Kenosha U

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Administrative Team

Board of Education

Mary Snyder	President
Jo Ann Taube	Vice President
Carl Bryan	Treasurer
Gilbert Ostman	Clerk
David Gallo	Member
Pam Stevens	Member
Rebecca Stevens	Member

Administration

Dr. Michele Hancock	Superintendent of Schools
Sheronda Glass	Assistant Superintendent of Business Services
Anderson Lattimore	Assistant Superintendent of Educational Accountability
Karen Davis	Assistant Superintendent of Elementary School Leadership
Daniel Tenuta	Assistant Superintendent of Secondary School Leadership
Kathleen Barca	Assistant Superintendent of Strategic Planning, Innovation and Community Partnerships
Vickie Brown-Gurley	Assistant Superintendent of Teaching and Learning
Gary Vaillancourt	Chief Communications Officer
William Johnston, CPA	Chief Financial Officer
Kathryn Lauer	Executive Director of Special Education

Budget Document Prepared by

William Johnston, CPA	Chief Financial Officer
Eileen Coss	Accounting Manager
Tarik Hamdan	Financial & Budget Analyst
Kristine Stibb	Financial Projects Analyst

KENOSHA UNIFIED SCHOOL DISTRICT

2010-2011 Adopted Budget

Introduction

It is the intent of the Kenosha Unified School District No. 1's Board of Education and staff to provide the best possible educational system for the students of the district. The available resources will be directed toward the achievement of an identified mission, beliefs and objectives.

The Kenosha Unified School District has used the tool of planning to define a focus and to cause positive changes in the system throughout the years. These plans held titles such as Long Range Planning, District Goals, Effective Education, and Blue Ribbon Report.

In February 2005, a committee comprised of volunteers representing constituencies of the school pi7p627.0b educatitive 5).0349( )T25()T25()TTw 20.77 0 Td (ee07 [(disTj 0Bchfinalized a chooals, Eff

Multi-Dimensional Life and Career Skills…

creativity and innovation, critical thinking and problem solving and communication and

Executive Summary

The Kenosha Unified School District’s 2010-2011 budget contains programs, staffing and services that will serve the 23,122 students that were in

Names of the present members of the Board of Education and members of the District's administrative team are listed on page i of this Budget Document. Additional information is available by contacting the Superintendent's Office at (262) 359-6320.

2010-2011 Budget Development Timeline

The 2010-2011 budget development process began with the presentation to the Preliminary Enrollment Projections to the Personnel and Policy Committee on November 10, 2009. After the projected enrollment was determined, the next step was to determine the preliminary staffing projections. If the necessary staffing is projected to change, an assumption is necessary to reflect the difference between the current staffing and the proposed staffing. In early March, the number of preschool students projected to be enrolled in 2010-2011 was increased by 240 students for a total of 340. This added an additional 144 students in membership for Revenue Limit funding purposes.

The Preliminary Staffing Projections were presented to the Personnel and Policy Committee on March 9, 2010 and the full Board of Education on March 23, 2010. The preliminary budget assumptions were presented to the Audit, Budget and Finance Committee on March 9, 2010.

Each year, Administration provides schools the opportunity to recommend additional budget assumptions during the budget development process. The request for new budget assumptions was distributed to schools and departments in mid January, with a deadline to submit new budget assumptions by January 29, 2010. Budget packets to assist schools and departments in developing their discretionary budgets were distributed to all schools and departments in mid February.

A special all-day Leadership Council Meeting to formalize budget assumption recommendations was held on March 29, 2010. An additional Leadership Council Meeting to complete the budget assumption review process was held on April 16, 2010. The Leadership Council also met on April 29, 2010 and again on June 15, 2010 to review additional information and feedback from the Board to be incorporated into the budget. The budget assumptions that form the basis of the 2010-2011 budget were presented to the Audit, Budget and Finance Committee on July 13, 2010 and then to the Board of Education on July 20, 2010.

While the Board adopted these budget assumptions and the preliminary budget, the budget still contained many projections that would not be known until September and October. The Public Hearing on the 2010-2011 Budget and District's Annual Meeting of the Electors was held on September 20, 2010 and was based on the preliminary budget and assumptions the Board approved in July.

The Third Friday student count that is a major component of the Revenue Limit calculation was held on September 17, 2010. The Tax Appointment Values (Equalized Property Value) from the Department of Revenue was received on October 1, 2010 along with the Certification of the 2010-2011 Aid Eligibility (amount of state aid) from the Department of Public Instruction on October 15, 2010. The formal adoption of the 2010-2011 Budget occurred on November 1, 2010 and the Tax Levy Certification was provided to the local taxing authorities on November 4, 2010.

Proposed Budget Document Components

A separate section for each major fund category has been presented in this budget document. Audited balance sheets for all funds are provided for the past three (3) years. The audited revenues and expenditures for the past three (3) years are also presented, along with the adopted 2010-2011 budget. The General Fund (Fund 10) expenditure budget is presented in five (5) different ways.

The first presentation is summarized by major function or categorization of the educational purpose or program for which the expenditure occurs (e.g., instructional, administration, business, etc.). The second presentation is summarized by object or categorization of what was bought from a specific expenditure (e.g., salary, benefits, purchased services, equipment etc.). The third presentation is summarized by where the dollars are spent (e.g., Teaching and Learning, Marinating Facilities, Central Services, etc). The fourth presentation is summarized by school or department location and includes all expenditure items that were charged to or budgeted for that school or department. The final presentation summarizes the General Fund expenditure budget by the major funding source, either local, state or federal funding and further delineates the funding by program or grant.

Budget Adoption Format

The format for the budget adoption by the Board of Education, as recommended by the Department of Public Instruction, is presented on pages 24 - 26. It is the budget adoption format that is used by

In the 2008-2009 Budget, the District began using a new fund, Fund 21, to begin accounting for gifts and donations from private parties that can be used for district operations. This Fund can have a fund balance. There are no dollars budgeted in this fund in the 2010-2011 budget. In prior years, the donations in this fund have been from the Tremper Athletic Booster Club to assist with the Tremper trophy case project as part of the Tremper Cafeteria remodel.

Debt Service Fund 30

The amounts presented here are based on the District's debt amortization schedule for this year. The debt service revenue is based on the 2010 tax levy collection for the calendar year payment of principal and interest, while the debt service expenditure is based on fiscal year principal and interest payments. The Debt Service Schedule, in both formats, is presented on pages 66 and 67.

Additionally, $1.6 million of non-referendum debt to repay the financing for the District's unfunded pension liability, $0.6 million for the construction of the Brass Community School that replaced Durkee and Lincoln Elementary schools and $0.8 million for the Reuther restoration project is also included in this fund. This annual repayment amount of $2.3 million is actually part of the General Fund Revenue Limits and Tax Levy.

Capital Projects Fund 40

Expenditures presented here are based on designating the use of borrowed funds for capital improvement and major maintenance needs in the District. The renovation and expansion of Indian Trail Academy into a comprehensive high school and the Reuther façade renovation project are included in this fund. Construction on these projects began in the 2008-2009 school year. This year's portion of the project costs have been budgeted in this fund.

Food Service Fund 50

The revenue budget presented includes a $0.10 increase in school lunch prices for this year. The expenditure budget presented includes contractual salary and benefit increases along with inflationary increases for utilities. The increase in budgeted capital equipment expenditures includes plan to replace a Food Service truck, lunch tables and kitchen equipment in several schools.

Pupil Activities Fund 60

A district is required to report only a balance sheet on its financial statements for this fund.

Trust Fund 70

A district is required to report the assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds. In June 2005, the District established a trust fund for other post employee retirement benefits (OPEB) (e.g., retiree health benefits). The Trust was amended August 22, 2006 to allow for more investments options.

In the fall of 2006, the District initiated a segment of the overall funding plan. The approach recommended by the Audit, Budget and Finance Committee and approved by the Board involved the District contributing a small portion (6% – 8%) of the overall investment and the OPEB Trust borrowing the balance. The District borrowed $9.5 million of taxable general obligation notes for five (5) years as the District's initial investment. The principal amount was to be repaid from the Trust at the end of the five (5) years while the annual interest payments will be made by the General Fund from funds designated for early retirement purposes. The OPEB Trust borrowed $28 million dollars at the same time. The investment lost its value and this matter is currently being litigated.

Community Services Fund 80

This fund operates the Senior Citizen Center, the Recreation Department, Athletic Venues and the District's Community Service Fund. Traditionally, the Board of Education approves a planned cost of service increase, based on the current consumer price index, in the scheduled recreation fees for the year. Due to the unprecedented economic conditions, Administration did not recommend any increase in fees for this year. In 2007, the Board approved funding a portion of the District's community cable access service and web site administration from this fund. The salary and benefit component of these costs will also increase based on contractual increases.

In 2006, a new community services fund, under the Recreation Department, was established for the operation of Ameche Field. In 2008, the operation of the newly refurbished Bradford Baseball Stadium was added to the fund and the fund name changed to Athletic Venues (previously named

Student Enrollment

- The total Third Friday enrollment for school year 2010-2011 is 23,122, an increase of 103 students from the 2009-2010 school year.

- The enrollment consists of 21,884 K-12 education students, 862 Early Childhood or Pre-Kindergarten students and 376 Head Start students. In the 2010-2011 school year, the Four (4) Year Old Kindergarten program enrollment increased by 95 students.

- The Third Friday membership count for school year 2010-2011, as measured on September 17, 2010, was 22,523, an increase of 97 full time student equivalents from the final Third Friday count for school year 2009-2010.

- The Third Friday membership count converts actual students in the District to full time equivalents (FTE). If a student attends school all day, that student is considered one (1) FTE for the Third Friday count. If a student only attends school for one half (½) day, that student is considered a one half (½) FTE for the Third Friday count.

School Year	Early Childhood	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
2010-2011	1,238	1,604	8,287	4,892	7,101	23,122
2009-2010	1,143	1,580	8,364	4,809	7,123	23,019
2008-2009	952	1,676	8,347	4,805	7,056	22,836
2007-2008	838	1,600	8,337	4,933	7,061	22,769
2006-2007	799	1,703	8,231	4,808	7,044	22,585
2005-2006	840	1,653	8,004	4,827	6,891	22,215
2004-2005	804	1,651	7,802	4,909	6,693	21,859
2003-2004	772	1,578	7,712	5,015	6,427	21,504
2002-2003	735	1,494	7,833	4,936	6,148	21,146
2001-2002	675	1,475	7,758	4,782	5,910	20,600
2000-2001	649	1,484	7,775	4,496	5,754	20,158
1999-2000	612	1,474	7,728	4,324	5,519	19,657
1998-1999	613	1,432	7,741	4,304	5,475	19,565
1997-1998	633	1,475	7,538	4,244	5,455	19,345
1996-1997	683	1,445	7,463	4,104	5,351	19,046
1995-1996	680	1,492	7,310	4,073	5,147	18,702
1994-1995	541	1,535	7,112	4,040	5,015	18,243
1993-1994	660	1,308	6,881	3,935	4,894	17,678

District Staffing

The budgeted staffing for the District is summarized in three (3) major categories (certified staff, support staff and administration) that include both district and grant funded positions listed by full time equivalencies (FTE) in Table 1. An FTE is the amount of an employee's time based on a full day. For example, a staff member scheduled to work full time is listed as a 1.00 FTE, while a staff member scheduled to work one-half of an instructional day is listed as a 0.50 FTE. The same full time equivalency methodology applies to all staffing categories.

The certified staff category and support staff category include those individuals who are classified within a collective bargaining unit. Further detail of those staff members is found in tables 2 and 3. The administrative staff that includes building principals, assistant principals, educational support, administrative staff, supervisory staff, and technical staff is delineated in Table 4.

Table 1
2010-2011 STAFFING SUMMARY

	2009-2010 FTE	2010-2011 FTE	FTE Increase / (Decrease)
Certified Staff	1,835.59	1890.70	55.11
Support Staff	708.54	717.70	9.16
Administration	118.00	130.00	12.00
Total	2,662.13	2,738.40	76.27

Table 2
2010-2011 CERTIFIED STAFF DETAIL

	2009-2010 FTE	2010-2011 FTE	FTE Increase / (Decrease)
Classroom Instruction	1,092.58	1,101.34	8.76
Art	43.54	46.20	2.66
Music	60.87	60.98	0.11
Guidance	93.06	96.99	3.93
Library	35.49	32.00	(3.49)
Physical Education	61.32	58.73	(2.59)
School Support	34.16	37.86	3.70
Charter Directors	2.00	1.00	(1.00)
Special Education	275.09	287.80	12.71
Grant Funded	137.48	167.81	30.33

Table 3
2010-2011 SUPPORT STAFF DETAIL

	2009-2010 FTE	2010-2011 FTE	FTE Increase / (Decrease)
Educational Assistants	298.89	302.84	3.95
Interpreters	10.00	10.00	0.00
Secretarial Staff	141.25	142.25	1.00
Service Staff	205.00	204.00	(1.00)
Carpentry Staff	9.00	8.00	(1.00)
Miscellaneous Staff	44.40	50.08	5.68
Total	708.54	717.17	8.63

Table 4
2010-2011 ADMINISTRATIVE DETAIL

	2009-2010 FTE	2010-2011 FTE	FTE Increase / (Decrease)
Technical Staff	22.00	23.00	2.00
Supervisory Staff	21.00	28.00	5.00
ESC Administrators	17.00	18.00	1.00
School Administrators	58.00	61.00	4.00
Total	118.00	130.00	12.00

Based on the initial projected enrollment growth for 2010-2011, Administration recommended a net reduction of 29 FTE in teaching staff for the 2010-2011 budget. With the progression of students between the various grade levels, Administration was also able to reallocate a few classroom staff

Financial Information

- Wisconsin Act 16 implemented Revenue Limits beginning with the 1993-1994 school year. A district's revenue limit is the maximum amount of revenue it may raise through state general aid and property tax for the General Fund (Fund 10), Non-Referendum Debt (Fund 38) authorized after August 12, 1993, and Capital Expansion Funds (Fund 41). Prior to the 2001-2002 school year, the Community Service Fund levy was included in the revenue limit.

- The maximum revenue limit is based upon enrollment changes, the Consumer Price Index, and each district's prior year shared revenue. Upon application and approval by the Department of Public Instruction (DPI), a district may increase its maximum limit by the amount of specific exemptions (e.g., Transfer of Service). A district then determines the maximum allowable levy for Funds 10, 38, and 41 by subtracting the October 15th general aid certification provided by the department from the revenue limit.

- In the Final 2005-2007 Budget Act, the State Legislature approved increasing the allowable percentage of unused revenue limit carryover for school districts from 75% to 100% beginning in the 2004-2005 fiscal year. This action provides school districts options in administering the revenue limit authority and tax levy in future years by eliminating the penalty for not taking full advantage of the revenue limit authority.

- The 2010-2011 District's total tax levy increased by $7,389,313 over the 2009-2010 total tax levy for Kenosha Unified School District and includes $3,950,588 of tax levy authority that was not levied last year. The mill rate per $1,000 of equalized valuation is $10.60, a 15.50% increase from the prior year. The last fifteen (15) years equalized values and tax levies is found on page 27.

- General Aid is state aid which is not limited to any specific program, purpose, or target population but which may be used in financing the general educational program as seen fit by the recipient district. General Aid can be contrasted with Categorical Aid in that districts are restricted in their use of Categorical Aid.

- The equalized valuation was provided by the Wisconsin Department of Revenue on October 1, 2010. The available state aid for 2010-2011 was provided on October 15, 2010 using the state mandated formulas. All public school districts must certify a property tax levy by November 1st of each year.

- Over the last few years, a greater share of the District's property tax revenue is being borne by Pleasant Prairie and Somers due to the continued growth of residential and business property in those communities. This trend can be seen on page 16.

Revenue Limit History

School Year	Revenue Limit	General State Aid	Allowable Tax Levy	Percentage Growth	Percentage State Aid

Equalized Value Breakdown by Municipality

School Year	Kenosha	Pleasant Prairie	Somers	Kenosha %age	P P %age	Somers %age
2010-2011	5,773,067,908	2,304,066,977	854,366,100	64.64%	25.80%	9.57%
2009-2010	6,172,612,789	2,537,267,815	800,978,100	64.90%	26.68%	8.42%
2008-2009	6,267,271,712	2,527,629,911	833,512,300	65.09%	26.25%	8.66%
2007-2008	6,178,644,610	2,486,139,799	834,937,700	65.04%	26.17%	8.79%
2006-2007	5,863,636,151	2,321,214,525	763,510,200	65.53%	25.94%	8.53%
2005-2006	5,370,762,904	2,107,884,223	679,674,300	65.83%	25.84%	8.33%
2004-2005	4,940,681,500	1,847,371,807	622,650,900	66.67%	24.93%	8.40%
2003-2004	4,549,831,424	1,695,978,394	565,209,800	66.80%	24.90%	8.30%
2002-2003	4,220,894,059	1,559,304,586	512,206,800	67.08%	24.78%	8.14%
2001-2002	3,882,306,813	1,450,890,210	500,836,100	66.55%	24.87%	8.58%
2000-2001	3,621,723,508	1,353,620,305	471,017,000	66.50%	24.85%	8.65%
1999-2000	3,419,300,429	1,225,573,401	445,591,800	67.17%	24.08%	8.75%

Tax Levy Breakdown by Municipality and change from the prior year

School Year	Kenosha	Pleasant Prairie	Somers	Kenosha %age	P P %age	Somers %age
2010-2011	61,188,428	24,420,679	9,055,379	8.01%	4.87%	23.19%
2009-2010	56,648,561	23,285,531	7,350,900	2.54%	4.51%	0.05%
2008-2009	55,243,191	22,279,925	7,347,038	5.50%	5.74%	3.83%
2007-2008	52,364,508	21,070,234	7,076,164	7.02%	8.78%	11.07%
2006-2007	48,927,551	19,368,757	6,370,908	11.67%	12.64%	14.90%
2005-2006	43,813,002	17,195,460	5,544,570	-2.12%	2.74%	-1.71%
2004-2005	44,759,972	16,736,216	5,640,889	8.84%	9.18%	10.42%
2003-2004	41,123,056	15,328,879	5,108,575	8.27%	9.25%	10.84%
2002-2003	37,980,585	14,030,985	4,608,956	5.17%	3.96%	-1.07%

Governmental Accounting

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by “fund” which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine “fund types”. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

Wisconsin School Districts may not need to use all of these fund groups at any given time. The General, Debt Service, Food Service, Pupil Activity, and Special Projects Funds will undoubtedly encompass the majority of the transactional activity that will occur in the school district. The remaining fund groups, however, are still material to the overall presentation of the financial position of the school district and as such should be maintained and reported accordingly.

GENERAL FUND (FUND 10)

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

SPECIAL PROJECTS FUND (FUND 20)

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

Fund 21 Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investment accounts in this fund are required as specified by donors. There may be a fund balance in this fund.

Fund 25 Head Start Fund

This fund is used to account for the federal Head Start program. No fund balance or deficit should exist in this fund.

Fund 27 Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

DEBT SERVICE FUND (FUND 30)

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

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

CAPITAL PROJECTS FUND (FUND 40)

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

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

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

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

FOOD SERVICE FUND (FUND 50)

Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in

Fund 73 Employee Benefit Trust Fund

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

Fund 76 Investment Trust Fund

This fund is used to account the external (non-district) portion of investment pools sponsored by the district.

COMMUNITY SERVICES FUND (FUND 80)

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent

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

PACKAGE AND COOPERATIVE PROGRAM FUND (FUND 90)

These funds are used to account for expenditures and revenues made by a host district related to a cooperative instructional activity involving several school districts.

Fund 91 Packaged Services

This fund is used to account for expenditures made by a host district for programs made available to other districts through a CESA. The CESA makes the packaged service available to school districts. The participating districts, including the host

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BUDGET ADOPTION FORMAT

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

KENOSHA UNIFIED SCHOOL DISTRICT
2010-2011 Adopted Budget
As of November 1, 2010

	Audited 2008-2009	Adopted 2009-2010	Audited 2009-2010	Adopted 2010-2011
GENERAL FUND (FUND 10)				
Beginning Fund Balance (Acct 930 000)	22,056,176	22,606,649	22,606,649	23,633,695
TOTAL ENDING FUND BALANCE (Acct 930 000)	22,606,649	23,606,649	23,633,695	23,633,695
REVENUES AND OTHER FINANCING SOURCES				
Operating Transfer				
110 Transfers in From Other Funds				
Local Sources				
210 Taxes	70,925,920	73,415,062	73,510,384	79,457,892
240 Payments for Services		5,000		5,000
260 Non-Capital Sales	253,878	225,468	261,846	225,468
270 School Activity Income	75,816	90,000	95,554	90,000
280 Interest on Investments	359,318	450,000	212,611	345,000
290 Other Revenue, Local Sources	2,594,791	2,516,929	2,716,108	2,490,535
Other School Districts Within Wisconsin				
310 Transit of Aids				
340 Payments for Services	236,332	231,000	314,268	306,000
380 Medical Service Reimbursements				
390 Other Inter-district, Within Wisconsin				
Intermediate Sources				
510 Transit of Aids				
540 Payments for Services				
590 Other Immediate Services	127,832	156,149	83,253	84,500
State Sources				
610 State Aid-Categorical	1,366,381	1,304,988	1,287,152	1,247,043
620 State Aid-General	126,251,181	135,983,957	136,030,083	147,403,705
630 Special Project Grants	1,825,172	1,794,887	1,779,669	1,864,826
640 Payment for Services	90,705	60,000	100,836	60,000
650 SAGE	3,037,633	2,852,601	2,853,472	3,193,271
660 State Revenue Through Local Units		5,867		
690 Other Revenue	419,947	388,283	394,150	448,276
Federal Sources				
710 Federal Aid-Categorical	16,509,747	7,822,344	7,860,218	212,472
730 Special Project Grants	3,897,680	2,952,043	2,657,449	3,445,556
750 ECIA, Title I & Title VI	7,765,197	8,744,488	7,472,955	7,754,734
760 JTPA				
780 Federal Aid thru State (not DPI)				4,232,263
790 Direct Revenue from Federal Sources	25,862	112,309	89,926	109,418
Other Financing Sources				
860 Compensation, Fixed Assets				
870 Long Term Obligations				
Other Revenues				
960 Adjustments				
970 Refund of Disbursement				
980 Medical Services Reimbursement				
990 Miscellaneous	5,877	1,000,000	1,001,453	
TOTAL GENERAL FUND REVENUES & OTHER FINANCING SOURCES	235,769,268	240,111,376	238,721,386	252,975,959

KENOSHA UNIFIED SCHOOL DISTRICT
2010-2011 Adopted Budget
As of November 1, 2010

	Audited 2008-2009	Adopted 2009-2010	Audited 2009-2010	Adopted 2010-2011
CAPITAL PROJECTS FUND (FUND 40)				
Beginning Fund Balance	10,143	11,702,749	11,702,749	20,571,141
Ending Fund Balance	11,702,749	16,852,749	20,571,141	2,737,450
TOTAL REVENUES & OTHER FINANCING SOURCES	20,567,624	30,650,000	38,742,869	35,000
100 000 Instruction				
200 000 Support Services	8,875,019	25,500,000	29,340,765	17,868,691
400 000 Non-Program Transactions			533,711	
TOTAL EXPENDITURES & OTHER FINANCING USES	8,875,019	25,500,000	29,874,476	17,868,691
FOOD SERVICE FUND (FUND 50)				
Beginning Fund Balance	1,499,244	1,157,384	1,157,384	354,952
Ending Fund Balance	1,157,384	433,427	354,952	337,603
TOTAL REVENUES & OTHER FINANCING SOURCES	7,256,053	7,022,358	7,917,495	7,301,211
200 000 Support Services	7,597,913	7,746,316	8,719,927	7,318,560
400 000 Non-Program Transactions				
TOTAL EXPENDITURES & OTHER FINANCING USES	7,597,913	7,746,316	8,719,927	7,318,560
STUDENT ACTIVITIES FUND (FUND 60)				
Beginning Fund Balance	1,175,694	1,205,379	1,205,379	1,320,618
Ending Fund Balance	1,205,379	1,205,379	1,320,618	1,320,618
TOTAL REVENUES & OTHER FINANCING SOURCES	4,146,119	4,000,000	4,032,461	4,000,000
200 000 Support Services	4,116,434	4,000,000	3,917,222	4,000,000
TOTAL EXPENDITURES & OTHER FINANCING USES	4,116,434	4,000,000	3,917,222	4,000,000
TRUST FUND (FUND 70)				
Beginning Fund Balance	(7,980,244)	(22,819,060)	(22,819,060)	(21,843,735)
Ending Fund Balance	(22,819,060)	(21,683,213)	(21,843,735)	(20,574,496)
TOTAL REVENUES & OTHER FINANCING SOURCES	3,617,764	4,631,847	4,631,144	4,949,239
200 000 Support Services	3,500,153	3,496,000	3,556,103	3,680,000
TOTAL EXPENDITURES & OTHER FINANCING USES	3,500,153	3,496,000	3,556,103	3,680,000
COMMUNITY SERVICES FUND (FUND 80)				
Beginning Fund Balance	918,670	884,632	884,632	750,466
Ending Fund Balance	884,632	753,137	750,466	625,073
TOTAL REVENUES & OTHER FINANCING SOURCES	2,204,515	1,993,840	2,104,262	2,105,965
100 000 Instruction	295,730	233,870	234,165	211,948
200 000 Support Services	1,484,924	1,364,402	1,529,221	1,488,870
300 000 Community Services	457,900	527,063	475,042	530,540
400 000 Non-Program Transactions				
TOTAL EXPENDITURES & OTHER FINANCING USES	2,238,553	2,125,335	2,238,428	2,231,358
TOTAL REVENUES - ALL FUNDS	331,272,836	352,199,367	380,054,952	335,152,825
TOTAL EXPENDITURES - ALL FUNDS	319,351,514	346,864,297	370,841,552	352,762,420

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

KENOSHA UNIFIED SCHOOL DISTRICT
TAX LEVY COMPARISON

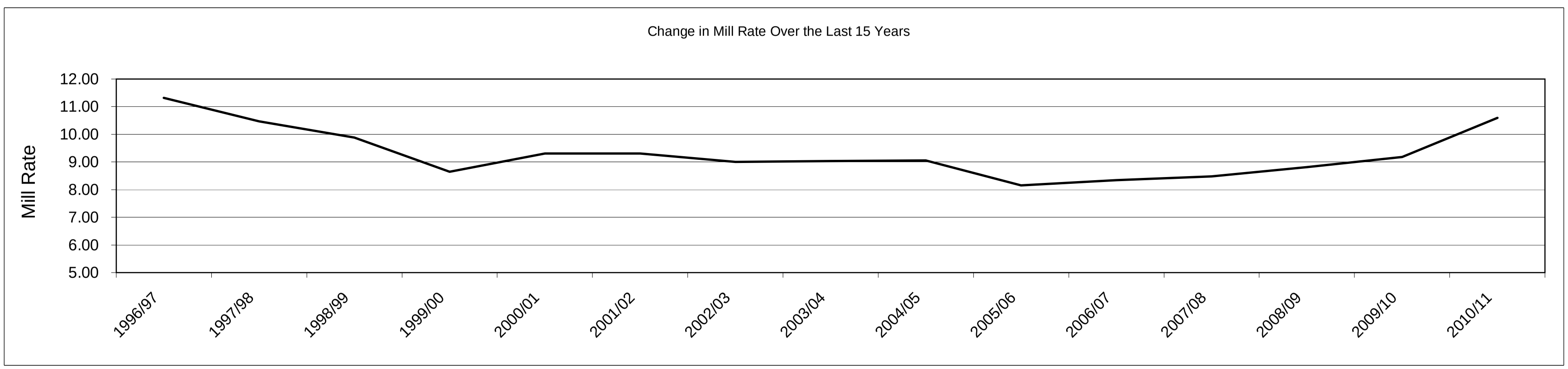
School Year	Equalized Valuation	% Change	Fund 10 Levy	Fund 10 Chargeback Levy	Mil Rate	Fund 30 Debt Service Levy	Mil Rate	Fund 80 Community Service Levy	Mil Rate	Total Levy	Total Mil Rate	% Tax Levy Change	% Mil rate Change
1996/97	3,921,012,700	4.42%	36,427,524		9.29	7,585,137	1.9345	356,819	0.09	44,369,480	11.32	-20.27%	-23.64%
1997/98	4,139,444,953	5.57%	35,335,564		8.54	7,641,566	1.8460	356,819	0.09	43,333,949	10.47	-2.33%	-7.49%
1998/99	4,467,982,803	7.94%	36,271,419	5,328	8.12	7,530,563	1.6855	356,819	0.08	44,164,129	9.88	1.92%	-5.58%
1999/00	5,090,465,630	13.93%	36,283,929	-	7.13	7,350,656	1.4440	356,819	0.07	43,991,404	8.64	-0.39%	-12.57%
2000/01	5,446,360,813	6.99%	43,083,094	3,651	7.91	7,219,100	1.3255	356,819	0.07	50,662,664	9.30	15.16%	7.64%
2001/02	5,834,033,123	7.12%	44,633,981	336,613	7.71	8,335,754	1.4288	962,626	0.17	54,268,974	9.30	7.12%	0.00%
2002/03	6,292,405,445	7.86%	45,906,765	14,972	7.30	9,736,163	1.5473	962,626	0.15	56,620,526	9.00	4.33%	-3.27%
2003/04	6,811,019,618	8.24%	49,743,299	18,126	7.31	10,656,458	1.5646	1,142,626	0.17	61,560,509	9.04	8.72%	0.45%
2004/05	7,410,704,207	8.80%	54,890,144	35,809	7.41	11,068,498	1.4936	1,142,626	0.15	67,137,077	9.06	9.06%	0.23%
2005/06	8,158,321,427	10.09%	54,800,909	19,431	6.72	10,590,066	1.2981	1,142,626	0.14	66,553,032	8.16	-0.87%	-9.95%
2006/07	8,948,360,876	9.68%	61,386,666	15,075	6.86	11,611,911	1.2977	1,653,564	0.18	74,667,216	8.34	12.19%	2.29%
2007/08	9,499,722,109	6.16%	66,465,447	7,369	7.00	12,323,576	1.2973	1,714,513	0.18	80,510,905	8.48	7.83%	1.57%
2008/09	9,628,413,923	1.35%	70,705,971	18,570	7.35	12,264,373	1.2738	1,881,240	0.20	84,870,154	8.81	5.41%	4.01%
2009/10	9,510,858,704	-1.22%	73,218,329	6,733	7.70	12,168,871	1.2795	1,881,240	0.20	87,275,173	9.18	2.83%	4.10%
# 2010/11	8,931,500,985	-6.09%	79,133,470	29,422	8.86	13,520,354	1.5138	1,981,240	0.22	94,664,486	10.60	8.47%	15.50%

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

Average 15 Year Change in Equalized Valuation 6.06%
Average 15 Year Change in Mil Rate -1.78%

Tax on $100,000 Property	
09/10 Property Tax	$ 917.64
10/11 Property Tax	1,059.89
Increase (Decrease)	142.26
% Increase (Decrease)	15.50%

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



KENOSHA UNIFIED

	Required Budget Assumptions	2010-2011 Budget Assumptions
1	Projected Increase in Revenue Limit - Additional Students (3 Year Average)	1,313,793
2	Projected Increase in Revenue Limit - Increase in Rate ($200)	4,117,476
3	Transfer of Service Revenue Limit Exemption (estimated at this time)	1,569,657
4	Prior Year Carryover of Revenue Limit	3,950,588
5	Recurring ITA Referendum for Operating Expenditures	701,648
6	Increase in Medicaid Reimbursement21 -1.241 Td [(6)-1perating Expenditures	

Kenosha Unified School District
2010-2011 Budget Assumptions
As of November 1, 2010

Board Approved Budget Assumptions

Board/Leadership Council Recommended and Approved Assumptions

		2010-2011 Budget Assum ptions
30	Additional Staffing for Hillcrest (0.49 FTE Phy. Ed. Teacher)	26,389
33	Pre-College Pupil Services and Activities	20,000
34	Campus Based ELL Testing (SUPERA)	7,500
35	District Technology Support (1 miscellaneous IT position)	90,283
37	Hardware and Software Maintenance increase	89,940
38	Increase in the Teaching and Learning budget	639,666

Additions to the Expenditure Budget

Charter School Carryover	$	729,806
Donation and Unspent Grant Carryover		47,026
Energy Savings Carryover		333,459
Capital Bank Carryover		15,212

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FUND 10 - GENERAL FUND
BALANCE SHEET

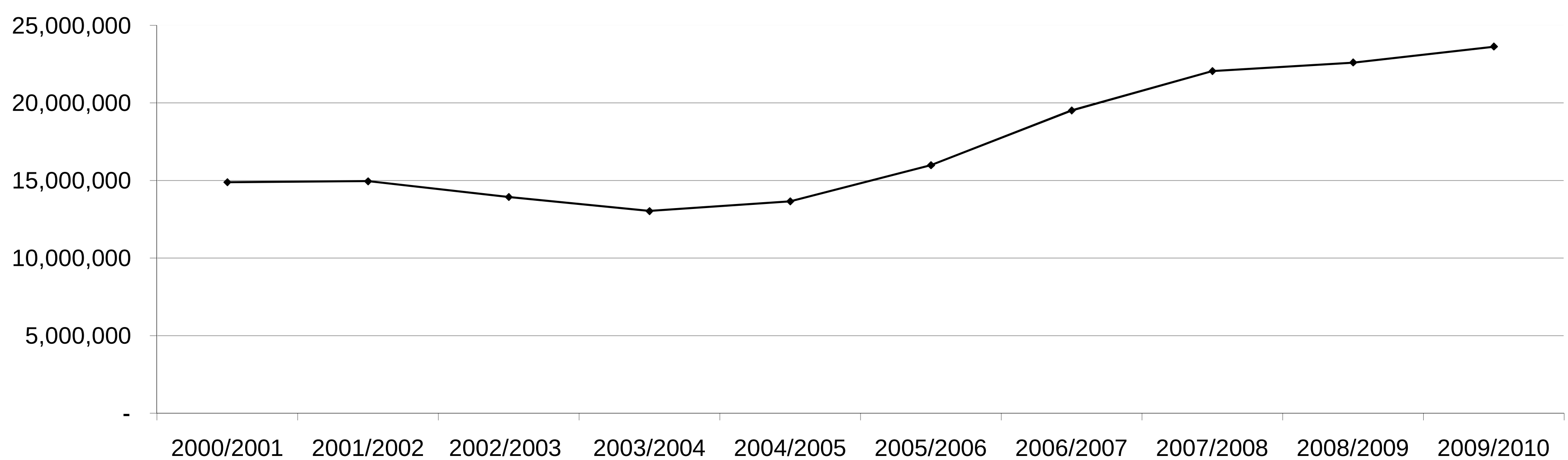
ASSETS	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	$ 58,478,084	$ 53,578,132	$ 47,326,409
Taxes Receivable	17,031,221	19,032,190	19,656,468
Interest Receivable			
Accounts Receivable	466,151	429,304	3,804,379
Tuition Receivable			
Prepaid Expenses	3,384,469	3,377,593	3,143,995
Due From Other Funds			3,692,920
Due From Other Governments	6,277,050	6,287,516	5,772,946
Due From Other Districts			
Inventories	12,048	1,604	3,299
TOTAL ASSETS	85,649,023	82,706,338	83,400,416

LIABILITIES AND FUND EQUIT Y			
Liabilities:			
Short-term Notes Payable	38,000,000	33,400,000	31,500,000
Accounts Payable	4,349,231	2,472,685	2,848,291
Accrued Liabilities			
Accrued Salaries and Fringe Benefits	20,157,836	23,476,533	22,638,762
Payroll Taxes and Other Benefits Payable			
Accrued Interest Payable	1,042,533	747,000	304,740
Deferred Revenues	43,247	3,471	2,474,928
Due to Other Funds			
Total Liabilities	63,592,847	60,099,689	59,766,721
Total Fund Equity	22,056,176	22,606,649	23,633,695
TOTAL LIABILITIES AND FUND EQUIT Y	$ 85,649,023	$ 82,706,338	$ 83,400,416

FUND 10 - GENERAL FUND

	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
REVENUE				
LOCAL SOURCES				
210 Taxes	66,655,172	70,925,920	73,510,384	79,457,892
240 Payments for Services	537	-	-	5,000
260 Non-Capital Sales	244,410	253,878	261,846	225,468
270 School Activity Income	86,275	75,816	95,554	90,000
280 Interest on Investments	1,312,465	359,318	212,611	345,000
290 Other Local	2,282,340	2,594,791	2,716,108	2,490,535
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN				
340 Open Enrollment Tuition	232,565	236,332	314,268	306,000
INTERMEDIATE SOURCES				
540 Payments for Services				
590 Other Intermediate	123,019	127,832	83,253	84,500
STATE SOURCES				
610 State Aid Categorical	1,382,948	1,366,381	1,287,152	1,247,043
620 State Aid General	137,235,233	126,251,181	136,030,083	147,403,705
630 Special Projects Grants	1,858,448	1,825,172	1,779,669	1,864,826
640 Payments for Services	61,489	90,705	100,836	60,000
650 SAGE	2,698,587	3,037,633	2,853,472	3,193,271
660 DNR State Revenue				
690 Tax Exempt Computer/Other Aid	250,771	419,947	394,150	448,276
FEDERAL SOURCES				
710 Federal Aid Categorical	294,994	238,793	268,921	212,472
718 ARRA Federal Stabilization Aid		16,270,954	7,591,297	
730 Special Projects Grants	2,846,486	3,897,680	2,657,449	3,445,556
750 ECIA Title I & Title VI	7,657,048	7,765,197	7,472,955	7,754,734
760 JTPA				
780 Federal Aid Received through State Agencies				4,232,263
790 Other Federal Sources	45,736	25,862	89,926	109,418
OTHER FINANCING SOURCES				
860 Compensation for Sale or Loss of Fixed Assets				
OTHER REVENUES				
960 Adjustments				
970 Refund of Disbursement				
980 Medical Services Reimbursement	596,050			
990 Miscellaneous	1,344	5,877	1,001,453	
TOTAL REVENUES	225,865,918	235,769,268	238,721,386	252,975,959
EXPENDITURES				
INSTRUCTION				
110000 Undiferentiated Curriculum	65,968,027	71,747,440	75,626,166	80,355,398
120000 Regular Curriculum	43,567,361	45,553,157	45,328,241	47,447,542
130000 Vocational Curriculum	5,402,376	5,479,164	5,922,841	5,822,633
140000 Physical Curriculum	5,167,392	5,658,032	5,682,340	5,519,901
150000 Special Curriculum				
160000 Co-Curricular	1,709,728	1,826,254	1,929,631	2,133,868
170000 Other Special Needs	1,031,528	986,154	1,051,145	1,288,912
SUPPORT				
210000 Pupil Services	7,761,884	7,892,176	8,584,297	8,934,250
220000 Instructional Services	12,701,578	13,129,859	12,738,960	13,370,153
230000 General Administration	1,210,817	1,505,737	1,371,182	1,680,044
240000 School Building Administration	12,445,639	13,448,627	14,168,967	15,191,969
250000 Business Administration	31,534,021	32,387,900	33,225,445	34,608,067
260000 Central Services	4,891,208	4,434,793	5,140,431	5,172,057
270000 Insurance & Judgements	506,890	604,957	672,854	624,957
280000 Debt Services	1,333,780	1,327,647	663,994	506,943
290000 Other Support Services			2,596	
NON PROGRAM TRANSACTIONS				
410000 Interfund Operating Transfers	27,069,323	28,157,059	24,272,417	29,134,765
430000 Purchased Instructional Services	1,027,709	1,079,839	1,312,834	1,184,500
490000 Other Non Program Transactions				
TOTAL EXPENDITURES	223,329,261	235,218,796	237,694,340	252,975,959

Ending Fund Balance



GENERAL FUND

REVENUES

FUND 10 - GENERAL
DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Transfer from Other Funds	100		64,279		
Local Property Taxes	211	66,465,447	70,705,971	73,218,329	79,133,470
Chargeback Levy	212	7,369	18,570	6,733	29,422
Mobile Home Taxes	213	170,366	170,950	283,586	275,000
Other Taxes	219	11,990	30,429	1,736	20,000
Other Payments for Services	249	537			5,000
Sale Non-Capital Objects	262	244,410	253,878	261,846	225,468
Athletic Admission Revenue	278	86,275	75,816	95,554	90,000
Interest on Investments	280	172,866	37,843	(5,332)	50,000
Interest on Short Term Borrowing	281	1,139,600	321,475	217,943	295,000
Gifts (Money Donations)	291	37,121	71,944	28,397	77,417
Student Fees	292	840,902	1,002,108	1,094,383	1,000,000
Rentals	293	907,267	966,008	1,052,165	950,000
Summer School	295	87,970	92,551	91,503	90,000
Parking Fee	296	53,385	59,603	55,576	55,000
Student Fines	297	9,107	9,590	26,028	10,000
Miscellaneous	299	346,588	328,708	368,056	308,118
TOTAL LOCAL REVENUE (200)		70,581,199	74,145,443	76,796,502	82,613,895
Other School Districts Within Wisconsin	345	232,565	236,332	314,268	306,000
TOTAL OTHER DISTRICTS W/IN WISCONSIN		232,565	236,332	314,268	306,000
Payments for Services	549				
Other Revenue	590	123,019	127,832	83,253	84,500
TOTAL INTERMEDIATE REVENUE (500)		123,019	127,832	83,253	84,500
Transportation Aid	612	298,460	264,345	268,485	292,500
Library Aid	613	905,561	912,921	830,103	780,000
Driver's Ed. Aid	614				
Bilingual Revenue	618	178,927	189,115	188,564	174,543
Equalization Aid	621	137,064,650	126,089,577	135,819,907	147,239,655
Other General Aid	629	170,583	161,604	210,176	164,050
Special Project Grants	630	1,858,448	1,825,172	1,779,669	1,864,826
Payment for Services	640	61,489	90,705	100,836	60,000
SAGE Revenue	650	2,698,587	3,037,633	2,853,472	3,193,271
State Revenue Thru Local Units	660				
Other State Revenue	690		17,320	5,867	5,867
Tax Exempt Computer Aid	691	250,771	402,627	388,283	442,409
TOTAL STATE REVENUE (600)		143,487,477	132,991,020	142,445,363	154,217,121
Vocational Education Aid	713	294,994	238,793	268,921	212,472
ARRA Federal Stabilization Aid	718		16,270,954	7,591,297	
Special Project Grants	730	2,846,486	3,897,680	2,657,449	3,445,556
ECIA - Chapter I	751	7,623,528	7,737,574	7,472,955	7,754,734
ECIA - Chapter II	752	33,519	27,623		
JTPA - 8%	762				
Federal Aid Received through State Agencies	780				4,232,263
Other Revenue from Federal Sources	790	45,736	25,862	89,926	109,418
TOTAL FEDERAL REVENUE (700)		10,844,264	28,198,486	18,080,547	15,754,442
Sale of Capital Assets	860				
TOTAL OTHER FINANCING SOURCES (800)		0	0	0	0
Cash Adjustments	961				
Insurance Adjustments	964				
Accounting Adjustments	969				
Aidable Adjustments	971				
Non-Aided Prior Year Adjustments	972				
Medicaid Reimbursement	981	596,050			
Miscellaneous	990	1,344	5,877	1,001,453	
TOTAL OTHER REVENUE (900)		597,394	5,877	1,001,453	0
TOTAL REVENUE		225,865,918	235,769,268	238,721,386	252,975,959

KENOSHA UNIFIED SCHOOL DISTRICT
2010 - 2011 ADOPTED BUDGET

GENERAL FUND REVENUES	Budget	%
Tax Levy	79,457,892	

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GENERAL FUND

EXPENDITURES

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011

SALARIES

Permanent full-time Employees

FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Additional Time					
Additional Time-Chair Pay	170	137,095	153,542	151,457	151,421
Additional Time-Regular	171	1,158,978	1,150,737	1,166,992	1,341,172
Additional Teaching-Regular	172	97,792	41,832	34,751	71,450
Coaching	173	626,582	640,816	686,364	713,799
House / Stage Managers	174	41,133	45,889	34,910	36,900
Non-District Staff	175	97,880	88,058	122,144	114,654
Curriculum work	178	53,353	38,743	23,460	77,500
Other	179	265,441	191,910	311,888	139,490
SUBTOTAL 170		2,478,252	2,351,527	2,531,966	2,646,385
Special Pay					
Longevity	190	77,915	67,853	69,467	1,060
Buy Back	191		(101,117)	(48,310)	
School Account	192	41,463	31,115	43,364	31,476
Non-School Account	193	(737)	(4,243)	2,269	
Contract Penalty	195	(7,000)	(5,000)	(3,500)	
Caputured Vacancy Allowance	198		90	288	
Estimated Turnover Differential	199				(1,000,000)
SUBTOTAL 190		111,641	(11,302)	63-21(654)]T.843 -2n enti	

FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Advertising	351	40,886	44,805	41,088	70,400
Postage	353	147,127	172,552	153,242	152,948
Duplicating, Copying, Printing	354	280,647	279,132	301,535	307,521
Telephone and Data Communication	355	292,498	224,343	318,987	374,068
Radio - Education	357				

FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Non-Capital Equipment	440	1,425,720	1,051,880	1,055,191	845,344
Furnishings	444	8,542	140,307	53,288	149,716
Technology	448	2,408,669	2,499,601	2,313,418	1,844,635
Other Non-Capital Equipment	449	21,153	371,173	54,732	9,300
SUBTOTAL 440		3,864,083	4,062,961	3,476,629	2,848,995
Salable Books and Materials	450	88,955	34,603	229,641	280,220
SUBTOTAL 450		88,955	34,603	229,641	280,220
Textbooks	470	1,980,710	1,232,414	1,050,807	3,576,646
SUBTOTAL 470		1,980,710	1,232,414	1,050,807	3,576,646
Other	480				
SUBTOTAL 480		0	0	0	0
Other Supplies and Materials	490	62	(40)	(25)	
Athletic Reimbursement	498	(47,414)	(36,866)	(36,616)	
Activity Supplies	499	4,392	13,657	3,327	1,130
SUBTOTAL 490		(42,960)	(23,250)	(33,314)	1,130
TOTAL SUPPLIES (400)		11,751,576	10,808,847	10,283,500	13,585,958

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FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES BY OBJECT

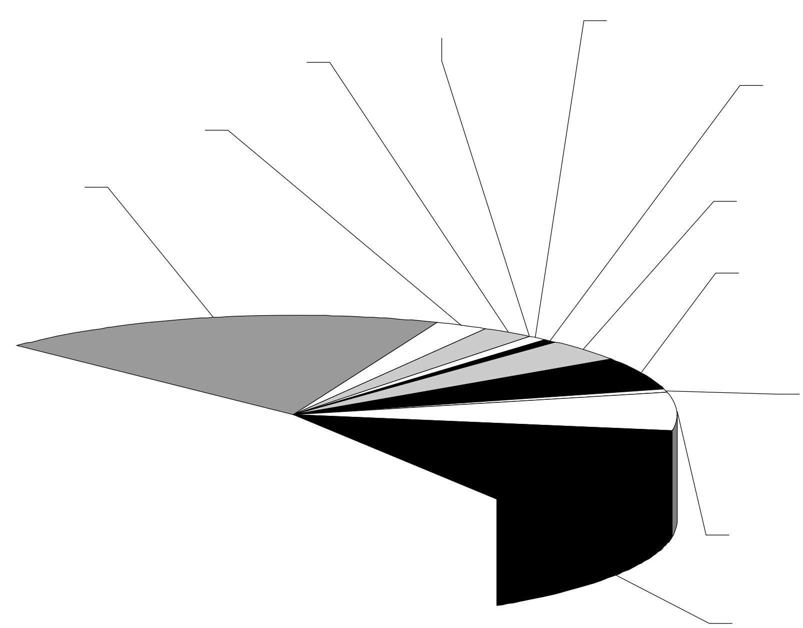
DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
DEBT SERVICE					
Long Term Loans	673				
Principal - Capital Leases	678				
Short-term Borrowing Interest	681	1,267,237	1,220,480	570,601	400,000
Temporary Notes	682				
Capital Leases	688				
Paying Agent Fees	691	17,100	57,725	43,950	50,000
TOTAL LOAN INTEREST (600)		1,284,337	1,278,205	614,551	450,000
DISTRICT INSURANCE					
Liability Insurance	711	185,857	215,866	207,686	228,211
Property Insurance	712	219,192	232,344	196,783	261,062
Workers Compensation Insurance	713				
Student Insurance	716	17,550	396		9,000
Judgements & Settlements	720				30,000
Unemployment Compensation	730	68,392	141,307	265,594	68,434
TOTAL DISTRICT INSURANCE (700)		490,991	589,913	670,063	596,707
OPERATING TRANSFERS					
Transfer to Special Education	827	26,539,223	27,626,959	23,742,317	28,283,672
Transfer to Debt Service	830	530,100	530,100	530,100	851,093
Transfer to Capital Projects	840				
TOTAL OPERATING TRANSFERS (800)		27,069,323	28,157,059	24,272,417	29,134,765
MISCELLANEOUS EXPENSES					
District Dues and Fees	941	4,125	8,179	10,800	10,004
Employee Dues and Fees	942	41,691	48,029	41,631	52,573
Student Fees and Dues	943	72,883	69,041	85,591	90,963
Bank/Credit Card Fees	945	3,490	7,161	6,436	
Contingency	961				
Adjustment to Inventory	962			3,299	
Accounting Adjustments	969	(7,891)	(18,855)	(179,881)	(138,227)
Aidable Refund	971			548	
Non Aidable Refund	972	(25)			4,800
Miscellaneous	990		744,045	(594,045)	744,343
Gifts/Donations	991			100	
Other Miscellaneous Expense	999				17,500
TO					

KENOSHA UNIFIED SCHOOL DISTRICT
2010 - 2011 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY OBJECT	Budget	%age
Salaries	119,191,409	

KENOSHA UNIFIED SCHOOL DISTRICT
2010 - 2011 ADOPTED BUDGET

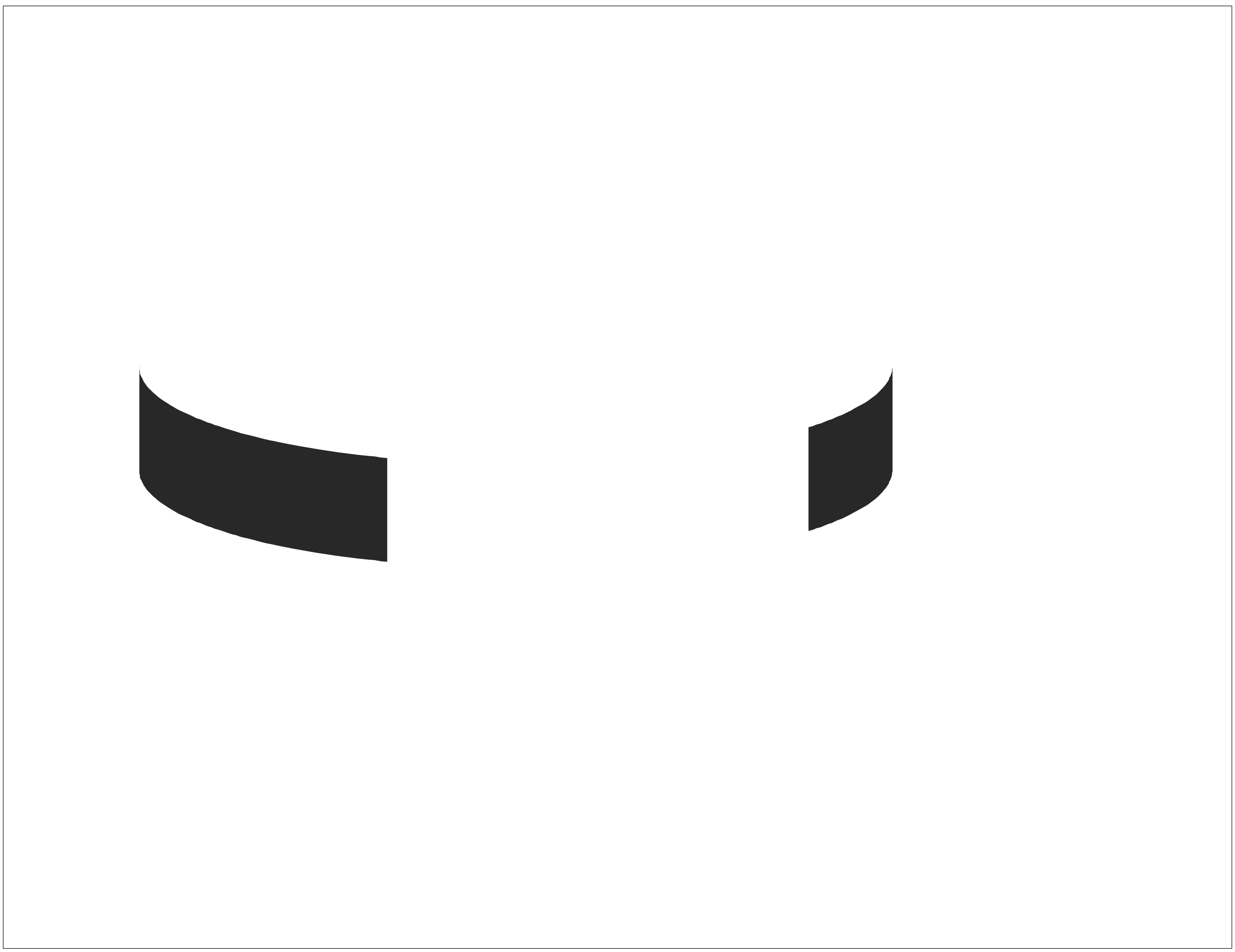
GENERAL FUND EXPENDITURES BY FUNCTION	Budget	%age
Undifferentiated Curriculum	80,355,398	31.76%
Regular Curriculum	47,447,542	18.76%
Vocational Curriculum	5,822,633	2.30%
Physical Curriculum	5,519,901	2.18%
Co-Curricular Activities	-	0.00%
Other Special Needs	2,133,868	0.84%
Pupil Services	1,288,912	0.51%
Instructional Staff Services	8,934,250	3.53%
General Administration	13,370,153	5.29%
School Building Administration	1,680,044	0.66%
Business Administration	15,191,969	6.01%
Central Services	34,608,067	13.68%
Insurance & Judgments	5,172,057	2.04%
Debt Services	624,957	0.25%
Other Support Services	506,943	0.20%
Interfund Operating Transfers	29,134,765	11.52%
Non Program Transactions	1,184,500	0.47%
Total Expenditures	252,975,959	100.00%



KENOSHA UNIFIED SCHOOL DISTRICT
2010 - 2011 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY PURPOSE	Budget	%
School Teaching & Learning	202,840,249	80.18%
Library Media, Prof. & Curr. Development	11,523,832	4.56%
Operating and Maintaining Facilities	27,063,303	10.70%
Central, Fiscal and IT Services	11,548,575	4.57%
Total Expenditures	252,975,959	100.00%

GENERAL FUND REVENUE	
Total Revenue	252,975,959
Student Membership (full time equivalent)	22,523
Operating revenues per student	$11,232



GENERAL FUND

Summary by School/Department Location

FUND 10 - GENERAL FUND
SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Columbus Elementary	142	1,842,943	2,072,270	1,759,977	1,772,704
Durkee Elementary	144	1,798,938			
Forest Park Elementary	145	2,758,122	2,804,539	2,852,860	2,872,833
Frank Elementary	146	3,409,381	3,569,594	3,335,076	3,564,570
Grant Elementary	147	1,856,056	1,866,493	1,940,113	1,881,325
Harvey Elementary	150	2,352,160	2,520,779	2,306,527	2,471,791
Jefferson Elementary	153	2,581,599	2,733,685	2,614,400	2,511,376
Lincoln Elementary	154	2,025,952			
McKinley Elementary	155	1,944,839	1,973,544	2,018,585	2,181,603
Pleasant Prairie Elementary	156	3,126,029	3,449,943	3,594,930	3,897,049
Prairie Lane Elementary	157	2,668,965	2,846,894	2,815,443	2,857,017
Roosevelt Elementary	158	2,466,629	2,674,624	2,784,969	2,745,926
Somers Elementary	160	3,121,329	3,187,943	3,199,855	2,864,613
Southport Elementary	161	2,435,233	2,579,558	2,846,582	3,090,366
Strange Elementary	162	3,388,298	3,519,375	3,808,480	4,055,206
Grewenow Elementary	163	1,756,399	2,043,152	2,202,529	2,182,435
Vernon Elementary	164	3,518,801	3,774,772	3,690,536	3,555,880
Brass Community School	165	5,816	3,624,367	3,570,923	3,512,116
Whittier Elementary	166	2,794,106	2,830,796	3,037,770	3,146,918
Wilson Elementary	167	2,380,643	2,594,161	2,359,800	2,192,908
Bose Elementary	168	2,436,316	2,606,276	2,621,883	2,750,150
Stocker Elementary	169	2,962,948	3,068,325	3,488,236	3,690,239
Jeffery Elementary	170	2,243,981	2,270,772	2,319,646	2,368,961
Edward Bain School of Language	173	5,147,367	5,575,891	5,526,998	5,629,756
Nash Elementary	178	3,146,407	3,616,808	3,659,507	3,973,591
SUBTOTAL ELEMENTARY SCHOOLS		64,169,258	67,804,563	68,355,624	69,769,332
Lance Middle School	330	5,932,547	6,027,493	5,973,390	6,236,124
Lincoln Middle School	331	4,991,546	4,776,174	5,000,184	5,151,602
McKinley Middle School	332	3,987,495	4,330,394	4,364,459	4,357,930
Washington Middle School	333	4,317,274	4,871,616	4,983,295	4,955,363
Bullen Middle School	334	5,626,692	5,666,709	5,781,173	6,107,509
Mahone Middle School	337	5,480,041	6,007,797	6,340,714	6,423,551
SUBTOTAL MIDDLE SCHOOLS		30,335,594	31,680,182	32,443,216	33,232,079
Indian Trail Academy	424	7,050,332	7,652,685	7,770,809	8,752,675
Bradford High School	425	13,924,935	14,713,307	14,794,505	14,613,866
Tremper High School	426	13,501,978	14,166,832	15,057,423	14,920,269
Reuther High School	427	4,913,437	4,914,177	5,175,734	5,094,908
Lakeview Technology Academy	428	2,359,162	2,458,025	2,606,216	2,505,366
SUBTOTAL HIGH SCHOOLS		41,749,844	43,905,026	45,404,687	45,887,084
Brompton Academy	102	724,181	772,017	895,780	861,935
Dimensions of Learning	112	1,451,914	1,563,060	1,657,998	1,922,111
Kenosha School of Technology	113	2,641,459	3,410,324	3,240,100	3,748,138
Paideia Academy	201	458,158	466,407	486,318	848,658
Four Year Old Kindergarden Program	272		144,921	1,005,763	1,579,898
E-Charter High School	421	661,614	1,098,537	1,175,738	1,202,123
Harborside Academy	422	953,531	2,055,959	2,640,017	3,764,829
Hillcrest School	852	289,180	349,513	411,880	463,402
Head Start	871	403,720	473,388	420,641	438,655
SUBTOTAL SPECIALTY SCHOOLS		7,583,756	10,334,125	11,934,234	14,829,749

FUND 10 - GENERAL FUND
SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Board Of Education	801	369,559	521,001	365,670	396,870
Superintendent's Office	802	468,176	537,393	454,714	712,327
Special Projects	803	2,673,596	2,893,594	3,007,664	3,112,072
Personnel Services	804	4,076,531	4,353,815	4,539,025	8,396,837
Information Services	805	2,169,130	2,417,174	2,609,132	2,812,690
Business Services	806	2,030,551	1,908,638	3,489,543	1,014,967
Facilities Services	807	8,190,672	7,981,157	7,630,244	8,002,355
Finance Department	808	30,536,291	31,104,638	26,686,131	29,463,591
School-To-Career	809	1,442,202	1,384,071	1,475,087	1,231,925
Athletics/Health/Recreation	810	2,497,687	3,011,182	2,924,282	3,115,775
Department Of Teaching & Learning	811	3,117,563	2,768,789	2,645,769	5,492,520
Fine Arts	812	4,933,381	5,449,214	5,573,555	6,246,599
PK-12 Special Education	815	43,478	105,882	105,798	684,959
Title I/P-5/Bilingual	816	2,803,396	3,110,059	4,227,490	3,121,593
Instructional Media Center	817	2,338,623	2,640,000	2,464,915	2,494,446
Student Support/Guidance	818	812,273	883,249	900,555	819,634
Staff Development	819	3,297,611	3,211,334	2,928,535	3,065,202
Transportation	822	3,373,741	3,189,276	2,775,023	4,462,379
Distribution & Utilities	823	582,900	569,945	804,447	408,900
Copy Center	825	196,171	164,265	152,621	191,500
Public Information	838	119,048	140,223	136,959	141,264
School Leadership - Secondary Schools	839	872,187	844,709	852,772	630,697
Strategic Planning & Community Partners	840	363,737	362,738	259,454	349,138
School Leadership - Elementary Schools	841			377,418	421,724
Educational Accountability	851	814,963	787,198	O1ry Schools]TJ 10.63 0 Td (ej -2.602 0 Td [(	

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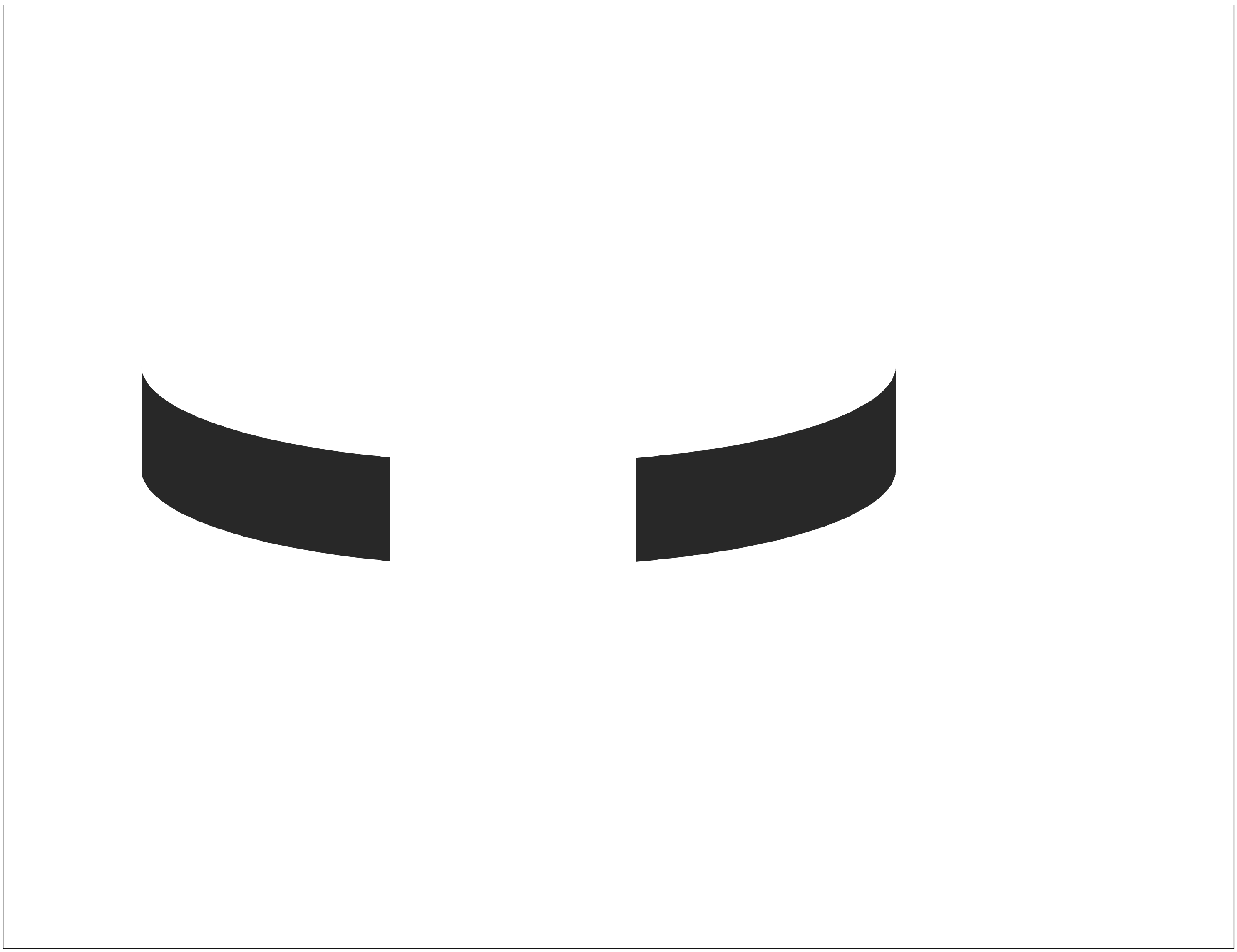
GENERAL FUND

Summary by Expenditure Funding Type

FUNDING DESCRIPTION	PROJ	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Bilingual/Bicultural Grant	322	2,883,846	2,947,798	3,035,469	5,499,188
P-5 Grant	331	1,189,380	1,150,414	1,133,773	1,232,487
SAGE Grant	332	2,609,324	3,205,187	2,923,600	3,193,271
Green and Healthy Schools Grant	345				588,530
Wallace Foundation Grant	384	8,605	76,795	76,901	8,181
Alternative Education Grant	394				90,000
Alcohol & Other Drug Abuse Grant	396	70,718	54,039	35,043	34,640
Alcohol & Other Drug Abuse grant	397	98,784	74,845	84,247	88,543
After School Programs Grant	398	20			
Head Start - State Grant	399	386,385	369,825	375,375	375,375
Infant Child Lab Grant	412	61,552	63,703	65,646	74,015
Alcohol Traffic Safety Grant	496		6,874	6,409	6,850
Mentoring for Initial Educator Grant	560	8,052	38,513	38,478	28,500
Financial Literacy Innovation Grant	565	2,613			
Youth Apprenticeship Grant	614	29,890	17,634	19,932	22,500
STATE GRANT FUNDING		7,349,169	8,005,626	7,794,872	11,242,080
Title I-D Neglected & Delinquent Grant	140	50,111	84,988	66,835	89,524
Title I-A Grant	141	5,198,317	5,339,926	5,127,845	5,186,832
Title I Miscellaneous Grant	144	(6,039)			
Title I Supplemental	145	426,568	488,658	4,924	
EvenStart Grant	146	88,758	235,200	177,150	150,590
Title V-A Technology Grant	151	18,288	3,600		
Title V-A Student Achievement Grant	152	14,088	23,218		
Readiness & Emergency Mgmt Grant	184	38,058	107,814	41,837	
Physical Ed Program (PEP) Grant	215		393,695	222,328	160,318
Title II-D Technology Literacy Challenge	328	55,092	43,076	52,150	
Title IV-A Safe & Drug Free Grant	329	99,412	113,924	68,994	38,711
Homeless Children Grant	335	64,705	65,000	56,125	54,170
Learn and Serve America Grant	337			15,198	17,845
IDEA Flow Through Grant	341				115,884
IDEA PreSchool Entitlement Grant	347				5,137
Ed Tech Grant	352		28,727	47,807	
Title II-A Federal Class Size Reduction	359	737,884	1,257,835	1,041,785	980,549
Charter School Grant	360	670,927	665,260	16,968	125,000
Read First Grant	366	1,612,559	1,379,445		
Title II-B Math & Science Grant	372	74,591	19,770		
Title 3-A Bilingual Grant	391	203,480	229,831	198,402	254,778
Carl Perkins Grant	430	244,657	234,459	230,898	212,472

KENOSHA UNIFIED SCHOOL DISTRICT
2010 - 2011 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY FUNDING	Budget	%
Local Funding	226,234,991	89.43%
Local Grant Funding	377,975	0.15%
State Grant Funding	11,242,080	4.44%
Federal Grant Funding	15,120,912	5.98%
Total Expenditures	252,975,959	100.00%



FUND 20

SPECIAL PROJECTS FUND

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

FUNDS 20 - SPECIAL PROJECTS
BALANCE SHEET

ASSETS	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	$ 0	$ 30,677.22	$ 0
Taxes Receivable			
Accounts Receivable		6,225	1,320,938
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments	1,811,845	2,158,077	1,956,653
Due From Other Districts			
Inventories			
TOTAL ASSETS	1,811,845	2,194,979	3,277,591

LIABILITIES AND FUND EQUIT Y	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Liabilities:			
Short-term Notes Payable			
Accounts Payable	1,811,845	2,164,302	876
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Deferred Revenues			
Due to Other Funds			3,276,715
Total Liabilities	1,811,845	2,164,302	3,277,591
Total Fund Equity	0	30,677	0
TOTAL LIABILITIES AND FUND EQUIT Y	$ 1,811,845	$ 2,194,979	$ 3,277,591

Fund Equity Summary by Fund	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Special Revenue Trust Fund		30,677	
Head Start Fund			
Special Education Fund			
	0	30,677	0

FUND 20 - SPECIAL PROJECTS
REVENUES AND EXPENDITURES

	Source	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
REVENUE					
Operating Transfers In	100	26,539,223	27,626,959	23,742,317	28,283,672
Interest on Investments	280				
Local Revenues	290	5,271	36,636	43,777	
Open Enrollment	340	6,007	6,225	12,996	
State Aid - Handicap Aid	611	9,523,065	9,756,368	10,129,445	10,088,463
Other State Aid	690			50,339	75,000
Federal Aid- High Cost SE	711	20,923	48,620	72,561	
Federal Aid - Spec Projects	730	4,117,886	4,425,339	7,285,277	6,463,412
Federal Aid - Head Start	735	1,866,400	1,882,690	1,995,408	2,047,632
Federal Aid - Medical Assistance	780		1,061,290	5,208,185	2,000,000
Sale of Assets	860				
TOTAL REVENUES		42,078,775	44,844,126	48,540,306	48,958,179

	Object	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
EXPENDITURES					
Salaries	100	23,120,456	24,882,875	26,308,808	27,073,285
Employee Benefits	200	14,930,843	15,289,667	16,438,988	16,962,712
Purchased Services	300	3,246,650	4,006,887	4,734,732	4,095,020
Non-Capital Purchases	400	585,110	429,417	1,055,984	619,641
Capital Purchases	500	194,276	204,477	240,137	207,520
Insurance	700				
Operating Transfer	800				
Other Expenditures	900	1,440	125	(207,666)	
TOTAL EXPENDITURES		42,078,775	44,813,449	48,570,983	48,958,179

Expenditure Summary by Fund		Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
Special Revenue Trust Fund	Fund 21			65,763	
Head Start	Fund 25	1,866,400	1,882,690	1,995,408	2,047,632
Special Education	Fund 27	40,212,375	42,930,759	46,509,812	46,910,547
		42,078,775	44,813,449	48,570,983	48,958,179

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FUND 30

DEBT SERVICE FUND

FUND 30 - DEBT SERVICE
BALANCE SHEET

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

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

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

FUND 30 - DEBT SERVICE
REVENUES AND EXPENDITURES

	Source	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
REVENUE					
Operating Transfer - General	110	530,100	519,098	530,100	1,306,918
Operating Transfer - Capital	140	323,000		533,711	
Operating Transfer - Food	150				
Property Taxes	211	12,323,576	12,264,373	12,168,870	13,520,354
Interest on Investments	280	231,183	83,896	23,523	
Long Term Bonds	875			21,705,000	
Premium on Debt	960			403,825	
TOTAL REVENUES		13,407,859	12,867,367	35,365,029	14,827,272

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

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

Fund 31	Fund 32	Fund 32	Fund 32	FUND 33	FUND 34	FUND 35	FUND 37	FUND 38	FUND 38	FUND 38	FUND 38	
$11.21 M	$20.45 M	$20.0 M	$10.0 M **	$14.725 M	$1.28 M	$21.0 M	$35.815 M	$16.71 M	$9.5 M	$8 M	$8.31 M **	
6/15/2005	7/15/2009	7/15/2009	6/10/2010	12/10/2002	7/15/2009	2/1/2006	1/1/2005	11/26/2002	9/29/2006	6/20/2007	6/10/2010	TOTALS
Mahone	ITA	ITA	ITA	EBSOLA	Mahone	Nash	Pre 1993 Notes	Pension	OPEB	Brass Site	Reuther	

57 0 TD [(71,962.50)-12551.3(974,675.00)]TJ (Refinancing)TJ [(.47955.2( )]TJ -115.1143 -1.2571 TD [(Interest 10/1)-13212.3(140,369.50)]TJ ( )-55.2( )-8693.6(520,000.00)]TJ 9.9429 0 TD [( )-55.2( )]TJ 37.8 0 TD (126,287.50)Tj -2.0286 0 TD [( )-55.2( )]TJ 38.6857 0 TD [(61,571.88)-12551.3(848,121.88)

	Fund 31 $11.21 M 6/15/2005 Mahone (Refinancing)	Fund 32 20.45 M 7/15/2009 ITA (Refinancing)	Fund 32 $20.0 M 7/15/2009 ITA (BAB)	Fund 32 $10.0 M ** 6/10/2010 ITA (QSCB)	FUND 33 $14.725 M 12/10/2002 EBSOLA (School)	FUND 34 $1.28 M 7/15/2009 Mahone (Refinancing)	FUND 35 $21.0 M 2/1/2006 Nash (Bond)	FUND 37 $35.815 M 1/1/2005 Pre 1993 Notes (Refinancing)	FUND 38 $16.71 M 11/26/2002 Pension (Refinancing)	FUND 38 $9.5 M 9/29/2006 OPEB (Note)	FUND 38 $8 M 6/20/2007 Brass Site (Bond)	FUND 38 $8.31 M ** 6/10/2010 Reuther (BAB/QSCB/QZAB)	TOTALS
2010-2011													
Interest 10/1	267,825.00	491,093.75	520,000.00		198,325.00	28,053.13	475,956.25	318,625.00	296,305.00	265,050.00 #	160,368.75		3,021,601.88
Principal 4/1				160,000.00 *	175,000.00		440,000.00	6,260,000.00	1,050,000.00		295,000.00	552,000.00 *	8,932,000.00
Interest 4/1	267,825.00	491,093.75	520,000.00	-	198,325.00	28,053.13	475,956.25	318,625.00	296,305.00	265,050.00 #	160,368.75	57,861.13	3,079,463.01
2011-2012													
Interest 10/1	267,825.00	491,093.75	520,000.00		194,825.00	28,053.13	467,156.25	162,125.00	272,155.00	220,875.00 ##	154,100.00		2,778,208.13
Principal 4/1	310,000.00			167,000.00 *			1,020,000.00	6,485,000.00	1,175,000.00	9,500,000.00 ##	305,000.00	637,000.00 *	19,599,000.00
Interest 4/1	267,825.00	491,093.75	520,000.00	-	194,825.00	28,053.13	467,156.25	162,125.00					

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FUND 40

CAPITAL PROJECTS FUND

This fund is used to account for expenditures financed through the use of bonds, promissory notes issued per

	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
ASSETS			
Cash and Investments	$ 0	$ 14,962,905.70	$ 24,083,172.25
Taxes Receivable			

FUND 40 - CAPITAL PROJECTS
REVENUES AND EXPENDITURES

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

EXPENDITURES	Object	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
Purchased Services	300	13,396,169	8,690,240	28,888,895	17,868,691
Non-Capital Purchases	400				
Capital Purchases	500		80,964	451,871	
Debt Retirement	600		50,387		
Operating Transfer Out	800	323,000	53,277	533,711	
Other Purchases	900		150		
TOTAL EXPENDITURES		13,719,169	8,875,019	29,874,476	17,868,691

Expenditure Summary by Fund		Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
Capital Project - Indian Trail	Fund 42	323,250	7,556,903	25,875,664	14,526,392
Capital Project - EBSOLA	Fund 43	323,000	4,528		
Capital Project - Nash	Fund 45	2,312,050	2,417		
Capital Project - Brass	Fund 46	10,760,868	326,449		
Capital Project - Reuther	Fund 47		984,722	3,998,812	3,342,299
Capital Project - Miscellaneous	Fund 49				
		13,719,169	8,875,019	29,874,476	17,868,691

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FUND 50

FOOD SERVICE FUND

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

ASSETS	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	$ 939,009	$ 881,001	$ 0
Taxes Receivable			
Accounts Receivable	682	282	53
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments	485,680	179,574	706,914
Due From Other Districts			
Inventories	202,685	222,309	186,600
Non-Current Assets			
TOTAL ASSETS	1,628,057	1,283,165	893,568

LIABILITIES AND FUND EQUIT Y

Liabilities:

Short-term Notes Payable

FUND 50 - FOOD SERVICE
REVENUES AND EXPENDITURES

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

	Object	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
EXPENDITURES					
Salaries	100	1,807,579	1,957,014	2,023,505	1,789,879
Employee Benefits	200	907,197	935,089	1,020,516	1,023,341
Purchased Services	300	568,431	767,629	1,337,028	1,382,942
Non-Capital Purchases	400	3,529,698	3,810,662	4,197,452	2,877,898
Capital Purchases	500	59,918	72,264	75,769	244,500
Insurance	700				
Operating Transfer	800				
Other Expenditures	900	43,434	55,254	65,657	
TOTAL EXPENDITURES		6,916,257	7,597,913	8,719,927	7,318,560

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FUND 60

PUPIL ACTIVITIES FUND

This fund is used to account for assets

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

These funds are being held by the District in an agency capacity for the District's student groups and not a true fund
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FUND 70

ASSETS		Audited 2007-2008		Audited 2008-2009		Audited 2009-2010
Cash and Investments	$	1,179,532	$	0	$	1,165,912
High School Scholorships		235,105		242,645		243,163
Other Post Employment Benefit Trust (WISC)		3,251,150		4,488,062		4,396,673
Other Post Employment Benefit Trust (CDO)		15,753,970		1,014,334		0
Taxes Receivable						
Accounts Receivable						
Tuition Receivable						
Prepaid Expenses						
Due From Other Funds						
Due From Other Governments						
Due From Other Districts						
Inventories						
TOTAL ASSETS		20,419,756		5,745,041		5,805,749

LIABILITIES AND FUND EQUIT Y			
Liabilities:			
Short-term Notes Payable			
Accounts Payable		164,101	
OPEB Payable (CDO)	28,400,000	28,400,000	27,649,483
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Due to Student Groups			
Accrued Interest Payable			
Deferred Revenues			
Due to Other Funds			
Total Liabilities	28,400,000	28,564,101	27,649,483

$ Audited 45,041$ Audited 2008-2009 2009-2010

FUND 70 - TRUST FUND
REVENUES AND EXPENDITURES

	Source	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
REVENUE					
Operating Transfers In	100				
Expendable Trust	171				
Interfund Payment	230	4,102,603	3,432,042	4,621,065	4,939,239
Interest income	280	754,962	185,722	10,079	10,000
Miscellaneous Revenue	299				
OPEB Trust Fund Contribution	950				
TOTAL REVENUE		4,857,565	3,617,764	4,631,144	4,949,239

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

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FUND 80

COMMUNITY SERVICES FUND

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

		Audited 2007-2008		Audited 2008-2009		Audited 2009-2010
ASSETS						
Cash and Investments	$	906,888	$	918,600	$	749,166
Taxes Receivable						

	Source	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
REVENUE					
Operating Transfers In	100				
Property Taxes	211	1,714,513	1,881,240	1,881,240	1,981,240
Other Taxes	219	5,601	3,706	3,722	
Non-Capital Sales	262	2,553	1,074	173	
Interest on Investments	280				
Gifts & Donations	291		110,000		
Student Fees	292	50,320	42,992	45,391	
Building Rental Fees	293	13,100	8,020	27,999	28,625
Fees	298	90,225	93,696	90,259	95,600
Miscellaneous	299	126		283	500
Other Intermediate Fees	590	60,954	63,787	55,197	
TOTAL REVENUE		1,937,391	2,204,515	2,104,262	2,105,965

	Object	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
EXPENDITURES					
Salaries	100	455,397	565,463	600,068	657,770
Employee Benefits	200	246,885	306,785	313,624	273,259
Purchased Services	300	240,602	464,166	344,183	363,678
Non-Capital Purchases	400	13,615	21,190	16,593	48,174
Capital Purchases	500	777,682	777,544	804,346	884,477
Insurance	700				
Operating Transfer Out	800				
Other Purchases	900	3,403	103,405	159,614	4,000
TOTAL EXPENDITURES		1,737,584	2,238,553	2,238,428	2,231,358

Expenditure Summary by Fund		Audited 2007-2008	Audited 2008-2009	Audited 2009-2010	Adopted 2010-2011
Recreation Department	Fund 81	453,398	458,148	475,360	531,040
Athletic Venues	Fund 82	10,122	110,248	37,774	22,148
Community Services	Fund 83	1,273,488 0 Td (4,000)Tj -3.791 0 Td 81ervicede ,000			2009-20107DI8T/ed

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KENOSHA UNIFIED SCHOOL DISTRICT

COMPARISON OF

COMPARISION OF TEN LARGEST WISCONSIN DISTRICTS

COMPARATIVE DATA OF THE TEN LARGEST SCHOOL DISTRICTS IN WISCONSIN

	2009-2010 3rd Friday Enrollment	2010-2011 3rd Friday Membership	2010-2011 General State Aid	2010-2011 General Fund Tax Levy	2010-2011 All Funds Tax Levy	2010-2011 All Funds Mil Rate	2010-2011 Revenue Limit Per Member	2008-2009 Comparative Revenue	2008-2009 Comparative TEC
Milwaukee	82,096	84,055	584,072,757	274,058,218	305,986,710	10.75	10,012.60	14,210	13,466
Madison Metro	24,628	25,232	49,928,154	221,602,879	245,064,722	11.06	11,352.47	14,432	12,945
Kenosha	**22,933**	**22,523**	**147,239,655**	**79,133,470**	**94,664,487**	**10.60**	**9,952.98**	**12,096**	**11,664**
Racine	21,276	21,149	136,761,541	743,699,509	78,110,338	8.41	9,764.01	11,867	11,334
Green Bay Area	20,332	20,585	129,663,771	66,511,199	79,316,271	9.67	9,679.96	12,135	11,176
Appleton Area	15,081	14,062	81,704,165	55,573,287	65,622,305	9.09	9,845.02	11,605	11,205
Waukesha	13,909	13,154	49,939,404	79,883,133	86,307,955	9.34	10,156.83	11,871	11,226
Eau Claire Area	10,806	10,612	58,241,223	47,833,482	56,071,748	10.04	10,166.91	12,306	11,567
Janesville	10,456	9,967	68,063,751	27,046,204	35,877,881	9.46	9,565.23	11,491	11,500
Sheboygan Area	10,260	9,789	69,535,461	35,358,816	40,651,296	11.41	10,835.41	13,007	12,763
State Average	2,029	1,984	10,706,572	9,496,274	11,068,244	9.56	10,191.73	12,463	11,822

Note: The current year 3rd Friday enrollment only includes 4K-12 students and excludes other programs such as HeadStart.

Information obtained from:

Wisconsin Department of Public Instruction, Enrollment/Demographics Data, 2009-2010 Public School Enrollment (the 2010-2011 3rd Friday Enrollment data was not available at the time of this publication)
Wisconsin Department of Public Instruction, Revenue Limit Worksheets for Budget Planning (11/23/10)
Wisconsin Department of Public Instruction, School Finance Data Warehouse (2008-2009 Comparative Data is the most recent available)