



Monthly School Board Standing Committee Meetings

November 1, 2016

5:30 P.M. Audit/Budget/Finance

6:00 P.M. Joint Audit/Budget/Finance & Personnel/Policy

7:00 P.M. Personnel/Policy

7:05 P.M. Curriculum/Program

8:05 P.M. Planning/Facilities/Equipment

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

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I. AUDIT/BUDGET/FINANCE - 5:30 P.M.

A. Approval of Minutes - October 11, 2016	4
B. Information Items	
1. Other Post-Employment Benefits Actuarial Study	5
2. Monthly Financial Statements	30
3. Summary of Grant Activity	47
4. Cash and Investment Quarterly Report	48
C. Future Agenda Items	
1. Monthly Financial Statements - December	
2. 2015-16 Financial Audit Report - December	
3. 2016-17 Adopted Budget Book - December	
D. Adjournment	

**II. JOINT AUDIT/BUDGET/FINANCE & PERSONNEL/POLICY - 6:00 P.M.
OR IMMEDIATELY FOLLOWING CONCLUSION OF PRECEDING
MEETING**

A. Approval of Minutes - October 11, 2016	49
B. Information Items	
1. Strategic Directions Planning Overview - Teams 1 & 2	50
C. Future Agenda Items	
1. Strategic Direction Planning Overview - Teams 3, 4 & 5 - December/January	
D. Adjournment	

**III. PERSONNEL/POLICY - 7:00 P.M. OR IMMEDIATELY FOLLOWING
CONCLUSION OF PRECEDING MEETING**

A. Approval of Minutes - October 11, 2016 Personnel/Policy and October 11, 2016 Joint Personnel/Policy and Curriculum/Program	59
B. Information Items	
1. None	

C. Future Agenda Items

1. None

D. Adjournment

IV. **CURRICULUM/PROGRAM - 7:05 P.M. OR IMMEDIATELY FOLLOWING
CONCLUSION OF PRECEDING MEETING**

- A. Approval of Minutes - October 11, 2016 Joint Personnel/Policy and Curriculum/Program and October 11, 2016 Curriculum/Program 63

B. Information Items

1. ALiCE Lesson Plan Feedback 66

C. Future Agenda Items

1. Summer School Report - December
2. Building Lifelong Trust - January
3. Gifted and Talented Report - January

D. Adjournment

V. **PLANNING/FACILITIES/EQUIPMENT - 8:05 P.M. OR IMMEDIATELY
FOLLOWING CONCLUSION OF PRECEDING MEETING**

- A. Approval of Minutes - October 11, 2016 69

B. Information Items

1. Traffic/Parking Roosevelt Elementary School 71
2. Capital Project Update 74
3. Utility & Energy Savings Program Report 82

C. Future Agenda Items

1. Capital Project Update - January
2. Utility & Energy Savings Program Report - January

D. Adjournment

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.



KENOSHA UNIFIED SCHOOL BOARD
AUDIT/BUDGET/FINANCE MEETING
Educational Support Center – Room 110
October 11, 2016
MINUTES

A meeting of the Kenosha Unified Audit/Budget/Finance Committee chaired by Mr. Wade was called to order at 6:15 P.M. with the following committee members present: Mr. Aceto, Mrs. Dawson, Mr. Holdorf, Mr. Balk, Mr. Potineni, and Mr. Wade. Dr. Savaglio-Jarvis was also present. Mr. Kunich, Ms. Stevens, Mr. Battle, and Mr. Kent were excused and Mr. Leipski was absent.

Mr. Wade welcomed Mr. Nicholas Balk and Mr. Rohit Potineni, newly appointed student members, to the Committee.

Approval of Minutes – August 9, 2016 Audit/Budget/Finance

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

Informational Items

Mr. Tarik Hamdan, Chief Financial Officer, presented the Monthly Financial Statements. He explained that the statements are through August 31 with little activity due to the lack of 10 month employee payroll and health/dental activity during the summer. He noted that October 15 is the date that the final equalization aid number is provided which will help the District determine the tax levy amount.

Future Agenda Items

Mr. Hamdan indicated that the Monthly Financial Statements and OPEB Study Information Report would be presented in November and the 2015-2016 Financial Audit Report and 2016-2017 Adopted Budget Book would be presented in December.

Mr. Holdorf moved to adjourn the meeting. Mrs. Dawson seconded the motion. Unanimously approved.

Meeting adjourned at 6:19 P.M.

Stacy Schroeder Busby
School Board Secretary

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Kenosha Unified School District No. 1
Kenosha, Wisconsin

November 1, 2016
Audit/Budget/Finance Standing Committee

Other Post-Employment Benefits Actuarial Study

Organizations may offer benefits to their employees that are earned during their years of service, but are not due until after their employment ends through retirement. These benefits, other than pensions, are referred to as other post-employment benefits (OPEB). Kenosha Unified School District offers benefits such as health insurance and dental insurance for eligible employees from the date of retirement until age 65 or Medicare eligibility.

In 2004, the Governmental Accounting Standards Board (GASB) established Statement 45 to provide more complete and reliable financial reporting regarding OPEB. This accounting rule had been in place for private sector companies for many years; however public entities were not previously required to report these long term obligations.

An actuarial valuation under GASB 45 must be performed for plans with a total membership of 200 or more at least biennially. In order to comply with this requirement, KUSD administration requested that Milliman, Inc. prepare an updated report.

Attached is the new actuarial valuation report as of July 1, 2016. The report shows a significant reduction in total liabilities as compared to the last report just two years ago. Most of the reductions can be attributed to changes in the medical plan and the fact that future retirees will now pay a larger portion of the total premium (up to 12%). Administration has invited a representative from Milliman, Inc. to answer any questions and address the assumptions that were used.

Administrative Recommendation

Administration recommends that the Audit/Budget/Finance Committee reviews the OPEB Actuarial Report and forward the report to the full School Board.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Tarik Hamdan
Chief Financial Officer



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August 16, 2016

Mr. Tarik Hamdan
Kenosha Unified School District
3600 52nd Street
Kenosha, Wisconsin 53144

Re: Revised Retiree Medical Expense and Liability Calculations Under GASB Statements 45

Dear Mr. Hamdan:

Enclosed is our revised report which presents the results of our calculations under Statement No. 45 of the Governmental Accounting Standards Board, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions," for the Kenosha Unified School District's Medical Benefit Program. The report includes the results for the 2015-2016 and 2016-2017 fiscal years. The report was revised to reflect the Fund Balance as of July 1, 2015 and July 1, 2016 as well as the actual contributions made in the 2015-2016 fiscal year.

The GASB 45 accounting standard does not require that these benefits be pre-funded. Consequently, the Annual Required Contribution shown in the enclosed report does not need to be paid. However, this cost and the cumulative deficiency (if the full cost is not paid) will be disclosed on the District's financial statements.

Also note that GASB has adopted new accounting standards (GASB 75 will replace GASB 45) for fiscal years beginning after June 15, 2017. These new accounting standards will have a significant impact on the Balance Sheet Liability that is reported in the Financial Statements.

If you have any questions regarding this report, please feel free to call me at 262.796.3339.

Sincerely,

A handwritten signature in black ink that reads "Tim Bleick".

Timothy S. Bleick, FSA, EA, MAAA
Principal and Consulting Actuary

TSB/cl

Enclosure



KENOSHA UNIFIED SCHOOL DISTRICT

Actuarial Valuation of GASB 45 Benefits
as of July 1, 2016

REVISED

Prepared by:

Timothy S. Bleick, FSA, EA, MAAA
Principal and Consulting Actuary

Steven G. Hanson, ASA, MAAA
Associate Actuary

August 16, 2016

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

Table of Contents

Certification Letter

I.	Introduction and Purpose	1
II.	Cost Projection Results	2
III.	Methodology	5
IV.	Actuarial Cost Method	6
V.	Actuarial Assumptions	7
VI.	Data	10
VII.	Plan Provisions	11
VIII.	Glossary	13
Appendix A: Rate Tables		15
Appendix B: Individual Group Exhibits		19



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August 16, 2016

Kenosha Unified School District
3600 52nd Street
Kenosha, WI 53144

Attn: Mr. Tarik Hamdan

Re: Revised Actuarial Valuation of GASB 43/45 Benefits for the Kenosha Unified School District

Ladies and Gentlemen:

Pursuant to your request, we have completed a revised actuarial determination of the benefit cost and funded status relating to the future retiree medical and other OPEB benefits of the Kenosha Unified School District as of July 1, 2016. The results of our calculations are set forth in the following report, as are the actuarial assumptions and methods on which our calculations have been made. Our determinations reflect the procedures and methods as prescribed in Statement No. 45 of the Governmental Accounting Standards Board, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions."

Actuarial computations under Statement No. 45 are for purposes of fulfilling certain employer accounting requirements. The calculations reported herein have been made on a basis consistent with our understanding of the Statements. Determinations for purposes other than meeting the plan or employer financial accounting requirements of the Statements may differ significantly from the results reported herein.

In preparing this report, we have relied without audit on the employee data, plan provisions, and the value of the plan assets and other plan financial information as provided by your office. If any of this information as summarized in this report is inaccurate or incomplete, the results shown could be materially affected and this report may need to be revised. We note that the data this year reflects modifications made by the employer since the last valuation that was made. We have used this modified data in our calculations.

Milliman's work is prepared solely for the internal business use of the District and the Plan's Trustees. Milliman's work may not be provided to third parties without Milliman's prior written consent. Milliman does not intend to benefit or create a legal duty to any third party recipient of its work product. Milliman's consent to release its work product to any third party may be conditioned on the third party signing a Release, subject to the following exception:

The District may provide a copy of Milliman's work, in its entirety, to the District's professional service advisors who are subject to a duty of confidentiality and who agree to not use Milliman's work for any purpose other than to benefit the Plan.

The consultants who worked on this assignment are retirement and health actuaries. Milliman's advice is not intended to be a substitute for qualified legal or accounting counsel.

The estimated impact of the Patient Protection and Affordable Care Act (ACA) regarding the excise tax on high cost health plans has been reflected in the projections, including recent changes passed into law on December 18, 2015. Future potential changes under the ACA have not been reflected in this analysis as the specific impact cannot be determined at this time.

August 16, 2016

Page 2

On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, this report is complete and accurate and has been prepared in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the applicable Actuarial Standards of Practice.

This report and its use are subject to the terms of our Consulting Services Agreement with the Kenosha Unified School District dated July 28, 2006.

We further certify that, in our opinion, each actuarial assumption, method and technique used is reasonable taking into account the experience of the Plan and reasonable expectations. Nevertheless, the emerging liabilities and costs of the plan will vary from those presented in this report to the extent that actual experience differs from that projected by the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of future measurements.

We, Timothy S. Bleick and Steven G. Hanson, are actuaries for Milliman, Inc. We are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein. This report uses the expertise of Milliman healthcare and retirement actuaries. Steven G. Hanson is responsible for the work related to the current expected healthcare benefit costs and trend rates. Timothy S. Bleick is responsible for projecting the current costs into future years using the valuation assumptions and methodology and then calculating the accounting costs and liabilities reported herein.

Respectfully submitted,



Timothy S. Bleick, FSA, EA, MAAA
Principal and Consulting Actuary



Steven G. Hanson, ASA, MAAA
Associate Actuary

TSB/SGH/cl

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

I. INTRODUCTION AND PURPOSE

Milliman, Inc. prepared this report at the request of the Kenosha Unified School District's management to estimate the cost of the Kenosha Unified School District's current retiree health benefit program. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. The report should only be used in its entirety to assure complete understanding of the estimates and the methodology and assumptions underlying the estimates.

In preparing this report, we relied on the overall employee census and benefit information provided by the Kenosha Unified School District. We checked the information for reasonableness, but we did not audit the information. To the extent that any of this data or information is incorrect, the results of this report may need to be revised.

A number of assumptions have been made in projecting retiree health costs that should be reviewed prior to interpreting the results shown in this report. These assumptions and methodology are described in this report. The projections in this report are estimates and, as such, the Kenosha Unified School District's actual liability will vary from these estimates. The actual liability will not be known until such time that all eligibility is exhausted and all benefits are paid. The projections and assumptions should be updated as actual costs under this program develop.

This material assumes that the reader is familiar with the Kenosha Unified School District's post-employment benefit programs, their benefits, eligibility, administration and other factors. The material was prepared solely to provide assistance to the Kenosha Unified School District in reviewing the impact of the GASB Statement on the District's financial statements. It may not be appropriate for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. This material should only be reviewed in its entirety.

Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

II. COST PROJECTION RESULTS

The actuarial balance sheet is a demonstration of the basic actuarial equation that the actuarial present value of total projected benefits to be paid to the active, retired, and vested terminated participants must equal the assets on hand plus the actuarial present value of future contributions to be received. Accordingly, the status of the plan in balance sheet form as of July 1, 2015 and July 1, 2016 is shown below:

TABLE 1

	<u>July 1, 2015</u>	<u>July 1, 2016</u>
I. Actuarial Present Value of Total Projected Benefits		
2,129 Active Participants	\$182,610,726	\$188,089,048
361 Retired Participants	<u>29,982,380</u>	<u>24,425,871</u>
Grand Total Actuarial Present Value of Total Projected Benefits	\$212,593,106	\$212,514,919
II. Assets and Future Employer Contributions		
Assets	\$ 14,416,445*	\$ 17,346,553*
Unfunded Actuarial Accrued Liability	98,718,658	99,752,681
Present Value of Future Normal Costs (including the current year)	<u>99,458,003</u>	<u>95,415,685</u>
Total Assets and Future Employer Contributions	\$212,593,106	\$212,514,919

* Net position for GASB 45 per School District.

Liabilities and contributions shown in this report are computed using the Unit Credit Method of funding. The objective under this method is to expense each participant's benefit under the plan as they accrue. At the time the Funding Method is introduced, there will be a liability which represents the contributions which would have been accumulated if this method of funding had always been used. The difference between this liability and the assets (if any) is the unfunded liability, which is typically funded over a chosen period in accordance with an amortization schedule. These calculations as of 2015-2016 and 2016-2017 are shown below:

TABLE 2

	<u>2015-2016</u>	<u>2016-2017</u>
A. <u>Employer Normal Costs</u> (Unit Credit Actuarial Cost Method)		
(1) Current Year Normal Cost – July 1	\$ 6,821,417	\$ 7,026,059
(2) Assumed Interest to the End of the Year	<u>204,642</u>	<u>210,782</u>
(3) Current Year Normal Cost – June 30: [(1) + (2)]	\$ 7,026,059	\$ 7,236,841
B. <u>Determination of Current Year Amortization Payment</u>		
(1) Unfunded Actuarial Liability (see Table 1)	\$98,718,658	\$99,752,681
(2) Amortization Period	30 years	30 years
(3) Level Dollar Amortization Factor	20.1885	20.1885
(4) Amortization Amount – July 1: [(1) / (3)]	4,889,846	4,941,065
(5) Assumed Interest to the End of the Year	<u>146,695</u>	<u>148,232</u>
(6) Amortization Amount – June 30: [(4) + (5)]	\$ 5,036,541	\$ 5,089,297

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

DISCLOSURES

TABLE 3

Fiscal Year-End	<u>06/30/2016</u>	<u>06/30/2017</u> ***	
I. Determination of Annual Required Contribution			
(1) Discount Rate at Beginning of Fiscal Year	3.00%	3.00%	
(2) Normal Cost for Benefits Attributable to Service in the Year	\$7,026,059	\$7,236,841	
(3) Amortization of Unfunded Actuarial Accrued Liability	<u>5,036,541</u>	<u>5,089,297</u>	
(4) Annual Required Contribution (ARC): (2) + (3)	\$12,062,600	\$12,326,138	
II. Net OPEB Obligation			
(1) Annual Required Contribution	\$12,062,600	\$12,326,138	
(2) Interest on Net OPEB Obligation	2,350,548	2,299,657	
(3) Adjustment to Annual Required Contribution*	<u>(3,881,002)</u>	<u>(3,796,975)</u>	
(4) Annual OPEB Cost (Expense)	10,532,146	10,828,820	
(5) Contributions Made	<u>(12,228,534)</u>	<u>(6,675,000)**</u>	
(6) Increase in Net OPEB Obligation	(1,696,388)	4,153,820**	
(7) Net OPEB Obligation – Beginning of Year	78,351,613	76,655,225	
(8) Net OPEB Obligation – End of Year	\$76,655,225	\$80,809,045**	
III. OPEB History			
<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
06/30/14	\$11,568,764	88.89%	\$78,232,978
06/30/15	11,789,450	87.30%	78,351,613
06/30/16	10,532,146	116.11%	76,655,225
06/30/17	10,828,820	61.64%**	80,809,045**

* To offset, approximately, the amortization of the net experience losses (or gains) from past contribution deficiencies (or excess contributions) in relation to the ARC.

** We have assumed that the employer will contribute roughly the "pay-as-you-go" costs in this illustration for the fiscal year ending in 2017. Actual contributions were used for the fiscal year ending in 2016. Pay-as-you-go costs should be total claim payments paid by the employer on behalf of retirees net of payments received from retirees. If contributions in addition to the "pay-as-you-go" costs are deposited, they will need to be added here and the net OPEB obligation at the end of the year will need to be revised.

*** If a significant plan change or a significant change in the covered population occurs, these numbers will need to be revised.

Funded Status and Funding Progress. As of July 1, 2016, the most recent actuarial valuation date, the plan is 14.81% funded. The actuarial accrued liability for benefit is \$117,099,234, and the actuarial value of assets is \$17,346,553, resulting in an unfunded actuarial accrued liability (UAAL) of \$99,752,681.

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

REQUIRED SUPPLEMENTARY INFORMATION

TABLE 4

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) – Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
07/01/12	8,114,486	170,442,147	162,327,661	4.76%	\$124.7M	130.2%
07/01/14	11,445,151	124,794,538	113,349,387	9.17%	\$144.6M	78.4%
07/01/16	17,346,553	117,099,234	99,752,681	14.81%	TBD	TBD

TABLE 5

Implicit Rate Subsidy

	District's Portion of Retiree Premium	Implicit Rate Subsidy	Grand Total
July 1, 2016 Actuarial Present Value of Projected Benefits	\$121,040,403	\$91,474,516	\$212,514,919
July 1, 2016 Normal Cost	3,926,609	3,099,450	7,026,059
July 1, 2016 AAL	67,198,746	49,900,488	117,099,234

TABLE 6

Cash Flow Projections, the Annual Undiscounted Cost of GASB 45 Benefits Current Retiree Plus Current Active Employees

Year	AST	Carpenter	Teacher	Secretary	Service	ESP	MISC	INT	Total
2016-17	\$440,000	\$23,000	\$4,778,000	\$321,000	\$643,000	\$464,000	\$5,000	\$1,000	\$6,675,000
2017-18	418,000	9,000	4,248,000	335,000	676,000	427,000	16,000	2,000	6,131,000
2018-19	353,000	15,000	4,005,000	379,000	745,000	470,000	26,000	4,000	5,997,000
2019-20	306,000	8,000	3,853,000	484,000	746,000	483,000	29,000	7,000	5,916,000
2020-21	308,000	12,000	3,836,000	500,000	777,000	540,000	48,000	1,000	6,022,000
2021-22	364,000	19,000	4,083,000	447,000	852,000	485,000	62,000	3,000	6,315,000
2022-23	381,000	28,000	4,402,000	395,000	869,000	462,000	65,000	5,000	6,607,000
2023-24	335,000	14,000	4,592,000	380,000	843,000	545,000	68,000	8,000	6,785,000
2024-25	269,000	21,000	4,764,000	378,000	786,000	617,000	98,000	12,000	6,945,000
2025-26	361,000	30,000	5,063,000	332,000	683,000	562,000	136,000	17,000	7,184,000

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

III. METHODOLOGY

Our general methodology to calculate the net present value consisted of the following steps:

1. Estimate the number of current active employees that will be employed at the Kenosha Unified School District each year after July 1, 2016 until all current employees are either retired or no longer employed by the Kenosha Unified School District.
2. Project the number of retired participants that will be alive each year after July 1, 2016 until all participants are presumed to have exhausted their benefit eligibility.
3. Project the net retiree medical costs (and net administrative expenses) per participant for each year and for each age category using the July 1, 2016 estimated claim costs as a starting point and increasing the claims costs each year by the assumed annual rates of medical inflation.
4. Estimate the total net claim costs for each year as follows: (2) x (3)
5. Determine the total present value of the net claim costs by discounting (4) for each year back to July 1, 2016 at the assumed discount rate.

We calculated the liability estimates using actuarial assumptions summarized in Section V. We prepared assumptions as to claim costs, premium rates, annual trends in the utilization and cost of medical care, participation rates, termination rates, retirement rates, disability rates, and mortality based on information provided by the Kenosha Unified School District, and our judgment.

We based our calculations on the detailed census data provided. This data provided the age and gender for retirees and actives. We assumed spouses are the same age as the participants.

This material assumes that the reader is familiar with the Kenosha Unified School District's post-employment benefit programs, their benefits, eligibility, administration and other factors. The material was prepared solely to provide assistance to the Kenosha Unified School District in reviewing the impact of the GASB Statement on the District's financial statements. It may not be appropriate for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. This material should only be reviewed in its entirety.

Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

IV. ACTUARIAL COST METHOD

Unit Credit Actuarial Cost Method

The actuarial cost method determines, in a systematic way, the incidence of plan sponsor contributions required to provide plan benefits. It also determines how actuarial gains and losses are recognized in retiree medical costs. These gains and losses result from the difference between the actual experience under the plan and the experience by the actuarial assumptions.

The cost of the Plan is derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

Actuarial liabilities and comparative costs shown in this Report were computed using the **Unit Credit Actuarial Cost Method**, which recognized the following cost components:

1. **The Normal Cost** is the Actuarial Present Value of benefits accruing during the valuation year. For purposes of this valuation, we have accrued costs through full eligibility age for benefits provided.
2. **The Actuarial Accrued Liability** is the Actuarial Present Value of benefits accrued as of the valuation date.
3. **The Actuarial Value of Assets** are equal to the Net Position on the valuation date plus due and accrued contributions allowed under GASB 45.
4. **The Unfunded Actuarial Accrued Liability** is amortized over 30 years from the valuation date on an open basis in level dollar payments.

This material assumes that the reader is familiar with the Kenosha Unified School District's post-employment benefit programs, their benefits, eligibility, administration and other factors. The material was prepared solely to provide assistance to the Kenosha Unified School District in reviewing the impact of the GASB Statement on the District's financial statements. It may not be appropriate for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. This material should only be reviewed in its entirety.

Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

V. ACTUARIAL ASSUMPTIONS

The following actuarial assumptions were used in the development of the Kenosha Unified School District retiree health cost projections. Where consistent with the terms of the plan, actuarial assumptions have utilized the assumptions for the Wisconsin Retirement System (WRS) as provided in the December 31, 2015 Actuarial Valuation reports. These assumptions were adopted by the Employee Trust Funds Board in connection with a study of experience during 2012-2014. In our opinion, these assumptions are reasonable for the intended purposes of the report. For a summary of the prior WRS assumptions used in the prior valuation, see our July 1, 2014 valuation report dated August 4, 2014. Assumptions regarding participant elections are based on recent experience and on our estimates of future experience.

1. **Interest Discount Rate:** 3.00% compounded annually.

2. **Mortality:***

Pre-Retirement: This assumption applies to death while in service. Rates are based on the Wisconsin 2012 Mortality table (multiplied by 50% for males and females) as the base table and project future improvements with MP-2015 generational improvement scale (multiplied by 50%), as adopted by the Board in connection with the 2012-2014 Experience Study performed by the actuary for the Wisconsin Retirement System.

Post-Retirement: This assumption applies to death of participants after retirement. Rates are based on the Wisconsin 2012 Mortality Table as the base table and project future improvements with MP-2015 generational improvement scale (multiplied by 50%), as adopted by the Board in connection with the 2012-2014 Experience Study performed by the actuary for the Wisconsin Retirement System.

Post-Disability: This assumption applies to death after disablement. Rates are based on the 2012-2014 Experience Study performed by the actuary for the Wisconsin Retirement System (multiplied by 50% for males and females and set forward one year for males).

* Sample rates of base mortality tables are shown in Appendix A.

3. **Employee Turnover/Withdrawal:** Ten-year select and ultimate rates of WRS for Public Schools for all employees. Separate rates for males and females. Ultimate rates after the tenth year are shown in the rate table in Appendix A. Select rates are as follows:

Year	Public School Employee Male Rate	Public School Employee Female Rate
First	18.3%	16.0%
Second	11.0	10.8
Third	7.8	7.7
Fourth	5.9	5.8
Fifth	4.9	5.0
Sixth	3.6	4.3
Seventh	3.2	3.8
Eighth	2.6	3.4
Ninth	2.6	2.8
Tenth	2.4	2.5

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

4. **Disablement:** WRS disability rates for Public Schools for all employees. Separate rates for males and females. Rates shown in the rate table in Appendix A.
5. **Retirement:** WRS retirement rates for Public Schools all employees. Separate rates for male and females. Rates shown in the rate table in Appendix A.
6. **Percentage of Retirees Participating In Retiree Medical Coverage:**
Future retirees: 100% of current employees are expected to participate in the Kenosha Unified School District's retiree health insurance plan.
Current retirees: Actual retiree participation.
7. **Percentage of Retirees Electing Family Coverage:**
Future retirees: 20% of current employees assumed to elect family coverage into retirement for medical coverage. 90% of current employees assumed to elect family coverage into retirement for dental coverage.
Current retirees: Actual family coverage election.
8. **Age Difference of Active Employees and Spouses:** Spouses same age as participants.
9. **Annual Medical and Dental Trend Rate Assumptions:** Medical inflation was based on the "Getzen" model published by the Society of Actuaries for purposes of evaluating long term medical trend. Under the Patient Protection and Affordable Care Act of 2010, a federal excise tax will apply for high cost health plans beginning in 2020. A margin to reflect the impact of the excise tax in future years is reflected in the assumed trend. The following tables show the trend rates used in this valuation.

Year(s)	Annual Medical Trend Rate	Annual Dental Trend Rate
2016-2017	7.10%	5.00%
2017-2018	7.30	5.00
2018-2019	7.00	5.00
2019-2020	7.00	5.00
2020-2021	6.00	5.00
2030-2031	5.60	5.00
2040-2041	5.60	5.00
2050-2051	5.10	5.00
2060-2061	5.00	5.00
2070-2071	4.40	4.40
Ultimate (2074)	4.10	4.10

10. **Expected Monthly 2016-2017 Medical and Dental Costs Per Retiree:** We developed estimates of monthly 2016-2017 medical and dental costs per retiree by age based on the District's current premiums, adjusted for demographic differences between retirees and all participants (actives and retirees combined).

Medical

Age	Male		Female	
	Single	Family	Single	Family
55	\$1,049	\$2,232	\$1,161	\$2,232
60	1,360	2,748	1,367	2,748
64	1,722	3,321	1,578	3,321

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

Dental

Age	Male		Female	
	Single	Family	Single	Family
55	\$48	\$101	\$51	\$101
60	53	110	55	110
64	57	116	57	117

11. **Changes in Assumptions Since Prior Valuation:** The demographic assumptions have been updated based upon the most recent WRS experience study. The estimated annual claim costs were changed to reflect anticipated experience pursuant to a review of the medical provisions and recent experience. The medical trend rates were changed to reflect anticipated experience under the most recent Getzen model application. The overall impact of the new assumptions is a decrease in the benefit obligations.
12. **Rationale for Significant Assumptions:** With any valuation of future benefits, assumptions of anticipated future events are required. If actual events differ from the assumptions made, the actual cost of the plan will vary as well. The following assumptions should be reviewed for appropriateness.

Discount Rate:	The discount rate is based upon the expected return of assets set aside in the trust, if any, to pay plan benefits and investments from the general account of the entity.
Demographic Assumptions:	Kenosha Unified School District participates in the Wisconsin Retirement System. The actuary for the system updates assumptions triennially based upon plan experience.
Medical Trend:	We are using medical inflation assumptions based on the "Long Term Healthcare Costs Trend Resource Model" created for the Society of Actuaries by Professor Thomas E. Getzen of Temple University. This model reflects the most current academic research regarding future healthcare cost trends.
Expected Medical Costs:	Relative cost factors were developed from the Milliman Health Cost Guidelines. Based on the carrier premium rates and relative age cost factors assumptions, we developed age adjusted "per member per month" (PMPM) costs for 2016-17.
Participant Rate and Spouse Election:	We have based the rate on recent experience in the plan.

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

VI. DATA

1. **Monthly 2016-2017 Retiree Premiums:** The premium rates valued are shown in the following table.

Medical Plan	Single	Family
\$750/\$1,500	\$880.64	\$1,975.62
\$500/\$1,000	\$911.24	\$2,044.26
\$250/\$500	\$954.08	\$2,140.44

2. **Participant Data:** We relied on the following medical plan participant data as of June 16, 2016. We assumed no material change in participant data between June 16, 2016 and July 1, 2016.

	Participant Count	Average Age	Average Service
Active Employees	2,129	45.6	11.6
Retirees (Medical)	361	61.8	

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

VII. PLAN PROVISIONS

Eligibility Requirements and Benefits

Eligibility requirements and benefits by District employee group are as follows:

CERTIFIED TEACHERS

Eligibility:

Dental benefits. Any retiree who was working more than half-time and has attained age 62 and 15 years of service.

All other benefits. Any retiree who was working more than half-time and has attained age 55 and 15 years of service.

Retiree Health Benefits:

District pays 100% of the health insurance premium for single or family coverage for employees retiring at age 62 or older but before age 65. District pays 100% of the health insurance premium for single coverage for employees retiring prior to age 62. District portion is 88% for retirements after September 1, 2014. The health benefits coverage will terminate when the retiree attains age 65.

Retiree Dental Benefits:

District pays 90% of the dental insurance premium for family coverage. The dental benefits coverage will terminate when the retiree attains age 65.

Retiree Long Term Care Benefits:

Plan terminated at June 30, 2016 for all current and future retirees.

SERVICE EMPLOYEES

Eligibility:

Any retiree who was working full-time and has attained age 55 and 15 years of service.

Retiree Health Benefits:

District pays 98.3% of the health insurance premium for single coverage. District portion is 88% for retirements after September 1, 2014. The health benefits coverage will terminate when the retiree attains age 65.

CARPENTERS AND PAINTERS

Eligibility:

Any retiree who was working full-time and has attained age 57 and 15 years of service.

Retiree Health Benefits:

District pays 98% of the health insurance premium for single coverage. District portion is 88% for retirements after September 1, 2014. The health benefits coverage will terminate when the retiree attains age 65.

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

SECRETARIES

Eligibility:	Any retiree who was working full-time and has attained age 57 and 15 years of service.
Retiree Health Benefits:	District pays 98.3% of the health insurance premium for single coverage. District portion is 90% for retirements after September 1, 2014. The health benefits coverage will terminate when the retiree attains age 65.

EDUCATIONAL ASSISTANTS

Eligibility:	Any retiree who was working full-time and has attained age 57 and 15 years of service.
Retiree Health Benefits:	District pays 100% of the health insurance premium for single coverage. The health benefits coverage will terminate when the retiree attains age 65.

ADMINISTRATORS, SUPERVISORS AND TECHNICAL EMPLOYEES

Eligibility:	Any retiree who was working full-time and has attained age 55 and 15 years of service.
Retiree Health Benefits:	District pays 88% for retirements after September 1, 2014. District paid up to 100% for retirements before September 1, 2014.
Retiree Dental Benefits:	District pays 90% of the dental insurance premium for family coverage. The health benefits coverage will terminate at age 65 for employees retiring with less than 20 years of service, at age 66 for employees retiring with 20 or more years of service but less than 25 years of service, and at age 67 for employees retiring with more than 25 years of service. No coverage for Retirees after July 1, 2011.
Retiree Life Insurance Benefits:	District pays a life insurance amount of 200% of the employee's compensation in the year before retirement if less than 66 years old, 150% of their salary if 66 years old, and 100% of their salary if 67 years old or older. No coverage for Retirees after July 1, 2011.

MISCELLANEOUS AND INTERPRETERS

Eligibility:	Any retiree who was working full-time and has attained age 55.
Retiree Health Benefits:	Retiree pays 100% of the health insurance premium. The health benefits coverage will terminate when the retiree attains age 65.

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

VIII. GLOSSARY

The following is an explanation of many of the terms referenced by the Statement of the Governmental Accounting Standards Board, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions".

1. **Actuarial Cost Method.** This is a procedure for determining the Actuarial Present Value of Benefits and allocating it to time periods to produce the Actuarial Accrued Liability and the Normal Cost. The Statement assumes a closed group of employees and other participants unless otherwise stated; that is, no new entrants are assumed. Six methods are permitted – Unit Credit, Entry Age Normal, Attained Age, Aggregate, Frozen Entry Age, and Frozen Attained Age.
2. **Actuarial Accrued Liability.** This is the portion of the Actuarial Present Value of Benefits attributable to periods prior to the valuation date by the Actuarial Cost Method (i.e., that portion not provided by future Normal Costs).
3. **Actuarial Present Value of Benefits.** This is the value, as of the applicable date, of future payments for benefits and expenses under the Plan, where each payment is:
 - (a) Multiplied by the probability of the event occurring on which the payment is conditioned, such as the probability of survival, death, disability, termination of employment, etc.; and
 - (b) Discounted at the assumed discount rate.
4. **Actuarial Value of Assets.** This is the value of cash, investments and other property belonging to the Plan, as used by the actuary for the purpose of an Actuarial Valuation.
5. **Amortization Payment.** This is the amount of the contribution required to pay interest on and to amortize over a given period the Unfunded Actuarial Accrued Liability or the Unfunded Frozen Actuarial Accrued Liability. A closed amortization period is a specific number of years counted from one date and reducing to zero with the passage of time; an open amortization period is one that begins again or is recalculated at each actuarial valuation date.
6. **Annual Required Contribution ("ARC").** This is the employer's periodic required contribution to a defined benefit OPEB plan, calculated in accordance with the set of requirements for calculating actuarially determined OPEB information included in financial reports.
7. **Attribution Period.** The period of an employee's service to which the expected postretirement benefit obligation for that employee is assigned. The beginning of the attribution period is the employee's date of hire. The end of the attribution period is the full retirement eligibility date. For disability retirement, the end of the attribution period is the date of disability.
8. **Benefit Payments.** The monetary or in-kind benefits or benefit coverage to which participants may be entitled under a post employment benefit plan, including health care benefits and life insurance not provided through a pension plan.
9. **Funding Excess.** This is the excess of the Actuarial Value of Assets over the actuarial accrued liability.

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

10. **Normal Cost.** This is the portion of the Actuarial Present Value of Benefits allocated to a valuation year by the Actuarial Cost Method.
11. **Net OPEB obligation.** This is the cumulative difference since the effective date of this statement between annual OPEB cost and the employer's contributions to the plan, including the OPEB liability (asset) at transition, if any, and excluding (a) short-term differences and (b) unpaid contributions that have been converted to OPEB-related debt.
12. **Other Postemployment Benefits ("OPEB").** This refers to postemployment benefits other than pension benefits, including healthcare benefits regardless of the type of plan that provides them, and all other postemployment benefits provided separately from a pension plan, excluding benefits defined as termination benefits or offers.
13. **Return on Plan Assets.** This is the actual investment return on plan assets during the fiscal year.
14. **Substantive Plan.** The terms of the postretirement benefit plan as understood by an employer that provides postretirement benefits and the employees who render services in exchange for those benefits. The substantive plan is the basis for the accounting for the plan.
15. **Unfunded Actuarial Accrued Liability.** This is the excess of the actuarial accrued liability over the Actuarial Value of Assets.

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

APPENDIX A: RATE TABLES

Public School

Separations from active status expressed as number of occurrences per 10,000:

Age	Withdrawal		Early Retirement		Normal Retirement*		Death		Disability	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
25	N/A	N/A	0	0	0	0	2	1	1	1
26	N/A	N/A	0	0	0	0	2	1	1	1
27	N/A	N/A	0	0	0	0	2	1	1	1
28	N/A	N/A	0	0	0	0	2	1	1	1
29	N/A	N/A	0	0	0	0	2	1	1	1
30	130	190	0	0	0	0	2	1	1	1
31	130	180	0	0	0	0	2	1	1	1
32	130	180	0	0	0	0	3	2	1	1
33	130	170	0	0	0	0	3	2	1	1
34	130	170	0	0	0	0	3	2	1	1
35	130	160	0	0	0	0	4	2	1	1
36	130	160	0	0	0	0	4	2	1	1
37	130	150	0	0	0	0	4	2	1	1
38	130	140	0	0	0	0	4	3	1	1
39	130	140	0	0	0	0	5	3	1	2
40	130	130	0	0	0	0	5	3	1	2
41	130	130	0	0	0	0	5	3	2	2
42	130	120	0	0	0	0	5	4	2	2
43	130	120	0	0	0	0	6	4	2	4
44	130	120	0	0	0	0	6	4	3	5
45	130	110	0	0	0	0	7	5	3	5
46	130	110	0	0	0	0	7	5	4	7
47	130	110	0	0	0	0	7	5	4	8
48	130	110	0	0	0	0	8	6	5	8
49	130	110	0	0	0	0	8	6	6	9
50	130	100	0	0	0	0	9	7	8	10
51	130	100	0	0	0	0	10	8	11	11
52	130	100	0	0	0	0	12	9	13	11
53	130	100	0	0	0	0	15	10	14	12
54	130	100	0	0	0	0	17	11	14	14
55	0	0	1,300	1,200	0	0	20	12	16	14
56	0	0	1,300	1,200	0	0	22	13	17	16
57	0	0	1,200	1,200	3,600	2,800	24	14	17	17
58	0	0	1,300	1,200	3,100	2,800	26	15	20	19
59	0	0	1,400	1,300	2,400	2,800	27	16	23	20

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

Public School

Separations from active status expressed as number of occurrences per 10,000:

Age	Withdrawal		Early Retirement		Normal Retirement*		Death		Disability	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
60	0	0	1,400	1,700	3,000	2,800	29	18	26	21
61	0	0	1,500	1,700	2,800	2,800	30	19	0	0
62	0	0	2,100	2,300	3,700	3,600	32	21	0	0
63	0	0	2,100	2,300	3,200	3,000	35	23	0	0
64	0	0	2,100	2,300	2,700	2,700	39	25	0	0
65	0	0	0	0	2,900	3,500	44	27	0	0
66	0	0	0	0	3,300	3,500	49	30	0	0
67	0	0	0	0	2,700	3,000	54	32	0	0
68	0	0	0	0	2,400	3,000	59	36	0	0
69	0	0	0	0	2,400	3,000	66	41	0	0
70	0	0	0	0	2,000	3,500	73	46	0	0
71	0	0	0	0	2,000	3,000	80	52	0	0
72	0	0	0	0	2,000	2,200	88	58	0	0
73	0	0	0	0	2,000	2,200	99	65	0	0
74	0	0	0	0	2,000	2,200	110	74	0	0
75	0	0	0	0	10,000	10,000	123	83	0	0

*Normal retirement assumptions apply to employees with 30 or more years of service.

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

Public School

Separations from retired status expressed as number of occurrences per 10,000:

Age	Healthy		Disabled	
	Male	Female	Male	Female
50	18	14	46	28
51	20	16	50	30
52	25	17	53	31
53	30	19	56	34
54	35	21	59	37
55	41	24	63	40
56	45	27	67	44
57	49	28	74	48
58	51	30	83	52
59	54	33	93	57
60	57	35	104	63
61	60	38	116	69
62	64	41	128	77
63	71	45	142	87
64	79	49	156	98
65	88	54	173	110
66	97	59	191	123
67	108	65	213	139
68	119	73	238	157
69	131	82	266	177
70	145	92	297	199
71	160	103	332	225
72	177	116	378	256
73	198	131	430	291
74	221	148	489	330
75	247	166	557	375
76	276	188	633	427
77	308	212	715	494
78	351	241	808	571
79	399	274	913	661

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

Public School

Separations from retired status expressed as number of occurrences per 10,000:

Age	Healthy		Disabled	
	Male	Female	Male	Female
80	454	311	1,031	764
81	516	353	1,165	884
82	587	402	1,282	977
83	663	465	1,410	1,079
84	749	538	1,551	1,192
85	846	622	1,707	1,317
86	956	719	1,878	1,455
87	1,086	832	2,107	1,645
88	1,201	919	2,364	1,860
89	1,328	1,016	2,652	2,103
90	1,468	1,128	2,975	2,378
91	1,623	1,253	3,246	2,588
92	1,795	1,391	3,422	2,768
93	2,024	1,581	3,516	2,876
94	2,282	1,796	3,612	3,001
95	2,573	2,041	3,659	3,043
96	2,901	2,319	3,717	3,100
97	3,181	2,537	3,830	3,158
98	3,354	2,714	3,920	3,201
99	3,463	2,833	3,979	3,262
100	3,559	2,956	4,000	3,301
101	3,622	3,013	4,000	3,359
102	3,680	3,069	4,000	3,426
103	3,811	3,142	4,000	3,515
104	3,900	3,185	4,000	3,646
105	3,979	3,262	4,000	3,762
106	4,000	3,301	4,000	3,860
107	4,000	3,359	4,000	3,935
108	4,000	3,426	4,000	3,983
109	4,000	3,515	10,000	10,000
110	4,000	3,646	10,000	10,000
111	4,000	3,762	10,000	10,000
112	4,000	3,860	10,000	10,000

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Kenosha Unified School District

Actuarial Valuation of GASB 45 Benefits as of July 1, 2016

APPENDIX B: INDIVIDUAL GROUP EXHIBITS

	Teacher	AST	Carpenter	ESP	Secretary	Service	MISC	INT	Grand Total
Actuarial Present Value of Projected Benefits	\$163,314,763	\$11,654,281	\$370,374	\$11,843,976	\$6,742,115	\$15,423,561	\$2,932,808	\$311,226	\$212,593,106
July 1, 2015 Normal Cost	5,196,742	419,774	15,068	388,513	163,568	425,776	200,302	11,675	6,821,417
Interest On Normal Cost	155,902	12,593	452	11,655	4,907	12,773	6,009	350	204,642
June 30, 2016 Normal Cost	5,352,644	432,367	15,520	400,168	168,475	438,549	206,311	12,025	7,026,059
July 1, 2015 Amortization	3,634,616	269,737	10,928	288,248	199,381	444,741	34,896	7,299	4,889,846
Interest on Amortization	109,038	8,092	328	8,647	5,981	13,342	1,047	219	146,695
June 30, 2016 Amortization	3,743,655	277,829	11,256	296,896	205,362	458,083	35,943	7,518	5,036,541
Total ARC	9,096,299	710,196	26,776	697,064	373,837	896,632	242,254	19,543	12,062,600
July 1, 2015 AAL	84,093,176	6,240,832	252,836	6,669,131	4,613,027	10,289,850	807,380	168,871	113,135,103
July 1, 2015 Unfunded AAL (assets ratioed on AAL)	73,377,451	5,445,583	220,618	5,819,304	4,025,204	8,978,648	704,498	147,352	98,718,658

	Teacher	AST	Carpenter	ESP	Secretary	Service	MISC	INT	Grand Total
Actuarial Present Value of Projected Benefits	\$163,544,747	\$11,578,243	\$360,590	\$11,764,728	\$6,661,037	\$15,264,219	\$3,020,792	\$320,563	\$212,514,919
July 1, 2016 Normal Cost	5,352,644	432,367	15,520	400,168	168,475	438,549	206,311	12,025	7,026,059
Interest On Normal Cost	160,579	12,971	466	12,005	5,054	13,156	6,189	361	210,782
June 30, 2017 Normal Cost	5,513,223	445,338	15,986	412,173	173,529	451,705	212,500	12,386	7,236,841
July 1, 2016 Amortization	3,683,635	271,518	10,762	288,398	195,642	439,468	43,795	7,847	4,941,065
Interest on Amortization	110,509	8,146	323	8,652	5,869	13,184	1,314	235	148,232
June 30, 2017 Amortization	3,794,144	279,664	11,085	297,050	201,511	452,652	45,109	8,082	5,089,297
Total ARC	9,307,367	725,002	27,070	709,223	375,041	904,358	257,609	20,468	12,326,138
July 1, 2016 AAL	87,299,155	6,434,757	255,046	6,834,805	4,636,551	10,415,046	1,037,912	185,962	117,099,234
July 1, 2016 Unfunded AAL (assets ratioed on AAL)*	74,367,051	5,481,541	217,265	5,822,328	3,949,713	8,872,208	884,160	158,414	99,752,681

*Asset amount to be used for GASB 45 per School District.

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This material assumes that the reader is familiar with the Kenosha Unified School District's post-employment benefit programs, their benefits, eligibility, administration and other factors. The material was prepared solely to provide assistance to the Kenosha Unified School District in reviewing the impact of the GASB Statement on the District's financial statements. It may not be appropriate for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. This material should only be reviewed in its entirety.

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Kenosha Unified School District
Kenosha, Wisconsin

November 1, 2016
Audit/Budget/Finance Standing Committee

Monthly Financial Statement Highlights (As of 9/30/2016)

As requested by committee members, the KUSD Finance Department is providing a brief cover report with notable highlights to accompany the standard monthly financial statements.

Revenues:

- General State Aid (Equalization Aid = \$155.1 MM): Expected 14.51%, Actual 14.51%
- Categorical Aid (\$250/pupil = \$5.5 MM): Expected 0%, Actual 0%
- State High Poverty Aid (\$1.49 MM): Expected 0%, Actual 0%
- Tax Levy Collections (\$87.2 MM): Expected 0%, Actual 0%

Expenses (includes operating funds 10 and 27 only):

- Salaries
 - District Funded
 - Teachers (Budget \$100,995,000): Expected 10.7 %, Actual 11.14%
 - Administration (Budget \$11,626,000): Expected 23.4%, Actual 23.64%
 - Grant Funded
 - Teachers (Budget \$3,113,000): Expected 10.7 %, Actual 11.19%
 - Administration (Budget \$511,000): Expected 23.4% Actual 24.93%
- Benefits
 - District Funded
 - Health (Budget \$38,203,000): Expected 10%, Actual 9.79%
 - Dental (Budget \$2,255,000): Expected 10%, Actual 9.87%
 - Grant Funded
 - Health (Budget \$1,947,000): Expected 10%, Actual 9.01%
 - Dental (Budget \$106,000: Expected 10%, Actual 9.29%

Notable Items:

- The next equalization aid payment is expected on December 5, 2016.
- The \$250/pupil Categorical Aid payment will be paid in March 2017.
- The General State Aid of \$155.1 MM is the final aid certification that was determined by the Department of Public Instruction (DPI) on October 15.
- The Tax Levy amount of \$87.2 MM is the maximum allowed by law without a referendum and is expected to be set by the Board on October 25, 2016.
- The month of September is the first month where Health and Dental Insurance expenditures are recorded on the general ledger. These benefits run for 20 pay periods between September and June.

Administrative Recommendation

Administration requests that the Audit/Budget/Finance Standing Committee review and accept the attached reports.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Tarik Hamdan
Chief Financial Officer

Lisa M. Salo, CPA
Accounting Manager

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 10 General Fund

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	44,557,313	44,557,313				42,222,192	42,222,192				
100 Operating Transfers In	0	0		0		0	0		0		131,231
200 Local revenues	71,176,606	891,739		70,284,867	1.25	73,224,558	997,354		72,227,204	1.36	73,394,151
300 Interdistrict revenues	485,000	0		485,000	0.00	400,000	0		400,000	0.00	487,716
500 Intermediate revenues	0	0		0		15,000	0		15,000	0.00	15,000
600 State aid	164,270,620	22,522,111		141,748,509	13.71	159,833,075	22,235,203		137,597,872	13.91	159,775,352
700 Federal aid	11,432,187	11,428		11,420,759	0.10	12,910,155	10,752		12,899,403	0.08	10,360,482
800 Debt proceeds	0	0		0		0	51,172		-51,172		73,379
900 Revenue adjustments	704,716	305,765		398,950	43.39	535,812	142,304		393,508	26.56	610,801
Total Revenues	248,069,129	23,731,043		224,338,086	9.57	246,918,600	23,436,784		223,481,816	9.49	244,848,113
----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	118,614,826	16,429,366		102,185,459	13.85	119,431,751	17,353,415		102,078,335	14.53	118,253,257
200 Benefits	56,314,475	6,414,489	5,993	49,893,994	11.39	59,841,995	6,904,874		52,937,121	11.54	60,178,258
300 Purchased Services	21,856,264	4,242,701	1,731,663	15,881,901	19.41	21,563,962	3,656,789	1,498,413	16,408,760	16.96	19,754,188
400 Supplies	11,579,621	4,549,230	1,793,029	5,237,362	39.29	9,411,463	2,649,298	985,825	5,776,340	28.15	8,704,079
500 Capital Outlay	2,099,931	468,142	142,700	1,489,089	22.29	2,102,262	503,370	121,484	1,477,407	23.94	2,030,664
600 Debt Services	272,615	55,936	0	216,679	20.52	272,615	22,412		250,203	8.22	214,941
700 Insurance	758,584	565,541		193,043	74.55	718,584	628,106		90,478	87.41	827,744
800 Operating Transfers Out	31,770,648	4,301,957		27,468,691	13.54	33,666,813	4,710,044		28,956,769	13.99	32,039,875
900 Other objects	4,802,165	97,106	14,329	4,690,731	2.02	361,790	100,148	4,519	257,123	27.68	509,986
Total Expenditures	248,069,129	37,124,467	3,687,713	207,256,948	14.97	247,371,235	36,528,457	2,610,242	208,232,536	14.77	242,512,992
Net Revenue/Expenses	0	-13,393,424				-452,635	-13,091,673				2,335,121
Fund Balance - Ending	44,557,313	31,163,889				41,769,558	29,130,519				44,557,313

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 21 Special Revenue Trust

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	266,152	266,152				10,347	10,347				
200 Local revenues	75,000	0	75,000	0.00		172,968	0	172,968	0.00	172,968	
900 Revenue adjustments	427	75,427	-75,000	17,664.4		173,662	0	173,662	0.00	163,316	
Total Revenues	75,427	75,427	0	100.00		346,630	0	346,630	0.00	336,284	
----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	2,900	0		2,900	0.00	3,877	0		3,877	0.00	4,325
200 Benefits	440	0		440	0.00	514	0		514	0.00	583
300 Purchased Services	14,600	3,438	0	11,162	23.55	22,122	0	100	22,022	0.00	26,696
400 Supplies	144,124	20,124	22,682	101,318	13.96	142,276	-26,886		169,162	-18.90	28,304
500 Capital Outlay	166,033	157,839	0	8,194	95.06	171,807	0		171,807	0.00	3,000
900 Other objects	13,482	0		13,482	0.00	6,035	0		6,035	0.00	17,570
Total Expenditures	341,579	181,402	22,682	137,495	53.11	346,630	-26,886	100	373,416	-7.76	80,479
Net Revenue/Expenses	-266,152	-105,975				0	26,886				255,805
Fund Balance - Ending	0	160,177				10,347	37,233				266,152

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 25 Head Start

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	0	0				0	0				
700 Federal aid	1,991,027	85,911		1,905,116	4.31	1,987,371	0		1,987,371	0.00	1,924,503
Total Revenues	1,991,027	85,911		1,905,116	4.31	1,987,371	0		1,987,371	0.00	1,924,503
----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	1,028,696	140,010		888,686	13.61	1,038,372	143,732		894,640	13.84	940,361
200 Benefits	811,161	71,613		739,548	8.83	622,871	77,255		545,616	12.40	667,642
300 Purchased Services	154,620	10,689	50,270	93,661	6.91	192,384	5,063		187,321	2.63	211,117
400 Supplies	100,325	16,613	615	83,097	16.56	122,643	13,340	1,747	107,556	10.88	103,882
500 Capital Outlay	0	2,257		-2,257		9,000	2,257		6,743	25.07	0
900 Other objects	-103,775	0		-103,775	0.00	2,101	0		2,101	0.00	1,501
Total Expenditures	1,991,027	241,182	50,885	1,698,960	12.11	1,987,371	241,647	1,747	1,743,977	12.16	1,924,503
Net Revenue/Expenses	0	-155,271				0	-241,647				0
Fund Balance - Ending	0	-155,271				0	-241,647				0

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 27 Special Education

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	0	0				0	0				
100 Operating Transfers In	31,270,648	4,301,957		26,968,691	13.76	33,166,813	4,710,044		28,456,769	14.20	31,539,875
200 Local revenues	11,000	3,756		7,244	34.15	9,000	728		8,272	8.09	10,634
600 State aid	10,860,000	0		10,860,000	0.00	10,683,620	0		10,683,620	0.00	10,880,539
700 Federal aid	8,456,363	24,537		8,431,826	0.29	8,850,524	0		8,850,524	0.00	4,988,339
Total Revenues	50,598,011	4,330,250		46,267,761	8.56	52,709,957	4,710,772		47,999,185	8.94	47,419,387
----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	27,979,261	3,058,975		24,920,286	10.93	28,705,760	3,351,641		25,354,118	11.68	27,398,087
200 Benefits	15,257,915	1,566,907		13,691,008	10.27	16,282,794	1,682,471		14,600,324	10.33	16,203,131
300 Purchased Services	4,495,799	142,578	945,927	3,407,294	3.17	4,882,719	121,376	790,197	3,971,146	2.49	3,319,901
400 Supplies	2,282,161	45,522	30,001	2,206,639	1.99	2,216,610	64,074	45,440	2,107,096	2.89	349,871
500 Capital Outlay	1,875	0	1,360	515	0.00	42,075	0		42,075	0.00	3,553
800 Operating Transfers Out	0	0		0		0	0		0		131,231
900 Other objects	581,000	4,812	3,703	572,485	0.83	580,000	567	480	578,953	0.10	13,612
Total Expenditures	50,598,011	4,818,793	980,990	44,798,227	9.52	52,709,957	5,220,129	836,117	46,653,712	9.90	47,419,387
Net Revenue/Expenses	0	-488,543				0	-509,357				0
Fund Balance - Ending	0	-488,543				0	-509,357				0

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 30-39 Debt Services Fund

----- 2017 -----					----- 2016 -----				
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	3,378,047	3,378,047			2,240,383	2,240,383			
100 Operating Transfers In	500,000	0	500,000	0.00	850,000	0	850,000	0.00	850,000
200 Local revenues	16,478,727	7,594	16,471,133	0.05	16,825,595	1,229	16,824,366	0.01	16,832,865
800 Debt proceeds	0	0	0		15,589,240	15,589,246	-6	100.00	15,589,246
900 Revenue adjustments	2,490,181	1,835,977	654,205	73.73	1,024,221	259,560	764,661	25.34	1,018,308
Total Revenues	19,468,908	1,843,571	17,625,338	9.47	34,289,056	15,850,035	18,439,021	46.22	34,290,419

----- 2017 -----					----- 2016 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
600 Debt Services	19,208,302	1,153,513		18,054,789	6.01	32,802,755	16,211,267		16,591,489	49.42	32,802,755
800 Operating Transfers Out	0	0		0		350,000	0		350,000	0.00	350,000
Total Expenditures	19,208,302	1,153,513		18,054,789	6.01	33,152,755	16,211,267		16,941,489	48.90	33,152,755
Net Revenue/Expenses	260,607	690,058				1,136,301	-361,231				1,137,664
Fund Balance - Ending	3,638,654	4,068,106				3,376,684	1,879,152				3,378,047

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 40-49 Capital Project Fund

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	10,811,862	10,811,862				3,464,984	3,464,984				
200 Local revenues	80,000	39,867		40,133	49.83	17,700	19,617		-1,917	110.83	44,495
800 Debt proceeds	28,495,000	28,495,000		0	100.00	16,700,000	16,700,000		0	100.00	16,700,000
900 Revenue adjustments	0	0		0		0	0		0		138,281
Total Revenues	28,575,000	28,534,867		40,133	99.86	16,717,700	16,719,617		-1,917	100.01	16,882,776
----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
300 Purchased Services	19,193,101	3,786,469	2,032,937	13,373,694	19.73	8,115,823	3,713,678	2,253,868	2,148,278	45.76	9,535,899
Total Expenditures	19,193,101	3,786,469	2,032,937	13,373,694	19.73	8,115,823	3,713,678	2,253,868	2,148,278	45.76	9,535,899
Net Revenue/Expenses	9,381,900	24,748,397				8,601,877	13,005,939				7,346,878
Fund Balance - Ending	20,193,761	35,560,259				12,066,861	16,470,923				10,811,862

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 50 Food Service

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	2,904,665	2,904,665				2,579,425	2,579,425				
200 Local revenues	2,029,500	247,720		1,781,780	12.21	2,647,201	241,478		2,405,723	9.12	1,944,144
600 State aid	141,000	0		141,000	0.00	140,000	0		140,000	0.00	138,452
700 Federal aid	6,612,576	38,042		6,574,534	0.58	5,723,376	38,746		5,684,630	0.68	6,573,801
Total Revenues	8,783,076	285,762		8,497,314	3.25	8,510,577	280,225		8,230,352	3.29	8,656,397
----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	2,157,406	279,183		1,878,223	12.94	2,146,898	289,744		1,857,154	13.50	2,224,548
200 Benefits	784,173	94,331		689,842	12.03	797,206	66,823		730,383	8.38	794,994
300 Purchased Services	268,275	28,115	97,901	142,259	10.48	268,275	139,015	278,516	-149,256	51.82	494,824
400 Supplies	5,468,222	521,228	3,058,339	1,888,655	9.53	5,074,087	358,533	3,362,051	1,353,503	7.07	4,416,406
500 Capital Outlay	30,000	36,713	0	-6,713	122.38	104,000	12,576		91,424	12.09	331,443
900 Other objects	75,000	9,555		65,445	12.74	120,111	1,886	0	118,225	1.57	68,941
Total Expenditures	8,783,076	969,126	3,156,240	4,657,710	11.03	8,510,577	868,577	3,640,567	4,001,433	10.21	8,331,157
Net Revenue/Expenses	0	-683,364				0	-588,352				325,240
Fund Balance - Ending	2,904,665	2,221,302				2,579,425	1,991,073				2,904,665

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 60 Student Activity Fund

----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
300 Purchased Services	0	0		0		0	0		0		0
400 Supplies	0	-219,195	19,088	200,107		0	-247,094	22,824	224,270		0
Total Expenditures	0	-219,195	19,088	200,107		0	-247,094	22,824	224,270		0
Net Revenue/Expenses	0	219,195				0	247,094				0
Fund Balance - Ending	0	219,195				0	247,094				0

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 70-79 Trust Funds

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	17,597,803	17,597,803				14,667,374	14,667,374				
200 Local revenues	20,000	9,987	10,013	49.94		19,000	120	18,880	0.63	20,884	
900 Revenue adjustments	10,280,000	97,156	10,182,844	0.95		9,981,000	70,657	9,910,343	0.71	12,531,738	
Total Revenues	10,300,000	107,143	10,192,857	1.04		10,000,000	70,777	9,929,223	0.71	12,552,622	
----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
200 Benefits	0	1,143,976	14,700	-1,158,676		0	1,837,453		-1,837,453		0
300 Purchased Services	0	4,440		-4,440		0	0		0		510
900 Other objects	9,600,000	0		9,600,000	0.00	9,500,000	0		9,500,000	0.00	9,621,471
Total Expenditures	9,600,000	1,148,416	14,700	8,436,884	11.96	9,500,000	1,837,453		7,662,547	19.34	9,621,981
Net Revenue/Expenses	700,000	-1,041,273				500,000	-1,766,676				2,930,641
Fund Balance - Ending	18,297,803	16,556,530				15,167,374	12,900,698				17,597,015

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 81 Recreation Services Program

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	104,934	104,934				52,711	52,711				
200 Local revenues	550,000	5,913		544,087	1.08	550,000	7,898		542,102	1.44	541,570
Total Revenues	550,000	5,913		544,087	1.08	550,000	7,898		542,102	1.44	541,570
----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	308,816	71,122		237,694	23.03	312,039	80,323		231,717	25.74	300,310
200 Benefits	124,950	18,401		106,549	14.73	146,216	21,823		124,393	14.93	137,905
300 Purchased Services	53,200	7,438	3,243	42,519	13.98	53,200	6,012	9,728	37,460	11.30	37,909
400 Supplies	23,839	1,417	542	21,881	5.94	23,839	1,076	850	21,914	4.51	11,150
500 Capital Outlay	0	0		0		0	673	0	-673		0
900 Other objects	4,000	80	277	3,643	2.00	4,000	75	0	3,925	1.88	2,073
Total Expenditures	514,806	98,458	4,061	412,287	19.13	539,295	109,981	10,578	418,736	20.39	489,346
Net Revenue/Expenses	35,194	-92,545				10,705	-102,083				52,223
Fund Balance - Ending	140,128	12,389				63,416	-49,373				104,934

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 82 Athletic Venues

----- 2017 -----					----- 2016 -----						
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		
----- 2017 -----					----- 2016 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	0		0		0	5,918		-5,918		0
200 Benefits	0	0		0		0	757		-757		0
300 Purchased Services	0	0		0		0	1,724		-1,724		0
400 Supplies	0	0		0		0	0		0		0
Total Expenditures	0	0		0		0	8,399		-8,399		0
Net Revenue/Expenses	0	0				0	-8,399				0
Fund Balance - Ending	0	0				0	-8,399				0

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

/Bitech-gl_bs_mgmt02_rpt

Fund 83 Community Services Program

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	2,579,073	2,579,073				2,275,477	2,275,477				
200 Local revenues	1,000,000	0		1,000,000	0.00	1,000,000	0		1,000,000	0.00	951,514
Total Revenues	1,000,000	0		1,000,000	0.00	1,000,000	0		1,000,000	0.00	951,514
----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	253,690	41,026		212,664	16.17	233,545	42,074		191,471	18.02	237,941
200 Benefits	113,413	14,255		99,158	12.57	88,820	12,508		76,312	14.08	91,503
300 Purchased Services	283,750	5,302	500	277,948	1.87	290,164	5,115	47	285,002	1.76	291,865
400 Supplies	33,320	3,259	16,455	13,607	9.78	27,810	10,026	14,495	3,289	36.05	26,610
500 Capital Outlay	396,932	0		396,932	0.00	396,932	0		396,932	0.00	0
900 Other objects	0	0		0		0	0		0		0
Total Expenditures	1,081,106	63,841	16,955	1,000,310	5.91	1,037,271	69,723	14,541	953,007	6.72	647,918
Net Revenue/Expenses	-81,106	-63,841				-37,271	-69,723				303,596
Fund Balance - Ending	2,497,967	2,515,232				2,238,206	2,205,754				2,579,073

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 85 CLC After School Program

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	19,256	19,256				40,660	40,660				
200 Local revenues	0	0	0			0	0	0		0	
Total Revenues	0	0	0			0	0	0		0	
----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
300 Purchased Services	35,000	0		35,000	0.00	35,000	0		35,000	0.00	21,404
Total Expenditures	35,000	0		35,000	0.00	35,000	0		35,000	0.00	21,404
Net Revenue/Expenses	-35,000	0				-35,000	0				-21,404
Fund Balance - Ending	-15,744	19,256				5,660	40,660				19,256

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 86 KYPAC

----- 2017 -----					----- 2016 -----						
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal		
Fund Balance - Beginning	0	0			0	0					
200 Local revenues	0	15,820	-15,820		0	0	0		8,139		
Total Revenues	0	15,820	-15,820		0	0	0		8,139		
----- 2017 -----					----- 2016 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	36,460		-36,460		0	0		0		5,356
200 Benefits	0	4,309		-4,309		0	0		0		621
300 Purchased Services	0	4,082		-4,082		0	0		0		214
400 Supplies	0	6,975		-6,975		0	0		0		1,948
Total Expenditures	0	51,826		-51,826		0	0		0		8,139
Net Revenue/Expenses	0	-36,006				0	0				0
Fund Balance - Ending	0	-36,006				0	0				0

Budget to Actual Comparison Report by Fund Groups**2016 - 2017 Fund Summary Budget**

For the Period Ended 9/30/2016

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Fund 87 Marching Bands

----- 2017 -----					----- 2016 -----						
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal		
Fund Balance - Beginning	0	0			0	0					
200 Local revenues	0	67,895	-67,895		0	0	0		128,208		
Total Revenues	0	67,895	-67,895		0	0	0		128,208		
----- 2017 -----					----- 2016 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	8,637		-8,637		0	0		0		23,920
200 Benefits	0	980		-980		0	0		0		2,696
300 Purchased Services	0	89,758	0	-89,758		0	0		0		6,977
400 Supplies	0	31,066	-338	-30,728		0	0		0		38,908
500 Capital Outlay	0	572		-572		0	0		0		55,707
900 Other objects	0	3,913		-3,913		0	0		0		0
Total Expenditures	0	134,925	-338	-134,588		0	0		0		128,208
Net Revenue/Expenses	0	-67,030				0	0				0
Fund Balance - Ending	0	-67,030				0	0				0

Kenosha Unified School District No 1

Budget to Actual Comparison Report

2016 - 2017 District Summary Budget

For the Period Ended 9/30/2016

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All Funds

----- 2017 -----						----- 2016 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	82,219,105	82,219,105				67,553,554	67,553,554				
100 Operating Transfers In	31,770,648	4,301,957		27,468,691	13.54	34,016,813	4,710,044		29,306,769	13.85	32,521,106
200 Local revenues	91,420,833	1,290,291		90,130,542	1.41	94,466,021	1,268,424		93,197,598	1.34	94,049,571
300 Interdistrict revenues	485,000	0		485,000	0.00	400,000	0		400,000	0.00	487,716
500 Intermediate revenues	0	0		0		15,000	0		15,000	0.00	15,000
600 State aid	175,271,620	22,522,111		152,749,509	12.85	170,656,695	22,235,203		148,421,492	13.03	170,794,343
700 Federal aid	28,492,153	159,918		28,332,235	0.56	29,471,426	49,498		29,421,928	0.17	23,847,126
800 Debt proceeds	28,495,000	28,495,000		0	100.00	32,289,240	32,340,418		-51,178	100.16	32,362,626
900 Revenue adjustments	13,475,324	2,314,325		11,160,999	17.17	11,714,695	472,521		11,242,174	4.03	14,462,445
Total Revenues	369,410,578	59,083,602		310,326,976	15.99	373,029,891	61,076,107		311,953,784	16.37	368,539,932

----- 2017 -----						----- 2016 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	150,345,594	20,064,779		130,280,816	13.35	151,872,242	21,266,847		130,605,395	14.00	149,388,106
200 Benefits	73,406,528	9,329,260	20,693	64,056,575	12.71	77,780,417	10,603,964		67,176,453	13.63	78,077,332
300 Purchased Services	46,354,608	8,325,009	4,862,440	33,167,159	17.96	35,423,649	7,648,773	4,830,868	22,944,007	21.59	33,701,503
400 Supplies	19,631,612	4,976,239	4,940,411	9,714,962	25.35	17,018,728	2,822,367	4,433,231	9,763,130	16.58	13,681,158
500 Capital Outlay	2,694,771	665,523	144,060	1,885,188	24.70	2,826,076	518,876	121,484	2,185,716	18.36	2,424,368
600 Debt Services	19,480,917	1,209,449	0	18,271,468	6.21	33,075,370	16,233,679		16,841,691	49.08	33,017,697
700 Insurance	758,584	565,541		193,043	74.55	718,584	628,106		90,478	87.41	827,744
800 Operating Transfers Out	31,770,648	4,301,957		27,468,691	13.54	34,016,813	4,710,044		29,306,769	13.85	32,521,106
900 Other objects	14,971,872	115,466	18,309	14,838,097	0.77	10,574,036	102,675	4,999	10,466,362	0.97	10,235,155
Total Expenditures	359,415,134	49,553,223	9,985,913	299,875,999	13.79	363,305,915	64,535,332	9,390,582	289,380,001	17.76	353,874,169
Net Revenue/Expenses	9,995,443	9,530,379				9,723,976	-3,459,225				14,665,763
Fund Balance - Ending	92,214,548	91,749,484				77,277,530	64,094,329				82,218,317

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Kenosha Unified School District
Summary of Grant Activity
As of September 30, 2016

PROJECT NUMBER		GRANT TITLE	2015-2016		2016-2017		FY 2016 - FY 2017
			BUDGET	ACTUAL**	BUDGET *	ACTUAL AS OF 09/30/2016	CHANGE IN BUDGET
154		ACADEMIC PARENT TEACHER-TEAM PILOT SCHOOL-FRANK	\$25,000	\$24,947	\$10,000	\$0	(\$15,000)
154		ACADEMIC PARENT TEACHER TEAM-COHORT 2-EBSOLA-CA	\$0	\$0	\$31,000	\$0	\$31,000
623		21ST CENTURY LEARNING CENTER	\$112,647	\$99,512	\$100,000	\$4,655	(\$12,647)
430		CARL PERKINS	\$226,999	\$207,531	\$239,621	\$46,373	\$12,622
141		ESEA TITLE I-A	\$7,053,103	\$6,067,889	\$6,618,733	\$1,125,605	(\$434,370)
145		ESEA TITLE I-A FOCUS SCHOOLS	\$84,000	\$83,476	\$0	\$0	(\$84,000)
140		ESEA TITLE I-D NEGLECTED/DELINQUENT	\$78,988	\$78,988	\$35,578	\$3,396	(\$43,410)
604		ESEA TITLE II-A TEACHER & PRINCIPAL TRAINING	\$1,187,804	\$868,757	\$866,806	\$258,137	(\$320,998)
391		ESEA TITLE III-A ENGLISH LANGUAGE ACQUISITION	\$357,942	\$286,748	\$309,540	\$110,130	(\$48,402)
601/611		HEAD START - FEDERAL PROGRAM	\$2,056,333	\$1,990,197	\$2,056,333	\$241,182	\$0
335		HOMELESS CHILDREN	\$50,980	\$49,800	\$51,925	\$5,545	\$945
345		IDEA EARLY INTERVENTION SERVICES	\$690,926	\$287,703	\$717,456	\$79,055	\$26,530
341		IDEA FLOWTHROUGH	\$7,769,530	\$3,638,080	\$7,395,377	\$475,298	(\$374,153)
347		IDEA PRESCHOOL ENTITLEMENT	\$315,798	\$276,706	\$200,208	\$22,034	(\$115,590)
376/594		USDA FRESH FRUIT AND VEGETABLE PROGRAM	\$233,376	\$230,638	\$24,576	\$0	(\$208,800)
		TOTAL FEDERAL FUNDED GRANTS	\$20,243,426	\$14,190,972	\$18,657,153	\$2,371,409	(\$1,586,273)
395		AODA	\$25,000	\$24,978	\$25,000	\$4,491	\$0
395		AODA - STUDENT MINI-GRANT	\$982	\$982	\$0	\$0	(\$982)
399		HEAD START - WISCONSIN STATE PROGRAM	\$335,954	\$317,884	\$335,954	\$48,493	\$0
583		EDUCATOR EFFECTIVENESS	\$130,400	\$92,066	\$135,440	\$0	\$5,040
		TOTAL STATE FUNDED GRANTS	\$492,336	\$435,910	\$496,394	\$52,984	\$4,058
750		DONATIONS AND EFK GRANTS	\$237,553	\$162,166	\$16,529	\$12,523	(\$221,024)
751		MINI-GRANTS	\$405,546	\$343,792	\$120,720	\$60,170	(\$284,826)
		TOTAL DONATIONS / MINI-GRANTS	\$643,099	\$505,958	\$137,249	\$72,693	(\$505,850)
		GRAND TOTAL FEDERAL AND STATE FUNDED GRANTS	\$20,735,762	\$14,626,882	\$19,153,547	\$2,424,394	(\$1,582,215)

* FY17 Budget Amounts may contain carryover from FY16.

**Actual amounts include final indirect costs.

Note: Additional details of the above grants can be obtained through contacting the KUSD Finance Department.

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Kenosha Unified School District
CASH AND INVESTMENT QUARTERLY REPORT
As of September 30, 2016

Financial Institution	Total Fiscal Year 2016 - 2017				Total Fiscal Year 2015 - 2016				Total Fiscal Year 2014 - 2015		
	Cash Balance	Interest Earned*	Rate		Cash Balance	Interest Earned*	Rate		Cash Balance	Interest Earned*	Rate
General (Funds 10, 20s, 50, & 80s)											
Johnson Bank Checking	\$ 7,220,437	\$ -	0.00%		\$ 8,601,782	\$ -	0.00%		\$ 9,537,660	\$ -	0.00%
Johnson Bank Repurchase Account	4,000,000	502	0.01%		4,000,000	2,001	0.05%		4,000,000	1,666	0.04%
U.S. Bank Savings	-	-	0.00%		-	-	0.00%		-	-	0.00%
Petty Cash Accounts	9,602	N/A	N/A		8,782	N/A	N/A		8,975	N/A	N/A
Local Government Investment Pool	1,006	1	(d)		1,005	3	(c)		1,002	27	(b)
Wisconsin Investment Series Coop	21,524,188	36,453	(a)		50,826,428	44,470	(a)		45,528,957	35,533	(a)
	\$ 32,755,233	\$ 36,956			\$ 63,437,997	\$ 46,474			\$ 59,076,594	\$ 37,225	
Debt Service (Fund 30s)											
Local Government Investment Pool	\$ 143	\$ -	(d)		\$ 143	\$ -	(c)		\$ 143	\$ 1	(b)
Wisconsin Investment Series Coop	3,377,904	7,593	(a)		3,377,904	9,110	(a)		2,240,240	3,133	(a)
	\$ 3,378,047	\$ 7,593			\$ 3,378,047	\$ 9,110			\$ 2,240,383	\$ 3,134	
Capital Projects (Fund 40s)											
Wisconsin Investment Series Coop	\$ 37,993,871	\$ 39,867	(a)		\$ 13,664,091	\$ 44,494	(a)		\$ 6,113,857	\$ 25,571	(a)
OPEB (Fund 73)											
Wisconsin Investment Series Coop (CDO)	\$ 571	\$ 1	0.00%		\$ 570	\$ -	0.00%		\$ 570	\$ -	0.00%
Wisconsin Investment Series Coop	17,355,162	9,986	(a)		13,592,732	20,884	(a)		10,611,956	19,064	(a)
	\$ 17,355,733	\$ 9,987			\$ 13,593,302	\$ 20,884			\$ 10,612,526	\$ 19,064	
Total	\$ 91,482,884	\$ 94,403			\$ 94,073,437	\$ 120,962			\$ 78,043,361	\$ 84,995	

* This represents the interest recognized at this time. The interest earned from Certificates of Deposits will be recognized when the CD matures.

(a) Rate varies by fund and investment term. This also includes any market adjustments.

Current year rates (2016-17) are as follows:

WISC Cash Management Series 0.13% to .21%
WISC Investment Series 0.35% to .43%
WISC Savings Deposit Accounts 0.35% to .45%
Certificates of Deposits .249% to .60%

(b) LGIP interest rate ranged from .08% to .14%

(c) LGIP interest rate ranges from .13% to .42%

(d) LGIP interest rate ranges from .42% to .43%

N/A Not applicable

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KENOSHA UNIFIED SCHOOL BOARD
JOINT AUDIT/BUDGET/FINANCE AND
PERSONNEL/POLICY MEETING
Educational Support Center – Room 110
October 11, 2016
MINUTES

A joint meeting of the Kenosha Unified Audit/Budget/Finance and Personnel/Policy Committees chaired by Mr. Wade was called to order at 6:22 P.M. with the following committee members present: Mr. Aceto, Mrs. Dawson, Mr. Holdorf, Mr. Balk, Mr. Potineni, Mrs. Snyder, Mr. Falkofske, Mrs. Marks, Mrs. Shane, Mr. Fellman, and Mr. Wade. Dr. Savaglio-Jarvis was also present. Mr. Kunich, Ms. Stevens, Mr. Battle, Mr. Kent, Mr. Moore, and Mrs. Stephens were excused. Mrs. Dahl, Mr. Wojciechowicz, and Mr. Gospodarek were absent. Mr. Leipski arrived later.

Approval of Minutes – August 9, 2016 Joint Audit/Budget/Finance and Personnel/Policy

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

Mr. Leipski arrived at 6:24 P.M.

Informational Items

Mr. Kristopher Keckler, Chief Information Officer, distributed and presented the 2016-17 Official Third Friday Enrollment Report. He noted a District-wide enrollment decrease of -332 students, from 22,261 students in 2015-16 to 21,929 students in 2016-17. Elementary school enrollment decreased by -253 students mainly due to both the noticeable decline in birth rates and the continued KTEC growth. All comprehensive middle schools experienced a decrease in enrollment primarily due to the KTEC expansion of its West Campus. Bradford, LakeView, Reuther, and Tremper High Schools all experienced a decrease while Indian Trail experienced an increase in enrollment of +6 students. Mr. Keckler presented Appendix 1 which contained the official enrollment for school year 2016-17, Appendix 2 which contained the total enrollment by school, and Appendix 3 which contained class size averages by school. Mr. Keckler answered questions from Committee members.

Future Agenda Items

Mr. Wade indicated that Strategic Directions Teams 1 and 2 Updates would be presented in November.

Mr. Balk moved to adjourn the meeting. Mr. Leipski seconded the motion. Unanimously approved.

Meeting adjourned at 6:39 P.M.

Stacy Schroeder Busby
School Board Secretary

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Kenosha Unified School District
Kenosha, Wisconsin

November 1, 2016
Joint Audit/Budget/Finance & Personnel/Policy Standing Committee

Strategic Direction Planning Overview

Kenosha Unified has worked on developing, refining, and approving a new district-wide mission, vision, core values and strategic directions. This strategic planning process has been a collective process with input and feedback from both KUSD organization and community stakeholders. The initial meeting between the School Board and District Leadership was held on February 14, 2015. Subsequently, eleven meetings were held with KUSD staff for feedback from April-May 2015. Nine community focus groups were held from April-June, 2015. Special board meetings were held with District Leadership on August 26-27, 2015, with a final board approval for the mission, vision, core values and strategic directions on September 22, 2015. The district strategic planning was expanded to include two retreat days on October 5-6, 2015. On October 6, 2016, the board of education reaffirmed the District mission, vision, core values and five strategic directions.

The following is the current board approved and reaffirmed mission, vision, core values and five strategic directions.

Mission

Provide excellent, challenging learning opportunities and experiences that prepare each student for success.

Vision

To be Wisconsin's top performing urban school district that is highly regarded for continuously exceeding all expectations.

Core Values

- **SAFETY** – providing a safe learning and working environment
- **TEAMWORK** – collaborating respectfully to meet goals
- **UNITY** – being united among staff, students, families and all other stakeholders
- **DIVERSITY** – being inclusive of all individuals
- **EQUITY** – treating all in a fair and just manner
- **NURTURING** – providing a caring and encouraging environment
- **TRUST** – building confidence through transparency
- **STABILITY** – building organizational capacity to adapt to change successfully

Strategic Directions:

1. *Increase academic achievement for all students by prioritizing, planning and implementing recommendations from the curriculum audit.*
2. *Implement transparent fiscal management practices that prioritize and align resources with strategic goals.*
3. *Retain and recruit highly qualified staff who work to ensure the success of every student.*
4. *Enhance the leadership and expertise of all staff through professional learning and collaboration.*
5. *Foster and strengthen community partnerships to increase student learning and family engagement.*

Phase II - KUSD Leadership began the process of expanding the five strategic directions. The initial district and community-wide meeting was held on February 17, 2016, at Brass Community School. At this meeting, facilitators and KUSD Leadership provided a common starting point and framework for each of the five groups who then met in separate locations to complete introductions and assign roles. Each of the five strategic directions had a design team. The design teams were made up of KUSD staff and community members. The goal of each design team included the development of objectives, initiatives and a draft timeline of implementation.

The design teams scheduled working meetings from February through June, 2016 with additional follow-up meetings for several design teams to refine some of the tasks. Reactor group sessions were also scheduled from June – October, 2016. The information below presents the process and artifacts for the first two strategic direction groups. The remaining three groups are scheduled to present their respective items at the December/January Standing Committee meeting. This project was branded as KUSD's Pathway to Success, with archival material located at the following link: <http://kUSD.edu/about/pathway-success>.

Strategic Direction 1

Strategic Direction 1 - *"Increase academic achievement for all students by prioritizing, planning and implementing recommendations from the curriculum audit."* This group has two leaders, Julie Housaman and Beth Ormseth, the Chief Academic Officer and Chief of School Leadership, respectively, for Kenosha Unified. Volunteers were obtained in January of 2016 to participate in the scheduled meetings.

Strategy Direction 1 met on the following dates and times:

March 17, 2016
April 13, 2016
April 25, 2016
May 24, 2016
August 1, 2016
September 29, 2016

The following stakeholders participated with KUSD Strategic Direction 1:

Stakeholder	Role
Amelia Holm	Teacher
Brenna Komistra	Teacher
Curtiss Tolefree	Principal
Jennifer Lawler	Coordinator
Melissa Jakubowski	Teacher
Pat Clements	Coordinator
Sue Mirsky	Coordinator
Wendy LaLonde	Principal
Beth Ormseth	Chief of School Leadership
Che Kearby	Coordinator
Elizabeth Cummings	Teacher
Julie Housaman	Chief Academic Officer
Michelle Zwerling	Teacher
Stacy Cortez	Teacher
Tammy Cruz	Teacher

A reactor group meeting for Strategy 1 was held on September 28, 2016, with district employees representing various departments and positions. The reactor team purpose is to allow committee members to hear a new perspective and to gain feedback on clarity and quality of the work. The reactor group meeting provided the Strategy 1 committee with feedback, suggestions and questions to process. The feedback from the reactor session feedback was reviewed on September 29, 2016 by the Strategy 1 team.

The current draft scorecard for Strategic Direction 1 presents two identified objectives. (Attachment A)

Strategic Direction 2

Strategic Direction 2 - *“Implement transparent fiscal management practices that prioritize and align resources with strategic goals.”* This group has two co-leaders, Tarik Hamdan and Kris Keckler, the Chief Financial Officer and Chief Information Officer, respectively, for Kenosha Unified. Volunteers were obtained in January of 2016 to participate in the scheduled meetings.

The following stakeholders participated with KUSD Strategic Direction 2:

Stakeholder	Role
Ann Fredriksson	Coordinator
Elisabeth Bischoff	Teacher
Jolene Schneider	Coordinator
Kathleen Vincent	Teacher
Lisa Salo	Coordinator
Ruth Walls	Teacher
Terri Huck	Principal
Chad Dahlk	Principal
Eric Hopkins	Teacher
Julie Dawson	Community Member
Kristopher Keckler	Chief Information Officer
Robert Neu	Director of Title Programs
Tarik Hamdan	Chief Financial Officer
Todd Battle	Community Member

Strategy Direction 2 met on the following dates:

March 3, 2016
April 20, 2016
May 4, 2016
May 11, 2016
June 1, 2016

The week of June 8, 2016, was used as an online collaborative review of the shared artifacts. During each of these meetings, the facilitators and leaders presented a variety of material related to proper fiscal practices and how a public school district budget is affected by internal and external forces. Developing a preliminary understanding for each group member was crucial to build a foundation for the subsequent dialogue. Each meeting allowed for the development of the draft scorecard. (Attachment B)

A reactor group meeting was held on September 21, 2016, with eight district employees representing various departments and positions. The reactor group meeting provided the leaders with fresh feedback and constructive comments that further refined the scorecard.

To gain a broader view of fiscal practices respective to publically funded entities, a meeting was held with the Chief Financial Officer from the Village of Pleasant Prairie. This allowed for a comparison of annual and management tasks and processes and how they impact various groups. Useful examples and documents were shared for potential use of future KUSD artifacts.

The draft scorecard for Strategic Direction 2 presents three identified objectives, each with a specific measure and initiatives respective to progress monitoring.

- Objective 1 highlights the KUSD budget process and the need for key stakeholders (i.e. budget managers) to receive clear, consistent, and frequent delivery of the overall budget process. A visual guide with annual deadlines and workflow would be created and shared to assist with this objective.
- Objective 2 calls for the development and application of a fiscal rubric aligned to the overall KUSD strategic direction. When budget decisions are made, careful examination should be given towards the expected impact and support of the mission of the district.
- Objective 3 completes the communication cycle by working to promote the various budget considerations that affect KUSD and how decisions are related to the identified priorities.

Seeking Feedback/ Reactor Group

The Strategic Direction Update Report covers the first 2 of the 5 overall strategic direction updates for reactor group input.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Bethany Ormseth
Chief of School Leadership






Julie Housaman
Chief Academic Officer




Tarik Hamdan
Chief Financial Officer












Kristopher Keckler
Chief Information Officer









Strategic Direction #1

Increase academic achievement for all students by prioritizing, planning and implementing recommendations from the curriculum audit.

Objective 1 <i>Develop and utilize a universal goal setting process at the district, school, principal, teacher and student levels to increase academic achievement.</i>	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Initiative 1.1 Conduct a district wide needs assessment for district (including district departments), school, principal, teacher and student levels to identify areas of growth and baseline					
Initiative 1.2 Establish realistic growth expectations for district (including district departments), school, principal, teacher and student growth					
Initiative 1.3 District departments, schools, principals, and teachers will align resources with goals.					
Objective 2 <i>All instructors will implement the district curriculum to fidelity with evidence-based instructional practice</i>	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Initiative 2.1 Develop a plan to communicate expectations regarding the use of curriculum and assessments of students learning					
Initiative 2.2 Develop a process to monitor the implementation of the curriculum and assessments					

Initiative 2.3 Identify high leverage team practices for instructional staff to collaboratively plan instructional units based on the Kenosha Unified School District curriculum and common assessments					
Initiative 2.4 Establish a continuous and differentiated professional learning process to develop and evaluate the effectiveness of teacher designed formative assessments					
Initiative 2.5 Develop and implement an instructional model that can serve the district across the curriculum					

Strategic Direction #2 Implement transparent fiscal management practices that prioritize and align resources with strategic goals.					
Objective 1 Budget process is clearly communicated to stakeholder groups. <u>Measure</u> <i>Progressive decline in the number of questions related to the budget process over multiple years.</i>	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Initiative 1.1 Create and define budget process clearly with a visual representation.					
Initiative 1.2 Train leaders and budget managers on the process to ensure understanding and commitment.					
Initiative 1.3 Clarify and communicate an accurate and consistent message to stakeholder groups.					
Objective 2 Budget decisions are aligned with strategic direction. <u>Measure</u> <i>High score with alignment on the budget rubric.</i>	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Initiative 2.1 Develop a rubric that is aligned with Strategic Direction to assess and validate budget decisions.					
Initiative 2.2 Apply the rubric to validate budget decisions.					

Objective 3 <i>Budget priorities and decisions are clearly communicated to stakeholder groups.</i> <u>Measure</u> <i>Reduction in the amount of non-conforming budget requests (internal & external).</i>	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Initiative 3.1 Develop budget criteria that align with strategic direction.					
Initiative 3.2 Develop criteria to determine budget priorities.					
Initiative 3.3 Utilize criteria to determine budget priorities.					
Initiative 3.4 Clarify and advocate for an accurate and consistent message to stakeholder groups.					

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A meeting of the Kenosha Unified Personnel/Policy Committee chaired by Mrs. Snyder was called to order at 6:41 P.M. with the following committee members present: Mr. Falkofske, Mrs. Dahl, Mrs. Marks, Mrs. Shane, Mr. Fellman, and Mrs. Snyder. Dr. Savaglio-Jarvis was also present. Mr. Kunich, Mr. Moore, and Mrs. Stephens were excused. Mr. Wojciechowicz and Mr. Gospodarek were absent.

Mrs. Snyder welcomed Mr. Will Fellman, newly appointed student member, to the Committee.

Approval of Minutes – September 13, 2016 Personnel/Policy

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

Policy 5437 – Threats/Assaults

Ms. Susan Valeri, Chief of Special Education/Student Support, presented Policy 5437 – Threats/Assaults and explained that during the 2015-2016 school year there were several bomb threats to school buildings in the District. Therefore, the policy was being updated to add additional language to reference all forms of communication by which a threat or false information can be conveyed and to also note Wis. Stat. §947.015 which identifies intentionally convey or cause to be conveyed any threat or false information, knowing such to be false, concerning an attempt being made or to be made to destroy any property by the means of explosives as a Class I Felony.

Mrs. Dahl moved to forward Policy 5437 – Threats/Assaults to the School Board for a first reading. Mrs. Shane seconded the motion. Unanimously approved.

Policy 6700 – Extracurricular Activities and Programs

Dr. Savaglio-Jarvis presented Policy 6700 – Extracurricular Activities and Programs and indicated that the U.S. Department of Education, Office of Civil Rights (OCR), filed a complaint against the District alleging that the District discriminates against female students at Tremper and Bradford High Schools by denying them an equal opportunity to participate in interscholastic athletics. A Resolution Agreement to resolve the complaint has been filed which requires the District to develop a process or procedure for students or other interested parties, such as coaches or parents, to use to request the addition of new sports or level of sports at Bradford or Tremper and to publish the procedure, including on the District's website. Therefore, the policy is being updated. Mrs. Julie Housaman, Chief Academic Officer, was present and answered questions from Committee members.

Mrs. Dahl moved to forward revised Policy 6700—Extracurricular Activities and Programs to the Board of Education for approval as a first reading. Mr. Falkofske seconded the motion. Unanimously approved.

Informational Items

There were no informational items.

Future Agenda Items

There were no future agenda items.

Mrs. Shane moved to adjourn the meeting. Mrs. Marks seconded the motion. Unanimously approved.

Meeting adjourned at 6:57 P.M.

Stacy Schroeder Busby
School Board Secretary



KENOSHA UNIFIED SCHOOL BOARD
JOINT PERSONNEL/POLICY AND
CURRICULUM/PROGRAM MEETING
Educational Support Center – Room 110
October 11, 2016
MINUTES

A joint meeting of the Kenosha Unified Personnel/Policy and Curriculum/Program Committees chaired by Mrs. Snyder was called to order at 7:00 P.M. with the following committee members present: Mr. Falkofske, Mrs. Dahl, Mrs. Marks, Mrs. Shane, Mr. Fellman, Mr. Wade, Mr. Garcia, Dr. Evans, Mrs. Hamilton, Mrs. Karabetsos, Dr. Werwie, Mr. Ghouse, and Mrs. Snyder. Dr. Savaglio-Jarvis was also present. Mr. Kunich, Mr. Moore, and Mrs. Stephens were excused. Mr. Wojciechowicz, Mr. Gospodarek, and Ms. Riese were absent.

Mrs. Snyder welcomed Mr. Adam Ghouse, newly appointed student member, to the Committee.

Approval of Minutes – September 13, 2016 Joint Personnel/Policy and Curriculum/Program

Mr. Garcia moved to approve the minutes as contained in the agenda. Mr. Wade seconded the motion. Unanimously approved.

Graduation Committee Feedback

Dr. Bethany Ormseth, Chief of School Leadership, presented the Graduation Committee Feedback and explained that in the spring of 2015, the family of a 2015 graduate brought forward concerns about the inequities within the way courses are transcribed, course offerings, and the calculation of weighted grade point averages. Administration identified these concerns to be valid and requested the formation of a Graduation Committee to review the graduation process. The recruitment for committee members began in September 2015. The first Graduation Committee meeting was in September of 2015 and the committee has met ten times since then. The next Graduation Committee meeting is scheduled for mid-October to process the feedback gathered from this meeting. The four categories of recommendations identified by the Graduation Committee are the weighting of grades, graduation recognition, communication/scheduling/course offerings, and afterschool offerings.

Dr. Ormseth gave a PowerPoint presentation covering the following topics: history of committee, validation of inequity, GPA calculation 101, after school theater example, PE waiver example, graduation committee survey results, committee work, identified obstacles, weight of grades, what does that recommendation mean, recommendation rationale, weighting of grades, graduation recognition - phase in the laude system, what is a laude system, laude tier breakdown, recommendation rationale, communications/scheduling/course offerings, recommendation rationale, afterschool offerings, recommendation rationale, and final reflections.

Committee members shared feedback on the following Graduation Committee recommendations: GPA calculations, the weighting of grades, graduation recognition – phase in the laude system, communications/scheduling/course offerings, afterschool offerings, and final reflections.

Mrs. Dahl moved to adjourn the meeting. Mrs. Shane seconded the motion. Unanimously approved.

Meeting adjourned at 8:02 P.M.

Stacy Schroeder Busby
School Board Secretary



KENOSHA UNIFIED SCHOOL BOARD
JOINT PERSONNEL/POLICY AND
CURRICULUM/PROGRAM MEETING
Educational Support Center – Room 110
October 11, 2016
MINUTES

A joint meeting of the Kenosha Unified Personnel/Policy and Curriculum/Program Committees chaired by Mrs. Snyder was called to order at 7:00 P.M. with the following committee members present: Mr. Falkofske, Mrs. Dahl, Mrs. Marks, Mrs. Shane, Mr. Fellman, Mr. Wade, Mr. Garcia, Dr. Evans, Mrs. Hamilton, Mrs. Karabetsos, Dr. Werwie, Mr. Ghouse, and Mrs. Snyder. Dr. Savaglio-Jarvis was also present. Mr. Kunich, Mr. Moore, and Mrs. Stephens were excused. Mr. Wojciechowicz, Mr. Gospodarek, and Ms. Riese were absent.

Mrs. Snyder welcomed Mr. Adam Ghouse, newly appointed student member, to the Committee.

Approval of Minutes – September 13, 2016 Joint Personnel/Policy and Curriculum/Program

Mr. Garcia moved to approve the minutes as contained in the agenda. Mr. Wade seconded the motion. Unanimously approved.

Graduation Committee Feedback

Dr. Bethany Ormseth, Chief of School Leadership, presented the Graduation Committee Feedback and explained that in the spring of 2015, the family of a 2015 graduate brought forward concerns about the inequities within the way courses are transcribed, course offerings, and the calculation of weighted grade point averages. Administration identified these concerns to be valid and requested the formation of a Graduation Committee to review the graduation process. The recruitment for committee members began in September 2015. The first Graduation Committee meeting was in September of 2015 and the committee has met ten times since then. The next Graduation Committee meeting is scheduled for mid-October to process the feedback gathered from this meeting. The four categories of recommendations identified by the Graduation Committee are the weighting of grades, graduation recognition, communication/scheduling/course offerings, and afterschool offerings.

Dr. Ormseth gave a PowerPoint presentation covering the following topics: history of committee, validation of inequity, GPA calculation 101, after school theater example, PE waiver example, graduation committee survey results, committee work, identified obstacles, weight of grades, what does that recommendation mean, recommendation rationale, weighting of grades, graduation recognition - phase in the laude system, what is a laude system, laude tier breakdown, recommendation rationale, communications/scheduling/course offerings, recommendation rationale, afterschool offerings, recommendation rationale, and final reflections.

Committee members shared feedback on the following Graduation Committee recommendations: GPA calculations, the weighting of grades, graduation recognition – phase in the laude system, communications/scheduling/course offerings, afterschool offerings, and final reflections.

Mrs. Dahl moved to adjourn the meeting. Mrs. Shane seconded the motion. Unanimously approved.

Meeting adjourned at 8:02 P.M.

Stacy Schroeder Busby
School Board Secretary



KENOSHA UNIFIED SCHOOL BOARD
CURRICULUM/PROGRAM MEETING
Educational Support Center – Room 110
October 11, 2016
MINUTES

A meeting of the Kenosha Unified Curriculum/Program Committee chaired by Mr. Wade was called to order at 8:03 P.M. with the following committee members present: Mr. Garcia, Mrs. Snyder, Dr. Evans, Mrs. Hamilton, Mrs. Karabetsos, Dr. Werwie, Mr. Ghouse, and Mr. Wade. Dr. Savaglio-Jarvis was also present. Ms. Riese was absent.

Approval of Minutes – September 13, 2016 Curriculum/Program

Mr. Garcia moved to approve the minutes as contained in the agenda. Dr. Werwie seconded the motion. Unanimously approved.

Informational Item

Mrs. Julie Housaman, Chief Academic Officer, introduced the Advanced Placement (AP) Update and indicated that the report is presented annually to provide an overview of the program, to summarize the 2015-16 action steps and performance, present future action steps, and recognize AP Scholars. She introduced Ms. Patricia Clements, Coordinator of Talent Development, who presented information on a change of where AP exams were administered, professional learning requirements and opportunities, AP course participation, AP examination participation, AP examination results, and next steps. Mrs. Sue Mirsky, Coordinator of Literacy, presented AP English/Language Arts course and exam results for the 2015-2016 school year. Ms. Jennifer Lawler, Coordinator of Mathematics, presented AP Mathematics and AP Computer Science course and exam results for the 2015-2016 school year. Mrs. Christine Pratt, Coordinator of Science, presented AP Science course and exam results for the 2015-2016 school year. Mr. Che Kirby, Coordinator of Social Studies, presented AP Social Studies course and exam results for the 2015-2016 school year. Mrs. Sarah Shanebrook-Smith, Coordinator of Language Acquisition, presented AP World Language course and exam results for the 2015-2016 school year. Ms. Clements presented AP Fine Arts course and exam results for the 2015-2016 school year. Mrs. Housaman presented information on AP Scholars for the 2015-2016 school year. Mrs. Housaman and Ms. Clements answered questions from Committee members.

Future Agenda Items

Mr. Wade indicated that the ALiCE Lesson Plans and Summer School Report will be presented in November.

Dr. Evans moved to adjourn the meeting. Mr. Garcia seconded the motion. Unanimously approved.

Meeting adjourned at 8:37 P.M.

Stacy Schroeder Busby
School Board Secretary

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Kenosha Unified School District

Kenosha, Wisconsin

November 1, 2016

Curriculum/Program Committee

ALiCE Lesson Plan Feedback

Background

At the July 28, 2015, regular school board meeting, the ALiCE response to violent intruder events was adopted along with six action steps. One action step was the creation of training materials and lesson plans to provide training to all district students in an age appropriate manner.

During the summer of 2016, school leadership and district staff drafted lesson plans for student training. The lesson plans focus on instructional and procedural aspects of ALiCE; there are no plans for physical role playing of students. These lesson plans are differentiated for each level and specific for elementary, middle and high school.

Process

Feedback was gathered from principals and teaching and learning coordinators on August 10, 2016. 7 sessions for instructional and support staff were scheduled on the following dates:

Date	Level	Time and Location
September 22, 2016	Elementary	4:30 – 5:30pm - ESC
September 26, 2016	Middle	4:30 – 5:30pm - ESC
September 26, 2016	High	3:30 – 4:30pm – ESC
September 29, 2016	Elementary	4:30 – 5:30pm - ESC
September 30, 2016	Elementary	4:30 – 5:30pm - ESC
October 4, 2016	Middle	4:30 – 5:30pm - ESC
October 4, 2016	High	3:30 – 4:30pm – ESC

Staff signed up for feedback sessions and the sessions were led by school leadership staff. (See attachment A) Lesson plans will be finalized and brought to the regular school board meeting on November 15, 2016. Lesson plans will be delivered to the building leaders, each school will determine a training schedule and the timeline for lesson plan distribution is noted below:

Date	Action
November 18, 2016	Principal Meeting – Lesson roll out and added to LiveBinders
November 21 – December 21, 2016	Lesson plans delivered by principals to staff
January 3 – February 24, 2017	Lessons delivered to students

Feedback

The office of school leadership will process feedback gathered from the November 1, 2016, curriculum/program committee meeting. The final lesson plans will be brought to the November 15, 2016, regular school board meeting for approval.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Bethany Ormseth
Chief of School Leadership

Martin Pitts
Regional Coordinator of School
and Learning - Elementary

Scott Kennow
Regional Coordinator of School Leadership
and Learning - Elementary

Kim Fischer
Interim Regional Coordinator of
Leadership and Learning
Secondary School Leadership

ALiCE Staff Lesson Plan Feedback Sessions

SESSION	LEVEL	NUMBER OF STAFF IN ATTENDANCE
September 22, 2016	Elementary	4
September 26, 2016	Middle School	2
September 26, 2016	High School	3
September 29, 2016	Elementary	5
September 30, 2016	Elementary	1
October 4, 2016	Middle School	2
October 4, 2016	High School	2

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KENOSHA UNIFIED SCHOOL BOARD
PLANNING/FACILITIES/EQUIPMENT MEETING
Educational Support Center – Room 110
October 11, 2016
MINUTES

A meeting of the Kenosha Unified Planning/Facilities/Equipment Committee chaired by Mr. Falkofske was called to order at 5:30 P.M. with the following committee members present: Ms. Stevens, Mr. Garcia, Mr. Cardinali, Mr. Thomey, Mr. Schaffrick, and Mr. Falkofske. Dr. Savaglio-Jarvis was also present. Mr. Flood was excused and Mrs. Bothe, Mr. Wicklund, and Mr. Butts were absent.

Mr. Falkofske welcomed Mr. Cardinali, newly appointed community member, to the Committee.

Approval of Minutes – September 13, 2016 Planning/Facilities/Equipment

Mr. Thomey moved to approve the minutes as contained in the agenda. Ms. Stevens seconded the motion. Unanimously approved.

Information Items

Mrs. Housman introduced Mrs. Cheryl Kothe, Coordinator of Career and Technical Education (CTE) and she presented the Career and Technical Education Program Update. She indicated that a survey went out to administration and teachers at each school to obtain information about the CTE classroom space and she presented the survey results. She then noted that the following program components and activities would be the focus of work in the 2016-2017 school year to strengthen the CTE program: an in-depth analysis of existing programs as well as a market analysis of industry needs in Kenosha and the surrounding counties will be conducted, the District will actively connect with universities to recruit new teachers to the district, require that CTE staff be present in professional organizations in the content areas, (e.g., Wisconsin Technical Education Association, Wisconsin Marketing Education Association, etc.), provide and strengthen quality CTE programming that continues to support students in accruing approved certifications, once the CTE program audit is completed, a plan will be developed on how to utilize Perkins funding in the areas of greatest need in the district, and advisory committees (comprised of business people, educational institutions, parents, teachers, and administrators) will be required for all CTE programs that receive Carl Perkins funding to help guide the programs.

Mr. Finnemore, Director of Facilities, presented the Outdoor Athletic Project Update. He noted that the work at Bradford is complete, the work at Bullen is scheduled to be complete by November 1 with the exception of surface issues on the tennis courts which will be redone next spring, the work at Tremper is scheduled to be complete by November 10, and the work at ITA is complete with the exception of the synthetic turf infields which will be done in June or July. He indicated that the budget is on target at this point in time.

Mr. Finnemore presented the Utility & Energy Savings Program Report. He indicated that 13% of the overall utility budget as compared to 11% last year at this time has been spent. He noted a very warm summer which resulted in an increased use of air conditioning and electricity consumption. He indicated that since the operational energy savings program takes place during the school year, reports will begin again next month with the September utility bills.

Future Agenda Items

Mr. Falkofske indicated that the Outdoor Athletic Project Update, the Utility & Energy Savings Program Report, and the Roosevelt Parking Concerns would be presented in November. Mr. Finnemore noted that he would have an Update on the Phase II Energy Projects in November.

Mr. Cardinali moved to adjourn the meeting. Mr. Garcia seconded the motion. Unanimously approved.

Meeting adjourned at 6:11 P.M.

Stacy Schroeder Busby
School Board Secretary

KENOSHA UNIFIED SCHOOL DISTRICT
Kenosha, Wisconsin

November 1, 2016
Planning/Facilities/Equipment Standing Committee

Traffic / Parking Roosevelt Elementary School

Background

Roosevelt Elementary administration and staff have reported issues relative to traffic flow during the morning drop-off and afternoon pick-up times of the day. A recommendation was made during the September Planning/Facilities/Equipment Standing Committee to investigate this matter further and explore potential strategies for improving traffic flow.

Issues Identified

Patrick Finnemore, Director of Facilities, Martin Pitts, Regional Coordinator of School Leadership and Learning, Nola Starling-Ratliff, Roosevelt Principal, Tom Pacetti, Roosevelt Safety Patrol Supervisor, Alderman Kevin Matthewson, and Shelly Billingsley, Director of Public Works met at the site on the morning of September 20, 2016 to observe and discuss the traffic flow issues. During that meeting, the following issues were identified and discussed:

- Morning Drop-Off Issues
 - Vehicles turning from Roosevelt Road onto 34th Avenue (road immediately west of Roosevelt School) are often times traveling at excessive speeds. Some of these vehicles are large trucks including municipal garbage trucks.
 - Mr. Pacetti reported the line of vehicles dropping students off on the school side (east side) of 34th Avenue often extends into Roosevelt Road causing both eastbound and westbound traffic on Roosevelt Road to stop. Westbound drivers will occasionally swerve around the line of stationary vehicles and enter the lane of on-coming traffic.
 - Cars are parked on the west side of 34th Avenue. As vehicles stop on the east side of 34th Avenue to drop off students, the road is not wide enough to accommodate two-way traffic. This occasionally creates scenarios where northbound and southbound traffic must stop to avoid a head-on collision. Either northbound or southbound traffic is then forced to move in reverse until sufficient space is available for oncoming traffic to pass.
 - For the final fifteen minutes prior to the bell sounding for students to enter the building, vehicles northbound on 34th Avenue attempting to turn left (west) onto 69th Street are frequently forced to wait for up to three minutes due to the long line of stationary cars in the southbound lane. This causes a standstill when cars are parked on both sides of 34th Avenue.

- Safety Patrols crossing students at the 34th Avenue & 69th Street and 34th Avenue & 70th Street corners have difficulty seeing northbound traffic when cars are parked in the immediate vicinity south of their posts.
- Afternoon Drop-Off Issues
 - Vehicles turning from Roosevelt Road onto 34th Avenue (road immediately west of Roosevelt School) are often times traveling at excessive speeds.
 - The line of vehicles picking students up on the school side (east side) of 34th Avenue often extends into Roosevelt Road causing both eastbound and westbound traffic on Roosevelt Road to stop. Westbound drivers will occasionally swerve around the line of stationary vehicles and enter the lane of on-coming traffic.
 - Cars are parked on the west side of 34th Avenue. When vehicles are parked on the East side of 34th Avenue to pick up students, the road is not wide enough to accommodate two-way traffic. This occasionally creates scenarios where northbound and southbound traffic must stop to avoid a head-on collision. Either northbound or southbound traffic is then forced to move in reverse until sufficient space is available for oncoming traffic to pass.
 - From approximately ten minutes prior to afternoon dismissal to ten minutes after student dismissal, vehicles northbound on 34th Avenue attempting to turn left (west) onto 69th Street are frequently forced to wait up to three minutes due to the long line of stationary cars in the southbound lane. This causes a standstill when cars are parked on both sides of 34th Avenue.
 - Safety Patrols crossing students at the 34th Avenue & 69th Street and 34th Avenue & 70th Street corners have difficulty seeing northbound and southbound traffic when cars are parked in the immediate vicinity on both sides of their posts.

Proposed Solutions:

1. On the east side of 34th Avenue in the area adjacent to the school's playground, City of Kenosha would reinstall "No Parking" signs that allow for parent drop off and pickup only during morning drop off and afternoon pick up times. Two of these signs were formerly located on current poles but are now missing. The signs would be reinstalled on existing poles. This alternative would be at no cost to the district. (See exhibit A)
2. City of Kenosha personnel would adjust garbage pick-up routes so that trucks are not proceeding down 34th Avenue during morning drop-off or afternoon pick-up times.

3. KUSD Facilities would eliminate the approach just north of the school building onto 34th Avenue and replace it with a curb and concrete in the parkway consistent with the rest of the drop off zone to the north. This would extend the drop off zone by approximately 20 feet. Kenosha Fire Department has approved this proposed alternative. The City of Kenosha would need to approve the proposal to replace the parkway grass with concrete. This would be a KUSD Facilities expenditure of approximately \$600.00. (Refer to Exhibit B)
4. Roosevelt would purchase two yield cones to be placed daily in the center line of 34th Avenue at both 69th and 70th Streets. The purpose would be to alert traffic of the student crossing areas and for the safety of the safety patrol students. This alternative would be a Roosevelt School expenditure of approximately \$120.00.
5. Principal Starling-Ratliff and Alderman Matthewson would together reach out to the seven home owners on the west side of 34th Avenue between 69th and 70th Streets to discuss the possibility of prohibiting parking on the west side of 34th Avenue during the primary drop off and pickup times on school days. Clearing the west side of the road from parked vehicles would allow two-way traffic to continue when east side vehicles are stopped dropping students off in the morning and parked waiting for students to arrive in the afternoon. After gathering feedback from the seven neighboring property owners, Alderman Matthewson would determine whether to further pursue consideration of this option with the Kenosha City Council.
6. Mr. Tom Pacetti, Safety Patrol Supervisor would assign six additional safety patrol students along the east 34th avenue vehicle exit area to assist with student transitions out of vehicles in the morning and into vehicles in the afternoon. Improved efficiency would reduce the likelihood of the line of parked cars extending into Roosevelt Road.

Mr. Finnemore, Mr. Pitts, Mrs. Starling-Ratliff, Alderman Matthewson, and Ms. Billingsley agree solutions, 1, 2, 3 (curb only), 4, and 6 will be implemented prior to November 1, 2016. Solution 5 and the concrete parkway proposed in Solution 3 will require the approval of the Kenosha City Council.

This is an informational report.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Dr. Bethany Ormseth
Chief of School Leadership

Mr. Martin Pitts
Regional Coordinator of School Leadership

Ms. Nola Starling-Ratliff
Principal of Roosevelt

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KENOSHA UNIFIED SCHOOL DISTRICT
Kenosha, Wisconsin

November 1, 2016
Planning/Facilities/Equipment Standing Committee

CAPITAL PROJECT UPDATE

Outdoor Athletics Project:

Background:

On April 7, 2015, the voting public approved a \$16,700,000 referendum to construct major upgrades to the outdoor athletic facilities for Bradford (including those at Bullen), Indian Trail and Tremper High Schools. In May of 2015, the school board interviewed and selected Partners in Design Architects and Camosy Construction to help the district design and construct the new facilities. The construction bids for the Outdoor Athletic Facility Project were received on February 2, 2016, by Camosy Construction and representatives of our Facilities Department staff, and were approved by the School Board on February 23, 2016.

Highlights This Month:

The key accomplishments this past month on the project include:

Bradford:

- The work at Bradford is essentially complete with the exception of finishing up punch list items.

Bullen:

- Installation of the irrigation system has been completed and the system has been operational since the first week of October.
- Landscaping is complete in over 90% of the landscaping areas including installation of sod in the varsity softball outfield. The remaining areas will be landscaped once the final construction activities have been completed.
- The press box building is nearing completion and should be completed the first week of November.

Tremper/Ameche:

- Curbs have been installed on the varsity softball infields in preparation for synthetic turf installation beginning the week of October 17.
- Curb work has begun on the varsity baseball field in preparation for synthetic turf installation beginning the week of October 24.

Indian Trail:

- Construction of the new varsity baseball and softball bleachers has been completed.

Energy Efficiency Projects at Bullen and Lance:

Background:

At the April 25, 2016, School Board meeting, the Board approved a proposal to implement a Phase 2 series of energy efficiency projects using the energy revenue limit exemption based on the provisions in 2011 Wisconsin Act 32 and subsequent legislation. Furthermore, the Board approved an Initial Resolution on May 10, held a Public Hearing on the projects on May 24, and formally approved the selection of the performance contractors on June 28.

Highlights of Project to Date:

The performance contractor for the first project of Phase 2, Nexus Solutions, was brought on board immediately following the June 28 board meeting. Nexus (who self-performs the mechanical engineering) and their design team which includes Partners in Design Architects for architectural support for the interior design and additions, Insite Consulting Architects for the exterior envelop design, and Muermann Engineering for the electrical engineering have been working with the KUSD Facilities Department staff to develop construction documents for the Bullen and Lance project. The 50% design review documents will be reviewed the week of October 17. The next major milestone will be the review of the 95% plans and specs scheduled for late December. The final construction package is scheduled to be issued for bid on or about January 20, 2017, with construction activities beginning in April.

A kick-off meeting was held on October 13, 2016, with the consultants working for the Wisconsin Focus on Energy program to begin the modeling effort that will determine the amount of rebate dollars that Focus on Energy will contribute to the project. Facilities Department staff has also been meeting with the principals

of the two schools as well as other instructional leaders to coordinate school operational needs and logistical issues such as summer school, school lunch program, etc.

Major Maintenance Projects:

The 2016-17 Capital Projects Plan which includes both the major maintenance and annual energy efficiency projects was approved by the School Board at the February 23, 2016, meeting. The project list this year consisted of three large projects – replacement of the main student parking lot at Bradford High School, efforts to eliminate the odors at Washington Middle School, and completion of the window and door replacement project at Grewenow Elementary School. All three of these projects were very successful. In addition, we completed a couple of smaller projects which included replacement of the hallway floor tile at Forest Park Elementary School, masonry repairs to correct water leakage problems associated with the auto shop at Tremper High School, and a variety of improvements related to providing more effective barricades at schools as part of the ALICE implementation. The attachment to this report provides pictures of the various projects performed this summer.

This is an informational report.

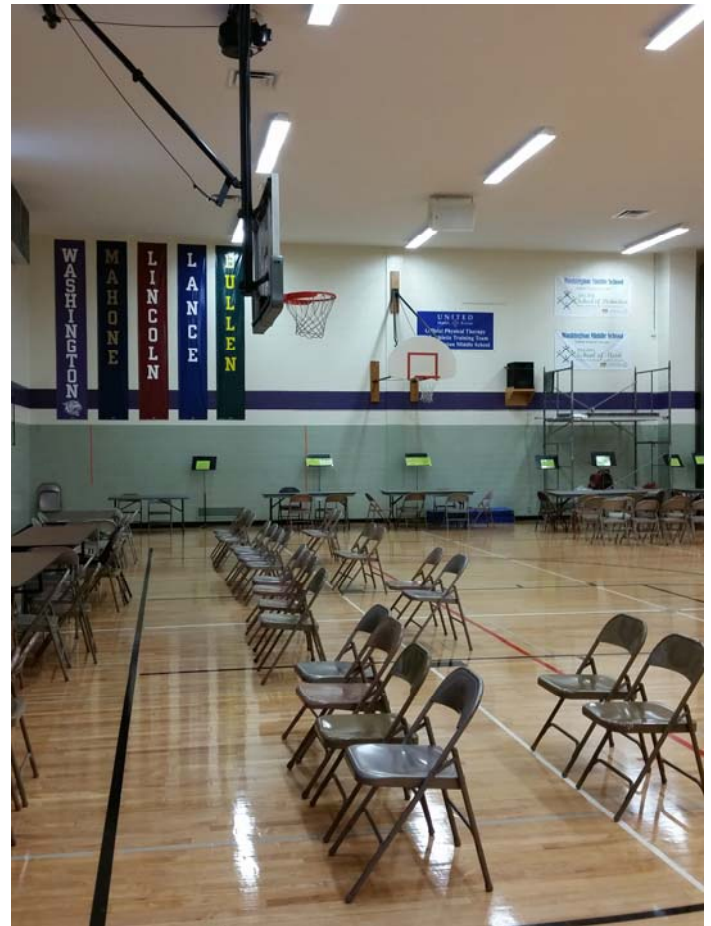
Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Mr. Patrick Finnemore, PE
Director of Facilities

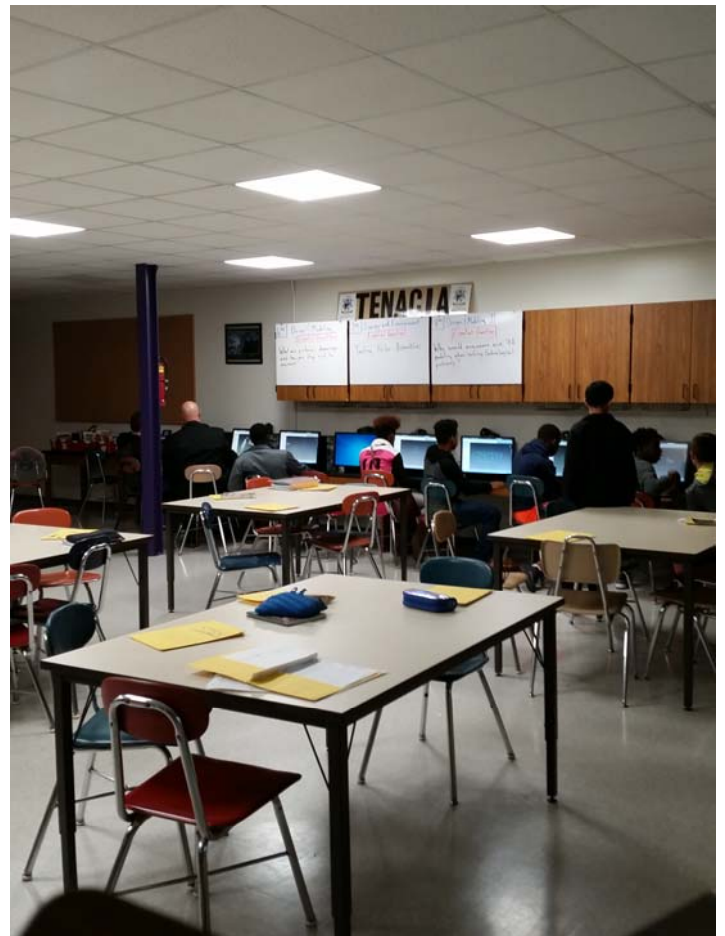


Grewenow Window and Door Replacement Project





Washington Middle School HVAC renovation & abatement Project





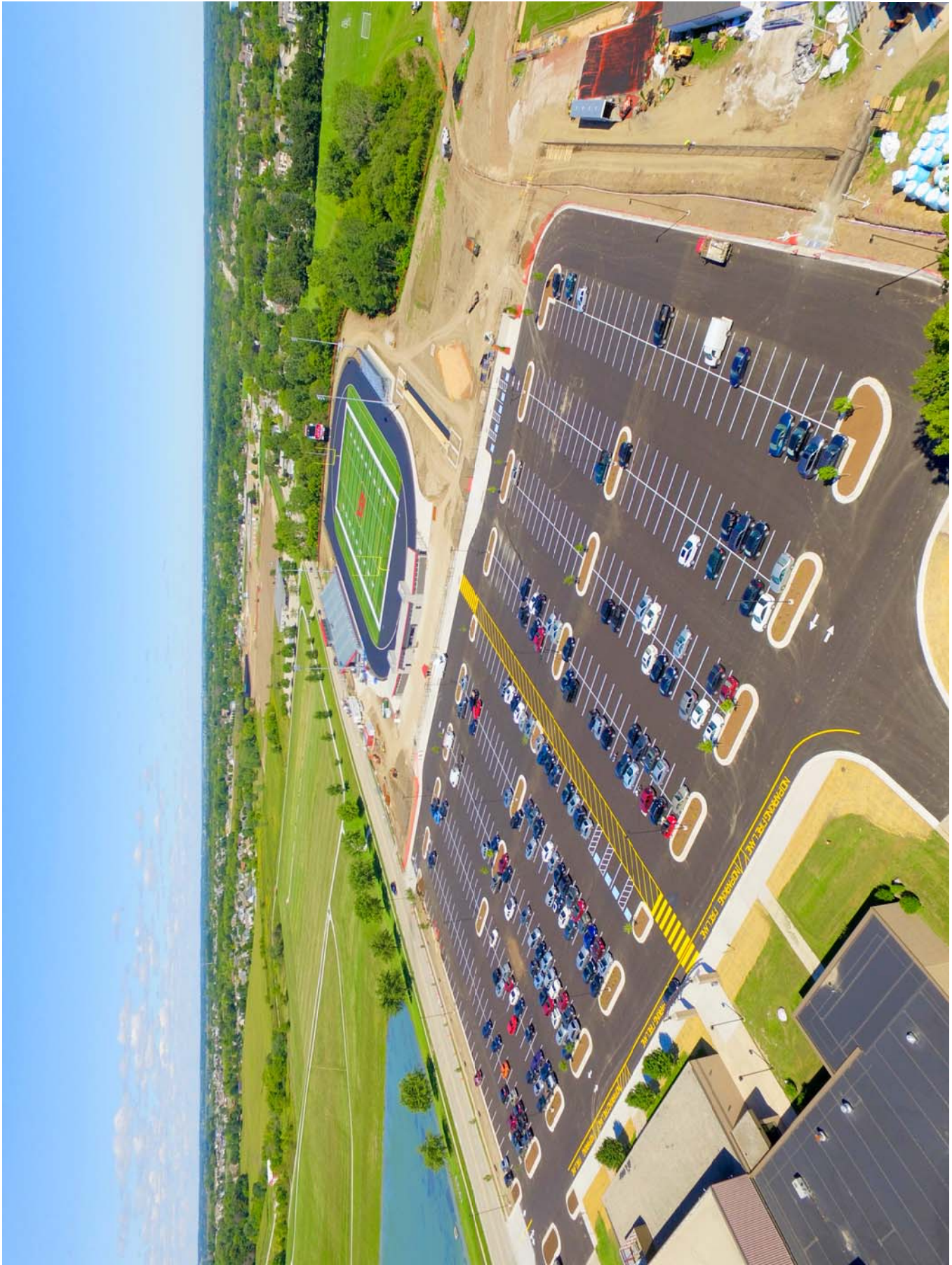
Forest Park Corridor Floor Tile Replacement Project





ALICE Door Replacement at Jefferson and Tremper masonry repairs





New Bradford High School Parking Lot

KENOSHA UNIFIED SCHOOL DISTRICT
Kenosha, Wisconsin

November 1, 2016
Planning/Facilities/Equipment Standing Committee

UTILITY & ENERGY SAVINGS PROGRAM REPORT

The purpose of this report is to provide the regular update on the 2016-17 utilities budget and the operational energy savings program.

Utilities Budget Update:

The following is a brief summary of the costs incurred for natural gas, electricity, and the entire utilities budget.

- We have spent \$586 more on natural gas this year as compared to last year.
- We have spent \$68,519 more on electricity this year as compared to last year.
- We have spent 20% of the overall utility budget as compared to 18% last year at this time.

Operational Energy Program Update:

The following is a brief summary of the amount of energy saved in September. Please see the attachment for energy savings by school:

	2016-17	2015-16
Electricity Saved (KWh)	1,008,514	956,509
Gas Saved (Therms)	121	6,940
Dollars Saved	\$87,176	\$90,694

This is an informational report.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Mr. John Allen
Distribution and Utilities Manager

Mr. Patrick Finnemore, PE
Director of Facilities

Mr. Kevin Christoun
Maintenance Supervisor

Monthly Energy Efficiency Program Tracking Summary

UTILITY INFORMATION (1 month of gas and electric data)

September 2016 through September 2016

End of FY -	Jun-17	Current Month: Sep-16				Degree Days (Sep-Sep) Last Year: HTG 50.5: CLNG 129					Degree Days (Sep-Sep) This Year: HTG 26.5: CLNG 134.5				
BUILDING	ACTUAL USE FY2017				Last Year FY2016 SAVINGS*					FY2017 SAVINGS*					
	kWh	kW	therms	\$	kWh	kW	therms	\$	% Savings	kWh	kW	therms	\$	% Savings	
Bradford	252,640	846	2,243	\$28,727	97,230	145	(185)	\$8,473	21.7%	113,491	128	238	\$8,524	22.9%	
Hillcrest	8,440	-	-	\$1,053	1,364	-	171	\$246	18.8%	1,158	0	0	\$140	11.7%	
Indian Trail	393,600	1,480	4,846	\$47,566	179,249	364	(3,101)	\$16,799	25.8%	189,550	364	(4,574)	\$15,813	24.9%	
LakeView Tec	42,400	210	-	\$5,866	41,472	(23)	(29)	\$2,147	25.2%	48,298	(3)	93	\$2,639	31.0%	
Reuther	122,340	649	4,767	\$19,334	36,157	48	228	\$2,907	13.4%	18,111	36	(1,593)	\$734	3.7%	
Tremper	193,113	558	2,690	\$21,685	60,221	66	(885)	\$4,311	16.8%	74,485	82	(1,037)	\$5,053	18.9%	
HS Total:	1,012,533	3,742	14,546	\$124,232	415,693	599	(3,801)	\$34,884	21.6%	445,093	608	(6,873)	\$32,903	20.9%	
Bullen	48,900	192	362	\$6,323	49,247	55	(58)	\$3,721	35.8%	54,753	55	(173)	\$3,623	36.4%	
Lance	45,908	188	317	\$5,868	12,739	33	233	\$1,420	18.0%	11,704	42	(9)	\$1,288	18.0%	
Lincoln Middle	106,746	416	410	\$11,872	31,317	24	532	\$2,534	15.6%	45,866	46	241	\$3,368	22.1%	
Mahone	163,800	642	2,083	\$20,440	66,944	89	27	\$5,410	20.9%	51,119	150	(514)	\$4,896	19.3%	
KTEC West	45,000	150	265	\$5,071	31,192	97	(75)	\$3,597	42.7%	25,650	82	(63)	\$2,852	36.0%	
Washington	53,089	182	122	\$5,919	23,693	72	96	\$2,735	33.3%	11,930	56	24	\$1,705	22.4%	
MS Total:	463,443	1,769	3,559	\$55,494	215,132	370	755	\$19,418	25.2%	201,022	431	(494)	\$17,733	24.2%	
Bain School o	67,800	435	256	\$10,971	22,775	59	2,409	\$3,329	20.1%	34,469	125	2,625	\$4,974	31.2%	
Bose	14,400	62	57	\$1,916	20,348	41	186	\$2,404	57.1%	18,268	38	121	\$2,011	51.2%	
Brass	44,160	259	78	\$6,950	6,210	50	917	\$1,614	19.7%	6,581	47	663	\$1,379	16.6%	
Dimensions o	-	-	33	\$13	(2,082)	-	(41)	(\$267)	-24.7%	0	0	(32)	(\$13)	-3200.0%	
Forest	15,219	71	26	\$2,062	8,597	(4)	17	\$869	26.6%	8,381	3	53	\$853	29.3%	
Frank	63,540	371	116	\$9,657	37,393	(76)	42	\$1,360	11.8%	37,707	(77)	5	\$1,112	10.3%	
Grant	11,760	48	53	\$1,552	6,168	17	287	\$892	36.3%	5,344	19	139	\$719	31.7%	
Grewenow	12,160	51	49	\$1,623	11,862	24	334	\$1,506	47.3%	13,739	27	(28)	\$1,492	47.9%	
Harvey	12,461	55	-	\$1,640	13,212	31	190	\$1,661	50.8%	12,129	28	217	\$1,430	46.6%	
Jefferson	13,038	46	133	\$1,823	6,701	17	256	\$974	30.0%	10,473	20	66	\$1,218	40.1%	
Jeffery	16,911	77	36	\$2,286	6,996	27	133	\$994	24.7%	16,785	28	85	\$1,807	44.1%	
KTEC	16,640	72	59	\$2,196	(436)	2	28	\$1	0.0%	1,188	6	(49)	\$163	6.9%	
McKinley Eler	15,360	62	51	\$1,975	4,618	(2)	56	\$503	19.9%	3,436	2	64	\$401	16.9%	
Charles Nash	48,240	269	113	\$7,390	10,933	14	1,544	\$1,389	14.7%	19,127	54	1,298	\$2,322	23.9%	
Pleasant Prair	64,960	254	150	\$8,021	(192)	(20)	2	(\$350)	-4.1%	8,501	(0)	(23)	\$362	4.3%	
Prairie Lane	37,370	144	570	\$4,879	11,745	18	(49)	\$1,388	26.7%	3,981	(9)	(540)	\$248	4.8%	
Roosevelt	16,320	70	37	\$2,142	2,488	21	28	\$492	16.8%	4,896	12	52	\$570	21.0%	
Somers	63,840	186	83	\$6,532	5,464	12	16	\$732	10.8%	3,175	(18)	(17)	\$102	1.5%	
Southport	24,480	149	75	\$3,562	8,971	5	78	\$946	21.1%	12,111	6	19	\$1,155	24.5%	
Stocker	50,240	242	105	\$6,763	42,292	68	(6)	\$3,580	37.2%	40,058	69	(8)	\$3,147	31.8%	
Strange	25,418	93	97	\$3,182	11,664	19	(27)	\$1,244	26.9%	9,826	20	17	\$1,016	24.2%	
Vernon	30,118	132	1,216	\$4,327	8,233	47	1,873	\$2,060	29.1%	17,484	59	1,286	\$2,375	35.4%	
Whittier	38,880	205	-	\$5,613	24,891	57	200	\$2,525	30.5%	25,046	64	0	\$2,433	30.2%	
Wilson	13,000	82	42	\$1,923	8,846	4	7	\$900	32.0%	9,699	(5)	1	\$851	30.7%	
ELEM Total:	716,315	3,433	3,435	\$98,998	277,697	431	8,480	\$30,745	22.7%	322,404	515	6,014	\$32,128	24.5%	
Cesar Chavez	11,480	64	32	\$1,752	12,370	26	17	\$1,349	46.6%	9,627	18	(16)	\$930	34.7%	
ESC	132,400	416	488	\$13,862	33,759	87	1,453	\$4,045	22.0%	28,590	76	1,428	\$3,245	19.0%	
Recreation	6,613	-	-	\$834	1,858	-	36	\$254	21.1%	1,778	0	62	\$238	22.2%	
Other Total:	150,493	480	520	\$16,448	47,987	112	1,506	\$5,647	25.1%	39,995	94	1,474	\$4,412	21.2%	
Totals:	2,342,784	9,425	22,060	\$295,172	956,509	1,513	6,940	\$90,694	22.9%	1,008,514	1,649	121	\$87,176	22.8%	

* Savings are based on the comparison of actual billed use to the baseline model. The model is based on utility data from calendar year 2003 (typically) and adjusts for weather, occupancy and school year data.