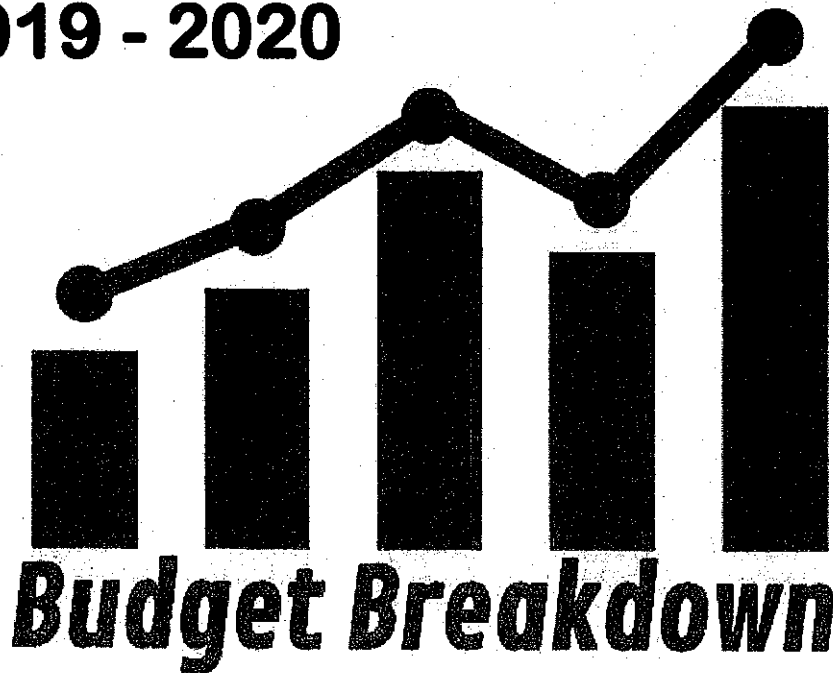


SCHOOL DISTRICT OF CORNELL

2019 - 2020



Budget Breakdown

and
Annual Meeting

SCHOOL DISTRICT OF CORNELL
ANNUAL SCHOOL DISTRICT MEETING
AND BUDGET HEARING
CORNELL ELEMENTARY SCHOOL IMC
MONDAY, OCTOBER 28, 2019
7:00 P.M.

AGENDA

1. Dr. Schley will call the meeting to order.
2. Election of chairperson.
3. Appointment of clerk.
4. Review the budget for 2019-20.
5. Consent items
 - A. Authorize the Board to furnish a school lunch program and appropriate funds for that purpose.
 - B. Authorize the Board to contract for student transportation services.
 - C. Authorize the Board to furnish student textbooks.
 - D. Authorize payment of actual and necessary expenses of Board members incurred in the performances of their duties.
 - E. Authorize and provide for the prosecution or defense of any legal action or proceedings in which the school district is interested.
 - F. Authorize the sale of surplus school property (excluding real estate).
6. Establish Board member's compensation. Either annual payment or a per meeting payment.
Current salaries: \$150 per meeting
7. Authorize a school tax levy of \$1,213,715.00 for the operation of the School District in 2019-20.
8. Other business
9. Adjourn

**SCHOOL DISTRICT OF CORNELL
BUDGET PUBLICATION, 2019-20
NOTICE OF BUDGET HEARING AND ANNUAL MEETING**

Notice is hereby given to the qualified electors of the School District of Cornell that the **Budget Hearing and Annual Meeting will be held in the Cornell Elementary School IMC on October 28, 2019 at 7:00 p.m.** The summary of the proposed budget is printed below. Detailed copies of the proposed budget are available at the Cornell Elementary School office.

Dated this 14th day of October 2019.

/s/ Eileen Sikora, District Clerk

GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	2,017,145.32	2,014,860.32	1,821,018.48
Ending Fund Balance	2,014,860.32	1,821,018.48	1,814,276.48
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	373.23	1,500.00	0.00
Local Sources (Source 200)	1,310,923.05	1,314,099.81	1,257,065.00
Inter-district Payments (Source 300 + 400)	184,948.31	199,246.53	284,001.00
Intermediate Sources (Source 500)	50,450.20	48,703.23	5,000.00
State Sources (Source 600)	3,404,158.96	3,645,507.77	3,675,267.00
Federal Sources (Source 700)	163,389.26	205,336.60	197,080.00
All Other Sources (Source 800 + 900)	26,145.35	64,982.26	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,140,388.36	5,479,376.20	5,418,413.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	2,055,040.87	2,098,835.00	2,104,166.00
Support Services (Function 200 000)	1,663,644.90	1,704,047.42	1,922,735.00
Non-Program Transactions (Function 400 000)	1,423,987.59	1,870,335.62	1,398,254.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,142,673.36	5,673,218.04	5,425,155.00

SPECIAL PROJECTS FUNDS (FUNDS 21 & 27)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	114,604.97	120,848.18	122,917.23
Ending Fund Balance	120,848.18	122,917.23	124,667.23
REVENUES & OTHER FINANCING SOURCES	838,058.02	1,006,034.72	977,877.00
EXPENDITURES & OTHER FINANCING USES	831,814.81	1,003,965.67	976,127.00

CAPTIAL IMPROVEMENT FUND (FUND 46)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	1,953,291.79	2,335,565.08	2,982,557.48
Ending Fund Balance	2,335,565.08	2,982,557.48	3,000,557.48
REVENUES & OTHER FINANCING SOURCES	382,273.29	646,992.40	18,000.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	39,686.83	36,391.54	43,447.67
Ending Fund Balance	36,391.54	43,447.67	43,228.67
REVENUES & OTHER FINANCING SOURCES	291,350.78	288,344.89	312,050.00
EXPENDITURES & OTHER FINANCING USES	294,646.07	281,288.76	312,269.00

TRUST FUND (FUND 73)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	938,206.86	785,284.05	666,577.17
Ending Fund Balance	785,284.05	666,577.17	555,277.17
REVENUES & OTHER FINANCING SOURCES	11,387.61	10,952.55	8,000.00
EXPENDITURES & OTHER FINANCING USES	164,310.42	129,659.43	119,300.00

Note: Investment Return \$10,952.55 - Interest @ 1.39%

COMMUNITY SERVICE FUND (FUND 80)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	53,287.56	50,589.75	29,839.26
Ending Fund Balance	50,589.75	29,839.26	32,089.26
REVENUES & OTHER FINANCING SOURCES	127,559.91	93,419.32	102,250.00
EXPENDITURES & OTHER FINANCING USES	130,257.72	114,169.81	100,000.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
GROSS TOTAL EXPENDITURES -- ALL FUNDS	6,563,702.38	7,202,301.71	6,932,851.00
Interfund Transfers (Source 100) - ALL FUNDS	496,314.07	670,857.78	648,010.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	6,067,388.31	6,531,443.93	6,284,841.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		7.65%	-3.78%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
General Fund	1,236,681.00	1,267,460.00	1,213,715.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	1,236,681.00	1,267,460.00	1,213,715.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		2.49%	-4.24%

	Audited 2016 - 17	Audited 2017 - 18	Unaudited 2018 - 19	Budgeted 2019 - 20
Tax Levy to Debt Service (39)	-	-	-	-
Tax Levy to General Fund (10)	1,268,789.00	1,236,681.00	1,267,460.00	1,213,715.00
Total Tax Levy	1,268,789.00	1,236,681.00	1,267,460.00	1,213,715.00
Fund 10 Receipts	4,903,630.45	5,140,388.36	5,479,376.20	5,418,413.00
Fund 39 Receipts	-	-	-	-
Fund 21, 27, 50 & 80 Receipts	1,321,453.56	1,256,968.71	1,387,798.93	1,392,776.00
Total Receipts	6,225,084.01	6,397,357.07	6,867,175.13	6,811,189.00
Fund 10 Expenditures	5,013,591.37	5,142,673.36	5,673,218.04	5,425,155.00
Fund 39 Expenditures	-	-	-	-
Fund 21, 27, 50 & 80 Expenditures	1,337,423.11	1,256,718.60	1,399,424.24	1,388,396.00
Total Expenditures	6,351,014.48	6,399,391.96	7,072,642.28	6,813,551.00

Valuation, Tax Levy & Mill Rate Comparison

Year	Valuation	Fund 30 Levy	Fund 10 Levy	Total Levy	Mill Rate/Per \$1,000 of Property
1995 - 96	59,756,876.00	222,808.00	854,392.00	1,077,200.00	18.026377
1996 - 97	63,473,383.00	325,453.00	439,390.00	764,843.00	12.049823
1997 - 98	67,800,448.00	414,265.00	388,617.00	802,882.00	11.841839
1998 - 99	75,303,432.00	424,390.00	419,569.56	843,959.56	11.207451
1999 - 00	84,418,482.00	423,515.00	528,158.00	951,673.00	11.273278
2000 - 01	95,442,908.00	421,890.00	599,276.00	1,021,166.00	10.699234
2001 - 02	108,392,494.00	526,290.00	538,163.00	1,064,453.00	9.820357
2002 - 03	116,310,811.00	620,012.50	677,971.50	1,297,984.00	11.159616
2003 - 04	123,583,671.00	687,075.00	594,363.00	1,281,438.00	10.368991
2004 - 05	127,316,254.00	727,013.00	714,922.00	1,441,935.00	11.325616
2005 - 06	134,246,193.00	727,700.00	718,472.00	1,446,172.00	10.772536
2006 - 07	143,565,354.00	712,470.00	589,178.00	1,301,648.00	9.066589
2007 - 08	149,378,223.00	745,132.00	632,362.00	1,377,494.00	9.221518
2008 - 09	162,079,999.00	703,000.00	793,038.00	1,496,038.00	9.230244
2009 - 10	163,361,812.00	717,150.00	1,034,878.00	1,752,028.00	10.724832
2010 - 11	165,798,436.00	747,000.00	967,739.00	1,714,739.00	10.342311
2011 - 12	163,794,325.00	749,433.00	965,346.00	1,714,779.00	10.469099
2012 - 13	161,452,511.00	747,874.00	1,125,489.00	1,873,363.00	11.603183
2013 - 14	160,376,098.00	748,462.00	1,124,901.00	1,873,363.00	11.681061
2014 - 15	162,679,569.00	324,400.00	1,206,892.00	1,531,292.00	9.412934
2015 - 16	169,224,865.00	329,600.00	1,183,943.00	1,513,543.00	8.943975
2016 - 17	170,007,129.00	-	1,268,789.00	1,268,789.00	7.463152
2017 - 18	175,492,346.00	-	1,236,681.00	1,265,603.00	7.211728
2018 - 19	182,833,271.00	-	1,267,460.00	1,267,460.00	6.932327
2019 - 20	196,102,010.00	-	1,213,715.00	1,213,715.00	6.189202

2016-17 Tax Statements

Municipality	Equalized Valuation	Percent of Total Levy	Amount of Levy	2015-16 Tax Levy	Difference	% Increase
City of Cornell	\$ 61,694,900	36.289596	460,438.40	\$ 667,548.11	(207,109.71)	-31.0254%
Town of Anson	70,815	0.041654	528.50	702.79	(174.29)	-24.7994%
Town of Arthur	16,731,689	9.841757	124,871.13	178,337.21	(53,466.08)	-29.9803%
Town of Cleveland	37,649,440	22.145801	280,983.48	432,911.20	(151,927.71)	-35.0944%
Town of Colburn	10,212,632	6.007179	76,218.42	108,278.95	(32,060.53)	-29.6092%
Town of Eagle Point	7,038,344	4.140029	52,528.23	77,310.78	(24,782.55)	-32.0557%
Town of Estella	34,624,140	20.366287	258,405.21	384,892.66	(126,487.45)	-32.8630%
Town of LH	932,890	0.548736	6,962.30	10,726.30	(3,764.00)	-35.0913%
Town of Ruby	1,052,279	0.618962	7,853.32	12,655.00	(4,801.69)	-37.9430%
Totals	\$170,007,129	100.000000	\$1,268,789.00	\$ 1,873,363.00	(604,574.00)	-32.2721%

2017-18 Tax Statements

Municipality	Equalized Valuation	Percent of Total Levy	Amount of Levy	2016-17 Tax Levy	Difference	% Increase
City of Cornell	\$ 63,046,200	35.925327	444,281.70	\$ 460,438.40	(16,156.70)	-3.5090%
Town of Anson	70,808	0.040348	498.98	528.50	(29.52)	-5.5865%
Town of Arthur	17,662,887	10.064762	124,469.00	124,871.13	(402.13)	-0.3220%
Town of Cleveland	39,539,460	22.530589	278,631.52	280,983.48	(2,351.96)	-0.8370%
Town of Colburn	10,261,319	5.847160	72,310.72	76,218.42	(3,907.70)	-5.1270%
Town of Eagle Point	7,458,526	4.250058	52,559.66	52,528.23	31.43	0.0598%
Town of Estella	35,471,979	20.212835	249,968.29	258,405.21	(8,436.92)	-3.2650%
Town of LH	912,113	0.519745	6,427.59	6,962.30	(534.71)	-7.6801%
Town of Ruby	1,069,054	0.609174	7,533.54	7,853.32	(319.78)	-4.0719%
Totals	\$175,492,346	100.000000	\$1,236,681.00	\$ 1,268,789.00	(32,108.00)	-2.5306%

2018-19 Tax Statements

Municipality	Equalized Valuation	Percent of Total Levy	Amount of Levy	2017-18 Tax Levy	Difference	% Increase
City of Cornell	\$ 67,435,800	36.883768	467,487.01	\$ 444,281.70	23,205.31	5.2231%
Town of Anson	72,641	0.039731	503.57	498.98	4.59	0.9204%
Town of Arthur	17,940,235	9.812347	124,367.57	124,469.00	(101.43)	-0.0815%
Town of Cleveland	42,055,789	23.002263	291,544.48	278,631.52	12,912.96	4.6344%
Town of Colburn	10,177,284	5.566429	70,552.26	72,310.72	(1,758.46)	-2.4318%
Town of Eagle Point	7,457,240	4.078711	51,696.03	52,559.66	(863.63)	-1.6431%
Town of Estella	35,679,964	19.515028	247,345.17	249,968.29	(2,623.12)	-1.0494%
Town of LH	946,845	0.517873	6,563.84	6,427.59	136.25	2.1198%
Town of Ruby	1,067,473	0.583851	7,400.07	7,533.54	(133.47)	-1.7717%
Totals	\$182,833,271	100.000000	\$1,267,460.00	\$ 1,236,681.00	30,779.00	2.4888%

2019-20 Tax Statements

Municipality	Equalized Valuation	Percent of Total Levy	Amount of Levy	2018-19 Tax Levy	Difference	% Increase
City of Cornell	\$ 73,746,300	37.606091	456,430.77	\$ 467,487.01	(11,056.24)	-2.3650%
Town of Anson	71,543	0.036483	442.79	503.57	(60.78)	-12.0692%
Town of Arthur	18,729,517	9.550905	115,920.77	124,367.57	(8,446.80)	-6.7918%
Town of Cleveland	44,883,190	22.887675	277,791.14	291,544.48	(13,753.34)	-4.7174%
Town of Colburn	10,834,910	5.525140	67,059.45	70,552.26	(3,492.81)	-4.9507%
Town of Eagle Point	8,158,761	4.160468	50,496.22	51,696.03	(1,199.80)	-2.3209%
Town of Estella	37,566,583	19.156654	232,507.18	247,345.17	(14,837.99)	-5.9989%
Town of LH	972,607	0.495970	6,019.66	6,563.84	(544.18)	-8.2905%
Town of Ruby	1,138,599	0.580616	7,047.02	7,400.07	(353.05)	-4.7709%
Totals	\$196,102,010	100.000000	\$1,213,715.00	\$ 1,267,460.00	(53,745.00)	-4.2404%

Census Figures - A comparison over the past 16 years:

Age	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
< 1	31	11	26	17	6	17	14	15	16	12	15	10	18	17	16	16
1	16	30	12	31	24	14	19	17	16	12	12	13	22	26	17	19
2	27	19	34	20	31	28	14	22	18	15	11	11	19	25	25	22
3	29	26	22	34	22	37	28	21	21	28	18	15	34	25	27	28
4	24	29	28	32	34	25	34	30	24	21	23	22	26	42	33	40
5	35	33	30	31	31	34	27	36	35	22	23	28	24	37	39	33
6	34	36	31	35	32	31	35	33	39	30	20	25	36	25	37	41
7	39	37	35	36	35	28	33	40	32	40	31	22	29	38	25	40
8	18	41	32	36	36	40	27	32	41	32	38	38	30	34	38	32
9	47	20	42	35	36	32	37	34	33	42	28	37	35	30	31	40
10	47	47	22	47	35	35	32	35	31	36	39	34	45	34	28	38
11	54	51	46	19	46	37	32	30	34	29	35	42	38	48	31	33
12	50	53	51	46	18	44	35	32	29	35	29	35	35	40	50	34
13	48	46	56	51	46	23	43	39	32	30	36	32	44	38	40	50
14	46	50	46	57	51	48	21	40	42	31	30	39	34	44	35	44
15	41	44	48	44	57	49	49	26	36	41	28	33	40	40	47	37
16	44	44	43	47	45	56	45	47	27	35	42	32	41	46	39	49
17	58	48	45	40	48	46	55	51	49	26	32	41	34	41	47	38
18	40	59	47	46	39	47	46	52	50	51	24	34	36	35	39	44
19	43	36	57	46	46	36	42	45	50	46	47	25	41	35	34	38
20	47	42	32	53	45	44	31	36	43	49	45	45	33	40	33	34
Total	818	791	785	803	763	751	699	713	698	663	606	613	694	740	711	750

Enrollment (Body Count) on the 3rd Friday in September

Grade	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
EC	3	4	4	3	5	4	4	3	1	8	5	3	3	4	4	1
4K	30	35	30	26	21	27	27	17	25	25	20	30	34	33	35	28
K	31	30	37	33	30	28	33	31	20	30	24	24	32	32	33	37
1	34	29	29	32	31	35	31	32	31	20	29	24	24	29	31	34
2	31	35	28	29	31	32	31	25	33	32	25	32	21	24	27	29
3	31	33	34	31	27	34	35	33	26	33	32	29	29	24	23	24
4	26	33	33	32	30	26	31	34	32	25	30	33	24	31	26	22
5	39	25	34	39	33	30	23	29	40	32	23	29	32	23	31	26
6	43	33	24	30	36	35	28	22	30	0	0	0	0	0	0	0
Elem.	268	257	253	255	244	251	243	226	238	205	188	204	199	200	210	201
6									42	35	24	28	35	23	29	
7	53	47	34	25	31	36	37	30	22	28	37	33	24	30	39	23
8	46	50	43	36	24	33	34	36	31	22	28	37	32	20	28	38
MS	99	97	77	61	55	69	71	66	53	92	100	94	84	85	90	90
9	41	44	50	36	34	28	35	36	32	31	22	30	34	31	24	28
10	46	42	41	51	41	39	29	33	36	32	31	23	27	26	30	22
11	38	48	41	43	49	40	35	29	31	33	26	26	23	25	26	34
12	44	34	37	40	33	44	37	32	26	32	36	26	27	25	23	27
HS	169	168	169	170	157	151	136	130	125	128	115	105	111	107	103	111
Total	536	522	499	486	456	471	450	422	416	425	403	403	394	392	403	402

DEPARTMENT OF PUBLIC INSTRUCTION
2019-20 REVENUE LIMIT WORKSHEET

DISTRICT:	Cornell	1204	2019-2020 Revenue Limit Worksheet
DATA AS OF 10/15/2019, 10:25 AM			
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit			
2018-19 General Aid Certification (18-19 Line 12A, src 621)		2,745,770	4,018,910
2018-19 Computer Aid Received (18-19 Line 12C, src 621)		1,039	426
2018-19 HI Pov Aid (18-19 Line 12B, Src 628)		34,610	9,434,06
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)		4,091	269,94
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)		1,267,460	9,706,00
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)		0	431
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)		0	4,180,700
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)		0	0
2018-19 Total Levy for All Levied Non-Recruing Exemptions*		34,060	0
*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)		4,018,910	0

September & Summer FTE Membership Averages			
	2016	2017	2018
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg: ((16+ 45s)+(17+ 45s)+(18+ 45s)) / 3 =			426
Summer FTE:	16	18	9
% (40,40,40)	6	7	4
Sept FTE:	405	419	436
Special Needs	0	0	0
Vouchers FTE	0	0	0
New ICS - Independent	0	0	0
Charter Schools FTE	411	426	440
Total FTE			440

Line 6: Curr Avg: ((17+ 45s)+(18+ 45s)+(19+ 45s)) / 3 =			
	2017	2018	2019
Summer FTE:	18	9	11
% (40,40,40)	7	4	4
Sept FTE:	419	436	423
Special Needs	0	0	0
Vouchers FTE	0	0	0
New ICS - Independent	0	0	0
Charter Schools FTE	426	440	427
Total FTE			427

*For 2018-19 Non-Recruing Exemptions Levy Amount, enter actual amount for which district levied, (7B Hold Harmless, Non-Recruing Referenda, Declining Enrollment, Energy Efficiency Exemption, Returfund/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendts, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

Line 10B: Declining Enrollment Exemption =
Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =

X (Line 5, Maximum 2018-2019 Revenue per Memb) =
Non-Recruing Exemption Amount:

Fall 2019 Property Values (actuals have been loaded below)
2019 TIF-Out Tax Apportionment Equalized Valuation

2019-2020 Revenue Limit Worksheet			
	(from left)	(from left)	(from left)
1. 2018-19 Base Revenue (Funds 10, 38, 41)	175.00	175.00	4,018,910
2. Base Sept Membership Avg (2016+ 45s, 2017+ 45s, 2018+ 45s)/3	90.94	90.94	426
3. 2018-19 Base Revenue Per Member (Ln 1 / Ln2)	0.00	0.00	9,434,06
4. 2019-20 Per Member Change (A+B+C)			269,94
A. Allowed Per-Member Change			
B. Low Rev Incr (Enter DPI Adjustment)			
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)			
5. 2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)			9,706,00
6. Current Membership Avg (2017+ 45s, 2018+ 45s, 2019+ 45s)/3			431
7. 2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)			4,180,700
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)			
B. Hold Harmless Non-Recruing Exemption			
8. Total 2019-20 Recurring Exemptions (A+B+C+D+E)			0
A. Prior Year Carryover			
B. Transfer of Service			
C. Transfer of Territory/Other Reorg (if negative, include sign)			
D. Federal Impact Aid Loss (2017-18 to 2018-19)			
E. Recurring Referenda to Exceed (if 2019-20 is first year)			
9. 2019-20 Limit with Recurring Exemptions (Ln 7 + Ln 8)			4,180,700
10. Total 2019-20 Non-Recruing Exemptions (A+B+C+D+E+F+G+H+I)			4,328
A. Non-Recruing Referenda to Exceed 2019-20 Limit			
B. Declining Enrollment Exemption for 2019-20 (from left)			
C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)			
D. Adjustment for Refunded or Rescinded Taxes, 2019-20			
E. Prior Year Open Enrollment (uncounted pupils)		4,328	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)			
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)			
H. WPCP and RPPC Private School Voucher Aid Deduction			
I. SNSP Private School Voucher Aid Deduction			
11. 2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			4,185,028
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		2,937,900	2,971,313
A. 2019-20 October 15 Aid Certification -> Cell is locked.		29,821	
B. State Aid to High Poverty Districts (not all districts)		1,939	
C. State Aid for Exempt Computers (Source 691)		2,753	
D. State Aid for Exempt Personal Property (Source 691)			
13. Allowable Limited Revenue: (Line 11 - Line 12)			1,213,716
(10, 38, 41 Levies)			
14. Total Limited Revenue To Be Used (A+B+C)			1,213,716
Entries Required Below: Enter amnts needed by purpose and fund:			
A. Gen Operations: Fnd 10 Src 211			(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211			(to Budget Rpt)
C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211			(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)			0
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)			
B. Community Services (Fund 80 Src 211)			
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)			
D. Other Levy Revenue - Milwaukee & Kenosha Only			
16. Total Fall, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)			1,213,716
Line 16 is the total levy to be apportioned in the PI-401.			
Levy Rate =			0.00618920

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

CELL COLOR KEY: Auto-Calc: Blue-Cells; DPI Data: Green-Cells; District Entered: Yellow-Cells

Worksheet is available at: <http://dpi.wi.gov/its/limits/worksheets/revenue>

Calculation Revised: 9/28/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6.

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCT 15 CERTIFICATION 19-20 GENERAL AID**

USING 2018-19 AUDITED MEMBERSHIP, 2018-19 PI-1506-AC REPORTS,
2018 TIFOUT VALUE (CERT MAY 2019) & 2016 COMPUTER VALUE (CERT MAY 2017)

Cornell 1204

PART A: 2018-19 AUDITED MEMBERSHIP

A1 3RD FRI SEPT 18 MEMBERSHIP* (include Youth Challenge)				
A2 2ND FRI JAN 19 MEMBERSHIP* (include Youth Challenge)				
A3 TOTAL (A1 + A2)				
A4 AVERAGE (A3/2) (ROUNDED)				
A5 SUMMER 18 FTE EQUIVALENT* (ROUNDED)				
A6A FOSTER GROUP + PARTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)				
A6B PARTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)				
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER				
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS NEW IN 2017-18				
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS				
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)				

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2018-19 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	5,479,376.20		
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	1,273,466.01		
B3 GENERAL STATE AID	10R 000000 620	2,780,379.00		
B4 NON-DED IMPACT AID	(DPI AMOUNT)	0.00		
B5 REORG SETTLEMENT	10R 000000 850	0.00		
B6 LONG TERM OP BORR, NOTE	10R 000000 873	0.00		
B7 LONG TERM OP BORR, STF	10R 000000 874	0.00		
B8 PROPERTY TAXEQUAL AID REFUND	10R 000000 972	0.00		
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	1,425,531.19		

PART C: 2018-19 NET COST OF GENERAL FUND (PI-1506-AC)

C1 TOTAL GF EXPENDITURES	10E 000000 000	5,673,218.04		
C2 DEBT SRVC TRANSFER	10E 411000 838+839	0.00		
C3 REORG SETTLEMENT	10E 491000 950	0.00		
C4 REFUND PRIOR YEAR REV	10E 492000 972	0.00		
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	5,673,218.04		
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	1,425,531.19		
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 660	0.00		
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	4,247,686.85		

PART D: 2018-19 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC)

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	0.00		
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	0.00		
D3 PROPERTY TAXES	38R + 39R 210	0.00		
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	0.00		
D5 NON-REV RECEIPTS	38R + 39R 800	0.00		
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	0.00		
D7 TOTAL EXPENDITURES	38E + 39E 000	0.00		
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	0.00		
D9 REFINANCING	38E + 39E 282000	0.00		
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	0.00		
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	0.00		

PART E: 2018-19 SHARED COST (PI-1506-AC)

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	4,247,686.85		
E2 COSTS INDIGENT TRANSPORTATION AND/OR OTHER		0.00		
E3 IMPACT AID NON-DEDUCTIBLE		0.00		
E4 TOTAL SHARED COST FOR EQUALIZATION AID		4,247,686.85		

GUARANTEES FOR JULY 1 AID ESTIMATE:	K-12	UNIS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,299,413	3,898,239	1,949,119
TERTIARY (G11)	621,410	1,864,230	932,115

2019-20 OCT 15 CERTIFICATION

PART E: 2018-19 SHARED COST - CONTINUED	E5 =	4,247,686.85
E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		448,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		448,000.00
E9 SECONDARY COST CEILING PER MEMBER		9,782
E10 SECONDARY CEILING (A7 * E9)		4,382,336.00
E11 SECONDARY SHARED COST (LESSER OF E5 OR E10) - (E8)		3,799,686.85
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)		0.00
SHARED COST PER MEMBER =		\$9,481

PART F: EQUALIZED PROPERTY VALUE

F1 2018 TIFOUT VALUE (CERT MAY 19) + EXEMPT COMPUTER VALUE (CERT MAY 17)		182,967,271
VALUE PER MEMBER =		408,409

PART G: 2019-20 EQUAL AID BY TIER: USING 2018-19 PI-1506-AC DATA

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	864,640,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	681,672,729
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	353,195.09
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,329,139
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	595,454,272
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00638116
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	412,487,001
G10 SECONDARY EQUALIZATION AID (G8 * G9)	2,632,145.55
G11 TERTIARY GUARANTEED VALUE PER MEMB	621,416
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	412,487,001
G13 TERTIARY REQUIRED RATE (E12 / G12)	278,394,368
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	0.00000000
G15 TERTIARY EQUALIZATION AID (G13 * G14)	95,427,097
	0.00

PART H: 2019-20 OCTOBER 15 CERTIFICATION EQUALIZATION AID

H1 2019-20 EQUALIZATION AID OCT 15 CERT ELIGIBILITY (G5+G10+G15) NOT < 0	2,985,340.64
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MFS ONLY)	0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (LINE H1 * -0.0160989349)	0.00
H4A 2018-19 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	-47,488.00
H4B 2018-19 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (PREVIOUSLY LINE I4)	48.00
H5 PRIOR YEAR (2018-19) DATA ERROR ADJ/JOR FEE PENALTY	-1.00
H6 2019-20 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H3+H4A+H4B+H5)	2,937,900

***** PART I: 2019-20 OCT 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY *****

I1 2019-20 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 OCT 15 CERT AID ELIGIBILITY	0.00
I2A PARENTAL CHOICE DEDUCT/SPECIAL ADJUSTMENT and/or CHAPTER 220 AID (MFS ONLY)	0.00
I2B MILWAUKEE CHARTER DEDUCT/SPECIAL ADJUSTMENT and/or CHAPTER 220 AID (MFS ONLY)	0.00
I2C 2018-19 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2019-20 SPECIAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID (ROUND) (H2A+H2B+H2C)	0.00

15 2019-20 OCT 15 CERTIFICATION GENERAL AID (H6+H3+H4)

	2,937,900
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FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.
PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

2018-2019 Teacher Salary - 188 Day Contract

Last Name	First Name	Years	Credits	Salary	Advisor/ Other	Total Salary	FICA	WRS	Benefits	HRA	Total Benefits	Total Package
Alix	Srping	3	B+0	44,000.00	979.50	44,979.50	3,440.93	2,979.44	21,000.00	2,000.00	29,420.37	74,399.87
Amdahl	Sandy	31	B+72	60,900.00	1,020.00	61,920.00	4,736.88	4,101.58	21,000.00	2,000.00	31,838.46	93,758.46
Anderson	Kim	18	B+48	54,300.00	150.00	54,450.00	4,165.43	3,606.77	21,000.00	2,000.00	30,772.19	85,222.19
Bifney	Megan	1	B+0	42,000.00	296.25	42,296.25	3,235.66	2,801.70	21,000.00	2,000.00	29,037.37	71,333.62
Bjorklund	Kerry	31	B+56	56,300.00	100.00	56,400.00	4,314.60	3,735.94	21,000.00	2,000.00	31,050.54	87,450.54
Bocian	William	16	B+0	46,000.00	1,448.65	47,448.65	3,629.82	3,143.00	21,000.00	2,000.00	29,772.82	77,221.47
Bowe	Laurie	11	B+48	50,800.00	300.00	51,100.00	3,909.15	3,384.86	21,000.00	2,000.00	30,294.01	81,394.01
Braaten	Craig	9	M+0	52,800.00	4,181.45	56,981.45	4,359.08	3,774.45	21,000.00	2,000.00	31,133.53	88,114.98
Burton	Jena	0	B+0	41,000.00	750.00	41,750.00	3,193.88	2,765.52	21,000.00	2,000.00	28,959.40	70,709.40
50% Crowell	Missy			20,282.00	835.00	21,117.00	1,615.45	-	-	-	1,615.45	22,732.45
Erickson	Richard	35	B+32	36,000.00	-	36,000.00	2,754.00	-	-	-	2,754.00	38,754.00
Finger	Caitlin	1	B+0	41,000.00	2,175.00	43,175.00	3,302.89	2,859.91	21,000.00	2,000.00	29,162.80	72,337.80
Hickethier	Caroline	30	M+31	60,900.00	517.10	61,417.10	4,698.41	4,068.27	21,000.00	2,000.00	31,766.68	93,183.78
Koenig	Karissa	5	M+0	51,800.00	1,120.00	52,920.00	4,048.38	3,505.42	21,000.00	2,000.00	30,553.80	83,473.80
Leland	Marcus	6	B+0	46,000.00	289.25	46,289.25	3,541.13	3,066.20	21,000.00	2,000.00	29,607.33	75,896.58
McCUTCHEON	Sarah	6	M+0	72,000.00	2,297.88	74,297.88	5,683.79	4,921.49	21,000.00	2,000.00	33,605.28	107,903.16
Modl	Nicole	2	B+0	43,000.00	2,082.95	45,082.95	3,448.85	2,986.29	21,000.00	2,000.00	29,435.14	55,421.43
Parker	Steven	21	M+15	72,000.00	423.35	72,423.35	5,540.39	4,797.32	21,000.00	2,000.00	33,337.71	105,761.06
PICKERIGN	Chris	25	M+34	60,900.00	6,575.00	67,475.00	5,161.84	4,469.54	21,000.00	2,000.00	32,631.38	100,106.38
Rostenrater	Ashley	7	M+0	54,000.00	5,982.50	59,982.50	4,588.66	3,973.24	21,000.00	2,000.00	31,561.90	91,544.40
Ruf	Erica	7	M+7	54,700.00	1,287.50	55,987.50	4,283.04	3,708.61	21,000.00	2,000.00	30,991.66	86,979.16
Schlageter	Nancy	30	B+66	60,250.00	2,407.60	62,657.60	4,793.31	4,150.44	21,000.00	2,000.00	31,943.75	94,601.35
Schroeder	Karen	11	B+18	47,800.00	200.00	48,000.00	3,672.00	3,179.52	21,000.00	2,000.00	29,851.52	77,851.52
Sime	Sarah	14	B+18	47,800.00	835.00	48,635.00	3,720.58	3,221.58	21,000.00	2,000.00	29,942.16	78,577.16
Sonnentag	Greg	5	B+0	46,000.00	404.10	46,404.10	3,549.91	3,073.81	21,000.00	2,000.00	29,623.72	76,027.82
Sproul	Rachel	25	B+52	58,300.00	4,415.00	62,715.00	4,797.70	4,154.24	21,000.00	2,000.00	31,951.94	94,666.94
Steinmetz	Chelsey	7	M+0	54,000.00	420.00	54,420.00	4,163.13	3,604.78	21,000.00	2,000.00	30,767.91	85,187.91
Thon	Shannon	4	B+0	45,000.00	1,712.50	46,712.50	3,573.51	3,094.24	21,000.00	2,000.00	29,667.74	76,380.24
Zeman	Chloe	0	M+0	49,300.00	2,622.30	51,922.30	3,972.06	3,439.33	21,000.00	2,000.00	30,411.39	82,333.69
Totals				1,469,132.00	45,827.88	1,514,959.88	115,894.43	96,567.51	567,000.00	54,000.00	833,461.94	2,329,325.17

Custodian Salary Package 2018-2019

Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	HRA	Total Benefits	Total
Thompson	Trevis	11	Lead Custodian	20.60	2,060	42,848.00	3,277.87	2,638.25	21,000.00	2,000.00	27,116.12	69,964.12
Ash	Marily	17	I	19.35	2,060	40,248.00	3,076.97	2,666.03	21,000.00	2,000.00	26,745.00	66,993.00
Sikora	Gary	5.5	Aide	16.65	752	12,520.80	957.84	829.38			1,787.22	14,308.02
Stewart	Bill	31	Aide	16.65	1,420	18,648.00	1,426.57	1,235.24	42,000.00	4,000.00	58,310.16	172,574.96
Totals						114,264.80	8,741.26	7,568.90				

Cook Salary Package 2018-2019

Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	Total Benefits	Total	
Turany	Teresa	9	Lead Cook	17.75	1,410	25,027.50	1,914.60	1,657.82			3,572.43	28,599.93
Bowe	Crystal	8	Cook	16.65	1,316	21,911.40	1,676.22	1,451.41			1,521.29	23,432.69
Schwinge	Nicole	5	Cook	16.65	846	14,085.90	1,077.57	935.05			2,010.62	16,096.52
Totals						61,024.80	4,668.40	4,042.28			8,710.68	69,735.48

Paraprofessional Salary Package 2018-2019

Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	Total Benefits	Total	
Ash	Jane	15		16.65	1,081	17,998.65	1,376.90	1,192.23			2,569.13	20,567.78
Bauch	Sharia	10		16.65	1,410	23,476.50	1,795.95	1,555.08			3,351.04	26,827.54
Gavitt	Sheri	5		16.65	1,081	17,998.65	1,376.90	1,192.23			2,569.13	20,567.78
Hall	Deanna	5		16.65	1,081	17,998.65	1,376.90	1,192.23			2,569.13	20,567.78
Holland	Enca	5		16.65	1,081	17,998.65	1,376.90	1,192.23			2,569.13	20,567.78
Holle	Tiffany	1		15.82	1,081	17,101.42	1,308.26	1,132.80			2,441.06	19,542.48
Kendall	Donna	7		16.65	1,081	17,998.65	1,376.90	1,192.23			2,569.13	20,567.78
Kirard	Holly	21		16.65	1,102	18,348.30	1,403.64	1,215.39			2,619.04	20,967.34
Johnson	Andrea	1		15.85	1,081	17,133.85	1,310.74	1,134.95			2,445.69	19,579.54
Mercer	Megan	2		16.65	1,081	17,998.65	1,376.90	1,192.23			2,569.13	20,567.78
Nohr	Rachel	3		16.65	1,102	18,348.30	1,403.64	1,215.39			2,619.04	20,967.34
Rabin	Glenda	12		16.65	1,081	17,998.65	1,376.90	1,192.23			2,569.13	20,567.78
Totals						220,398.92	16,860.52	14,599.22			31,459.74	251,858.66

Administrative Salary Package 2018-19

Last	First	Years	Class	Days	Salary	FICA	WRS	Benefits	HRA	Total Benefits	Total
Schley	Paul	16	D.A./Elem Prin	260	118,622.76	9,074.64	7,857.57	21,000.00	2,000.00	37,932.21	156,554.97
Elliott	Dave	15	Jr/Sr Prin	215	99,000.00	7,573.50	6,557.76	21,000.00	2,000.00	35,131.26	134,131.26
Totals					217,622.76	16,648.14	14,415.33	42,000.00	4,000.00	73,063.47	290,686.23

Administrative Assistant Salary Package 2018-19

Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	HRA	Total Benefits	Total
Kurth	Kylee	7		16.65	1,971	32,817.15	2,510.51	2,173.81	21,000.00	2,000.00	25,684.32	58,501.47
Hakes	Andrea	15		16.65	1,971	32,817.15	2,510.51	2,173.81	21,000.00	2,000.00	25,684.32	58,501.47
Patten	Peggy	22		18.63	1,971	36,719.73	3,533.79	2,432.31	21,000.00	2,000.00	26,966.10	63,685.83
Totals						102,354.03	8,554.81	6,779.93	63,000.00	6,000.00	76,334.74	180,686.77

Bookkeeper Salary Package 2018-19

Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	HRA	Total Benefits	Total
Geissler	Cheryl	7		24.61	1,971	47,500.00	3,633.75	3,146.40	21,000.00	2,000.00	27,780.15	75,280.15
Totals						47,500.00	3,633.75	3,146.40	21,000.00	2,000.00	27,780.15	75,280.15

School District of Cornell

Coaches 2018-19

Last	First	Years	Sport / Activity	Salary	FICA	WRS	Total
Winrich	Dustin	2	Archery	2,000.00	153.00		2,153.00
Lorenzen	Amy	3	Head Volleyball	3,500.00	267.75	231.84	3,999.59
Hall	Tom	3	Asst Volleyball	2,600.00	198.90		2,798.90
Sigmund	Kaitlyn	3	JH Volleyball	1,500.00	114.75		1,614.75
Leland	Marcus	4	Head BBB	4,000.00	306.00	264.96	4,570.96
Burish	Dusty	0	JV BBB	3,000.00	229.50		3,229.50
Ash	Marty	4	JH BBB	1,500.00	114.75	99.36	1,714.11
Elliott	Dave		Head GBB	4,000.00	306.00	264.96	4,570.96
VanDam	Steve		JV GBB	3,000.00	229.50		3,229.50
Hetke	Cassie	1	JH GBB	1,500.00	114.75		1,614.75
Sonnentag	Greg	5	Head Wrestling	4,000.00	306.00	264.96	4,570.96
Sonnentag	Greg	5	JH Wrestling	1,500.00	114.75	99.36	1,714.11
Clark	Paul	1	Asst Softball	2,000.00	153.00		2,153.00
Lee	John	5	Head Baseball	2,500.00	191.25		2,691.25
Ash	Marty	17	Asst Baseball	2,000.00	153.00	132.48	2,285.48
Bowe	Laurie	2	Head Track	2,500.00	191.25	165.60	2,856.85
Leland	Marcus	4	Asst Track	2,000.00	153.00	132.48	2,285.48
**Martino	Eino	64	Track				
Braaten	Craig	2	Athletic Director	4,000.00	306.00	264.96	
Sonnentag	Greg	4	Athletic Director	6,000.00	459.00	397.44	6,856.44
Totals				51,100.00	3,909.15	2,318.40	52,756.59

**Volunteer

Board of Education

Baker	Greg	5	Vice-President	1,350.00	103.28		1,453.28
Briggs	Lyle	25	President	2,400.00	183.60		2,583.60
Close	Jamie	1	Member	2,700.00	-		2,700.00
Seidlitz	Stephanie	3	Member	2,550.00	195.08		2,745.08
Sikora	Eileen	12	Clerk	3,000.00	229.50		3,229.50
Totals				12,000.00	711.45		12,711.45

Cornell School District Prior Language OPEB Liability									
Retirement - Health Insurance									
Retiree	Date of Retirement	Date that Benefit ends	Total Liability Earned	19-20 Estimated Payment	Prior Liability Paid	Estimated Liability Remaining			
Dennis Beaulieu	6/30/2004	6/30/2011	118,269.61	4,700.00	26,177.10	92,092.51			
Nancy Helgerson	6/30/2007	6/30/2014	127,608.16	1,000.00	122,926.86	4,681.30			
Beverly Johnson	6/30/2006	6/30/2013	129,603.74	2,700.00	113,923.12	15,680.62			
JoAnn Lancor	12/31/2003	9/30/2010	111,206.48	2,700.00	45,514.44	65,692.04			
Ann Register	6/30/2005	6/30/2012	124,623.17	2,700.00	102,011.51	22,611.66			
Betty Rivers	6/30/2002	8/31/2008	84,745.24	4,000.00	50,654.52	34,090.72			
Totals			696,056.40	17,800.00	461,207.55	234,848.85			
Prior Retiree Estimated 10 year Payoff	23,484.89								
Retirement - HRA's									
Retiree	Date of Retirement	Date that Benefit ends	Total Liability Earned	19-20 Payment		Accumulated Liability Remaining	2020-21 Payment (LAST)		
Patricia Allen	6/30/2010	6/30/2019	94,800.00	9,000.00	LAST	11,500.00	11,500.00		
Joan Farmer	6/30/2011	6/30/2020	119,800.00	11,500.00		13,000.00	13,000.00		
John Panzer	6/30/2011	6/30/2020	134,800.00	13,000.00		13,500.00	13,500.00		
Mike Mulhern	6/30/2011	6/30/2020	139,800.00	13,500.00		13,500.00	13,500.00		
Pat Kosher	6/30/2011	6/30/2020	139,800.00	13,500.00		13,500.00	13,500.00		
Matt Amundson	6/30/2011	6/30/2020	144,800.00	14,000.00		14,000.00	14,000.00		
Steve VanDam	6/30/2011	6/30/2020	144,800.00	14,000.00		14,000.00	14,000.00		
Larry Larson	6/30/2011	6/30/2020	144,760.00	14,000.00		14,000.00	14,000.00		
Totals			1,063,360.00	102,500.00		93,500.00			
District's remaining total OPEB liability.	430,848.85		District's estimated total OPEB liability.			430,848.85			
			District's Fund 73 Balance 6-30-19			666,577.17			
			Unfunded OPEB Liability			(235,728.32)			