



# Monthly School Board Standing Committee Meetings

February 12, 2019

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

**6:00 P.M. Planning/Facilities/Equipment**

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

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Standing Committee Meetings  
February 12, 2019  
Educational Support Center

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

A. Information Items

- |  |    |
|--|----|
| 1. Minutes - November 13, 2018                   | 3  |
| 2. Monthly Financial Statements                  | 4  |
| 3. Cash and Investment Quarterly Report          | 21 |
| 4. Summary of Grant Activity                     | 22 |
| 5. Initial Budget Position Projected for 2019-20 |    |

B. Future Agenda Items

1. To be determined

C. Adjournment

**II. PLANNING/FACILITIES/EQUIPMENT - 6:00 P.M. OR IMMEDIATELY FOLLOWING CONCLUSION OF PRECEDING MEETING**

A. Welcome New Members

- |                                  |    |
|----------------------------------|----|
| B. 2019-20 Capital Projects Plan | 23 |
|----------------------------------|----|

C. Information Items

- |  |    |
|--|----|
| 1. Minutes - November 13, 2018             | 27 |
| 2. Utility & Energy Savings Program Report | 29 |
| 3. Capital Project Update                  | 32 |

D. Future Agenda Items

1. To be determined

E. Adjournment

PLEASE NOTE: The February 2019 Personnel/Policy and Curriculum/Program Committee Meetings have been canceled.

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

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KENOSHA UNIFIED SCHOOL BOARD  
AUDIT/BUDGET/FINANCE MEETING  
Educational Support Center – Room 110  
November 13, 2018  
MINUTES

A meeting of the Kenosha Unified Audit/Budget/Finance Committee chaired by Mr. Battle was called to order at 6:48 P.M. with the following Committee members present: Mr. Duncan and Mr. Battle. Dr. Savaglio-Jarvis was also present. Mrs. Dahl, Mr. Scalzo, and Ms. Bear were absent. Mr. Garcia, Mr. Aceto and Mrs. Dawson were excused.

**Information Items**

Mr. Tarik Hamdan, Chief Financial Officer, presented the Monthly Financial Statements. He noted the state aid for personal property revenue in the amount of \$1.65 MM and the tax levy amount of \$88.4 MM set by the Board.

Mr. Hamdan presented the Summary of Grant Activity. He noted the following new grants for the 2018-2019 fiscal year: School Based Mental Health Services, Peer Review and Mentoring, Transitional Readiness, and Advanced Manufacturing Technical Education Equipment.

Mr. Hamdan presented the Cash and Investment Quarterly Report as of September 30, 2018. He noted that it was a snapshot comparison of general fund, debt service, capital projects and OPEB cash and investments. He explained that interest rates have increased which coincides with the market.

**Future Agenda Items**

There were no future agenda items noted.

Meeting adjourned at 6:53 P.M.

Stacy Schroeder Busby  
School Board Secretary

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Kenosha Unified School District  
Kenosha, Wisconsin

February 12, 2019  
Audit/Budget/Finance Standing Committee

**Monthly Financial Statement Highlights (As of 12/31/2018)**

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

**Revenues:**

- General State Aid (Equalization Aid = \$149.9 MM): Expected 39.33%, Actual 39.33%
- Categorical Aid (\$654/pupil = \$13.9 MM): Expected 0%, Actual 0%
- State High Poverty Aid (\$1.7 MM): Expected 0%, Actual 0%
- State Aid for Personal Property (\$1.65 MM): Expected 0%, Actual 0%
- Tax Levy Collections (\$88.4 MM): Expected 0%, Actual 0%

**Expenses (includes operating funds 10 and 27 only):**

- Salaries
  - District Funded
    - Teachers (Budget \$103,334,000): Expected 40.5 %, Actual 39.53%
    - Administration (Budget \$13,977,000): Expected 46.2%, Actual 45.98%
  - Grant Funded
    - Teachers (Budget \$3,355,000): Expected 40.5%, Actual 37.50%
    - Administration (Budget \$572,000): Expected 46.2% Actual 46.79%
- Benefits
  - District Funded
    - Health (Budget \$44,078,000): Expected 35%, Actual 33.87%
    - Dental (Budget \$2,486,000): Expected 35%, Actual 33.98%
  - Grant Funded
    - Health (Budget \$2,115,000): Expected 35%, Actual 33.71%
    - Dental (Budget \$90,100): Expected 35%, Actual 40.14%

**Notable Items:**

- The next equalization aid payment is expected on March 25, 2019.
- The General State Aid of \$149.9 MM is the final aid certification finalized on October 15, 2018.
- State Aid for Personal Property in the amount of \$1.65 MM is new for 2018-19. This new aid provided a direct reduction in the tax levy.
- The Tax Levy amount of \$88.4 MM is the final amount set by the Board of Education along with the adopted budget on October 23, 2018.

**Administrative Recommendation**

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

Dr. Sue Savaglio-Jarvis  
Superintendent of Schools

Tarik Hamdan  
Chief Financial Officer

Lisa M. Salo, CPA  
Accounting Manager

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

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**Fund 10 General Fund**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	55,315,858	55,315,858				49,045,390	49,045,390				
100 Operating Transfers In	137,395	0		137,395	0.00	250,996	0		250,996	0.00	131,865
200 Local revenues	75,428,112	74,459,506		968,606	98.72	75,955,584	75,094,055		861,530	98.87	76,434,882
300 Interdistrict revenues	750,000	0		750,000	0.00	610,000	0		610,000	0.00	750,339
500 Intermediate revenues	27,000	0		27,000	0.00	22,500	0		22,500	0.00	0
600 State aid	171,872,500	59,752,004		112,120,496	34.77	164,430,579	59,342,737		105,087,842	36.09	164,570,004
700 Federal aid	11,618,362	1,129,144		10,489,218	9.72	11,826,198	1,210,961		10,615,237	10.24	9,564,033
800 Debt proceeds	0	1,600		-1,600		0	0		0		0
900 Revenue adjustments	330,000	467,922		-137,922	141.79	385,990	489,864		-103,874	126.91	803,203
<b>Total Revenues</b>	<b>260,163,369</b>	<b>135,810,176</b>		<b>124,353,193</b>	<b>52.20</b>	<b>253,481,848</b>	<b>136,137,617</b>		<b>117,344,231</b>	<b>53.71</b>	<b>252,254,326</b>
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	121,386,000	49,800,884		71,585,116	41.03	120,694,099	49,386,349	0	71,307,751	40.92	117,415,356
200 Benefits	61,250,293	20,707,957	0	40,542,336	33.81	58,393,023	19,907,634		38,485,390	34.09	59,106,555
300 Purchased Services	26,086,263	8,464,678	1,464,435	16,157,149	32.45	24,494,292	7,974,969	1,629,332	14,889,992	32.56	23,756,060
400 Supplies	14,907,313	7,424,498	1,826,997	5,655,818	49.80	14,481,062	5,300,565	1,505,464	7,675,033	36.60	12,533,253
500 Capital Outlay	921,469	252,472	185,270	483,727	27.40	1,431,578	531,187	17,744	882,647	37.10	1,074,938
600 Debt Services	560,000	317,626		242,374	56.72	430,443	274,212	0	156,231	63.70	542,795
700 Insurance	665,150	585,054		80,096	87.96	758,584	604,861	0	153,723	79.74	651,800
800 Operating Transfers Out	33,592,552	13,485,885		20,106,667	40.15	32,114,131	12,952,299		19,161,832	40.33	30,512,453
900 Other objects	794,330	188,296	8,469	597,565	23.71	684,635	280,816	12,356	391,464	41.02	390,648
<b>Total Expenditures</b>	<b>260,163,369</b>	<b>101,227,352</b>	<b>3,485,169</b>	<b>155,450,848</b>	<b>38.91</b>	<b>253,481,848</b>	<b>97,212,892</b>	<b>3,164,896</b>	<b>153,104,061</b>	<b>38.35</b>	<b>245,983,857</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>34,582,824</b>				<b>0</b>	<b>38,924,725</b>				<b>6,270,468</b>
<b>Fund Balance - Ending</b>	<b>55,315,858</b>	<b>89,898,682</b>				<b>49,045,390</b>	<b>87,970,115</b>				<b>55,315,858</b>



**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

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**Fund 21 Special Revenue Trust**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	70,387	70,387				157,679	157,679				
200 Local revenues	19,124	19,797		-673	103.52	162,568	167,978		-5,410	103.33	295,406
<b>Total Revenues</b>	<b>19,124</b>	<b>19,797</b>		<b>-673</b>	<b>103.52</b>	<b>162,568</b>	<b>167,978</b>		<b>-5,410</b>	<b>103.33</b>	<b>295,406</b>
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	3,562		-3,562		0	1,585		-1,585		9,518
200 Benefits	0	360		-360		0	229		-229		1,208
300 Purchased Services	0	8,099	1,633	-9,732		0	53,929	7,950	-61,879		120,146
400 Supplies	89,511	13,359	0	76,152	14.92	272,964	23,238	495	249,231	8.51	69,018
500 Capital Outlay	0	0		0		0	169,076	2,275	-171,351		171,286
900 Other objects	0	0		0		0	4,658		-4,658		11,521
<b>Total Expenditures</b>	<b>89,511</b>	<b>25,380</b>	<b>1,633</b>	<b>62,498</b>	<b>28.35</b>	<b>272,964</b>	<b>252,716</b>	<b>10,720</b>	<b>9,528</b>	<b>92.58</b>	<b>382,698</b>
<b>Net Revenue/Expenses</b>	<b>-70,387</b>	<b>-5,583</b>				<b>-110,396</b>	<b>-84,738</b>				<b>-87,291</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>64,804</b>				<b>47,283</b>	<b>72,941</b>				<b>70,387</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

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**Fund 25 Head Start**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	0	0				0	0				
700 Federal aid	2,129,760	590,701		1,539,059	27.74	2,076,583	577,578		1,499,005	27.81	2,075,551
<b>Total Revenues</b>	<b>2,129,760</b>	<b>590,701</b>		<b>1,539,059</b>	<b>27.74</b>	<b>2,076,583</b>	<b>577,578</b>		<b>1,499,005</b>	<b>27.81</b>	<b>2,075,551</b>
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	1,059,621	406,899		652,723	38.40	956,027	391,316		564,711	40.93	920,292
200 Benefits	876,383	278,110		598,273	31.73	757,930	283,765		474,165	37.44	762,746
300 Purchased Services	28,448	26,646	49,157	-47,354	93.67	212,828	40,631	37,503	134,694	19.09	288,897
400 Supplies	116,941	27,589	5,654	83,698	23.59	91,559	31,388	3,410	56,761	34.28	52,361
500 Capital Outlay	0	11,756		-11,756		8,000	1,074		6,926	13.42	5,795
800 Operating Transfers Out	46,050	0		46,050	0.00	47,084	0		47,084	0.00	42,304
900 Other objects	2,316	0		2,316	0.00	3,156	0		3,156	0.00	3,156
<b>Total Expenditures</b>	<b>2,129,760</b>	<b>750,999</b>	<b>54,811</b>	<b>1,323,950</b>	<b>35.26</b>	<b>2,076,583</b>	<b>748,173</b>	<b>40,912</b>	<b>1,287,498</b>	<b>36.03</b>	<b>2,075,551</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>-160,299</b>				<b>0</b>	<b>-170,595</b>				<b>0</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>-160,299</b>				<b>0</b>	<b>-170,595</b>				<b>0</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

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**Fund 27 Special Education**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	0	0				0	0				
100 Operating Transfers In	33,092,552	13,485,885		19,606,667	40.75	31,614,131	12,952,299		18,661,832	40.97	30,012,453
200 Local revenues	11,000	2,652		8,348	24.11	10,000	3,484		6,516	34.84	11,061
600 State aid	10,418,508	2,932,044		7,486,464	28.14	11,220,445	3,146,047		8,074,398	28.04	10,652,053
700 Federal aid	10,859,609	692,583		10,167,026	6.38	10,383,236	808,722		9,574,514	7.79	5,715,294
900 Revenue adjustments	0	0		0		0	0		0		150
<b>Total Revenues</b>	<b>54,381,669</b>	<b>17,113,164</b>		<b>37,268,505</b>	<b>31.47</b>	<b>53,227,812</b>	<b>16,910,552</b>		<b>36,317,260</b>	<b>31.77</b>	<b>46,391,011</b>
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	29,139,725	11,468,219		17,671,506	39.36	28,664,017	11,094,610		17,569,407	38.71	27,220,716
200 Benefits	17,252,946	5,583,598		11,669,348	32.36	16,698,803	5,203,915		11,494,888	31.16	15,626,610
300 Purchased Services	2,946,494	1,210,386	592,879	1,143,229	41.08	4,636,003	1,163,104	726,062	2,746,837	25.09	3,125,031
400 Supplies	4,946,151	173,712	26,489	4,745,950	3.51	2,397,924	123,720	15,178	2,259,026	5.16	296,024
500 Capital Outlay	3,195	5,928	0	-2,733	185.54	33,195	18,859	0	14,336	56.81	18,859
800 Operating Transfers Out	91,345	0		91,345	0.00	203,912	0		203,912	0.00	89,561
900 Other objects	1,812	1,563	2,290	-2,040	86.24	593,958	2,947	1,433	589,578	0.50	14,210
<b>Total Expenditures</b>	<b>54,381,669</b>	<b>18,443,406</b>	<b>621,658</b>	<b>35,316,605</b>	<b>33.91</b>	<b>53,227,812</b>	<b>17,607,155</b>	<b>742,673</b>	<b>34,877,984</b>	<b>33.08</b>	<b>46,391,011</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>-1,330,242</b>				<b>0</b>	<b>-696,604</b>				<b>0</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>-1,330,242</b>				<b>0</b>	<b>-696,604</b>				<b>0</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

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**Fund 30-39 Debt Services Fund**

----- 2019 -----					----- 2018 -----						
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	4,158,036	4,158,036				4,644,244	4,644,244				
100 Operating Transfers In	500,000	0		500,000	0.00	500,000	0		500,000	0.00	504,170
200 Local revenues	14,192,584	14,215,741		-23,157	100.16	15,706,579	15,719,694		-13,115	100.08	15,792,977
900 Revenue adjustments	689,532	261,520		428,012	37.93	808,028	260,680		547,348	32.26	810,646
Total Revenues	15,382,116	14,477,261		904,855	94.12	17,014,607	15,980,374		1,034,233	93.92	17,107,794
----- 2019 -----											
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
600 Debt Services	15,622,413	3,047,714		12,574,699	19.51	17,589,834	2,570,306		15,019,528	14.61	17,589,832
800 Operating Transfers Out	0	0		0		0	0		0		4,170
Total Expenditures	15,622,413	3,047,714		12,574,699	19.51	17,589,834	2,570,306		15,019,528	14.61	17,594,002
Net Revenue/Expenses	-240,297	11,429,547				-575,227	13,410,068				-486,209
Fund Balance - Ending	3,917,739	15,587,582				4,069,017	18,054,312				4,158,036

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

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**Fund 40-49 Capital Project Fund**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	42,218,993	42,218,993				67,782,523	67,782,523				
200 Local revenues	330,000	411,256		-81,256	124.62	401,000	287,468		113,532	71.69	711,240
900 Revenue adjustments	0	145,087		-145,087		0	0		0		0
<b>Total Revenues</b>	<b>330,000</b>	<b>556,343</b>		<b>-226,343</b>	<b>168.59</b>	<b>401,000</b>	<b>287,468</b>		<b>113,532</b>	<b>71.69</b>	<b>711,240</b>
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	25,659		-25,659		0	29,024		-29,024		43,017
200 Benefits	0	3,655		-3,655		0	4,554		-4,554		6,333
300 Purchased Services	12,131,932	12,998,780	29,307,528	-30,174,376	107.15	22,486,721	17,329,111	41,701,229	-36,543,620	77.06	26,224,592
400 Supplies	0	0		0		0	618		-618		828
<b>Total Expenditures</b>	<b>12,131,932</b>	<b>13,028,094</b>	<b>29,307,528</b>	<b>-30,203,690</b>	<b>107.39</b>	<b>22,486,721</b>	<b>17,363,307</b>	<b>41,701,229</b>	<b>-36,577,816</b>	<b>77.22</b>	<b>26,274,769</b>
<b>Net Revenue/Expenses</b>	<b>-11,801,932</b>	<b>-12,471,751</b>				<b>-22,085,721</b>	<b>-17,075,839</b>				<b>-25,563,530</b>
<b>Fund Balance - Ending</b>	<b>30,417,061</b>	<b>29,747,242</b>				<b>45,696,802</b>	<b>50,706,684</b>				<b>42,218,993</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

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**Fund 50 Food Service**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	3,353,903	3,353,903				3,169,813	3,169,813				
200 Local revenues	2,029,500	750,509		1,278,991	36.98	2,029,500	771,127		1,258,373	38.00	1,865,045
600 State aid	141,000	0		141,000	0.00	141,000	0		141,000	0.00	145,736
700 Federal aid	6,594,800	1,533,669		5,061,131	23.26	6,606,047	1,392,390		5,213,657	21.08	6,449,049
<b>Total Revenues</b>	<b>8,765,300</b>	<b>2,284,178</b>		<b>6,481,122</b>	<b>26.06</b>	<b>8,776,547</b>	<b>2,163,517</b>		<b>6,613,030</b>	<b>24.65</b>	<b>8,459,831</b>
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	2,185,596	1,041,413		1,144,183	47.65	2,174,308	1,027,776		1,146,532	47.27	2,556,795
200 Benefits	798,324	352,967		445,358	44.21	798,324	349,898		448,426	43.83	953,909
300 Purchased Services	268,275	327,551	90,394	-149,669	122.10	268,275	68,561	36,715	162,999	25.56	209,963
400 Supplies	5,408,105	1,652,030	1,600,339	2,155,736	30.55	5,430,640	1,574,520	2,262,421	1,593,698	28.99	4,286,169
500 Capital Outlay	30,000	88,471	99,631	-158,101	294.90	30,000	130,671	17,360	-118,031	435.57	196,423
900 Other objects	75,000	31,135	0	43,865	41.51	75,000	32,206	0	42,794	42.94	72,481
<b>Total Expenditures</b>	<b>8,765,300</b>	<b>3,493,565</b>	<b>1,790,364</b>	<b>3,481,371</b>	<b>39.86</b>	<b>8,776,547</b>	<b>3,183,633</b>	<b>2,316,496</b>	<b>3,276,418</b>	<b>36.27</b>	<b>8,275,740</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>-1,209,387</b>				<b>0</b>	<b>-1,020,116</b>				<b>184,090</b>
<b>Fund Balance - Ending</b>	<b>3,353,903</b>	<b>2,144,515</b>				<b>3,169,813</b>	<b>2,149,697</b>				<b>3,353,903</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 60 Student Activity Fund**

----- 2019 -----						----- 2018 -----					
<b>Object</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbered</b>	<b>Balance</b>	<b>% Used</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbered</b>	<b>Balance</b>	<b>% Used</b>	<b>Fiscal</b>
400 Supplies	0	-200,814	16,382	184,432		0	-233,037	19,050	213,987		0
<b>Total Expenditures</b>	<b>0</b>	<b>-200,814</b>	<b>16,382</b>	<b>184,432</b>		<b>0</b>	<b>-233,037</b>	<b>19,050</b>	<b>213,987</b>		<b>0</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>200,814</b>				<b>0</b>	<b>233,037</b>				<b>0</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>200,814</b>				<b>0</b>	<b>233,037</b>				<b>0</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 70-79 Trust Funds**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	26,989,823	26,989,823				22,077,581	22,077,581				
200 Local revenues	105,000	275,427	-170,427	262.31		105,000	108,206	-3,206	103.05	286,946	
900 Revenue adjustments	10,385,000	2,383,517	8,001,483	22.95		10,385,000	2,243,085	8,141,915	21.60	11,380,326	
<b>Total Revenues</b>	<b>10,490,000</b>	<b>2,658,944</b>	<b>7,831,056</b>	<b>25.35</b>		<b>10,490,000</b>	<b>2,351,291</b>	<b>8,138,709</b>	<b>22.41</b>	<b>11,667,273</b>	
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
200 Benefits	0	2,307,538	0	-2,307,538		0	2,026,416		-2,026,416		0
300 Purchased Services	0	3,000		-3,000		0	6,000		-6,000		0
900 Other objects	9,600,000	1,250		9,598,750	0.01	9,600,000	0		9,600,000	0.00	6,755,416
<b>Total Expenditures</b>	<b>9,600,000</b>	<b>2,311,788</b>	<b>0</b>	<b>7,288,212</b>	<b>24.08</b>	<b>9,600,000</b>	<b>2,032,416</b>		<b>7,567,584</b>	<b>21.17</b>	<b>6,755,416</b>
<b>Net Revenue/Expenses</b>	<b>890,000</b>	<b>347,156</b>				<b>890,000</b>	<b>318,875</b>				<b>4,911,856</b>
<b>Fund Balance - Ending</b>	<b>27,879,823</b>	<b>27,336,979</b>				<b>22,967,581</b>	<b>22,396,456</b>				<b>26,989,823</b>



**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 81 Recreation Services Program**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	250,706	250,706				190,779	190,779				
200 Local revenues	530,000	505,397		24,603	95.36	530,000	548,710		-18,710	103.53	569,120
<b>Total Revenues</b>	<b>530,000</b>	<b>505,397</b>		<b>24,603</b>	<b>95.36</b>	<b>530,000</b>	<b>548,710</b>		<b>-18,710</b>	<b>103.53</b>	<b>569,120</b>
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	344,590	143,387		201,203	41.61	320,974	134,809		186,165	42.00	279,433
200 Benefits	154,751	59,869		94,883	38.69	142,517	54,193		88,324	38.03	143,880
300 Purchased Services	38,346	16,749	105	21,492	43.68	53,200	14,940	6,595	31,665	28.08	33,448
400 Supplies	23,386	3,265	0	20,121	13.96	23,386	3,021	25	20,340	12.92	9,221
500 Capital Outlay	0	0		0		0	39,509	2,340	-41,849		41,804
900 Other objects	4,000	262		3,738	6.55	4,000	267		3,733	6.66	1,408
<b>Total Expenditures</b>	<b>565,073</b>	<b>223,531</b>	<b>105</b>	<b>341,437</b>	<b>39.56</b>	<b>544,077</b>	<b>246,738</b>	<b>8,960</b>	<b>288,378</b>	<b>45.35</b>	<b>509,194</b>
<b>Net Revenue/Expenses</b>	<b>-35,073</b>	<b>281,866</b>				<b>-14,077</b>	<b>301,972</b>				<b>59,927</b>
<b>Fund Balance - Ending</b>	<b>215,633</b>	<b>532,572</b>				<b>176,703</b>	<b>492,751</b>				<b>250,706</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 83 Community Services Program**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	2,519,370	2,519,370				2,543,921	2,543,921				
200 Local revenues	725,662	725,662		0	100.00	725,662	725,662		0	100.00	725,662
<b>Total Revenues</b>	<b>725,662</b>	<b>725,662</b>		<b>0</b>	<b>100.00</b>	<b>725,662</b>	<b>725,662</b>		<b>0</b>	<b>100.00</b>	<b>725,662</b>
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	254,823	107,162		147,661	42.05	247,469	106,273		141,195	42.94	246,194
200 Benefits	139,105	49,291		89,814	35.43	131,533	46,985		84,548	35.72	130,605
300 Purchased Services	346,384	84,690	33,601	228,093	24.45	341,572	64,784	251,452	25,336	18.97	341,950
400 Supplies	30,605	5,181	6,347	19,077	16.93	35,416	8,851	9,339	17,226	24.99	31,465
500 Capital Outlay	138,338	0		138,338	0.00	138,338	0		138,338	0.00	0
<b>Total Expenditures</b>	<b>909,254</b>	<b>246,323</b>	<b>39,948</b>	<b>622,983</b>	<b>27.09</b>	<b>894,328</b>	<b>226,894</b>	<b>260,791</b>	<b>406,644</b>	<b>25.37</b>	<b>750,214</b>
<b>Net Revenue/Expenses</b>	<b>-183,592</b>	<b>479,339</b>				<b>-168,666</b>	<b>498,768</b>				<b>-24,552</b>
<b>Fund Balance - Ending</b>	<b>2,335,778</b>	<b>2,998,709</b>				<b>2,375,255</b>	<b>3,042,690</b>				<b>2,519,370</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 85 CLC After School Program**

----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
300 Purchased Services	3,711	2,150	315	1,246	57.93	6,071	0		6,071	0.00	2,360
400 Supplies	0	0		0		0	0		0		0
<b>Total Expenditures</b>	<b>3,711</b>	<b>2,150</b>	<b>315</b>	<b>1,246</b>	<b>57.93</b>	<b>6,071</b>	<b>0</b>		<b>6,071</b>	<b>0.00</b>	<b>2,360</b>
<b>Net Revenue/Expenses</b>	<b>-3,711</b>	<b>-2,150</b>				<b>-6,071</b>	<b>0</b>				<b>-2,360</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>1,561</b>				<b>0</b>	<b>6,071</b>				<b>3,711</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

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**Fund 86 KYPAC**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	4,104	4,104				5,291	5,291				
200 Local revenues	53,510	72,960		-19,450	136.35	53,060	68,035		-14,975	128.22	71,293
<b>Total Revenues</b>	<b>53,510</b>	<b>72,960</b>		<b>-19,450</b>	<b>136.35</b>	<b>53,060</b>	<b>68,035</b>		<b>-14,975</b>	<b>128.22</b>	<b>71,293</b>
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	22,994	39,433		-16,439	171.49	22,994	36,896		-13,902	160.46	43,514
200 Benefits	9,147	3,610		5,537	39.46	9,147	4,385		4,762	47.94	5,127
300 Purchased Services	0	13,047	0	-13,047		0	5,435		-5,435		6,864
400 Supplies	21,369	27,280	0	-5,911	127.66	20,919	15,794	0	5,125	75.50	16,975
<b>Total Expenditures</b>	<b>53,510</b>	<b>83,370</b>	<b>0</b>	<b>-29,860</b>	<b>155.80</b>	<b>53,060</b>	<b>62,510</b>	<b>0</b>	<b>-9,450</b>	<b>117.81</b>	<b>72,480</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>-10,410</b>				<b>0</b>	<b>5,525</b>				<b>-1,187</b>
<b>Fund Balance - Ending</b>	<b>4,104</b>	<b>-6,306</b>				<b>5,291</b>	<b>10,816</b>				<b>4,104</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 87 Marching Bands**

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	314,327	314,327				248,527	248,527				
200 Local revenues	218,215	223,001		-4,786	102.19	261,715	261,517		198	99.92	374,182
<b>Total Revenues</b>	<b>218,215</b>	<b>223,001</b>		<b>-4,786</b>	<b>102.19</b>	<b>261,715</b>	<b>261,517</b>		<b>198</b>	<b>99.92</b>	<b>374,182</b>
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	30,614	10,376		20,238	33.89	30,614	9,938		20,677	32.46	30,578
200 Benefits	3,689	1,254		2,435	33.98	3,689	1,139		2,550	30.87	3,499
300 Purchased Services	36,982	4,688	0	32,294	12.68	36,982	103,771	0	-66,789	280.60	162,906
400 Supplies	154,907	101,686	0	53,222	65.64	146,057	20,502	62,945	62,610	14.04	93,978
500 Capital Outlay	42,773	0		42,773	0.00	42,773	786		41,987	1.84	17,421
900 Other objects	1,600	0		1,600	0.00	1,600	0		1,600	0.00	0
<b>Total Expenditures</b>	<b>270,565</b>	<b>118,003</b>	<b>0</b>	<b>152,562</b>	<b>43.61</b>	<b>261,715</b>	<b>136,135</b>	<b>62,945</b>	<b>62,635</b>	<b>52.02</b>	<b>308,382</b>
<b>Net Revenue/Expenses</b>	<b>-52,350</b>	<b>104,997</b>				<b>0</b>	<b>125,382</b>				<b>65,800</b>
<b>Fund Balance - Ending</b>	<b>261,977</b>	<b>419,325</b>				<b>248,527</b>	<b>373,910</b>				<b>314,327</b>

**Budget to Actual Comparison Report by Fund Groups****2018 - 2019 Fund Summary Budget**

For the Period Ended 12/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 88 Fine Arts Recreation Programs**

----- 2019 -----					----- 2018 -----						
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal		
Fund Balance - Beginning	32,702	32,702			17,000	17,000					
200 Local revenues	17,000	17,000	0	100.00	17,000	17,000	0	100.00	17,000		
Total Revenues	17,000	17,000	0	100.00	17,000	17,000	0	100.00	17,000		
----- 2019 -----					----- 2018 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	17,000	2,359		14,641	13.87	17,000	0		17,000	0.00	1,125
200 Benefits	0	361		-361		0	0		0		173
300 Purchased Services	0	0		0		0	0		0		0
400 Supplies	0	300		-300		0	0		0		0
Total Expenditures	17,000	3,020		13,980	17.77	17,000	0		17,000	0.00	1,298
Net Revenue/Expenses	0	13,980				0	17,000				15,702
Fund Balance - Ending	32,702	46,682				17,000	34,000				32,702

# Kenosha Unified School District No 1

## Budget to Actual Comparison Report

2018 - 2019 District Summary Budget

For the Period Ended 12/31/2018

/Bitech-gl\_bs\_mgmt04\_rpt

### All Funds

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	135,231,920	135,231,920				149,888,820	149,888,820				
100 Operating Transfers In	33,729,947	13,485,885		20,244,062	39.98	32,365,127	12,952,299		19,412,828	40.02	30,648,488
200 Local revenues	93,659,707	91,678,907		1,980,800	97.89	95,957,668	93,772,936		2,184,732	97.72	97,154,814
300 Interdistrict revenues	750,000	0		750,000	0.00	610,000	0		610,000	0.00	750,339
500 Intermediate revenues	27,000	0		27,000	0.00	22,500	0		22,500	0.00	0
600 State aid	182,432,008	62,684,048		119,747,959	34.36	175,792,024	62,488,784		113,303,240	35.55	175,367,794
700 Federal aid	31,202,531	3,946,096		27,256,435	12.65	30,892,064	3,989,650		26,902,413	12.91	23,803,927
800 Debt proceeds	0	1,600		-1,600		0	0		0		0
900 Revenue adjustments	11,404,532	3,258,045		8,146,487	28.57	11,579,018	2,993,629		8,585,389	25.85	12,994,326
<b>Total Revenues</b>	<b>353,205,726</b>	<b>175,054,583</b>		<b>178,151,143</b>	<b>49.56</b>	<b>347,218,402</b>	<b>176,197,299</b>		<b>171,021,103</b>	<b>50.75</b>	<b>340,719,687</b>

  

----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	154,440,963	63,049,352		91,391,611	40.82	153,127,503	62,218,578	0	90,908,925	40.63	148,766,538
200 Benefits	80,484,638	29,348,568	0	51,136,070	36.46	76,934,966	27,883,111		49,051,855	36.24	76,740,644
300 Purchased Services	41,886,835	23,160,464	31,540,047	-12,813,676	55.29	52,535,944	26,825,235	44,396,838	-18,686,129	51.06	54,272,217
400 Supplies	25,698,288	9,228,085	3,482,208	12,987,995	35.91	22,899,926	6,869,180	3,878,326	12,152,420	30.00	17,389,293
500 Capital Outlay	1,135,775	358,627	284,900	492,247	31.58	1,683,884	891,161	39,719	753,004	52.92	1,526,526
600 Debt Services	16,182,413	3,365,340		12,817,073	20.80	18,020,277	2,844,518	0	15,175,759	15.79	18,132,626
700 Insurance	665,150	585,054		80,096	87.96	758,584	604,861	0	153,723	79.74	651,800
800 Operating Transfers Out	33,729,947	13,485,885		20,244,062	39.98	32,365,127	12,952,299		19,412,828	40.02	30,648,488
900 Other objects	10,479,059	222,506	10,758	10,245,795	2.12	10,962,349	320,893	13,789	10,627,667	2.93	7,248,841
<b>Total Expenditures</b>	<b>364,703,068</b>	<b>142,803,882</b>	<b>35,317,914</b>	<b>186,581,273</b>	<b>39.16</b>	<b>369,288,560</b>	<b>141,409,838</b>	<b>48,328,672</b>	<b>179,550,050</b>	<b>38.29</b>	<b>355,376,973</b>
<b>Net Revenue/Expenses</b>	<b>-11,497,342</b>	<b>32,250,701</b>				<b>-22,070,158</b>	<b>34,787,461</b>				<b>-14,657,286</b>
<b>Fund Balance - Ending</b>	<b>123,734,578</b>	<b>167,482,621</b>				<b>127,818,662</b>	<b>184,676,281</b>				<b>135,231,920</b>

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**Kenosha Unified School District**  
**CASH AND INVESTMENT QUARTERLY REPORT**  
**As of December 31, 2018**

Financial Institution	Fiscal Year 2018 - 2019 as of 12/31/2018			Total Fiscal Year 2017 - 2018			Total Fiscal Year 2016 - 2017		
	Cash Balance	Interest Earned*	Rate	Cash Balance	Interest Earned*	Rate	Cash Balance	Interest Earned*	Rate
<b>General (Funds 10, 20s, 50, &amp; 80s)</b>									
Johnson Bank Checking	\$ 1,620,496	\$ -	0.00%	\$ 3,648,263	\$ -	0.00%	\$ 4,031,254	\$ -	0.00%
Johnson Bank Repurchase Account	4,000,000	7,443	0.19%	4,000,000	3,593	0.09%	4,000,000	1,990	0.05%
Petty Cash Accounts	8,950	N/A	N/A	8,300	N/A	N/A	8,982	N/A	N/A
Local Government Investment Pool	1,035	11	(d)	1,024	14	(c)	1,010	5	(b)
Wisconsin Investment Series Coop	32,975,855	420,485	(a)	71,203,990	550,729		58,602,838	185,890	
	\$ 38,606,336	\$ 427,939		\$ 78,861,577	\$ 554,336		\$ 66,644,084	\$ 187,885	
<b>Debt Service (Fund 30s)</b>									
Local Government Investment Pool	\$ 148	\$ 2	(d)	\$ 146	\$ 2	(c)	\$ 144	\$ 1	(b)
Wisconsin Investment Series Coop	1,400,551	28,855	(a)	4,157,889	92,096		4,644,100	50,660	
	\$ 1,400,699	\$ 28,857		\$ 4,158,035	\$ 92,098		\$ 4,644,244	\$ 50,661	
<b>Capital Projects (Fund 40s)</b>									
Wisconsin Investment Series Coop	\$ 30,737,553	\$ 411,256	(a)	\$ 49,292,620	\$ 711,240		\$ 73,227,984	\$ 216,966	
<b>OPEB (Fund 73)</b>									
Wisconsin Investment Series Coop (CDO)	\$ 410,957	\$ 4,023	(a)	\$ 406,934	\$ 4,557		\$ 402,377	\$ 1,295	0.00%
Wisconsin Investment Series Coop	26,601,630	268,627	(a)	21,916,686	281,447		17,560,663	103,367	
	\$ 27,012,587	\$ 272,650		\$ 22,323,620	\$ 286,004		\$ 17,963,040	\$ 104,662	
<b>Total</b>	\$ 97,757,175	\$ 1,140,702		\$ 154,635,852	\$ 1,643,678		\$ 162,479,352	\$ 560,174	

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

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

Current year rates (2018-19) are as follows:

WISC Cash Management Series 1.61% to 2.17%  
WISC Investment Series 1.95% to 2.33%  
WISC Long Term Duration Net market yield 2.72%; 1-year net total return 1.85%  
WISC Savings Deposit Accounts 1.90% to 2.25%

(b) 2016-17 LGIP interest rate ranges from .42% to .77%

(c) 2017-18 LGIP interest rate ranges from .77% to 1.88%

(d) **2018-19** LGIP interest rate ranges from 1.88% to 2.37%

N/A Not applicable

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PROJECT NUMBER	GRANT TITLE	2017-2018		2018-2019		FY 2018 - FY 2019
		BUDGET	ACTUAL AS OF 06/30/2018	BUDGET *	ACTUAL AS OF 12/31/2018	CHANGE IN BUDGET
140	ESEA TITLE I-D NEGLECTED/DELINQUENT	\$31,406	\$30,292	\$31,566	\$22,750	\$160
141	ESEA TITLE I-A	\$7,232,338	\$5,915,796	\$7,369,561	\$2,261,535	\$137,223
145	ESEA TITLE I-A FOCUS SCHOOLS	\$84,000	\$49,315	\$0	\$0	(\$84,000)
154	ACADEMIC PARENT TEACHER TEAM-COHORT 2-EBSOLA-CA	\$7,000	\$7,000	\$0	\$0	(\$7,000)
335	HOMELESS CHILDREN	\$50,000	\$47,025	\$52,975	\$19,812	\$2,975
341	IDEA FLOWTHROUGH	\$8,831,387	\$3,773,561	\$9,044,650	\$1,896,410	\$213,262
345	IDEA EARLY INTERVENTION SERVICES	\$719,090	\$635,078	\$744,902	\$164,959	\$25,811
347	IDEA PRESCHOOL ENTITLEMENT	\$191,848	\$187,861	\$179,959	\$43,602	(\$11,889)
376/594	USDA FRESH FRUIT AND VEGETABLE PROGRAM	\$218,047	\$183,923	\$206,800	\$94,909	(\$11,247)
381	ESEA TITLE IV-A STUDENT SUPPORT & ACADEMIC ENRICHMENT	\$67,650	\$45,498	\$410,675	\$37,894	\$343,025
391	ESEA TITLE III-A ENGLISH LANGUAGE ACQUISITION	\$369,834	\$273,570	\$279,932	\$139,605	(\$89,902)
430	CARL PERKINS	\$235,593	\$228,728	\$258,890	\$41,992	\$23,297
552	TN LET'S PLANT - PUBLIC	\$0	\$0	\$1,374	\$0	\$1,374
601/611	HEAD START - FEDERAL PROGRAM	\$2,076,583	\$2,075,551	\$2,129,760	\$750,694	\$53,177
604	ESEA TITLE II-A TEACHER & PRINCIPAL TRAINING	\$1,110,029	\$786,187	\$927,988	\$333,100	(\$182,041)
623	21ST CENTURY LEARNING CENTER	\$57,414	\$44,305	\$62,500	\$11,020	\$5,086
	<b>TOTAL FEDERAL FUNDED GRANTS</b>	<b>\$21,282,220</b>	<b>\$14,283,691</b>	<b>\$21,701,531</b>	<b>\$5,818,281</b>	<b>\$419,311</b>
297	SCHOOL BASED MENTAL HEALTH SERVICES	\$0	\$0	\$52,195	\$1,345	\$52,195
387	PEER REVIEW AND MENTORING	\$0	\$0	\$17,878	\$17,468	\$17,878
395	AODA	\$25,000	\$21,048	\$25,000	\$17,979	\$0
399	HEAD START - WISCONSIN STATE PROGRAM	\$335,954	\$329,524	\$336,005	\$136,695	\$51
451	TRANSITION READINESS	\$0	\$0	\$32,000	\$2,182	\$32,000
583	EDUCATOR EFFECTIVENESS	\$134,000	\$133,562	\$135,120	\$3,059	\$1,120
614	YOUTH APPRENTICESHIP PROGRAM	\$22,500	\$6,630	\$27,000	\$5,261	\$4,500
615	ADVANCED MANUFACTURING TECHNICAL EDUCATION EQUIPMENT	\$0	\$0	\$50,000	\$0	\$50,000
	DOJ SCHOOL SAFETY GRANT	\$1,120	\$1,120	\$2,082,167	\$761,384	\$2,081,047
	<b>TOTAL STATE FUNDED GRANTS</b>	<b>\$518,574</b>	<b>\$491,883</b>	<b>\$2,757,365</b>	<b>\$945,372</b>	<b>\$2,238,791</b>
750	DONATIONS AND EFK GRANTS	\$244,667	\$173,581	\$123,633	\$37,007	(\$121,034)
751	MINI-GRANTS	\$299,082	\$184,557	\$242,501	\$57,952	(\$56,581)
	<b>TOTAL DONATIONS / MINI-GRANTS</b>	<b>\$543,749</b>	<b>\$358,138</b>	<b>\$366,134</b>	<b>\$94,959</b>	<b>(\$177,614)</b>
	<b>GRAND TOTAL FEDERAL AND STATE FUNDED GRANTS</b>	<b>\$21,800,794</b>	<b>\$14,775,575</b>	<b>\$24,458,896</b>	<b>\$6,763,654</b>	<b>\$2,658,102</b>

\* FY19 Budget Amounts may contain carryover from FY18.

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

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KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
Kenosha, Wisconsin

February 12, 2019  
Planning/Facilities/Equipment Standing Committee

**2019- 2020 CAPITAL PROJECTS PLAN**

**Background:**

Board Policy 3711 requires that a major maintenance project list be developed annually by the Department of Facilities Services and that the list be reviewed by the Planning, Facilities, and Equipment Committee and taken to the School Board for action no later than April 1 of each year. This report includes the proposed major maintenance and energy savings projects plans for 2019-20.

Historically during times of rapid enrollment growth this report also includes the capacity projects as required by Board Policy 7210; however there are no capacity projects proposed for the coming year.

Available Budget:

The overall major maintenance budget is \$2,000,000; however \$500,000 will once again be used to continue to pay off the loan used to fund the Reuther masonry restoration project that was performed in 2009-2011. The current estimate is that the loan for that project will be completely paid off by the end of the 2019-20 fiscal year. That leaves \$1,500,000 available for major maintenance projects this coming fiscal year. In addition, we have a budget of \$500,000 within our utilities/energy budget to fund capital projects each year. The energy project funds were generated from measured savings from previous energy projects over a 10 year period. Energy savings generated from projects the past several years have been placed back in the general fund for other district expenditures.

Major Maintenance Plan Information:

The 2019-20 capital projects plan is provided as Attachment A to this report. The plan is a continuation of the overall major maintenance plan initiated 18 years ago, and the energy savings project program started 16 years ago. The major maintenance plan includes a proposed contingency of \$50,000 or 3.33% of the available budget for projects that will be performed this year. Board Policy 3711 recommends that a contingency of not more than 5% be reserved at the beginning of each year; contingencies have ranged from 0.86% to 4.25% over the past 18 years.

As part of the report associated with the 2017-18 capital plan, we noted that for a 6 year period we will be using almost all of the major maintenance funds at Bullen,

Lance, Tremper and Bradford. This will be the third year of that 6-year plan, and the funds will be split between the second year of the project at Tremper and the first year of the project at Bradford. This was discussed in great detail during the Committee and Board meetings that lead to the approval of those projects at the April 25, 2016, School Board meeting, and the selection of the performance contractors at the June 28, 2016, School Board meeting. Performing the major maintenance work at these schools at the same time that the majority of the building is being retrofitted with new mechanical systems, lighting and ceilings is proving to be a very efficient and economical way to accomplish a number of pressing maintenance and renovation needs.

**Administration Recommendation:**

Administration recommends that the Planning, Facilities, and Equipment Committee forward the 2019-20 Capital Projects Plan as described in Attachment A of this report to the full Board for their consideration.

Dr. Sue Savaglio-Jarvis  
Superintendent of Schools

Mr. Patrick M. Finnemore, PE  
Director of Facilities

Mr. John E. Setter, AIA  
Project Architect

## **PROPOSED 2019-20 CAPITAL PROJECTS PLAN**

### **MAJOR MAINTENANCE PROJECTS:**

#### **Tremper High School Improvements Project:**

The bulk of the work performed at Tremper last year and the next two years is energy related and will be funded by the revenue limit exemption previously approved by the Board. There are, however, a number of scope items that we identified that are best performed at the same time the energy related work is being performed and those items are being funded by the major maintenance budget. The major maintenance scope is widespread and will improve the condition, functionality, and aesthetics in almost every area of the building. The majority of these scope items are directly tied to energy saving scope items that will be performed concurrently by the same contractors thus resulting in a significant savings versus performing these scope items as stand-alone projects.

The major maintenance scope includes the following major elements:

- Major upgrade to the auditorium including new seating, carpeting, ceilings, wall sound panels, and sound system.
- Creation of a new culinary, FCS and sewing classrooms on the south end of the school by the other Career and Technical Education classrooms.
- Renovation of the library to make one common space instead of three separate rooms.
- Asbestos abatement and new flooring in large portions of the school.
- Replacement of the 50 plus year old science casework.
- The major maintenance budget will fund a portion of the new main entrance to the school, namely the aspects of the design that improve school safety including offices for the School Resource Officer and the Attendance Office at the new main entrance.
- A life safety code related problem regarding egress from the pool deck will be resolved by creating an exit path from the pool deck without having to exit through the shower rooms.

## **Bradford High School Improvements Project:**

The rationale for performing major maintenance work at Bradford is the same as it is for Tremper. There are some scope items that are similar to Tremper, but because of the differences in the design and condition of the school there are some fairly significant differences. The major maintenance scope at Bradford includes the following major elements:

- The commons at Tremper was completely remodeled approximately 10 years ago modernizing that space while also making significant improvements in the functionality of the space. The commons at Bradford is original and has several shortcomings with the two most notable being safety and space problems related to the space having more than one level, and the lack of connection to the cafeteria for supervision purposes. This project will make major renovations to the commons area.
- The public restrooms at the school will be gutted and reconstructed for efficiency and accessibility as well as to modernize those spaces.
- Asbestos abatement and new flooring in large portions of the school. This includes portions of the 1960's building with orange quarry tile flooring. The goal is to make the public areas of the school less disjointed than they currently are as you move between the 1960's and 1980's portions of the school.
- The major maintenance budget will fund a portion of the new main and teacher entrances to the school, namely the aspects of the design that improve school safety and accessibility.
- Another large change at Bradford will be adding a fire sprinkler system to the entire building as currently less than 25% of the school is sprinklered.





**KENOSHA UNIFIED SCHOOL BOARD**  
PLANNING/FACILITIES/EQUIPMENT MEETING Educational  
Support Center – Room 110  
November 13, 2018  
**MINUTES**

A meeting of the Kenosha Unified Planning/Facilities/Equipment Committee chaired by Ms. Stevens was called to order at 6:15 P.M. with the following committee members present: Mr. Battle, Mr. Kunich, Mrs. Bothe, Mr. Thomey, and Ms. Stevens. Dr. Savaglio-Jarvis and Mr. Finnemore were also present. Mr. Cardinali, Mr. Flood, and Mrs. Trudell were absent.

**Bradford Planetarium**

Mr. Patrick Finnemore, Director of Facilities, presented the Bradford Planetarium. He noted that this item was part of the phase 2 series of the energy efficiency projects which uses the energy revenue limit exemption based on the provisions in 2011 Wisconsin Act 32. He explained that the design team discovered that the renovation cost would be approximately \$130,000 versus \$60,000 to demolish. Due to the limited use of the planetarium, which was noted in the agenda, the recommendation for demolition was presented to the School Board during agenda review meetings in June 2018. Board members concurred with the demolition. As of late October, the project design was approximately 90-95% complete and was slated for final completion in mid-November.

A play was held inside the Bradford planetarium in October and that spurred a group of people to urge KUSD to reconsider demolition of the planetarium. Due to this, it was decided to reopen this issue and bring it to a formal vote by the School Board at the November 27, 2018 meeting. Administration is seeking input from the Planning, Facilities & Equipment Committee regarding the Bradford planetarium.

Mrs. Christine Pratt, Coordinator of Science, and Mr. Finnemore answered questions from Committee members.

Several of the Committee members indicated that they would recommend proceeding with the demolition due to the cost to renovate, the lack of use, and new technology and applications being used.

Mrs. Bothe moved to forward the Bradford Planetarium report and committee input to the School Board for their consideration. Mr. Kunich seconded the motion. Unanimously approved.

**Informational Items**

Mr. Finnemore presented the Capital Project Update. He noted that the Bullen and Lance projects were nearing completion with the focus being on closing out open punch list walkthrough items. A handful of tasks will be performed over winter break and one final item, related to the main entrance at Bullen, will be completed next summer. The work at Tremper is progressing very well with the focus of the 2019 work being on the west end of the classroom wing of the school. Design work for Bradford continues and is near completion. Approximately 90% of the construction documents are complete and the project will go out to bid in late November. Bids will be received on December 20, 2018, and contractor selection will take place the following day. The majority of the initial school security grant projects are

completed or are nearing completion. A second school security grant was received in June 2018. At the next meeting, Mr. Finnemore will do a presentation on the school security projects.

Mr. Finnemore answered questions from Committee members.

**Future Agenda Items**

Mrs. Bothe requested an updated Energy Savings Report. Mr. Thomey requested information in regards to the use of District facilities by the public. School Security Projects will be presented as noted above by Mr. Finnemore.

Meeting adjourned at 6:46 P.M.

Stacy Schroeder Busby  
School Board Secretary

KENOSHA UNIFIED SCHOOL DISTRICT  
Kenosha, Wisconsin

February 12, 2019  
Planning/Facilities/Equipment Standing Committee

**UTILITY & ENERGY SAVINGS PROGRAM REPORT**

The purpose of this report is to provide the regular update on the 2018-19 utilities budget and the operational energy savings program.

**Utilities Budget Update:**

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

- We have spent \$24,733 less on natural gas this year as compared to last year.
- We have spent \$13,658 more on electricity this year as compared to last year.
- We have spent 42% of the overall utility budget as compared to 42% last year at this time.

**Operational Energy Program Update:**

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

	<b>2017-18</b>	<b>2018-19</b>
Electricity Saved (KWh)	3,700,286	3,357,383
Gas Saved (Therms)	169,710	218,930
<b>Dollars Saved</b>	<b>\$456,124</b>	<b>\$435,081</b>

**General Comments:**

At the November 13, 2018, Planning, Facilities, and Equipment Committee meeting, Mrs. Bothe asked for a brief update on the energy savings program beyond the data we provide in the typical monthly report. The operational energy savings program has been in place since it started as a trial program in the spring of 2004. It was developed by the Facilities Department in response to a company that had reached out to Superintendents across the State offering energy savings in exchange for significant fees. We developed our own program in-house

and used it to complement our existing energy efficiency project implementation effort. The two programs were started with the intent of controlling our utility costs which were increasing at a rapid rate due to utility rate increases, the opening of numerous new schools, and expanded building hours to support things such as the before and after school care programs. It is without hesitation that we state that both programs have been extremely successful in not only controlling energy costs, but actually decreasing them in a substantial way.

The utilities budget peaked at \$5,141,709.88 in the early 2000's, and had steadily decreased since that time to the current amount of \$4,332,714.98. That is a \$808,994.90 (15.7%) decrease in the last 10 plus years. It is safe to say that anyone in the community would love to have seen their utility bills at home actually go down especially in light of the dramatic increases in rates, especially electric over the same time period.

This is an informational report.

Dr. Sue Savaglio-Jarvis  
Superintendent of Schools

Mr. Patrick Finnemore, PE  
Director of Facilities

Mr. John Allen  
Distribution and Utilities Manager

Mr. Kevin Christoun  
Maintenance Supervisor

# Monthly Energy Efficiency Program Tracking Summary

UTILITY INFORMATION (4 months of gas and electric data)

## September 2018 through December 2018

End of FY -	Jun-19	Current Month:				Dec-18	Degree Days (Sep-Dec) Last Year: HTG 2326.5; CLNG 158						Degree Days (Sep-Dec) This Year: HTG 2464; CLNG 141.5					
BUILDING	ACTUAL USE FY2019					Last Year FY2018 SAVINGS*						FY2019 SAVINGS*						
	kWh	kW	therms	CCF	\$	kWh	kW	therms	CCF	\$	% Savings	kWh	kW	therms	CCF	\$	% Savings	
Bradford	906,520	2,706	52,107	1,238	\$134,218	354,638	516	10,403	513	\$34,143	19.7%	325,455	582	14,218	933	\$36,051	21.2%	
Hillcrest	33,480	-	3,366	37	\$7,672	6,200	-	1,078	55	\$1,910	18.6%	4,877	0	2,434	56	\$2,505	24.6%	
Indian Trail	1,181,600	4,040	42,706	1,211	\$175,896	694,839	1,973	5,676	(424)	\$74,179	31.3%	513,337	1,925	(592)	(783)	\$58,079	24.8%	
LakeView Tec	141,120	586	1,746	107	\$22,706	148,328	48	1,071	(36)	\$9,852	27.9%	146,175	124	1,129	(33)	\$11,250	33.1%	
Reuther	308,400	1,276	50,729	419	\$64,189	100,120	372	4,301	138	\$14,240	17.4%	93,833	370	6,441	(162)	\$13,409	17.3%	
Tremper	801,277	2,400	56,769	954	\$118,856	326,628	594	(293)	(24)	\$28,307	18.8%	236,920	150	17,397	639	\$24,398	17.0%	
HS Total:	3,372,397	11,008	207,423	3,966	\$523,536	1,630,753	3,504	22,236	222	\$162,631	23.6%	1,320,597	3,151	41,027	650	\$145,692	21.8%	
Bullen	143,740	806	11,334	559	\$31,152	208,276	181	15,640	(1,319)	\$19,805	30.9%	152,045	(72)	20,259	(34)	\$16,313	34.4%	
Lance	231,120	1,070	21,779	351	\$45,451	32,371	(46)	2,332	(23)	\$1,970	4.4%	20,558	(176)	1,944	233	(824)	-1.8%	
Lincoln Middl	279,384	1,372	24,394	173	\$51,726	138,418	232	9,954	64	\$16,828	24.7%	145,510	93	8,608	(17)	\$13,531	20.7%	
Mahone	426,000	1,980	18,625	327	\$69,644	215,145	247	13,016	8	\$21,705	23.6%	184,608	177	13,984	15	\$18,893	21.3%	
KTEC West	126,000	417	22,557	397	\$27,381	74,577	326	6,835	(79)	\$13,266	27.8%	125,579	484	4,536	(132)	\$16,521	37.6%	
Washington	150,810	602	18,605	165	\$27,831	73,265	270	(1,510)	(5)	\$8,186	19.2%	73,530	310	835	(32)	\$9,731	25.9%	
MS Total:	1,357,054	6,248	117,294	1,972	\$253,185	742,052	1,210	46,267	(1,354)	\$81,760	22.7%	701,830	815	50,166	33	\$74,165	22.7%	
Bain School c	215,100	1,077	10,193	146	\$38,128	93,914	239	6,656	49	\$12,411	21.7%	93,540	243	7,491	44	\$13,255	25.8%	
Bose	63,840	224	6,133	142	\$13,066	84,734	194	7,337	97	\$14,206	50.2%	75,018	194	7,972	114	\$13,781	51.3%	
Brass	138,720	682	6,619	154	\$24,585	44,659	200	3,627	(84)	\$6,969	20.5%	42,835	224	5,992	(69)	\$7,975	24.5%	
Dimensions c	31,039	-	8,756	66	\$9,643	1,211	-	(1,527)	19	(\$1,009)	-12.2%	529	0	(1,691)	15	(\$968)	-11.2%	
Forest	59,063	250	5,677	230	\$14,390	29,527	73	10,412	51	\$9,569	41.8%	29,023	37	10,987	38	\$9,522	39.8%	
Frank	199,260	802	12,544	126	\$34,100	95,392	139	1,904	20	\$9,660	22.0%	102,663	159	(354)	28	\$9,381	21.6%	
Grant	47,960	180	2,897	64	\$8,728	14,032	80	8,751	109	\$7,573	42.3%	14,983	79	9,758	11	\$7,455	46.1%	
Grewenow	57,280	211	6,997	113	\$11,442	56,295	113	7,870	22	\$10,661	45.1%	58,777	124	10,111	(14)	\$10,712	48.4%	
Harvey	40,828	156	7,483	167	\$11,240	40,196	112	8,593	256	\$10,702	43.9%	47,023	166	8,711	96	\$11,183	49.9%	
Jefferson	61,588	174	6,710	147	\$13,317	33,416	95	7,880	626	\$13,434	48.1%	35,314	94	8,606	13	\$9,700	42.1%	
Jeffery	69,579	271	3,624	125	\$13,294	61,182	150	1,754	19	\$8,295	38.6%	59,978	162	2,516	80	\$9,160	40.8%	
KTEC	76,960	294	7,030	233	\$15,397	4,711	22	(1,840)	24	(\$239)	-1.5%	(3,370)	30	833	(124)	(\$90)	-0.6%	
McKinley Ele	55,440	236	7,896	146	\$11,285	16,489	25	2,087	7	\$3,123	20.5%	12,523	14	2,608	7	\$2,485	18.0%	
Charles Nash	145,680	722	7,328	145	\$29,470	36,727	158	7,430	31	\$8,513	22.4%	38,750	110	7,923	26	\$8,286	21.9%	
Pleasant Prai	218,240	803	8,858	254	\$36,346	40,516	(11)	327	49	\$2,774	6.9%	48,107	(14)	1,327	63	\$3,561	8.9%	
Prairie Lane	100,520	397	7,333	234	\$20,022	35,553	(8)	1,868	36	\$4,977	19.2%	38,642	47	2,859	43	\$5,772	22.4%	
Roosevelt	57,960	227	7,565	231	\$14,345	29,383	84	4,480	(132)	\$5,393	27.8%	33,526	91	4,828	(17)	\$6,613	31.6%	
Somers	140,320	570	9,033	-	\$23,562	63,761	141	3,045	-	\$7,913	24.0%	58,761	93	4,426	0	\$7,008	22.9%	
Southport	81,920	430	9,352	114	\$16,533	26,522	15	(1,350)	16	\$2,086	9.0%	39,254	44	1,011	7	\$4,609	21.8%	
Stocker	135,680	637	8,630	189	\$26,879	90,958	158	827	45	\$8,952	24.0%	103,674	163	(722)	44	\$9,038	25.2%	
Strange	93,300	377	8,577	443	\$19,578	56,717	74	599	366	\$7,828	28.0%	52,013	70	1,228	410	\$7,647	28.1%	
Vernon	143,081	472	19,108	464	\$27,715	46,805	207	9,445	(59)	\$10,653	24.5%	55,749	219	15,335	(170)	\$12,339	30.8%	
Whittier	144,000	550	5,713	206	\$24,987	125,316	415	1,435	853	\$21,250	45.4%	105,714	434	272	838	\$19,773	44.2%	
Wilson	51,880	234	10,153	90	\$13,121	34,754	69	2,578	4	\$5,425	26.5%	30,610	67	4,038	21	\$5,139	28.1%	
ELEM Total:	2,429,238	9,975	194,209	4,229	\$471,171	1,162,770	2,744	94,188	2,424	\$191,118	27.5%	1,173,636	2,849	116,065	1,504	\$193,335	29.1%	
Cesar Chavez	72,480	214	1,280	59	\$10,777	27,225	55	2,320	(22)	\$3,600	25.9%	17,285	52	2,386	27	\$3,186	22.8%	
ESC	394,880	1,270	13,545	398	\$55,851	131,521	370	4,785	217	\$16,095	21.1%	135,871	311	8,265	223	\$16,796	23.1%	
Recreation	25,616	-	1,728	23	\$4,494	5,965	-	(86)	43	\$920	14.1%	8,164	0	1,021	49	\$1,906	29.8%	
Other Total:	492,976	1,485	16,553	480	\$71,122	164,711	425	7,019	238	\$20,615	21.3%	161,320	363	11,672	299	\$21,889	23.5%	
Totals:	7,651,665	28,716	535,479	10,647	\$1,319,014	3,700,286	7,882	169,710	1,530	\$456,124	24.8%	3,357,383	7,178	218,930	2,485	\$435,081	24.8%	

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

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KENOSHA UNIFIED SCHOOL DISTRICT  
Kenosha, Wisconsin

February 12, 2019  
Planning/Facilities/Equipment Standing Committee

**CAPITAL PROJECT UPDATE**

**Energy Efficiency Projects:**

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

**Highlights This Month:**

Bullen & Lance:

A great deal of work took place over the winter break at both schools, and now these projects are essentially complete other than a handful of electrical punch list items still taking place at Lance. As mentioned in previous updates, we will have one final item related to warranty work at the main entrance at Bullen that will be completed next summer.

Tremper:

We also performed a significant amount of work at Tremper over the winter break. Some of the major items completed were removal of the flooring and the asbestos mastic in the corridors on the second floor of the academic wing, completion of the new culinary lab, replacement of several doors, installation of tack boards at classroom entrances on both floors of the east academic wing, and completion of some new work surface counters in the library. In addition, a great deal of electrical and mechanical infrastructure work was done in preparation for this summer's scope of work. Planning for the spring/summer work scope is in full swing with the focus of the 2019 work being on the west end of the academic wing of the school.

Bradford:

Design work for Bradford was completed in late November and the project was put out to bid. Bids were received on December 20, 2018, and contractor and equipment selection took place over the winter break period. A summary of the

selected contractors is provided on the table below. The contractors highlighted in red are Kenosha firms; the work that will be performed by these companies constitutes 51.8% of the overall project scope. Another 11.5% of the work will be performed by specialty contractors such as asbestos abatement and fire protection, and approximately 36.7% of the work will be performed by contractors outside of Kenosha.

<b>Discipline</b>	<b>Tremper</b>
<b>General Contractor</b>	Riley Construction
<b>Roofing/Wall Panels</b>	Northern Metal & Roofing
<b>HVAC &amp; Plumbing</b>	Mared Mechanical
<b>DDC Controls</b>	JF Ahern
<b>Fire Protection</b>	USA Fire Protection
<b>Electrical &amp; Fire Alarm</b>	ECI
<b>Asbestos Abatement</b>	Dirty Ducts

The bids received for the energy efficiency scope of work are within the approved budget for the project. Detailed project schedules are currently being developed with the selected contractors, and all long-lead items needed for 2019 have been ordered. We will be holding meetings with the staff at Bradford to explain scope and schedules over the course of the next few months.

### **School Security Projects:**

On June 1, 2018, KUSD was awarded \$888,788 from the State of Wisconsin Department of Justice to implement school security related improvements and training programs. The grant period runs through the end of May, 2019. An additional \$1,194,499 was awarded at the end of September with that grant period running through the end of August, 2020. The majority of the initial grant work has been completed or is nearing completion. Work associated with the second grant is underway. Some of the projects such as the rekeying of several older schools, and the construction of secured entrances at a number of schools are larger projects that will take place over the length of the grant period. A presentation on the security projects will occur as part of the Planning, Facilities, and Equipment meeting on February 12, 2019.

This is an informational report.

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