



Kenosha Unified
School District

MONTHLY SCHOOL BOARD STANDING COMMITTEE MEETINGS

January 12, 2016

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

6:00 P.M. Curriculum/Program

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

This page intentionally left blank



Kenosha Unified
School District

Standing Committee Meetings
January 12, 2016
Educational Support Center

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

- A. Approval of Minutes - December 1, 2015 Audit/Budget/Finance 3
- B. Information Items
 - 1. Charter Funding Report 4
 - 2. Monthly Financial Statements 5
- C. Future Agenda Items
 - 1. Monthly Financial Statements - February
- D. Adjournment

II. CURRICULUM/PROGRAM- 6:00 P.M. OR IMMEDIATELY FOLLOWING CONCLUSION OF PRECEDING MEETING

- A. Approval of Minutes - December 1, 2015 Curriculum/Program 20
- B. Four-Year Graduation Rate - Cohort Analysis 22
(School Year 2014-15 Graduation Class of 2015)
- C. Future Agenda Items
 - 1. New Course Proposals - February/March
- D. Adjournment

PLEASE NOTE: The January 2016 Planning/Facilities/Equipment and Personnel/Policy 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.

This page intentionally left blank



A meeting of the Kenosha Unified Audit/Budget/Finance Committee chaired by Mr. Wade was called to order at 5:30 P.M. with the following committee members present: Mr. Flood, Mr. Falkofske, Mr. Kent, Mr. Aceto, Mr. Holdorf, Mr. Leipski, Mr. Lawler, and Mr. Wade. Dr. Savaglio-Jarvis was also present. Mr. Battle arrived later. Mrs. Dawson was excused.

Approval of Minutes – November 10, 2015 Audit/Budget/Finance

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

Mr. Battle arrived at 5:33 P.M.

2015-2016 Budget Book

Mr. Tarik Hamdan, Chief Financial Officer, presented the 2015-2016 Budget Book. He indicated that the budget book, which summarizes the key facts and variables used in the development of the budget, is composed annually for informational purposes with the intension of making the budget more understandable. It provides information pertaining to student enrollment, district staffing, budget development components, state aid, property tax impact, fund balance, general district information, budget document components, and budget adoption format. Mr. Hamdan answered questions from committee members.

Informational Items

Mr. Hamdan presented the Monthly Financial Statements. He noted a variance in the grant funded administrative salaries that has been traced to a pending budget adjustment. Once the adjustment is approved, the budget will align. Mr. Hamdan answered questions from committee members.

Future Agenda Items

Mr. Wade noted that the Charter Funding Info Report would be presented in January as noted on the agenda.

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

Meeting adjourned at 5:41 P.M.

Stacy Schroeder Busby
School Board Secretary

This page intentionally left blank



January 12, 2016
Audit/Budget/Finance Committee

Charter Funding Report

Background:

On August 8, 2015, school board member Kyle Flood requested specific information via email about our charter schools. This information was compiled and shared with the full school board on September 3, 2015, via email. Information requested by Mr. Flood and compiled included but not limited to:

- What percent of each charter school's budget has gone unspent each year over the past three years?
- What actual methods does each charter school use to raise the portion of their budget that they must fund?
- A copy of the most recent budget was also requested.

This is an informational report.

[Please click here for the full charter funding report.](#)

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Tarik Hamdan
Chief Financial Officer

Bethany Ormseth
Assistant Superintendent
Secondary School Leadership

This page intentionally left blank

Kenosha Unified School District
Kenosha, Wisconsin

January 12, 2016
Audit/Budget/Finance Standing Committee

Monthly Financial Statement Highlights (As of 11/30/2015)

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 = \$152.6 MM): Expected 14.5%, Actual 14.5%
- Categorical Aid (\$150/pupil = \$3.3 MM): Expected 0%, Actual 0%
- State High Poverty Aid (\$1.49 MM): Expected 0%, Actual 0%
- Tax Levy Collections (\$89.4 MM): Expected 0%, Actual 0%

Expenses (includes operating funds 10 and 27 only):

- Salaries
 - District Funded
 - Teachers (Budget \$100,359,000): Expected 32%, Actual 31.9%
 - Administration (Budget \$11,572,000): Expected 39.6%, Actual 39.1%
 - Grant Funded
 - Teachers (Budget \$3,614,000): Expected 32%, Actual 28.4%
 - Administration (Budget \$412,000): Expected 39.6%, Actual 51.03%
- Benefits
 - District Funded
 - Health (Budget \$39,970,000): Expected 30%, Actual 29.7%
 - Dental (Budget \$2,412,000): Expected 30%, Actual 29.6%
 - Grant Funded
 - Health (Budget \$2,047,000): Expected 30%, Actual 26.8%
 - Dental (Budget \$118,000): Expected 30%, Actual 26.7%

Notable Items:

- The \$150/pupil Categorical Aid payment is being delayed for 2015-16 per WI Act 55. This aid amount was previously paid in March; it will be delayed until July.
- Property Tax receipts will begin in January (settlement date of 1/15/16 expected).
- With the exception of grant fund administrative salaries, salaries and benefits are tracking consistent to expected values.
- Grant funded administrative salary variance has been traced to a pending budget adjustment to account for an administrative position being moved to the Title II-A grant.

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

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 10 General Fund

----- 2016 -----						----- 2015 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	42,222,192	42,222,192				36,805,631	36,805,631				
200 Local revenues	73,100,767	72,246,340	854,427	98.83		75,148,855	74,042,730	1,106,125	98.53	75,074,875	
300 Interdistrict revenues	400,000	0	400,000	0.00		350,000	0	350,000	0.00	487,120	
500 Intermediate revenues	12,250	12,250	0	100.00		35,383	128	35,254	0.36	21,478	
600 State aid	159,554,962	22,237,574	137,317,388	13.94		157,603,981	21,668,447	135,935,534	13.75	157,625,534	
700 Federal aid	11,374,919	221,193	11,153,726	1.94		12,881,356	348,520	12,532,836	2.71	11,151,377	
800 Debt proceeds	0	54,686	-54,686			0	503	-503		185,463	
900 Revenue adjustments	470,514	358,254	112,260	76.14		490,375	269,281	221,094	54.91	683,748	
Total Revenues	244,913,412	95,130,297	149,783,115	38.84		246,509,950	96,329,610	150,180,340	39.08	245,229,596	

----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	117,436,213	39,403,284		78,032,929	33.55	119,846,997	40,536,328		79,310,669	33.82	116,659,708
200 Benefits	59,635,399	17,561,789	2,941	42,070,670	29.45	57,897,804	16,803,355	2,077	41,092,371	29.03	56,583,847
300 Purchased Services	19,425,478	6,572,952	1,042,345	11,810,181	39.20	21,863,491	7,413,503	1,754,360	12,695,629	41.93	21,273,428
400 Supplies	10,036,713	4,068,294	1,141,932	4,826,487	51.91	11,039,404	5,667,070	791,966	4,580,369	58.51	10,471,201
500 Capital Outlay	1,715,603	764,571	64,165	886,867	48.31	2,274,185	969,751	101,421	1,203,013	47.10	1,896,499
600 Debt Services	265,115	63,608		201,507	23.99	326,676	99,727		226,949	30.53	197,742
700 Insurance	718,434	643,814		74,620	89.61	736,164	486,197	50	249,917	66.05	576,337
800 Operating Transfers Out	33,149,387	4,710,044		28,439,343	14.21	33,065,188	3,464,662		29,600,526	10.48	31,645,286
900 Other objects	2,983,706	133,580	11,288	2,838,838	4.86	679,052	122,263	11,558	545,231	19.71	508,899
Total Expenditures	245,366,048	73,921,937	2,262,670	169,181,441	31.05	247,728,961	75,562,855	2,661,432	169,504,674	31.58	239,812,946
Net Revenue/Expenses	-452,636	21,208,360				-1,219,012	20,766,754				5,416,650
Fund Balance - Ending	41,769,557	63,430,552				35,586,620	57,572,386				42,222,282

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 21 Special Revenue Trust

----- 2016 -----						----- 2015 -----				
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	10,347	10,347				0	0			
200 Local revenues	2,097	6,258	-4,161	298.43		0	0	0		0
900 Revenue adjustments	101,032	95,012	6,021	94.04		0	0	0		10,347
Total Revenues	103,129	101,270	1,860	98.20		0	0	0		10,347

----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	1,141		-1,141		0	0		0		0
200 Benefits	0	97		-97		0	0		0		0
300 Purchased Services	0	4,181	0	-4,181		0	0		0		0
400 Supplies	101,032	6,513	8,774	85,745	15.13	0	0		0		0
500 Capital Outlay	2,097	0		2,097	0.00	0	0		0		0
900 Other objects	0	577		-577		0	0		0		0
Total Expenditures	103,129	12,509	8,774	81,846	20.64	0	0		0		0
Net Revenue/Expenses	0	88,761				0	0				10,347
Fund Balance - Ending	10,347	99,107				0	0				10,347

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 25 Head Start

----- 2016 -----						----- 2015 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	0	0				0	0				
700 Federal aid	1,987,371	409,926	1,577,445	20.63		1,989,486	458,397	1,531,089	23.04	1,934,953	
Total Revenues	1,987,371	409,926	1,577,445	20.63		1,989,486	458,397	1,531,089	23.04	1,934,953	
----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	1,066,240	315,606		750,633	29.60	1,013,920	353,059		660,861	34.82	1,015,137
200 Benefits	620,855	207,457		413,398	33.41	784,612	218,674		565,938	27.87	701,765
300 Purchased Services	170,874	11,409	186	159,279	6.79	138,198	19,315	49,070	69,813	49.48	169,762
400 Supplies	118,202	18,187	1,175	98,840	16.38	41,719	17,796	122	23,800	42.95	37,598
500 Capital Outlay	9,000	3,761		5,239	41.79	9,036	3,299		5,737	36.51	8,564
900 Other objects	2,201	0		2,201	0.00	2,001	150		1,851	7.49	2,126
Total Expenditures	1,987,371	556,420	1,361	1,429,590	28.07	1,989,486	612,293	49,192	1,328,001	33.25	1,934,953
Net Revenue/Expenses	0	-146,494				0	-153,896				0
Fund Balance - Ending	0	-146,494				0	-153,896				0

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 27 Special Education

----- 2016 -----						----- 2015 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	0	0				0	0				
100 Operating Transfers In	32,649,387	4,710,044	27,939,343	14.43		32,565,188	2,964,662	29,600,526	9.10	31,132,806	
200 Local revenues	9,000	3,120	5,880	34.67		8,000	2,704	5,296	33.80	9,438	
600 State aid	10,683,620	1,594,041	9,089,579	14.92		10,791,667	1,564,090	9,227,577	14.49	10,829,724	
700 Federal aid	5,398,823	832,863	4,565,960	15.43		8,595,101	754,137	7,840,964	8.77	3,971,966	
Total Revenues	48,740,830	7,140,068	41,600,762	14.65		51,959,956	5,285,594	46,674,363	10.17	45,943,934	
----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	28,024,739	8,723,052	33	19,301,654	31.13	28,736,444	8,960,523		19,775,921	31.18	27,145,934
200 Benefits	16,171,599	4,593,948		11,577,651	28.41	15,963,373	4,347,224		11,616,149	27.23	15,203,429
300 Purchased Services	3,514,888	1,087,900	706,422	1,720,565	51.05	4,726,963	1,331,667	531,018	2,864,279	39.41	3,254,505
400 Supplies	1,001,905	111,237	53,093	837,575	16.40	1,941,438	104,043	32,556	1,804,839	7.04	313,271
500 Capital Outlay	0	1,874		-1,874		11,739	11,422	5,085	-4,768	140.61	22,302
900 Other objects	27,701	2,175	0	25,526	7.85	580,000	3,111	240	576,649	0.58	4,582
Total Expenditures	48,740,830	14,520,186	759,548	33,461,097	31.35	51,959,956	14,757,989	568,899	36,633,068	29.50	45,944,023
Net Revenue/Expenses	0	-7,380,118				0	-9,472,396				-89
Fund Balance - Ending	0	-7,380,118				0	-9,472,396				-89

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 30-39 Debt Services Fund

----- 2016 -----						----- 2015 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	2,240,383	2,240,383				3,278,974	3,278,974				
100 Operating Transfers In	850,000	0	850,000	0.00		500,000	500,000	0	100.00	500,000	
200 Local revenues	16,825,595	16,825,059	536	100.00		15,021,203	15,019,773	1,430	99.99	15,022,587	
800 Debt proceeds	15,589,240	15,589,246	-6	100.00		0	0	0		0	
900 Revenue adjustments	1,024,221	259,560	764,661	25.34		1,044,705	261,007	783,699	24.98	1,056,395	
Total Revenues	34,289,056	32,673,865	1,615,191	95.29		16,565,909	15,780,780	785,129	95.26	16,578,982	
----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
600 Debt Services	32,802,755	17,209,430		15,593,326	52.46	17,617,572	2,422,574		15,194,999	13.75	17,617,572
800 Operating Transfers Out	350,000	0		350,000	0.00	0	0		0		0
Total Expenditures	33,152,755	17,209,430		15,943,326	51.91	17,617,572	2,422,574		15,194,999	13.75	17,617,572
Net Revenue/Expenses	1,136,301	15,464,436				-1,051,664	13,358,206				-1,038,591
Fund Balance - Ending	3,376,684	17,704,819				2,227,310	16,637,180				2,240,383

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 40-49 Capital Project Fund

----- 2016 -----						----- 2015 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	3,464,984	3,464,984				13,490,260	13,490,260				
200 Local revenues	17,700	24,114	-6,414	136.24		10,000	13,207	-3,207	132.07	25,572	
800 Debt proceeds	16,700,000	16,700,000	0	100.00		0	0	0		0	
900 Revenue adjustments	0	2,971	-2,971			0	0	0		98,625	
Total Revenues	16,717,700	16,727,085	-9,385	100.06		10,000	13,207	-3,207	132.07	124,197	

----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
300 Purchased Services	8,115,823	3,884,209	271,106	3,960,508	51.20	12,735,000	5,590,982	65,460	7,078,559	44.42	10,146,227
400 Supplies	0	0		0		0	3,246		-3,246		3,246
Total Expenditures	8,115,823	3,884,209	271,106	3,960,508	51.20	12,735,000	5,594,228	65,460	7,075,313	44.44	10,149,474
Net Revenue/Expenses	8,601,877	12,842,876				-12,725,000	-5,581,021				-10,025,276
Fund Balance - Ending	12,066,861	16,307,860				765,260	7,909,239				3,464,984

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 50 Food Service

----- 2016 -----						----- 2015 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	2,579,425	2,579,425				2,763,872	2,763,872				
100 Operating Transfers In	0	0	0			0	0	0		12,480	
200 Local revenues	2,647,201	686,699	1,960,502	25.94		2,647,964	696,170	1,951,794	26.29	1,943,626	
600 State aid	140,000	0	140,000	0.00		140,000	0	140,000	0.00	138,075	
700 Federal aid	5,734,547	1,401,105	4,333,442	24.43		5,731,383	94,885	5,636,498	1.66	6,372,775	
900 Revenue adjustments	0	0	0			0	0	0		-144	
Total Revenues	8,521,748	2,087,805	6,433,943	24.50		8,519,347	791,055	7,728,292	9.29	8,466,812	
----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	2,131,945	665,764		1,466,181	31.23	2,132,708	695,842		1,436,866	32.63	2,173,138
200 Benefits	795,474	175,311		620,162	22.04	795,474	238,343		557,131	29.96	777,877
300 Purchased Services	268,275	178,185	327,065	-236,975	188.33	268,275	66,426	129,920	71,929	73.19	352,738
400 Supplies	5,101,944	1,372,218	2,408,317	1,321,408	74.10	5,098,780	1,255,060	3,295,360	548,360	89.25	4,428,091
500 Capital Outlay	104,000	50,013	18,757	35,230	66.12	104,000	678,213	6,365	-580,578	658.25	853,435
900 Other objects	120,111	1,894	0	118,217	1.58	120,111	19,186		100,924	15.97	65,980
Total Expenditures	8,521,748	2,443,385	2,754,138	3,324,224	60.99	8,519,347	2,953,070	3,431,645	2,134,633	74.94	8,651,260
Net Revenue/Expenses	0	-355,581				0	-2,162,015				-184,447
Fund Balance - Ending	2,579,425	2,223,844				2,763,872	601,858				2,579,425

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 60 Student Activity Fund

Object	----- 2016 -----					----- 2015 -----					
	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
300 Purchased Services	0	0		0		0	0		0		0
400 Supplies	0	-240,821	16,970	223,851		0	-283,034	24,139	258,895		0
900 Other objects	0	0		0		0	0		0		0
Total Expenditures	0	-240,821	16,970	223,851		0	-283,034	24,139	258,895		0
Net Revenue/Expenses	0	240,821				0	283,034				0
Fund Balance - Ending	0	240,821				0	283,034				0

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 70-79 Trust Funds

----- 2016 -----						----- 2015 -----				
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	14,666,383	14,666,383				11,691,967	11,691,967			
200 Local revenues	19,000	10,326	8,674	54.35		18,000	11,083	6,917	61.57	19,471
900 Revenue adjustments	9,981,000	120,845	9,860,155	1.21		10,025,000	117,647	9,907,353	1.17	11,957,160
Total Revenues	10,000,000	131,171	9,868,829	1.31		10,043,000	128,730	9,914,270	1.28	11,976,631

----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
200 Benefits	0	2,768,722		-2,768,722		0	2,884,652	95,881	-2,980,534		0
300 Purchased Services	0	0		0		0	0		0		23,937
900 Other objects	9,500,000	0		9,500,000	0.00	9,500,000	0		9,500,000	0.00	8,978,386
Total Expenditures	9,500,000	2,768,722		6,731,278	29.14	9,500,000	2,884,652	95,881	6,519,466	31.37	9,002,323
Net Revenue/Expenses	500,000	-2,637,550				543,000	-2,755,922				2,974,308
Fund Balance - Ending	15,166,383	12,028,833				12,234,967	8,936,045				14,666,374

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 81 Recreation Services Program

----- 2016 -----						----- 2015 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	52,711	52,711				186,560	186,560				
200 Local revenues	550,000	514,634	35,366	93.57		420,000	387,292	32,708	92.21	418,279	
Total Revenues	550,000	514,634	35,366	93.57		420,000	387,292	32,708	92.21	418,279	

----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	312,039	121,936		190,104	39.08	312,039	125,291		186,749	40.15	293,869
200 Benefits	146,216	48,756		97,461	33.34	151,828	51,077		100,751	33.64	154,032
300 Purchased Services	53,200	10,823	7,566	34,810	34.57	51,360	12,406	7,346	31,608	38.46	55,224
400 Supplies	23,839	1,709	289	21,842	8.38	23,839	1,296	0	22,543	5.44	6,289
500 Capital Outlay	0	673	0	-673		1,840	0		1,840	0.00	40,862
900 Other objects	4,000	440	0	3,560	11.00	4,000	614	0	3,386	15.36	1,853
Total Expenditures	539,295	184,336	7,855	347,104	35.64	544,907	190,684	7,346	346,877	36.34	552,129
Net Revenue/Expenses	10,705	330,298				-124,907	196,608				-133,850
Fund Balance - Ending	63,416	383,008				61,654	383,168				52,711

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 82 Athletic Venues

----- 2016 -----					----- 2015 -----				
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	0	0			5,059	5,059			
200 Local revenues	0	19,818	-19,818		29,125	19,169	9,956	65.82	28,378
Total Revenues	0	19,818	-19,818		29,125	19,169	9,956	65.82	28,378

----- 2016 -----					----- 2015 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	11,382		-11,382		10,000	8,593		1,407	85.93	11,628
200 Benefits	0	1,408		-1,408		0	477		-477		661
300 Purchased Services	0	2,906		-2,906		10,000	5,340		4,660	53.40	10,652
400 Supplies	0	0		0		380	1,582	418	-1,619	525.88	4,695
900 Other objects	0	0		0		0	0		0		5,802
Total Expenditures	0	15,697		-15,697		20,380	15,992	418	3,970	80.52	33,437
Net Revenue/Expenses	0	4,121				8,745	3,177				-5,059
Fund Balance - Ending	0	4,121				13,804	8,236				0

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 83 Community Services Program

----- 2016 -----					----- 2015 -----				
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	2,275,477	2,275,477			1,768,941	1,768,941			
200 Local revenues	1,000,000	1,000,000	0	100.00	1,130,000	1,130,000	0	100.00	1,130,000
Total Revenues	1,000,000	1,000,000	0	100.00	1,130,000	1,130,000	0	100.00	1,130,000

----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	233,347	83,896		149,451	35.95	241,143	87,654		153,489	36.35	231,487
200 Benefits	90,406	28,488		61,918	31.51	67,808	22,091		45,717	32.58	75,284
300 Purchased Services	281,312	106,810	160,375	14,127	94.98	280,289	5,045	62	275,181	1.82	279,583
400 Supplies	35,274	16,237	9,629	9,408	73.33	38,220	9,725	15,026	13,469	64.76	31,822
500 Capital Outlay	396,932	0		396,932	0.00	396,932	0		396,932	0.00	0
900 Other objects	0	0		0		0	0		0		5,288
Total Expenditures	1,037,271	235,431	170,004	631,837	39.09	1,024,392	124,515	15,089	884,788	13.63	623,464
Net Revenue/Expenses	-37,271	764,569				105,608	1,005,485				506,536
Fund Balance - Ending	2,238,206	3,040,046				1,874,549	2,774,426				2,275,477

Budget to Actual Comparison Report by Fund Groups

2015 - 2016 Fund Summary Budget

For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt02_rpt

Fund 85 CLC After School Program

----- 2016 -----						----- 2015 -----				
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	40,660	40,660				72,465	72,465			
500 Intermediate revenues	0	0	0			0	350	-350		350
Total Revenues	0	0	0			0	350	-350		350

----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
300 Purchased Services	35,000	0		35,000	0.00	16,400	0		16,400	0.00	32,154
Total Expenditures	35,000	0		35,000	0.00	16,400	0		16,400	0.00	32,154
Net Revenue/Expenses	-35,000	0				-16,400	350				-31,804
Fund Balance - Ending	5,660	40,660				56,065	72,814				40,660

Kenosha Unified School District No 1
Budget to Actual Comparison Report
2015 - 2016 District Summary Budget
 For the Period Ended 11/30/2015

/Bitech-gl_bs_mgmt04_rpt

All Funds											
----- 2016 -----						----- 2015 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	67,552,563	67,552,563				70,063,729	70,063,729				
100 Operating Transfers In	33,499,387	4,710,044	28,789,343	14.06		33,065,188	3,464,662	29,600,526	10.48	31,645,286	
200 Local revenues	94,171,360	91,336,369	2,834,991	96.99		94,433,147	91,322,129	3,111,019	96.71	93,672,227	
300 Interdistrict revenues	400,000	0	400,000	0.00		350,000	0	350,000	0.00	487,120	
500 Intermediate revenues	12,250	12,250	0	100.00		35,383	478	34,905	1.35	21,828	
600 State aid	170,378,582	23,831,615	146,546,967	13.99		168,535,648	23,232,537	145,303,111	13.78	168,593,333	
700 Federal aid	24,495,660	2,865,087	21,630,573	11.70		29,197,326	1,655,940	27,541,386	5.67	23,431,072	
800 Debt proceeds	32,289,240	32,343,932	-54,692	100.17		0	503	-503		185,463	
900 Revenue adjustments	11,576,767	836,642	10,740,125	7.23		11,560,081	647,935	10,912,145	5.60	13,806,130	
Total Revenues	366,823,247	155,935,939	210,887,308	42.51		337,176,773	120,324,183	216,852,589	35.69	331,842,459	
----- 2016 -----						----- 2015 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	149,204,522	49,326,061	33	99,878,428	33.06	152,293,251	50,767,290		101,525,961	33.34	147,530,900
200 Benefits	77,459,949	25,385,976	2,941	52,071,032	32.78	75,660,897	24,565,893	97,959	50,997,045	32.60	73,496,896
300 Purchased Services	31,864,850	11,859,375	2,515,065	17,490,409	45.11	40,089,976	14,444,683	2,537,235	23,108,058	42.36	35,598,210
400 Supplies	16,418,909	5,353,574	3,640,178	7,425,157	54.78	18,183,780	6,776,784	4,159,587	7,247,409	60.14	15,296,213
500 Capital Outlay	2,227,632	820,892	82,922	1,323,819	40.57	2,797,732	1,662,685	112,871	1,022,176	63.46	2,821,663
600 Debt Services	33,067,870	17,273,038		15,794,832	52.24	17,944,248	2,522,300		15,421,948	14.06	17,815,314
700 Insurance	718,434	643,814		74,620	89.61	736,164	486,197	50	249,917	66.05	576,337
800 Operating Transfers Out	33,499,387	4,710,044		28,789,343	14.06	33,065,188	3,464,662		29,600,526	10.48	31,645,286
900 Other objects	12,637,719	138,667	11,288	12,487,764	1.19	10,885,164	145,324	11,798	10,728,042	1.44	9,572,917
Total Expenditures	357,099,271	115,511,442	6,252,426	235,335,404	34.10	351,656,401	104,835,819	6,919,500	239,901,083	31.78	334,353,734
Net Revenue/Expenses	9,723,976	40,424,497				-14,479,629	15,488,365				-2,511,275
Fund Balance - Ending	77,276,538	107,977,060				55,584,101	85,552,094				67,552,554

This page intentionally left blank



A meeting of the Kenosha Unified Curriculum/Program Committee chaired by Mrs. Snyder was called to order at 6:05 P.M. with the following committee members present: Mr. Kunich, Mr. Wade, Mrs. Karabetsos, Mrs. Wickersheim, Ms. Nielsen, Ms. Riese, and Mrs. Snyder. Dr. Savaglio-Jarvis was also present. Mrs. GroveMarqui was excused. Mrs. Santoro and Mr. Wojciechowicz were absent.

Approval of Minutes – November 10, 2015 Joint Personnel/Policy & Curriculum/Program and November 10, 2015 Curriculum/Program

Mrs. Karabetsos noted that the word “knowns” under the Athletic for PE Credit Option item of the 11/10/15 Curriculum/Program meeting minutes should be corrected to “unknowns”.

Mr. Kunich moved to approve the minutes with the noted change made by Mrs. Karabetsos. Ms. Nielson seconded the motion. Unanimously approved.

New Course Proposal: Exploring Computer Science

Mrs. Julie Housaman, Assistant Superintendent of Teaching and Learning, presented the New Course Proposal: Exploring Computer Science and indicated that currently computer science courses are only taught at LakeView Technology Academy and that the lack of a computer science pathway at the comprehensive high schools is a significant gap in the high school program. This course is the first in the sequence of computer science courses that would constitute the pathway. Mrs. Housaman answered questions from committee members.

Mr. Wade moved to forward New Course Proposal: Exploring Computer Science to the full Board for consideration. Mr. Kunich seconded the motion. Unanimously approved.

New Course Proposal: English Language Development III

Mrs. Housaman introduced Mrs. Sarah Smith, Coordinator of Language Acquisition Programs, who then presented New Course Proposal: English Language Development III. Mrs. Smith noted that the English Language Development (ELD) courses were designed to help English language learners understand, develop, and continue to expand academic vocabulary in the English language. English Language Development III (ELD III) is the final course in the three part ELD course series recommended for English language learners with English proficiency levels ranging from 3.6 to 5.9, helping students to develop and strengthen academic vocabulary that will assist them in being college and career ready. This course, similar to ELD I and ELD II would be offered as an elective at Bradford, Tremper, and Indian Trail. Mrs. Smith answered questions from committee members.

Mr. Kunich moved to forward New Course Proposal: English Language Development III to the full Board for consideration. Mr. Wade seconded the motion. Unanimously approved.

New Course Proposal: Spanish for Spanish Speakers II

Mrs. Smith introduced New course Proposal: Spanish for Spanish Speakers II and indicated that it was designed for students who speak Spanish as a native or heritage language at an advanced level or students who have successfully completed Spanish for Spanish Speakers I. The purpose of this course is to continue to strengthen language skills in the native language by focusing on literacy skills and grammar concepts in Spanish. Mrs. Smith answered questions from committee members.

Ms. Nielsen moved to forward New Course Proposal: Spanish for Spanish Speakers II to the full Board for consideration. Mr. Kunich seconded the motion. Unanimously approved.

Summer School 2015 Update and Summer School 2016 Program Recommendations

Mrs. Housman introduced Mrs. Keri Heusdens, Summer School Coordinator, who presented the Summer School 2015 Update which included information on summer school objectives and course offerings at the elementary, middle and high school levels. Mrs. Housman presented the Summer School 2016 Program Recommendations which included Edward Bain School of Language and Art - Creative Arts and Edward Bain School of Language and Art - Dual Language to operate as individual sites for the 2016 summer session, the addition of a full-time summer teaching position at each of the five middle schools, that the staff funding for the STEM Camps be allocated in the 2016 Summer School budget, that the Summer School budget fund the Language Camps for the 2016 Summer School Program, and that the summer marching bands and the Kenosha Youth Performing Arts Company (KYPAC) be removed from the Summer School program and added to the Recreation Program beginning the summer of 2016. Mrs. Housman and Mrs. Heusdens answered questions from committee members.

Mr. Wade moved to forward the calendar, funding source change, and budget for Summer School 2016 to the full Board for approval. Mr. Kunich seconded the motion. Unanimously approved.

Future Agenda Items

Mrs. Snyder noted that the Four-Year Graduation Rate (Cohort Analysis) School Year 2014-2015 would be presented in January as noted in the agenda.

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

Meeting adjourned at 6:24 P.M.

Stacy Schroeder Busby
School Board Secretary

KENOSHA UNIFIED SCHOOL DISTRICT
Kenosha, Wisconsin

January 12, 2016
Curriculum/Program Standing Committee

FOUR-YEAR GRADUATION RATE – COHORT ANALYSIS

(School Year 2014-15 Graduation Class of 2015)

Executive Summary

Administration presented the first cohort analysis of graduation trends to the Kenosha Unified School Board beginning with School Year 1994-95. This cohort analysis is the twentieth annual report to the Kenosha Unified School Board. It provides a “base cohort” illustrating the progress of students from their initial enrollment as a ninth grader on the Official Third Friday Count Day in SY 2011-12 until the end of summer school four school years later in August 2015. Additionally, the graduation “base cohort” of the Class of 2014 was examined in terms of its progress during the year following its designated graduation year (fifth year) along with the Class of 2013 after two years (sixth year).

The cohort graduation rate presented in this report is slightly different than the rate published by the Wisconsin Department of Public Instruction (DPI). Beginning in 2009-10, DPI reported a 4-year cohort graduation rate which includes all students who have been assigned to a *Wisconsin* public school cohort and were last enrolled in KUSD during the 4-year time period, whether or not the student *began* in KUSD in their ninth grade year. Additionally, DPI’s graduation rate is a factor in two priority areas of the annual Accountability School and District Report Card: Closing Gaps and On-Track and Postsecondary Readiness. For the school and district report cards, DPI provides data on the 4-year cohort and the 6-year cohort graduation rates. DPI’s WISEDash portal also includes a 5-year rate. This KUSD cohort report will align with the DPI model of presenting a 4-year, 5-year and 6-year graduation rate.

Beginning in SY 2010-11, new federal guidelines regarding student race and ethnicity were implemented. In the past, parents/guardians were required to categorize their child in one of the following ethnic groups: Asian, Black/African American, Hispanic, Native American, and White. The current guidelines apply a two-part question format: first whether or not the student is Hispanic/Latino **and** then selecting one or more of the following races: American Indian or Alaska Native, Asian, Black or African American, Native Hawaiian or Other Pacific Islander, and White. The students of the Class of 2015 will utilize the new race/ethnicity categories whereas cohorts prior to Class of 2014 will use the former categories.

Since this report covers the past several years, readers should be aware of respective graduation changes. In April 2012, the Kenosha Unified Rule 6456 *Graduation Requirements* was updated. Effective for the Class of 2013 was a change in the high school graduation credit requirement, which reduced the required number of credits from 26 to 23. The minimum credits for Social Studies, Math and Science were each reduced from 4 to 3 credits. Currently,

Wisconsin High School Graduation Standards contain a minimum requirement of 4 credits for English/Language Arts, 3 credits for Social Studies, 2 credits each for Math and Science, and 21.5 credits overall. Rule 6456 also added a Community/Service Learning requirement beginning with the Class of 2013. Another change was implemented in September 2013, as the standardized assessment used in the High School Competency Diploma Option transitioned from the paper and pencil Iowa Tests of Educational Development (ITED) to the Iowa Assessment, an on-line version that is aligned to the Common Core Standards.

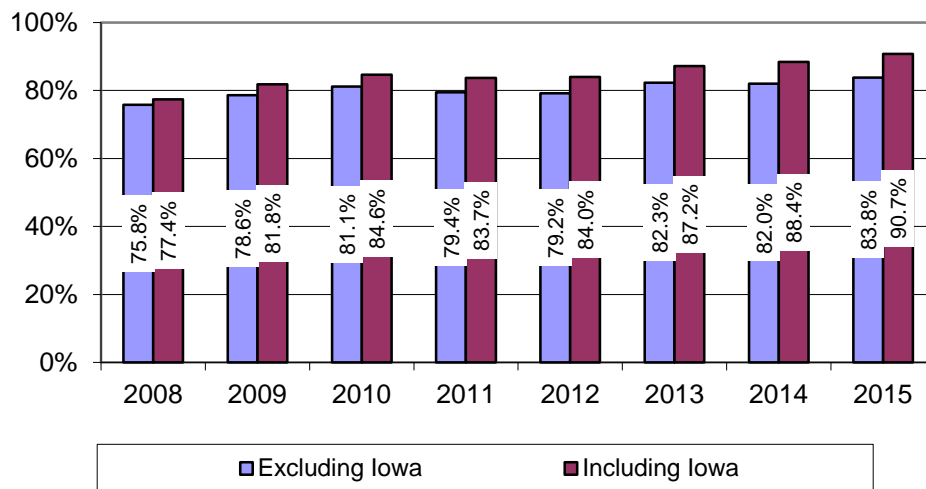
NOTICABLE FINDINGS

Four-Year Cycle (Class of 2015)

The following is a list of significant findings based on a review of this year’s cohort analysis. Please note that the terms “Students with Disabilities”, “Economically Disadvantaged”, and “Limited English Proficient” are used as defined by the new Every Student Succeeds Act (ESSA) (formerly No Child Left Behind (NCLB)) and the Individuals with Disabilities Education Act (IDEA), as well as the state-approved waiver agreement post-NCLB, and are consistent with DPI reporting.

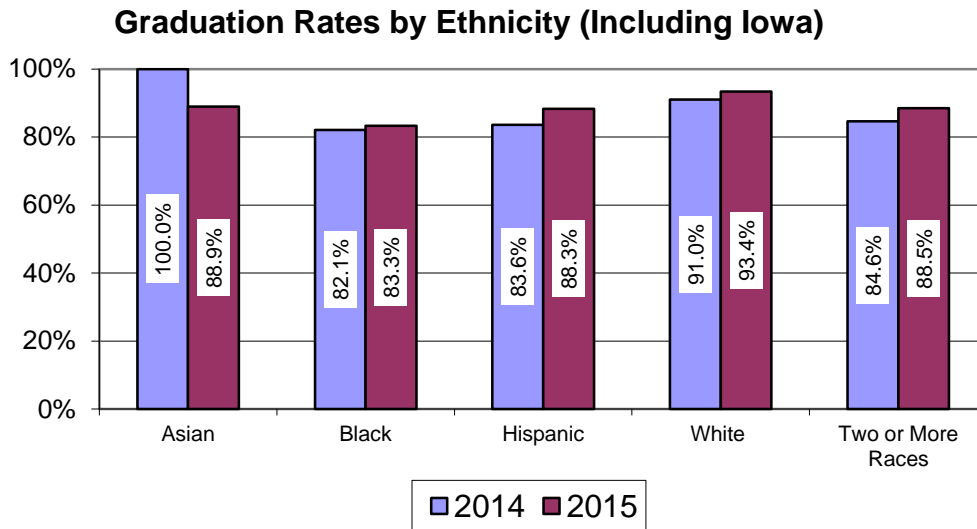
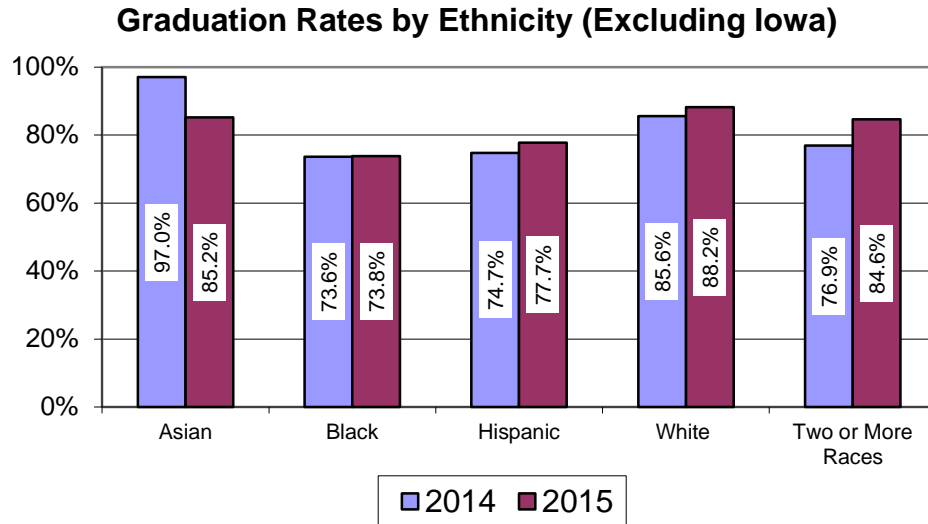
1. At the end of the four-year cycle, KUSD achieved an overall graduation rate of 83.8%, an increase of 1.8% over last year’s rate of 82.0% when *excluding* “Iowa” graduates. When *including* “Iowa” graduates, the rate was 90.7%, an increase of 2.3% from last year’s rate of 88.4%. This rate is also the highest reported since the reporting a 9th grade cohort rate.

Graduation Rates (after 4 years)



2. As in previous years, Females graduated at a higher rate than Males, with a slight increase in the GAP between gender graduation rates. However, both of the current graduation rates for Males (88.6%) and females (92.9%) are at peak levels.
3. Most of the minority ethnic groups graduated at lower levels than their white peers in 2015. However, all but the Asian minority ethnic group reported a rate increase from 2014 to 2015 when *excluding* and *including* “Iowa” graduates.

- Hispanic students again reported visible gains from 2014 to 2015. When *excluding* “Iowa” graduates, the Hispanic graduation rate rose from 74.7% in 2014 to 77.7% in 2015. When *including* “Iowa” graduates, the rate increased from 83.6% in 2014 to 88.3% in 2015. These increases by Hispanic students caused the graduation gap between Hispanic and White students to decrease from the previous year (7.4% in 2014 to 5.1% in 2015).

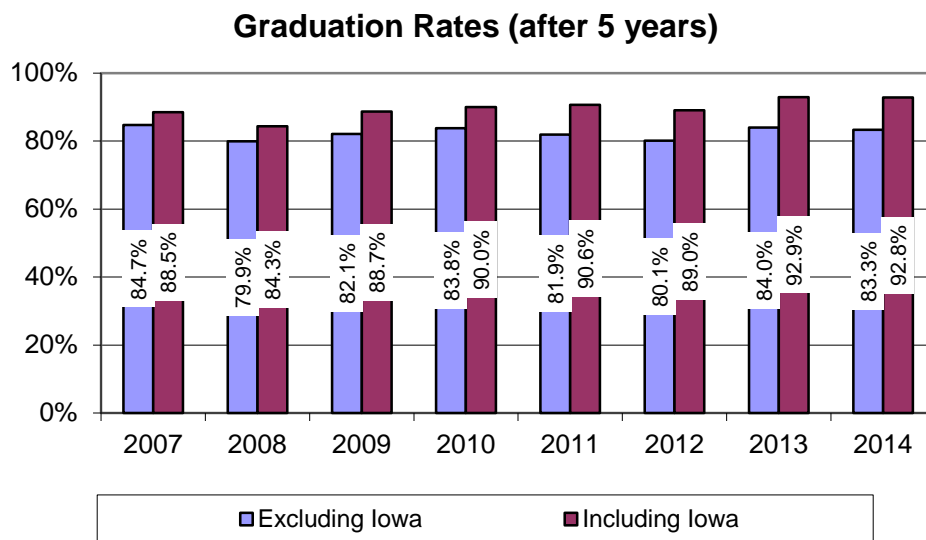


- The graduation rates for the target groups in the School and District Report Card, “Students with Disabilities”, “Economically Disadvantaged”, and “Limited English Proficient” report graduation rates at a lower rate than their comparison group; however, all three of these groups reported increases from 2014 to 2015. “Limited English Proficient” students had a substantial increase of 70.0% in 2014 to 81.9% in 2015.
- When *excluding* “Iowa” graduates, Students with Disabilities reported an increase from 64.5% in 2014 to 69.6% in 2015. When *including* “Iowa” graduates, Students with Disabilities reported an increase from 78.0% in 2014 to 79.6% in 2015.

7. “Economically Disadvantaged” graduates reported an increase when *including* and *excluding* Iowa graduates. When *excluding* “Iowa” graduates, the graduation rate for “Economically Disadvantaged” students was 73.4%, an increase of 2.2% over last year’s rate of 71.2%. The rate increased to 84.8% when *including* “Iowa” graduates, an increase of 4.0% when compared to last year’s rate of 80.8%. The gap for this group was reduced, from 14.8% in 2014 to 12.4% in 2015.
8. The percent of students that transferred out of Kenosha remained relatively stable at 11.2%. One of the highest rates was from Black students, with 21.3% (slightly up from 20.3% in 2014) of the original cohort leaving the district.
9. The dropout rate also remained stable (2.0% in 2013, 1.9% in 2014) at 2.0% in 2015. The greatest disparity in the dropout rate is due to economic status. “Economically Disadvantaged” students dropped out at a rate of 3.2% compared to 0.6% of those “Not Economically Disadvantaged”.
10. The number of “Iowa” graduates in the 2015 Cohort Graduation Class after four years was 99, which was very consistent with the 97 Iowa graduates in 2014 class.

Five-Year Cycle (Class of 2014)

11. At the end of the five-year period, 1,253 students (83.3%) graduated when *excluding* “Iowa” graduates and 1,396 students (92.8%) graduated when *including* “Iowa” graduates, resulting in an additional +1.3% and +4.4% of students, respectively, when compared to the end of the fourth year.



12. The graduation rates for the reported student subgroups increased when measured at the end of the fifth year as compared to the rate reported at the end of the fourth year, with the exception of no change for Asian students (100.0%) and American Indian/Alaska Native students (80.0%).

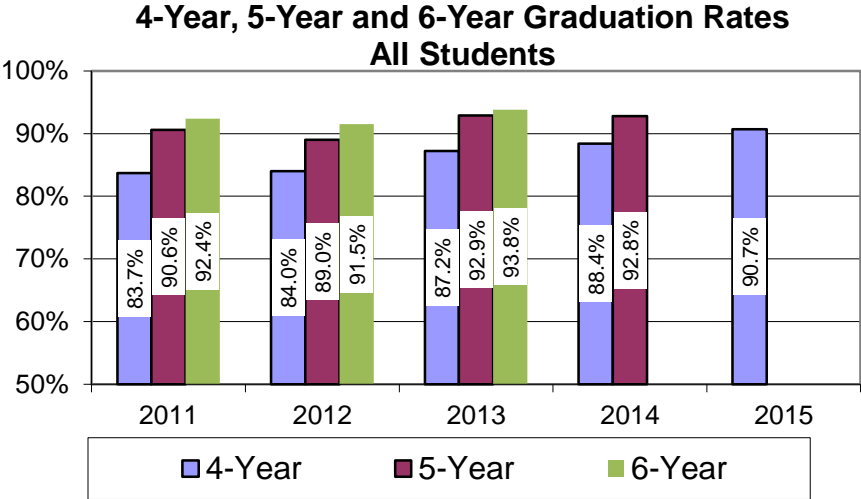
- 13. The percent of “Credit Deficient” students in the 2014 graduation cohort group at the end of the fifth year was 4.1%, which was a decrease from 9.7% after four years.
- 14. The number of “Iowa” graduates in the 2014 cohort group after five years was 143 students, an increase of 46 students when compared to the same cohort group after four years.

Six-Year Cycle (Class of 2013)

- 15. At the end of the six-year period, 1,273 students (84.0%) graduated when *excluding* “Iowa” graduates and 1,422 students (93.8%) graduated when *including* “Iowa” graduates, resulting in an additional +1.7% and +6.6% of students, respectively.

Cohort Graduation Rates

- 16. The Class of 2013 was the first to meet and exceed DPI’s Annual Measurable Objective (AMO) for graduation of 85.0%. The Class of 2014 reported another increase to 88.4%. When examining graduation rates from the past five years, one can observe an improvement of about five percentage points from the 4-year rate to the 5-year rate. DPI has communicated a new target goal of a 92.0% graduation rate by 2017.



Administrative Recommendation:

Administration recommends that the Curriculum/Program Standing Committee review and accept the 2014-15 Four Year Graduation Rate – Cohort Analysis Report and forward it to the full School Board for its review and acceptance.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Mr. Kristopher Keckler
Executive Director Information and Accountability

Ms. Renee Blise
Research Coordinator

Link to Complete Report with Appendices:
<http://www.kusd.edu/sites/default/files/document-library/english/cohort.pdf>

This page intentionally left blank