



REGULAR MONTHLY BOARD MEETING

November 15, 2016

7:00 PM

**Educational Support Center
Board Meeting Room
3600-52nd Street
Kenosha, Wisconsin**

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Regular School Board Meeting
November 15, 2016
Educational Support Center
7:00 PM

- I. Pledge of Allegiance
- II. Roll Call of Members
- III. Awards/Recognition
 - A. LakeView's Principles of Engineering Class - 2016 Racine County Pumpkin Chuckin Contest winners
 - B. Tremper Girls Soccer Team - Academic All American Team by the National Soccer Coaches Association of America
 - C. Indian Trail Student Athletes (Girls Golf) - Golf Coaches Association of Wisconsin Academic All-Stars
- IV. Administrative and Supervisory Appointments
- V. Introduction and Welcome of Student Ambassador
- VI. Legislative Report
- VII. Views and Comments by the Public
- VIII. Response and Comments by Board Members (Three Minute Limit)
- IX. Remarks by the President
- X. Superintendent's Report
- XI. Consent Agenda
 - A. Consent/Approve 4
Recommendations Concerning Appointments, Leaves of Absence, Retirements, Resignations and Separations
 - B. Consent/Approve 5
Minutes of 10/25/16 Special Meeting and Executive Session and 10/25/16 Regular Meeting
 - C. Consent/Approve 16
Summary of Receipts, Wire Transfers and Check Registers
 - D. Consent/Approve 24
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XII. Old Business	
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XV. Predetermined Time and Date of Adjourned Meeting, If Necessary	
XVI. Adjournment	

Kenosha Unified School District
Kenosha, WI
November 15, 2016

The Human Resources recommendations regarding the following actions:

ACTION	LAST NAME	FIRST NAME	SCHOOL/DEPT	POSITION	STAFF	DATE	FTE	SALARY
Appointment	Haight	Amelia	Brompton School	Special Education IDEA	ESP	10/17/2016	1	\$15.33
Appointment	Stanfield	Holly	Bradford High School	Theater	Instructional	11/01/2016	0.51	\$31,475.16
Appointment	Thul	Bryan	Bradford High School	Physical Education	Instructional	11/01/2016	1	\$39,106.00
Appointment	Casper	Cristine	Somers Elementary School	Special Education IDEA Flow-Through	ESP	11/07/2016	1	\$15.33
Appointment	Lochowitz	Shirley	Bradford High School	Special Education	ESP	11/10/2016	1	\$14.33
Resignation	Green	Xenia	Bradford High School	Security	ESP	10/21/2016	1	\$15.33
Resignation	Murphy	Rachael	Bullen Middle School	Library Clerical Assistant (10 month)	Secretarial	11/03/2016	1	\$17.32
Resignation	Maedke	Amanda	Vernon Elementary School	Grade 5	Instructional	11/30/2016	1	\$39,106.00
Retirement	Ester	Charles	Tremper High School	Cross Categorical	Instructional	06/12/2017	1	\$75,467.00
Retirement	Higgins	Carol	Athletics	Secretary III	Secretarial	12/31/2016	1	\$21.34
Retirement	Gross	Judith	IMC	Library Media Assistant	Secretarial	01/04/2017	1	\$19.47
Separation	Peterson	Krisann	HR Teacher on Leave	HR Teacher on Leave	Instructional	11/05/2016	1	\$55,456.00
Separation	Matoska	Casimir	Facility Services	Head Custodian	Service	11/03/2016	1	\$23.78

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SPECIAL MEETING & EXECUTIVE SESSION
OF THE KENOSHA UNIFIED SCHOOL BOARD
HELD OCTOBER 25, 2016

A special meeting of the Kenosha Unified School Board was held on Tuesday, October 25, 2016, in the Small Board Room at the Educational Support Center. The purpose of this meeting was to vote on holding an executive session to follow immediately.

The meeting was called to order at 6:15 P.M. with the following members present: Ms. Stevens, Mrs. Snyder, Mr. Kunich, Mr. Garcia, Mr. Falkofske, and Mrs. Coleman. Dr. Savaglio-Jarvis was also present. Mr. Wade was excused.

Mrs. Coleman, President, opened the meeting by announcing that this was a special meeting of the School Board of the Kenosha Unified School District. Notice of this special meeting was given to the public by forwarding a copy of the notice to all requesting radio stations and newspapers.

Mrs. Coleman announced that an executive session had been scheduled to follow this special meeting for the purpose of Review of Findings/Order by an Independent Hearing Officer and Personnel: Position Assignments.

Mr. Kunich moved that the executive session be held. Mr. Garcia seconded the motion.

Roll call vote. Ayes: Ms. Snyder, Mrs. Snyder, Mr. Kunich, Mr. Garcia, Mr. Falkofske, and Mrs. Coleman. Noes: None. Unanimously approved.

1. Personnel: Position Assignments

Mrs. Stacey Cameron-Weigand arrived at 6:16 P.M. and answered questions from Board members. Mrs. Cameron-Weigand was excused at 6:28 P.M.

2. Personnel: Position Assignments

Dr. Bethany Ormseth, Chief of School Leadership, arrived at 6:29 P.M. and presented Board members with information pertaining to an expulsion.

Dr. Ormseth and Dr. Savaglio-Jarvis were excused at 6:40 P.M.

Mr. Falkofske moved to approve the recommendation of the hearing officer with respect to the expulsion. Mr. Kunich seconded the motion. Unanimously approved.

Mr. Kunich moved to adjourn the meeting. Ms. Stevens seconded the motion. Unanimously approved.

Meeting adjourned at 6:44 P.M.

Stacy Schroeder Busby
School Board Secretary

REGULAR MEETING OF
THE KENOSHA UNIFIED SCHOOL BOARD
HELD OCTOBER 25, 2016

A regular meeting of the Kenosha Unified School Board was held on Tuesday, October 25, 2016, at 7:00 P.M. in the Board Room of the Educational Support Center. Mrs. Coleman, President, presided.

The meeting was called to order at 7:02 P.M. with the following Board members present: Ms. Stevens, Mrs. Snyder, Mr. Kunich, Mr. Garcia, Mr. Falkofske, and Mrs. Coleman. Dr. Savaglio-Jarvis was also present. Mr. Wade was excused.

Mrs. Coleman, President, opened the meeting by announcing that this was a regular meeting of the School Board of Kenosha Unified School District. Notice of this regular meeting was given to the public by forwarding the complete agenda to all requesting radio stations and newspapers. Copies of the complete agenda are available for inspection at all public schools and at the Superintendent's office. Anyone desiring information as to forthcoming meetings should contact the Superintendent's office.

There were no awards or recognitions.

Dr. Savaglio-Jarvis presented one Administrative Appointment.

Ms. Stevens moved to approve Mrs. Stacey Cameron-Weigand as the Interim Human Resource Coordinator effective October 26, 2016. Mr. Kunich seconded the motion. Unanimously approved.

Mrs. Coleman introduced the student ambassador, Katie Hillstrom from Indian Trail High School and Academy, and she made her comments.

There was no legislative report.

There was one view/comment by a member of the public.

There were no responses/comments made by Board members.

Mrs. Coleman gave the Board President remarks.

Dr. Savaglio-Jarvis gave the Superintendent's Report.

Board members considered the following Consent-Approve items:

Consent-Approve item XI-A – Recommendations Concerning Appointments, Leaves of Absence, Retirements, Resignations and Separations.

Consent-Approve item XI-B – Minutes of the 9/27/16 and 10/6/16 Executive Sessions, 9/27/19 Regular Meeting, and 10/6/16 and 10/11/16 Special Meetings.

Consent-Approve item XI-C – Summary of Receipts, Wire Transfers, and Check Registers submitted by Mrs. Lisa Salo, Accounting Manager; Mr. Tarik Hamdan, Chief Financial Officer; and Dr. Savaglio-Jarvis, excerpts follow:

“It is recommended that the September 2016 cash receipt deposits totaling \$548,562.89, and cash receipt wire transfers-in totaling \$23,222,963.98, be approved.

Check numbers 540956 through 542415 totaling \$11,358,215.92, and general operating wire transfers-out totaling \$431,930.41, are recommended for approval as the payments made are within budgeted allocations for the respective programs and projects.

It is recommended that the September 2016 net payroll and benefit EFT batches totaling \$13,199,153.33, and net payroll check batches totaling \$19,203.25, be approved.”

Consent-Approve item XI-D – Policy and Rule 6456 – Graduation Requirements and Removal of Policy 5270 – Open Enrollment-Part Time presented by Mr. Kristopher Keckler, Chief Information Officer; Dr. Bethany Ormseth, Chief of School Leadership; and Dr. Savaglio-Jarvis, excerpts follow:

“In 2015, Wisconsin Act 212 was approved and subsequently enacted in March 2016, by the Wisconsin state legislature to modify the Wisconsin high school graduation requirements starting with diploma requests for the 2016-17 school year. Act 212 revised the previously adopted Civics Exam requirement for high school completion.

The first law regarding the Civics Exam required that, beginning in the 2016-17 school year, students may not receive a high school diploma from a public, charter, or choice school without first attaining a passing score (60% or higher) on a Civics Exam that is identical to the Civics Exam required for U.S. citizenship. It also stipulated that students who had an Individualized Education Plan (IEP) in effect must take the Civics Exam, but were exempted from the requirement to attain a passing score on the exam in order to graduate. Wisconsin Act 212 replaces that universal treatment of the state Civics Exam requirements for special needs students with an individualized determination. Under Act 212, a special needs student’s IEP will govern the Civics Exam requirements. The IEP team must determine the appropriateness of administering the state Civics Exam, as well as whether it is appropriate to require that the student pass the Civics Exam in order to graduate. Students with an approved IEP but no modification of a waiver for the Civics Exam will still only need to attempt the exam and will not be required to achieve a passing score.

Kenosha Unified last revised the Graduation Policy and Rule in July 2015 to align to the updated Department of Public Instruction requirements and recommendations. Currently, KUSD requires that a student obtain 23.5 credits for successful graduation, unless enrolled in a board-approved program. KUSD also requires a minimum of 10 hours of Community Service. The Civics Exam requirement is appropriately listed on the

official student transcript and viewable on the student/parent portal of the student information system.

During the cross-reference validation for the graduation policy, it was discovered that the state statute related to part time open enrollment for students has since been updated to reflect the Wisconsin Course Options program. Kenosha Unified already aligns to this requirement with KUSD Policy 6440 Course Options Enrollment. The existing KUSD Policy 5270 Open Enrollment Part Time can be completely removed as it has not been addressed since 1998 and is now covered through the Course Options material.

At its September 27, 2016, meeting the Board of Education approved the listed revisions to Policy 6456 Graduation Requirements and the removal of Policy 5270 Open Enrollment Part-Time as a first reading. Administration recommends that the School Board approve the revised Policy & Rule 6456 Graduation Requirements and the removal of Policy 5270 Open Enrollment Part-Time as a second reading at the October 25, 2016, regular school board meeting.”

Ms. Stevens moved to approve the Consent Agenda as presented in the agenda. Mr. Kunich seconded the motion. Unanimously approved.

Dr. Savaglio-Jarvis presented Policy 5437 – Threats/Assaults submitted by Ms. Susan Valeri, Chief of Special Education and Student Support, and Dr. Savaglio-Jarvis, excerpts follow:

“During the 2015-16 school year there were several bomb threats to school buildings in the Kenosha Unified School District. One of the grounds for suspension and expulsion is knowingly conveying any threat or false information concerning an attempt or alleged attempt being made or to be made to destroy any school property by means of explosives. The District wants to ensure that Policy and Rule 5437, Threats/Assaults, references all forms of communication by which a threat or false information can be conveyed, in violation of the policy. Therefore, Policy and Rule 5437, Threats/Assaults, now includes language making it clear that students are prohibited from knowingly conveying (through verbal, written, electronic, or other forms of communication) any threat or false information concerning an attempt or alleged attempt being made or to be made to destroy any school property by means of explosives.

In addition, section 947.015 of the Wisconsin Statutes makes it a Class I felony to 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. An update to Rule 5437 also includes a reference to Wis. Stat. § 947.015. Based upon a review of Policy and Rule 5437, additional updates were suggested by legal counsel as noted therein.

At its October 11, 2016, meeting, the Personnel/Policy Standing Committee voted to forward revised Policy 5437 to the School Board for approval. Administration recommends that the School Board approve revised Policy 5437 – Threats/Assaults as a first reading on October 25, 2016, and a second reading on November 15, 2016.”

Mr. Kunich moved to approve revised Policy 5437 – Threats/Assaults as a first reading. Mr. Falkofske seconded the motion. Unanimously approved.

Dr. Savaglio-Jarvis presented Policy 6700 – Extracurricular Activities and Programs submitted by Mr. Bryan Mogensen, Coordinator of Athletics, Physical Education, Health, Recreation, and Senior Center; Mrs. Julie Housaman, Chief Academic Officer; and Dr. Sue Savaglio-Jarvis, excerpts follow:

“The U.S. Department of Education, Office of Civil Rights (OCR), filed a complaint against Kenosha Unified School District alleging discrimination on the basis of sex. More specifically the complainant alleges that the district discriminates against female students at Tremper and Bradford High Schools by denying them an equal opportunity to participate in interscholastic athletics. On October 24, 2012, the Kenosha Unified School District signed a Resolution Agreement to resolve the complaint filed.

In response to this finding, Policy 6700, which was last updated January 29, 2002, has been updated (Appendix A). This policy is 14 years old. The revisions to Policy 6700 are based on the recommendations made by legal counsel as follows:

- Include a detailed procedure for adding new extracurricular programs and activities, and
- Add federal statutes related to the policy as well as review Wisconsin Statutes, Wisconsin Administrative Code, and cross references currently listed in the policy.

On October 11, 2016, the Personnel/Policy Standing Committee approved to forward the proposed revisions to Policy 6700—Extracurricular Activities and Programs—to the Board of Education for approval as a first reading at the October 25, 2016, regular school board meeting. Administration recommends that the school board approve as a first reading the revised Policy 6700—Extracurricular Activities and Programs—and move to a second reading at the November 15, 2016, regular school board meeting.”

Mrs. Snyder moved to approve revised Policy 6700 - Extracurricular Activities and Programs as a first reading. Mr. Garcia seconded the motion. Unanimously approved.

Mr. Keckler presented the Official Third Friday Enrollment Report (School Year 2016-2017) submitted by Ms. Erin Roethe, Data Analyst; Ms. Lorien Thomas, Data Analyst; Ms. Renee Blise, Research Coordinator; Mr. Keckler; and Dr. Savaglio-Jarvis, excerpts follow:

“Annually, Administration provides the Kenosha Unified School Board with the District’s Official Third Friday Enrollment Report. The data contained in this report are also reported to the Wisconsin Department of Public Instruction (DPI) in its designated format.

District-wide, enrollment decreased -332 students, from 22,261 students in 2015-16 to 21,929 students in 2016-17. As noticed in 2009-10, Kenosha Unified continues to experience the effects of large declines in enrollments due to lower birth rates. In both 2009 and 2010, over 200 less births were reported compared to previous years. Over the past 5 years, the KUSD student population has decreased 1,049 students (-4.57%). This trend has largely impacted pre-kindergarten, kindergarten, and now grade 1.

The 2016-17 Official Third Friday Enrollment Report is an informational item.”

Mr. Keckler gave a PowerPoint presentation entitled “Official Student Enrollment Report” which covered the following topics: overall enrollment trends, number of births and KUSD kindergarten enrollments, KUSD exits to area private schools, open enrollment, 7 year trend, KUSD enrollment trend: elementary and secondary, change in enrollments and teacher FTE, and average class size.

Mr. Hamdan presented the Change in the Fiscal Year 2015-2016 Adopted Budget, submitted by Mr. Hamdan and Dr. Savaglio-Jarvis, excerpts follow:

“The Board of Education adopted the 2015-16 budget on October 27, 2015, as prescribed by Wisconsin State Statute 65.90. From time to time there is a need to modify or amend the adopted budget for a variety of reasons. State Statutes require that official modifications to the adopted budget be approved by two-thirds (2/3) majority of the Board of Education and that there be a publication of a Class 1 notice within ten (10) days of board approval.

The majority of the changes are the result of carryover notifications determined to be available for various grants after the budget was formally adopted. Other grant awards (e.g. Ed Foundation, mini-grants) were also received after the adoption of the budget. These grant awards conform to existing board policy and have been previously shared with the Board of Education through the approval of the grant as well as grant summary reports submitted to the Audit/Budget/Finance Committee.

Since State Statutes authorize the budget to be adopted by function; administration also requests approval of additional budget modifications that did not add or subtract dollars to the overall budget, but may have changed the function or purpose of the funding. These budget modifications include:

- Transferred budgets and expenditures from one salary account to another salary account resulting from a review of position control. Reclassifying the salary and benefit dollars from one account to another does not change the overall amount of the budget.
- Transferred operational line item budget dollars from one budget account to another as a result of ongoing review and monitoring of budgets. Reclassifying budget dollars from one account to another account does not change the overall amount of the budget.

- Transferred grant budgets to the appropriate function or object based on formal DPI grant modifications. Since the budget was formally adopted, some grant managers have requested that expenditure budget dollars be reassigned to the function or object where the dollars were expended. The grant budgets have been revised and the resulting modifications may have changed the function or object of the expenditures, but they did not change the total amount of the grant.

Administration requests that the School Board approve this report and that the attached Class 1 notice be published within ten (10) days of the official board adoption.”

Mrs. Snyder moved to approve the Change in the Fiscal Year 2015-2016 Adopted Budget and that the Class 1 notice be published within ten (10) days of the official board adoption. Mr. Falkofske seconded the motion. Unanimously approved.

Mr. Hamdan presented the 2015-2016 Budget Carryovers to the 2016-2017 Budget submitted by Mr. Hamdan and Dr. Savaglio-Jarvis, excerpts follow:

“Historically, Kenosha Unified School District (KUSD) has prohibited the carryover of unutilized budget authority from one fiscal year to the next. At the August 9, 2000, meeting of the School Board it was unanimously approved to discontinue the practice of site carryovers.

Occasionally, purchases that were authorized but not fully paid for by the close of the respective fiscal year lead to a request to carry budget dollars over to the next year to cover those expenses.

During the 2015-16 school year, several schools/departments received cash donations or mini-grants from outside organizations, most notably from the Education Foundation of Kenosha (EFK). Some of the 2015-16 donated funds were not completely spent by the end of the school year; therefore the schools have requested that these funds be carried over to the next year so that they can be used to complete the programs intended by the donors.

Administration is requesting to carryover the following to the 2016-2017 fiscal year budget:

Site Requested Carryover	\$0
Donation and Mini-Grant Carryover	<u>\$147,173</u>
	\$147,173

There are no site requested carryovers being recommended for this year.

The charter schools are allowed carryover of any unspent general fund dollars, as stipulated in their individual contracts with the district. This is necessitated due to the unique funding of the schools, the responsibility they have for their entire budget, and their responsibility for future major maintenance issues or technology replacement not funded by the district. Starting fiscal year 2013, charter school carryovers were accounted for as assigned portions of the general fund balance rather than be added as

additional amounts in expense budgets as in the past. This method provides for more accurate year to year budgeting while preserving the charter school's access to their surplus funds. The schedule at the bottom of Attachment A shows the total balance in the charter fund balance reserve accounts as \$1,411,378 as of June 30, 2016.

Administration requests that the School Board approve this report so that these carryover funds can be incorporated into the adopted 2016-17 budget."

Ms. Stevens moved to approve the 2015-2016 Budget Carryovers to the 2016-2017 Budget. Mr. Garcia seconded the motion. Unanimously approved.

Mr. Hamdan presented the Formal Adoption of the 2016-2017 Budget submitted by Mr. Hamdan and Dr. Savaglio-Jarvis, excerpts follow:

"On April 25, 2016, the KUSD Board of Education approved the preliminary 2016-2017 budget with assumptions that were used as the guide to create the 2016-17 budget. The Public Hearing on the 2016-17 Budget and the Annual Meeting of District Electors were held on September 19, 2016, in the auditorium of Indian Trail High School and Academy. At the Annual Meeting of District Electors, our stakeholders voted to approve the tax levy at the maximum amount allowed by law. Since the Public Hearing and the Annual Meeting, administration has updated the budget to reflect key variables such as staffing costs, student membership, equalized property valuations, certified state aid, and tax levies.

It is requested that the Board of Education accept the following recommendations:

1. Formally adopt the District's 2016-2017 Budget using the accompanying Budget Adoption Motion (Attachment B);

2. Direct Administration to prepare a class one legal notice to be published publicly within ten days of the adoption (Attachment C);

3. Approve the property tax levy to be collected from the municipalities within the School District in the amount of \$69,282,075 for the General Fund, \$16,473,727 for the Debt Service Fund, and \$1,500,000 for the Community Service Fund. The Board must approve levy amounts on or before November 1st each year, per Wis. Stats. 120.12(3)(a); and

4. Direct the District Clerk to certify and deliver the Board approved tax levy to the Clerk of each municipality on or before November 10, 2016."

Ms. Stevens moved to approve the Formal Adoption of the 2016-2017 Budget as presented, that a class one legal notice to be published publicly within ten days of the adoption, approve the property tax levy to be collected from the municipalities within the School District in the amount of \$69,282,075 for the General Fund, \$16,473,727 for the Debt Service Fund, and \$1,500,000 for the Community Service Fund, and that the District Clerk certify and deliver the Board approved tax levy to the Clerk of each

municipality on or before November 10, 2016. Mr. Kunich seconded the motion. Unanimously approved.

Dr. Savaglio-Jarvis presented the Collective Bargaining Agreement between the Board of Education for the Kenosha Unified School District and the Kenosha Education Association (KEA) submitted by Mrs. Annie Petering, Chief Human Resources Officer, Mr. Hamdan, and Dr. Savaglio-Jarvis, excerpts follow:

“On October 4, 2016, representatives from administration and the Board engaged in the first negotiation session with the KEA on behalf of regular full-time and part-time certified teaching personnel. Both parties exchanged proposals and reached a tentative agreement agreeing to the maximum total base wage increase of 0.12% effective July 1, 2016, which will be distributed across-the-board to the members of the bargaining unit. The duration of the collective bargaining agreement is for one year, effective July 1, 2016, through June 30, 2017. Please see attached tentative agreement for terms and conditions of the collective bargaining agreement.

The KEA will be seeking ratification of the attached agreement from its members.

Administration recommends that the Board of Education adopt the attached agreement as the collective bargaining agreement between the Kenosha Unified School District and the Kenosha Education Association.”

Mrs. Snyder moved to approve the Collective Bargaining Agreement between the Board of Education for the Kenosha Unified School District and the Kenosha Education Association (KEA). Mr. Kunich seconded the motion. Unanimously approved.

Dr. Savaglio-Jarvis presented the Increase for Non-Represented Full-Time Equivalent Employees Other Than Certified Teaching Personnel submitted by Mrs. Petering, Mr. Hamdan, and Dr. Savaglio-Jarvis, excerpts follow:

“On October 4, 2016, representatives from administration and the Board engaged in the first negotiation session with the KEA on behalf of full-time and part-time certified teaching personnel. Both parties exchanged proposals and reached a tentative agreement agreeing to the maximum total base wage increase of 0.12% effective July 1, 2016, which will be distributed across-the-board to the members of the bargaining unit.

If the Board approves the collectively bargained agreement allowing for 0.12% total base wage increase for teachers, other non-represented full-time equivalent (FTE) employees' wages should also be considered. The term full-time equivalent refers to all regular (not time sheet) employees in the following groups: AST, carpenters, painters, educational support personnel, interpreters, secretary and service.

Administration recommends that the Board approve a 0.12% base wage increase for all full-time equivalent employees as referenced above effective July 1, 2016.”

Mr. Kunich moved to approve 0.12% base wage increase for all full-time equivalent employees. Mr. Garcia seconded the motion. Unanimously approved.

Mr. Kunich noted that the Resolution for American Education Week 2016 was noted as Resolution No. 327 in error, that it should be Resolution 329. He then presented Resolution No. 329 – American Education Week 2016, which read as follows:

“WHEREAS, public schools are the backbone of our democracy, providing young people with the tools they need to maintain our nation's precious values of freedom, civility and equality; and

WHEREAS, by equipping Kenosha's youth with both practical skills and broader intellectual abilities, we give them hope for, and access to, a productive future; and

WHEREAS, educators work tirelessly to serve our children and communities with care and professionalism; and

WHEREAS, schools encourage community, bringing together adults and children, educators and volunteers, business leaders and elected officials in a common enterprise.

NOW, THEREFORE, be it resolved that Kenosha Unified School District does hereby proclaim November 14-18 as the annual observance of American Education Week.

BE IT FURTHER RESOLVED, that a true copy of this resolution be spread upon the official minutes of the Board of Education.”

Mr. Kunich moved to approve Resolution 329 - American Education Week 2016. Ms. Stevens seconded the motion. Unanimously approved.

Dr. Savaglio-Jarvis presented the Report of Contracts in Aggregate of \$25,000 submitted by Mrs. Tanya Ruder, Chief Communication Officer; Mr. Robert Hofer, Purchasing Agent; Mr. Hamdan; and Dr. Savaglio-Jarvis, excerpts follow:

“School Board Policy 3420 requires that “all contracts and renewals of contracts in aggregate of \$25,000 in a fiscal year shall be approved by the School Board except in the event of an emergency as determined and reported to the School Board monthly by the Purchasing Agent.”

The contracts/agreements in aggregate of \$25,000 that have been added to the Contract Management Database subsequent to September 27, 2016 with approval of the purchasing agent are shown in the database in coral color. Board members may access this database while on district property.

The following contract/agreement has not been added to the Contract Management Database and is being presented for board approval:

Agreement with the Boys & Girls Club of Kenosha and the Kenosha Unified School District, in the amount of \$50,000, to work together to address the issue of gang involvement and delinquency issues in our community.”

Mrs. Stevens moved to approve the agreement with the Boys & Girls Club of Kenosha and the Kenosha Unified School District, in the amount of \$50,000, to work together to address the issue of gang involvement and delinquency issues in our community. Mr. Garcia seconded the motion. Unanimously approved.

Mrs. Snyder presented the Donations to the District.

Mrs. Snyder moved to approve the Donations to the District. Ms. Snyder seconded the motion. Unanimously approved.

Mr. Kunich move to adjourn the meeting. Mr. Garcia seconded the motion. Unanimously approved.

Meeting adjourned at 8:15 P.M.

Stacy Schroeder Busby
School Board Secretary

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Kenosha Unified School District
Kenosha, Wisconsin
Summary of Cash Receipts and Disbursements
November 15, 2016

CASH RECEIPTS	reference	total
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October 2016 Wire Transfers-In, to Johnson Bank from:

WI Department of Public Instruction	<i>state aids register receipts</i>	\$ 735,975.31
Johnson Bank	<i>account interest</i>	162.98
Bankcard Services (MyLunchMoney.com)	<i>food services credit card receipts (net of fees)</i>	163,746.44
Bankcard Services (TicketSpice.com)	<i>fine arts ticket sales receipts (net of fees)</i>	(6.25)
Bank (RevTrak)	<i>district web store receipts (net of fees)</i>	17,927.12
Retired & Active Leave Benefit Participants	<i>premium reimbursements</i>	35,416.66
HHS	<i>head start grant</i>	156,221.83
Various Sources	<i>small miscellaneous grants / refunds / rebates</i>	16,043.62
Total Incoming Wire Transfers		1,125,487.71

October 2016 Deposits to Johnson Bank - All Funds:

General operating and food services receipts	<i>(excluding credit cards)</i>	244,742.90
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TOTAL OCTOBER CASH RECEIPTS

\$ 1,370,230.61

CASH DISBURSEMENTS	reference	total
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October 2016 Wire Transfers-Out, from Johnson Bank to:

Payroll & Benefit wires

Individual Employee Bank Accounts	<i>net payrolls by EFT (net of reversals)</i>	\$ 7,139,196.37
WI Department of Revenue	<i>state payroll taxes</i>	480,597.85
WI Department of Revenue	<i>state wage attachments</i>	3,272.26
IRS	<i>federal payroll taxes</i>	2,716,652.55
Delta Dental	<i>dental insurance premiums</i>	240,220.39
Diversified Benefits Services	<i>flexible spending account claims</i>	16,849.06
Employee Trust Funds	<i>wisconsin retirement system</i>	1,370,711.16
NVA	<i>vision insurance premiums</i>	15,555.75
Various	<i>TSA payments</i>	299,292.25

Subtotal 12,282,347.64

General Operating Wires

US Bank	<i>purchasing card payment-individuals</i>	242,330.09 *
Kenosha Area Business Alliance	<i>LakeView lease payment</i>	16,666.67
Johnson Bank	<i>banking fees</i>	691.94
Various	<i>returned checks</i>	206.20

Subtotal 259,894.90

Total Outgoing Wire Transfers \$ 12,542,242.54

October 2016 Check Registers - All Funds:

Net payrolls by paper check	<i>Register# 01021DP, 01022DP</i>	\$ 20,441.65
General operating and food services	<i>Check# 542416 thru Check# 543601 (net of void batches)</i>	9,292,392.17
Total Check Registers		\$ 9,312,833.82

TOTAL OCTOBER CASH DISBURSEMENTS

\$ 21,855,076.36

*See attached supplemental report for purchasing card transaction information

KUSD Purchasing Card Program - Individual Cardholders**Transaction Summary by Merchant**

Billing Cycle Ending October 17, 2016

Merchant Name	Total
MENARDS KENOSHA WI	\$ 16,529.80
HOTEL	\$ 14,506.77
AIRLINE	\$ 8,577.12
ULINE *SHIP SUPPLIES	\$ 8,408.16
SQ *PIEPER ELECTRIC INC.	\$ 7,900.00
RESTAURANTS & CATERING	\$ 6,473.23
3654 INTERSTATE	\$ 6,368.46
MAYFAIR RENT A CAR KENO	\$ 5,875.31
CONVERGINT	\$ 5,570.00
HAJOCA KENOSHA PC354	\$ 5,491.97
WW GRAINGER	\$ 4,971.73
MAXON EQUIPMENT	\$ 4,772.75
IN *A BEEP, LLC	\$ 4,359.42
VEHICLE MAINT. & FUEL	\$ 4,012.99
JOHNSTONE SUPPLY	\$ 3,854.17
MARK S PLUMBING PARTS	\$ 3,493.73
EXPEDIA	\$ 3,081.07
SCRIPPS SPELLING BEE	\$ 3,045.00
IN *GAPPA SECURITY SOLUTI	\$ 2,881.15
BROADWAY IN CHICAGO	\$ 2,848.00
AMAZON MKTPLACE PMTS	\$ 2,728.32
HALLMAN LINDSAY PAINTS	\$ 2,709.43
TUFFSTUFF FITNESS EQU	\$ 2,629.20
IDENTICARD	\$ 2,574.60
TRANE SUPPLY-116407	\$ 2,442.62
VIKING ELECTRIC - KENOSHA	\$ 2,384.81
FIRST SUPPLY LLC #2033	\$ 2,171.88
IMSE	\$ 2,150.00
FASTENAL COMPANY01	\$ 2,115.93
HYDRO-FLO PRODUCTS INC	\$ 2,106.45
BUYFIREALARMPARTS	\$ 1,991.06
WISCONSIN MUSIC EDUCATORS	\$ 1,944.00
VICTORY SIGN	\$ 1,928.50
FERGUSON ENT #1020	\$ 1,858.23
UW MADISON WCER CC SVC	\$ 1,785.00
ACT*ASSOCIATION OF WIS	\$ 1,763.00
CONNEY SAFETY	\$ 1,518.51
MCMASTER-CARR	\$ 1,486.19
TCT*ANDERSON'S	\$ 1,470.30
NAFME	\$ 1,428.00
DICKOW CYZAK TILE CARP	\$ 1,409.32
WSPRA	\$ 1,400.00
ACT*WATG	\$ 1,400.00
DW DAVIES AND CO INC	\$ 1,395.10
COLUMBIA PIPE & SUPPLY	\$ 1,303.24
EUROFINS S F ANALYTICAL L	\$ 1,281.20
KITCHEN CUBES LLC	\$ 1,250.00

EB TEACH LIKE A CHAMP	\$	1,200.00
VIKING ELECTRIC-CREDIT DE	\$	1,179.34
ACT*WISCONSIN ART EDUC	\$	1,150.00
QUALIFIED HARDWARE	\$	1,124.00
PROVANTAGE LLC	\$	1,110.65
SHIFFLER EQUIPMENT	\$	1,106.89
INDUSTRIAL CONTROLS	\$	1,093.84
NATL SCHOLASTIC PRESS	\$	1,085.00
WI ASSOC OF SCHOOL PERS	\$	1,085.00
BATTERIES PLUS KEN	\$	1,061.29
FIRST STAGE CHILDRENS THE	\$	1,046.25
GLENROY, INC.	\$	1,041.99
1000BULBS.COM	\$	1,028.32
OTC BRANDS, INC.	\$	1,027.77
L AND S ELECTRIC	\$	999.60
DECKER EQUIPMENT	\$	987.99
DASH MEDICAL GLOVES	\$	966.00
OFFICEMAX/OFFICEDEPOT6358	\$	952.08
LYNCH ISUZU TRUCK CTR	\$	925.14
ARO LOCK & DOOR	\$	868.00
ZOOLOGICAL SOCIETY MIL	\$	864.50
LIBERTS	\$	854.93
WM SUPERCENTER #1167	\$	846.16
WALMART.COM	\$	840.41
RSCHOOLTODAY	\$	800.00
WISCONSIN SCHOOL MUSIC AS	\$	769.50
BETTY BRINN CHILDREN'S M	\$	720.00
AMAZON.COM	\$	710.10
MENARDS RACINE WI	\$	697.41
THE HOME DEPOT #4926	\$	695.18
NATIONAL SCIENCE TEACHER	\$	675.00
CREATIVE SMARTS INC	\$	660.00
PROJECT LEAD THE WAY, INC	\$	660.00
LEARNING A-Z, LLC	\$	659.70
HOMEDEPOT.COM	\$	647.87
BARNES & NOBLE #2037	\$	645.00
CDW GOVERNMENT	\$	639.98
AED SUPERSTORE	\$	598.77
SPORT NGIN	\$	595.00
AIRGASS NORTH	\$	585.08
SPARTAN ATHLETIC CO	\$	575.35
WBEA	\$	570.00
NATIONAL ALLIANCE OF BLAC	\$	562.00
WAL-MART #1515	\$	552.00
SHERWIN WILLIAMS 703180	\$	539.09
WI SHS OWW STORE SALES	\$	536.00
NELSON ELECTRIC SUPPLY	\$	534.02
GOTSOCCEER EVENTS	\$	500.00
CLASS 1 AIR INC	\$	498.00
WOODWORKERS HARDWARE - W	\$	496.33
HESCO INC	\$	477.26
WWW.ISTOCK.COM	\$	476.00
ASU CONFERENCES CONT EDU	\$	450.00
BB *UWP	\$	450.00
GEORGE PATTON ASSOCIAT	\$	444.61

CREATIVE MATHEMATICS CONS	\$	438.00
PICK N SAVE 00068502	\$	434.00
THE CHARACTER EDUCATION	\$	429.00
STAPLES DIRECT	\$	420.56
SCHOLASTIC INC. KEY 22	\$	420.00
NIAAA	\$	415.00
WAL-MART #1167	\$	408.31
KENOSHA AREA BUSINESS	\$	400.00
SQ *NASS	\$	399.00
VARIDESK	\$	375.00
LECTRO COMPONENTS	\$	366.21
SP * MAKEYMAKEY-JOYLAB	\$	360.32
IN *WISCONSIN SCHOOL MUSI	\$	360.00
PAYPAL *WSSWA	\$	350.00
UWW CAMPS AND CONFERENCES	\$	350.00
EB WICUG 2016 FALL CO	\$	350.00
PAT'S SERVICES INC	\$	325.00
UWW BOOKSTORE	\$	316.88
TOWN & CNTRY GLASS CO	\$	315.89
BEST BUY 00011916	\$	314.94
ROCKLER	\$	313.43
SCHOLASTIC BOOK CLUB	\$	306.00
RELECTRIC SUPPLY COMPANY	\$	303.00
TEACHSTONE	\$	301.90
OFFICE DEPOT #3364	\$	299.98
DURACARD LLC	\$	299.54
EDS ARCHITECTURAL OPENING	\$	280.00
APC GROUP INC	\$	276.80
WILLIAM V MACGILL & CO	\$	270.96
NATIONAL SCHOOL PRODUC	\$	269.25
CESA #11	\$	260.00
TRINITY INTERNATIONAL UN	\$	260.00
SP * YOURGLOVESOURCE.C	\$	251.95
WASDA	\$	250.00
AMAZON.COM AMZN.COM/BILL	\$	243.65
UW EOP NONCREDIT PROGRAM	\$	240.00
WWW.MATHCOUNTS.ORG	\$	240.00
DOLLAR TREE	\$	235.00
B&H PHOTO, 800-606-6969	\$	233.55
AT&T*BILL PAYMENT	\$	229.92
LESLEY UNIVERSITY CENTERS	\$	225.00
FEED & SEED STATION	\$	225.00
PENSKE TRK LSG 567528	\$	223.85
OZAUKEE COUNTY GOLF COURS	\$	219.47
PETSMART INC 1636	\$	213.74
GFS STORE #1919	\$	206.75
UWL CONTINUING ED WEB	\$	205.00
ENGINEERSUPPLY COM	\$	204.99
PIGGLY WIGGLY #209	\$	204.46
EB 13TH ANNUAL SYSTEM	\$	200.00
WM SUPERCENTER #2668	\$	197.77
BUS MGMT DAILY	\$	197.00
SAMS CLUB #6331	\$	195.71
RAYMOND GEDDES	\$	195.24
WAL-MART #2668	\$	191.98

KENOSHA PUBLIC MUSEU	\$	184.00
GIH*GLOBALINDUSTRIALEQ	\$	180.29
LOWES #02560*	\$	176.86
WI DHFS LEAD AND ASBESTOS	\$	175.00
RGS PAY*	\$	170.99
KENOSHA HISTORICAL	\$	168.00
IVIE ENTERPRISES INC	\$	166.89
GOLF TEAM PRODUCTS	\$	161.00
SAMSClub #6331	\$	159.16
IN *B AND L OFFICE FURNIT	\$	158.25
ANIXTER/CLARK/TRI-ED	\$	153.85
SUPERSHUTTLE EXECUCARMSP	\$	151.04
CC-653 MAC ARTHUR CO	\$	150.83
THE MIDWEST CLINIC	\$	150.00
BEST BUY 00000299	\$	149.99
MOTION INDUSTRIES WI04	\$	148.06
USPS POSTAL ST66100207	\$	144.00
WISCONSIN COACH LINES	\$	144.00
LAMINATION DEPOT INC	\$	142.89
USPS564280750050303676	\$	141.00
SUPER SPORTS FOOTWEAR	\$	141.00
HOLLAND SUPPLY INC	\$	140.96
WALMART.COM 8009666546	\$	140.55
FOLLETT SCHOOL SOLUTIONS	\$	140.29
PICK N SAVE 00064188	\$	138.66
SCOTT'S LIQUID GOLD	\$	132.00
SCIENCESUPPLY.COM	\$	131.59
AABACO SMALL BUSINESS	\$	131.28
VU MATH AND READING SUCCE	\$	125.00
VZWRLSS*IVR VN	\$	120.66
NEARPOD	\$	120.00
SIGN A RAMA KENOSHA	\$	120.00
E-CONOLIGHT	\$	119.99
TARGET 00022517	\$	115.17
DBC*BLICK ART MATERIAL	\$	112.35
MATH OLYMPIADS	\$	109.00
FESTIVAL FOODS	\$	108.28
KRANZ INC	\$	104.91
NOR*NORTHERN TOOL	\$	101.79
BSN*SPORT SUPPLY GROUP	\$	100.12
NATIONALGEO	\$	100.00
HALOGEN SUPPLY COMPANY	\$	99.72
PICK N SAVE 00068718	\$	99.06
SCHOLASTIC MAGAZINES	\$	98.89
WWW.DICKSPORTNGGOODS.COM	\$	97.03
D & D VACUUM	\$	95.00
T C FURLONG INC	\$	93.56
NATL CCL TEACHERS OF MATH	\$	93.00
HIGHWAY C SVC	\$	91.92
ACDA INTERNET	\$	90.00
IRIS USA INC	\$	84.00
GARVIN INDUSTRIES	\$	83.84
COMPENDIUM LIVE INSPIRED	\$	83.40
LEGO EDUCATION	\$	83.00
OMNI CHEER	\$	82.70

CONTAINER AND PACKAGING S	\$	82.43
STAR LINE BATON CO. IN	\$	82.38
COSTCO WHSE #1198	\$	80.39
USA WRESTLING ASSOCIATION	\$	80.00
TYR SPORT, INC. (ECOM)	\$	79.99
OFFICEMAX/OFFICEDEPOT #65	\$	79.92
SECUREDATA, INC	\$	79.00
THE 2 SISTERS	\$	78.00
PARKSIDE TRUE VALUE	\$	76.76
DIVER DAN'S SCUBA CENTER	\$	75.00
AMLE	\$	74.98
MEIJER STORE #284	\$	74.75
SPOTLIGHT YOUTH THEATER	\$	74.40
WAL-MART #1551	\$	73.19
COMMITTEE FOR CHILDREN	\$	72.00
PICK N SAVE 00063487	\$	69.30
THE 2 SISTERS/THEDAI	\$	69.00
ASSOC SUPERV AND CURR	\$	69.00
RLI*RENAISSANCE LEARN	\$	68.00
UW HEALTH CAFE SVCS 24040	\$	64.09
HOLMESSTAMP	\$	61.02
WI SCIENCE OLYMPIAD	\$	60.00
KMART 3088	\$	58.97
OSI*UNITEDSTATESFLAG	\$	58.55
MASTER TOOL REPAIR INC	\$	56.95
JOHNSON CONTROLS SP	\$	56.02
AIELLO MIDTOWN FLORIST IN	\$	55.00
CAREER CENTER	\$	50.00
MONOPRICE COM	\$	48.01
PIGGLY WIGGLY #004	\$	45.16
OFFICEMAX/OFFICEDEPOT6358	\$	42.43
FOLLETT SCHOOL SOLUTIONS	\$	39.95
KNIVES & BLADES	\$	39.03
CLOUD ELECTRIC	\$	38.16
GORDON ELECTRIC SUPPLY	\$	38.08
HOBBY LOBBY #350	\$	37.92
CROWN TROPHY	\$	35.90
WALGREENS #3153	\$	35.25
WISCONSIN ASSOCIATION OF	\$	35.00
EAST SIDE TENNIS AND F	\$	31.50
JOANN FABRIC #2468	\$	29.99
ZOOM.US	\$	29.98
WUFOO.COM/CHARGE	\$	29.95
KMART 3851	\$	29.19
DG HARDWARE	\$	27.99
KMART 3774	\$	26.74
TODOS	\$	25.00
CHESTER ELECTRONIC SUPPLY	\$	25.00
ACK#32GQGJWP*NSTA HOTEL C	\$	25.00
ACK#32GQ GK2J*NSTA HOTEL C	\$	25.00
ACK#32GQ GK2K*NSTA HOTEL C	\$	25.00
ACK#32GQ GK3D*NSTA HOTEL C	\$	25.00
ACK#32GQ GK43*NSTA HOTEL C	\$	25.00
ACK#32GQ GK6R*NSTA HOTEL C	\$	25.00
ACK#32GQ GL2T*NSTA HOTEL C	\$	25.00

ACK#32GQGL6L*NSTA HOTEL C	\$	25.00
ACK#32GQGLBV*NSTA HOTEL C	\$	25.00
ACK#32GQGLC4*NSTA HOTEL C	\$	25.00
ACK#32GQGMFG*NSTA HOTEL C	\$	25.00
ACK#32GQGMJ9*NSTA HOTEL C	\$	25.00
ACK#32GQGMJG*NSTA HOTEL C	\$	25.00
AMAZON SERVICES-KINDLE	\$	24.85
REINDERS - BRISTOL	\$	22.86
TOOLUP.COM	\$	21.89
BARNES&NOBLE.COM-BN-VT	\$	21.77
AAA CLUB/INSUR 0470590R	\$	20.37
WISMATH	\$	20.00
MADISON-1057	\$	19.81
JALENSKYS OUTDOOR	\$	17.97
SOUTHPORT VACUUM	\$	17.75
WM SUPERCENTER #2936	\$	17.46
PICK N SAVE 00068742	\$	16.74
AP BOOKSTORE.COM	\$	16.00
WALGREENS #9605	\$	14.98
EASYKEYSCOM INC	\$	13.90
WPCHRG.COM	\$	13.00
PIGGLY WIGGLY #203	\$	11.88
KENOSHA FRESH MARKE	\$	9.66
ABEBOOKS.COM	\$	8.57
DG HARDWARE.	\$	7.47
ONETRAVEL.COM AIR	\$	6.95
OFFICE DEPOT #1105	\$	5.97
SKR*ABEBOOKS.CO 3RGSSA	\$	4.94
AMAZON VIDEO ON DEMAND AM	\$	3.99
IN *B AND L OFFICE FURNIT	\$	(8.25)
EVENTBRITE	\$	(50.00)
BARNES&NOBLE.COM-BN	\$	(75.75)
PAYPAL *MAASS	\$	(100.00)
HARRINGTON INDUSTRIAL#46	\$	(282.95)
US Bank Purchasing Card Payment - Individuals	\$	242,330.09

KENOSHA UNIFIED SCHOOL DISTRICT
Kenosha, Wisconsin

November 15, 2016

Administrative Recommendation

It is recommended that the October 2016 cash receipt deposits totaling \$244,742.90, and cash receipt wire transfers-in totaling \$1,125,487.71, be approved.

Check numbers 542416 through 543601 totaling \$9,292,392.17, and general operating wire transfers-out totaling \$259,894.90, are recommended for approval as the payments made are within budgeted allocations for the respective programs and projects.

It is recommended that the October 2016 net payroll and benefit EFT batches totaling \$12,282,347.64, and net payroll check batches totaling \$20,441.65, be approved.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Tarik Hamdan
Chief Financial Officer

Lisa M. Salo, CPA
Accounting Manager

KENOSHA UNIFIED SCHOOL DISTRICT

November 15, 2016

Policy and Rule 5437 Threats/Assaults

Rationale

During the 2015-2016 school year there were several bomb threats to school buildings in the Kenosha Unified School District. One of the grounds for suspension and expulsion is knowingly conveying any threat or false information concerning an attempt or alleged attempt being made or to be made to destroy any school property by means of explosives. The District wants to ensure that Policy and Rule 5437, Threats/Assaults, references all forms of communication by which a threat or false information can be conveyed, in violation of the policy. Therefore, Policy and Rule 5437, Threats/Assaults, now includes language making it clear that students are prohibited from knowingly conveying (through verbal, written, electronic, or other forms of communication) any threat or false information concerning an attempt or alleged attempt being made or to be made to destroy any school property by means of explosives.

In addition, section 947.015 of the Wisconsin Statutes makes it a Class I felony to 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. An update to Rule 5437 also includes a reference to Wis. Stat. § 947.015. Based upon a review of Policy and Rule 5437, additional updates were suggested by legal counsel as noted therein.

Administrative Recommendation

At its October 11, 2016, meeting, the Personnel/Policy Standing Committee voted to forward revised Policy 5437 to the School Board for approval. The Board approved revised Policy 5437 as a first reading on October 25, 2016. Administration recommends that the School Board approve revised Policy 5437 – Threats/Assaults as a second reading on November 15, 2016.

Sue Savaglio-Jarvis
Superintendent

Susan Valeri
Chief of Special Education/Student Support

POLICY 5437
THREATS/ASSAULTS

Students are prohibited from engaging in any of the following actions:

1. fighting with, **physically** assaulting or threatening (**through verbal, written, electronic, or other forms of communication**) other students ~~while under the school's jurisdiction~~;
2. sexually assaulting (**as defined under state law**) other students or District employees (~~"Sexual assault" is defined by state law as sexual intercourse or sexual contact without the consent of the other person. "Sexual contact" means intentional touching of the intimate parts of a person, clothed or unclothed, if that intentional touching is for the purpose of sexual arousal or gratification or if it contains elements of actual or attempted battery~~);
3. **threatening (through verbal, written, electronic, or other forms of communication)** ~~verbally or physically threatening (including written or electronic communications)~~ students or District employees, including **but not limited to** the making of death threats;
4. physically assaulting ~~students or District employees~~;
5. **knowingly conveying (through telephoning or co-communicating (including verbal, written, electronic, and or other forms of electronic communication) a bomb any threat or false information concerning an attempt or alleged attempt being made or to be made to destroy any school property by means of explosives** ~~facility~~;
6. extortion of District employees or students.

Students violating this policy may be referred **to law enforcement** for prosecution under applicable laws and/or subject to school disciplinary action **as specified under Rule 5437**.

LEGAL REF.: Wisconsin Statutes ~~Sections~~ **Chapters 940, 943, and 948**

Wisconsin Statutes Sections:

48.981

120.13(1)

895.035

947.015

~~Federal Law: Chapters 940 and 948~~

CROSS REF.	5111	Bullying/Harassment/Hate
	5430	Student Conduct and Discipline
	5436	Weapons
	5436.1	Fires, Fire Alarms, Explosives, Firecrackers, and Spray Devices
	5473	Suspension
	5474	Student Expulsion
	5475	Students with Disabilities

ADMINISTRATIVE REGULATIONS: None

REVISED: May 25, 1999
~~October~~ **November 15-25, 2016**

RULE 5437
THREATS/ASSAULT

1. **Fighting With, Physically Assaulting or Threatening Other Students**
Students involved in fighting, **physically** assaulting or threatening (**through verbal, written, electronic, or other forms of communication**) other students may face disciplinary action, suspension and/or **referral to the Administrative Review Committee for possible expulsion consideration**, depending upon the seriousness of the incident.
 - a. Student fights in any area of the school building or grounds ~~will~~**must** be reported immediately to the principal/designee. The student may be required to submit, in writing, the causes of the ~~problem~~**fight** and possible solutions. **If the fight was of a serious nature or if the fight is repeated, the student will be suspended and referral will be made to the Administrative Review Committee for expulsion consideration.**
 - b. ~~If the problem is of a serious nature, if the problem is repeated, or if it involves a verbal, written, or electronically communicated~~ **In the case of a death threat communicated verbally, in writing, electronically, or through other forms of communication**, the student will be suspended and ~~referral will be made~~**referred** to the Administrative Review Committee **for expulsion consideration and law enforcement officials will be notified.** ~~The parent/guardian will be notified and a conference with the parent/guardian, student, and principal/designee will be scheduled. In the case of a death threat, the student will be referred to the Administrative Review Committee.~~
 - c. Physical assault on another student will result in a suspension and/or possible referral to the Administrative Review Committee **for expulsion consideration.**
 - d. ~~In the case of bodily injury or property damage as a result of fighting, notification of~~ **Depending on the seriousness of the offense, law enforcement officials may be notified.** ~~or the settlement of a monetary reimbursement shall be left to the discretion of the offended.~~ **However, Prosecution under state law and/or the settlement of a monetary reimbursement will become** is the responsibility of the offended.
 - e. ~~In the case of a death threat, law enforcement officials will be notified.~~
2. **Sexual Assault on Another Student/ or District Employee**
Students who sexually assault (**as defined under state law**) another student or **District** employee will be subject to disciplinary action, including immediate suspension; **and** referral to the Administrative Review Committee **for expulsion consideration.** ~~and notification to Children and Family Services~~ and law enforcement officials **will be notified.**
3. ~~Verbal or Physical Threats Toward dDistrict eEmployees Including Death Threats~~
Students who ~~verbally or physically threaten District employees, including~~ (**through verbal, written, electronic, or electronically communicated death threats, other forms of communication**), **including but not limited to the making of death threats**, will be subject to immediate suspension and referral to the Administrative Review Committee **for expulsion consideration.** ~~The student's parent/guardian will be notified and, depending on the seriousness of the offense, law enforcement officials may be notified.~~ **In the case of a death threat communicated verbally, in writing, electronically, or through other forms of communication, law enforcement officials will be notified. In the case of a threat other than a death threat, law enforcement officials may be notified depending on the seriousness of the offense.**
4. **Physical Assault on District Employees**
Students who physically assault a District employee will be subject to immediate suspension ~~from~~ school if such an assault was not provoked by prior physical assault on the student by the

RULE 5437
THREATS/ASSAULT
Page 2

~~employee. Law enforcement officials will be notified and referral will be made to the Administrative Review Committee for expulsion consideration. Law enforcement officials will be notified. Restraining a student physically and in a reasonable manner for enforcement of District policies by an employee will not be construed as assault. The student's parent/guardian will be notified and a conference with the parent/guardian, student and principal may be scheduled.~~ Criminal and/or civil action may also be taken by the school employee.

5. Bomb Threats/Scares

Students who **knowingly convey (through verbal, written, electronic, or other forms of communication) any threat or false information concerning an attempt or alleged attempt being made or to be made to destroy any school property by means of explosives** ~~telephone or in any other way communicate a bomb threat to any school facility~~ will be subject to disciplinary action ~~including immediate suspension, and referral to the Administrative Review Committee for expulsion consideration, and notification to Law enforcement officials will be notified (reference WI~~ **State Stat.ute §947.015 makes it a Class I Felony to intentionally convey or cause to be conveyed any threat or false information, knowing such to be false, concerning an attempt or alleged attempt being made or to be made to destroy any property by the means of explosives).** ~~The parent/guardian will be notified and a conference with the parent/guardian, student, and principal may be scheduled. The parent/guardian is expected to make restitution. Restitution will be expected from the parent/guardian and/or the student to the extent permitted under the law.~~

6. Extortion of District Employee or Another Student

A student practicing or attempting extortion **of a District employee or another student** will be subject to immediate suspension and referral to the Administrative Review Committee for expulsion consideration. ~~The parent/guardian will be notified of the offense and a conference with the parent/guardian, student, and principal may be scheduled.~~ Corrective action will be taken. Restitution will be expected **from the parent/guardian and/or the student to the extent permitted under the law.** ~~If the attempted extortion was accompanied by threats, violence or bodily injury, the principal will immediately contact law enforcement officials. Depending on the seriousness of the offense, law enforcement officials may be notified.~~

Students may be disciplined as provided under this Rule only if doing so is consistent with state and federal laws and regulations and established District policies, rules, and regulations, including but not limited to those pertaining to student conduct and discipline, suspension, expulsion, and discipline of students with disabilities.

**Kenosha Unified School District
Kenosha, Wisconsin**

November 15, 2016

POLICY 6700—EXTRACURRICULAR ACTIVITIES AND PROGRAMS

Background

The U.S. Department of Education, Office of Civil Rights (OCR), filed a complaint against Kenosha Unified School District alleging discrimination on the basis of sex. More specifically the complainant alleges that the district discriminates against female students at Tremper and Bradford High Schools by denying them an equal opportunity to participate in interscholastic athletics. On October 24, 2012, the Kenosha Unified School District signed a Resolution Agreement to resolve the complaint filed.

Section III of the aforementioned agreement required 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.

In response to this finding, Policy 6700, which was last updated January 29, 2002, has been updated (Appendix A). This policy is 14 years old. The revisions to Policy 6700 are based on the recommendations made by legal counsel as follows:

- Include a detailed procedure for adding new extracurricular programs and activities.
- Add federal statutes related to the policy as well as review Wisconsin Statutes, Wisconsin Administrative Code, and cross references currently listed in the policy.

Recommendation

On October 11, 2016, the Personnel/Policy Standing Committee approved to forward the proposed revisions to Policy 6700—Extracurricular Activities and Programs—to the Board of Education for approval. The Board approved revised Policy 6700 as a first reading at the October 25, 2016, regular school board meeting. Administration recommends that the Board approve as a second reading the revised Policy 6700—Extracurricular Activities and Programs—at the November 15, 2016, regular school board meeting.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Mrs. Julie Housaman
Chief Academic Officer

Mr. Bryan Mogensen
Coordinator of Athletics, Physical Education, Health, Recreation, and Senior Center

POLICY 6700

EXTRACURRICULAR ACTIVITIES AND PROGRAMS

Extracurricular activities are recognized as an integral part of the educational program. The District will sponsor such activities which are beneficial to a student's development.

The School Board encourages the full participation of elementary, middle and high school students in extracurricular and recreational programs and activities offered in the District. For purposes of Board policy, "full participation" means fair and equal participation to the extent that the budget, facilities or type of activity allows.

Persons attending any school activity shall conform to the rules and regulations of the school. Persons who refuse to honor these rules can be ejected from the building without monetary admission refunds, may be denied the privilege to attend future events and will be subject to other disciplinary measures as established by District policy.

The District shall not discriminate in admission to any program or activity, standards and rules of behavior, disciplinary actions or facilities usage on the basis of sex, race, religion, color, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation or physical, mental, emotional or learning disability or handicap. This policy does not, however, prohibit the District from placing a student in a program or activity based on objective standards or individual performance. Discrimination complaints shall be processed in accordance with established procedures.

~~New extracurricular activity programs shall require the written approval of the building principal prior to any implementation.~~ **New program requests shall be submitted in writing to the coordinator of athletics, physical education, health, and recreation by October 1 for new programs to be considered for the following school year. The coordinator will forward the request to a district team comprised of: the superintendent of schools or designee; the building principal; and the coordinator of athletics, physical education, health, and recreation. The team will review the request utilizing the following criteria: financial impact of proposal, availability of facilities, student interest, qualified coaching candidates, Title IX, impact on existing district-approved programs, and the availability of competition in the reasonable geographic area. Where such programs have current or future budgetary implications, written approval of the Superintendent of Schools or the Board of Education will be required.**

~~Where such programs have current or future budgetary implications, written approval of the Superintendent of Schools or the Board of Education shall also be required.~~

LEGAL REF.: Federal Statutes

20 U.S.C. §§ 1681	[Prohibition on sex discrimination]
42 U.S.C. 2000d	[Prohibition on race, color, national origin discrimination]
29 U.S.C. § 794	[Prohibition on disability discrimination]

Federal Regulations

34 C.F.R. §§ 106.41	[Prohibition on sex discrimination]
34 C.F.R. § 100.3	[Prohibition on race, color, national origin discrimination]
34 C.F.R. Part 104	[Prohibition on disability discrimination]

Wisconsin Statutes

Sections 118.13	[Student discrimination prohibited]
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POLICY 6700
EXTRACURRICULAR ACTIVITIES AND PROGRAMS
Page 2

- | | |
|--------------|---|
| 120.12(23) | [Board duty; extracurricular activity policy required that encourages full participation of K-8 students] |
| 120.13 | [Board power to do all things reasonable for the cause of education] |
| 120.13(1)(a) | [Board power to establish rules of conduct] |

Wisconsin Administrative Code
PI 9.03(1) [Extracurricular activity policy required to include nondiscrimination statement]

CROSS REF.: 5110, Equal Educational Opportunities/Discrimination Complaint
5430, Student Conduct and Discipline
6520, Field Trips/Co-Curricular Trips
6710, Student Organizations
6730, Student Social Events/Student Reward Trips
6740, Student Fundraising Activities

POLICY 6700
~~**EXTRACURRICULAR ACTIVITIES AND PROGRAMS**~~
~~**Page 2**~~

6750, Student Contests
6770, Interscholastic Athletics
6780, Public Appearances by Students
Athletic Code of Conduct

ADMINISTRATIVE REGULATIONS: None

AFFIRMED: August 13, 1991

REVISED: September 24, 1991
January 29, 2002
August 23, 2016

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Kenosha Unified School District
Kenosha, Wisconsin

November 15, 2016

Unallocated Funds in the 2016-17 Budget

On October 25, 2016, the Board of Education unanimously voted to approve a balanced operating budget of \$248.2 MM for the 2016-17 fiscal year with the exception of \$147 K of approved carry-over funds. Contained within the approved 2016-17 budget there are also approximately \$4.3 MM of unallocated funds awaiting Board action.

The capacity created in the 2016-17 budget was primarily the result of cost saving decisions made by the Board. These decisions include changes to the District health insurance plan and the elimination of the Long Term Care benefit.

As shared with the Board on October 25, 2016, the unallocated funds are available for the Board of Education to allocate in the 2016-17 budget as they see fit. Uses could include, but are not limited to, staff compensation or funding of previously approved initiatives such as the curriculum adoption cycle that was approved by the Board on November 24, 2015. The Teaching and Learning Department has identified pieces of the previously approved curriculum adoption cycle which they could move forward on immediately. Those pieces are the K-5 Science (estimated cost \$900 K) and 9-12 World Languages (estimated cost \$100 K) for a total amount of approximately \$1 MM.

Administrative Recommendation

Administration requests that the School Board vote on the amount of the unallocated funds that should be used to provide one-time, non-base building stipends for Full-Time Equivalent (FTE) staff and vote on the method to use for distributing those funds.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Tarik Hamdan
Chief Financial Officer

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Kenosha Unified School District No. 1
Kenosha, Wisconsin

November 15, 2016

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.

This report was reviewed at the November 1, 2016, meeting of the Audit/Budget/Finance Committee, and the committee voted unanimously to forward this report to the School Board for consideration.

This is an informational report only.

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

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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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Sent electronically - no hard copy mailed

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

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

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.

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

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

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

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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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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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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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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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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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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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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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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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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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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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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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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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 15, 2016

ALiCE Lesson Plans

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

The ALiCE lesson plans were presented to the Curriculum/Program Standing Committee on November 1, 2016. All lesson plans were mailed to the Board of Education in hard copy format on November 4, 2016 and sent electronically on November 7, 2016. The plans are now being presented to the school board for discussion. This item will again be brought before the Curriculum/Program Committee for feedback at their November 29, 2016, meeting with anticipated approval by the School Board on December 13, 2016.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Bethany Ormseth
Chief of School Leadership

Martin Pitts
Regional Coordinator of School
and Learning - Elementary

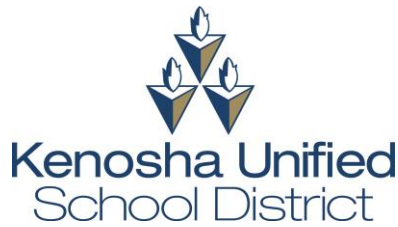
Scott Kennow
Regional Coordinator of School Leadership
and Learning - Elementary

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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November 15, 2016

DONATIONS TO THE DISTRICT

The District has received the following donation:

1. The Colerget Conference Center donated \$485 to the LakeView Technology Academy Supermileage Club.

Administrative Recommendation

Administration requests the Board of Education approve acceptance of the above listed gift(s), grant(s) or bequest(s) as per Board Policy 1400, to authorize the establishment of appropriate accounts to monitor fiscal activity, to amend the budget to reflect this action and to publish the budget change per Wisconsin Statute 65.90(5)(a).

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

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KENOSHA UNIFIED SCHOOL DISTRICT
Kenosha, Wisconsin

November 15, 2016

**Tentative Schedule of Reports, Events,
and Legal Deadlines for School Board
November/December**

November

- November 1, 2016 – Standing Committee Meetings – 5:30 P.M. in ESC Boardroom
- November 4, 2016 – Staff Workday, No School for Students
- November 11, 2016 – Dr. Luis Cruz Presentation – 9:00 A.M. and 1:25 P.M. at ITHSA
- November 15, 2016 - Regular Board of Education Meeting – 7:00 P.M. in ESC Boardroom
- November 23, 2016 – Half Day for Instructional Staff and Students
- November 24-25, 2016 – Thanksgiving Recess
- November 29, 2016 - Standing Committee Meetings – 5:30 P.M. in ESC Boardroom

December

- December 13, 2016 –Regular Board of Education Meeting – 7:00 P.M. in ESC Boardroom
- December 22, 2016 to January 2, 2017 – Winter Recess – Schools and ESC Closed

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