Training & Development	819	2,928,535	3,061,889	3,195,668	3,933,076
Transportation	822	2,775,023	3,464,701	3,659,930	3,764,627
Distribution & Utilities	823	804,447	705,518	954,616	945,035
Copy Center	825	152,621	137,613	111,341	191,500
Community & Parent Relations	837	-	28,729	125,909	157,667
Communications	838	136,959	161,857	-	346
School Leadership Middle & High School	839	852,772	616,608	366,905	326,908
Student Engagement & Equity	840	259,454	394,818	107,520	131,195
School Leadership Elementary	841	377,418	420,715	308,314	329,365
Educational Accountability	851	878,576	935,192	560,569	592,493
Educational Support Center	874	349,152	429,245	420,937	368,532
District-Wide Budget Holding Location	899	-	-	-	2,596,194
Summer School ***	999	942,046	1,055,578	51,288	-
SUBTOTAL DEPARTMENTS		\$ 79,556,579	\$ 94,179,138	\$ 78,763,637	\$ 89,005,218
TOTAL EXPENDITURES		\$ 237,694,340	\$ 259,068,404	\$ 237,921,251	\$ 235,769,194

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.

* Columbus Elementary and McKinley Middle School are closed for the 2012-2013 school year, however there are residual budgeted cost items such as utilities.

** The Substitute Teacher Budget formerly contained in the Human Resources budget has been partially decentralized with budget dollars being transferred to individual school locations. The Human Resources location also contains budgets needed to cover staff long term leaves.

*** As of the 2011-2012 Budget, the funds formerly in the 999 Summer School location were re-allocated to individual school locations as part of the Summer School Decentralization Plan. Summer School budgets are now included in individual building location budgets.

FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY FUNDING SOURCE

FUNDING DESCRIPTION	PROJ	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
Bilingual/Bicultural Program (Aided)	322	\$ 3,035,469	\$ 5,348,738	\$ 5,870,741	\$ 5,242,972
P-5 Grant	331	1,133,773	1,197,821	-	-
SAGE Grant	332	2,923,600	3,072,138	-	-
Wallace Foundation Grant	384	76,901	8,181	-	-
Alternative Education Grant	394	-	74,495	-	-
Alcohol & Other Drug Abuse Grant	395	-	-	19,270	25,000
Alcohol & Other Drug Abuse Grant	396	35,043	31,274	-	-
Alcohol & Other Drug Abuse grant	397	84,247	88,536	-	-
Head Start - State Grant	399	375,375	375,375	330,333	340,725
Infant Child Lab	412	65,646	77,109	305,385	344,675
Alcohol Traffic Safety Grant	496	6,409	6,601	-	-
Mentoring for Initial Educator Grant	560	38,478	34,787	13,969	-
Youth Apprenticeship Grant	614	19,932	4,502	289	22,500
STATE GRANT FUNDING		<u>\$ 7,794,872</u>	<u>\$ 10,319,555</u>	<u>\$ 6,539,986</u>	<u>\$ 5,975,872</u>
Title I-D Neglected & Delinquent Grant	140	66,835	71,503	59,573	84,047
Title I-A Grant	141	5,127,845	5,168,660	5,437,748	6,187,896
Title I Miscellaneous Grant	144	-	-	20	-
Title I Supplemental	145	4,924	68,447	-	84,000
Even Start Grant	146	177,150	158,650	1,940	-
Readiness & Emergency Mgmt Grant	184	41,837	-	-	-
Physical Ed Program (PEP) Grant	215	222,328	202,559	-	-
Title II-D Technology Literacy Challenge	328	52,150	158	-	-
Title IV-A Safe & Drug Free Grant	329	68,994	37,909	-	-
Center for Disease Control Grant	334	-	-	767	-
Homeless Children Grant	335	56,125	51,867	60,219	52,000
Learn and Serve America Grant	337	15,198	14,390	-	-
IDEA Flow Through Grant (Indirect Costs)	341	-	-	-	139,044
IDEA Discretionary Grant (Indirect Costs)	342	-	-	-	351
IDEA CEIS Grant	345	-	521,211	299,161	408,712
IDEA Pre-School Grant (Indirect Costs)	347	-	-	-	6,291
Ed Tech Grant	352	47,807	242	-	-
Title II-A Federal Class Size Reduction	359	1,041,785	946,622	864,476	-
Charter School Grant	360	16,968	101,785	177,174	200,361
Title 3-A Bilingual Grant	391	198,402	239,059	224,193	257,729
Carl Perkins Grant	430	230,898	234,712	223,855	211,416
Morgan Tech & Trans Ed Prog Grant	435	36,865	-	-	-
Safe & Supportive Schools Grant	592	-	2,184	348,635	375,000
Education Jobs Bill Funding Grant	595	-	2,630,073	1,679,354	-
Federal Head Start Program Grant (Indirect Costs)	601	-	-	-	73,952
Title II-A Eisenhower Grant	604	157,408	105,248	65,666	934,654
21st Century Community Grant (CLC)	623	526,416	693,368	579,870	700,000
AIMS Program Grant	640	-	44,164	73,381	107,680
Title II-D Grant - ARRA	814	65,553	12,216	622	-
Title I-A Grant - ARRA	816	1,482,504	1,904,746	113,771	-
Title I-A Supplemental Grant - ARRA	817	392,497	216,637	9,593	-
Title X-D Homelss Grant - ARRA	820	6,291	35,709	-	-
Title II-D Grant - ARRA	821	51,528	64,409	508	-
Title II-D Grant - ARRA Delinquent	822	11,234	17,112	-	-
FEDERAL GRANT FUNDING		<u>\$ 10,099,542</u>	<u>\$ 13,543,641</u>	<u>\$ 10,220,527</u>	<u>\$ 9,823,133</u>
School Specific Donations	750	61,686	40,112	121,038	20,353
New School Grants	751	52,555	274,725	219,127	121,020
KEA Staff Cost Reimbursement	760	78,769	79,931	103,098	111,644
Carpentry Program	763	121,072	141,875	-	-
Project Lead The Way	764	5,867	5,416	-	-
Lakeview Reimbursement	765	156,824	177,138	172,195	79,363
LOCAL GRANT FUNDING		<u>\$ 476,773</u>	<u>\$ 719,198</u>	<u>\$ 615,458</u>	<u>\$ 332,381</u>

FUND 10 - GENERAL FUND

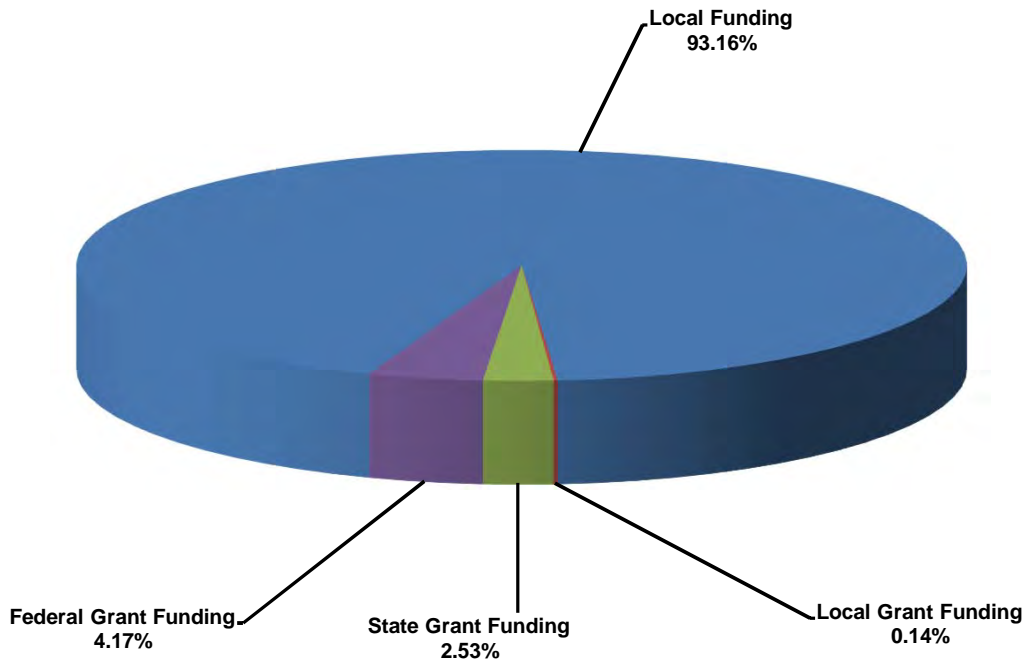
SUMMARY OF EXPENDITURES BY FUNDING SOURCE

FUNDING DESCRIPTION	PROJ	AUDITED 2009-2010	AUDITED 2010-2011	AUDITED 2011-2012	ADOPTED 2012-2013
Local Funding	000	213,664,277	228,303,809	215,217,805	216,943,354
Reuther Computer Lab	027	-	-	10	-
Secondary School Support	702	-	-	867,781	212,259
Bridges Program	703	3,957,878	3,693,915	682,311	-
Accelerated Independent Study	704	1,370,797	1,437,374	869,355	338,823
Bridges/AIS Discretionary Funding	705	187,888	182,953	2,338	-
CLC Funding (Boys & Girls Club)	707	100,132	100,000	81,000	81,000
Charter School - After School Program	712	64,440	76,976	47,545	23,897
School Sub Budget	714	-	-	1,288,033	1,128,605
Cypres Program (Reimbursable)	717	-	624,649	321,505	-
High School Seminar Support	718	-	-	91,803	120,000
Food For Thought Cafe	727	8,342	9,394	-	-
Capital Expenditure Bank	752	(15,212)	25,650	-	-
Headstart Custodial	762	(15,390)	15,390	-	-
Summer School	999	-	15,902	1,075,794	789,870
LOCAL FUNDING		<u>\$219,323,153</u>	<u>\$234,486,011</u>	<u>\$220,545,280</u>	<u>\$ 219,637,809</u>
TOTAL EXPENDITURES		<u>\$237,694,340</u>	<u>\$259,068,404</u>	<u>\$237,921,251</u>	<u>\$ 235,769,194</u>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2012 - 2013 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNDING		Budget	%
Local Funding	\$	219,637,808	93.16%
Local Grant Funding		332,381	0.14%
State Grant Funding		5,975,872	2.53%
Federal Grant Funding		9,823,133	4.17%
TOTAL EXPENDITURES		\$ 235,769,194	100.00%

Fund 10 Expenditure Budget by Funding



FUND 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
REVENUE					
Operating Transfers In	100	\$ 23,742,317	\$ 29,512,911	\$ 26,362,325	\$ 29,983,235
Interest on Investments	280	-	-	-	-
Local Revenues	290	43,777	8,138	10,064	10,064
Open Enrollment	340	12,996	21,740	20,601	20,000
State Aid - Handicap Aid	611	10,129,445	10,390,067	10,439,145	10,350,000
Other State Aid	690	50,339	54,496	96,676	55,000
Federal Aid- High Cost SE	711	72,561	33,857	68,797	34,000
Federal Aid - Spec Projects	730	7,285,277	6,002,088	3,561,593	3,854,115
Federal Aid - Head Start	735	1,995,408	-	-	-
Federal Aid - Medical Assistance	780	5,208,185	1,677,833	4,861,777	3,000,000
Federal Aid - Direct (Head Start)	790	-	2,047,632	1,800,201	1,956,394
Sale of Assets	860	-	-	-	-
TOTAL REVENUES		\$ 48,540,306	\$ 49,748,762	\$ 47,221,179	\$ 49,262,808

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
EXPENDITURES					
Salaries	100	\$ 26,308,808	\$ 27,893,476	\$ 26,270,783	\$ 27,762,692
Employee Benefits	200	16,438,988	17,161,679	16,913,620	17,589,490
Purchased Services	300	4,734,732	3,597,838	3,380,032	3,078,555
Non-Capital Purchases	400	1,055,984	660,968	445,213	647,404
Capital Purchases	500	240,137	434,527	211,531	184,667
Insurance	700	-	-	-	-
Operating Transfer	800	-	-	-	-
Other Expenditures	900	(207,666)	273	-	-
TOTAL EXPENDITURES		\$ 48,570,983	\$ 49,748,762	\$ 47,221,179	\$ 49,262,808

Expenditure Summary by Fund		<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
Special Revenue Trust Fund	Fund 21	\$ 65,763	\$ -	\$ -	\$ -
Head Start	Fund 25	1,995,408	2,047,632	1,800,201	1,956,394
Special Education	Fund 27	46,509,812	47,701,130	45,420,978	47,306,414
		\$ 48,570,983	\$ 49,748,762	\$ 47,221,179	\$ 49,262,808

FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
REVENUE					
Operating Transfer - General	110	\$ 530,100	\$ 985,925	\$ 774,264	\$ 500,000
Operating Transfer - Capital	140	533,711	-	-	-
Operating Transfer - Food	150	-	-	-	-
Property Taxes	211	12,168,870	13,520,354	14,625,987	15,626,548
Interest on Investments	280	23,523	7,684	8,388	-
Long Term State Trust Funds	874	-	9,500,000	-	-
Long Term Bonds	875	21,705,000	-	9,275,000	-
Premium on Debt	960	403,825	-	43	-
Bond Tax Rebates	971	-	1,094,831	1,246,723	966,723
Miscellaneous	990	-	9,250	6,002,370	-
TOTAL REVENUES		\$ 35,365,029	\$ 25,118,044	\$ 31,932,775	\$ 17,093,271

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
EXPENDITURES					
Debt Retirement					
Principal	673	\$ 20,000,000	\$ 712,000	\$ 87,000	\$ 2,605,000
Principal - State Trust	674	-	-	6,637,000	938,000
Principal - Long Term	675	8,755,000	17,701,000	18,784,589	7,585,000
Interest - Long Term Note	683	6,769,954	6,603,204	4,822,156	4,445,481
Interest - State Trust	684	-	592,692	1,126,598	810,279
Interest - Long Term Bond	685	-	130,910	660,373	524,725
Other Debt Retirement	690	745,120	19,000	48,694	-
Paying Agent Fees	691	-	(240,120)	56,950	-
Operating Transfer Out	810	-	-	-	-
Adjustments	960	-	-	445,912	184,786
TOTAL EXPENDITURES		\$ 36,270,074	\$ 25,518,686	\$ 32,669,272	\$ 17,093,271

		<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
Expenditure Summary by Fund					
Debt Service 06/05	Fund 31	\$ 535,650	\$ 535,650	\$ 845,650	\$ 3,314,025
Debt Service 07/09	Fund 32	22,979,720	2,881,100	3,534,445	5,786,476
Debt Service 10/02	Fund 33	578,650	571,650	389,650	2,589,650
Debt Service 07/09	Fund 34	1,347,523	56,106	56,106	196,106
Debt Service 02/06	Fund 35	1,061,113	1,391,913	1,954,313	1,553,513
Debt Service 01/05	Fund 37	6,979,250	6,897,250	6,809,250	-
Non Referendum Debt	Fund 38	2,788,169	13,185,017	19,079,858	3,653,501
		\$ 36,270,074	\$ 25,518,686	\$ 32,669,272	\$ 17,093,271

FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
REVENUE					
Operating Transfer - Capital	100	\$ -	\$ -	\$ -	\$ 32,070
Capital Project Revenue	148	-	-	-	-
Interest on Investments	280	432,869	219,553	34,415	300
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	-	-	-
Accrued Interest - Refinancing	879	-	-	-	-
Miscellaneous Revenue	990	-	-	4,445,912	184,786
TOTAL REVENUE		\$ 38,742,869	\$ 219,553	\$ 4,480,327	\$ 217,156

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
EXPENDITURES					
Salaries	100	\$ -	\$ 1,806	\$ -	\$ -
Benefits	200	-	351	-	-
Purchased Services	300	28,888,895	16,303,722	4,383,626	558,553
Non-Capital Purchases	400	-	-	-	-
Capital Purchases	500	451,871	-	-	-
Debt Retirement	600	-	240,120	-	-
Operating Transfer Out	800	533,711	-	-	-
Other Purchases	900	-	-	-	-
TOTAL EXPENDITURES		\$ 29,874,476	\$ 16,545,999	\$ 4,383,626	\$ 558,553

		<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
Expenditure Summary by Fund					
Capital Project - Indian Trail	Fund 42	\$ 25,875,664	\$ 13,667,230	\$ 3,927,316	\$ 558,553
Capital Project - EBSOLA	Fund 43	-	-	-	-
Capital Project - Nash	Fund 45	-	-	-	-
Capital Project - Brass	Fund 46	-	-	-	-
Capital Project - Reuther	Fund 47	3,998,812	2,878,769	456,310	-
Capital Project - Miscellaneous	Fund 49	-	-	-	-
		\$ 29,874,476	\$ 16,545,999	\$ 4,383,626	\$ 558,553

FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
REVENUE					
Transfers from Fund 10					
General Transfers	100	\$ -	\$ -	\$ -	\$ -
Local Sources:					
Pupil Sales	251	1,816,039	1,701,352	1,820,691	1,584,401
Adult Sales	252	30,994	30,856	27,699	30,000
Snack Sales	254	3,726	73,632	51,675	57,650
Snack Sales	255	-	-	-	10,000
Breakfast Sales	257	56,093	86,539	88,560	82,500
Milk Sales	258	75,777	69,105	63,881	70,000
Other Food Sales	259	997,836	1,000,260	1,046,881	1,000,000
Interest on Investments	280	-	1,454	204	-
Miscellaneous	299	-	-	-	-
State Sources:					
Food Service Aid	617	131,682	139,790	134,928	142,370
Federal Sources					
Donated Commodities	714	413,116	443,831	502,421	413,000
Food Service Aid	717	4,335,740	4,675,184	4,932,734	4,500,000
Special Projects Aid	730	56,485	96,684	139,942	22,985
Adjustments	969	8	20,446	-	-
TOTAL REVENUE		\$ 7,917,495	\$ 8,339,134	\$ 8,809,617	\$ 7,912,906

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
EXPENDITURES					
Salaries	100	\$ 2,023,505	\$ 2,170,942	\$ 2,317,410	\$ 2,121,141
Employee Benefits	200	1,020,516	1,071,645	1,043,863	1,193,987
Purchased Services	300	1,337,028	162,734	117,245	213,097
Non-Capital Purchases	400	4,197,452	4,711,104	4,989,429	4,162,687
Capital Purchases	500	75,769	8,038	165,512	151,264
Insurance	700	-	-	-	-
Operating Transfer	800	-	-	-	-
Other Expenditures	900	65,657	88,759	96,944	70,730
TOTAL EXPENDITURES		\$ 8,719,927	\$ 8,213,222	\$ 8,730,402	\$ 7,912,906

FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
REVENUE					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Expendable Trust	171	-	-	-	-
Interfund Payment	230	4,621,065	4,989,695	4,739,082	4,388,798
Interest income	280	10,079	37,993	27,667,099 *	10,000
OPEB Trust Fund Contribution	950	-	-	-	-
Miscellaneous Revenue	990	-	-	2,370,122	-
TOTAL REVENUE		\$ 4,631,144	\$ 5,027,688	\$ 34,776,302	\$ 4,398,798

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
EXPENDITURES					
Employee Benefits					
Life Insurance	230	\$ 49,760	\$ 43,619	\$ 192,299	\$ 55,000
Health Insurance	241	2,986,589	3,109,176	2,694,171	3,100,000
Vision Insurance	242	120	52	26	-
Dental Insurance	243	21,144	20,384	19,305	25,000
Long Term Care Insurance	245	181,694	194,934	224,807	190,000
Purchased Services	300	310,795	451,552	2,644,705	310,000
Supplies	400	-	-	1,377	-
Debt Service	600	6,000	6,000	6,000	-
Operating Transfer Out	800	-	-	-	-
Other	900	-	5	15	-
TOTAL EXPENDITURES		\$ 3,556,103	\$ 3,825,721	\$ 5,782,706	\$ 3,680,000

FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
REVENUE					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Property Taxes	211	1,881,240	1,981,241	1,981,240	2,050,267
Other Taxes	219	3,722	3,059	2,929	-
Non-Capital Sales	262	173	1,138	1,191	-
Interest on Investments	280	-	-	-	-
Gifts & Donations	291	-	-	4,065	-
Student Fees	292	45,391	90,066	34,418	-
Building Rental Fees	293	27,999	23,544	26,314	28,625
Fees	298	90,259	71,713	57,158	58,000
Miscellaneous	299	283	-	75	500
Other Intermediate Fees	590	55,197	61,442	55,157	-
TOTAL REVENUE		\$ 2,104,262	\$ 2,232,203	\$ 2,162,549	\$ 2,137,392

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
EXPENDITURES					
Salaries	100	\$ 600,068	\$ 685,436	\$ 845,105	\$ 691,539
Employee Benefits	200	313,624	294,806	313,113	303,108
Purchased Services	300	344,183	415,931	528,095	387,007
Non-Capital Purchases	400	16,593	70,933	88,617	59,134
Capital Purchases	500	804,346	854,872	764,741	762,819
Insurance	700	-	-	-	-
Operating Transfer Out	800	-	-	-	-
Other Purchases	900	159,614	2,999	2,831	4,000
TOTAL EXPENDITURES		\$ 2,238,428	\$ 2,324,977	\$ 2,542,504	\$ 2,207,607

Expenditure Summary by Fund		<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Adopted 2012-2013</u>
Recreation Department	Fund 81	\$ 475,360	\$ 474,010	\$ 433,930	\$ 505,192
Athletic Venues	Fund 82	37,774	18,101	24,645	22,148
Community Services	Fund 83	1,569,138	1,609,779	1,704,546	1,680,267
CLC After School Program	Fund 85	156,157	223,087	379,383	-
		\$ 2,238,428	\$ 2,324,977	\$ 2,542,504	\$ 2,207,607

This page intentionally left blank

STATISTICAL INFORMATION



**Kenosha Unified
School District**

maximizing the brilliance of children

This page intentionally left blank

KENOSHA UNIFIED SCHOOL DISTRICT
Net Assets by Component
For Fiscal Years Ended June 30, 2003 through June 30, 2012

	<u>2011-12</u>	<u>2010-11</u>	<u>2009-10</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>	<u>2002-03</u>
Invested in capital assets, net of related debt										
Governmental activities	\$ 68,114,667	\$ 64,216,338	\$ 61,345,525	\$ 64,312,318	\$ 58,686,961	\$ 51,838,292	\$ 47,792,419	\$ 42,224,414	\$ 33,201,432	\$ 30,005,641
Business-type activities	1,192,000	1,082,381	1,036,293	1,157,428	1,196,913	1,253,350	993,694	1,012,273	910,217	594,283
Restricted										
Governmental activities	24,177	760,673	1,161,315	2,066,359	2,190,190	942,484	2,077,256	1,920,816	2,580,541	3,223,756
Business-type activities	560,078	480,864	354,953	1,157,385	1,499,244	1,473,799	1,164,818	496,527	127,654	(116,363)
Unrestricted - governmental activities	<u>(78,237,330)</u>	<u>(63,434,224)</u>	<u>(43,731,693)</u>	<u>(34,911,840)</u>	<u>(20,386,620)</u>	<u>(7,042,623)</u>	<u>(4,955,758)</u>	<u>(7,265,738)</u>	<u>(4,145,256)</u>	<u>(5,072,595)</u>
Total Net Assets	<u>\$ (8,346,408)</u>	<u>\$ 3,106,032</u>	<u>\$ 20,166,393</u>	<u>\$ 33,781,650</u>	<u>\$ 43,186,688</u>	<u>\$ 48,465,302</u>	<u>\$ 47,072,429</u>	<u>\$ 38,388,292</u>	<u>\$ 32,674,588</u>	<u>\$ 28,634,722</u>

Source: Kenosha Unified School District annual financial reports

KENOSHA UNIFIED SCHOOL DISTRICT
Change in Net Assets (Combined Governmental and Business-type Activities)
For Fiscal Years Ended June 30, 2004 through June 30, 2012

	<u>2011-12</u>	<u>2010-11</u>	<u>2009-10</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>
Revenues									
Program revenues									
Charges for services									
Instruction	\$ 1,116,936	\$ 1,243,641	\$ 1,337,015	\$ 1,230,078	\$ 1,415,120	\$ 1,188,957	\$ 1,016,165	\$ 1,012,273	\$ 936,286
Support services	3,277,767	3,230,093	3,199,764	3,323,653	3,218,414	3,085,141	3,045,072	2,772,604	2,737,880
Operating grants & contributions			-						
Instruction	26,091,196	31,562,708	33,705,049	29,478,217	26,355,996	22,934,715	22,633,892	23,398,889	20,287,731
Support services	12,646,318	9,857,033	10,571,424	7,904,925	8,817,142	9,164,174	8,355,019	8,279,655	8,909,189
General revenues									
Property taxes	93,680,984	94,975,748	87,564,217	85,071,533	80,693,261	74,667,215	67,068,322	67,481,030	61,826,946
General aid	142,393,589	152,594,570	146,325,206	145,299,897	139,584,969	134,796,302	128,356,421	118,605,189	114,088,745
Other	11,340,422	4,439,760	3,867,546	2,979,311	4,676,795	4,507,648	5,068,646	1,956,891	1,811,126
Total Revenues	<u>\$290,547,212</u>	<u>\$297,903,553</u>	<u>\$286,570,221</u>	<u>\$275,287,614</u>	<u>\$264,761,697</u>	<u>\$250,344,152</u>	<u>\$235,543,537</u>	<u>\$223,506,531</u>	<u>\$210,597,903</u>
Expenses									
Instruction	\$180,224,840	\$196,614,457	\$187,047,737	\$178,778,272	\$168,299,604	\$149,677,374	\$139,850,839	\$137,284,108	\$129,990,578
Support services	113,579,114	118,422,387	113,137,741	105,914,380	99,316,642	99,273,904	87,008,561	80,519,132	76,567,459
Total Expenses	<u>293,803,954</u>	<u>315,036,844</u>	<u>300,185,478</u>	<u>284,692,652</u>	<u>267,616,246</u>	<u>248,951,278</u>	<u>226,859,400</u>	<u>217,803,240</u>	<u>206,558,037</u>
Change in Net Assets	(3,256,742)	(17,133,292)	(13,615,257)	(9,405,038)	(2,854,549)	1,392,874	8,684,137	5,703,291	4,039,866
Net Assets - beginning of year	<u>(5,089,668)</u> ⁽³⁾	<u>20,239,321</u> ⁽²⁾	<u>33,781,650</u>	<u>43,186,688</u>	<u>46,041,237</u>	<u>47,062,016</u> ⁽¹⁾	<u>38,377,879</u>	<u>32,674,588</u>	<u>28,634,722</u>
Net Assets - end of year	<u>\$ (8,346,408)</u>	<u>\$ 3,106,031</u>	<u>\$ 20,166,393</u>	<u>\$ 33,781,650</u>	<u>\$ 43,186,688</u>	<u>\$ 48,454,890</u>	<u>\$ 47,062,016</u>	<u>\$ 38,377,879</u>	<u>\$ 32,674,588</u>

(1) Beginning net assets were restated in 2007.

(2) Beginning net assets were restated in 2011 for asset/depreciation adjustment

(3) Beginning net assets were restated in 2012 for construction in progress adjustment

Source: Kenosha Unified School District annual financial reports

KENOSHA UNIFIED SCHOOL DISTRICT
Fund Balances - Governmental Funds
For Fiscal Years Ended June 30, 2001 through June 30, 2012

Year Ended June 30	General Fund			All Other Governmental Funds			Total
	Nonspendable	Unassigned	Total	Restricted	Assigned	Total	
2012	\$ 4,317,847	\$ 11,365,881	\$ 15,683,728	\$ 365,574	\$ 277,738	\$ 643,312	\$ 16,327,040
2011 ⁽¹⁾	\$ 4,522,438	\$ 12,287,547	\$ 16,809,985	\$ 5,005,368	\$ 657,693	\$ 5,663,061	\$ 22,473,046
2010	\$ 3,147,295	\$ 20,486,400	\$ 23,633,695	\$ 21,732,456	\$ 750,466	\$ 22,482,922	\$ 46,116,617
2009	\$ 3,379,196	\$ 19,227,453	\$ 22,606,649	\$ 13,769,108	\$ 915,309	\$ 14,684,417	\$ 37,291,066
2008	\$ 4,379,290	\$ 17,676,886	\$ 22,056,176	\$ 2,200,333	\$ 918,670	\$ 3,119,003	\$ 25,175,179
2007	\$ 4,403,764	\$ 15,115,756	\$ 19,519,520	\$ 21,819,472	\$ 718,863	\$ 22,538,335	\$ 42,057,855
2006	\$ 5,238,539	\$ 10,748,661	\$ 15,987,200	\$ 22,940,966	\$ 655,623	\$ 23,596,589	\$ 39,583,789
2005	\$ 4,042,911	\$ 9,619,188	\$ 13,662,099	\$ 2,251,662	\$ 488,022	\$ 2,739,684	\$ 16,401,783
2004	\$ 4,304,877	\$ 8,729,031	\$ 13,033,908	\$ 3,344,807	\$ 413,375	\$ 3,758,182	\$ 16,792,090
2003	\$ 4,579,837	\$ 9,359,943	\$ 13,939,780	\$ 16,328,277	\$ 318,727	\$ 16,647,004	\$ 30,586,784
2002	\$ 3,963,317	\$ 10,992,549	\$ 14,955,866	\$ 5,053,107	\$ 305,303	\$ 5,358,410	\$ 20,314,276
2001	\$ 3,202,495	\$ 11,690,790	\$ 14,893,285	\$ 23,918,596	\$ 148,552	\$ 24,067,148	\$ 38,960,433

⁽¹⁾ For the year ended June 30, 2011 the District implemented GASB Statement No. 45 changing fund balance classifications.
See Notes to the Basic Financial Statements - Note 1(d) Net Assets and Fund Equity for more detail.

Source: Kenosha Unified School District annual financial reports

KENOSHA UNIFIED SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For Fiscal Years Ended June 30, 2004 through June 30, 2012

	<u>2011-12</u>	<u>2010-11</u>	<u>2009-10</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>
Revenues									
Local	\$ 96,969,242	\$ 99,522,837	\$ 91,973,629	\$ 89,291,484	\$ 85,500,995	\$ 80,758,651	\$ 72,349,748	\$ 70,633,795	\$ 64,718,549
Interdistrict	358,267	337,698	327,264	242,557	238,572	178,227	276,401	175,934	136,997
Intermediate	60,065	78,481	83,253	127,832	123,019	185,153	380,844	230,445	182,170
State	155,070,668	164,778,840	152,625,147	142,747,388	153,010,542	147,139,852	141,679,795	131,386,501	126,002,371
Federal	21,466,446	23,485,542	32,641,979	35,616,425	16,849,473	14,934,560	13,935,406	14,800,847	13,263,287
Other	8,255,505	1,361,022	1,001,452	5,876	2,097,393	581,009	751,284	690,061	732,025
Total Revenue	<u>282,180,193</u>	<u>289,564,420</u>	<u>278,652,724</u>	<u>268,031,562</u>	<u>257,819,994</u>	<u>243,777,452</u>	<u>229,373,478</u>	<u>217,917,583</u>	<u>205,035,399</u>
Expenditures									
Current									
Instruction	166,413,082	180,661,138	171,415,159	164,347,709	155,424,051	145,568,848	136,245,319	133,701,413	125,341,586
Support Services	93,653,415	99,211,674	91,593,922	87,829,831	82,398,431	76,204,247	75,210,142	68,438,875	65,266,566
Debt Services									
Principal	16,339,000	8,913,000	7,555,000	8,210,000	16,140,000	7,275,000	6,956,908	6,678,099	11,431,378
Interest and fiscal charges	7,593,631	7,613,963	7,674,068	6,108,845	6,423,983	6,422,482	4,730,697	5,685,549	5,632,917
Capital Outlay	4,432,758	16,808,215	29,899,026	9,419,289	14,316,205	21,832,809	4,048,406	3,803,954	16,565,044
Total Expenditures	<u>288,431,886</u>	<u>313,207,990</u>	<u>308,137,175</u>	<u>275,915,674</u>	<u>274,702,670</u>	<u>257,303,386</u>	<u>227,191,472</u>	<u>218,307,890</u>	<u>224,237,491</u>
Excess (deficiency) of revenues over expenditures	<u>(6,251,693)</u>	<u>(23,643,570)</u>	<u>(29,484,451)</u>	<u>(7,884,112)</u>	<u>(16,882,676)</u>	<u>(13,525,934)</u>	<u>2,182,006</u>	<u>(390,307)</u>	<u>(19,202,092)</u>
Other Financing Sources (Uses)									
Debt proceeds (net of debt payments)	105,687	-	38,310,000	20,000,000	-	25,500,000	21,000,000	-	5,275,000
Contribution to OPEB trust					-	(9,500,000)	-	-	-
Operating transfers in	-	30,498,836	24,806,128	28,221,338	27,392,323	27,141,603	23,741,289	22,040,831	20,594,004
Operating transfers out	-	(30,498,836)	(24,806,128)	(28,221,338)	(27,392,323)	(27,141,603)	(23,741,289)	(22,040,831)	(20,461,606)
Net Change in Fund Balance	<u>(6,146,006)</u>	<u>(23,643,570)</u>	<u>8,825,549</u>	<u>12,115,888</u>	<u>(16,882,676)</u>	<u>2,474,066</u>	<u>23,182,006</u>	<u>(390,307)</u>	<u>(13,794,694)</u>
Fund Balances, beginning of year	<u>22,473,046</u>	<u>46,116,616</u>	<u>37,291,067</u>	<u>25,175,179</u>	<u>42,057,855</u>	<u>39,583,789</u>	<u>16,401,783</u>	<u>16,792,090</u>	<u>30,586,784</u>
FUND BALANCES, end of year	<u>\$ 16,327,040</u>	<u>\$ 22,473,046</u>	<u>\$ 46,116,616</u>	<u>\$ 37,291,067</u>	<u>\$ 25,175,179</u>	<u>\$ 42,057,855</u>	<u>\$ 39,583,789</u>	<u>\$ 16,401,783</u>	<u>\$ 16,792,090</u>

KENOSHA UNIFIED SCHOOL DISTRICT
Assessed and Equalized Value of Taxable Property
For Fiscal Years 2001 through 2012

Year Ended June 30	ASSESSED VALUE					EQUALIZED VALUE		
	City of Kenosha	Village of Pleasant Prairie	Township of Somers	Total District		Total District Equalized Value	Assessed Value to Equalized Value	Percent Change in Equalized Value
2012	\$ 5,349,581,700	\$ 2,493,024,800	\$ 820,796,500	\$ 8,663,403,000		\$ 7,982,932,601	1.08524	-11.88%
2011	\$ 5,857,071,100	\$ 2,535,859,300	\$ 835,340,700	\$ 9,228,271,100		\$ 8,931,500,985	1.03323	-6.49%
2010	\$ 6,629,275,500	\$ 2,611,498,200	\$ 823,219,100	\$ 10,063,992,800		\$ 9,510,858,704	1.05816	-1.24%
2009	\$ 6,485,666,800	\$ 2,784,220,800	\$ 818,228,600	\$ 10,088,116,200		\$ 9,628,413,923	1.04774	1.34%
2008	\$ 6,633,850,400	\$ 2,764,015,600	\$ 725,471,800	\$ 10,123,337,800		\$ 9,499,722,109	1.06565	5.80%
2007	\$ 6,204,312,700	\$ 2,615,351,800	\$ 708,357,400	\$ 9,528,021,900		\$ 8,948,360,876	1.06478	8.83%
2006	\$ 6,194,403,300	\$ 2,519,584,900	\$ 693,967,750	\$ 9,407,955,950		\$ 8,158,321,427	1.15317	9.16%
2005	\$ 5,302,826,700	\$ 2,092,810,700	\$ 666,498,650	\$ 8,062,136,050		\$ 7,410,704,207	1.08790	8.09%
2004	\$ 5,120,051,200	\$ 2,071,092,200	\$ 500,548,100	\$ 7,691,691,500		\$ 6,811,019,618	1.12930	4.76%
2003	\$ 4,320,217,200	\$ 1,694,626,900	\$ 481,334,600	\$ 6,496,178,700		\$ 6,486,760,845	1.00145	3.00%
2002	\$ 4,346,974,500	\$ 1,626,455,500	\$ 475,374,500	\$ 6,448,804,500		\$ 6,292,405,445	1.02486	7.28%
2001	\$ 3,790,710,500	\$ 1,403,580,200	\$ 495,337,900	\$ 5,689,628,600		\$ 5,834,033,123	0.97525	12.75%

Source: Wisconsin Department of Revenue

KENOSHA UNIFIED SCHOOL DISTRICT
Equalized Property Tax Rates - All Overlapping Governments (per \$1000)
For Fiscal Years 2001 through 2012

Year Ended June 30	Operating	Debt Service	Community Service	Total	Local	County of Kenosha	Gateway Technical College	Special District	State of Wisconsin	Gross Rate	Tax Credits	Net Rate
District Rates within the City of Kenosha												
2012	9.06	1.72	0.23	11.01	10.29	4.49	1.43	0.00	0.17	27.39	-1.62	25.76
2011	9.42	1.61	0.24	11.26	10.14	4.52	1.48	0.00	0.18	27.57	-1.61	25.97
2010	7.73	1.28	0.19	9.20	8.67	3.92	1.29	0.00	0.17	23.25	-1.44	21.81
2009	7.56	1.25	0.19	9.00	8.48	3.82	1.25	0.00	0.17	22.72	-1.44	21.28
2008	7.00	1.30	0.18	8.81	10.36	5.30	1.27	0.00	0.21	25.95	-1.70	24.25
2007	6.86	1.30	0.18	8.34	10.30	5.29	1.24	0.00	0.20	25.37	-1.24	24.13
2006	7.98	1.56	0.18	9.72	10.28	5.27	1.31	0.00	0.19	26.77	-1.28	25.49
2005	7.41	1.49	0.15	9.05	10.20	5.37	1.56	0.00	0.20	26.38	-1.26	25.12
2004	7.31	1.56	0.17	9.04	10.17	5.36	1.58	0.00	0.20	26.35	-1.24	25.11
2003	7.30	1.55	0.15	9.00	10.18	5.37	1.60	0.00	0.20	26.35	-1.39	24.96
2002	7.71	1.42	0.17	9.30	10.67	5.25	1.60	0.00	0.20	27.02	-1.32	25.70
2001	7.88	1.35	0.07	9.30	10.34	4.91	1.60	0.00	0.20	26.35	-1.44	24.91
District Rates within the Village of Pleasant Prairie												
2012	9.06	1.72	0.23	11.01	4.08	4.49	1.43	0.00	0.17	21.18	-1.49	19.69
2011	9.00	1.54	0.23	10.76	4.30	4.32	1.41	0.00	0.17	20.97	-1.48	19.49
2010	7.53	1.25	0.19	8.97	3.39	4.12	1.25	0.00	0.17	17.90	-1.30	16.60
2009	7.54	1.25	0.19	8.98	3.39	4.12	1.25	0.00	0.17	17.91	-1.30	16.61
2008	7.45	1.27	0.18	8.90	3.38	4.06	1.24	0.00	0.17	17.75	-1.70	16.05
2007	7.10	1.24	0.16	8.50	3.18	4.00	1.20	0.00	0.17	17.05	-1.21	15.84
2006	6.97	1.22	0.16	8.35	3.15	4.10	1.24	0.00	0.18	17.02	-1.11	15.91
2005	6.81	1.20	0.15	8.16	3.31	4.39	1.33	0.00	0.20	17.39	-1.06	16.33
2004	7.34	1.57	0.15	9.06	3.68	4.74	1.41	0.00	0.20	19.09	-1.05	18.04
2003	7.30	1.52	0.15	8.97	4.03	5.24	1.55	0.00	0.20	19.99	-1.19	18.80
2002	7.30	1.54	0.15	8.99	3.81	5.02	1.47	0.00	0.20	19.49	-1.13	18.36
2001	7.88	1.35	0.07	9.30	4.07	5.29	1.60	0.00	0.20	20.46	-1.09	19.37
District Rates within the Township of Somers												
2012	9.09	1.72	0.23	11.05	4.12	4.51	1.44	1.15	0.17	22.43	-1.49	20.95
2011	8.94	1.53	0.22	10.69	4.06	4.29	1.40	1.15	0.17	21.76	-1.49	20.27
2010	7.50	1.24	0.19	8.93	3.24	3.80	1.25	1.00	0.17	18.39	-1.55	15.84
2009	7.49	1.24	0.19	8.92	3.24	3.80	1.26	1.00	0.17	18.39	-1.55	16.84
2008	8.67	1.26	0.20	10.13	3.27	4.30	1.41	1.33	0.19	20.63	-1.70	18.93
2007	7.76	1.23	0.18	9.22	3.11	4.24	1.41	1.00	0.20	19.18	-1.51	17.67
2006	7.77	1.23	0.18	9.18	3.06	4.20	1.36	0.32	0.19	18.31	-1.31	17.00
2005	6.81	1.20	0.15	8.16	2.74	4.08	1.33	0.31	0.19	16.81	-1.06	15.75
2004	7.34	1.56	0.15	9.05	2.73	4.40	1.40	0.34	0.20	18.12	-1.21	16.91
2003	7.32	1.56	0.15	9.03	3.24	4.69	1.48	0.36	0.20	19.00	-1.23	17.77
2002	7.30	1.55	0.15	9.00	4.44	5.33	1.60	0.00	0.20	20.57	-1.16	19.41
2001	7.88	1.35	0.07	9.30	3.11	5.29	1.60	0.00	0.20	19.50	-1.49	18.01

Source: Individual municipalities

KENOSHA UNIFIED SCHOOL DISTRICT
Principal Taxpayers in District
Fiscal Years 2001 and 2012 Comparison

2012					2001				
Rank	Taxpayer	Type of Business	2011 Assessed Valuation	Estimated Net 2012 Taxes	Rank	Taxpayer	Type of Business	2000 Assessed Valuation	Estimated Net 2001 Taxes
1	Route 165 LLC	Real Estate	\$ 110,094,200	\$ 2,063,399	1	WisPark Corporation	Real Estate	\$ 80,639,500	\$ 1,578,049
2	Prime Outlets at Pleasant Prairie	Retail shopping	\$ 104,078,500	\$ 2,049,807	2	Kenosha Hospital & Medical Ctr	Healthcare	\$ 34,403,600	\$ 877,636
3	Centerpoint Properties Trust	Real Estate	\$ 66,930,200	\$ 1,317,954	3	Petretti Realty	Real Estate, Apartments	\$ 33,234,300	\$ 830,389
4	Chicagoland DC 2008 LLC	Agricultural	\$ 65,495,500	\$ 1,687,395	4	Prime Outlets	Retail Shopping	\$ 41,428,600	\$ 810,241
5	Affiliated Foods Midwest Cooperative	Commercial	\$ 52,869,600	\$ 1,362,108	5	Southport Plaza Ltd. Partners	Retail Shopping	\$ 30,979,700	\$ 774,056
6	CV II Lakeview LLC	Investment	\$ 42,666,800	\$ 840,166	6	Wisconsin Electric Power	Electric Utility	utility tax	\$ 753,137
7	Southport Plaza LTD Partners	Retail shopping	\$ 38,362,400	\$ 988,351	7	Dairyland Greyhound Park	Dog Track	\$ 28,170,000	\$ 703,853
8	OhioCubco Inc.	Real estate	\$ 34,375,600	\$ 676,797	8	Super Value Stores	Grocery	\$ 29,333,400	\$ 573,689
9	Edward Rose Associates	Real estate, apartments	\$ 26,772,700	\$ 689,759	9	Edward Rose Associates	Real Estate, Apartments	\$ 22,679,500	\$ 566,668
10	FR-Kenosha LLC	Commercial	\$ 25,629,600	\$ 660,309	10	Berwell, Inc.	Grocery	\$ 22,647,100	\$ 565,858
Top Ten Total			\$ 567,275,100	\$ 12,336,045	Top Ten Total			\$ 323,515,700	\$ 8,033,576
Total District Assessed Values			\$ 8,663,403,000		Total District Assessed Values			\$ 5,689,628,600	
Top Ten as a Percent of Total			6.55%		Top Ten as a Percent of Total			5.69%	

Source: City of Kenosha / Village of Pleasant Prairie

KENOSHA UNIFIED SCHOOL DISTRICT
Property Tax Levies and Collections
For Fiscal Years 2001 through 2012

Year Ended June 30	Total Tax Levy - All Funds	Current Tax Collections	Percent of Current Taxes Collected	Prior Year Tax Collections	Total Tax Collections ⁽¹⁾	Ratio of Total Tax Collections to Total Levy
2012	\$ 93,680,984	\$ 72,794,826	77.71%	\$ 20,189,022	\$ 92,983,848	99.26%
2011	\$ 94,664,487	\$ 74,475,465	78.67%	\$ 19,686,468	\$ 94,161,933	99.47%
2010	\$ 87,275,173	\$ 67,618,703	77.48%	\$ 19,032,189	\$ 86,650,892	99.28%
2009	\$ 84,870,154	\$ 65,837,965	77.57%	\$ 17,039,831	\$ 82,877,796	97.65%
2008	\$ 80,510,905	\$ 63,479,685	78.85%	\$ 15,168,665	\$ 78,648,350	97.69%
2007	\$ 74,667,216	\$ 59,498,551	79.68%	\$ 12,907,243	\$ 72,405,794	96.97%
2006	\$ 66,553,032	\$ 53,392,416	80.23%	\$ 12,211,124	\$ 65,603,540	98.57%
2005	\$ 67,137,077	\$ 54,146,566	80.65%	\$ 11,989,843	\$ 66,136,409	98.51%
2004	\$ 61,560,509	\$ 49,488,812	80.39%	\$ 11,018,327	\$ 60,507,139	98.29%
2003	\$ 56,620,526	\$ 45,845,758	80.97%	\$ 10,667,829	\$ 56,513,587	99.81%
2002	\$ 54,268,974	\$ 43,601,146	80.34%	\$ 10,185,463	\$ 53,786,609	99.11%
2001	\$ 50,662,664	\$ 40,477,201	79.90%	\$ 8,868,768	\$ 49,345,969	97.40%

⁽¹⁾ Includes general, special revenue and debt service funds.

Source: Kenosha School District audited financial records.

KENOSHA UNIFIED SCHOOL DISTRICT
Outstanding General Obligation Direct Debt as a Percentage of Equalized Value on a Per Capita Basis
For Fiscal Year 2001 through 2012

For the Year Ended	Outstanding General Obligation (Direct) Debt	Equalized Valuation	Ratio of G.O. Debt to Equalized Value	Population ⁽¹⁾	G.O. Debt Per Capita	Total Personal Income within District ⁽²⁾	Ratio of G.O. Debt to Personal Income
2012	\$ 117,674,000	\$ 9,196,472,052	1.28%	128,973	\$ 912	<i>data not available</i>	-
2011	\$ 133,273,000	\$ 8,931,500,985	1.49%	128,757	\$ 1,035	<i>data not available</i>	-
2010	\$ 142,205,000	\$ 9,510,858,704	1.50%	128,534	\$ 1,106	<i>data not available</i>	-
2009	\$ 110,945,000	\$ 9,628,413,923	1.15%	124,166	\$ 894	<i>data not available</i>	-
2008	\$ 99,155,000	\$ 9,499,722,109	1.04%	124,007	\$ 800	\$ 5,664,084,000	1.751%
2007	\$ 115,295,000	\$ 8,948,360,876	1.29%	123,198	\$ 936	\$ 5,542,407,000	2.080%
2006	\$ 97,070,000	\$ 8,158,321,427	1.19%	120,998	\$ 802	\$ 5,297,500,000	1.832%
2005	\$ 83,026,908	\$ 7,410,704,207	1.12%	120,381	\$ 690	\$ 5,009,881,000	1.657%
2004	\$ 92,800,005	\$ 6,811,019,618	1.36%	119,473	\$ 777	\$ 4,811,254,000	1.929%
2003	\$ 98,956,383	\$ 6,486,760,845	1.53%	118,025	\$ 838	\$ 4,683,278,000	2.113%
2002	\$ 72,452,267	\$ 5,957,077,923	1.22%	117,201	\$ 618	\$ 4,523,079,000	1.602%
2001	\$ 78,528,100	\$ 5,446,360,813	1.44%	115,751	\$ 678	\$ 4,395,882,000	1.786%

(1) Estimated by the Wisconsin Department of Administration

(2) 3-year estimate based on data compiled from 2006-2008 by US Dept of Commerce, Bureau of Economic Analysis

Sources: Kenosha School District audited financial reports/US Census Bureau/US Dept of Commerce, Bureau of Economic Analysis

KENOSHA UNIFIED SCHOOL DISTRICT
Calculation of Direct and Indirect Debt
As of June 30, 2012

Governmental Unit	Outstanding Debt on June 30, 2012	Percent of Debt Within District	Outstanding Debt Within District	Anticipated New Debt in FYE 6/30/13 (¹) (in total)
Kenosha Unified	\$ 117,674,000	100.00%	\$ 117,674,000	\$ -
City of Kenosha	\$ 183,830,100	100.00%	\$ 183,830,100	\$ 11,000,000
Village of Pleasant Prairie	\$ 102,310,000	95.30%	\$ 97,501,430	\$ 6,860,000
Township of Somers	\$ 22,250,193	100.00%	\$ 22,250,193	\$ 277,412
Kenosha County	\$ 101,325,000	68.33%	\$ 69,235,373	\$ 11,862,420
Gateway Technical College	\$ 39,735,000	22.32%	<u>\$ 8,868,852</u>	\$ 12,000,000
Total			<u>\$ 499,359,948</u>	.
Population ⁽²⁾				128,973
Direct Debt Per Capita			\$	894
Indirect Debt Per Capita			<u>\$</u>	<u>3,872</u>
Total Debt Per Capita			<u>\$</u>	<u>4,765</u>

⁽¹⁾ Estimates

⁽²⁾ Estimated by the Wisconsin Department of Administration

Source: Kenosha School District Official Statements for the Sale of Notes.

KENOSHA UNIFIED SCHOOL DISTRICT
Direct Debt Ratios and Per Capita Data
Fiscal Years 2001 through 2012

Year Ended	Outstanding General Obligation Debt	Equalized Valuation	Legal Debt Limit ⁽¹⁾	Legal Debt Margin	G.O. Debt / Legal Debt Limit
2012	\$ 117,674,000	\$ 9,196,472,052	\$ 919,647,205	\$ 801,973,205	12.80%
2011	\$ 133,273,000	\$ 8,931,500,985	\$ 893,150,099	\$ 759,877,099	14.92%
2010	\$ 142,205,000	\$ 9,510,858,704	\$ 951,085,870	\$ 808,880,870	14.95%
2009	\$ 110,945,000	\$ 9,628,413,923	\$ 962,841,392	\$ 851,896,392	11.52%
2008	\$ 99,155,000	\$ 9,499,722,109	\$ 949,972,211	\$ 850,817,211	10.44%
2007	\$ 115,295,000	\$ 8,948,360,876	\$ 894,836,088	\$ 779,541,088	12.88%
2006	\$ 97,070,000	\$ 8,158,321,427	\$ 815,832,143	\$ 718,762,143	11.90%
2005	\$ 83,026,908	\$ 7,410,704,207	\$ 741,070,421	\$ 658,043,513	11.20%
2004	\$ 92,800,005	\$ 6,811,019,618	\$ 681,101,962	\$ 588,301,957	13.62%
2003	\$ 98,956,383	\$ 6,486,760,845	\$ 648,676,085	\$ 549,719,702	15.26%
2002	\$ 72,452,267	\$ 5,957,077,923	\$ 595,707,792	\$ 523,255,525	12.16%
2001	\$ 78,528,100	\$ 5,446,360,813	\$ 544,636,081	\$ 466,107,981	14.42%

⁽¹⁾ Legal debt limit and margin of indebtedness is set at 10% of equalized value by Section 67.03 (1)(b), Wisconsin Statutes.

Source: Kenosha School District audited financial reports.

KENOSHA UNIFIED SCHOOL DISTRICT
Ratio of Annual Debt Service to Total Governmental Expenditures
Fiscal Years 2001 through 2012

Year Ended June 30	G. O. Debt Interest Payments	G. O. Debt Principal Payments	Total G.O. Debt Service	Governmental Expenditures ⁽¹⁾	Ratio of Debt Service to Expenditures
2012	\$ 7,160,915	\$ 16,339,000	\$ 23,499,915	\$ 288,431,886	8.15%
2011	\$ 7,613,963	\$ 8,913,000	\$ 16,526,963	\$ 313,207,990	5.28%
2010	\$ 7,674,068	\$ 7,555,000	\$ 15,229,068	\$ 308,137,175	4.94%
2009	\$ 6,108,845	\$ 8,210,000	\$ 14,318,845	\$ 275,915,674	5.19%
2008	\$ 6,423,983	\$ 16,140,000	\$ 22,563,983	\$ 274,702,672	8.21%
2007	\$ 7,275,000	\$ 6,422,482	\$ 13,697,482	\$ 257,303,387	5.32%
2006	\$ 4,730,697	\$ 6,956,908	\$ 11,687,605	\$ 227,191,474	5.14%
2005	\$ 5,685,549	\$ 6,678,099	\$ 12,363,648	\$ 218,307,891	5.66%
2004	\$ 4,743,610	\$ 6,331,378	\$ 11,074,988	\$ 224,237,492	4.94%
2003	\$ 4,477,321	\$ 5,180,884	\$ 9,658,205	\$ 231,277,242	4.18%
2002	\$ 3,683,788	\$ 6,243,100	\$ 9,926,888	\$ 222,461,353	4.46%
2001	\$ 3,184,100	\$ 4,150,000	\$ 7,334,100	\$ 177,157,484	4.14%

⁽¹⁾ Includes all governmental fund types.

Source: Kenosha School District audited financial reports.

KENOSHA UNIFIED SCHOOL DISTRICT
Major Employers in the District ⁽¹⁾
Fiscal Years 2001 and 2012 Comparison

2012				2001			
Rank	Employer	Type of Business	No. of Employees ⁽²⁾	Rank	Employer	Type of Business	No. of Employees ⁽²⁾
1	Kenosha Unified School District	K12 Education	2,652	1	Kenosha Unified School District	K12 Education	2,482
2	Uline, Inc.	Shipping, Packaging Supplies	2,000+	2	DaimlerChrysler	Automobile Engines	2,275
3	United Hospital System	Healthcare	1,000-1,999	3	Kenosha Hospital & Medical Ctr	Healthcare	1,275
4	Kenosha County	County Government	1,212	4	Snap-On Tools Corporation	Diagnostic Equip/Tools	1,050
5	Aurora Health Care	Healthcare	1,188	5	Kenosha County	County Government	786
6	Snap-On Tools Corporation	Manufacturer, Hand Tools	1,056	6	City of Kenosha	City Government	765
7	City of Kenosha	City Government	733	7	Prime Outlets	Retail	715
8	University of Wisconsin-Parkside	Higher Education	650	8	Super Value Inc.	Grocery Wholesalers	675
9	Jockey International	Manufacturer, Clothing	370	9	Sanmina Corporation	Electronics Manufacturing	670
10	Ocean Spray Cranberries	Manufacturer, Food Products	303	10	University of Wisconsin-Parkside	Higher Education	607

⁽¹⁾ All figures on this schedule are estimate:

⁽²⁾ Full time equivalent

Sources: Kenosha Area Business Alliance/Kenosha County

KENOSHA UNIFIED SCHOOL DISTRICT
Population Data ⁽¹⁾
For the Years 1990 through 2012

Year Ended June 30	School District	City of Kenosha	Village of Pleasant Prairie	Town of Somers	Kenosha County
2012	128,973	99,660	19,850	9,463	166,823
2011	128,757	99,450	19,790	9,517	166,632
2010	128,534	99,218	19,719	9,597	166,426
2009	124,166	96,000	19,570	9,516	162,243
2008	124,007	95,910	19,565	9,452	166,861
2007	123,198	95,736	18,942	9,410	162,001
2006	120,998	93,798	18,699	9,380	158,219
2005	120,381	93,297	18,606	9,352	157,503
2004	119,473	93,008	18,122	9,195	156,209
2003	118,025	92,078	17,675	9,103	154,234
2002	117,201	91,853	17,077	9,074	149,577
2001	115,751	90,963	16,493	9,070	146,934
2000	115,547	90,352	16,136	9,059	144,834
1999	111,402	87,664	14,226	8,519	142,467
1998	109,757	87,314	14,077	8,410	141,474
1997	108,125	86,800	13,765	8,314	140,133
1996	107,197	85,685	13,360	8,152	138,049
1995	106,227	84,998	13,093	8,136	136,828
1994	105,304	84,394	12,845	8,065	135,049
1993	103,900	83,308	12,604	7,988	133,406
1992	102,633	82,203	12,498	7,932	131,613
1991	101,071	80,968	12,216	7,887	129,443
1990	100,211	80,426	12,037	7,748	128,181

⁽¹⁾ Population figures are estimates; 1990, 2000, and 2010 are from census data

Source: State of Wisconsin, Demographic Services Center

KENOSHA UNIFIED SCHOOL DISTRICT
Available Demographic Data ⁽¹⁾
For Fiscal Years 2001 through 2011

Jurisdiction	2011	%*	2010	%*	2009	%*	2008	%*	2007	%*	2006	%*	2005	%*	2004	%*	2002	%*	2001	%*
Personal Income ⁽²⁾ (in thousands)																				
State of Wisconsin					\$ 211,337,133	100%	\$ 212,553,339	100%	\$ 207,201,190	100%	\$ 198,598,447	100%	\$ 186,594,892	100%	\$ 180,338,032	100%	\$ 167,741,977	100%	\$ 162,791,684	100%
Kenosha County					\$ 5,462,095	3%	\$ 5,664,084	3%	\$ 5,542,407	3%	\$ 5,297,500	3%	\$ 5,009,881	3%	\$ 4,811,254	3%	\$ 4,523,079	3%	\$ 4,395,882	3%
Adjusted Gross Income Per Tax Return ⁽³⁾																				
State of Wisconsin			\$ 46,958	100%	\$ 45,372	100%	\$ 47,046	100%	\$ 48,985	100%	\$ 45,357	100%	\$ 40,821	100%	\$ 34,785	100%	\$ 27,828	100%	\$ 22,262	100%
Kenosha County			\$ 45,517	97%	\$ 45,603	100%	\$ 47,125	100%	\$ 46,273	94%	\$ 43,525	96%	\$ 39,173	96%	\$ 33,380	96%	\$ 26,704	96%	\$ 21,363	96%
City of Kenosha			\$ 40,312	86%	\$ 40,765	89%	\$ 41,749	89%	\$ 41,189	84%	\$ 38,841	86%	\$ 34,957	86%	\$ 29,788	86%	\$ 23,830	86%	\$ 19,064	86%
Village of Pleasant Prairie			\$ 64,558	137%	\$ 63,859	138%	\$ 64,774	138%	\$ 62,985	129%	\$ 58,388	129%	\$ 52,549	129%	\$ 44,779	129%	\$ 35,823	129%	\$ 28,658	129%
Town of Somers			\$ 64,604	138%	\$ 66,887	165%	\$ 77,424	165%	\$ 67,991	139%	\$ 63,117	139%	\$ 56,805	139%	\$ 48,405	139%	\$ 38,724	139%	\$ 30,979	139%
Unemployment Rates ^{(4) (5)}																				
State of Wisconsin	7.6%	100%	8.3%	100%	9.1%	100%	4.7%	100%	5.0%	100%	4.8%	100%	4.9%	100%	5.3%	100%	5.5%	100%	4.6%	100%
Kenosha County (PMSA)	9.6%	126%	10.8%	130%	10.9%	120%	4.9%	104%	5.3%	106%	5.7%	119%	5.8%	118%	5.9%	111%	6.0%	109%	4.9%	107%
City of Kenosha	10.8%	142%	11.6%	140%	11.9%	131%	5.4%	115%	5.3%	106%	6.3%	131%	6.5%	133%	6.7%	126%	6.8%	124%	5.7%	124%

⁽¹⁾ Omitted data unavailable at the time of printing

⁽²⁾ Department of Revenue, State of Wisconsin

⁽³⁾ U.S. Department of Labor, Bureau of Labor Statistics

⁽⁴⁾ Rates are corrected unadjusted rates as of June of each year

* Percentage ratio to State

Other Sources: US Dept of Commerce, Bureau of Economic Analysis

KENOSHA UNIFIED SCHOOL DISTRICT
Staffing History
For Fiscal Years 2001 through 2012

Employee Group	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01
Administration	122	119	118	113	111	108	108	108	113	114	96	101
Teachers & Instructional Support	1637	1630	1835	1791	1780	1741	1737	1759	1733	1693	1708	1631
Secretarial & Clerical	139	136	141	142	139	137	137	137	137	138	138	135
Educational Assistants	262	261	299	309	313	315	306	318	304	303	294	329
Service & Carpenters	215	210	205	212	214	209	209	211	215	213	213	211
Interpreters	11	10	10	11	11	11	11	11	12	12	12	9
Other/Misc.	61	57	44	47	36	25	25	25	27	24	26	75
Total Full-Time Equivalent	<u>2,447</u>	<u>2,423</u>	<u>2,652</u>	<u>2,624</u>	<u>2,604</u>	<u>2,546</u>	<u>2,533</u>	<u>2,569</u>	<u>2,540</u>	<u>2,496</u>	<u>2,487</u>	<u>2,491</u>

Source: Kenosha Unified School District Human Resources Department

KENOSHA UNIFIED SCHOOL DISTRICT
Government-Wide Revenues
For the Fiscal Years Ended June 30, 2003 through June 30, 2012

Year Ended June 30	Program Revenues						General Revenues				
	Regular Instruction	Vocational Instruction	Special Education	Other Instruction	Support Services	School Food Service Program	Taxes	State & Federal Aid	Interest & Investment Earnings	Misc. General Revenue	Total
2012	\$ 9,370,774	\$ 269,985	\$ 17,012,216	\$ 555,157	\$ 7,111,358	\$ 8,812,727	\$ 93,988,056	\$145,177,995	\$ 71,615	\$ 8,177,329	\$290,547,212
2011	\$ 17,716,237	\$ 288,137	\$ 14,503,060	\$ 298,915	\$ 4,749,447	\$ 8,337,679	\$ 94,975,748	\$152,594,570	\$ 1,352,410	\$ 3,087,350	\$297,903,553
2010	\$ 16,036,789	\$ 299,278	\$ 18,620,543	\$ 85,453	\$ 5,853,692	\$ 7,917,496	\$ 87,564,217	\$146,325,206	\$ 1,072,827	\$ 2,794,719	\$286,570,220
2009	\$ 16,899,296	\$ 294,510	\$ 13,443,817	\$ 70,674	\$ 3,972,523	\$ 7,256,053	\$ 85,071,533	\$145,299,897	\$ 999,836	\$ 1,979,476	\$275,287,615
2008	\$ 11,361,889	\$ 533,765	\$ 15,454,030	\$ 421,431	\$ 5,093,854	\$ 6,941,702	\$ 80,693,261	\$139,584,969	\$ 1,966,023	\$ 2,710,772	\$264,761,696
2007	\$ 9,726,388	\$ 679,261	\$ 12,670,857	\$ 1,047,166	\$ 5,682,615	\$ 6,566,700	\$ 74,667,215	\$134,796,302	\$ 2,809,296	\$ 1,698,352	\$250,344,152
2006	\$ 9,726,875	\$ 783,060	\$ 12,013,341	\$ 1,126,780	\$ 5,230,033	\$ 6,170,058	\$ 67,068,322	\$128,356,421	\$ 2,185,014	\$ 2,883,632	\$235,543,536
2005	\$ 10,639,340	\$ 693,406	\$ 11,835,682	\$ 1,253,147	\$ 5,452,897	\$ 5,599,362	\$ 67,481,030	\$118,605,189	\$ 934,098	\$ 1,022,794	\$223,516,945
2004	\$ 9,113,948	\$ 680,262	\$ 10,435,638	\$ 994,169	\$ 6,084,564	\$ 1,012,273	\$ 61,826,946	\$114,088,745	\$ 850,517	\$ 960,610	\$206,047,672
2003	\$ 7,839,114	\$ 699,656	\$ 8,723,968	\$ 1,020,663	\$ 7,109,163	\$ 5,206,998	\$ 57,029,624	\$108,940,186	\$ 945,580	\$ 1,104,715	\$198,619,667

Source: Kenosha Unified School District annual financial reports

KENOSHA UNIFIED SCHOOL DISTRICT
Government-Wide Expenses
For Fiscal Years Ended June 30, 2003 through June 30, 2012

Year Ended June 30	Instruction	Pupil Services	Instructional Staff Services	General & School Administration Services	Business Services	Operations & Maintenance	Pupil Transportation Services	Central Services / Insurance/ Other Support	Community Service	Retiree Health Fund and Interest and Fiscal Charges	School Food Service Program	Total
2012	\$ 180,224,840	\$ 16,501,657	\$ 14,706,861	\$ 16,799,500	\$ 3,668,185	\$ 27,324,006	\$ 6,783,815	\$ 10,868,283	\$ 1,399,386	\$ 6,903,323	\$ 8,624,098	\$ 293,803,954
2011	\$ 196,614,457	\$ 16,746,876	\$ 18,501,731	\$ 17,515,774	\$ 6,289,675	\$ 26,492,746	\$ 7,051,879	\$ 9,090,082	\$ 1,458,807	\$ 7,004,753	\$ 8,270,063	\$ 315,036,843
2010	\$ 187,047,737	\$ 15,963,636	\$ 17,239,421	\$ 16,749,643	\$ 4,942,728	\$ 24,651,670	\$ 7,029,925	\$ 8,411,667	\$ 1,381,684	\$ 7,926,304	\$ 8,841,062	\$ 300,185,477
2009	\$ 178,778,272	\$ 15,843,972	\$ 16,692,799	\$ 16,046,125	\$ 3,640,612	\$ 25,401,675	\$ 6,833,183	\$ 6,378,915	\$ 1,634,144	\$ 5,805,558	\$ 7,637,397	\$ 284,692,652
2008	\$ 168,299,603	\$ 14,166,007	\$ 14,621,254	\$ 15,011,234	\$ 2,510,002	\$ 25,197,453	\$ 6,418,253	\$ 7,207,076	\$ 1,284,430	\$ 5,928,240	\$ 6,972,694	\$ 267,616,246
2007	\$ 149,677,377	\$ 13,760,197	\$ 12,761,449	\$ 13,290,401	\$ 1,172,411	\$ 22,985,761	\$ 6,025,388	\$ 6,744,670	\$ 1,272,608	\$ 15,262,956	\$ 5,998,063	\$ 248,951,281
2006	\$ 139,850,839	\$ 12,699,628	\$ 11,632,504	\$ 12,649,987	\$ 3,310,621	\$ 24,019,017	\$ 6,043,720	\$ 6,019,557	\$ 461,609	\$ 4,651,572	\$ 5,520,346	\$ 226,859,400
2005	\$ 137,284,108	\$ 12,095,264	\$ 11,723,044	\$ 11,771,660	\$ 2,395,783	\$ 20,799,550	\$ 5,175,860	\$ 5,652,231	\$ 459,503	\$ 5,317,804	\$ 5,128,433	\$ 217,803,240
2004 ⁽²⁾	\$ 129,990,578	\$ 11,670,187	\$ 11,317,085	\$ 11,631,555	\$ 2,333,841	\$ 19,075,980	\$ 5,162,258	\$ 4,550,207	\$ 449,122	\$ 5,537,070	\$ 4,870,156	\$ 206,588,039
2003 ⁽¹⁾	\$ 111,756,055	\$ 10,485,666	\$ 10,148,678	\$ 10,226,100	\$ 1,952,809	\$ 1,012,273	\$ 5,150,829	\$ 4,842,831	\$ 491,371	\$ 5,569,119	\$ 5,211,709	\$ 166,847,440

⁽¹⁾ Additional 2003 charges include payment to Wisc Retirement System for past service cost \$16,311,014 and unallocated depreciation for \$827,479

⁽²⁾ Additional 2004 charges include unallocated depreciation for \$939,320

Source: Kenosha Unified School District annual financial reports

KENOSHA UNIFIED SCHOOL DISTRICT
Historical and Projected Student Enrollment (K-12)
For Fiscal Years 2001 through 2015

Year Ended June 30	Enrollment	Enrollment Increase	Percent Increase (Decrease)
2001	20,158	501	2.55%
2002	20,600	442	2.19%
2003	21,146	546	2.65%
2004	21,504	358	1.69%
2005	21,859	355	1.65%
2006	22,216	357	1.63%
2007	22,585	369	1.66%
2008	22,769	184	0.81%
2009	22,838	69	0.30%
2010	23,019	181	0.79%
2011	23,122	103	0.45%
2012	22,978	-144	-0.62%
2013*	22,639	-339	-1.48%

* *Projected Enrollment*

Source: Preliminary Enrollment Projections, Office of Information & Accountability, Kenosha Unified School District

KENOSHA UNIFIED SCHOOL DISTRICT

**District Facilities
As of June 30, 2012**

Facility/School	Location	Sq. Feet	Acres	Year Built	Additions	Remodeling	Building Capacity
EDUCATIONAL SUPPORT CENTER (ESC)	3600 52nd STREET	128,000	7.00	1964		1985	N/A
<u>High Schools</u>							
BRADFORD HIGH SCHOOL	3700 WASHINGTON ROAD	300,401	61.67	1960	1965, 1980, 2007		1,992
INDIAN TRAIL HIGH SCHOOL & ACADEMY	6800 60th STREET	408,474	39.08	1998	2011		2,500
LAKEVIEW TECHNICAL ACADEMY	9449 88th AVENUE	40,000	14.10	LEASED			400
REUTHER CENTRAL HIGH SCHOOL	913 57th STREET	143,366	3.60	1926	1993	1993	695
TREMPER HIGH SCHOOL	8560 26th AVENUE	313,802	40.00	1965	1981, 2006		2,147
<u>Middle Schools</u>							
BULLEN MIDDLE SCHOOL	2804 39th AVENUE	121,962	20.72	1969			825
LANCE MIDDLE SCHOOL	4515 80th STREET	137,290	23.97	1962			1,010
LINCOLN MIDDLE SCHOOL	6729 18th AVENUE	134,038	2.60	1929	1993	1993	945
MAHONE MIDDLE SCHOOL	6900 60th STREET	175,053	40.00	2002			1,035
WASHINGTON MIDDLE SCHOOL	811 WASHINGTON ROAD	99,643	3.75	1920	1966		775
<u>Elementary Schools</u>							
BOSE ELEMENTARY	1900 15th STREET	45,109	10.23	1968			507
BRASS COMMUNITY SCHOOL	6400 15th AVENUE	72,887	6.33	2008			659
CESAR CHAVEZ STATION	6300-27th AVENUE	20,500	1.98	LEASED TO OWN			250
CURTIS STRANGE ELEMENTARY	5414 49th AVENUE	57,192	12.13	1964	1969		583
EDWARD BAIN SCHL OF LANG & ART	2600 - 50th STREET	126,900	12.11	2004			1,089
FOREST PARK ELEMENTARY	6810 45th AVENUE	53,830	10.50	1956	1961		507
FRANK ELEMENTARY	1816 57th STREET	88,048	3.47	1896	1897, 1911, 1965, 1997	1997	659
GRANT ELEMENTARY	1716 35th STREET	43,040	4.30	1924	1954		329
GREWENOW ELEMENTARY	7714 20th AVENUE	49,230	6.40	1956		1961	405
HARVEY ELEMENTARY	2012 19th AVENUE	47,980	10.46	1961			481
HILLCREST SCHOOL	4616 24th STREET	22,405	16.23	1954	1956, 1959		N/A
JEFFERSON ELEMENTARY	1832 43rd STREET	36,575	3.28	1924	1954		405
JEFFERY ELEMENTARY	4011 86th STREET	45,209	10.00	1969			481
MCKINLEY ELEMENTARY	5520 32nd AVENUE	35,085	2.95	1950	2002		405
NASH ELEMENTARY	6801 99th AVENUE	73,636	16.00	2007			684
PLEASANT PRAIRIE ELEMENTARY	9208 WILMOT ROAD	73,306	21.63	1994			684

KENOSHA UNIFIED SCHOOL DISTRICT

District Facilities

As of June 30, 2012

Facility/School	Location	Sq. Feet	Acres	Year Built	Additions	Remodeling	Building Capacity
PRAIRIE LANE ELEMENTARY	10717 47th AVENUE	65,778	24.10	1953	1957, 1960, 2007	1957, 2007	608
ROOSEVELT ELEMENTARY	3322 ROOSEVELT ROAD	47,994	4.53	1929			481
SOMERS ELEMENTARY	1245 72nd AVENUE	69,100	20.00	1962	1964, 1992	1992	659
SOUTHPORT ELEMENTARY	723 76th STREET	53,200	6.25	1954	1961, 2000		633
STOCKER ELEMENTARY	6315 57th STREET	80,621	10.30	1993			684
VERNON ELEMENTARY	8518 22nd AVENUE	88,280	11.75	1961			785
WHITTIER ELEMENTARY	8542 51st AVENUE	63,888	6.71	1930	1991		709
WILSON ELEMENTARY	4520 33rd AVENUE	38,200	10.05	1954	1961		380
<u>Charter Schools</u>							
BROMPTON SCHOOL	8518 22nd AVENUE	HOUSED IN VERNON ELEMENTARY-SEE ABOVE					
DIMENSIONS OF LEARNING	6218 25th AVENUE	30,509	1.87	1911			200
HARBORSIDE/PAIDEIA ACADEMY	913 57th STREET	HOUSED IN REUTHER CENTRAL HIGH SCHOOL - SEE ABOVE					
KENOSHA eSCHOOL	6121 GREEN BAY ROAD	3,144	N/A	LEASED			N/A
KENOSHA SCHOOL OF TECHNOLOGY (KTEC)	6811 18TH AVENUE	43,390	2.84	LEASED		1957	441
TOTALS		3,477,065	502.89				

OTHER LOCATIONS

AMECHE FIELD	LOCATED ALONG 26TH AVI 10.8 ACRES OF LAND EAST OF TREMPER HIGH SCHOOL	LEASED
SIMMONS FIELD	LOCATED AT 78TH & SHERIDAN ROAD	LEASED
SENIOR CITIZEN RECREATION CENTER	2717 67TH STREET	LEASED

CLOSED LOCATIONS

JEFFERSON ANNEX ELEMENTARY	1808 41st PLACE	12,953	2.07	1929		1963	N/A
MCKINLEY MIDDLE SCHOOL	5710 32nd AVENUE	101,622	2.60	1921	1952, 1974		705

Unimproved sites held for future expansion:

STAHL PROPERTY	39 AVENUE & 109 STREET	69.0 ACRES FOR ELEMENTARY AND MIDDLE SCHOOL SITE
(CSI) INFUSINO PROPERTY	39 AVENUE & 15 STREET	16.86 ACRES FOR ELEMENTARY SCHOOL SITE
TOBIN CREEK	116 STREET & SHERIDAN F	12 ACRES FOR ELEMENTARY SCHOOL SITE

KENOSHA UNIFIED SCHOOL DISTRICT
Insurance Coverage Summary
For Fiscal Year Ended June 30, 2012

Insurance Type	Company	Policy Period	Coverage	Limits of Liability
Property Coverage	Local Government Property Insurance Fund	07/01/11-06/30/12	Blanket coverage Builders Risk Monies & securities Contractors equipment Deductible	588,556,033 1,400,000 varies/location 445,506 1000
Automobile Physical Damage	Local Government Property Insurance Fund	07/01/11-06/30/12	Comprehensive deductible Collision deductible	500 500
General Liability	Community Insurance Corporation	07/01/11-06/30/12	Bodily Injury and Property Damage	10,000,000
Educator's Legal Liability (E & O)			Errors & Omissions	- 10,000,000
Employee Benefits Liability			(covered under Legal)	- 10,000,000
Auto Liability			Uninsured/Underinsured/Medical Pymts	100,000/ 300,000
Excess Liability (umbrella)	The Insurance Company of the State of Pennsylvania	07/01/11-06/30/12	Each Occurrence Limit	5,000,000
Crime	Fidelity & Deposit Company of Maryland	07/01/11-06/30/12	Employee Dishonesty Deductible Forgery or Alteration Deductible Computer Fraud Deduct	2,000,000 10,000 25,000 1,000 100,000 1,000
Boilers & machinery	Hartford Steam Boiler Inspection and Insurance Company	07/01/11-06/30/12	Limit of Insurance Deductible	50,000,000 5,000
Workers' Compensation	Self Insured-TPA - Aegis Corporation Excess Coverage	07/01/11-06/30/12	SIR \$100,000 per occ/ \$1,000,000 aggregate stop loss	
Catastrophic Accident Insurance (Student)	WIAA	08/01/11-07/31/12	Student athletes	

This page intentionally left blank

Bose
1900 15th St.
Kenosha, WI 53140
262-359-4044

Bradford
3700 Washington Rd.
Kenosha, WI 53144
262-359-6200

Brass Community School
6400 15th Ave.
Kenosha, WI 53143
262-359-8000

Brompton School
8518 22nd Ave.
Kenosha, WI 53143
262-359-2191

Bullen
2804 39th Ave.
Kenosha, WI 53144
262-359-4460

Chavez/Head Start
6300 27th Ave.
Kenosha, WI 53143
262-359-6078

Dimensions of Learning
6218 25th Ave.
Kenosha, WI 53143
262-359-6849

EBSOLA/Creative Arts
2600 50th St.
Kenosha, WI 53140
262-359-2300

EBSOLA/Dual Language
2600 50th St.
Kenosha, WI 53140
262-359-2300

ESC
3600 52nd St.
Kenosha, WI 53144
262-359-6300

Forest Park
6810 45th Ave.
Kenosha, WI 53142
262-359-6319

Frank
1816 57th St.
Kenosha, WI 53140
262-359-6324

Grant
1716 35th St.
Kenosha, WI 53140
262-359-6346

Grewenow
7714 20th Ave.
Kenosha, WI 53143
262-359-6362

Harvey
2012 19th Ave.
Kenosha, WI 53140
262-359-4040

Harborside/Paideia
913 57th St.
Kenosha, WI 53140
262-359-8400

Hillcrest
4616 24th St.
Kenosha, WI 53144
262-359-6118

Indian Trail HS and Academy
6800 60th St.
Kenosha, WI 53144
262-359-8700

Jefferson
1832 43rd St.
Kenosha, WI 53140
262-359-6390

Jeffery
4011 87th St.
Kenosha, WI 53142
262-359-2100

Kenosha eSchool
6121 Green Bay Rd., Suite #100
Kenosha, WI 53142
262-359-7715

KTEC
6811 18th Ave.
Kenosha, WI 53143
262-359-3800

LakeView Tech.
9449 88th Ave.
Pleasant Prairie, WI 53158
262-359-8155

Lance
4515 80th St.
Kenosha, WI 53142
262-359-2240

Lincoln
6729 18th Ave.
Kenosha, WI 53143
262-359-6296

Mahone
6900 60th St.
Kenosha, WI 53144
262-359-8100

McKinley
5520 32nd Ave.
Kenosha, WI 53144
262-359-6002

Charles W. Nash
6801 99th Ave.
Kenosha, WI 53142
262-359-3500

Pleasant Prairie
9208 Wilmot Rd.
Pleasant Prairie, WI 53158
262-359-2104

Prairie Lane
10717 47th Ave.
Pleasant Prairie, WI 53158
262-359-3600

Reuther Central
913 57th St.
Kenosha, WI 53140
262-359-6160

Roosevelt
3322 Roosevelt Rd.
Kenosha, WI 53142
262-359-6097

Somers
1245 72nd Ave.
Kenosha, WI 53144
262-359-3200

Southport
723 76th St.
Kenosha, WI 53143
262-359-6309

Stocker
6315 67th St.
Kenosha, WI 53142
262-359-2143

Curtis A. Strange
5414 49th Ave.
Kenosha, WI 53144
262-359-6024

Tremper
8560 26th Ave.
Kenosha, WI 53143
262-359-2200

Vernon
8518 22nd Ave.
Kenosha, WI 53143
262-359-2113

Washington
811 Washington Rd.
Kenosha, WI 53140
262-359-6291

Whittier
8542 Cooper Rd.
Pleasant Prairie, WI 53158
262-359-2110

Wilson
4520 33rd Ave.
Kenosha, WI 53144
262-359-6094



Kenosha Unified School District

maximizing the brilliance of children

Prepared by the Office of Financial Services