



## MONTHLY SCHOOL BOARD STANDING COMMITTEE MEETINGS

Educational Support Center  
Board Meeting Room  
3600-52<sup>nd</sup> Street  
Kenosha, WI 53144

September 10, 2013

5:30 P.M. – Personnel/Policy  
6:00 P.M. – Audit/Budget/Finance

September 2013 Planning/Facilities/Equipment and  
Curriculum/Program Standing Committee Meetings  
are canceled

Please Note: Committee meetings may start early if  
preceding meeting adjourns early.

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**PERSONNEL/POLICY – 5:30 P.M.**

- A) Approval of Minutes – August 13, 2013 (2 sets) .....Page 1-2
- B) Policy and Rule 5280 – Education for Homeless  
Children and Youth (EHCY) ..... Pages 3-8
- C) Update – Enrollment/Class Size
- D) Information Item
  - 1) Recommendations Concerning Appointments, Leaves  
of Absence, Retirements and Resignations.....Pages 9-11
- E) Future Agenda Items
- F) Adjournment

**AUDIT/BUDGET/FINANCE - 6:00 P.M. or Immediately Following Conclusion of  
Preceding Meeting**

- A) Approval of Minutes – August 13, 2013 (4 sets) ..... Pages 12-19
- B) Information Items
  - 1) Monthly Financial Statements ..... Pages 20-33
  - 2) 2013 Public Hearing on Budget/Annual Meeting  
of Electors Published Notice ..... Page 34
  - 3) Moody's Report ..... Pages 35-41
- C) Future Agenda Items
- D) Adjournment

**Please Note: The September Planning/Facilities/Equipment  
and Curriculum/Program Standing Committee  
Meetings have been cancelled.**

There may be a quorum of the board present at these Standing Committee meetings; however, under no circumstances will a board meeting be convened nor board action taken as part of the committee process. The three board members who have been appointed to each committee and the community advisors are the only voting members of the Standing Committees.

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**KENOSHA UNIFIED SCHOOL BOARD**  
**JOINT AUDIT/BUDGET/FINANCE &**  
**PERSONNEL/POLICY MEETING**  
Educational Support Center – Room 110  
August 13, 2013  
**MINUTES**

A joint meeting of the Kenosha Unified Audit/Budget/Finance and Personnel/Policy Committees chaired by Mr. Bryan was called to order at 7:37 P.M. with the following Committee members present: Mr. Flood, Mrs. Snyder, Mr. Jacobs, Mr. Retzlaff, Mrs. Hamilton, Mrs. Morrison, Mr. Wamboldt, Mrs. Dahl, Mrs. Taube, Mr. Nuzzo, Mr. Kent, Mr. Aceto, Ms. Dawson, Mr. Holdorf, and Mr. Bryan. Dr. Hancock was also present. Mrs. Marcich and Mr. Coleman were excused. Ms. Adams and Ms. Morgan were absent.

**Approval of Minutes – July 9, 2013**

Mr. Nuzzo moved to approve the minutes as contained in the agenda. Mr. Jacobs seconded the motion. Unanimously approved.

**Policy 3420 - Purchasing**

Mr. Robert Hofer, Purchasing Agent, presented Policy/Rule 3420 – Purchasing. He indicated that the policy revisions were brought forward at the request of the School Board in an attempt to keep Board members better informed on contracted services being made and to be more transparent.

Discussion took place on whether or not the policy is too specific or if it needed to be more specific. Mr. Hofer noted that all contracts are centrally located and can be accessed and/or shared with and by Committee members if the desire is there. He also noted that the potential number of contracts that would be presented to the Board for approval over the amount of the \$25,000 could be in the hundreds. Ms. Stevens indicated that the approval process for contracts could be presented on the consent agenda as a single item which would save time but would also allow for items of concern and/or interest to be pulled and then discussed.

Mrs. Taube moved to amend the first sentence of C(2) of Rule 3420 to read, “All contracts and renewal of contracts in aggregate of \$25,000 in a fiscal year shall be approved by the School Board except in the event of an emergency and shall be based on three price quotations, whenever possible or advertised bids.” Mr. Flood seconded the motion. Motion passed. Mr. Aceto, Mr. Kent, and Mrs. Morrison dissenting.

**Future Agenda Items**

There were no future agenda items noted.

Meeting adjourned at 8:14 P.M.

Stacy Schroeder Busby  
School Board Secretary



**KENOSHA UNIFIED SCHOOL BOARD**  
**PERSONNEL/POLICY MEETING**  
Educational Support Center – Room 110  
August 13, 2013  
**MINUTES**

A meeting of the Kenosha Unified Personnel/Policy Committee chaired by Mr. Bryan was called to order at 8:16 P.M. with the following Committee members present: Mr. Flood, Mrs. Snyder, Mr. Jacobs, Mr. Retzlaff, Mrs. Hamilton, Mrs. Morrison, Mr. Wamboldt, Mrs. Dahl, and Mr. Bryan. Dr. Hancock was also present. Ms. Morgan was absent.

**Policy/Rule 5534 – Medication and Policy/Rule 5534.1 - Anaphylaxis**

Ms. Susan Valeri, Director of Special Education, presented Policy/Rule 5534 – Medication and Policy/Rule 5534.1 – Anaphylaxis. She indicated that some minor wording changes were made in Rule 5534; such as “practitioner” replacing “physician.” She noted that Policy/Rule 5534.1 was being added as an extension to Policy 5534 which would allow trained District personnel to administer epinephrine through an epi-pen to a student suspected of having an allergic reaction without a prescription from their physical. Ms. Lisa Hackeloer, School Nurse at Tremper High School, was present and answered questions from Committee members.

Mrs. Snyder moved to forward the proposed revisions to Policy/Rule 5534 – Medication and Policy/Rule 5434.1 – Anaphylaxis to the School Board for a simultaneous first and second reading at the August 27, 2013 School Board Meeting in order to have the policy in place for the start of the 2013-2014 school year. Mr. Flood seconded the motion. Unanimously approved.

**Information Items**

There were no questions or comments on the Recommendations Concerning Appointments, Leaves of Absence, Retirements, and Resignations.

**Future Agenda Items**

There were no future agenda items noted.

Meeting adjourned at 8:27 P.M.

Stacy Schroeder Busby  
School Board Secretary

KENOSHA UNIFIED SCHOOL DISTRICT  
Kenosha, Wisconsin

September 10, 2013  
Personnel/Policy Committee

**Policy and Rule 5280 5280 – Education for Homeless Children and Youth  
(EHCY)**

Kenosha Unified has in place Policy 5280 and Rule 5280, Homeless Students. This Policy was last adopted in May of 2004 and no longer aligns with the Wisconsin Department of Public Instruction directives regarding students who are identified under the McKinney-Vento Act. Federal expectations related to a school district's responsibilities to children and unaccompanied youth identified as homeless are detailed in the McKinney-Vento Act. The attached change in policy was written to address the updated law.

The proposed changes to Policy 5280 and Rule 5280 include:

- Changing the current name from Homeless Students to The Education for Homeless Children and Youth (EHCY). The proposed name is aligned with the Wisconsin Department of Public Instruction's program name.
- The District is required to identify a Homeless Program Liaison. Policy 5280 previously identified the Executive Director of School Leadership as the District Liaison for Homeless Students. This position no longer exists in KUSD so this title is being removed. The District has identified and designated a Homeless Program Liaison per Wisconsin Department of Instruction (DPI requirements).
- The revised Rule 5280 provides a link to the Wisconsin Department of Public Instruction's website. Information is available on the DPI link regarding school districts' specific responsibilities for students who are eligible for services under the McKinney-Vento Act. These include means of identification, enrollment, dispute resolution, academic achievement, school selection and transportation.

This proposed change in policy, Kenosha Unified Education for Homeless Children and Youth policy will be in alignment with the McKinney-Vento Act and the Department of Public Instruction EHCY guidelines.

The revision of Policy 5280 and Rule 5280 is a requirement for receiving an annual grant from DPI for the purpose of the District's implementation of our responsibilities to homeless children and unaccompanied youth.

**Administrative Recommendation:**

Administration recommends that the Personnel/Policy Committee forward the proposed revisions to Policy 5280 and Rule 5280 – Education for Homeless Children and Unaccompanied Youth (EHCY) to the School Board for a first reading on September 24, 2013 and a second reading on October 22, 2013.

Dr. Michele Hancock  
Superintendent of Schools

Dr. Sue Savaglio-Jarvis  
Assistant Superintendent of Teaching and Learning

Susan Valeri  
Director of Special Education and Student Support

Pamela Black  
Coordinator of Special Education and Student Support



POLICY 5280

~~HOMELESS STUDENTS~~ **EDUCATION FOR HOMELESS CHILDREN AND YOUTH (EHCY)**

The Kenosha Unified School District will **implement the *McKinney-Vento Homeless Education Assistance Act* to ensure that homeless individuals and unaccompanied youth (youth not in the physical custody of a parent/guardian) initially residing in the District are provided with equal access to the same free appropriate public education. This includes comparable service provided to other students and youth who reside in the district. Homeless children and youth shall have equal opportunities to meet state and district academic achievement standards and are free from discrimination, segregation, stigmatization and harassment.**

**Students qualifying under the *McKinney-Vento Homeless Education Assistance Act* shall be placed in District schools in accordance with the legal requirements of the Act.** ~~ensure that homeless children and youth are provided with equal access to its educational programs, have an opportunity to meet the same challenging State of Wisconsin and District academic standards, are not segregated on the basis of their status as homeless, are protected from discrimination on the basis of their homelessness and are not stigmatized by school personnel.~~

~~The Executive Director of Educational Accountability will be the local educational agency liaison for homeless children and youths. The liaison will serve as one of the primary contacts between homeless families and school staff, District personnel, shelter workers and other service providers. The liaison will coordinate services to ensure that homeless children and youth enroll in school and have the opportunity to succeed academically.~~

~~Homeless children and youth shall be placed in District schools in accordance with established procedures and legal requirements. The District's assignment of students to schools policy shall not be applied as long as the student is homeless for purposes of school selection or continued school placement.~~ **children or youth qualifies under the *McKinney-Vento Act*.**

LEGAL REF.: Wisconsin Statutes  
Section 118.13 [Student nondiscrimination]  
McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et. seq.) [School placement options for homeless children and youth]  
**Section 504, Rehabilitation Act of 1973**  
**Individuals with Disabilities Education Act (20 U.S.C. ss 1400 et. seq.)**  
**Title I, Part A of the Elementary and Secondary Education Act (20 U.S.C. ss 6311-64515)**  
**Title IX, Education Amendment of 1972**  
**Title VI, Civil Rights Act of 1964**  
**Civil Rights Act of 1991**

CROSS REF.: 3280 Student Fees, ~~Fines and Charges~~  
3511 Transportation  
3520 School Nutrition Programs  
5110 Equal Educational Opportunities/~~Student Discrimination Complaint Procedure~~  
5200 School Admissions  
5250 ~~Admission of~~ Emancipated Minors

POLICY 5280

~~HOMELESS STUDENTS~~ **EDUCATION FOR HOMELESS CHILDREN AND YOUTH (EHCY)**

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**5310 Student Attendance**

5320 School Attendance Areas

5330 Assignment of Students to Schools

5532 ~~Student~~ Immunizations

ADMINISTRATIVE REGULATIONS: None

AFFIRMED: May 25, 2004

**RULE 5280**

**~~HOMELESS STUDENTS~~ EDUCATION FOR HOMELESS CHILDREN AND YOUTH (EHCY)**

1. ~~The term “homeless children and youth” (twenty one years of age and younger) means individuals who lack a fixed, regular, and adequate nighttime residence due to economic hardship and includes children and youths who are:~~
  - a. ~~Temporarily sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason (sometimes referred to as doubled-up)~~
  - b. ~~Living in motels, hotels, or camping grounds due to the lack of alternative adequate accommodations~~
  - c. ~~Living in emergency or transitional shelters~~
  - d. ~~Abandoned in hospitals~~
  - e. ~~Awaiting foster care placement~~
  - f. ~~Have a nighttime residence that is a public or private place not designed for, or ordinarily used as a regular sleeping accommodation for human beings~~
  - g. ~~Are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings~~
  - h. ~~Migratory children who qualify as homeless because they are living in circumstances described above.~~
2. ~~School Placement~~
  - a. ~~Any parent, guardian or person in loco parentis who has legal or physical custody of a homeless child or youth shall enroll that child or youth directly in a District school. Homeless children or youth who do not live with their parents/guardians may enroll themselves in school. Once a child or youth is enrolled in and attending a District school, “Guardian Responsibilities” form must be completed within a reasonable period of time for those children or youth who are not accompanied by a parent or guardian.~~
  - b. ~~Parents/guardians may request that their child attend any school in the District and, to the extent feasible, the District will try to comply with these requests. The school selected shall immediately enroll the child or youth, even if the child or youth lacks records normally required for enrollment. Records will immediately be requested from the previous school. If the child/youth needs to obtain immunizations, or immunization or medical records, the enrolling school shall immediately refer the parent/guardian or unaccompanied homeless youth to the Executive Director of Educational Accountability, as the local educational agency liaison for homeless children and youths, who is expected to assist in obtaining the necessary immunization or medical records.~~
  - c. ~~Placement of homeless children or youth in a school shall be according to the child’s/youth’s best interest. In determining the best interests of a child/youth, the District shall:~~
    - ~~Continue the child's or youth's education in the school of origin for the duration of homelessness in any case in which a family becomes homeless between academic years, during an academic year, or for the duration of the academic year, if the child or youth becomes permanently housed during an academic year.~~
    - ~~Enroll the child or youth in any school that non-homeless students, who live in the attendance area in which the child or youth is actually living, are eligible to attend.~~

Once permanent housing is found, the family has a choice to stay in the school of origin or attend the school where they have found housing.

RULE 5280

**HOMELESS STUDENTS EDUCATION FOR HOMELESS CHILDREN AND YOUTH (EHCY)**

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- ~~— d. If a dispute arises over school selection or enrollment in a school, the child or youth shall be immediately admitted to the school in which enrollment is sought, pending resolution of the dispute. The Executive Director of Educational Accountability, as the local educational liaison for homeless children and youths, shall carry out the dispute process as expeditiously as possible after receiving the notice of the dispute. The parent or guardian of the homeless child or youth, unaccompanied homeless youth, shall be provided with a written explanation of the appealed decision regarding school selection or enrollment, including the rights of the parent, guardian, or youth to appeal the decision to the office of Coordinator for Education of Homeless Children and Youths in the Wisconsin Department of Public Instruction.~~
- ~~3. Programs and Services Each homeless child or youth shall be provided services comparable to services offered to other students in the school selected. These comparable services include public preschool programs and educational programs or services for which a homeless student meets the eligibility criteria, such as programs for students with disabilities, programs for students with limited English proficiency, vocational education, programs for gifted and talented students, before and after school programs, school nutrition programs and transportation. In addition, all fees should be waived for each homeless child or youth, and they should receive free lunch by automatically being enrolled in the federal lunch program.~~
- ~~4. Transportation~~
  - ~~— a. The District will provide transportation for homeless children or youth, at the request of the parent/guardian or unaccompanied youth, to the school of origin, school attendance area school or school requested for the duration of homelessness. Transportation shall be provided in accordance with District transportation guidelines. In the case where the school of origin and current residence are in different school districts, the two districts will agree on a method for transportation and share costs.~~
  - ~~— b. If a family chooses to stay in the school of origin after permanent housing has been found, transportation (when possible) will be provided for the duration of that school year.~~

The Wisconsin Department of Public Instruction provides current information on each of the federal requirements under the McKinney Vento Homeless Education Act (EHCY). The link to the EHCY homepage is <http://homeless.dpi.wi.gov/>.

Information specific to procedural guidance is found at [http://homeless.dpi.wi.gov/hmls\\_guidance](http://homeless.dpi.wi.gov/hmls_guidance). Topics include, but are not limited to, the following items:

1. Identification for information on Definition and Identification
2. McKinney –Vento at a Glance for the Topic of Enrollment.
  - Dispute Resolution
  - Academic Achievement --Programs and Services
3. School Selection for School Placement
4. Transportation

**Kenosha Unified School District**

**Kenosha, WI**

**September 10, 2013**

The Human Resources recommendations regarding the following actions:

ACTION	LAST NAME	FIRST NAME	SCHOOL/DEPT	POSITION	STAFF	DATE	FTE	SALARY
Appointment	Maly	Jenimae	Brompton School	Art	Instructional	08/26/2013	0.6	\$27,207.04
Appointment	Schoenfeld	Kimberly	Bullen Middle School	Social Worker	Instructional	08/26/2013	1	\$42,266.00
Appointment	Dexter	Kelly	ITA	Business	Instructional	08/26/2013	1	\$46,114.00
Appointment	Demski	Caroleah	Lincoln Middle School	Performing Arts/Theater	Instructional	08/26/2013	1	\$38,377.00
Appointment	Sosnowski	Rebecca	Jefferson Elementary School	Multi-Age 3/4	Instructional	08/26/2013	1	\$40,710.00
Appointment	Sparks	Dena	Lincoln Middle School	Science/Social Studies	Instructional	08/26/2013	1	\$38,377.00
Appointment	Baratta	Amy	ESC-LAP	ESL Other Language	Instructional	08/26/2013	1	\$38,377.00
Appointment	Harry	Rita	Tremper High School	Special Education	ESP	08/29/2013	1	\$13.02
Appointment	Maki	Andrew	Tremper High School	Security	ESP	08/29/2013	1	\$14.02
Appointment	Elliker	Peter	Bullen Middle School	Grade 7 Social Studies	Instructional	08/26/2013	1	\$38,377.00
Appointment	Korf	Elisabeth	Frank Elementary School	Special Education-Cross Categorical	Instructional	08/12/2013	1	\$38,962.00
Appointment	Peregrini	Nelly	Tremper High School	Spanish	Instructional	08/26/2013	1	\$38,377.00
Appointment	Beem	Eric	Tremper High School	History	Instructional	08/26/2013	1	\$42,266.00
Appointment	Luisier	Lynn	Pleasant Prairie Elementary	4K Teacher	Instructional	08/26/2013	0.5	\$29,642.50
Appointment	Arbinger	Joseph	Tremper High School	History	Instructional	08/26/2013	1	\$38,377.00
Appointment	Kok	Carol	Title Programs	Private School Prgm Support	Instructional	08/26/2013	0.4	\$21,087.20
Appointment	Miles	Tina	Just Kid Inn/Early Education	4K Teacher	Instructional	08/26/2013	0.5	\$19,188.50
Appointment	Stull	Kandace	Reuther/Harborside	Clerical	ESP	08/29/2013	1	\$14.02
Appointment	Gudmundsen	Lori	Tremper High School	Clerical	ESP	08/29/2013	0.4	\$13.13
Appointment	Neff	Taryn	Facility Services	Secretary III	Secretarial	09/04/2013	1	\$18.36
Appointment	Frye	Lisa	Washington Middle School	Grade 8 Special Education	Instructional	08/26/2013	1	\$42,266.00
Appointment	Howard	Michelle	Indian Trail Academy	English	Instructional	08/26/2013	1	\$58,239.00
Appointment	Svitak	Ashley	Lincoln Middle School	Grade 8 Science	Instructional	08/26/2013	1	\$38,377.00
Appointment	Carlborg	Brenda	Lance Middle School	Math	Instructional	08/26/2013	1	\$38,377.00
Appointment	Wallace	Joshua	Lincoln Middle School	Intervention Specialist	Instructional	08/26/2013	1	\$38,377.00
Appointment	Gross	Michelle	Southport Elementary School	Multi-Age 4/5	Instructional	08/26/2013	1	\$39,545.00
Appointment	Goettge	Curtis	Bradford High School	Technology Education	Instructional	08/26/2013	1	\$38,377.00
Appointment	Alpaugh	Megan	Stocker Elementary School	4K Teacher	Instructional	08/26/2013	1	\$38,377.00
Appointment	Hill	Miranda	Growing Green	4K Teacher	Instructional	08/26/2013	0.5	\$25,543.00
Appointment	Flanagan	Katharine	Tremper High School	Special Education Cross Categorical	Instructional	08/26/2013	1	\$40,128.00
Appointment	Marso	Jana	Special Education & Student Support	Occupational Therapy	Instructional	08/26/2013	0.5	\$19,188.50
Appointment	Ambrosini	Nicole	Frank Elementary School	4K Teacher	Instructional	08/09/2013	1	\$38,377.00
Appointment	Butler	Ella	Community School Relations	Secretary I	Secretarial	09/03/2013	1	\$16.66
Appointment	Jablonicky	Melissa	Curtis Strange	4K Teacher	Instructional	08/26/2013	1	\$38,377.00
Appointment	Lampe	Hannah	Jefferson Elementary School	Multi-Age 3/4	Instructional	08/26/2013	1	\$38,377.00
Appointment	Castineyra	Kattie	Tremper High School	Math	Instructional	08/26/2013	0.9	\$40,654.80

**Kenosha Unified School District**

**Kenosha, WI**

**September 10, 2013**

The Human Resources recommendations regarding the following actions:

<b>ACTION</b>	<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>SCHOOL/DEPT</b>	<b>POSITION</b>	<b>STAFF</b>	<b>DATE</b>	<b>FTE</b>	<b>SALARY</b>
Appointment	Miller	Patience	Pleasant Prairie Elementary	Grade 3	Instructional	08/26/2013	1	\$38,377.00
Appointment	Cavalcante	Chelsea	Indian Trail Academy	Biology	Instructional	08/26/2013	1	\$38,377.00
Appointment	Evans	Roy	Washington Middle School	At-Risk	Instructional	08/26/2013	1	\$52,310.00
Appointment	Romero	Heidi	Indian Trail Academy	Science	Instructional	08/26/2013	1	\$44,286.00
Appointment	Cook	Yvonne	Childcare Center	4K Teacher	Instructional	08/26/2013	0.5	\$29,684.50
Appointment	Pascavis	Margaret	Pleasant Prairie Elementary	4K Teacher	Instructional	08/26/2013	1	\$39,545.00
Appointment	Diaz	Tracy	Lincoln Middle School	Special Education-IDEA	ESP	08/29/2013	1	\$14.02
Appointment	Rainer	Tiffany	Harvey Elementary School	Special Education	ESP	08/29/2013	1	\$14.02
Appointment	Maki	Britni	Vernon Elementary School	Grade 2	Instructional	08/26/2013	1	\$38,377.00
Appointment	Bookstein	Kristin	Grant Elementary School	Multi-Age 3/4	Instructional	08/26/2013	1	\$38,377.00
Appointment	Ratkowski	Danielle	Indian Trail Academy	Art/English	Instructional	08/26/2013	0.8	\$31,852.91
Appointment	Wendt	Frederick	Grewenow Elementary School	Special Education Cross Categorical	Instructional	08/26/2013	1	\$65,965.00
Appointment	Ladd	Nicole	Grant Elementary School	Multi-Age 3/4	Instructional	08/26/2013	1	\$38,377.00
Appointment	Freng	Kaitlin	Lincoln Middle School	Math Grade 8	Instructional	08/26/2013	1	\$38,377.00
Appointment	Hoeksema	John	Tremper High School	Physical Education/Family Consumer Education	Instructional	08/26/2013	0.9	\$35,306.84
Appointment	Allen	Timothy	Tremper High School	Biology	Instructional	08/26/2013	0.8	\$31,852.91
Appointment	Miller	Kaitlin	Indian Trail Academy	English	Instructional	08/26/2013	1	\$38,377.00
Appointment	Weiss	Ashley	Southport Elementary School	Multi-ESL 1/2 ESL	Instructional	08/26/2013	1	\$48,877.00
Appointment	Glinski	Kirstin	Grewenow Elementary School	4K Teacher	Instructional	08/26/2013	0.5	\$29,734.50
Appointment	Truax	Samantha	Indian Trail Academy	Infant Lab	ESP	08/29/2012	1	\$14.02
Appointment	Goergen	Nicholas	Indian Trail Academy	Biology/Honors Chemistry	Instructional	08/26/2013	1	\$40,710.00
Appointment	Cutler	Autumn	Vernon Elementary School	Multi-Age 4/5	Instructional	08/26/2013	1	\$44,190.00
Appointment	Iliadis	Christina	Brompton School	Social Worker/Counselor	Instructional	08/26/2013	0.5	\$21,133.00
Appointment	Ekstrom	Elizabeth	Indian Trail Academy	Counselor	Instructional	08/13/2012	1	\$54,662.00
Appointment	Merrill	Kathleen	Hillcrest	Special Education-ED	Instructional	08/26/2013	1	\$38,377.00
Appointment	Tenner	Mylai	EBSOLA-Creative Arts	Behavior Interventionist	Instructional	08/26/2013	1	\$52,310.00
Appointment	Connelly	Bonnie	Lincoln Middle School	English Grade 6	Instructional	08/26/2013	1	\$47,838.00
Appointment	Sievert	Michael	Hillcrest	Math	Instructional	08/26/2013	1	\$76,934.00
Appointment	Vallejos	Moises	Lincoln Middle School	ESL	Instructional	08/26/2013	1	\$38,377.00
Appointment	Lange	Theresa	Nash Elementary School	Grade 5	Instructional	08/26/2013	1	\$38,377.00
Appointment	Meltz	Joan	Curtis Strange	Reading Interventionist	Instructional	08/26/2013	0.5	\$36,995.00
Appointment	Host	Sarah	Nash Elementary School	Grade 2	Instructional	08/26/2013	1	\$40,128.00
Appointment	Eisenhower	Brett	Harborside Academy	Spanish	Instructional	08/26/2013	1	\$38,377.00
Appointment	Fendry	Michael	Fine Arts	Elementary Art	Instructional	08/26/2013	1	\$75,500.00
Appointment	O'Hara	Erin	Fine Arts	Elementary Art	Instructional	08/26/2013	1	\$40,710.00
Appointment	Masterson	Jack	Indian Trail Academy	History	Instructional	08/26/2013	1	\$52,310.00
Appointment	Huck	Amy	Washington Middle School	Math Grade 8	Instructional	08/26/2013	1	\$38,377.00

**Kenosha Unified School District**

**Kenosha, WI**

**September 10, 2013**

The Human Resources recommendations regarding the following actions:

<b>ACTION</b>	<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>SCHOOL/DEPT</b>	<b>POSITION</b>	<b>STAFF</b>	<b>DATE</b>	<b>FTE</b>	<b>SALARY</b>
Appointment	Conyers	Deborah	McKinley Elementary School	Special Education	ESP	08/29/2013	1	\$14.02
Appointment	Barnard	Adam	Indian Trail Academy	Security	ESP	08/29/2013	1	\$14.02
Appointment	Hogard	Carrie	Mahone Middle School	Online Learning	ESP	08/29/2013	1	\$13.02
Appointment	Madson	Theresa	Prairie Lane Elementary School	Special Education	ESP	08/29/2013	1	\$14.02
Appointment	Gonzales	Erica	Indian Trail Academy	Security	ESP	08/29/2013	1	\$14.02
Appointment	Muratore	Joyce	Cesar Chavez Learning Station	Early Education-Headstart	ESP	08/29/2013	1	\$14.02
Appointment	Capobianco	Rachel	Washington Middle School	Special Education-IDEA	ESP	08/29/2013	1	\$14.02
Appointment	Otwaska	Melissa	Bradford High School	Library Clerical Assistant (10 month)	Secretarial	08/26/2013	1	\$12.50
Appointment	Sulko	Adam	Bradford High School	Assistant Principal	Administration	08/26/2013	1	\$87,921.00
Appointment	Steren	Lynn	EBSOLA-Creative Arts	Math Intervention Specialist	Instructional	08/26/2013	1	\$76,934.00
Appointment	Rosales Y	Linda	Grant/Vernon/Southport	ESL	Instructional	08/26/2013	1	\$38,377.00
Appointment	Malloy	Alainna	Bradford High School	English	Instructional	08/26/2013	1	\$38,377.00
Appointment	Niespodziany	Rosalia	Bradford High School	Italian	Instructional	08/26/2013	1	\$40,128.00
Appointment	Kusch	Lauren	Wilson Elementary School	Multi-Age 4/5	Instructional	08/20/2013	1	\$42,266.00
Appointment	Becker	Brandon	Vernon Elementary School	Grade 4	Instructional	08/26/2013	1	\$38,377.00
Appointment	Kohlenberg-Irwin	Linda	Jefferson Elementary School	Special Education-Cross Categorical	Instructional	08/26/2013	1	\$72,433.00
Appointment	Page	June	Brompton School	Special Education-Cross Categorical	Instructional	08/26/2013	1	\$52,310.00
Appointment	Bartel	Amanda	Vernon Elementary School	Multi-Age 1/2	Instructional	08/26/2013	1	\$38,377.00
Layoff	Clark Jr.	William	Tremper High School	Interpreter	Interpreter	08/30/2013	1	\$28.05
Layoff	Simpkins	Jennifer	Prairie Lane Elementary School	Interpreter	Interpreter	08/30/2013	1	\$24.34
Resignation	Lorbach	Jessica	Cesar Chavez	Pre School Associate	Miscellaneous	06/11/2013	1	\$17.09
Resignation	Irizarry	Ana	Bradford High School	Special Ed Assistant	ESP	08/17/2013	1	\$14.02
Resignation	Parker	Patricia	Whittier Elementary School	Special Ed Assistant	ESP	06/11/2013	0.8	\$14.13
Resignation	DeKeuster	Lisa	Harvey Elementary School	Grade 3	Instructional	08/26/2013	1	\$76,934.00
Resignation	Cowen	Lori	EBSOLA-Creative Arts	Grade 3	Instructional	08/22/2013	1	\$44,419.00
Resignation	Fortney Jr	Brad	Bradford High School	Study Hall	ESP	08/22/2013	1	\$14.02

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**KENOSHA UNIFIED SCHOOL BOARD**  
**JOINT PLANNING/FACILITIES/EQUIPMENT &**  
**AUDIT/BUDGET/FINANCE MEETING**  
Educational Support Center – Room 110  
August 13, 2013  
**MINUTES**

A joint meeting of the Kenosha Unified Planning/Facilities/Equipment and Audit/Budget/Finance Committees chaired by Mr. Nuzzo was called to order at 5:35 P.M. with the following Committee members present: Mrs. Coleman, Mrs. Snyder, Mr. Zielinski, Mrs. Taube, Mr. Bryan, Mr. Kent, Mr. Aceto, Ms. Dawson, Mr. Holdorf, and Mr. Nuzzo. Dr. Hancock was also present. Mr. Valeri, Mrs. Bothe, Mrs. Marcich, and Mr. Coleman were excused. Ms. Iqbal and Ms. Adams were absent.

**Approval of Minutes – June 11, 2013 (two sets)**

Mrs. Coleman moved to approve the June 11, 2013 Planning/Facilities/Equipment Committee meeting minutes as contained in the agenda. Mrs. Snyder seconded the motion. Unanimously approved.

Mr. Bryan moved to approve the June 11, 2013 Joint Planning/Facilities/Equipment and Audit/Budget/Finance Committee minutes as contained in the agenda. Mrs. Taube seconded the motion. Unanimously approved.

**Energy Efficiency Project – Performance Contractor Selection**

Mr. Patrick Finnemore, Director of Facilities, presented the Energy Efficiency Project – Performance Contract Selection as contained in the agenda. He indicated that a Request for Proposal (RFP) was issued on June 26, 2013 and four firms responded. Those firms were CESA 10, McKinstry, Nexus, and Performance Services (PSI). After a detailed review of the proposed scope and services of all four firms, it is recommended that KUSD contract with PSI at a fee of 10.2%. The services that PSI will be providing for this fee is more than required in the RFP, namely they would be overseeing the HVAC control projects which is the most complex portion of the scope. Their fee schedule allowed for this scope to be added and still have a lower fee than the second lowest proposal.

Mrs. Michele Wiberg, Director of Wisconsin Public Finance at PMA Financial Network, Inc., gave an update on the financing of the Energy Efficiency Project. She indicated that the energy efficiency projects total approximately \$16,690,000. The financing of the projects will be done with long term debt as the debt can be issued under the revenue limits in Fund 38. To create efficiency in issuance costs, the financing will include the refinancing of the 2002 Bonds. The estimated savings associated with the refinancing of the bonds is over \$193,000 or approximately \$64,000 in years 2014-2016.

Questions asked by Committee members were answered by Mr. Finnemore and Mrs. Wiberg.

Mrs. Coleman moved to forward the Energy Efficiency Project – Performance Contractor Selection to the full Board for consideration. Mrs. Snyder seconded the motion. Unanimously approved.

### **Information Items**

Mr. Finnemore indicated that he would be presenting the Utility Budget & Energy Savings Program report next month as the end-of-the year information will be available at that time.

Meeting adjourned at 5:55 P.M.

Stacy Schroeder Busby  
School Board Secretary



**KENOSHA UNIFIED SCHOOL BOARD**  
**AUDIT/BUDGET/FINANCE MEETING**  
Educational Support Center – Room 110  
August 13, 2013  
**MINUTES**

A meeting of the Kenosha Unified Audit/Budget/Finance Committee chaired by Mrs. Taube was called to order at 5:56 P.M. with the following Committee members present: Mr. Nuzzo, Mr. Bryan, Mr. Kent, Mr. Aceto, Ms. Dawson, Mr. Holdorf, and Mrs. Taube. Dr. Hancock was also present. Mrs. Marcich and Mr. Coleman were excused. Ms. Adams was absent.

**Approval of Minutes – July 9, 2013 Meeting**

Mr. Nuzzo moved to approve the minutes as contained in the agenda. Mr. Bryan seconded the motion. Unanimously approved.

**FY14 Preliminary Budget**

Mr. Tarik Hamdan, Interim Chief Financial Officer, introduced the FY14 Preliminary Budget and indicated that the budget assumptions highlighted in green have already been approved by the Board. He stressed the importance of the timing of approving the preliminary budget in order to allow for enough time to prepare for the annual meeting and for short term borrowing. He then presented the remaining preliminary budget assumptions and questions from Committee members were answered.

While answering questions from the Committee, Mr. Kristopher Keckler, Executive Director of Information & Accountability, noted that budget assumption #20 is a position which was not filled last year; however, it was posted and has been filled since then.

While answering questions from the Committee, Ms. Susan Valeri, Director of Special Education, noted that budget assumption #36 is in relation to the extended calendar for high school counselors and that they started on Monday.

Mrs. Sheronda Glass, Executive Director of Business, stressed the importance of the passing of a preliminary budget so that staffing for the upcoming school year can be finalized. She indicated that in the past few weeks new directives have been given in regards to class size which would have financial impact to the staffing aspect of the budget. She suggested that a special meeting be scheduled prior to the August 27, 2013, regular Board meeting to discuss the staffing portion of the preliminary budget. Ms. Stevens indicated that the directive given is for the class size ratio to be 25:1 with reasonable effort being made to avoid split grade classes entirely. However, if split grade classes are utilized at any school, the class size ratio should be no more than 20:1. If a school would like a waiver to the 20:1 requirement, the Board has discretion to make an exception. Dr. Floyd Williams, Assistant Superintendent of Elementary School Leadership, indicated that he currently has five schools that would like the Board to consider granting a waiver to the 20:1 split class requirement. He stated that he would forward the information pertaining to the requests this evening to the Board. Ms. Stevens indicated that once she receives the information, it will be determined if a meeting should be scheduled.

Mr. Nuzzo moved to forward the remaining FY14 preliminary budget assumptions to the full Board for consideration. Mr. Kent seconded the motion. Unanimously approved.

### **Renewal of Southeastern Wisconsin School Alliance Membership**

Dr. Hancock introduced the Renewal of the Southeastern Wisconsin School Alliance Membership and there were no questions from Committee members.

Mr. Kent moved forward the Renewal of the Southeastern Wisconsin School Alliance Membership to the full Board with the recommendation for approval of the attached resolution and membership in SWSA for the 2013-2014 fiscal year and of authorization of Board Officers and District Administration to execute any and all documents related to the renewal. Mr. Nuzzo seconded. Unanimously approved.

### **Information Items**

Mr. Hamdan presented the Cash and Investment Quarterly Report and there were no questions from Committee Members.

Mr. Hamdan presented the Travel/Conferences Analysis information and indicated that it was being provided per the request of Mr. Holdorf at last month's Committee meeting. Mr. Hamdan provided a budget-to-actual analysis of travel/conference expenses detailed by location and funding source. Questions from Committee members were answered by Administration.

Mr. Hamdan presented the Advertising Analysis and indicated that it was being provided per the request of Mr. Holdorf at last month's Committee meeting. He noted that the information provided in the agenda is pertaining to advertising from Fund 10 only. He indicated that the "I Am KUSD" campaign advertising was only partially funded through Fund 10 with the rest being funded out of Fund 80.

Mr. Hamdan presented the Independent Contractors Analysis and indicated that it was being provided per the request of Mr. Holdorf at last month's meeting. He indicated that the spreadsheet provided budget-to-actual information on independent contractors. He explained that the independent contractor object code is new; therefore, comparing previous years is skewed.

Mr. Hamdan presented the check register summary comparison of vendor payments greater than \$5,000 for fiscal year 12 to FY 13 and answered questions from Committee members.

Mrs. Taube noted that the vendor used for professional development expeditionary learning has increased by 50%. She requested the following information pertaining to expeditionary learning: Where is the District going in total expenditures for EL? Are there any projections as far as combining vendors, travel, and training? What is the per pupil costs? Dr. Savagli-Jarvis indicated she would provide that information at a later date.

Mr. Holdorf requested that information be providing indicating what services were provided by Delta Management Associates

### **Future Agenda Items**

There were no future agenda items noted.

Meeting adjourned at 7:33 P.M.

Stacy Schroeder Busby  
School Board Secretary



**KENOSHA UNIFIED SCHOOL BOARD**  
**JOINT AUDIT/BUDGET/FINANCE &**  
**PERSONNEL/POLICY MEETING**  
Educational Support Center – Room 110  
August 13, 2013  
**MINUTES**

A joint meeting of the Kenosha Unified Audit/Budget/Finance and Personnel/Policy Committees chaired by Mr. Bryan was called to order at 7:37 P.M. with the following Committee members present: Mr. Flood, Mrs. Snyder, Mr. Jacobs, Mr. Retzlaff, Mrs. Hamilton, Mrs. Morrison, Mr. Wamboldt, Mrs. Dahl, Mrs. Taube, Mr. Nuzzo, Mr. Kent, Mr. Aceto, Ms. Dawson, Mr. Holdorf, and Mr. Bryan. Dr. Hancock was also present. Mrs. Marcich and Mr. Coleman were excused. Ms. Adams and Ms. Morgan were absent.

**Approval of Minutes – July 9, 2013**

Mr. Nuzzo moved to approve the minutes as contained in the agenda. Mr. Jacobs seconded the motion. Unanimously approved.

**Policy 3420 - Purchasing**

Mr. Robert Hofer, Purchasing Agent, presented Policy/Rule 3420 – Purchasing. He indicated that the policy revisions were brought forward at the request of the School Board in an attempt to keep Board members better informed on contracted services being made and to be more transparent.

Discussion took place on whether or not the policy is too specific or if it needed to be more specific. Mr. Hofer noted that all contracts are centrally located and can be accessed and/or shared with and by Committee members if the desire is there. He also noted that the potential number of contracts that would be presented to the Board for approval over the amount of the \$25,000 could be in the hundreds. Ms. Stevens indicated that the approval process for contracts could be presented on the consent agenda as a single item which would save time but would also allow for items of concern and/or interest to be pulled and then discussed.

Mrs. Taube moved to amend the first sentence of C(2) of Rule 3420 to read, “All contracts and renewal of contracts in aggregate of \$25,000 in a fiscal year shall be approved by the School Board except in the event of an emergency and shall be based on three price quotations, whenever possible or advertised bids.” Mr. Flood seconded the motion. Motion passed. Mr. Aceto, Mr. Kent, and Mrs. Morrison dissenting.

**Future Agenda Items**

There were no future agenda items noted.

Meeting adjourned at 8:14 P.M.

Stacy Schroeder Busby  
School Board Secretary



**KENOSHA UNIFIED SCHOOL BOARD**  
**JOINT AUDIT/BUDGET/FINANCE AND**  
**CURRICULUM/PROGRAM MEETING**  
Educational Support Center – Room 110  
August 13, 2013  
**MINUTES**

A joint meeting of the Kenosha Unified Audit/Budget/Finance and Curriculum/Program Committees chaired by Mr. Flood was called to order at 8:32 P.M. with the following Committee members present: Mrs. Taube, Mr. Nuzzo, Mr. Bryan, Mr. Kent, Mr. Aceto, Mr. Coleman, Mrs. Dawson, Mr. Holdorf, Mrs. Coleman, Mrs. Karabetsos, Mrs. Santoro, Mrs. Renish, and Mr. Flood. Dr. Hancock was also present. Mrs. Marcich, Mrs. Anderson, Mrs. Daghfal, and Ms. Galli were excused. Ms. Adams and Mrs. Reed were absent..

**Approval of Minutes – July 9, 2013**

Mr. Bryan moved to approve the minutes as contained in the agenda. Mrs. Coleman seconded the motion. Unanimously approved.

**2013-2016 Professional Learning Plan**

Dr. Sue Savaglio-Jarvis, Assistant Superintendent of Teaching and Learning, distributed a copy of the 2013-2016 Professional Learning Plan. She noted that at the August 23, 2013, regular School Board meeting the first year (2013-2014) of the Professional Learning Plan was approved.

Ms. Jennifer Navarro, Coordinator of Organizational Training and Development; Mr. Paris Echoles, Coordinator of Student Engagement and Equity; and Mr. Che Kearby, Teacher at Indian Trail Academy and High School, gave a PowerPoint presentation which covered the following topics: Professional Learning, the Development Story, the Transformation Plan, Professional Learning Goals, the Professional Learning Focus Areas: 1) Common Core State Standards, 2) Culturally Proficient Classrooms, 3) SMART Goals, and 4) Professional Learning Communities, Budget, and Evaluation.

Mrs. Coleman requested that the Beyond Diversity training be made available to Board members. Dr. Savaglio-Jarvis indicated that the training opportunities will be sent to the Board.

Mrs. Coleman requested that in June of 2014, the Committee receive an update on SMART Goals for the various buildings, i.e. if the SMART Goals were met. Dr. Savaglio-Jarvis indicated that all SMART Goals can be located on the District's website and indicated that an update would be given.

Mr. Nuzzo moved to forward the 2013-2016 Professional Learning Plan to the full Board for approval. Mrs. Santoro seconded the motion. Unanimously approved.

**Future Agenda Items**

There were no future agenda items noted.

Meeting adjourned at 9:13 P.M.

Stacy Schroeder Busby  
School Board Secretary



**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 10 General Fund**

----- 2013 -----						----- 2012 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	15,683,728	15,683,728				16,809,985	16,809,985				
100 Operating Transfers In	0	0		0		0	0		0		0
200 Local revenues	77,667,217	77,071,918		595,299	99.23	80,036,086	80,127,839		-91,752	100.11	80,127,839
300 Interdistrict revenues	300,000	351,557		-51,557	117.19	300,000	337,666		-37,666	112.56	337,666
500 Intermediate revenues	32,500	25,950		6,550	79.85	59,500	60,065		-565	100.95	60,065
600 State aid	150,466,803	150,545,880		-79,077	100.05	144,524,036	144,534,847		-10,811	100.01	144,534,847
700 Federal aid	10,439,218	9,236,820		1,202,397	88.48	11,302,173	11,174,078		128,095	98.87	11,174,078
800 Debt proceeds	0	0		0		0	191,989		-191,989		191,989
900 Revenue adjustments	575,887	2,370,303		-1,794,415	411.59	101,669	368,510		-266,841	362.46	368,510
<b>Total Revenues</b>	<b>239,481,625</b>	<b>239,602,429</b>		<b>-120,804</b>	<b>100.05</b>	<b>236,323,464</b>	<b>236,794,994</b>		<b>-471,530</b>	<b>100.20</b>	<b>236,794,994</b>
----- 2013 -----						----- 2012 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	110,915,026	107,314,036	0	3,600,990	96.75	116,466,586	116,612,881	0	-146,295	100.13	116,612,881
200 Benefits	59,763,460	57,761,038	0	2,002,422	96.65	63,310,488	63,039,281		271,206	99.57	63,039,281
300 Purchased Services	19,225,971	17,468,737	0	1,757,234	90.86	18,366,656	16,479,618	905	1,886,133	89.73	16,479,618
400 Supplies	9,821,192	8,105,801	0	1,715,391	82.53	9,688,282	8,561,733	17,485	1,109,064	88.55	8,561,733
500 Capital Outlay	2,500,522	2,529,750	0	-29,229	101.17	2,346,937	2,208,243	1,320	137,374	94.15	2,208,243
600 Debt Services	450,093	636,843	0	-186,750	141.49	450,000	374,169		75,831	83.15	374,169
700 Insurance	2,326,707	1,342,151	0	984,556	57.68	1,326,707	1,334,928	0	-8,221	100.62	1,334,928
800 Operating Transfers Out	31,289,473	32,677,406		-1,387,933	104.44	30,759,834	27,136,588		3,623,245	88.22	27,136,588
900 Other objects	189,180	601,582	0	-412,401	317.99	1,838,797	2,173,809	0	-335,012	118.22	2,173,809
<b>Total Expenditures</b>	<b>236,481,625</b>	<b>228,437,345</b>	<b>0</b>	<b>8,044,279</b>	<b>96.60</b>	<b>244,554,287</b>	<b>237,921,251</b>	<b>19,710</b>	<b>6,613,326</b>	<b>97.30</b>	<b>237,921,251</b>
<b>Net Revenue/Expenses</b>	<b>3,000,000</b>	<b>11,165,083</b>				<b>-8,230,823</b>	<b>-1,126,257</b>				<b>-1,126,257</b>
<b>Fund Balance - Ending</b>	<b>18,683,728</b>	<b>26,848,811</b>				<b>8,579,163</b>	<b>15,683,728</b>				<b>15,683,728</b>

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 21 Special Revenue Trust**

-----2013-----					-----2012-----				
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	0	0			0	0			
200 Local revenues	0	0	0		0	0	0		0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>			<b>0</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>			<b>0</b>

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 25 Head Start**

----- 2013 -----					----- 2012 -----						
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	0	0				0	0				
700 Federal aid	1,956,394	1,736,967		219,427	88.78	1,968,420	1,800,201		168,219	91.45	1,800,201
Total Revenues	1,956,394	1,736,967		219,427	88.78	1,968,420	1,800,201		168,219	91.45	1,800,201
----- 2013 -----					----- 2012 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	944,729	880,040		64,688	93.15	893,487	822,771		70,716	92.09	822,771
200 Benefits	605,818	610,889		-5,072	100.84	671,131	602,153		68,978	89.72	602,153
300 Purchased Services	132,170	123,385	0	8,784	93.35	155,449	140,644	0	14,805	90.48	140,644
400 Supplies	94,529	80,170	0	14,359	84.81	70,686	70,633	0	53	99.93	70,633
500 Capital Outlay	177,667	41,000		136,667	23.08	177,667	164,000		13,667	92.31	164,000
900 Other objects	1,482	1,482	0	0	100.00	0	0		0		0
Total Expenditures	1,956,394	1,736,967	0	219,427	88.78	1,968,420	1,800,201	0	168,219	91.45	1,800,201
Net Revenue/Expenses	0	0				0	0				0
Fund Balance - Ending	0	0				0	0				0

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 27 Special Education**

----- 2013 -----						----- 2012 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	0	0				0	0				
100 Operating Transfers In	29,983,235	31,371,168	-1,387,933	104.63		29,292,741	26,362,325	2,930,416	90.00	26,362,325	
200 Local revenues	10,064	8,681	1,383	86.26		7,000	10,064	-3,064	143.77	10,064	
300 Interdistrict revenues	20,000	0	20,000	0.00		20,000	20,601	-601	103.01	20,601	
600 State aid	10,405,000	11,019,398	-614,398	105.90		10,555,000	10,535,821	19,179	99.82	10,535,821	
700 Federal aid	7,710,576	4,317,376	3,393,200	55.99		6,928,040	8,492,167	-1,564,127	122.58	8,492,167	
900 Revenue adjustments	0	0	0			0	0	0		0	
<b>Total Revenues</b>	<b>48,128,875</b>	<b>46,716,623</b>	<b>1,412,252</b>	<b>97.07</b>		<b>46,802,781</b>	<b>45,420,978</b>	<b>1,381,803</b>	<b>97.05</b>	<b>45,420,978</b>	
----- 2013 -----						----- 2012 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	27,124,930	26,352,529		772,401	97.15	25,858,619	25,448,012		410,607	98.41	25,448,012
200 Benefits	17,136,466	16,818,598		317,868	98.15	16,481,360	16,311,467		169,893	98.97	16,311,467
300 Purchased Services	3,158,312	3,280,623	0	-122,311	103.87	3,356,575	3,239,388	0	117,187	96.51	3,239,388
400 Supplies	574,796	256,548	0	318,248	44.63	1,059,136	374,580	2,767	681,788	35.63	374,580
500 Capital Outlay	8,500	8,248	0	252	97.03	47,091	47,531	0	-440	100.93	47,531
900 Other objects	125,871	78		125,793	0.06	0	0		0		0
<b>Total Expenditures</b>	<b>48,128,875</b>	<b>46,716,623</b>	<b>0</b>	<b>1,412,252</b>	<b>97.07</b>	<b>46,802,781</b>	<b>45,420,978</b>	<b>2,767</b>	<b>1,379,036</b>	<b>97.05</b>	<b>45,420,978</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>0</b>				<b>0</b>	<b>0</b>				<b>0</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>0</b>				<b>0</b>	<b>0</b>				<b>0</b>

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 30-39 Debt Services Fund**

----- 2013 -----					----- 2012 -----				
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	24,177	24,177			760,673	760,673			
100 Operating Transfers In	1,156,895	1,156,895	0	100.00	985,925	774,264	211,661	78.53	774,264
200 Local revenues	15,626,548	15,635,768	-9,220	100.06	14,631,273	14,634,375	-3,103	100.02	14,634,375
800 Debt proceeds	0	0	0		0	9,275,000	-9,275,000		9,275,000
900 Revenue adjustments	966,723	1,227,403	-260,679	126.97	1,517,678	7,249,136	-5,731,458	477.65	7,249,136
Total Revenues	17,750,166	18,020,066	-269,899	101.52	17,134,876	31,932,775	-14,797,899	186.36	31,932,775

  

----- 2013 -----					----- 2012 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
600 Debt Services	16,908,485	16,908,485		0	100.00	16,817,894	32,223,360		-15,405,466	191.60	32,223,360
900 Other objects	184,786	184,786		0	100.00	0	445,912		-445,912		445,912
Total Expenditures	17,093,271	17,093,271		0	100.00	16,817,894	32,669,272		-15,851,378	194.25	32,669,272
Net Revenue/Expenses	656,895	926,794				316,982	-736,497				-736,497
Fund Balance - Ending	681,072	950,971				1,077,655	24,177				24,177

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 40-49 Capital Project Fund**

----- 2013 -----					----- 2012 -----				
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	341,397	341,397			4,244,696	4,244,696			
100 Operating Transfers In	149,343	149,343	0	100.00	0	0	0		0
200 Local revenues	0	0	0		34,415	34,415	0	100.00	34,415
800 Debt proceeds	0	0	0		0	0	0		0
900 Revenue adjustments	184,786	184,786	0	100.00	0	445,912	-445,912		445,912
Total Revenues	334,130	334,130	0	100.00	34,415	480,327	-445,912	1,395.68	480,327

----- 2013 -----					----- 2012 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
300 Purchased Services	675,527	675,527	0	0	100.00	4,279,111	4,383,626	0	-104,515	102.44	4,383,626
Total Expenditures	675,527	675,527	0	0	100.00	4,279,111	4,383,626	0	-104,515	102.44	4,383,626
Net Revenue/Expenses	-341,397	-341,397				-4,244,696	-3,903,299				-3,903,299
Fund Balance - Ending	0	0				0	341,397				341,397

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 50 Food Service**

----- 2013 -----						----- 2012 -----						
Source		Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal		
	Fund Balance - Beginning	560,079	560,079			480,864	480,864					
200	Local revenues	2,834,551	2,652,744	181,807	93.59	2,857,631	3,099,592	-241,961	108.47	3,099,592		
600	State aid	142,370	140,005	2,365	98.34	142,370	134,928	7,442	94.77	134,928		
700	Federal aid	5,142,850	5,757,694	-614,844	111.96	5,054,136	5,575,097	-520,961	110.31	5,575,097		
Total Revenues		8,119,771	8,550,443	-430,672	105.30	8,054,137	8,809,617	-755,480	109.38	8,809,617		
----- 2013 -----						----- 2012 -----						
Object		Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100	Salaries	2,121,141	1,928,908		192,234	90.94	2,146,618	2,317,410		-170,793	107.96	2,317,410
200	Benefits	1,193,987	704,882		489,105	59.04	1,193,987	1,043,863		150,124	87.43	1,043,863
300	Purchased Services	213,097	112,396	0	100,701	52.74	213,097	117,245	0	95,853	55.02	117,245
400	Supplies	4,369,552	4,607,228	0	-237,676	105.44	4,278,441	4,989,429	0	-710,988	116.62	4,989,429
500	Capital Outlay	151,264	18,089	0	133,175	11.96	151,264	165,512	0	-14,248	109.42	165,512
900	Other objects	70,730	92,589		-21,859	130.90	70,730	96,944	0	-26,214	137.06	96,944
Total Expenditures		8,119,771	7,464,090	0	655,681	91.92	8,054,137	8,730,402	0	-676,265	108.40	8,730,402
Net Revenue/Expenses		0	1,086,353				0	79,215				79,215
Fund Balance - Ending		560,079	1,646,432				480,864	560,079				560,079

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 60 Student Activity Fund**

----- 2013 -----					----- 2012 -----						
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal		
Fund Balance - Beginning	0	0			0	0					
200 Local revenues	0	0	0		0	0	0		0		
Total Revenues	0	0	0		0	0	0		0		
----- 2013 -----					----- 2012 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	0		0		0	0		0		0
200 Benefits	0	0		0		0	0		0		0
300 Purchased Services	0	0		0		0	0	0	0		0
400 Supplies	0	0	0	0		0	0	1,614	-1,614		0
500 Capital Outlay	0	0		0		0	0		0		0
Total Expenditures	0	0	0	0		0	0	1,614	-1,614		0
Net Revenue/Expenses	0	0				0	0				0
Fund Balance - Ending	0	0				0	0				0



**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 70-79 Trust Funds**

----- 2013 -----						----- 2012 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	8,351,826	8,351,826				-20,643,299	-20,643,299				
200 Local revenues	4,398,798	13,709	4,385,089	0.31		4,682,760	32,406,180	-27,723,420	692.03	32,406,180	
900 Revenue adjustments	0	8,574,740	-8,574,740			0	2,370,122	-2,370,122		2,370,122	
<b>Total Revenues</b>	<b>4,398,798</b>	<b>8,588,450</b>	<b>-4,189,652</b>	<b>195.25</b>		<b>4,682,760</b>	<b>34,776,302</b>	<b>-30,093,542</b>	<b>742.65</b>	<b>34,776,302</b>	
----- 2013 -----						----- 2012 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
200 Benefits	3,370,000	0	0	3,370,000	0.00	3,370,000	3,130,609		239,391	92.90	3,130,609
300 Purchased Services	310,000	14,914	0	295,086	4.81	310,000	2,644,705	0	-2,334,705	853.13	2,644,705
400 Supplies	0	0		0		0	1,377		-1,377		1,377
600 Debt Services	0	0		0		0	6,000		-6,000		6,000
900 Other objects	0	8,134,626		-8,134,626		0	15		-15		15
<b>Total Expenditures</b>	<b>3,680,000</b>	<b>8,149,540</b>	<b>0</b>	<b>-4,469,540</b>	<b>221.45</b>	<b>3,680,000</b>	<b>5,782,706</b>	<b>0</b>	<b>-2,102,706</b>	<b>157.14</b>	<b>5,782,706</b>
<b>Net Revenue/Expenses</b>	<b>718,798</b>	<b>438,910</b>				<b>1,002,760</b>	<b>28,993,596</b>				<b>28,993,596</b>
<b>Fund Balance - Ending</b>	<b>9,070,624</b>	<b>8,790,735</b>				<b>-19,640,539</b>	<b>8,350,297</b>				<b>8,350,297</b>

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 81 Recreation Services Program**

----- 2013 -----					----- 2012 -----						
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	241,277	241,277				257,109	257,109				
200 Local revenues	428,000	426,470		1,530	99.64	452,419	418,098		34,321	92.41	418,098
Total Revenues	428,000	426,470		1,530	99.64	452,419	418,098		34,321	92.41	418,098
----- 2013 -----					----- 2012 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	291,773	246,246		45,527	84.40	323,925	257,717		66,208	79.56	257,717
200 Benefits	141,719	135,991		5,728	95.96	137,621	126,534		11,087	91.94	126,534
300 Purchased Services	45,400	36,895	0	8,505	81.27	48,700	32,212	0	16,488	66.14	32,212
400 Supplies	15,300	9,388	0	5,912	61.36	19,900	9,341	200	10,359	47.94	9,341
500 Capital Outlay	7,000	3,870	0	3,130	55.29	17,800	5,295	0	12,505	29.75	5,295
900 Other objects	4,000	2,628	0	1,372	65.70	4,000	2,831	0	1,169	70.78	2,831
Total Expenditures	505,192	435,018	0	70,174	86.11	551,946	433,930	200	117,816	78.65	433,930
Net Revenue/Expenses	-77,192	-8,548				-99,527	-15,832				-15,832
Fund Balance - Ending	164,085	232,729				157,582	241,277				241,277

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 82 Athletic Venues**

----- 2013 -----						----- 2012 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	7,999	7,999				7,630	7,630				
200 Local revenues	29,125	32,452		-3,327	111.42	29,125	25,014		4,111	85.88	25,014
<b>Total Revenues</b>	<b>29,125</b>	<b>32,452</b>		<b>-3,327</b>	<b>111.42</b>	<b>29,125</b>	<b>25,014</b>		<b>4,111</b>	<b>85.88</b>	<b>25,014</b>
----- 2013 -----						----- 2012 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	10,000	15,326		-5,326	153.26	10,000	14,383		-4,383	143.83	14,383
200 Benefits	0	2,384		-2,384		0	2,131		-2,131		2,131
300 Purchased Services	10,000	18,624	0	-8,624	186.24	10,000	5,747		4,253	57.47	5,747
400 Supplies	2,148	0		2,148	0.00	2,148	2,384		-236	110.97	2,384
500 Capital Outlay	0	0		0		0	0		0		0
<b>Total Expenditures</b>	<b>22,148</b>	<b>36,334</b>	<b>0</b>	<b>-14,186</b>	<b>164.05</b>	<b>22,148</b>	<b>24,645</b>		<b>-2,497</b>	<b>111.27</b>	<b>24,645</b>
<b>Net Revenue/Expenses</b>	<b>6,977</b>	<b>-3,882</b>				<b>6,977</b>	<b>369</b>				<b>369</b>
<b>Fund Balance - Ending</b>	<b>14,976</b>	<b>4,117</b>				<b>14,607</b>	<b>7,999</b>				<b>7,999</b>

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 83 Community Services Program**

----- 2013 -----						----- 2012 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	-6,293	-6,293				68,391	68,391				
200 Local revenues	1,680,267	1,685,342	-5,075	100.30		1,628,421	1,629,861	-1,440	100.09	1,629,861	
900 Revenue adjustments	0	230	-230			0	0	0		0	
<b>Total Revenues</b>	<b>1,680,267</b>	<b>1,685,572</b>	<b>-5,305</b>	<b>100.32</b>		<b>1,628,421</b>	<b>1,629,861</b>	<b>-1,440</b>	<b>100.09</b>	<b>1,629,861</b>	
----- 2013 -----						----- 2012 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	96,372	99,519		-3,147	103.27	508,805	426,556		82,249	83.83	426,556
200 Benefits	20,101	21,718		-1,617	108.05	212,603	165,679		46,924	77.93	165,679
300 Purchased Services	284,291	281,998	0	2,293	99.19	325,890	307,380	60	18,450	94.34	307,380
400 Supplies	21,768	25,789	0	-4,022	118.48	57,870	45,485	41	12,344	78.67	45,485
500 Capital Outlay	742,019	0		742,019	0.00	761,019	759,446	0	1,573	99.79	759,446
900 Other objects	602	767		-165	127.43	0	0		0		0
<b>Total Expenditures</b>	<b>1,165,152</b>	<b>429,791</b>	<b>0</b>	<b>735,361</b>	<b>36.89</b>	<b>1,866,187</b>	<b>1,704,546</b>	<b>101</b>	<b>161,540</b>	<b>91.34</b>	<b>1,704,546</b>
<b>Net Revenue/Expenses</b>	<b>515,115</b>	<b>1,255,782</b>				<b>-237,766</b>	<b>-74,684</b>				<b>-74,684</b>
<b>Fund Balance - Ending</b>	<b>508,822</b>	<b>1,249,488</b>				<b>-169,375</b>	<b>-6,293</b>				<b>-6,293</b>

**Budget to Actual Comparison Report by Fund Groups****2012 - 2013 Fund Summary Budget**

For the Period Ended 6/30/2013

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**Fund 85 CLC After School Program**

----- 2013 -----					----- 2012 -----						
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal		
Fund Balance - Beginning	34,756	34,756			324,563	324,563					
200 Local revenues	0	55,464	-55,464		0	34,418	-34,418		34,418		
500 Intermediate revenues	0	31,934	-31,934		0	55,157	-55,157		55,157		
Total Revenues	0	87,398	-87,398		0	89,576	-89,576		89,576		
----- 2013 -----					----- 2012 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	0		0		0	146,449		-146,449		146,449
200 Benefits	0	72		-72		0	18,769		-18,769		18,769
300 Purchased Services	0	43,738		-43,738		0	182,756		-182,756		182,756
400 Supplies	0	0		0		0	31,409		-31,409		31,409
Total Expenditures	0	43,810		-43,810		0	379,383		-379,383		379,383
Net Revenue/Expenses	0	43,588				0	-289,807				-289,807
Fund Balance - Ending	34,756	78,344				324,563	34,756				34,756

Kenosha Unified School District No 1  
**Budget to Actual Comparison Report**  
 2012 - 2013 District Summary Budget  
 For the Period Ended 6/30/2013

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**All Funds**

----- 2013 -----						----- 2012 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	25,238,945	25,238,945				2,310,612	2,310,612				
100 Operating Transfers In	31,289,473	32,677,406		-1,387,933	104.44	30,278,666	27,136,588		3,142,077	89.62	27,136,588
200 Local revenues	102,674,570	97,582,548		5,092,021	95.04	104,359,130	132,419,858		-28,060,727	126.89	132,419,858
300 Interdistrict revenues	320,000	351,557		-31,557	109.86	320,000	358,267		-38,267	111.96	358,267
500 Intermediate revenues	32,500	57,885		-25,385	178.11	59,500	115,223		-55,723	193.65	115,223
600 State aid	161,014,173	161,705,283		-691,110	100.43	155,221,406	155,205,596		15,810	99.99	155,205,596
700 Federal aid	25,249,038	21,048,858		4,200,180	83.36	25,252,769	27,041,543		-1,788,774	107.08	27,041,543
800 Debt proceeds	0	0		0		0	9,466,989		-9,466,989		9,466,989
900 Revenue adjustments	1,727,397	12,357,462		-10,630,065	715.38	1,619,347	10,433,680		-8,814,333	644.31	10,433,680
<b>Total Revenues</b>	<b>322,307,151</b>	<b>325,780,999</b>		<b>-3,473,849</b>	<b>101.08</b>	<b>317,110,818</b>	<b>362,177,744</b>		<b>-45,066,926</b>	<b>114.21</b>	<b>362,177,744</b>
----- 2013 -----						----- 2012 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	141,503,971	136,836,604	0	4,667,367	96.70	146,208,040	146,046,180	0	161,860	99.89	146,046,180
200 Benefits	82,231,550	76,055,572	0	6,175,979	92.49	85,377,191	84,440,487		936,704	98.90	84,440,487
300 Purchased Services	24,054,768	22,056,837	0	1,997,931	91.69	27,065,478	27,533,321	965	-468,808	101.73	27,533,321
400 Supplies	14,899,285	13,084,924	0	1,814,361	87.82	15,176,463	14,086,369	22,108	1,067,986	92.96	14,086,369
500 Capital Outlay	3,586,971	2,600,956	0	986,015	72.51	3,501,778	3,350,026	1,320	150,432	95.70	3,350,026
600 Debt Services	17,358,577	17,545,327	0	-186,750	101.08	17,267,894	32,603,529		-15,335,635	188.81	32,603,529
700 Insurance	2,326,707	1,342,151	0	984,556	57.68	1,326,707	1,334,928	0	-8,221	100.62	1,334,928
800 Operating Transfers Out	31,289,473	32,677,406		-1,387,933	104.44	30,759,834	27,136,588		3,623,245	88.22	27,136,588
900 Other objects	576,651	9,018,538	0	-8,441,886	1,563.95	1,913,527	2,719,511	0	-805,984	142.12	2,719,511
<b>Total Expenditures</b>	<b>317,827,954</b>	<b>311,218,315</b>	<b>0</b>	<b>6,609,639</b>	<b>97.92</b>	<b>328,596,911</b>	<b>339,250,940</b>	<b>24,393</b>	<b>-10,678,422</b>	<b>103.25</b>	<b>339,250,940</b>
<b>Net Revenue/Expenses</b>	<b>4,479,196</b>	<b>14,562,684</b>				<b>-11,486,093</b>	<b>22,926,804</b>				<b>22,926,804</b>
<b>Fund Balance - Ending</b>	<b>29,718,141</b>	<b>39,801,628</b>				<b>-9,175,481</b>	<b>25,237,416</b>				<b>25,237,416</b>

<div>NOTICE OF ANNUAL MEETING OF DISTRICT ELECTORS</div> <div>KENOSHA UNIFIED SCHOOL DISTRICT NO.1</div> <div>TO: Electors of the Kenosha Unified School District No.1</div> <div>PLEASE TAKE NOTICE that the annual meeting of Kenosha Unified School District No.1 for the transaction of school business and the approval of the tax levy for the 2013-2014 school year will be held on Thursday September 12, 2013. It will be held in the Auditorium at Mahone Middle School, 6900 60th Street, Kenosha, Wisconsin. The annual meeting will begin immediately following a special meeting of the School Board to be held on the same evening at 7:00 P.M. for the purpose of the presentation and public hearing on the District's proposed budget for 2013-2014. The agenda for the annual meeting will be to elect a chairperson, adopt rules of order and the agenda, establish salaries and reimbursement of expenses for School Board members, approve the 2013-2014 tax levy, and establish the date for the 2014-2015 annual meeting.</div> <div>BY ORDER OF THE SCHOOL BOARD</div> <div>Kyle Flood, School Board Clerk</div>			
<div>KENOSHA UNIFIED SCHOOL DISTRICT NO. 1</div> <div>2013-2014 PROPOSED BUDGET PUBLICATION</div>			
GENERAL FUND (FUND 10)	Audited 2011-2012	Unaudited 2012-2013	Proposed 2013-2014
Beginning Fund Balance	16,809,985	17,090,004	26,848,811
Ending Fund Balance	15,683,728 <sup>(1)</sup>	26,848,811	26,848,811
REVENUES AND OTHER FINANCING SOURCES			
Operating Transfer-In (Source 100)	0	0	0
Local Sources (Source 200)	80,127,839	77,071,918	79,125,147
Inter-district Payments (Source 300 & 400)	337,666	351,557	350,000
Intermediate Sources (Source 500)	60,065	25,950	10,000
State Sources (Source 600)	144,534,847	150,545,880	150,421,138
Federal Sources (Source 700)	11,174,078	9,236,820	9,639,048
All Other Sources (Source 800 & 900)	560,499	2,370,303	667,336
TOTAL REVENUES & OTHER FINANCING SOURCES	236,794,994	239,602,429	240,212,669
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100000)	130,249,157	118,928,648	130,004,505
Support Services (Function 200000)	78,828,485	74,175,854	78,315,953
Non-Program Transactions (Function 400000)	28,843,608	35,332,843	31,892,210
TOTAL EXPENDITURES & OTHER FINANCING USES	237,921,251	228,437,345	240,212,668
SPECIAL PROJECTS FUND (FUND 20)	Audited 2011-2012	Unaudited 2012-2013	Proposed 2013-2014
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	47,221,179	48,453,590	48,756,400
EXPENDITURES & OTHER FINANCING USES	47,221,179	48,453,590	48,756,400
DEBT SERVICE FUND (FUND 30)	Audited 2011-2012	Unaudited 2012-2013	Proposed 2013-2014
Beginning Fund Balance	760,673	24,177	950,971
Ending Fund Balance	24,177	950,971	1,544,521
REVENUES & OTHER FINANCING SOURCES	31,932,775	18,020,066	24,792,451
EXPENDITURES & OTHER FINANCING USES	32,669,272	17,093,271	24,198,901
CAPITAL PROJECTS FUND (FUND 40)	Audited 2011-2012	Unaudited 2012-2013	Proposed 2013-2014
Beginning Fund Balance	4,244,695	341,397	0
Ending Fund Balance	341,397	0	10,019,000
REVENUES & OTHER FINANCING SOURCES	480,327	334,130	16,695,000
EXPENDITURES & OTHER FINANCING USES	4,383,626	675,527	6,676,000
FOOD SERVICE FUND (50)	Audited 2011-2012	Unaudited 2012-2013	Proposed 2013-2014
Beginning Fund Balance	480,864	560,079	1,646,432
Ending Fund Balance	560,079	1,646,432	1,646,432
REVENUES & OTHER FINANCING SOURCES	8,809,617	8,550,443	8,500,000
EXPENDITURES & OTHER FINANCING USES	8,730,402	7,464,090	8,500,000
COMMUNITY SERVICES FUND (FUND 80)	Audited 2011-2012	Unaudited 2012-2013	Proposed 2013-2014
Beginning Fund Balance	657,693	277,738	1,564,679
Ending Fund Balance	277,738	1,564,679	1,564,679
REVENUES & OTHER FINANCING SOURCES	2,162,549	2,231,892	1,500,000
EXPENDITURES & OTHER FINANCING USES	2,542,504	944,952	1,500,000
TOTAL EXPENDITURES AND OTHER FINANCING USES			
ALL FUNDS	Audited 2011-2012	Unaudited 2012-2013	Proposed 2013-2014
GROSS TOTAL EXPENDITURES - ALL FUNDS	333,468,234	303,068,775	329,843,969
Interfund Transfers (Source 100) - ALL FUNDS	30,498,836	27,136,588	30,607,711
Refinancing Expenditures (Fund 30)	9,500,000	9,275,000	6,575,000
NET TOTAL EXPENDITURES - ALL FUNDS	293,469,398	266,657,187	292,661,258
PERCENTAGE CHANGE FROM PRIOR YEAR	-8.70%	-9.14%	9.75%
PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2011-2012	Unaudited 2012-2013	Proposed 2013-2014
General Fund	77,070,827	74,748,494	77,054,564
Referendum Debt Service Fund	12,071,466	12,740,424	12,043,773
Non-Referendum Debt Service Fund	2,554,521	2,886,123	3,853,284
Capital Expansion Fund	0	0	0
Community Service Fund	1,981,240	2,050,267	1,500,000
TOTAL SCHOOL LEVY	93,678,054	92,425,308	94,451,621 <sup>(2)</sup>
PERCENTAGE INCREASE FROM PRIOR YEAR	-1.04%	-1.34%	2.19%
<div><sup>(1)</sup> The General Fund ending fund balance for the 2011-2012 fiscal year will be restated as part of the 2013 audit. It is anticipated that such restatement will revise the ending fund balance to \$17,090,004.</div> <div><sup>(2)</sup> Preliminary Estimate</div> <div>Note: Subtotals contain calculated fields and formulas which may result in rounded values</div>			

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# MOODY'S

## INVESTORS SERVICE

### New Issue: Moody's assigns A1 to Kenosha USD, WI's \$23.3M GO Bonds Series 2013; outlook stable

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Global Credit Research - 22 Aug 2013

KENOSHA UNIFIED SCHOOL DISTRICT 1, WI  
Public K-12 School Districts  
WI

#### Moody's Rating

ISSUE	RATING
General Obligation Corporate Purpose Bonds, Series 2013	A1
Sale Amount	\$23,300,000
Expected Sale Date	08/27/13
Rating Description	General Obligation

#### Moody's Outlook

##### Opinion

NEW YORK, August 22, 2013 –Moody's Investors Service has assigned an A1 rating to Kenosha Unified School District 1's (WI) \$23.3 million General Obligation Corporate Purpose Bonds, Series 2013. Moody's maintains an A1 rating on the district's outstanding long-term general obligation debt. Post-sale, the district will have \$123.3 million of long term general obligation debt outstanding, of which \$104.3 million is rated by Moody's. The outlook is stable.

#### SUMMARY RATINGS RATIONALE

The bonds are secured by the district's general obligation pledge and proceeds will be used to pay for energy efficiency and operational savings projects throughout the district. The district's A1 rating is based on its sizeable tax base with multiple years of declines; challenged financial operations that have recently stabilized; and manageable debt burden. The rating also reflects the somewhat recent settlement of litigation related to high risk investments purchased by the district's Other Post-Employment Benefits (OPEB) Trust, and the district's decision to tie its moral obligation pledge to the performance of these investments. While the district's moral obligation liability was moderate relative to the district's operations and available reserves, the recent settlement eliminates the uncertainty regarding the district's responsibility for the liability. As a result of the recent settlement, the district has been entirely and permanently released from its moral obligation to its OPEB Trust. Additionally, the district has received its share of a settlement payment, and will receive additional settlement proceeds backed by a letter of credit and supplemental payment pledge upon the resolution of further outstanding litigation related to its collateralized debt obligation (CDO) transaction.

The stable outlook reflects recent actions by the district that have resulted in strong, though not yet audited, surplus operations for fiscal 2013 and expected balanced operations going forward.

#### STRENGTHS

- Sizeable tax base with above average resident income indices
- Stated focus of new management team to rebuild reserves
- Resolution of sizeable moral obligation to the district's OPEB trust

#### CHALLENGES

- Tax base valuation declines since 2010

- Fiscal 2012 audit reflects a narrow General Fund balance that equals just 6.1% of revenues

#### DETAILED CREDIT DISCUSSION

#### NARROW GENERAL FUND RESERVES AS OF FISCAL 2012; ESTIMATES FOR FISCAL 2013 SHOW STRONG SURPLUS OPERATIONS

The district's finances are expected to improve given strong estimated results for fiscal 2013 and the commitment of management to regain stability in its operations going forward. Historically, the district's operations have been adequate, and it held a General Fund balance in fiscal 2010 of \$23.6 million, or a suitable 9.9% of revenues. However, the district experienced a sizeable operating deficit in fiscal 2011 of \$6.8 million, which reduced General Fund reserves to \$16.8 million, or a narrow 6.2% of revenues. The district primarily attributes the deficit to a combination of inaccurate budgeting for personnel expenditures, unfunded benefit accruals and higher than expected substitute teaching costs.

For fiscal 2012, the district originally projected a General Fund operating deficit of \$33 million as a result of declines in state aid and growing personnel costs. The district was able to balance its budget through expenditure reductions, including layoffs. However, following the issuance of layoff notices in May of 2011 and receipt of enrollment counts and final state aid allotments, the district revised its fiscal 2012 General Fund projections and adopted an imbalanced fiscal 2012 budget that projected a year-end General Fund balance of \$8.6 million, or a narrow 3.6% of revenues. In response to the budgetary imbalance, district management identified approximately \$3 million in additional expenditure reductions in areas such as supplies and services and by holding certain positions vacant. The district also achieved savings of approximately \$400,000 due to employee benefit concessions. Based on the further expenditure reductions put into place, the district's fiscal 2012 audited results reflected a \$1.1 million operating deficit that brought General Fund balance to \$15.7 million, or a still narrow 6.1% of revenues. Officials note that the fiscal 2013 audit will incorporate a positive \$1.4 million restatement of the fiscal 2012 year end fund balance due to an accounting adjustment. As such, the General Fund balance actually grew by \$300,000 in fiscal 2012 to \$16.0 million, or 6.3% of revenues.

For fiscal 2013, the district added a number of significant expenditure reductions and operational changes in its budget. The reductions included a variety of scheduling changes, layoffs and suspension of capital projects. The district's budget added \$3 million of General Fund reserves in order to restore a portion of previously spent down reserves. Favorably, estimated results for fiscal 2013 show that the district increased its General Fund balance by a significant 9.8 million to \$26.9 million, or a satisfactory estimated 10.5% of revenues. In addition to adding the \$3 million to reserves as budgeted, it generated further surpluses via positive variances in utilities and unemployment costs as well as discretionary expenditures. The district also instituted for fiscal 2013 the practice of conservatively budgeting for the 100% return of personnel currently on leave and realized a sizeable \$3.5 million surplus in this area due to leave extensions and/or terminations

All district labor contracts expired at the end of fiscal 2013, and district employees are now required to contribute to pensions and health care premiums per the state's Act 10 legislation. While the district will realize significant savings from Act 10, officials plan to use these savings to restore certain previously reduced positions. The district has budgeted for balanced operations, though management notes that conservative assumptions for personnel costs and state aid may lead to more favorable results. State aid constituted a sizeable 61% of General Fund revenues in fiscal 2012 and following several years of either constrained or reduced per pupil revenue limits, the state has set fiscal 2014 aid increases at \$75 per pupil with an additional one time \$75 per pupil that is outside revenue limits. New union contracts are currently under development. The state allows negotiations only on wages, with wage increases limited to an inflation factor, which favorably limits the district's exposure to future personnel cost inflation.

#### DISTRICT ENTIRELY RELEASED FROM MORAL OBLIGATION RELATED TO OPEB TRUST CDO TRANSACTION; SETTLEMENT CALLS FOR FURTHER PAYMENT TO DISTRICT

In 2006, the district's Other Post-Employment Benefits (OPEB) Trust issued \$28.4 million in asset-backed notes, purchased by Depfa Bank (Long term bank deposits rated Baa3/stable outlook), in order to finance its investment in a synthetic CDO. Concurrently, in a Moral Obligation Agreement, the district covenanted to pay to the Indenture Trustee, subject to appropriation, such amount as necessary to cure deficiency in the Trust's asset ratio (defined by the value of the investment as compared to the outstanding principal amount on the asset-backed notes). Earnings on the investment were expected to be sufficient to pay the interest on the asset-backed notes and surplus revenues would be used to fund the district's OPEB liability. However, as market conditions deteriorated, particularly affecting structured investments, the market value of the investment dropped. In early 2008, the

Indenture Trustee requested the district step up to its moral obligation as the asset ratio had fallen below 101%. The district did not act to restore the deficiency which triggered a technical event of default. On March 9th, 2010, the majority note holder at the time (Depfa) accelerated payment under the terms of the Indenture by sending notice declaring the principal and any interest due immediately. Depfa seized the indentured cash in the Trust, totaling over \$600,000, and neither the district nor the Kenosha Unified School District Post Employment Benefits Trust fulfilled Depfa's demand.

Per the Moral Obligation Agreement between the district and the Trust, the district's Director of Business Services was to include the deficient Trust amount in the subsequent budget, and the amount was then subject to appropriation. The amount of the obligation in fiscal 2011 was approximately \$27.6 million (the amount of the asset-backed notes less the amount already seized by Depfa), an amount equal to 10.2% of the district's fiscal 2011 operating budget. The Board did not appropriate the amount in its final budget. In September of 2011, the district received notification that the current owner of the notes, Stifel Financial, would not enforce the moral obligation for a period of at least one year. Stifel, who was the defendant in the district's recent settlement agreement, wrote down the value of the notes to zero upon their acquisition from Depfa in August of 2011. Additionally, the district received \$6.3 million as its pro rata share of a settlement between another defendant in the district's litigation, Royal Bank of Canada (RBC; Long-term rated Aa3/stable outlook) and the Securities and Exchange Commission (SEC) related to the CDO investment of the district's OPEB trust. The district used the RBC proceeds to retire a portion of its outstanding state trust fund loan at the end of fiscal year 2012.

In March of 2012, the district reached a partial settlement agreement with Stifel, in which the district was entirely and permanently released from its moral obligation to the OPEB Trust. Additionally, the settlement called for immediate payment from Stifel to the district (and the four other districts involved in the litigation) of \$13 million. Net of legal fees, the district's pro rata share of the payment was \$210,000, which was used to repay a portion of its state trust fund loan at the end of fiscal year 2012. The partial settlement agreement also calls for the five school districts to receive a minimum payment of \$9.5 million upon the resolution of a complaint between the SEC and Stifel. Per the partial settlement agreement between the districts and Stifel, the \$9.5 million payment is backed by a letter of credit. Regardless of the terms of the resolution between Stifel and the SEC, the districts will receive a minimum of \$9.5 million. Finally, the partial settlement agreement between the districts and Stifel calls for a minimum payment of \$11 million from Stifel to the districts upon the resolution of legal action between the districts and Stifel against RBC. Kenosha Unified School District's aggregate share from both additional payments will be \$3.5 million, which, upon receipt, the district will use to repay the state trust fund loan.

On April 23, 2012, Stifel joined the five districts in filing an amended complaint against RBC; RBC has since filed a countersuit against the parties. The outcome of both lawsuits is pending.

#### SIZEABLE TAX BASE EXPECTED TO REMAIN STABLE IN NEAR TERM WITH FAVORABLE POTENTIAL FOR LONG-TERM GROWTH

Despite recent declines, the district's large tax base is expected to regain stability in the mid-term, as the district benefits from a favorable location and has ongoing new development. The district encompasses the City of Kenosha (Aa2/stable outlook), the Village of Pleasant Prairie (Aa2/stable outlook) and the Town of Somers (Baa1), and benefits from its position between the converging Milwaukee (Aa2/stable outlook) and Chicago (A3/negative outlook) MSAs. The relatively low cost of land, particularly when contrasted with the Chicago MSA, well positions the district for long-run growth. Reflecting the national economic downturn and declining market values of residential properties, the district's sizeable tax base declined in 2010 (5.5%), 2011 (5.0%) and 2012 (5.6%) to a full value of \$8.7 billion. Preliminary figures for 2013 reflect another 3% tax base decline in 2013.

In 2010, a Chrysler engine plant in Kenosha closed, resulting in a loss of approximately 500 jobs. District management believes that the employment impact of the plant closure has been fully absorbed by the local economy. Officials note an uptick in corporate expansions and new development in recent months, with particularly strong development in Pleasant Prairie driven by ongoing population growth. Residential income indices track near state and national levels, with median family income from 2006 to 2010 at 97% and 100% of state and national benchmarks, respectively. At 8.5% in June 2013, the unemployment rate in Kenosha County (Aa2) tracks slightly above the national rate of 7.8%, and further above the state rate of 7.0% for the same time period. District population in the 2010 census increased by 10.7% from 2000 to 127,931. At 22,639 in fiscal 2013, district enrollment has declined modestly in recent years. Management expects similar enrollment trends to continue.

#### AVERAGE DEBT BURDEN EXPECTED TO REMAIN MANAGEABLE

At 1.4% of full value (5.3% overall) the district's debt burden is expected to remain manageable due a lack of future

borrowing plans. With 68.7% retired in ten years, principal amortization is average. As part of the district's OPEB Trust CDO investment, the district issued \$9.5 million of Taxable Note Anticipation Notes (TNAN) which matured in 2011. The district took out the TNANs with a ten year state trust fund loan in June of 2011, and paid down a portion of the loan with the net settlement proceeds received in 2011. The district will also receive \$3.5 million as part of its recent settlement agreement. While the receipt of the \$3.5 million is guaranteed by the recent settlement, the timing of this receipt is contingent upon further legal settlement, and thus, uncertain. The district intends to pay down the remaining state trust fund loan balance upon receipt of the additional settlement proceeds. The district has \$36.0 million of short-term cash flow notes outstanding. Management expects to issue up to \$43 million of short term cash flow notes at the end of September. The district has no other plans to issue debt, noting a lack of significant capital needs. All of the district's debt is fixed rate, and the district is not a party to any interest rate swap agreements.

The district's exposure to the state multi-employer pension plan, the Wisconsin Retirement System (WRS) is expected to remain manageable. The district's contribution to WRS in fiscal 2010 totaled \$6.7 million, which consisted solely of the employer portion of contributions to the system. The district has historically made its required contributions to WRS. Moody's adjusted net pension liability (ANPL) for the district, under our methodology for adjusting reported pension data, was \$208.1 million for fiscal 2010, or 0.83 times operating revenues, inclusive of the General Fund and Debt Service Fund. This compares favorably to approximately 1.0 times on average for local governments. Moody's ANPL reflects certain adjustments we make to improve comparability of reported pension liabilities. The adjustments are not intended replace the district's reported contribution information, but to improve comparability with other rated entities. We determined the district's share of liability for WRS in proportion to its contributions to the plan and covered payroll.

#### Outlook

The stable outlook reflects recent actions by the district that have resulted in strong, though not yet audited, surplus operations for fiscal 2013 and expected balanced operations going forward.

#### WHAT COULD CHANGE THE RATING - UP

- Restoration of balanced operations and increased reserve and liquidity levels
- Strengthening of residential income indices and local economic expansion

#### WHAT COULD CHANGE THE RATING DOWN:

- Operating deficits leading to further deterioration of General Fund reserves
- Substantial tax base deterioration combined with enrollment declines and weakening of the district's residential income indices

#### KEY STATISTICS

2010 Census population: 127,931 (10.7% increase since 2000)

2013 Enrollment: 22,639

2012 Full valuation: \$8.7 billion (2.8% average annual decline since 2007)

Full value per capita: \$67,296

2006 - 2010 Per capita income: \$25,133 (94% of state / 92% of nation)

2006 - 2010 Median family income: \$62,687 (97% of state / 100% of nation)

FY 2012 General Fund balance: \$15.7 million (6.1% of revenues)

Direct debt burden: 1.4% (5.3% overall)

Payout (10 years): 68.7%

Long-term general obligation debt outstanding: \$123.3 million (\$104.3 million rated by Moody's) million

Short-term cash flow notes outstanding: \$36.0 million (due September 19, 2013)

## PRINCIPAL METHODOLOGY

The principal methodology used in this rating was General Obligation Bonds Issued by US Local Governments published in April 2013. Please see the Credit Policy page on [www.moodys.com](http://www.moodys.com) for a copy of this methodology.

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INVESTORS SERVICE

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