



# **Kenosha Unified School District**

## **Proposed Budget**

**July 1, 2010 – June 30, 2011**

**Public Hearing on the Budget  
September 20, 2010**

*“Our task is to empower each and every child to contribute, compete and collaborate in the 21st century. Without adequate resources, we will be unable to fulfill our vision that **Every Child Matters.**”*

Dr. Michele Hancock  
Superintendent of Schools





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# Administrative Team

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Vickie Brown-Gurley	Assistant Superintendent of Teaching and Learning
Karen Davis	Assistant Superintendent of Elementary School Leadership
Sheronda Glass	Assistant Superintendent of Business Services
William Johnston, CPA	Chief Financial Officer
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Daniel Tenuta	Assistant Superintendent of Secondary School Leadership
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# KENOSHA UNIFIED SCHOOL DISTRICT NO. 1

## PUBLIC HEARING ON PROPOSED 2010-2011 BUDGET

### Introduction

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

In April 2005, the Board of Education unanimously approved a strategic plan to guide the District for the next five (5) years. The Strategic Plan contains beliefs to guide the education process of the District, a new mission statement, parameters within which the District will accomplish this mission, objectives for student learning and strategies to achieve the mission and those objectives. In the spring of 2010, the Strategic Plan was revisited and by the original Strategic Plan committee that developed the Strategic Plan and the committee is revisiting and updating several of the strategies.

The Mission Statement approved by the Board is:

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

The Beliefs, or values, that support and drive the mission statement are:

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

The Parameters, or guidelines and boundaries, to accomplish the mission are:

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

The Objectives, or measurable, observable or demonstrable results, of the Strategic Plan are:

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

The Strategies, or resolutions that dedicate the resources, developed to meet the Objectives are:

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

## **Executive Summary**

The Kenosha Unified School District's 2010-2011 Budget contains programs, staffing and services that will serve the 23,185 students that are projected to be in school this fall during the September pupil count (Third Friday Count). The next several sections serve as a summary of the budget process by delineating the timeline, key facts and assumptions used in the development of this preliminary budget. This is intended to make the budget process more understandable.

### **Background on the Budget Development Process**

At the November 2009, School Board Meeting, the 2010-2011 initial budget development process was presented to the Board of Education. That report outlined the internal mechanisms and timelines necessary for schools and departments to complete and submit their discretionary and grant funded budgets. Additionally, the initial enrollment projection of 77 fewer students was presented to the Personnel and Policy Committee in November.

The preliminary staffing projections were presented to the Board at the March 9, 2010 Personnel and Policy Committee and the initial budget assumptions were presented at the March 9, 2010 Audit, Budget and Finance Committee. That report outlined the rationale for Administration's initial revenue and expenditure additions or subtractions to this year's budget.

The Superintendent's Leadership Council, met on many occasions to review and evaluate the submitted budget assumptions and District contractual obligations. These discussions have become the basis of the budget assumption priorities that Administration presented to the Board for preliminary approval.

In late March 2010, the number of preschool students projected to be enrolled in the 2010-2011 school year was increased by 240 students for a total projected increase in the preschool enrollment of 340 students. This changed the overall enrollment picture from a reduction of 74 students to a projected increase of 166 for the school year.

The recommended budget assumptions for this year were presented at the July 13<sup>th</sup> Audit, Budget and Finance Committee meeting. The Board adopted these proposed budget assumptions at the July 20<sup>th</sup> Regular School Board Meeting. Additionally, the timeline necessary to develop and review the budget assumption priorities required to balance the budget was also presented and discussed.

Last year, because of the larger than anticipated State budget shortfall, the General State Aid allocations throughout the State were reduced. The State School Funding formula allows school districts the ability to levy the difference between the Revenue Limit and the General State Aid received and would have resulted in a higher than normal tax levy increase last year. In presenting the 2009-2010 budget to the Board for adoption, Administration recommended that the budget be reduced by \$3,921,000, which resulted in a corresponding reduction in the tax levy by \$3,921,000. This unused Revenue Limit authority from last year is included in this year's budget.

## **Budget Assumptions**

Presented on pages 15 and 16 are the proposed changes to the General Fund revenue and the General Fund and Special Education Fund expenditures that have been approved by the Board of Education. The approved expenditure changes were presented and recommended by Administration. Included here are those items that can be funded through a combination of current funding projections and the recommended budget reductions.

The total impact of all the assumption changes presented on pages 15 and 16 results in a balanced budget. Administration will continue to review the overall budget picture and will make changes, based on the actual numbers being formalized, in the final budget to be adopted in October. The unknowns at this time are how the student enrollment, 2010-2011 Equalized Aid and Equalized property values will impact the budget. If these variables ultimately are different than what is currently projected, then dollars will need to be either added or reduced from the Budget.

## **2010-2011 Budget Development Timeline**

Below is a timeline of activities that have occurred and those that will be initiated prior to the end of October that forms the basis of the District's budget priorities for this year's budget.

- Preliminary Enrollment Projections presented to the Personnel/Policy Committee on November 10, 2009 (reduction of 74 total students)
- Request for new Budget Assumptions distributed to budget managers on January 8, 2010
- Deadline to submit new budget assumptions for 2010-2011 was January 29<sup>th</sup>
- Initial review of submitted budget assumptions by the Leadership Council on February 10<sup>th</sup>
- Discretionary budget packets distributed to budget managers on February 26<sup>th</sup>
- Preliminary Staffing Projections presented to the Personnel/Policy Committee on March 9<sup>th</sup>
- Preliminary budget position and budget assumptions, including the staffing projections, presented to the Audit/Budget/Finance Committee on March 9<sup>th</sup> (increase of 166 students)
- Special Leadership Council meeting(s) to formalize budget assumption recommendations to held in April, May and June
- Preliminary adoption of the 2010-2011 preliminary budget occurred on July 20<sup>th</sup>
- Third Friday student count held on September 17<sup>th</sup>
- The Public Hearing on the 2010-2011 Budget and the Annual Meeting to be held on September 20<sup>th</sup>



- Tax Appointment Values (Equalized Value) from the Department of Revenue to be received by October 1<sup>st</sup>
- Certification of the 2010-2011 Aid Eligibility (amount of state aid) from the Department of Public Instruction to be received by October 15<sup>th</sup>
- Formal adoption of the 2010-2011 Budget to occur on October 26<sup>th</sup>
- Reporting Tax Levy information to Municipalities to occur by November 6, 2010

### **Proposed Budget Document Components**

A separate section for each major fund category has been presented in this budget document. Audited balance sheets for all funds are provided for the past three (3) years. The audited revenues and expenditures for the past three (3) years are also presented, along with the preliminary 2010-2011 budget. The General Fund (Fund 10) expenditure budget is presented in two (2) different ways.

The first presentation is summarized by major function or categorization of the reason or purpose of a particular expenditure (e.g., instructional, administration, business, etc.). The second presentation is summarized by object or categorization of an article or service obtained from a specific expenditure (e.g., salary, benefits, purchased services, etc.).

### **Budget Adoption Format**

The format for the Board of Education budget adoption as recommended by the Department of Public Instruction (DPI) is presented on pages 12 - 14. It is this budget adoption format 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 any time appropriations and/or purposes change between these major functional areas.

#### General Fund (Fund 10)

The General Fund is the operating fund of the District and is used to account for all financial resources of the District, except those required to be accounted for in other funds. The budget reflects the assumptions described in the "Budget Assumptions" summary provided in this document. The net cost of special education is funded through a transfer from the General Fund to the Special Education Fund (Fund 27). This expenditure is classified as a non-program transaction in the 400000 function series in the General Fund. In 2005, following the Strategic Plan, the Board approved budgeting \$1 million a year to build the fund balance back to 15% of the budget. This is reflected in the budget with the revenues being \$1 million greater than expenditures.

### Special Projects Fund (Fund 20)

The Special Projects Fund is used to account for activities funded by specific federal or state grant Programs and donations. Only programs 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 expensed in Fund 10 and recorded as 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.

In the 2008-2009 Budget, the District began using, Fund 21, to begin accounting for gifts and donations from private parties that can be used for district operations. This Fund can have a fund balance. In the past, projects such as the Tremper Athletic Booster Club's donation to assist with the Tremper trophy case project and the Tremper Softball Fencing project have been accounted for in this fun. At this time, there are no known gifts or donations budgeted in 2010-2011.

### Debt Service Fund (Fund 30)

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The amounts presented here are based on the District's debt amortization schedule for this year. The debt service revenue is based on the 2011 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. The Debt Service Schedule, in both formats, is presented on pages 44 and 45.

Included in the Debt Service Fund for 2010-2011 is the new debt service for the repayment of the Indian Trail High School financing (February 2008 Referendum) and the repayment of the financing of the Reuther restoration project.

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

### Capital Projects Fund (Fund 40)

The Capital Projects Fund is used to account for financial resources and expenditures involved in the acquisition of major capital facilities or major maintenance projects. The renovation and expansion of Indian Trail Academy into a comprehensive high school and the Reuther façade renovation project are included in this fund. Construction on these projects began in the 2008-2009 school year. This year's portion of the project costs have been budgeted in this fund.

### Food Service Fund (Fund 50)

The Food Service Fund is used to account for financial resources from food sales, state and federal aids and the related expenses for preparation and activities relating to school breakfast and lunch programs. The revenue budget presented includes a \$.10 increase in school lunch prices for this year. The expenditure budget presented includes contractual salary and benefit increases along with inflationary increases for food product supplies and equipment replacement.

Pupil Activities Fund (Fund 60)

The Pupil Activities Fund is used to account for assets held by the District for pupil organizations and is required to report only a balance sheet on its financial statements for this fund.

Trust Fund (Fund 70)

The Trust Fund is used to report the assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds. The District has two (2) trust funds, a Fund 73 used to help fund post employment benefits (OPEB) for District employees and Fund 75 used to account for gifts and donations from individuals and organizations primarily used for scholarships. In June 2005, the District established a trust fund for other post employee retirement benefits (e.g., retiree health benefits). The Trust was amended August 22, 2006 to allow for more investments options.

Community Services Fund (Fund 80)

The Community Serviced Fund is used to account for all activities, which have the primary function of serving the community. This fund operates the Senior Citizen Center, the Recreation Department, Athletic Fields and the District’s Community Service Fund. The Board of Education has approved a planned cost of service increase, based on the current consumer price index, in the scheduled recreation fees for this year. In 2007, the Board approved funding a portion of the District’s community cable access service and web site administration from this fund. The salary and benefit component of these costs will also increase based on contractual increases. The Fund 80 tax levy for 2010-2011 is budgeted to increase by \$100,000 to fund additional community programs offered by the District.

**Tax Levy**

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) value excluded. Levy rates are shown in “mills” or property tax dollars levied per \$1,000 of equalized property value.

Administration is committed to keeping the local tax levy as low as possible. The 2010-2011 projected total tax levy is \$94,664,486 and consists of the following levies:

General Fund	\$78,633,470
Chargeback Levy	\$ 29,422
Debt Service	\$14,020,354
Community Service	\$ 1,981,240

This preliminary tax levy constitutes a projected increase of \$7,389,313 in the 2010-2011 tax levy for Kenosha Unified School District over last year and included \$3,940,726 not levied last year. The mill rate per \$1,000 of equalized valuation is projected to be \$9.95, an 8.47% increase over the prior year. A fifteen (15) year tax levy history is found on page 17.

Several key components necessary to calculate the final tax levy are still unknown at this time and will be finalized prior to the formal adoption of this year's budget and tax levy by the Board on October 26, 2010. One of those key factors that may affect the District 2010-2011 budget is the actual Equalized Property Value that will be provided. The above estimated tax levy presumes that the 2010-2011 Equalized Value will not change from the prior year. The actual change in the Equalized Value will not be formally provided until early October, but appears to be closer to a no change in Equalized Property Value for the District, due to the current economic climate. The increase in the equalized value over the last five (5) years is 3.12%, but decreased by 1.22% in 2009-2010.

In the 2005-2007 legislative session, the Legislature enacted a change in the Revenue Limit calculation that no longer penalizes school districts for not utilizing all of their budget authority. Since that time, Administration has not used all of the Revenue Limit authority and the accompanying tax levy in the final budget adoption on several occasions. As previously indicated, due to the current economic climate, Administration may not recommend using all of the authority this year to balance the General Fund Budget.

### **Summary**

The budget adoption cycle for Wisconsin school districts is such that the School Board does not adopt a final budget until October of each year, despite the fact that the fiscal year begins July 1<sup>st</sup>. The primary reason for this delay in the budgeting timeline is that many of the factors are not known until September (equalized property values and student count date) and October (certification of the state aid).

The proposed 2010-2011 budget continues to support all of the current instructional programs of the District, taking into consideration the beliefs, parameters and objectives of the Strategic Plan. Budget development is a dynamic and continuous process until the Board formally adopts the budget by November 1, 2010. Administration will be making recommendations for updates to this preliminary budget as a result of the third Friday student enrollment count and the certification of the general state aid and equalized value. As always, the budget is developed and implemented with the ultimate goal of meeting the needs of all our students.

Dr. Michele Hancock  
Superintendent of Schools

William L. Johnston, CPA  
Chief Financial Officer

Tarik Hamdan  
Financial and Budget Analyst

## **BUDGET ADOPTION FORMAT**

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

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**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1**  
**2010-2011 Annual Meeting Budget**  
As of September 20, 2010

	Audited 2008-2009	Adopted 2009-2010	Audited 2009-2010	Proposed 2010-2011
<b>GENERAL FUND (FUND 10)</b>				
Beginning Fund Balance (Acct 930 000)	22,056,176	22,606,649	22,606,649	23,633,695
TOTAL ENDING FUND BALANCE (Acct 930 000)	22,606,649	23,606,649	23,633,695	24,633,695
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
<b>Operating Transfer</b>				
110 Transfers in From Other Funds				
<b>Local Sources</b>				
210 Taxes	70,925,920	73,415,062	73,510,384	78,935,203
240 Payments for Services		5,000		5,000
260 Non-Capital Sales	253,878	225,468	261,846	225,468
270 School Activity Income	75,816	90,000	95,554	90,000
280 Interest on Investments	359,318	450,000	212,611	345,000
290 Other Revenue, Local Sources	2,594,791	2,516,929	2,716,108	2,499,684
<b>Other School Districts Within Wisconsin</b>				
310 Transit of Aids				
340 Payments for Services	236,332	231,000	314,268	231,000
380 Medical Service Reimbursements				
390 Other Inter-district, Within Wisconsin				
<b>Intermediate Sources</b>				
510 Transit of Aids				
540 Payments for Services				
590 Other Immediate Services	127,832	156,149	83,253	62,000
<b>State Sources</b>				
610 State Aid-Categorical	1,366,381	1,304,988	1,287,152	1,297,146
620 State Aid-General	126,251,181	135,983,957	136,030,083	150,452,328
630 Special Project Grants	1,825,172	1,794,887	1,779,669	1,864,575
640 Payment for Services	90,705	60,000	100,836	60,000
650 SAGE	3,037,633	2,852,601	2,853,472	2,852,601
660 State Revenue Through Local Units		5,867		
690 Other Revenue	419,947	388,283	394,150	427,026
<b>Federal Sources</b>				
710 Federal Aid-Categorical	16,509,747	7,822,344	7,860,218	212,472
730 Special Project Grants	3,897,680	2,952,043	2,657,449	2,687,011
750 EICIA, Title I & Title VI	7,765,197	8,744,488	7,472,955	7,754,734
760 JTPA				
790 Direct Revenue from Federal Sources	25,862	112,309	89,926	110,009
<b>Other Financing Sources</b>				
860 Compensation, Fixed Assets				
870 Long Term Obligations				
<b>Other Revenues</b>				
960 Adjustments				
970 Refund of Disbursement				
980 Medical Services Reimbursement				
990 Miscellaneous	5,877	1,000,000	1,001,453	
<b>TOTAL GENERAL FUND REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>235,769,268</b>	<b>240,111,376</b>	<b>238,721,386</b>	<b>250,111,258</b>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1**  
**2010-2011 Annual Meeting Budget**  
As of September 20, 2010

	Audited 2008-2009	Adopted 2009-2010	Audited 2009-2010	Proposed 2010-2011
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Instruction</b>				
110000 Undifferentiated Curriculum	71,747,440	72,544,892	75,626,166	80,372,671
120000 Regular Curriculum	45,553,157	46,591,362	45,328,241	46,356,366
130000 Vocational Curriculum	5,479,164	5,832,380	5,922,841	5,904,604
140000 Physical Curriculum	5,658,032	5,789,406	5,682,340	5,519,986
150000 Special Curriculum				
160000 Co-Curricular Activities	1,826,254	1,732,378	1,929,631	2,066,140
170000 Other Special Programs	986,154	1,170,426	1,051,145	1,257,551
<b>Support Services</b>				
210000 Pupil Services	7,892,176	8,572,527	8,584,297	8,637,139
220000 Instructional Staff Services	13,129,859	13,522,845	12,738,960	12,044,182
230000 General Administration	1,505,737	1,414,323	1,371,182	1,587,298
240000 School Building Administration	13,448,627	14,042,187	14,168,967	14,954,404
250000 Business Administration	32,387,900	32,525,375	33,225,445	33,739,610
260000 Central Services	4,434,793	4,942,735	5,140,431	5,288,291
270000 Insurance and Judgments	604,957	597,262	672,854	597,262
280000 Debt Services	1,327,647	863,318	663,994	863,318
290000 Other Support Services			2,596	
<b>Non-Program Transactions</b>				
410000 Interfund Operation Transfers	28,157,059	28,285,461	24,272,417	29,237,935
430000 General Tuition Payments	1,079,839	684,500	1,312,834	684,500
490000 Other Non-Program Transactions				
<b>TOTAL GENERAL FUND EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>235,218,796</b>	<b>239,111,376</b>	<b>237,694,340</b>	<b>249,111,258</b>
 <b>SPECIAL PROJECTS FUND (FUND 20)</b>				
Beginning Fund Balance	0	30,677	30,677	0
Ending Fund Balance	30,677	0	0	0
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>44,844,126</b>	<b>51,090,975</b>	<b>48,540,306</b>	<b>49,880,224</b>
100 000 Instruction	34,083,661	37,190,015	35,891,568	37,625,306
200 000 Support Services	10,729,788	13,931,637	12,679,415	12,254,918
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>44,813,449</b>	<b>51,121,653</b>	<b>48,570,983</b>	<b>49,880,224</b>
 <b>DEBT SERVICE FUND (FUND 30)</b>				
Beginning Fund Balance	2,190,190	2,066,359	2,066,359	1,161,315
Ending Fund Balance	2,066,359	1,001,712	1,161,315	637,921
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,867,367</b>	<b>12,698,971</b>	<b>35,365,029</b>	<b>15,206,279</b>
281000 Long Term Debt Capital	12,991,198	12,535,073	14,031,362	13,015,608
282000 Refinancing		698,444	21,733,711	2,183,965
285000 Other Post Employment Benefit Financing		530,100		530,100
490000 Other Non-Program Transactions			505,000	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,991,198</b>	<b>13,763,618</b>	<b>36,270,074</b>	<b>15,729,673</b>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1**  
**2010-2011 Annual Meeting Budget**  
As of September 20, 2010

	Audited 2008-2009	Adopted 2009-2010	Audited 2009-2010	Proposed 2010-2011
<b>CAPITAL PROJECTS FUND (FUND 40)</b>				
Beginning Fund Balance	10,143	11,702,749	11,702,749	20,571,141
Ending Fund Balance	11,702,749	16,852,749	20,571,141	0
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>20,567,624</b>	<b>30,650,000</b>	<b>38,742,869</b>	<b>35,000</b>
100 000 Instruction				
200 000 Support Services	8,875,019	25,500,000	29,340,765	20,606,141
400 000 Non-Program Transactions			533,711	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,875,019</b>	<b>25,500,000</b>	<b>29,874,476</b>	<b>20,606,141</b>
<b>FOOD SERVICE FUND (FUND 50)</b>				
Beginning Fund Balance	1,499,244	1,157,384	1,157,384	354,952
Ending Fund Balance	1,157,384	433,427	354,952	354,953
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>7,256,053</b>	<b>7,022,358</b>	<b>7,917,495</b>	<b>7,301,211</b>
200 000 Support Services	7,597,913	7,746,316	8,719,927	7,301,211
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,597,913</b>	<b>7,746,316</b>	<b>8,719,927</b>	<b>7,301,211</b>
<b>STUDENT ACTIVITIES FUND (FUND 60)</b>				
Beginning Fund Balance	1,175,694	1,205,379	1,205,379	1,320,618
Ending Fund Balance	1,205,379	1,205,379	1,320,618	1,320,618
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,146,119</b>	<b>4,000,000</b>	<b>4,032,461</b>	<b>4,000,000</b>
200 000 Support Services	4,116,434	4,000,000	3,917,222	4,000,000
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,116,434</b>	<b>4,000,000</b>	<b>3,917,222</b>	<b>4,000,000</b>
<b>TRUST FUND (FUND 70)</b>				
Beginning Fund Balance	14,199,007	14,316,618	14,316,618	15,391,659
Ending Fund Balance	14,316,618	15,452,465	15,391,659	16,292,593
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,617,764</b>	<b>4,631,847</b>	<b>4,631,144</b>	<b>4,580,934</b>
200 000 Support Services	3,500,153	3,496,000	3,556,103	3,680,000
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,500,153</b>	<b>3,496,000</b>	<b>3,556,103</b>	<b>3,680,000</b>
<b>COMMUNITY SERVICES FUND (FUND 80)</b>				
Beginning Fund Balance	918,670	884,632	884,632	750,466
Ending Fund Balance	884,632	753,137	750,466	673,845
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,204,515</b>	<b>1,993,840</b>	<b>2,104,262</b>	<b>2,098,840</b>
100 000 Instruction	295,730	233,870	234,165	209,800
200 000 Support Services	1,484,924	1,364,402	1,529,221	1,435,121
300 000 Community Services	457,900	527,063	475,042	530,540
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,238,553</b>	<b>2,125,335</b>	<b>2,238,428</b>	<b>2,175,461</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>331,272,836</b>	<b>352,199,367</b>	<b>380,054,952</b>	<b>333,213,745</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>319,351,514</b>	<b>346,864,297</b>	<b>370,841,552</b>	<b>352,483,967</b>

The 2010-2011 Proposed Annual Meeting Budget is presented in the Department of Public Instruction (DPI) Recommended Budget Adoption Format



**Kenosha Unified School District, No. 1**  
**2010-2011 Budget Assumptions**  
**As of September 20, 2010**

**2010-2011  
Budget  
Assumptions**

**Required Budget Assumptions**

1	Projected Increase in Revenue Limit - Additional Students (3 Year Average)	1,065,015
2	Projected Increase in Revenue Limit - Increase in Rate (\$200)	4,117,178
3	Transfer of Service Revenue Limit Exemption (estimated at this time)	1,569,657
4	Prior Year Carryover of Revenue Limit	3,940,726
5	Recurring ITA Referendum for Operating Expenditures	2,251,000
6	Increase in Medicaid Reimbursement	1,000,000
7	Reduction in the Revenue Limit Authority (reduces tax levy)	(618,485)
	<b>Proposed Revenue Change Total</b>	<b>13,325,091</b>
10	Increase in Salary and Benefits for current staff	10,343,114
11	Reduction of Positions based on enrollment	(3,023,473)
12	Expansion of the Pre-School Program	1,165,342
13	Transportation - City Transit Increase	31,430
14	Transportation - First Student Contract Increase	230,257
15	Transportation - Route Increase	70,621
16	Property Insurance Increase	14,777
17	Liability Insurance Increase	12,918
20	Increase Utility Budgets due to ITA Expansion	40,890
21	Police Liaison Officers Contract Increase with the City	9,699
22	Loss of Savings From Eliminating Voluntary Buy Back Days	92,240
23	Add an additional ITA Assistant Principal	163,090
24	Reinstate Technology Expenditures reduced in the 2009-2010 budget	1,000,000
26	Eliminate Zangle Budget (Student Information System)	(241,217)
53	ITA Athletics Transportation	5,000
54	ITA Athletics Budget	174,675
59	ITA 2010-11 Operational Budget Increases	170,124
64	Increase in Nursing Contract with the County	25,835
	<b>Required Expenditure Change Total</b>	<b>10,285,322</b>
	<b>Budget Position with Required Assumptions</b>	<b>3,039,769</b>

**Kenosha Unified School District, No. 1  
2010-2011 Budget Assumptions  
As of September 20, 2010**

**2010-2011  
Budget  
Assumptions**

**Board Approved Budget Assumptions**

**Board/Leadership Council Recommended and Approved Assumptions**

30	Additional Staffing for Hillcrest (0.49 FTE Phy. Ed. Teacher)	26,389
33	Pre-College Pupil Services and Activities	20,000
34	Campus Based ELL Testing (SUPERA)	7,500
35	District Technology Support (1 miscellaneous IT position)	90,283
37	Hardware and Software Maintenance increase	89,940
39	Elementary Social Studies Field Trips	20,000
44	K-5 Reading Textbook Adoption	2,145,234
46	Increase in Elementary Library Clerical Hours	14,328
55	Increase in the Replacement Textbooks and New Course budget	210,000
57	Increase in the Operations and Maintenance Budget	104,043
61	Increase in the SubFinder Operating Budget	25,870
63	Increase in the Summer School Teacher Rate	286,182
	<b>Requested Assumptions Total</b>	<b>3,039,769</b>

**Final Budget Position with Recommended and Approved Assumptions**

-

**Prior Budget Assumptions that are Time Limited**

Fund Balance Replenishment	1,000,000
District Contingency	744,343
<b>Time Limited Assumptions Total</b>	<b>1,744,343</b>

# KENOSHA UNIFIED SCHOOL DISTRICT NO.1 TAX LEVY COMPARISON

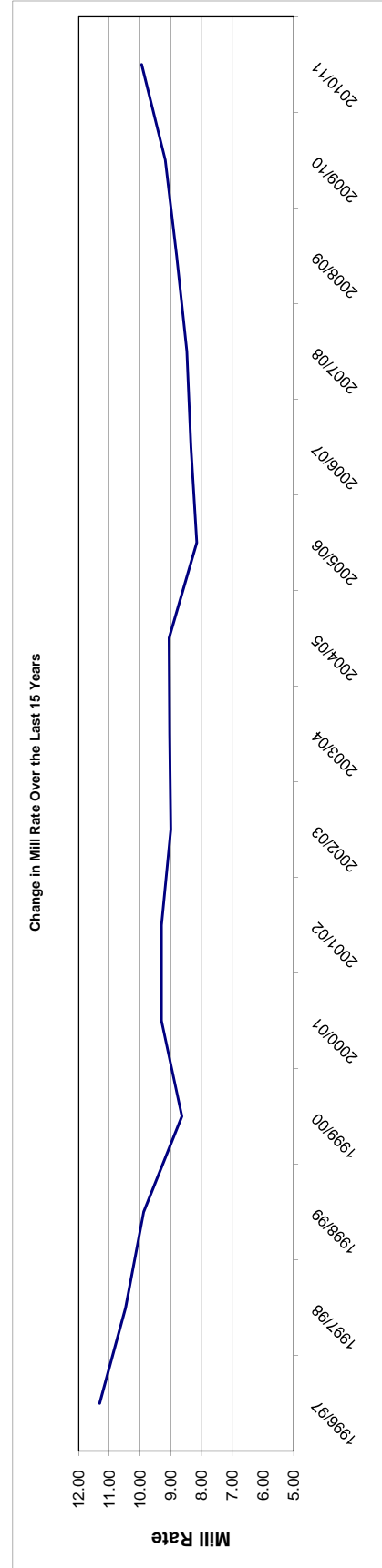
School Year	Equalized Valuation	% Change	Fund 10 Chargeback		Fund 30 Debt Service		Fund 80 Community Service		Total Levy	Total Mill Rate	% Tax Levy Change	% Mill Rate Change
			Fund 10 Levy	Fund 10 %	Fund 30 Levy	Fund 30 %	Fund 80 Levy	Fund 80 %				
1996/97	3,921,012,700	4.42%	36,427,524		9.29	7,585,137	1.9345	356,819	0.09	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	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	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	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	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	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	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	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	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	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	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	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	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	9.18	2.83%	4.10%
# 2010/11	9,510,858,704	0.00%	78,633,470	29,422	8.27	14,020,354	1.4741	1,981,240	0.21	9.95	8.47%	8.47%

# Last five (5) year's growth has been 3.12% a year, estimated at 0% (actual growth provided on October 1, 2010)

Average 15 Year Change in Equalized Valuation 6.46%  
Average 15 Year Change in Mill Rate -2.25%

Tax on \$100,000 Property  
09/10 Property Tax \$ 917.64  
10/11 Property Tax 995.33  
Increase (Decrease) 77.69  
% Increase (Decrease) 8.47%

Last five (5) year's Mill Rate has increased by an average of 4.06% per year



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**FUND 10**

**GENERAL FUND**

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

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## FUND 10 - GENERAL FUND BALANCE SHEET

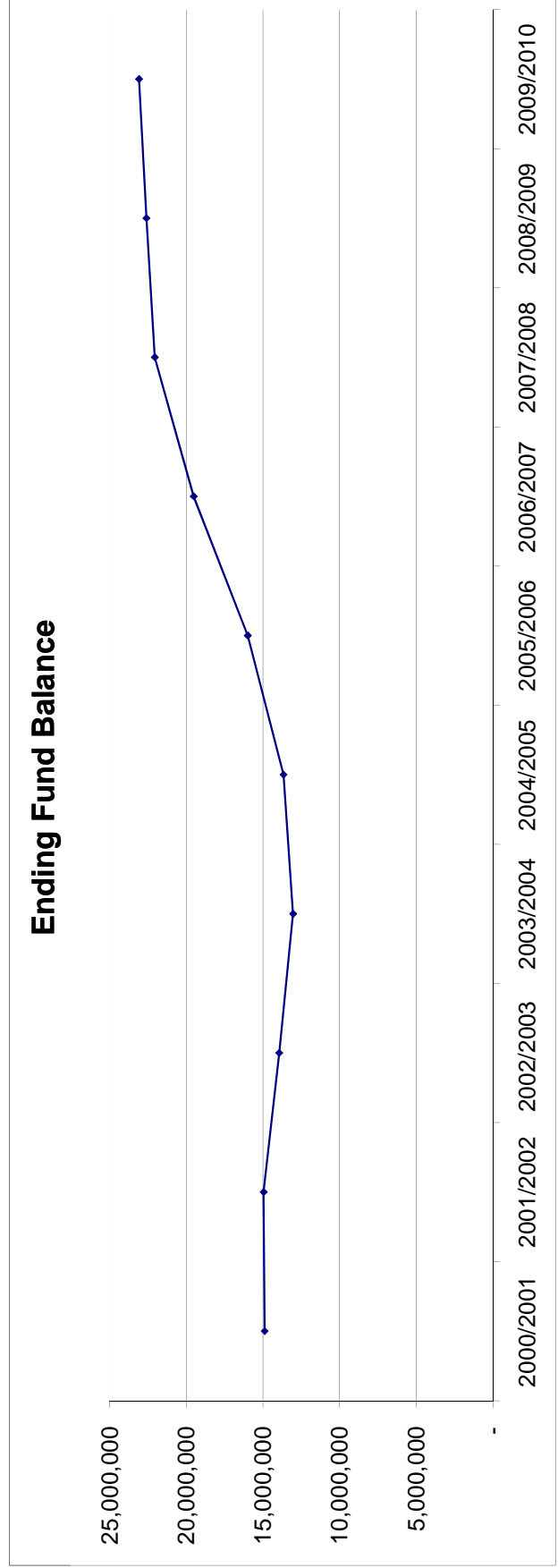
<b>ASSETS</b>	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	\$ 58,478,084	\$ 53,578,132	\$ 51,019,329
Taxes Receivable	17,031,221	19,032,190	19,656,468
Interest Receivable			
Accounts Receivable	466,151	429,304	3,793,087
Tuition Receivable			
Prepaid Expenses	3,384,469	3,377,593	3,143,995
Due From Other Funds			
Due From Other Governments	6,277,050	6,287,516	5,784,237
Due From Other Districts			
Inventories	12,048	1,604	3,299
<b>TOTAL ASSETS</b>	<b><u>85,649,023</u></b>	<b><u>82,706,338</u></b>	<b><u>83,400,416</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable	38,000,000	33,400,000	31,500,000
Accounts Payable	4,349,231	2,472,685	2,848,291
Accrued Liabilities			
Accrued Salaries and Fringe Benefits	20,157,836	23,476,533	22,638,762
Payroll Taxes and Other Benefits Payable			
Accrued Interest Payable	1,042,533	747,000	304,740
Liabilities Payable		3,471	22,202
Deferred Revenues	43,247		2,452,726
Due to Other Funds			
Total Liabilities	<u>63,592,847</u>	<u>60,099,689</u>	<u>59,766,721</u>
Total Fund Equity	22,056,176	22,606,649	23,633,695
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 85,649,023</u></b>	<b><u>\$ 82,706,338</u></b>	<b><u>\$ 83,400,416</u></b>

## FUND 10 - GENERAL FUND

	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ANNUAL MGT 2010-2011
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
210 Taxes	66,655,172	70,925,920	73,510,384	78,957,892
240 Payments for Services	537			5,000
260 Non-Capital Sales	244,410	253,878	261,846	225,468
270 School Activity Income	86,275	75,816	95,554	90,000
280 Interest on Investments	1,312,465	359,318	212,611	345,000
290 Other Local	2,282,340	2,594,791	2,716,108	2,476,995
<b>OTHER SCHOOL DISTRICTS WITHIN WISCONSIN</b>				
340 Open Enrollment Tuition	232,565	236,332	314,268	231,000
<b>INTERMEDIATE SOURCES</b>				
540 Payments for Services				
590 Other Intermediate	123,019	127,832	83,253	62,000
<b>STATE SOURCES</b>				
610 State Aid Categorical	1,382,948	1,366,381	1,287,152	1,297,146
620 State Aid General	137,235,233	126,251,181	136,030,083	150,452,328
630 Special Projects Grants	1,858,448	1,825,172	1,779,669	1,864,575
640 Payments for Services	61,489	90,705	100,836	60,000
650 SAGE	2,698,587	3,037,633	2,853,472	2,852,601
660 DNR State Revenue				
690 Tax Exempt Computer/Other Aid	250,771	419,947	394,150	427,026
<b>FEDERAL SOURCES</b>				
710 Federal Aid Categorical	294,994	238,793	268,921	212,472
718 ARRA Federal Stabilization Aid		16,270,954	7,591,297	-
730 Special Projects Grants	2,846,486	3,897,680	2,657,449	2,687,011
750 ECIA Title I & Title VI	7,657,048	7,765,197	7,472,955	7,754,734
760 JTPA				
790 Other Federal Sources	45,736	25,862	89,926	110,009
<b>OTHER FINANCING SOURCES</b>				
860 Compensation for Sale or Loss of Fixed Assets				
<b>OTHER REVENUES</b>				
960 Adjustments				
970 Refund of Disbursement				
980 Medical Services Reimbursement	596,050			
990 Miscellaneous	1,344	5,877	1,001,453	
<b>TOTAL REVENUES</b>	<b>225,865,918</b>	<b>235,769,268</b>	<b>238,721,386</b>	<b>250,111,258</b>
<b>EXPENDITURES</b>				
<b>INSTRUCTION</b>				
110000 Undifferentiated Curriculum	65,968,027	71,747,440	75,626,166	80,372,671
120000 Regular Curriculum	43,567,361	45,553,157	45,328,241	46,356,366
130000 Vocational Curriculum	5,402,376	5,479,164	5,922,841	5,904,604
140000 Physical Curriculum	5,167,392	5,658,032	5,682,340	5,519,986
150000 Special Curriculum				
160000 Co-Curricular	1,709,728	1,826,254	1,929,631	2,066,140
170000 Other Special Needs	1,031,528	986,154	1,051,145	1,257,551
<b>SUPPORT</b>				
210000 Pupil Services	7,761,884	7,892,176	8,584,297	8,637,139
220000 Instructional Services	12,701,578	13,129,859	12,738,960	12,044,182
230000 General Administration	1,210,817	1,505,737	1,371,182	1,587,298
240000 School Building Administration	12,445,639	13,448,627	14,168,967	14,954,404
250000 Business Administration	31,534,021	32,387,900	33,225,445	33,739,610
260000 Central Services	4,891,208	4,434,793	5,140,431	5,288,291
270000 Insurance & Judgements	506,890	604,957	672,854	597,262
280000 Debt Services	1,333,780	1,327,647	663,994	863,318
290000 Other Support Services			2,596	
<b>NON PROGRAM TRANSACTIONS</b>				
410000 Interfund Operating Transfers	27,069,323	28,157,059	24,272,417	29,237,935
430000 Purchased Instructional Services	1,027,709	1,079,839	1,312,834	684,500
490000 Other Non Program Transactions				
<b>TOTAL EXPENDITURES</b>	<b>223,329,261</b>	<b>235,218,796</b>	<b>237,694,340</b>	<b>249,111,258</b>

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

	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010
<b>Beginning Fund Balance</b>	17,778,437	14,893,286	14,955,867	13,939,777	13,033,908	13,662,100	15,987,200	19,519,519	22,056,176	22,056,176
<b>Audited Revenues</b>	152,967,074	160,754,732	169,592,549	179,626,944	191,292,025	201,263,283	213,362,747	225,865,918	235,769,268	238,721,386
<b>Audited Expenditures</b>	140,653,826	160,692,151	170,608,639	180,532,813	190,663,833	198,938,182	209,830,428	223,329,261	235,218,796	237,694,340
<b>Net Transfer Out</b>	15,198,399									
<b>Fund Balance Change</b>	12,313,248	62,581	(1,016,090)	(905,869)	628,192	2,325,101	3,532,319	2,536,657	550,473	1,027,046
<b>Ending Total Fund Balance</b>	14,893,286	14,955,867	13,939,777	13,033,908	13,662,100	15,987,200	19,519,519	22,056,176	22,606,649	23,083,222
<b>% Fund Balance/Expenditures</b>	10.59%	9.31%	8.17%	7.22%	7.17%	8.04%	9.30%	9.88%	9.61%	9.71%
<b>Next Year's Adopted Budget</b>	162,803,017	173,023,165	180,958,968	192,196,034	201,186,764	213,240,748	223,954,723	236,633,798	239,227,835	249,111,258
<b>% Fund Balance/Budget</b>	9.15%	8.64%	7.70%	6.78%	6.79%	7.50%	8.72%	9.32%	9.45%	9.27%





# **GENERAL FUND**

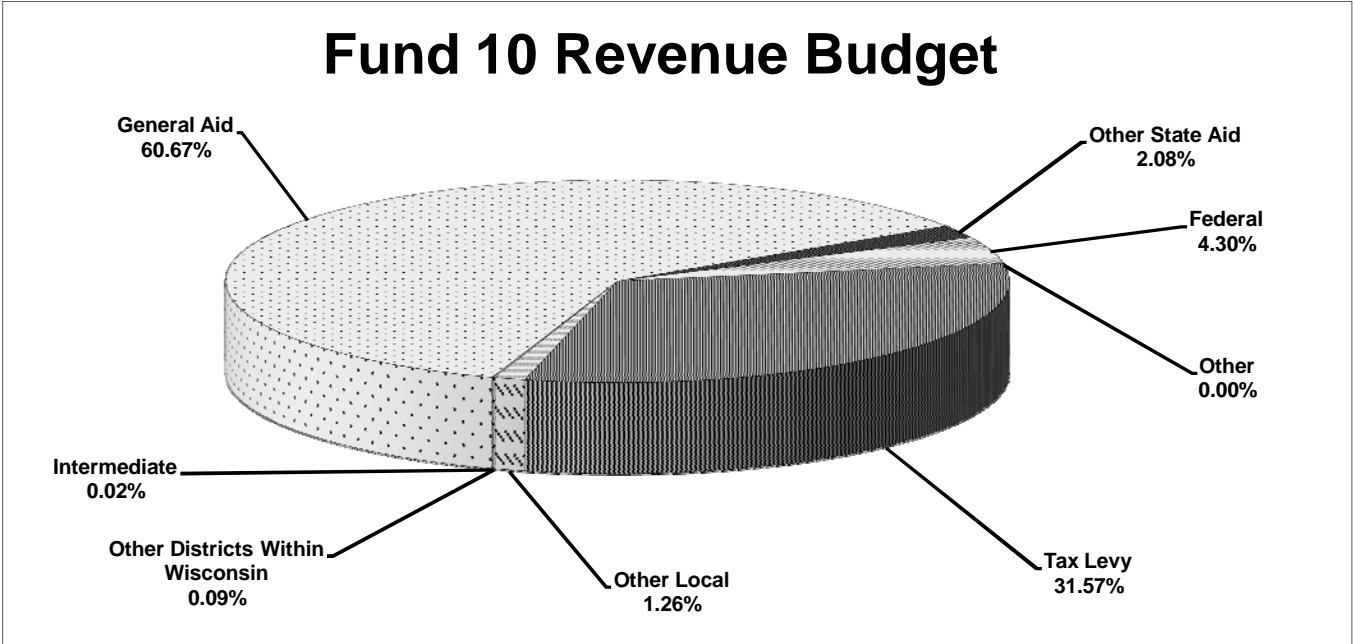
## **Revenues**

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

DESCRIPTION	SOURCE	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ANNUAL MGT 2010-2011
Transfer from Other Funds	100		64,279		
Local Property Taxes	211	66,465,447	70,705,971	73,218,329	78,633,470
Chargeback Levy	212	7,369	18,570	6,733	29,422
Mobile Home Taxes	213	170,366	170,950	283,586	275,000
Other Taxes	219	11,990	30,429	1,736	20,000
Other Payments for Services	249	537			5,000
Sale Non-Capital Objects	262	244,410	253,878	261,846	225,468
Athletic Admission Revenue	278	86,275	75,816	95,554	90,000
Interest on Investments	280	172,866	37,843	(5,332)	50,000
Interest on Short Term Borrowing	281	1,139,600	321,475	217,943	295,000
Gifts (Money Donations)	291	37,121	71,944	28,397	74,773
Student Fees	292	840,902	1,002,108	1,094,383	1,000,000
Rentals	293	907,267	966,008	1,052,165	950,000
Summer School	295	87,970	92,551	91,503	90,000
Parking Fee	296	53,385	59,603	55,576	55,000
Student Fines	297	9,107	9,590	26,028	10,000
Miscellaneous	299	346,588	328,708	368,056	297,222
<b>TOTAL LOCAL REVENUE (200)</b>		<u>70,581,199</u>	<u>74,145,443</u>	<u>76,796,502</u>	<u>82,100,355</u>
Other School Districts Within Wisconsin	345	232,565	236,332	314,268	231,000
<b>TOTAL OTHER DISTRICTS W/IN WISCONSIN</b>		<u>232,565</u>	<u>236,332</u>	<u>314,268</u>	<u>231,000</u>
Payments for Services	549				
Other Revenue	590	123,019	127,832	83,253	62,000
<b>TOTAL INTERMEDIATE REVENUE (500)</b>		<u>123,019</u>	<u>127,832</u>	<u>83,253</u>	<u>62,000</u>
Transportation Aid	612	298,460	264,345	268,485	292,500
Library Aid	613	905,561	912,921	830,103	830,103
Driver's Ed. Aid	614				
Bilingual Revenue	618	178,927	189,115	188,564	174,543
Equalization Aid	621	137,064,650	126,089,577	135,819,907	150,288,278
Other General Aid	629	170,583	161,604	210,176	164,050
Special Project Grants	630	1,858,448	1,825,172	1,779,669	1,864,575
Payment for Services	640	61,489	90,705	100,836	60,000
SAGE Revenue	650	2,698,587	3,037,633	2,853,472	2,852,601
State Revenue Thru Local Units	660				
Other State Revenue	690		17,320	5,867	5,867
Tax Exempt Computer Aid	691	250,771	402,627	388,283	421,159
<b>TOTAL STATE REVENUE (600)</b>		<u>143,487,477</u>	<u>132,991,020</u>	<u>142,445,363</u>	<u>156,953,676</u>
Vocational Education Aid	713	294,994	238,793	268,921	212,472
ARRA Federal Stabilization Aid	718		16,270,954	7,591,297	
Special Project Grants	730	2,846,486	3,897,680	2,657,449	2,687,011
ECIA - Chapter I	751	7,623,528	7,737,574	7,472,955	7,754,734
ECIA - Chapter II	752	33,519	27,623		
JTPA - 8%	762				
Other Revenue from Federal Sources	790	45,736	25,862	89,926	110,009
<b>TOTAL FEDERAL REVENUE (700)</b>		<u>10,844,264</u>	<u>28,198,486</u>	<u>18,080,547</u>	<u>10,764,226</u>
Sale of Capital Assets	860				
<b>TOTAL OTHER FINANCING SOURCES (800)</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Adjustments	961				
Insurance Adjustments	964				
Accounting Adjustments	969				
Aidable Adjustments	971				
Non-Aided Prior Year Adjustments	972				
Medicaid Reimbursement	981	596,050			
Miscellaneous	990	1,344	5,877	1,001,453	
<b>TOTAL OTHER REVENUE (900)</b>		<u>597,394</u>	<u>5,877</u>	<u>1,001,453</u>	<u>0</u>
<b>TOTAL REVENUE</b>		<u><u>225,865,918</u></u>	<u><u>235,769,268</u></u>	<u><u>238,721,386</u></u>	<u><u>250,111,258</u></u>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2010 - 2011 ANNUAL MEETING BUDGET**

<b>GENERAL FUND REVENUES</b>	<b>Budget</b>	<b>%</b>
Tax Levy	78,957,892	31.57%
Other Local	3,142,463	1.26%
Other Districts Within Wisconsin	231,000	0.09%
Intermediate	62,000	0.02%
General Aid	151,749,474	60.67%
Other State Aid	5,204,202	2.08%
Federal	10,764,226	4.30%
Other		0.00%
<b>Total Revenue</b>	<b>250,111,258</b>	<b>100.00%</b>



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# **GENERAL FUND**

## **Expenditures**

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ANNUAL MGT 2010-2011
<b>SALARIES</b>					
<u>Permanent full-time Employees</u>					
Administrators	110	6,197,989	6,708,275	7,339,298	7,868,787
Supervisory AST	111	1,473,265	1,466,954	1,558,610	1,598,526
Technical AST	112	1,083,994	1,205,525	1,328,007	1,443,723
Certified Teachers	113	74,158,809	79,629,711	82,575,522	85,681,297
Certified Other Educational	114	603,184	606,247	774,397	672,704
Non-Certified Other Educational	115	299,854	529,874	568,765	604,736
Maintenance / Trades	116	1,733,174	1,784,017	1,897,586	1,916,762
Clerical / Secretarial	117	4,130,939	4,894,255	4,684,406	4,902,931
Service / Custodial	118	5,613,031	6,045,926	6,302,303	6,276,950
Educational Assistants	119	2,577,617	2,543,612	2,474,859	2,687,596
SUBTOTAL 110		97,871,857	105,414,395	109,503,753	113,654,011
<u>Permanent part-time Employees</u>					
Non-Certified Administration	121	31,682	31,639	33,720	63,000
Clerical / Secretarial	127	103,534	97,263	110,880	114,508
Service / Custodial	128	604	635	210	26,988
Educational Assistants	129	314,026	308,071	182,456	185,262
SUBTOTAL 120		449,845	437,608	327,266	389,758
<u>Temporary Part-Time Employees</u>					
Temporaty Part-Time	140	34,934	33,855	131,537	94,760
Technical	142	83,081	97,229	98,170	105,117
Certified Teachers	143	2,165,866	2,589,805	2,479,756	1,687,944
Shift Differential	144			693	
Professional/Other Supervisor	145	162,233	195,718	207,811	196,894
Temporaty Part-Time Other	146		75,286	60,829	1,000
Clerical / Secretarial	147	229,165	204,156	237,612	231,147
Service / Custodial	148	128,698	98,839	112,765	118,373
Educational Assistants	149	314,448	389,471	373,608	331,816
SUBTOTAL 140		3,118,425	3,684,361	3,702,781	2,767,050
<u>Other Pay</u>					
Vacation Pay	151	101,686	22,666	19,791	128,960
Sick Leave	152	166,995	31,945	63,030	65,000
AST Retirement Payout	153	51,000	47,000	52,000	75,000
SUBTOTAL 150		319,681	101,612	134,821	268,960
<u>Overtime</u>					
Technical	162	14,383	6,751	8,580	13,400
Interpretors	164		82	44	
Maintenance / Trades	166	106,370	104,797	65,405	75,500
Clerical / Secretarial	167	135,300	145,068	110,100	76,103
Service / Custodial	168	240,687	194,307	161,873	155,244
Educational Assistants	169	2,154	2,394	31	100
SUBTOTAL 160		498,894	453,400	346,033	320,347

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ANNUAL MGT 2010-2011
<u>Additional Time</u>					
Additional Time-Chair Pay	170	137,095	153,542	151,457	14,133
Additional Time-Regular	171	1,158,978	1,150,737	1,166,992	1,005,745
Additional Teaching-Regular	172	97,792	41,832	34,751	60,100
Coaching	173	626,582	640,816	686,364	695,656
House / Stage Managers	174	41,133	45,889	34,910	36,900
Non-District Staff	175	97,880	88,058	122,144	62,492
Curriculum work	178	53,353	38,743	23,460	68,996
Other	179	265,441	191,910	311,888	109,650
SUBTOTAL 170		<u>2,478,252</u>	<u>2,351,527</u>	<u>2,531,966</u>	<u>2,053,671</u>
<u>Special Pay</u>					
Longevity	190	77,915	67,853	69,467	
Buy Back	191		(101,117)	(48,310)	
School Account	192	41,463	31,115	43,364	27,578
Non-School Account	193	(737)	(4,243)	2,269	
Contract Penalty	195	(7,000)	(5,000)	(3,500)	
Caputured Vacancy Allowance	198		90	288	
Estimated Turnover Differential	199				(1,000,000)
SUBTOTAL 190		<u>111,641</u>	<u>(11,302)</u>	<u>63,577</u>	<u>(972,422)</u>
<b>TOTAL SALARIES (100)</b>		<b><u>104,848,596</u></b>	<b><u>112,431,600</u></b>	<b><u>116,610,197</u></b>	<b><u>118,481,376</u></b>
<b>BENEFITS</b>					
Retirement					
Retirement - Certified Employee	211	4,799,595	5,079,956	6,003,999	5,817,694
Retirement - Certified Employer	212	3,822,827	4,048,880	4,343,987	4,660,989
Retirement - Non-Certified Employee	213	1,098,804	1,163,684	1,140,456	1,261,923
Retirement - Non-Certified Employer	214	859,421	919,395	950,022	1,017,576
Early Retirement	219	3,322,422	2,960,858	3,718,947	3,713,825
SUBTOTAL 210		<u>13,903,069</u>	<u>14,172,774</u>	<u>16,157,412</u>	<u>16,472,006</u>
Social Security					
Social Security	222	7,833,908	8,384,911	8,703,172	9,128,933
SUBTOTAL 220		<u>7,833,908</u>	<u>8,384,911</u>	<u>8,703,172</u>	<u>9,128,933</u>
Life Insurance					
Life Insurance	230	62,613	113,106	74,939	119,807
SUBTOTAL 230		<u>62,613</u>	<u>113,106</u>	<u>74,939</u>	<u>119,807</u>
Health Insurance					
Health Insurance	241	32,327,829	34,583,361	35,482,353	36,387,569
Vision Insurance	242	3,503	18,099	17,144	20,143
Dental Insurance	243	1,810,815	1,940,087	2,069,608	2,187,301
Long Term Care	245	925,422	944,868	1,137,796	1,256,167
SUBTOTAL 240		<u>35,067,569</u>	<u>37,486,415</u>	<u>38,706,901</u>	<u>39,851,180</u>
LTD Insurance					
LTD Insurance	251	283,837	302,900	317,725	314,978
Worker Compensation Insurance	253	502,255	383,696	588,491	1,158,919
Short Term Disability	257			(12,627)	
SUBTOTAL 250		<u>786,093</u>	<u>686,595</u>	<u>893,589</u>	<u>1,473,898</u>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ANNUAL MGT 2010-2011
Other	260				
SUBTOTAL 260		0	0	0	0
Physical Examinations	290	3,349	3,525	2,221	2,500
Teacher Credit Reimbursement	291	82,748	82,779	66,921	41,700
Other	295	610,647	16,742	13,723	
Employee Recognition	299	9,731	16,873	18,998	19,650
SUBTOTAL 290		706,476	119,919	101,862	63,850
<b>TOTAL EMPLOYEE BENEFITS (200)</b>		<b>58,359,727</b>	<b>60,963,720</b>	<b>64,637,874</b>	<b>67,109,674</b>
<b>PURCHASED SERVICES</b>					
Athletic Officials / Game Management	310	78,143	85,841	85,807	92,892
Professional Technical Services	311	1,455,464	1,786,320	1,619,408	1,362,124
Instructional Services	312	168,115	114,992	157,672	29,500
Pupil Services	313	426,971	468,466	626,949	609,560
Staff Services	314	426,623	348,592	323,534	81,406
Management Services	315	189,183	173,159	182,405	224,351
Board of Education Services	318	231,137	364,112	177,623	220,088
Community Service	319	15,023	71,523		
SUBTOTAL 310		2,990,658	3,413,005	3,173,397	2,619,921
Property Services	320	2,140	350		19,000
Equipment Maintenance and Repair	324	185,916	215,383	200,038	196,500
Vehicle Maintenance and Repair	325	212,383	146,576	183,260	70,000
Construction Services	327	2,082,436	1,975,141	2,363,496	1,857,000
General Property Services	329	615,427	1,297,041	2,252,932	600,000
SUBTOTAL 320		3,098,301	3,634,491	4,999,725	2,742,500
Gas - Heat	331	1,833,290	1,771,306	1,261,534	2,242,605
Electricity - Heat	334				
Gas - Non-Heat	335			78	2,500
Electricity	336	2,366,917	2,468,218	2,400,770	3,054,515
Water - Sewer	337	348,974	366,525	344,978	472,921
Energy Conservation	339	281,956	231,515	336,445	314,545
SUBTOTAL 330		4,831,137	4,837,565	4,343,805	6,087,086
Pupil Transportation	341	3,723,505	3,477,199	3,817,828	4,171,159
Employee Travel and Conference	342	373,485	476,766	336,535	252,366
In-District Travel Reimbursement	343	38,086	40,584	48,837	44,858
Recruitment	344	16,969	10,877	10,163	40,358
Pupil Related Transportation	345		45	342	
Non KUSD Transportation	346	3,269	914	355	
Other Transportation	349	19,822	25,410	1,664	3,800
SUBTOTAL 340		4,175,136	4,031,795	4,215,723	4,512,541



# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ANNUAL MGT 2010-2011
Advertising	351	40,886	44,805	41,088	77,202
Postage	353	147,127	172,552	153,242	145,718
Duplicating, Copying, Printing	354	280,647	279,132	301,535	386,711
Telephone and Data Communication	355	292,498	224,343	318,987	370,688
Radio - Education	357				
Other Communication	359		780		900
SUBTOTAL 350		<u>761,158</u>	<u>721,611</u>	<u>814,852</u>	<u>981,219</u>
Administrative Data Processing	361	292,483	330,753	413,136	398,608
Instructional Data Processing	362		6,050		4,000
SUBTOTAL 360		<u>292,483</u>	<u>336,803</u>	<u>413,136</u>	<u>402,608</u>
Payments for Services within Wisconsin	382	633,827	661,127	881,887	450,000
Payments to Intermediate Units	385	131,879	22,330	51,215	94,000
Payments To State	387	161,033	54,126	22,055	4,380
Payments to Technical Colleges	389	312,057	334,616	379,543	198,000
SUBTOTAL 380		<u>1,238,796</u>	<u>1,072,199</u>	<u>1,334,699</u>	<u>746,380</u>
Interfund Payments	390				
SUBTOTAL 390		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL PURCHASED SERVICES (300)</b>		<u><b>17,387,669</b></u>	<u><b>18,047,469</b></u>	<u><b>19,295,336</b></u>	<u><b>18,092,255</b></u>
<b>NON CAPITAL PURCHASES</b>					
Supplies and Materials	410			73,327	160,343
General Supplies	411	3,514,919	3,316,443	3,342,999	7,052,724
Workbooks	412	19,679	17,554	19,048	15,550
Computer Supplies	413	44,968	52,880	40,546	48,752
Food	415	106,746	130,783	158,679	70,725
Health Supplies	416	13,076	16,449	22,719	33,290
Copier Costs	417	557,169	594,880	564,519	602,981
Fuel	418	119,792	84,343	56,857	60,000
SUBTOTAL 410		<u>4,376,350</u>	<u>4,213,332</u>	<u>4,278,695</u>	<u>8,044,365</u>
Apparel	420		109		
SUBTOTAL 420		<u>0</u>	<u>109</u>	<u>0</u>	<u>0</u>
Audio Visual Material	431	41,540	47,277	50,395	79,272
Library Books	432	452,285	312,795	426,764	410,401
Newspapers	433	4,818	4,221	4,626	21,057
Periodicals	434	19,780	24,104	19,875	28,957
Computer Software Programs	435	614,680	624,291	590,230	469,183
Other Media	439	351,334	275,991	189,151	121,690
SUBTOTAL 430		<u>1,484,437</u>	<u>1,288,678</u>	<u>1,281,041</u>	<u>1,130,560</u>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ANNUAL MGT 2010-2011
Non-Capital Equipment	440	1,425,720	1,051,880	1,055,191	844,800
Furnishings	444	8,542	140,307	53,288	15,635
Technology	448	2,408,669	2,499,601	2,313,418	1,123,162
Other Non-Capital Equipment	449	21,153	371,173	54,732	5,000
SUBTOTAL 440		<u>3,864,083</u>	<u>4,062,961</u>	<u>3,476,629</u>	<u>1,988,597</u>
Salable Books and Materials	450	88,955	34,603	229,641	295,480
SUBTOTAL 450		<u>88,955</u>	<u>34,603</u>	<u>229,641</u>	<u>295,480</u>
Textbooks	470	1,980,710	1,232,414	1,050,807	1,053,157
SUBTOTAL 470		<u>1,980,710</u>	<u>1,232,414</u>	<u>1,050,807</u>	<u>1,053,157</u>
Other	480				
SUBTOTAL 480		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Supplies and Materials	490	62	(40)	(25)	
Athletic Reimbursement	498	(47,414)	(36,866)	(36,616)	
Activity Supplies	499	4,392	13,657	3,327	1,310
SUBTOTAL 490		<u>(42,960)</u>	<u>(23,250)</u>	<u>(33,314)</u>	<u>1,310</u>
<b>TOTAL SUPPLIES (400)</b>		<u><b>11,751,576</b></u>	<u><b>10,808,847</b></u>	<u><b>10,283,500</b></u>	<u><b>12,513,469</b></u>
<b>CAPITAL EQUIPMENT</b>					
Capital Expenditures	501	6,499	6,385		
Site Purchase	511	227,722	6,259	145,460	200
Site Rental	517	5,205	6,077	20,596	12,900
Site- Additions	521	37,819	26,372	14,052	31,541
			6,475	922	
Site/Building Rental	537	645,075	642,756	771,242	587,534
Building Remodeling	541	5,113	216,376	121,678	122,000
Equipment Lease	550	1,725			
Additional Equipment	551	107,426	102,496	73,620	91,081
New Equipment < \$5,000	552	149,213	144,454	82,563	47,823
Additional Equipment > \$5,000	553	140,410	54,488	63,698	13,685
Addtl. Hardware/Instructional Technology	558	533,523	643,204	482,199	310,280
Replacement Equipment	561	63,459	58,839	42,004	166,200
Replacement Equipment < \$1,000	562	15,281	38,828	18,789	39,000
Replacement Equipment > \$5,000	563	11,164	27,303	72,915	78,996
Replcmt. Hardware/Instructional Technology	568	64,386	94,102	21,779	110,460
Equipment Rental	571	8,751	9,970	4,006	17,500
Vehicle Rental	572			400	
<b>TOTAL CAPITAL EQUIPMENT (500)</b>		<u><b>2,022,771</b></u>	<u><b>2,084,385</b></u>	<u><b>1,935,923</b></u>	<u><b>1,629,200</b></u>

# FUND 10 - GENERAL FUND

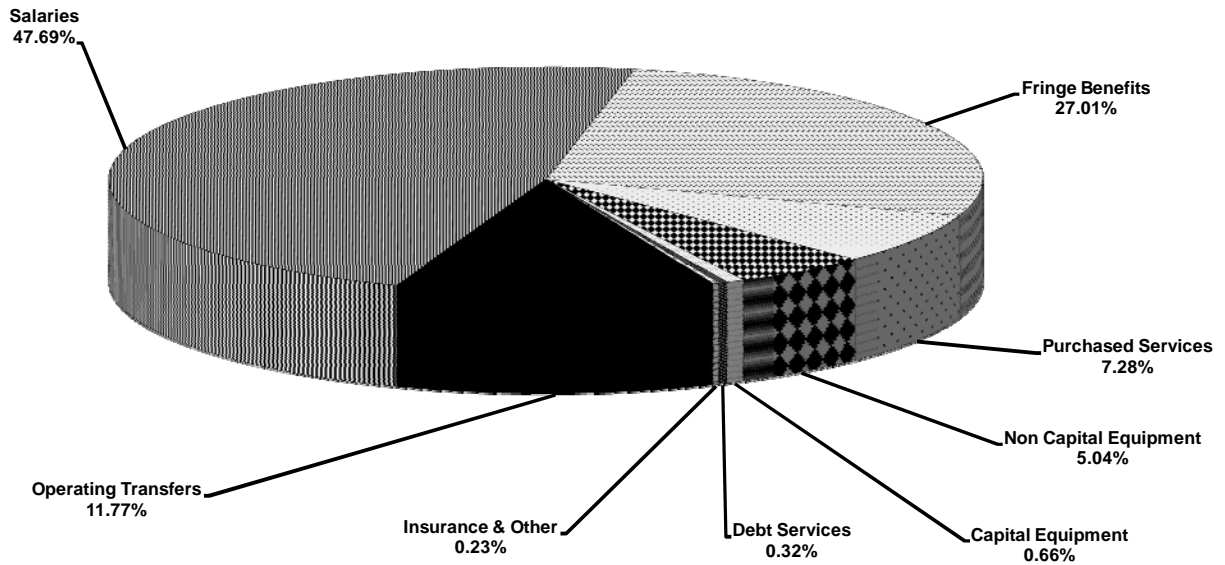
## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ANNUAL MGT 2010-2011
<b>DEBT SERVICE</b>					
Long Term Loans	673				
Principal - Capital Leases	678				
Short-term Borrowing Interest	681	1,267,237	1,220,480	570,601	756,375
Temporary Notes	682				
Capital Leases	688				
Paying Agent Fees	691	17,100	57,725	43,950	50,000
<b>TOTAL LOAN INTEREST (600)</b>		<b>1,284,337</b>	<b>1,278,205</b>	<b>614,551</b>	<b>806,375</b>
<b>DISTRICT INSURANCE</b>					
Liability Insurance	711	185,857	215,866	207,686	215,293
Property Insurance	712	219,192	232,344	196,783	246,285
Workers Compensation Insurance	713				
Student Insurance	716	17,550	396		9,000
Judgements & Settlements	720				30,000
Unemployment Compensation	730	68,392	141,307	265,594	68,434
<b>TOTAL DISTRICT INSURANCE (700)</b>		<b>490,991</b>	<b>589,913</b>	<b>670,063</b>	<b>569,012</b>
<b>OPERATING TRANSFERS</b>					
Transfer to Special Education	827	26,539,223	27,626,959	23,742,317	28,707,835
Transfer to Debt Service	830	530,100	530,100	530,100	530,100
Transfer to Capital Projects	840				
<b>TOTAL OPERATING TRANSFERS (800)</b>		<b>27,069,323</b>	<b>28,157,059</b>	<b>24,272,417</b>	<b>29,237,935</b>
<b>MISCELLANEOUS EXPENSES</b>					
District Dues and Fees	941	4,125	8,179	10,800	9,704
Employee Dues and Fees	942	41,691	48,029	41,631	48,283
Student Fees and Dues	943	72,883	69,041	85,591	40,233
Bank/Credit Card Fees	945	3,490	7,161	6,436	
Contingency	961				
Adjustment to Inventory	962			3,299	
Accounting Adjustments	969	(7,891)	(18,855)	(179,881)	(177,804)
Aidable Refund	971			548	
Non Aidable Refund	972	(25)			
Miscellaneous	990		744,045	(594,045)	744,045
Gifts/Donations	991			100	
Other Miscellaneous Expense	999				7,500
<b>TOTAL MISCELLANEOUS (900)</b>		<b>114,272</b>	<b>857,599</b>	<b>(625,520)</b>	<b>671,961</b>
<b>TOTAL EXPENDITURES</b>		<b>223,329,261</b>	<b>235,218,796</b>	<b>237,694,340</b>	<b>249,111,258</b>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2010 - 2011 ANNUAL MEETING BUDGET**

<u>GENERAL FUND EXPENDITURES BY OBJECT</u>	<u>Budget</u>	<u>%</u>
Salaries	118,481,376	47.56%
Fringe Benefits	67,109,674	26.94%
Purchased Services	18,092,255	7.26%
Non Capital Equipment	12,513,469	5.02%
Capital Equipment	1,629,200	0.65%
Debt Services	806,375	0.32%
Insurance & Other	569,012	0.23%
Operating Transfers	29,237,935	11.74%
Miscellaneous	671,961	0.27%
<b>Total Expenditures</b>	<b>249,111,258</b>	<b>100.00%</b>

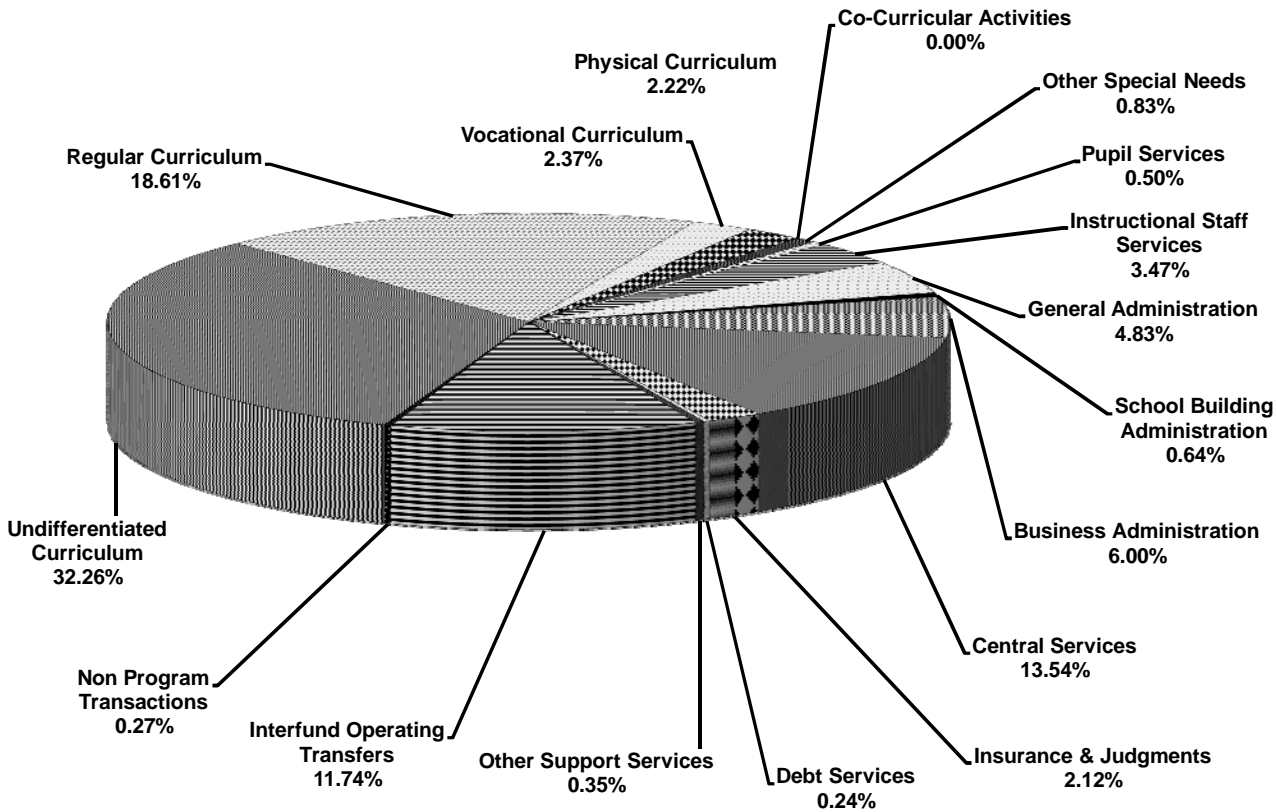
## Fund 10 Expenditure Budget



**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2010 - 2011 ANNUAL MEETING BUDGET**

<b>GENERAL FUND EXPENDITURES BY FUNCTION</b>	<b>Budget</b>	<b>%</b>
Undifferentiated Curriculum	80,372,671	32.26%
Regular Curriculum	46,356,366	18.61%
Vocational Curriculum	5,904,604	2.37%
Physical Curriculum	5,519,986	2.22%
Co-Curricular Activities		0.00%
Other Special Needs	2,066,140	0.83%
Pupil Services	1,257,551	0.50%
Instructional Staff Services	8,637,139	3.47%
General Administration	12,044,182	4.83%
School Building Administration	1,587,298	0.64%
Business Administration	14,954,404	6.00%
Central Services	33,739,610	13.54%
Insurance & Judgments	5,288,291	2.12%
Debt Services	597,262	0.24%
Other Support Services	863,318	0.35%
Interfund Operating Transfers	29,237,935	11.74%
Non Program Transactions	684,500	0.27%
<b>Total Expenditures</b>	<b>249,111,258</b>	<b>100.00%</b>

## Fund 10 Expenditure Budget



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## **FUND 20**

### **SPECIAL PROJECTS FUND**

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

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## FUND 20 - SPECIAL PROJECTS BALANCE SHEET

<b>ASSETS</b>	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	\$ 0	\$ 30,677.22	\$ 0
Taxes Receivable			
Accounts Receivable		6,225	1,320,590
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments	1,811,845	2,158,077	1,956,653
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>1,811,845</b>	<b>2,194,979</b>	<b>3,277,243</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable	1,811,845	2,164,302	528
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds			3,276,715
Total Liabilities	1,811,845	2,164,302	3,277,243
Total Fund Equity	0	30,677	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,811,845</b>	<b>\$ 2,194,979</b>	<b>\$ 3,277,243</b>
Fund Equity Summary by Fund	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Special Revenue Trust Fund		30,677	
Head Start Fund			
Special Education Fund			
	0	30,677	0



## FUND 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>REVENUE</b>					
Operating Transfers In	100	26,539,223	27,626,959	23,742,317	28,707,835
Interest on Investments	280				
Local Revenues	290	5,271	36,636	43,777	
Open Enrollment	340	6,007	6,225	12,996	
State Aid - Handicap Aid	611	9,523,065	9,756,368	10,129,445	9,986,338
Other State Aid	690			50,339	75,000
Federal Aid- High Cost SE	711	20,923	48,620	72,561	
Federal Aid - Spec Projects	730	4,117,886	4,425,339	7,285,277	7,099,074
Federal Aid - Head Start	735	1,866,400	1,882,690	1,995,408	2,011,977
Federal Aid - Medical Assistance	780		1,061,290	5,208,185	2,000,000
Sale of Assets	860				
<b>TOTAL REVENUES</b>		<b>42,078,775</b>	<b>44,844,126</b>	<b>48,540,306</b>	<b>49,880,224</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>EXPENDITURES</b>					
Salaries	100	23,120,456	24,882,875	26,308,808	27,456,063
Employee Benefits	200	14,930,843	15,289,667	16,438,988	17,256,479
Purchased Services	300	3,246,650	4,006,887	4,734,732	3,932,075
Non-Capital Purchases	400	585,110	429,417	1,055,984	1,051,332
Capital Purchases	500	194,276	204,477	240,137	184,275
Insurance	700				
Operating Transfer	800				
Other Expenditures	900	1,440	125	(207,666)	
<b>TOTAL EXPENDITURES</b>		<b>42,078,775</b>	<b>44,813,449</b>	<b>48,570,983</b>	<b>49,880,224</b>

Expenditure Summary by Fund		<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
Special Revenue Trust Fund	Fund 21			65,763	
Head Start	Fund 25	1,866,400	1,882,690	1,995,408	2,011,977
Special Education	Fund 27	40,212,375	42,930,759	46,509,812	47,868,247
		42,078,775	44,813,449	48,570,983	49,880,224

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## **FUND 30**

### **DEBT SERVICE FUND**

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

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## FUND 30 - DEBT SERVICE BALANCE SHEET

<b>ASSETS</b>	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	\$ 2,190,190	\$ 2,066,359	\$ 1,161,315
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b><u>2,190,190</u></b>	<b><u>2,066,359</u></b>	<b><u>1,161,315</u></b>

<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds			
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Equity	2,190,190	2,066,359	1,161,315
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 2,190,190</u></b>	<b><u>\$ 2,066,359</u></b>	<b><u>\$ 1,161,315</u></b>

Fund Equity Summary by Fund	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Non Referendum Debt	638,466	634,540	357,402
Referendum Debt	<u>1,551,724</u>	<u>1,431,820</u>	<u>803,913</u>
	2,190,190	2,066,359	1,161,315

## FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>REVENUE</b>					
Operating Transfer - General	110	530,100	519,098	530,100	1,306,918
Operating Transfer - Capital	140	323,000		533,711	
Operating Transfer - Food	150				
Property Taxes	211	12,323,576	12,264,373	12,168,870	13,899,361
Interest on Investments	280	231,183	83,896	23,523	
Long Term Bonds	875			21,705,000	
Premium on Debt	960			403,825	
<b>TOTAL REVENUES</b>		<b>13,407,859</b>	<b>12,867,367</b>	<b>35,365,029</b>	<b>15,206,279</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>EXPENDITURES</b>					
Debt Retirement					
Principal	673			20,000,000	
Principal - State Trust	674				
Principal - Long Term	675	16,140,000	8,210,000	8,755,000	8,932,000
Interest - Long Term Note	683	5,085,953	4,781,198	6,769,954	6,797,673
Interest - State Trust	684				
Interest - Long Term Bond	685				
Other Debt Retirement	690	4,250		745,120	
Operating Transfer Out	810				
Adjustments	960				
<b>TOTAL EXPENDITURES</b>		<b>21,230,203</b>	<b>12,991,198</b>	<b>36,270,074</b>	<b>15,729,673</b>

Expenditure Summary by Fund		<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
Debt Service 06/05	Fund 31	535,650	535,650	535,650	535,650
Debt Service 07/09	Fund 32			22,979,720	2,667,664
Debt Service 10/02	Fund 33	880,400	689,650	578,650	571,650
Debt Service 07/09	Fund 34	930,750	995,750	1,347,523	56,106
Debt Service 02/06	Fund 35	1,324,113	1,060,113	1,061,113	1,391,913
Debt Service 01/05	Fund 37	7,168,750	7,066,000	6,979,250	6,897,250
Non Referendum Debt	Fund 38	10,390,541	2,644,035	2,788,169	3,609,441
		<b>21,230,203</b>	<b>12,991,198</b>	<b>36,270,074</b>	<b>15,729,673</b>

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

	Fund 31 \$11.21 M 6/15/2005 Mahone (Refinancing)	Fund 32 \$20.45 M 7/15/2009 ITA (Refinancing)	Fund 32 \$20.0 M 7/15/2009 ITA (BAB)	Fund 32 \$10.0 M ** 6/10/2010 ITA (QSCB)	FUND 33 \$14.725 M 12/10/2002 EBSOLA (Bond)	FUND 34 \$1.28 M 7/15/2009 Mahone (Refinancing)	FUND 35 \$21.0 M 2/1/2006 Nash (Bond)	FUND 37 \$35.815 M 1/1/2005 Pre 1993 Notes (Refinancing)	FUND 38 \$16.71 M 11/26/2002 Pension (Refinancing)	FUND 38 \$9.5 M 9/29/2006 OPEB (Note)	FUND 38 \$8 M 6/20/2007 Brass Site (Bond)	FUND 38 \$8.31 M ** 6/10/2010 Reuther (BAB/QSCB/QZAB)	TOTALS
<b>2010</b>													
Interest 10/1	267,825.00	491,093.75	800,000.00		198,325.00	28,053.13	475,956.25	318,625.00	296,305.00	265,050.00 #	160,368.75		3,301,601.88
<b>2011</b>													
Principal 4/1					<b>160,000.00</b>		<b>440,000.00</b>	<b>6,260,000.00</b>	<b>1,050,000.00</b>		<b>295,000.00</b>	<b>552,000.00 *</b>	<b>8,932,000.00</b>
Interest 4/1	267,825.00	491,093.75	401,777.78	323,698.63	198,325.00	28,053.13	475,956.25	318,625.00	296,305.00	265,050.00 #	160,368.75	268,993.00	3,496,071.29
Interest 10/1	267,825.00	491,093.75	520,000.00		194,825.00	28,053.13	467,156.25	162,125.00	272,155.00	220,875.00 ##	154,100.00		2,778,208.13
<b>2012</b>													
Principal 4/1	310,000.00			87,000.00			1,020,000.00	6,485,000.00	1,175,000.00	9,500,000.00 ###	305,000.00	637,000.00 *	19,519,000.00
Interest 4/1	267,825.00	491,093.75	520,000.00	95,647.12	194,825.00	28,053.13	467,156.25	162,125.00	272,155.00		154,100.00	119,486.00	2,772,486.25
Interest 10/1	262,012.50	491,093.75	520,000.00		194,825.00	28,053.13	446,756.25		244,542.50		147,237.50		2,334,520.63
<b>2013</b>													
Principal 4/1	2,790,000.00	2,130,000.00		475,000.00	2,200,000.00	140,000.00	660,000.00		1,300,000.00		320,000.00	798,000.00 *	10,813,000.00
Interest 4/1	262,012.50	448,493.75	520,000.00	(8,243.25)	194,825.00	28,053.13	446,756.25		244,542.50		147,237.50	35,265.00	2,361,542.38
Interest 10/1	206,212.50	448,493.75	520,000.00		145,325.00	25,603.13	433,556.25		213,667.50		140,037.50		2,132,895.63
<b>2014</b>													
Principal 4/1	2,670,000.00	2,225,000.00		500,000.00	2,300,000.00 *	145,000.00	845,000.00		1,450,000.00 *		335,000.00	816,000.00 *	11,286,000.00
Interest 4/1	206,212.50	448,493.75	520,000.00	(20,187.50)	145,325.00	25,603.13	433,556.25		213,667.50		147,237.50	17,854.00	2,130,562.13
Interest 10/1	137,793.75	401,212.50	520,000.00		95,012.50	22,703.13	416,856.25		178,505.00		132,500.00		1,904,383.13
<b>2015</b>													
Principal 4/1	2,870,000.00	2,120,000.00		500,000.00	2,350,000.00 *	150,000.00	910,000.00		1,625,000.00 *		345,000.00	827,000.00 *	11,697,000.00
Interest 4/1	137,793.75	401,212.50	520,000.00	(21,250.00)	95,012.50	22,703.13	416,856.25		178,505.00		132,500.00	5,764.00	1,888,897.13
Interest 10/1	64,250.00	353,512.50	520,000.00		43,312.50	19,703.13	398,456.25		138,286.25		124,737.50		1,662,258.13
<b>2016</b>													
Principal 4/1	2,570,000.00			1,950,000.00 *	1,925,000.00 *	155,000.00	1,940,000.00		1,800,000.00 *		360,000.00	838,000.00 *	11,538,000.00
Interest 4/1	64,250.00	353,512.50	520,000.00	(20,295.44)	43,312.50	19,703.13	398,456.25		138,286.25		124,737.50	(5,514.00)	1,636,448.69
Interest 10/1		353,512.50	520,000.00		16,312.50	16,312.50	349,956.25		92,836.25		116,637.50		1,449,255.00
<b>2017</b>													
Principal 4/1				2,050,000.00 *		160,000.00	1,465,000.00 *		1,975,000.00 *		390,000.00	853,000.00 *	6,883,000.00
Interest 4/1		353,512.50	520,000.00	(83,829.56)		16,312.50	349,956.25		92,836.25		116,637.50	(18,044.00)	1,347,381.44
Interest 10/1		353,512.50	520,000.00			12,712.50	313,331.25		42,967.50		108,087.50		1,350,611.25
<b>2018</b>													
Principal 4/1				2,125,000.00 *		170,000.00	1,410,000.00 *		1,685,000.00 *		395,000.00 *	873,000.00 *	6,658,000.00
Interest 4/1		353,512.50	520,000.00	(83,725.00)		12,712.50	313,331.25		42,967.50		108,087.50	(28,075.00)	1,238,811.25
Interest 10/1		353,512.50	520,000.00			8,781.25	278,081.25				99,693.75		1,260,068.75
<b>2019</b>													
Principal 4/1				2,153,000.00 *		175,000.00	1,450,000.00 *				415,000.00 *	887,000.00 *	5,080,000.00
Interest 4/1		353,512.50	520,000.00	(90,312.50)		8,781.25	278,081.25				99,693.75	(37,103.00)	1,132,653.25
Interest 10/1		353,512.50	520,000.00			4,625.00	241,831.25				90,875.00		1,210,843.75
<b>2020</b>													
Principal 4/1		2,560,000.00 *				185,000.00	1,520,000.00 *				435,000.00 *	1,229,000.00 *	5,929,000.00
Interest 4/1		353,512.50	520,000.00	(91,502.50)		4,625.00	241,831.25				90,875.00	(37,554.00)	1,081,787.25
Interest 10/1		289,512.50	520,000.00				203,831.25				81,631.25		1,094,975.00
<b>2021</b>													
Principal 4/1		2,910,000.00 *					1,595,000.00 *				455,000.00 *		4,960,000.00
Interest 4/1		289,512.50	520,000.00				203,831.25				81,631.25	(52,376.00)	1,042,599.00
Interest 10/1		216,762.50	520,000.00				165,950.00				71,962.50		974,675.00
<b>2022</b>													
Principal 4/1		3,060,000.00 *					1,670,000.00 *				475,000.00 *		5,205,000.00
Interest 4/1		216,762.50	520,000.00				165,950.00				171,962.50		974,675.00
Interest 10/1		140,262.50	520,000.00				126,287.50				61,571.88		848,121.88
<b>2023</b>													
Principal 4/1		3,220,000.00 *					1,755,000.00 *				500,000.00 *		5,475,000.00
Interest 4/1		140,262.50	520,000.00				126,287.50				61,571.88		848,121.88
Interest 10/1		57,750.00	520,000.00				84,606.25				50,634.38		712,990.63
<b>2024</b>													
Principal 4/1		2,200,000.00 *	1,210,000.00 *				1,840,000.00 *				525,000.00 *		5,775,000.00
Interest 4/1		57,750.00	520,000.00				84,606.25				112,962.50		712,990.63
Interest 10/1			471,600.00				40,906.25				39,150.00		551,656.25
<b>2025</b>													
Principal 4/1			3,430,000.00 *				1,925,000.00 *				550,000.00 *		5,905,000.00
Interest 4/1			471,600.00				40,906.25				39,150.00		551,656.25
Interest 10/1			351,340.00								26,775.00		378,115.00
<b>2026</b>													
Principal 4/1			3,600,000.00 *								580,000.00 *		4,180,000.00
Interest 4/1			351,340.00								26,775.00		378,115.00
Interest 10/1			255,360.00								13,725.00		269,085.00
<b>2027</b>													
Principal 4/1			3,755,000.00 *								610,000.00 *		4,365,000.00
Interest 4/1			255,360.00								13,725.00		269,085.00
Interest 10/1			155,560.00										155,560.00
<b>2028</b>													
Principal 4/1			3,920,000.00 *										3,920,000.00
Interest 4/1			155,560.00										155,560.00
Interest 10/1			51,330.00										51,330.00
<b>2029</b>													
Principal 4/1			4,085,000.00 *										4,085,000.00
Interest 4/1			51,330.00										51,330.00
Interest 10/1			(57,190.00)										(57,190.00)
<b>2030</b>													
Principal 4/1													-
Interest 4/1			(57,190.00)										(57,190.00)
Interest 10/1													-
<b>Totals:</b>													
Principal	11,210,000.00	20,425,000.00	20,000,000.00	10,000,000.00	8,950,000.00	1,280,000.00	20,445,000.00	12,745,000.00	12,060,000.00	9,500,000.00	7,280,000.00	8,310,000.00	142,205,000.00
Interest	2,411,837.50	9,589,675.00	17,177,777.78	-	1,743,250.00	389,200.06	8,886,637.50	961,500.00	2,958,530.00	750,975.00	3,239,450.02	268,696.00	48,377,528.86

Note: This debt service is callable and can be pre-paid on the first date eligible (see the \*)

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

	<b>FUND 31</b> <b>\$11.21 M</b> <b>6/15/2005</b> <b>Mahone</b> <b>(Refinancing)</b>	<b>FUND 32</b> <b>20.45 M</b> <b>7/15/2009</b> <b>ITA</b> <b>(Refinancing)</b>	<b>FUND 32</b> <b>\$20.0 M</b> <b>7/15/2009</b> <b>ITA</b> <b>(BAB)</b>	<b>FUND 32</b> <b>\$10.0 M **</b> <b>6/10/2010</b> <b>ITA</b> <b>(QSCB)</b>	<b>FUND 33</b> <b>\$14.725 M</b> <b>12/10/2002</b> <b>ESBOLA</b> <b>(School)</b>	<b>FUND 34</b> <b>\$1.28 M</b> <b>7/15/2009</b> <b>Mahone</b> <b>(Refinancing)</b>	<b>FUND 35</b> <b>\$21.0 M</b> <b>2/1/2006</b> <b>Nash</b> <b>(Bond)</b>	<b>FUND 37</b> <b>\$35.815 M</b> <b>1/1/2005</b> <b>Pre 1993 Notes</b> <b>(Refinancing)</b>	<b>FUND 38</b> <b>\$16.71 M</b> <b>11/26/2002</b> <b>Pension</b> <b>(Refinancing)</b>	<b>FUND 38</b> <b>\$9.5 M</b> <b>9/29/2006</b> <b>OPEB</b> <b>(Note)</b>	<b>FUND 38</b> <b>\$8 M</b> <b>6/20/2007</b> <b>Brass Site</b> <b>(Bond)</b>	<b>FUND 38</b> <b>\$8.31 M **</b> <b>6/10/2010</b> <b>Reuther</b> <b>(BAB/QSCB/QZAB)</b>	<b>TOTALS</b>
<b>2010-2011</b>													
Interest 10/1					198,325.00	28,053.13	475,956.25	318,625.00	296,305.00	265,050.00 #	160,368.75		3,301,601.88
Principal 4/1	267,825.00	491,093.75	800,000.00	160,000.00 *	175,000.00		440,000.00	6,260,000.00	1,050,000.00		295,000.00	552,000.00 *	8,932,000.00
Interest 4/1	267,825.00	491,093.75	401,777.78	323,698.63	198,325.00	28,053.13	475,956.25	318,625.00	296,305.00	265,050.00 #	160,368.75	268,993.00	3,496,071.29
<b>2011-2012</b>													
Interest 10/1					194,825.00	28,053.13	467,156.25	162,125.00	272,155.00	220,875.00 ##	154,100.00		2,778,208.13
Principal 4/1	267,825.00	491,093.75	520,000.00	167,000.00 *	175,000.00		1,020,000.00	6,485,000.00	1,175,000.00	9,500,000.00 ##	305,000.00	637,000.00 *	19,599,000.00
Interest 4/1	267,825.00	491,093.75	520,000.00	95,647.12	194,825.00	28,053.13	467,156.25	162,125.00	272,155.00		154,100.00	119,486.00	2,772,466.25
<b>2012-2013</b>													
Interest 10/1					194,825.00	28,053.13	446,756.25		244,542.50		147,237.50		2,334,520.63
Principal 4/1	2,790,000.00	2,130,000.00	475,000.00 *	2,200,000.00	140,000.00	140,000.00	660,000.00		1,300,000.00		320,000.00	798,000.00 *	10,813,000.00
Interest 4/1	262,012.50	491,093.75	520,000.00	(8,243.25)	194,825.00	28,053.13	446,756.25		244,542.50		147,237.50	35,265.00	2,361,542.38
<b>2013-2014</b>													
Interest 10/1					145,325.00	25,603.13	433,556.25		213,667.50		140,037.50		2,132,895.63
Principal 4/1	2,670,000.00	2,225,000.00	500,000.00 *	2,300,000.00 *	145,000.00	150,000.00	845,000.00		1,450,000.00 *		335,000.00	816,000.00 *	11,286,000.00
Interest 4/1	206,212.50	448,493.75	520,000.00	(20,187.50)	145,325.00	25,603.13	433,556.25		213,667.50		140,037.50	17,854.00	2,130,562.13
<b>2014-2015</b>													
Interest 10/1					95,012.50	22,703.13	416,856.25		178,505.00		132,500.00		1,904,383.13
Principal 4/1	2,870,000.00	2,120,000.00	500,000.00 *	2,350,000.00 *	150,000.00	150,000.00	910,000.00		1,625,000.00 *		342,000.00	827,000.00 *	11,697,000.00
Interest 4/1	137,793.75	401,212.50	520,000.00	(21,250.00)	95,012.50	22,703.13	416,856.25		178,505.00		132,500.00	5,764.00	1,888,897.13
<b>2015-2016</b>													
Interest 10/1					43,312.50	19,703.13	398,456.25		138,286.25		124,737.50		1,662,258.13
Principal 4/1	2,570,000.00	2,120,000.00	1,950,000.00 *	1,925,000.00 *	155,000.00	150,000.00	1,940,000.00		1,800,000.00 *		360,000.00	838,000.00 *	11,538,000.00
Interest 4/1	64,250.00	353,512.50	520,000.00	(20,295.44)	43,312.50	19,703.13	398,456.25		138,286.25		124,737.50	(5,514.00)	1,636,448.69
<b>2016-2017</b>													
Interest 10/1					16,312.50	313,331.25	349,956.25		92,836.25		116,637.50		1,449,255.00
Principal 4/1					1,970,000.00 *	160,000.00	1,465,000.00 *		1,975,000.00 *		380,000.00	853,000.00 *	6,803,000.00
Interest 4/1		353,512.50	520,000.00	(83,829.56)	16,312.50	313,331.25	349,956.25		92,836.25		116,637.50	(18,044.00)	1,347,381.44
<b>2017-2018</b>													
Interest 10/1					12,712.50	313,331.25	349,956.25		42,967.50		108,087.50		1,350,611.25
Principal 4/1					2,125,000.00 *	170,000.00	1,410,000.00 *		1,685,000.00 *		395,000.00 *	873,000.00 *	6,658,000.00
Interest 4/1		353,512.50	520,000.00	(83,725.00)	12,712.50	313,331.25	349,956.25		42,967.50		108,087.50	(28,075.00)	1,238,811.25
<b>2018-2019</b>													
Interest 10/1					8,781.25	278,081.25	278,081.25		99,693.75		99,693.75		1,260,068.75
Principal 4/1					2,153,000.00 *	175,000.00	1,450,000.00 *		1,410,000.00 *		415,000.00 *	887,000.00 *	5,080,000.00
Interest 4/1		353,512.50	520,000.00	(90,312.50)	8,781.25	278,081.25	278,081.25		99,693.75		99,693.75	(37,103.00)	1,132,653.25
<b>2019-2020</b>													
Interest 10/1					4,625.00	241,831.25	241,831.25		90,875.00		90,875.00		1,210,843.75
Principal 4/1					185,000.00	1,520,000.00 *	1,520,000.00 *		435,000.00 *		435,000.00 *	1,229,000.00 *	5,929,000.00
Interest 4/1		353,512.50	520,000.00	(91,502.50)	4,625.00	241,831.25	241,831.25		90,875.00		90,875.00	(37,554.00)	1,081,787.25
<b>2020-2021</b>													
Interest 10/1							203,831.25		455,000.00 *		81,631.25		1,094,975.00
Principal 4/1							1,595,000.00 *		1,670,000.00 *		475,000.00 *		4,960,000.00
Interest 4/1		289,512.50	520,000.00				203,831.25		165,950.00		71,962.50	(52,376.00)	1,042,599.00
<b>2021-2022</b>													
Interest 10/1									165,950.00				974,675.00
Principal 4/1									1,670,000.00 *				5,205,000.00
Interest 4/1		216,762.50	520,000.00						165,950.00				974,675.00
<b>2022-2023</b>													
Interest 10/1							126,287.50						848,121.88
Principal 4/1							1,755,000.00 *						5,475,000.00
Interest 4/1		140,262.50	520,000.00				126,287.50						848,121.88
<b>2023-2024</b>													
Interest 10/1													712,990.63
Principal 4/1													5,775,000.00
Interest 4/1		57,750.00	520,000.00				84,606.25						712,990.63
<b>2024-2025</b>													
Interest 10/1													551,656.25
Principal 4/1													5,905,000.00
Interest 4/1							40,906.25						551,656.25
<b>2025-2026</b>													
Interest 10/1													378,115.00
Principal 4/1													4,180,000.00
Interest 4/1													378,115.00
<b>2026-2027</b>													
Interest 10/1													269,085.00
Principal 4/1													4,365,000.00
Interest 4/1													269,085.00
<b>2027-2028</b>													
Interest 10/1													155,560.00
Principal 4/1													3,920,000.00
Interest 4/1													155,560.00
<b>2028-2029</b>													
Interest 10/1													51,330.00
Principal 4/1													4,085,000.00
Interest 4/1													51,330.00
<b>2029-2030</b>													
Interest 10/1													(57,190.00)
Principal 4/1													-
Interest 4/1													(57,190.00)
<b>Totals:</b>													
Principal	11,210,000.00	20,425,000.00	20,000,000.00	10,000,000.00	8,950,000.00	1,280,000.00	20,445,000.00	12,745,000.00	12,060,000.00	9,500,000.00	7,280,000.00	8,310,000.00	142,205,000.00
Interest	2,411,837.50	9,589,675.00	17,177,777.78	-	1,743,250.00	389,200.06	8,886,637.50	961,500.00	2,958,530.00	750,975.00	3,239,450.02	268,696.00	48,377,528.86

Note: This debt service is callable and can be pre-paid on the first date eligible (see the \*)

The debt service payments on the Fund 38 OPEB Notes will be made from the General Fund (see the #) with the last payment made on September 1, 2011 (see the ##)

These loans obtained from the State Trust Fund and the annual debt service and interest payment is due March 15th of each year (see the \*\*)

**The bold amounts are used for Expenditure purposes in the 2010-2011 Fund 30 budget.**

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## **FUND 40**

### **CAPITAL PROJECTS FUND**

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

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## FUND 40 - CAPITAL PROJECTS BALANCE SHEET

<b>ASSETS</b>	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	\$ 0	\$ 14,962,905.70	\$ 24,083,172.25
Taxes Receivable			
Accounts Receivable	1,491,605		
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>1,491,605</b>	<b>14,962,906</b>	<b>24,083,172</b>

<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable	435,178	3,260,157	3,512,031
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds	1,046,283		
Total Liabilities	1,481,462	3,260,157	3,512,031
Total Fund Equity	10,143	11,702,749	20,571,141
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,491,605</b>	<b>\$ 14,962,906</b>	<b>\$ 24,083,172</b>

Fund Equity Summary by Fund	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Capital Project - Indian Trail	(323,250)	12,687,471	17,238,842
Capital Project - EBSOLA	4,528		
Capital Project - Mahone			
Capital Project - Nash	2,417		
Capital Project - Brass	326,449		
Capital Project - Reuther Restoration		(984,722)	3,332,299
Capital Project - Miscellaneous			
	10,143	11,702,749	20,571,141

## FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>REVENUE</b>					
Operating Transfer - Capital	100				
Capital Project Revenue	148				
Interest on Investments	280	422,374	567,624	432,869	35,000
Other Local Revenues	290				
Long Term Bonds	873			18,310,000	
Trust Fund Loan Proceeds	874				
Long Term Bonds (B.A.N.)	875		20,000,000	20,000,000	
Accrued Interest - Refinancing	879				
Miscellaneous Revenue	990	1,500,000			
<b>TOTAL REVENUE</b>		<b>1,922,374</b>	<b>20,567,624</b>	<b>38,742,869</b>	<b>35,000</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>EXPENDITURES</b>					
Purchased Services	300	13,396,169	8,690,240	28,888,895	20,606,141
Non-Capital Purchases	400				
Capital Purchases	500		80,964	451,871	
Debt Retirement	600		50,387		
Operating Transfer Out	800	323,000	53,277	533,711	
Other Purchases	900		150		
<b>TOTAL EXPENDITURES</b>		<b>13,719,169</b>	<b>8,875,019</b>	<b>29,874,476</b>	<b>20,606,141</b>

Expenditure Summary by Fund		<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
Capital Project - Indian Trail	Fund 42	323,250	7,556,903	25,875,664	17,263,842
Capital Project - EBSOLA	Fund 43	323,000	4,528		
Capital Project - Nash	Fund 45	2,312,050	2,417		
Capital Project - Brass	Fund 46	10,760,868	326,449		
Capital Project - Reuther	Fund 47		984,722	3,998,812	3,342,299
Capital Project - Miscellaneous	Fund 49				
		13,719,169	8,875,019	29,874,476	20,606,141

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## **FUND 50**

### **FOOD SERVICE FUND**

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

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## FUND 50 - FOOD SERVICE BALANCE SHEET

<b>ASSETS</b>	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	\$ 939,009	\$ 881,001	\$ 108,795
Taxes Receivable			
Accounts Receivable	682	282	53
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments	485,680	179,574	181,914
Due From Other Districts			
Inventories	202,685	222,309	186,600
Non-Current Assets			
<b>TOTAL ASSETS</b>	<b><u>1,628,057</u></b>	<b><u>1,283,165</u></b>	<b><u>477,362</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable	9,180	149	95
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues	119,633	125,632	122,315
Due to Other Funds			
Total Liabilities	<u>128,812</u>	<u>125,781</u>	<u>122,410</u>
Total Fund Equity	1,499,244	1,157,384	354,952
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 1,628,057</u></b>	<b><u>\$ 1,283,165</u></b>	<b><u>\$ 477,362</u></b>

## FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>REVENUE</b>					
Transfers from Fund 10					
General Transfers	100				
Local Sources:					
Pupil Sales	251	1,975,599	1,923,568	1,816,039	2,222,380
Adult Sales	252	35,474	34,920	30,994	56,500
Snack Sales	254	10,090	17,270	3,726	30,000
Breakfast Sales	257	39,388	45,626	56,093	55,000
Milk Sales	258	66,568	76,123	75,777	65,500
Other Food Sales	259	830,654	892,640	997,836	836,000
Interest on Investments	280	37,763	10,232		50,000
Miscellaneous	299				
State Sources:					
Food Service Aid	617	125,571	127,741	131,682	144,200
Federal Sources					
Donated Commodities	714	480,374	384,053	413,116	
Food Service Aid	717	3,340,221	3,743,880	4,335,740	3,743,530
Special Projects Aid	730			56,485	98,101
Adjustments	969			8	
<b>TOTAL REVENUE</b>		<b>6,941,702</b>	<b>7,256,053</b>	<b>7,917,495</b>	<b>7,301,211</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>EXPENDITURES</b>					
Salaries	100	1,807,579	1,957,014	2,023,505	1,772,530
Employee Benefits	200	907,197	935,089	1,020,516	1,023,341
Purchased Services	300	568,431	767,629	1,337,028	1,382,942
Non-Capital Purchases	400	3,529,698	3,810,662	4,197,452	2,877,898
Capital Purchases	500	59,918	72,264	75,769	244,500
Insurance	700				
Operating Transfer	800				
Other Expenditures	900	43,434	55,254	65,657	
<b>TOTAL EXPENDITURES</b>		<b>6,916,257</b>	<b>7,597,913</b>	<b>8,719,927</b>	<b>7,301,211</b>

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## **FUND 60**

### **PUPIL ACTIVITIES FUND**

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

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## FUND 60 - PUPIL ACTIVITY BALANCE SHEET

<u>ASSETS</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>
Cash and Investments	\$ 1,175,694	\$ 1,205,379	\$ 1,320,618
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b><u>1,175,694</u></b>	<b><u>1,205,379</u></b>	<b><u>1,320,618</u></b>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds			
Due to Student Groups	1,175,694	1,205,379	1,320,618
Total Liabilities	<u>1,175,694</u>	<u>1,205,379</u>	<u>1,320,618</u>
Total Fund Equity	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 1,175,694</u></b>	<b><u>\$ 1,205,379</u></b>	<b><u>\$ 1,320,618</u></b>

These funds are being held by the District in an agency capacity for the District's student groups and not a true fund balance of the District.

**FUND 70**

**TRUST FUND**

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

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## FUND 70 - TRUST FUNDS BALANCE SHEET

<b>ASSETS</b>	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	\$ 4,430,681	\$ 4,488,062	\$ 5,562,585
High School Scholarships	235,105	242,645	243,163
Other Post Employment Benefit Trust	37,933,220	37,985,911	37,985,911
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b><u>42,599,007</u></b>	<b><u>42,716,618</u></b>	<b><u>43,791,659</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
OPEB Payable	28,400,000	28,400,000	28,400,000
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds			
Total Liabilities	<u>28,400,000</u>	<u>28,400,000</u>	<u>28,400,000</u>
Total Fund Equity	14,199,007	14,316,618	15,391,659
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 42,599,007</u></b>	<b><u>\$ 42,599,007</u></b>	<b><u>\$ 42,716,618</u></b>
Fund Equity Summary by Fund	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Pension Trust Fund	13,963,901	14,073,973	15,148,496
Non-Expendible Trust Fund (Scholarships)	235,105	242,645	243,163
	<u>14,199,007</u>	<u>14,316,618</u>	<u>15,391,659</u>

## FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>REVENUE</b>					
Operating Transfers In	100				
Expendable Trust	171				
Interfund Payment	230	4,102,603	3,432,042	4,621,065	4,570,934
Interest income	280	754,962	185,722	10,079	10,000
Miscellaneous Revenue	299				
OPEB Trust Fund Contribution	950				
<b>TOTAL REVENUE</b>		<b>4,857,565</b>	<b>3,617,764</b>	<b>4,631,144</b>	<b>4,580,934</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>EXPENDITURES</b>					
Employee Benefits					
Life Insurance	230	39,703	39,698	49,760	55,000
Health Insurance	241	2,874,261	3,052,340	2,986,589	3,100,000
Vision Insurance	242			120	
Dental Insurance	243	28,006	17,075	21,144	25,000
Long Term Care Insurance	245	145,782	168,758	181,694	190,000
Purchased Services	300	8,659	216,281	310,795	310,000
Debt Service	600	6,000	6,000	6,000	
Operating Transfer Out	800				
<b>TOTAL EXPENDITURES</b>		<b>3,102,411</b>	<b>3,500,153</b>	<b>3,556,103</b>	<b>3,680,000</b>

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## **FUND 80**

### **COMMUNITY SERVICES FUND**

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

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## FUND 80 - COMMUNITY SERVICE BALANCE SHEET

<b>ASSETS</b>	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	\$ 906,888	\$ 918,600	\$ 749,166
Taxes Receivable			
Accounts Receivable	11,782	6,616	1,300
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>918,670</b>	<b>925,216</b>	<b>750,466</b>

<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable		40,585	
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Liabilities Payable			
Deferred Revenues			
Due to Other Funds			
Total Liabilities	0	40,585	0
Total Fund Equity	918,670	884,632	750,466
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 918,670</b>	<b>\$ 925,216</b>	<b>\$ 750,466</b>

Fund Equity Summary by Fund	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Recreation Department	325,630	322,776	298,389
Athletic Venues	3,908	11,679	2,187
Community Services	84,206	98,465	53,749
CLC After School Program	504,927	451,711	396,141
	918,670	884,632	750,466



## FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>REVENUE</b>					
Operating Transfers In	100				
Property Taxes	211	1,714,513	1,881,240	1,881,240	1,981,240
Other Taxes	219	5,601	3,706	3,722	
Non-Capital Sales	262	2,553	1,074	173	
Interest on Investments	280				
Gifts & Donations	291		110,000		21,500
Student Fees	292	50,320	42,992	45,391	
Building Rental Fees	293	13,100	8,020	27,999	
Fees	298	90,225	93,696	90,259	95,600
Miscellaneous	299	126		283	500
Other Intermediate Fees	590	60,954	63,787	55,197	
<b>TOTAL REVENUE</b>		<b>1,937,391</b>	<b>2,204,515</b>	<b>2,104,262</b>	<b>2,098,840</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
<b>EXPENDITURES</b>					
Salaries	100	455,397	565,463	600,068	708,944
Employee Benefits	200	246,885	306,785	313,624	265,392
Purchased Services	300	240,602	464,166	344,183	337,100
Non-Capital Purchases	400	13,615	21,190	16,593	28,900
Capital Purchases	500	777,682	777,544	804,346	831,125
Insurance	700				
Operating Transfer Out	800				
Other Purchases	900	3,403	103,405	159,614	4,000
<b>TOTAL EXPENDITURES</b>		<b>1,737,584</b>	<b>2,238,553</b>	<b>2,238,428</b>	<b>2,175,461</b>

Expenditure Summary by Fund		<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Annual Meeting 2010-2011</u>
Recreation Department	Fund 81	453,398	458,148	475,360	531,040
Athletic Venues	Fund 82	10,122	110,248	37,774	20,000
Community Services	Fund 83	1,273,488	1,510,161	1,569,138	1,624,421
CLC After School Program	Fund 85	577	159,995	156,157	
		<b>1,737,584</b>	<b>2,238,553</b>	<b>2,238,428</b>	<b>2,175,461</b>

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# **GOVERNMENTAL ACCOUNTING**

## **FUND DEFINITIONS**

## 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 to use all of these fund groups at any given time. The General, Debt Service, Food Service, Pupil Activity, and Special Projects Funds will undoubtedly encompass the majority of the transactional activity that will occur in the school district. The remaining fund groups, however, are still material to the overall presentation of the financial position of the school district and as such should be maintained and reported accordingly.

### GENERAL FUND (FUND 10)

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

### SPECIAL PROJECTS FUND (FUND 20)

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

#### Fund 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 investment accounts in this fund are required as specified by donors. 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 FUND (FUND 30)

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

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

#### CAPITAL PROJECTS FUND (FUND 40)

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

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

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

Any balance remaining in a sub-fund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion. The resources in capital projects funds may not be used for any purpose other than that for which the fund was established.

#### FOOD SERVICE FUND (FUND 50)

Federal regulations require that the Food Service Fund be accounted for separately. 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.)

#### PUPIL ACTIVITIES 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.

#### 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 investment accounts in this fund are required as specified by donors. 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 the external (non-district) portion of investment pools sponsored by the district.

### COMMUNITY SERVICES FUND (FUND 80)

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund. Building use fees charged for utilities and other operational costs must be recorded in the General Fund if no cost allocation was made for these to the Community Service Fund.

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

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

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

A school board may, under s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board.

A Community Service Fund should not be established for providing access to district property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

#### PACKAGE AND COOPERATIVE PROGRAM FUND (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.

##### Fund 91 Packaged Services

This fund is used to account for expenditures made by a host district for programs made available to other districts through a CESA. The CESA makes the packaged service available to school districts. The participating districts, including the host district, will pay CESA for their share of the program. CESA payments to the host district are the only revenue recorded in this subfund and must equal expenditures. The CESA applies for any program related aid and handles any required aid distribution. No fund balance or deficit can exist in this fund.

##### Fund 93 TEACH Program Consortium

This fund is used to account for consortia programs funded with grants and loans from the TEACH Wisconsin Board. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

##### Fund 99 Other Package and Cooperative Program Funds

This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund.

Information obtained from:

Department of Public Instruction, Wisconsin Uniform Financial Accounting Requirements (WUFAR), July 1, 2002, revised April 12, 2010

[http://www.dpi.state.wi.us/sfs/pdf/wufar\\_final.pdf](http://www.dpi.state.wi.us/sfs/pdf/wufar_final.pdf)