



**Kenosha Unified**  
School District

## Monthly School Board Standing Committee Meetings

May 8, 2018

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

Please Note: The May 2018 Personnel/Policy,  
Planning/Facilities/Equipment and Curriculum/Program  
Committee Meetings have been canceled.

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**Kenosha Unified**  
School District

Standing Committee Meetings  
May 8, 2018  
Educational Support Center

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

A. Information Items

- |  |    |
|--|----|
| 1. Minutes: October 10, 2017 Audit/Budget/Finance and October 10, 2017 Joint Audit/Budget/Finance and Personnel/Policy | 3  |
| 2. Monthly Financial Statements  | 5  |
| 3. Summary of Grant Activity as of March 31, 2018  | 22 |
| 4. Cash and Investment Quarterly Report as of March 31, 2018   | 23 |

B. Future Agenda Items

1. Monthly Financial Statements

C. Adjournment

The May 2018 Personnel/Policy, Planning/Facilities/Equipment & Curriculum/Program Committee Meetings have been canceled.

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

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KENOSHA UNIFIED SCHOOL BOARD  
AUDIT/BUDGET/FINANCE MEETING  
Educational Support Center – Room 110  
October 10, 2017  
MINUTES

A meeting of the Kenosha Unified Audit/Budget/Finance Committee chaired by Mr. Falkofske was called to order at 5:31 P.M. with the following Committee members present: Mr. Aceto, Mr. Battle, Mr. Scalzo, Ms. Bear, and Mr. Falkofske. Dr. Savaglio-Jarvis was also present. Mr. Kunich, Ms. Stevens, Mrs. Dawson, and Mr. Kent were excused. Ms. Dahl was absent.

Mr. Falkofske welcomed Ms. Bear, the new student advisor, to the Committee.

**Information Items**

Mr. Tarik Hamdan, Chief Financial Officer, presented the Monthly Financial Statements which were through August 31. He noted that there was little activity due to the recent start of the new fiscal year and the lack of 10 month employee payroll and health/dental activity during the summer. He explained that the budget is still being built and is subject to changes. Numbers are not finalized until after state aid numbers are received on or around October 15. Mr. Hamdan answered questions from Committee members.

**Future Agenda Items**

Mr. Falkofske indicated that the Monthly Financial Statements would be presented at the next meeting.

Meeting adjourned at 5:40 P.M.

Stacy Schroeder Busby  
School Board Secretary



KENOSHA UNIFIED SCHOOL BOARD  
JOINT AUDIT/BUDGET/FINANCE AND  
PERSONNEL/POLICY MEETING  
Educational Support Center – Room 110  
October 10, 2017  
MINUTES

A joint meeting of the Kenosha Unified Audit/Budget/Finance and Personnel/Policy Committees chaired by Mr. Falkofske was called to order at 5:41 P.M. with the following Committee members present: Mr. Aceto, Mr. Battle, Mr. Scalzo, Ms. Bear, Mrs. Snyder, Ms. Marks, Mr. Moore, Mrs. Shane, Mr. Fellman, and Mr. Falkofske. Dr. Savaglio-Jarvis was also present. Mr. Kunich, Ms. Stevens, Mrs. Dawson, Mr. Kent and Mr. Wade were excused. Ms. Dahl, Ms. Morgan, Mr. Wojciechowicz and Mr. Gospodarek were absent.

**Information Items**

Mr. Kristopher Keckler, Chief Information Officer, gave an Official Third Friday Enrollment Report (School Year 2017-18) PowerPoint presentation which covered the following topics: overall enrollment trends number of births and KUSD Kindergarten enrollment (5 years), KUSD exits to area private schools, KUSD open enrollment (transfer in/out), student race/ethnicity trends, cohort average, change in enrollments and teacher FTE. Mr. Keckler answered questions from Committee members.

**Future Agenda Items**

There were no noted future agenda items.

Meeting adjourned at 6:00 P.M.

Stacy Schroeder Busby  
School Board Secretary

Kenosha Unified School District  
Kenosha, Wisconsin

May 8, 2018  
Audit/Budget/Finance Standing Committee

**Monthly Financial Statement Highlights (As of 3/31/2018)**

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

**Revenues:**

- General State Aid (Equalization Aid = \$150.6 MM): Expected 63.89%, Actual 63.89%
- Categorical Aid (\$450/pupil = \$9.8 MM): Expected 100%, Actual 100%
- State High Poverty Aid (\$1.77 MM): Expected 100%, Actual 100%
- Tax Levy Collections (\$90.7 MM): Expected 63.91%, Actual 66.05%

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

- Salaries
  - District Funded
    - Teachers (Budget \$101,685,000): Expected 72.3%, Actual 71.07%
    - Administration (Budget \$13,819,000): Expected 73.1%, Actual 71.73%
  - Grant Funded
    - Teachers (Budget \$3,098,000): Expected 72.3%, Actual 70.83%
    - Administration (Budget \$590,000): Expected 73.1%, Actual 70.17%
- Benefits
  - District Funded
    - Health (Budget \$40,997,000): Expected 70.00%, Actual 68.22%
    - Dental (Budget \$2,382,000): Expected 70.00%, Actual 68.66%
  - Grant Funded
    - Health (Budget \$1,759,000): Expected 70.00%, Actual 69.04%
    - Dental (Budget \$127,000): Expected 70.00%, Actual 54.24%

**Notable Items:**

- The next equalization aid payment is expected on June 18, 2018.
- The General State Aid amount of \$150.6 MM is the final aid certification finalized on October 15.
- The Tax Levy amount of \$90.7 MM is the final amount set by the Board of Education along with the adopted budget on October 24, 2017. The next tax settlement payment is expected May 2018.
- Medicaid payments are inconsistent and subject to delays. Prior year cost settlements are expected to be recorded as revenue in fund 10 (\$1.8 MM) and current year claims are expected to be recorded in fund 27 (\$1.2 MM).

**Administrative Recommendation**

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

Dr. Sue Savaglio-Jarvis  
Superintendent of Schools

Tarik Hamdan  
Chief Financial Officer

Lisa M. Salo, CPA  
Accounting Manager

## Budget to Actual Comparison Report by Fund Groups

### 2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

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**Fund 10 General Fund**

Source	----- 2018 -----				----- 2017 -----				
	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	49,045,390	49,045,390			44,557,313	44,557,313			
100 Operating Transfers In	229,946	0	229,946	0.00	0	0	0		110,461
200 Local revenues	75,728,033	75,609,982	118,051	99.84	71,267,733	70,902,743	364,990	99.49	71,535,948
300 Interdistrict revenues	610,000	0	610,000	0.00	485,000	0	485,000	0.00	610,926
500 Intermediate revenues	22,500	0	22,500	0.00	15,000	15,000	0	100.00	15,000
600 State aid	164,430,579	108,471,200	55,959,379	65.97	164,322,493	106,622,253	57,700,240	64.89	164,279,890
700 Federal aid	11,764,606	1,675,977	10,088,630	14.25	12,850,624	1,737,272	11,113,352	13.52	10,808,138
800 Debt proceeds	0	0	0		0	0	0		0
900 Revenue adjustments	500,115	715,969	-215,854	143.16	712,820	588,595	124,225	82.57	2,618,491
<b>Total Revenues</b>	<b>253,285,780</b>	<b>186,473,128</b>	<b>66,812,652</b>	<b>73.62</b>	<b>249,653,671</b>	<b>179,865,864</b>	<b>69,787,807</b>	<b>72.05</b>	<b>249,978,854</b>

Object	----- 2018 -----					----- 2017 -----					
	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	120,703,646	84,910,994	0	35,792,652	70.35	121,099,364	88,205,759		32,893,605	72.84	118,864,236
200 Benefits	58,446,768	37,949,066		20,497,702	64.93	56,819,464	38,928,515	8,638	17,882,311	68.51	56,718,985
300 Purchased Services	22,995,380	12,600,589	2,145,386	8,249,405	54.80	22,109,968	13,080,992	1,006,788	8,022,188	59.16	22,046,462
400 Supplies	14,384,046	7,825,026	3,190,478	3,368,543	54.40	13,852,557	8,828,150	1,121,715	3,902,691	63.73	11,544,757
500 Capital Outlay	1,411,006	717,751	139,476	553,780	50.87	2,092,425	3,505,061	135,684	-1,548,319	167.51	3,859,089
600 Debt Services	441,443	432,578	0	8,865	97.99	272,615	310,162	0	-37,547	113.77	383,641
700 Insurance	758,584	644,359	0	114,225	84.94	758,584	626,901	25	131,658	82.64	636,633
800 Operating Transfers Out	32,114,131	21,957,608		10,156,522	68.37	32,620,191	22,941,633		9,678,558	70.33	31,014,069
900 Other objects	2,030,776	340,683	24,205	1,665,887	16.78	175,675	397,834	19,866	-242,025	226.46	422,905
<b>Total Expenditures</b>	<b>253,285,780</b>	<b>167,378,654</b>	<b>5,499,545</b>	<b>80,407,581</b>	<b>66.08</b>	<b>249,800,844</b>	<b>176,825,007</b>	<b>2,292,717</b>	<b>70,683,119</b>	<b>70.79</b>	<b>245,490,778</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>19,094,474</b>				<b>-147,173</b>	<b>3,040,856</b>				<b>4,488,076</b>
<b>Fund Balance - Ending</b>	<b>49,045,390</b>	<b>68,139,863</b>				<b>44,410,140</b>	<b>47,598,169</b>				<b>49,045,390</b>



## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

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**Fund 21 Special Revenue Trust**

----- 2018 -----						----- 2017 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	157,679	157,679				266,152	266,152				
200 Local revenues	139,832	263,309	-123,477	188.30		8,772	113,410	-104,639	1,292.91	152,802	
900 Revenue adjustments	0	0	0			91,140	91,304	-164	100.18	75,000	
<b>Total Revenues</b>	<b>139,832</b>	<b>263,309</b>	<b>-123,477</b>	<b>188.30</b>		<b>99,911</b>	<b>204,714</b>	<b>-104,803</b>	<b>204.90</b>	<b>227,802</b>	

  

----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	7,154		-7,154		2,900	5,107		-2,207	176.10	6,193
200 Benefits	0	869		-869		440	648		-208	147.30	817
300 Purchased Services	0	78,112	9,620	-87,732		14,600	41,824	10,725	-37,949	286.46	88,197
400 Supplies	250,228	38,576	1,022	210,631	15.42	168,608	71,641	13,733	83,234	42.49	69,293
500 Capital Outlay	0	171,286	0	-171,286		166,033	157,839	0	8,194	95.06	157,839
900 Other objects	0	4,658		-4,658		13,482	4,510		8,972	33.45	13,935
<b>Total Expenditures</b>	<b>250,228</b>	<b>300,656</b>	<b>10,642</b>	<b>-61,069</b>	<b>120.15</b>	<b>366,063</b>	<b>281,568</b>	<b>24,458</b>	<b>60,036</b>	<b>76.92</b>	<b>336,274</b>
<b>Net Revenue/Expenses</b>	<b>-110,396</b>	<b>-37,347</b>				<b>-266,152</b>	<b>-76,854</b>				<b>-108,473</b>
<b>Fund Balance - Ending</b>	<b>47,283</b>	<b>120,332</b>				<b>0</b>	<b>189,297</b>				<b>157,679</b>

## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

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**Fund 25 Head Start**

----- 2018 -----					----- 2017 -----				
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	0	0			0	0			
700 Federal aid	2,076,583	1,192,657	883,926	57.43	1,991,027	1,140,322	850,705	57.27	1,892,509
<b>Total Revenues</b>	<b>2,076,583</b>	<b>1,192,657</b>	<b>883,926</b>	<b>57.43</b>	<b>1,991,027</b>	<b>1,140,322</b>	<b>850,705</b>	<b>57.27</b>	<b>1,892,509</b>

----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	912,249	685,304		226,946	75.12	1,031,580	744,859		286,721	72.21	1,007,142
200 Benefits	760,773	528,985		231,788	69.53	747,652	499,942		247,710	66.87	698,891
300 Purchased Services	195,074	75,115	24,995	94,964	38.51	152,713	67,509	25,194	60,010	44.21	144,594
400 Supplies	151,088	40,733	1,973	108,382	26.96	57,709	30,171	5,941	21,597	52.28	39,750
500 Capital Outlay	8,000	5,795		2,205	72.44	0	0		0		0
800 Operating Transfers Out	47,084	0		47,084	0.00	0	0		0		0
900 Other objects	2,315	2,316		-1	100.03	1,373	0		1,373	0.00	2,133
<b>Total Expenditures</b>	<b>2,076,583</b>	<b>1,338,248</b>	<b>26,968</b>	<b>711,367</b>	<b>64.44</b>	<b>1,991,027</b>	<b>1,342,482</b>	<b>31,135</b>	<b>617,410</b>	<b>67.43</b>	<b>1,892,509</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>-145,591</b>				<b>0</b>	<b>-202,160</b>				<b>0</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>-145,591</b>				<b>0</b>	<b>-202,160</b>				<b>0</b>

## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

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**Fund 27 Special Education**

----- 2018 -----						----- 2017 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	0	0				0	0				
100 Operating Transfers In	31,614,131	21,457,608	10,156,522	67.87		32,120,191	22,441,633	9,678,558	69.87	30,514,069	
200 Local revenues	10,000	7,239	2,761	72.39		11,000	9,632	1,368	87.56	13,324	
500 Intermediate revenues	0	0	0			0	100	-100		100	
600 State aid	11,220,445	7,834,514	3,385,931	69.82		10,860,000	8,030,603	2,829,397	73.95	11,295,713	
700 Federal aid	9,456,485	2,373,797	7,082,688	25.10		9,175,460	2,845,384	6,330,076	31.01	4,902,856	
<b>Total Revenues</b>	<b>52,301,061</b>	<b>31,673,158</b>	<b>20,627,903</b>	<b>60.56</b>		<b>52,166,651</b>	<b>33,327,352</b>	<b>18,839,299</b>	<b>63.89</b>	<b>46,726,062</b>	
----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	28,345,904	19,660,967		8,684,938	69.36	28,837,066	20,356,455		8,480,611	70.59	27,714,356
200 Benefits	16,147,851	10,155,275		5,992,576	62.89	15,645,069	10,500,904		5,144,165	67.12	15,329,582
300 Purchased Services	4,630,867	2,381,932	709,705	1,539,230	51.44	4,685,654	2,738,056	646,278	1,301,321	58.43	3,323,718
400 Supplies	2,369,388	204,559	41,386	2,123,443	8.63	2,373,341	159,292	38,179	2,175,870	6.71	209,585
500 Capital Outlay	33,195	18,859	0	14,336	56.81	33,195	17,883	0	15,312	53.87	12,932
800 Operating Transfers Out	4,350	0		4,350	0.00	0	0		0		110,461
900 Other objects	769,507	4,964	100	764,443	0.65	592,325	15,954	0	576,371	2.69	25,427
<b>Total Expenditures</b>	<b>52,301,061</b>	<b>32,426,555</b>	<b>751,190</b>	<b>19,123,316</b>	<b>62.00</b>	<b>52,166,651</b>	<b>33,788,544</b>	<b>684,457</b>	<b>17,693,650</b>	<b>64.77</b>	<b>46,726,062</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>-753,397</b>				<b>0</b>	<b>-461,192</b>				<b>0</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>-753,397</b>				<b>0</b>	<b>-461,192</b>				<b>0</b>

## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

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**Fund 30-39 Debt Services Fund**

----- 2018 -----					----- 2017 -----				
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	4,644,244	4,644,244			3,378,047	3,378,047			
100 Operating Transfers In	500,000	500,000	0	100.00	500,000	500,000	0	100.00	500,000
200 Local revenues	15,706,579	15,773,854	-67,275	100.43	16,478,727	16,513,529	-34,802	100.21	16,524,388
800 Debt proceeds	0	0	0		0	0	0		7,887,457
900 Revenue adjustments	808,028	810,646	-2,618	100.32	2,490,181	5,113,050	-2,622,868	205.33	5,365,887
<b>Total Revenues</b>	<b>17,014,607</b>	<b>17,084,500</b>	<b>-69,893</b>	<b>100.41</b>	<b>19,468,908</b>	<b>22,126,579</b>	<b>-2,657,670</b>	<b>113.65</b>	<b>30,277,732</b>

  

----- 2018 -----					----- 2017 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
600 Debt Services	17,589,834	8,083,809		9,506,025	45.96	19,208,302	9,540,420		9,667,881	49.67	29,011,535
<b>Total Expenditures</b>	<b>17,589,834</b>	<b>8,083,809</b>		<b>9,506,025</b>	<b>45.96</b>	<b>19,208,302</b>	<b>9,540,420</b>		<b>9,667,881</b>	<b>49.67</b>	<b>29,011,535</b>
<b>Net Revenue/Expenses</b>	<b>-575,227</b>	<b>9,000,692</b>				<b>260,607</b>	<b>12,586,158</b>				<b>1,266,197</b>
<b>Fund Balance - Ending</b>	<b>4,069,017</b>	<b>13,644,936</b>				<b>3,638,654</b>	<b>15,964,206</b>				<b>4,644,244</b>

## Budget to Actual Comparison Report by Fund Groups

**2017 - 2018 Fund Summary Budget**

For the Period Ended 3/31/2018

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**Fund 40-49 Capital Project Fund**

----- 2018 -----						----- 2017 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	67,782,523	67,782,523				10,811,862	10,811,862				
200 Local revenues	401,000	425,101	-24,101	106.01		80,000	138,547	-58,547	173.18	216,966	
800 Debt proceeds	0	0	0			28,495,000	28,495,000	0	100.00	74,990,000	
<b>Total Revenues</b>	<b>401,000</b>	<b>425,101</b>	<b>-24,101</b>	<b>106.01</b>		<b>28,575,000</b>	<b>28,633,547</b>	<b>-58,547</b>	<b>100.20</b>	<b>75,206,966</b>	
----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	31,427		-31,427		0	0		0		13,289
200 Benefits	0	4,923		-4,923		0	0		0		2,000
300 Purchased Services	22,486,721	18,106,975	41,475,786	-37,096,040	80.52	19,193,101	10,499,679	23,353,885	-14,660,464	54.71	18,221,017
400 Supplies	0	618		-618		0	0		0		0
<b>Total Expenditures</b>	<b>22,486,721</b>	<b>18,143,943</b>	<b>41,475,786</b>	<b>-37,133,008</b>	<b>80.69</b>	<b>19,193,101</b>	<b>10,499,679</b>	<b>23,353,885</b>	<b>-14,660,464</b>	<b>54.71</b>	<b>18,236,305</b>
<b>Net Revenue/Expenses</b>	<b>-22,085,721</b>	<b>-17,718,841</b>				<b>9,381,900</b>	<b>18,133,868</b>				<b>56,970,661</b>
<b>Fund Balance - Ending</b>	<b>45,696,802</b>	<b>50,063,682</b>				<b>20,193,761</b>	<b>28,945,729</b>				<b>67,782,523</b>

## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

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**Fund 50 Food Service**

----- 2018 -----						----- 2017 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	3,169,813	3,169,813				2,904,665	2,904,665				
200 Local revenues	2,029,500	1,403,567	625,933	69.16		2,029,500	1,501,776	527,724	74.00	1,928,603	
600 State aid	141,000	0	141,000	0.00		141,000	144,157	-3,157	102.24	144,157	
700 Federal aid	6,606,047	3,089,048	3,516,999	46.76		6,606,800	3,868,194	2,738,606	58.55	6,602,422	
900 Revenue adjustments	0	0	0			0	0	0		6,900	
<b>Total Revenues</b>	<b>8,776,547</b>	<b>4,492,615</b>	<b>4,283,932</b>	<b>51.19</b>		<b>8,777,300</b>	<b>5,514,127</b>	<b>3,263,173</b>	<b>62.82</b>	<b>8,682,083</b>	
----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	2,174,308	1,803,612		370,696	82.95	2,168,422	1,665,265		503,157	76.80	2,370,480
200 Benefits	798,324	660,341		137,983	82.72	798,324	628,900		169,424	78.78	878,140
300 Purchased Services	268,275	110,227	22,825	135,223	41.09	268,275	108,364	84,329	75,582	40.39	684,280
400 Supplies	5,430,640	2,739,617	1,282,371	1,408,651	50.45	5,437,279	2,880,798	987,814	1,568,667	52.98	4,305,049
500 Capital Outlay	30,000	126,650	40,535	-137,185	422.17	30,000	87,712	0	-57,712	292.37	108,963
900 Other objects	75,000	54,751	0	20,249	73.00	75,000	55,032		19,968	73.38	70,023
<b>Total Expenditures</b>	<b>8,776,547</b>	<b>5,495,198</b>	<b>1,345,731</b>	<b>1,935,618</b>	<b>62.61</b>	<b>8,777,300</b>	<b>5,426,072</b>	<b>1,072,142</b>	<b>2,279,085</b>	<b>61.82</b>	<b>8,416,935</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>-1,002,583</b>				<b>0</b>	<b>88,055</b>				<b>265,147</b>
<b>Fund Balance - Ending</b>	<b>3,169,813</b>	<b>2,167,229</b>				<b>2,904,665</b>	<b>2,992,720</b>				<b>3,169,813</b>

Kenosha Unified School District No 1  
**Budget to Actual Comparison Report by Fund Groups**

**2017 - 2018 Fund Summary Budget**

For the Period Ended 3/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 60 Student Activity Fund**

Object	----- 2018 -----					----- 2017 -----					
	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
400 Supplies	0	-269,057	31,414	237,643		0	-253,421	37,238	216,182		0
<b>Total Expenditures</b>	<b>0</b>	<b>-269,057</b>	<b>31,414</b>	<b>237,643</b>		<b>0</b>	<b>-253,421</b>	<b>37,238</b>	<b>216,182</b>		<b>0</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>269,057</b>				<b>0</b>	<b>253,421</b>				<b>0</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>269,057</b>				<b>0</b>	<b>253,421</b>				<b>0</b>

## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 70-79 Trust Funds**

----- 2018 -----						----- 2017 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	22,076,621	22,076,621				17,597,544	17,597,544				
200 Local revenues	105,000	175,854	-70,854	167.48		20,000	64,400	-44,400	322.00	105,618	
900 Revenue adjustments	10,385,000	2,350,654	8,034,346	22.64		10,280,000	2,958,990	0	7,321,010	28.78	
<b>Total Revenues</b>	<b>10,490,000</b>	<b>2,526,508</b>	<b>7,963,492</b>	<b>24.08</b>		<b>10,300,000</b>	<b>3,023,390</b>	<b>0</b>	<b>7,276,610</b>	<b>29.35</b>	
										<b>13,220,514</b>	

  

----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
200 Benefits	0	2,983,419		-2,983,419		0	3,525,461	15,165	-3,540,625		0
300 Purchased Services	0	6,000		-6,000		0	27,568	0	-27,568		27,650
900 Other objects	9,600,000	5	0	9,599,995	0.00	9,600,000	5	0	9,599,995	0.00	8,711,912
<b>Total Expenditures</b>	<b>9,600,000</b>	<b>2,989,424</b>	<b>0</b>	<b>6,610,576</b>	<b>31.14</b>	<b>9,600,000</b>	<b>3,553,034</b>	<b>15,165</b>	<b>6,031,802</b>	<b>37.01</b>	<b>8,739,562</b>
<b>Net Revenue/Expenses</b>	<b>890,000</b>	<b>-462,916</b>				<b>700,000</b>	<b>-529,644</b>				<b>4,480,952</b>
<b>Fund Balance - Ending</b>	<b>22,966,621</b>	<b>21,613,706</b>				<b>18,297,544</b>	<b>17,067,900</b>				<b>22,077,967</b>



## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 81 Recreation Services Program**

----- 2018 -----						----- 2017 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	190,779	190,779				104,934	104,934				
200 Local revenues	530,000	565,830	-35,830	106.76		550,000	527,814	22,186	95.97	530,044	
<b>Total Revenues</b>	<b>530,000</b>	<b>565,830</b>	<b>-35,830</b>	<b>106.76</b>		<b>550,000</b>	<b>527,814</b>	<b>22,186</b>	<b>95.97</b>	<b>530,044</b>	

  

----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	320,974	200,548		120,426	62.48	310,401	198,330		112,071	63.89	276,325
200 Benefits	142,517	99,146		43,371	69.57	123,819	90,101		33,717	72.77	124,492
300 Purchased Services	53,200	23,818	3,347	26,035	44.77	53,200	23,847	3,947	25,406	44.83	33,270
400 Supplies	23,386	6,210	418	16,757	26.55	23,386	6,989	590	15,808	29.88	8,591
500 Capital Outlay	0	39,509	2,340	-41,849		0	0		0		0
900 Other objects	4,000	363		3,637	9.06	4,000	357	0	3,643	8.92	1,521
<b>Total Expenditures</b>	<b>544,077</b>	<b>369,594</b>	<b>6,105</b>	<b>168,378</b>	<b>67.93</b>	<b>514,806</b>	<b>319,624</b>	<b>4,537</b>	<b>190,645</b>	<b>62.09</b>	<b>444,199</b>
<b>Net Revenue/Expenses</b>	<b>-14,077</b>	<b>196,236</b>				<b>35,194</b>	<b>208,190</b>				<b>85,845</b>
<b>Fund Balance - Ending</b>	<b>176,703</b>	<b>387,016</b>				<b>140,128</b>	<b>313,124</b>				<b>190,779</b>

## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 83 Community Services Program**

----- 2018 -----						----- 2017 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	2,543,921	2,543,921				2,579,073	2,579,073				
200 Local revenues	725,662	725,662		0	100.00	725,662	1,000,000		-274,338	137.81	646,662
<b>Total Revenues</b>	<b>725,662</b>	<b>725,662</b>		<b>0</b>	<b>100.00</b>	<b>725,662</b>	<b>1,000,000</b>		<b>-274,338</b>	<b>137.81</b>	<b>646,662</b>

  

----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	256,611	172,281		84,330	67.14	248,913	171,460		77,453	68.88	245,368
200 Benefits	131,524	87,745		43,779	66.71	113,751	78,977		34,775	69.43	113,965
300 Purchased Services	334,250	204,328	23,562	106,360	61.13	287,961	148,029	128,442	11,491	51.41	287,755
400 Supplies	33,605	14,457	10,139	9,008	43.02	39,247	16,736	12,529	9,982	42.64	34,725
500 Capital Outlay	138,338	0		138,338	0.00	138,338	0		138,338	0.00	0
<b>Total Expenditures</b>	<b>894,328</b>	<b>478,811</b>	<b>33,701</b>	<b>381,816</b>	<b>53.54</b>	<b>828,210</b>	<b>415,201</b>	<b>140,971</b>	<b>272,038</b>	<b>50.13</b>	<b>681,814</b>
<b>Net Revenue/Expenses</b>	<b>-168,666</b>	<b>246,851</b>				<b>-102,548</b>	<b>584,799</b>				<b>-35,152</b>
<b>Fund Balance - Ending</b>	<b>2,375,255</b>	<b>2,790,772</b>				<b>2,476,525</b>	<b>3,163,872</b>				<b>2,543,921</b>

### Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 85 CLC After School Program**

----- 2018 -----						----- 2017 -----				
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	6,071	6,071				19,256	19,256			
200 Local revenues	0	0	0			0	0	0		0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>

  

----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
300 Purchased Services	6,071	0		6,071	0.00	19,256	0		19,256	0.00	13,032
400 Supplies	0	0		0		0	0		0		153
<b>Total Expenditures</b>	<b>6,071</b>	<b>0</b>		<b>6,071</b>	<b>0.00</b>	<b>19,256</b>	<b>0</b>		<b>19,256</b>	<b>0.00</b>	<b>13,185</b>
<b>Net Revenue/Expenses</b>	<b>-6,071</b>	<b>0</b>				<b>-19,256</b>	<b>0</b>				<b>-13,185</b>
<b>Fund Balance - Ending</b>	<b>0</b>	<b>6,071</b>				<b>0</b>	<b>19,256</b>				<b>6,071</b>

## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 86 KYPAC**

----- 2018 -----						----- 2017 -----				
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	5,291	5,291				0	0			
200 Local revenues	53,060	68,035	-14,975	128.22		53,060	15,820	37,240	29.82	73,033
<b>Total Revenues</b>	<b>53,060</b>	<b>68,035</b>	<b>-14,975</b>	<b>128.22</b>		<b>53,060</b>	<b>15,820</b>	<b>37,240</b>	<b>29.82</b>	<b>73,033</b>

  

----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	22,994	36,896		-13,902	160.46	22,994	36,460		-13,466	158.56	50,056
200 Benefits	9,147	4,385		4,762	47.94	9,147	4,309		4,838	47.11	5,722
300 Purchased Services	0	5,489		-5,489		0	4,082		-4,082		4,228
400 Supplies	20,919	16,384	0	4,535	78.32	20,919	7,640		13,279	36.52	7,736
<b>Total Expenditures</b>	<b>53,060</b>	<b>63,154</b>	<b>0</b>	<b>-10,094</b>	<b>119.02</b>	<b>53,060</b>	<b>52,491</b>		<b>569</b>	<b>98.93</b>	<b>67,742</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>4,881</b>				<b>0</b>	<b>-36,671</b>				<b>5,291</b>
<b>Fund Balance - Ending</b>	<b>5,291</b>	<b>10,172</b>				<b>0</b>	<b>-36,671</b>				<b>5,291</b>

## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 87 Marching Bands**

----- 2018 -----						----- 2017 -----				
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	248,527	248,527				0	0			
200 Local revenues	204,278	261,887	-57,609	128.20		204,278	67,895	136,383	33.24	445,805
<b>Total Revenues</b>	<b>204,278</b>	<b>261,887</b>	<b>-57,609</b>	<b>128.20</b>		<b>204,278</b>	<b>67,895</b>	<b>136,383</b>	<b>33.24</b>	<b>445,805</b>

  

----- 2018 -----						----- 2017 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	30,614	9,938		20,677	32.46	30,614	8,637		21,977	28.21	30,797
200 Benefits	3,689	1,139		2,550	30.87	3,689	980		2,709	26.56	3,416
300 Purchased Services	36,982	103,771	0	-66,789	280.60	36,982	89,763	0	-52,781	242.72	139,364
400 Supplies	88,620	59,103	0	29,517	66.69	88,620	32,113	0	56,507	36.24	19,215
500 Capital Outlay	42,773	17,421	0	25,352	40.73	42,773	572		42,201	1.34	572
900 Other objects	1,600	0		1,600	0.00	1,600	3,913		-2,313	244.56	3,913
<b>Total Expenditures</b>	<b>204,278</b>	<b>191,371</b>	<b>0</b>	<b>12,907</b>	<b>93.68</b>	<b>204,278</b>	<b>135,978</b>	<b>0</b>	<b>68,300</b>	<b>66.56</b>	<b>197,278</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>70,517</b>				<b>0</b>	<b>-68,082</b>				<b>248,527</b>
<b>Fund Balance - Ending</b>	<b>248,527</b>	<b>319,044</b>				<b>0</b>	<b>-68,082</b>				<b>248,527</b>

## Budget to Actual Comparison Report by Fund Groups

2017 - 2018 Fund Summary Budget

For the Period Ended 3/31/2018

/Bitech-gl\_bs\_mgmt02\_rpt

**Fund 88 Summer Classics**

----- 2018 -----					----- 2017 -----				
Source	Budget	Actual	Balance	% Rec	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	17,000	17,000			0	0			
200 Local revenues	17,000	17,000	0	100.00	17,000	0	17,000	0.00	17,000
<b>Total Revenues</b>	<b>17,000</b>	<b>17,000</b>	<b>0</b>	<b>100.00</b>	<b>17,000</b>	<b>0</b>	<b>17,000</b>	<b>0.00</b>	<b>17,000</b>

  

----- 2018 -----					----- 2017 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	17,000	0		17,000	0.00	17,000	0		17,000	0.00	0
<b>Total Expenditures</b>	<b>17,000</b>	<b>0</b>		<b>17,000</b>	<b>0.00</b>	<b>17,000</b>	<b>0</b>		<b>17,000</b>	<b>0.00</b>	<b>0</b>
<b>Net Revenue/Expenses</b>	<b>0</b>	<b>17,000</b>				<b>0</b>	<b>0</b>				<b>17,000</b>
<b>Fund Balance - Ending</b>	<b>17,000</b>	<b>34,000</b>				<b>0</b>	<b>0</b>				<b>17,000</b>

Kenosha Unified School District No 1  
**Budget to Actual Comparison Report**  
 2017 - 2018 District Summary Budget  
 For the Period Ended 3/31/2018

/Bitech-gl\_bs\_mgmt04\_rpt

**All Funds**

Source	----- 2018 -----					----- 2017 -----				
	Budget	Actual	Balance	% Rec	Fiscal	Budget	Actual	Balance	% Rec	Fiscal
Fund Balance - Beginning	149,887,860	149,887,860				82,218,846	82,218,846			
100 Operating Transfers In	32,344,077	21,957,608	10,386,468	67.89	31,124,530	32,620,191	22,941,633	9,678,558	70.33	31,124,530
200 Local revenues	95,649,944	95,297,321	352,623	99.63	92,190,194	91,445,732	90,855,567	590,165	99.35	92,190,194
300 Interdistrict revenues	610,000	0	610,000	0.00	610,926	485,000	0	485,000	0.00	610,926
500 Intermediate revenues	22,500	0	22,500	0.00	15,100	15,000	15,100	-100	100.67	15,100
600 State aid	175,792,024	116,305,714	59,486,310	66.16	175,719,760	175,323,493	114,797,013	60,526,480	65.48	175,719,760
700 Federal aid	29,903,722	8,331,478	21,572,243	27.86	24,205,926	30,623,911	9,591,172	21,032,739	31.32	24,205,926
800 Debt proceeds	0	0	0		82,877,457	28,495,000	28,495,000	0	100.00	82,877,457
900 Revenue adjustments	11,693,143	3,877,269	7,815,874	33.16	21,181,173	13,574,141	8,751,938	0	4.822,202	64.48
<b>Total Revenues</b>	<b>346,015,410</b>	<b>245,769,391</b>	<b>100,246,019</b>	<b>71.03</b>	<b>427,925,066</b>	<b>372,582,468</b>	<b>275,447,423</b>	<b>0</b>	<b>97,135,045</b>	<b>73.93</b>

Object	----- 2018 -----						----- 2017 -----					
	Budget	Actual	Encumbered	Balance	% Used	Fiscal	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	152,784,301	107,519,120	0	45,265,181	70.37	150,578,241	153,769,255	111,392,332		42,376,922	72.44	150,578,241
200 Benefits	76,440,593	52,475,293		23,965,301	68.65	73,876,012	74,261,355	54,258,736	23,803	19,978,817	73.06	73,876,012
300 Purchased Services	51,006,820	33,696,356	44,415,225	-27,104,762	66.06	45,013,568	46,821,711	26,829,712	25,259,588	-5,267,589	57.30	45,013,568
400 Supplies	22,751,919	10,676,227	4,559,201	7,516,491	46.92	16,238,854	22,061,665	11,780,109	2,217,740	8,063,816	53.40	16,238,854
500 Capital Outlay	1,663,312	1,097,271	182,351	383,690	65.97	4,139,396	2,502,764	3,769,068	135,684	-1,401,987	150.60	4,139,396
600 Debt Services	18,031,277	8,516,386	0	9,514,891	47.23	29,395,176	19,480,917	9,850,582	0	9,630,334	50.57	29,395,176
700 Insurance	758,584	644,359	0	114,225	84.94	636,633	758,584	626,901	25	131,658	82.64	636,633
800 Operating Transfers Out	32,165,565	21,957,608		10,207,956	68.26	31,124,530	32,620,191	22,941,633		9,678,558	70.33	31,124,530
900 Other objects	12,483,198	407,740	24,305	12,051,153	3.27	9,251,768	10,463,455	477,605	19,866	9,965,983	4.56	9,251,768
<b>Total Expenditures</b>	<b>368,085,568</b>	<b>236,990,359</b>	<b>49,181,083</b>	<b>81,914,127</b>	<b>64.38</b>	<b>360,254,178</b>	<b>362,739,896</b>	<b>241,926,680</b>	<b>27,656,705</b>	<b>93,156,511</b>	<b>66.69</b>	<b>360,254,178</b>
<b>Net Revenue/Expenses</b>	<b>-22,070,158</b>	<b>8,779,032</b>				<b>67,670,888</b>	<b>9,842,572</b>	<b>33,520,743</b>				<b>67,670,888</b>
<b>Fund Balance - Ending</b>	<b>127,817,702</b>	<b>158,666,892</b>				<b>149,889,206</b>	<b>92,061,418</b>	<b>115,739,589</b>				<b>149,889,206</b>

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Kenosha Unified School District  
Summary of Grant Activity  
As of March 31, 2018

PROJECT NUMBER	GRANT TITLE	2016-2017		2017-2018		FY 2017 - FY 2018
		BUDGET	ACTUAL	BUDGET *	ACTUAL AS OF 03/31/2018	CHANGE IN BUDGET
154	ACADEMIC PARENT TEACHER-TEAM PILOT SCHOOL-FRANK	\$10,000	\$6,614	\$0	\$0	(\$10,000)
154	ACADEMIC PARENT TEACHER TEAM-COHORT 2-EBSOLA-CA	\$31,000	\$26,656	\$7,000	\$6,239	(\$24,000)
623	21ST CENTURY LEARNING CENTER	\$113,134	\$102,848	\$57,414	\$30,284	(\$55,720)
430	CARL PERKINS	\$239,621	\$237,901	\$235,593	\$110,080	(\$4,028)
141	ESEA TITLE I-A	\$7,603,947		\$7,232,338	\$3,509,235	(\$371,609)
145	ESEA TITLE I-A FOCUS SCHOOLS	\$84,000	\$81,655	\$84,000	\$21,978	\$0
140	ESEA TITLE I-D NEGLECTED/DELINQUENT	\$35,578	\$35,195	\$31,107	\$24,045	(\$4,471)
604	ESEA TITLE II-A TEACHER & PRINCIPAL TRAINING	\$1,185,853	\$987,022	\$1,110,029	\$534,116	(\$75,824)
391	ESEA TITLE III-A ENGLISH LANGUAGE ACQUISITION	\$380,734		\$369,834	\$196,040	(\$10,900)
381	ESEA TITLE IV-A STUDENT SUPPORT & ACADEMIC ENRICHMENT	\$0	\$0	\$67,650	\$0	\$67,650
601/611	HEAD START - FEDERAL PROGRAM	\$2,056,333	\$1,954,583	\$2,076,583	\$1,338,248	\$20,250
335	HOMELESS CHILDREN	\$53,105	\$49,248	\$50,000	\$31,152	(\$3,105)
345	IDEA EARLY INTERVENTION SERVICES	\$714,544	\$618,737	\$719,090	\$452,643	\$4,546
341	IDEA FLOWTHROUGH	\$8,132,962	\$3,302,018	\$8,831,387	\$2,551,673	\$698,425
347	IDEA PRESCHOOL ENTITLEMENT	\$209,300	\$187,659	\$191,848	\$128,392	(\$17,451)
376/594	USDA FRESH FRUIT AND VEGETABLE PROGRAM	\$218,800	\$215,539	\$218,047	\$132,979	(\$753)
	<b>TOTAL FEDERAL FUNDED GRANTS</b>	<b>\$21,068,911</b>	<b>\$7,805,676</b>	<b>\$21,281,920</b>	<b>\$9,067,103</b>	<b>\$213,009</b>
395	AODA	\$25,000	\$20,613	\$25,000	\$15,062	\$0
614	YOUTH APPRENTICESHIP PROGRAM	\$0	\$0	\$22,500	\$2,515	\$22,500
399	HEAD START - WISCONSIN STATE PROGRAM	\$335,954	\$335,801	\$335,954	\$230,579	\$0
583	EDUCATOR EFFECTIVENESS	\$135,440	\$117,592	\$134,000	\$111,232	(\$1,440)
	<b>TOTAL STATE FUNDED GRANTS</b>	<b>\$496,394</b>	<b>\$474,005</b>	<b>\$517,454</b>	<b>\$359,388</b>	<b>\$21,060</b>
750	DONATIONS AND EFK GRANTS	\$146,449	\$85,508	\$155,433	\$75,058	\$8,985
751	MINI-GRANTS	\$248,749	\$167,238	\$248,459	\$118,484	(\$290)
	<b>TOTAL DONATIONS / MINI-GRANTS</b>	<b>\$395,198</b>	<b>\$252,746</b>	<b>\$403,892</b>	<b>\$193,542</b>	<b>\$8,694</b>
	<b>GRAND TOTAL FEDERAL AND STATE FUNDED GRANTS</b>	<b>\$21,565,305</b>	<b>\$8,279,681</b>	<b>\$21,799,374</b>	<b>\$9,426,491</b>	<b>\$234,069</b>

\* FY18 Budget Amounts may contain carryover from FY17.

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

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

Financial Institution	Total Fiscal Year 2017 - 2018			Total Fiscal Year 2016 - 2017			Total Fiscal Year 2015 - 2016		
	Cash Balance	Interest Earned*	Rate	Cash Balance	Interest Earned*	Rate	Cash Balance	Interest Earned*	Rate
<b>General (Funds 10, 20s, 50, &amp; 80s)</b>									
Johnson Bank Checking	\$ 9,406,846	\$ -	0.00%	\$ 4,031,254	\$ -	0.00%	\$ 8,601,782	\$ -	0.00%
Johnson Bank Repurchase Account	4,000,000	1,874	0.05%	4,000,000	1,990	0.05%	4,000,000	2,001	0.05%
Petty Cash Accounts	8,982	N/A	N/A	8,982	N/A	N/A	8,782	N/A	N/A
Local Government Investment Pool	1,019	9	(d)	1,010	5	(c)	1,005	3	(b)
Wisconsin Investment Series Coop	59,963,772	310,512	(a)	58,602,838	185,890		50,826,428	44,470	
	<b>\$ 73,380,619</b>	<b>\$ 312,395</b>		<b>\$ 66,644,084</b>	<b>\$ 187,885</b>		<b>\$ 63,437,997</b>	<b>\$ 46,474</b>	
<b>Debt Service (Fund 30s)</b>									
Local Government Investment Pool	\$ 145	\$ 1	(d)	\$ 144	\$ 1	(c)	\$ 143	\$ -	(b)
Wisconsin Investment Series Coop	13,644,791	72,974	(a)	4,644,100	50,660		3,377,904	9,110	
	<b>\$ 13,644,936</b>	<b>\$ 72,975</b>		<b>\$ 4,644,244</b>	<b>\$ 50,661</b>		<b>\$ 3,378,047</b>	<b>\$ 9,110</b>	
<b>Capital Projects (Fund 40s)</b>									
Wisconsin Investment Series Coop	\$ 41,442,868	\$ 425,101	(a)	\$ 73,227,984	\$ 216,966		\$ 13,664,091	\$ 44,494	
<b>OPEB (Fund 73)</b>									
Wisconsin Investment Series Coop (CDO)	\$ 405,401	\$ 3,023	(a)	\$ 402,377	\$ 1,295		\$ 570	\$ -	0.00%
Wisconsin Investment Series Coop	21,808,070	172,831	(a)	17,560,663	103,367		13,592,732	20,884	
	<b>\$ 22,213,471</b>	<b>\$ 175,854</b>		<b>\$ 17,963,040</b>	<b>\$ 104,662</b>		<b>\$ 13,593,302</b>	<b>\$ 20,884</b>	
<b>Total</b>	<b>\$ 150,681,894</b>	<b>\$ 986,325</b>		<b>\$ 162,479,352</b>	<b>\$ 560,174</b>		<b>\$ 94,073,437</b>	<b>\$ 120,962</b>	

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

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

Current year rates (2017-18) are as follows:

WISC Cash Management Series	0.77% to 1.29%
WISC Investment Series	0.96% to 1.59%
WISC Long Term Duration	1.24%
WISC Savings Deposit Accounts	0.35% to 1.50%
Certificates of Deposits	1.06% to 1.35%

(b) LGIP interest rate ranged from .13% to .42%

(c) LGIP interest rate ranges from .42% to .77%

(d) LGIP interest rate ranges from .77% to 1.55%

N/A Not applicable

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