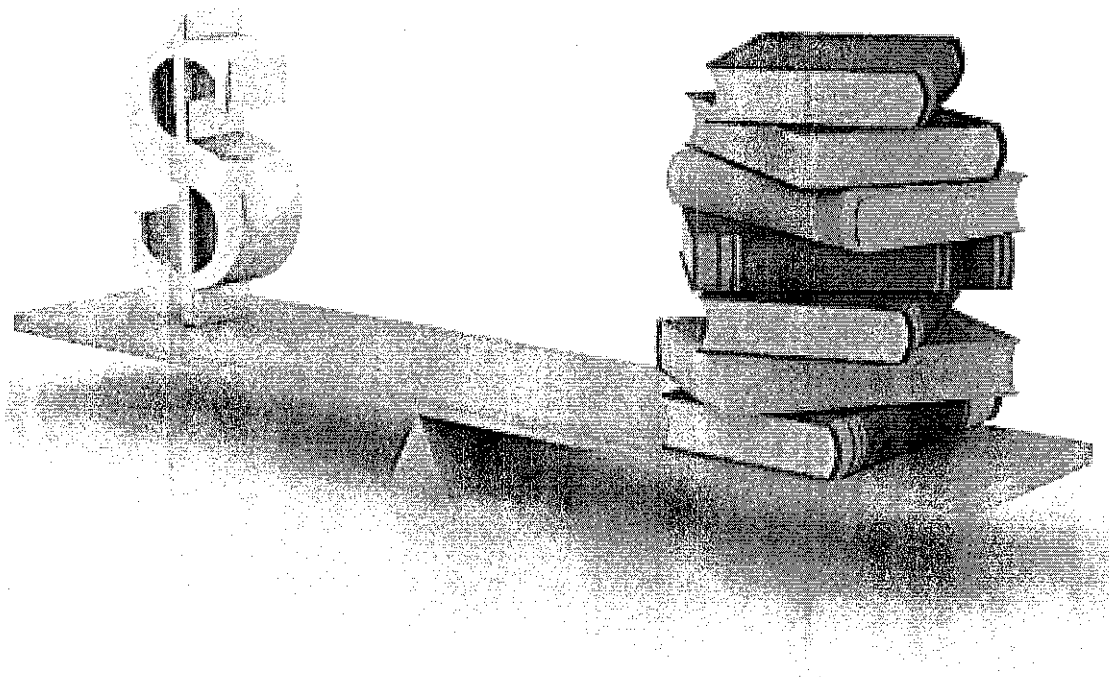


SCHOOL DISTRICT OF CORNELL



**2020 – 2021
BUDGET HEARING
&
ANNUAL MEETING**

SCHOOL DISTRICT OF CORNELL
ANNUAL SCHOOL DISTRICT MEETING
AND BUDGET HEARING
CORNELL ELEMENTARY SCHOOL IMC
MONDAY, OCTOBER 26, 2020
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 2020-21.
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: \$170 per meeting
7. Authorize a school tax levy of \$1,365,081.00 for the operation of the School District in 2020-21.
8. Other business
9. Adjourn

**SCHOOL DISTRICT OF CORNELL
2020-2021 BUDGET PUBLICATION
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 26, 2020 at 7:00 p.m.** The summary of the 2020-2021 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 2020.

/s/ Eileen Sikora, District Clerk

GENERAL FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	2,014,860.32	1,821,018.48	1,766,043.90
Ending Fund Balance	1,821,018.48	1,766,043.90	1,771,786.90
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	1,500.00	0.00	0.00
Local Sources (Source 200)	1,314,099.81	1,254,374.34	1,399,956.00
Inter-district Payments (Source 300 + 400)	199,246.53	251,446.25	230,829.00
Intermediate Sources (Source 500)	48,703.23	41,616.37	22,660.00
State Sources (Source 600)	3,645,507.77	3,758,431.21	3,674,557.00
Federal Sources (Source 700)	205,336.60	276,488.93	272,712.00
All Other Sources (Source 800 + 900)	64,982.26	16,394.47	5,963.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,479,376.20	5,598,751.57	5,606,677.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	2,098,835.00	2,004,522.06	2,057,673.00
Support Services (Function 200 000)	1,704,047.42	1,562,299.31	1,950,363.00
Non-Program Transactions (Function 400 000)	1,870,335.62	2,086,904.78	1,592,898.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,673,218.04	5,653,726.15	5,600,934.00

SPECIAL PROJECTS FUND - (FUNDS 21 & 27)	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	120,848.18	122,917.23	192,113.99
Ending Fund Balance	122,917.23	192,113.99	192,113.99
REVENUES & OTHER FINANCING SOURCES	1,006,034.72	1,087,739.97	1,014,214.00
EXPENDITURES & OTHER FINANCING USES	1,003,965.67	1,018,543.21	1,014,214.00

CAPITAL PROJECTS FUND - (Fund 46)	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	2,335,565.08	2,982,557.48	4,037,817.09
Ending Fund Balance	2,982,557.48	4,037,817.09	4,087,817.09
REVENUES & OTHER FINANCING SOURCES	646,992.40	1,055,259.61	50,000.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND - (Fund 50)	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	36,391.54	43,447.67	37,245.61
Ending Fund Balance	43,447.67	37,245.61	30,604.61
REVENUES & OTHER FINANCING SOURCES	288,344.89	272,960.66	273,200.00
EXPENDITURES & OTHER FINANCING USES	281,288.76	279,162.72	279,841.00

TRUST FUND - (FUND 73)	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	785,284.05	666,577.17	557,387.45
Ending Fund Balance	666,577.17	557,387.45	452,387.45
REVENUES & OTHER FINANCING SOURCES	10,952.55	9,976.59	6,000.00
EXPENDITURES & OTHER FINANCING USES	129,659.43	119,166.31	111,000.00

Investment Return - \$9,976.59 Interest @ 1.50%

COMMUNITY SERVICE FUND - (FUND 80)	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	50,589.75	29,839.26	42,654.24
Ending Fund Balance	29,839.26	42,654.24	39,998.24
REVENUES & OTHER FINANCING SOURCES	93,419.32	138,687.00	139,382.00
EXPENDITURES & OTHER FINANCING USES	114,169.81	125,872.02	142,038.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2018-19	Audited 2019-20	Budget 2020-21
GROSS TOTAL EXPENDITURES -- ALL FUNDS	7,202,301.71	7,196,470.41	7,148,027.00
Interfund Transfers (Source 100) - ALL FUNDS	670,857.78	1,470,709.74	638,182.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	6,531,443.93	5,725,760.67	6,509,845.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-12.34%	13.69%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
General Fund	1,267,460.00	1,213,715.00	1,365,081.00
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	1,267,460.00	1,213,715.00	1,365,081.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-4.24%	12.47%

	Audited 2017 - 18	Audited 2018 - 19	Audited 2019 - 20	Budgeted 2020 - 21
Tax Levy to Debt Service (39)	-	-	-	-
Tax Levy to General Fund (10)	1,236,681.00	1,267,460.00	1,213,715.00	1,365,081.00
Total Tax Levy	1,236,681.00	1,267,460.00	1,213,715.00	1,365,081.00
Fund 10 Receipts	5,140,388.36	5,479,376.20	5,598,751.57	5,606,677.00
Fund 39 Receipts	-	-	-	-
Fund 21, 27, 50 & 80 Receipts	1,256,968.71	1,387,798.93	1,499,387.63	1,436,796.00
Total Receipts	6,397,357.07	6,867,175.13	7,098,139.20	7,043,473.00
Fund 10 Expenditures	5,142,673.36	5,673,218.04	5,653,726.15	5,600,934.00
Fund 39 Expenditures	-	-	-	-
Fund 21, 27, 50 & 80 Expenditures	1,256,718.60	1,399,424.24	1,388,396.00	1,426,796.00
Total Expenditures	6,399,391.96	7,072,642.28	7,042,122.15	7,027,730.00

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
2020 - 21	202,418,964.00	-	1,365,081.00	1,365,081.00	6.743839

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	\$ 667,548.11	(223,266.41)	-33.4457%
Town of Anson	70,808	0.040348	498.98	702.79	(203.81)	-29.0004%
Town of Arthur	17,662,887	10.064762	124,469.00	178,337.21	(53,868.21)	-30.2058%
Town of Cleveland	39,539,460	22.530589	278,631.52	432,911.20	(154,279.68)	-35.6377%
Town of Colburn	10,261,319	5.847160	72,310.72	108,278.95	(35,968.23)	-33.2181%
Town of Eagle Point	7,458,526	4.250058	52,559.66	77,310.78	(24,751.12)	-32.0151%
Town of Estella	35,471,979	20.212835	249,968.29	384,892.66	(134,924.36)	-35.0551%
Town of LH	912,113	0.519745	6,427.59	10,726.30	(4,298.71)	-40.0763%
Town of Ruby	1,069,054	0.609174	7,533.54	12,655.00	(5,121.46)	-40.4699%
Totals	\$175,492,346	100.000000	\$1,236,681.00	\$1,873,363.00	(636,682.00)	-33.9860%

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%

2020-21 Tax Statements

Municipality	Equalized Valuation	Percent of Total Levy	Amount of Levy	2018-19 Tax Levy	Difference	% Increase
City of Cornell	\$ 75,166,400	37.134070	506,910.14	\$ 456,430.77	50,479.37	11.0596%
Town of Anson	80,740	0.039888	544.50	442.79	101.70	22.9686%
Town of Arthur	20,056,151	9.908237	135,255.46	115,920.77	19,334.69	16.6792%
Town of Cleveland	44,904,565	22.183971	302,829.18	277,791.14	25,038.04	9.0133%
Town of Colburn	11,662,473	5.761552	78,649.85	67,059.45	11,590.40	17.2838%
Town of Eagle Point	8,642,974	4.269844	58,286.83	50,496.22	7,790.61	15.4281%
Town of Estella	39,651,828	19.588989	267,405.56	232,507.18	34,898.38	15.0096%
Town of LH	1,046,429	0.516962	7,056.95	6,019.66	1,037.29	17.2317%
Town of Ruby	1,207,404	0.596488	8,142.54	7,047.02	1,095.52	15.5459%
Totals	\$202,418,964	100.000000	\$1,365,081.00	\$1,213,715.00	151,366.00	12.4713%

Census Figures - A comparison over the past 16 years:

Age	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	19-20
< 1	11	26	17	6	17	14	15	16	12	15	10	18	17	16	16	12
1	30	12	31	24	14	19	17	16	12	12	13	22	26	17	19	20
2	19	34	20	31	28	14	22	18	15	11	11	19	25	25	22	20
3	26	22	34	22	37	28	21	21	28	18	15	34	25	27	28	21
4	29	28	32	34	25	34	30	24	21	23	22	26	42	33	40	37
5	33	30	31	31	34	27	36	35	22	23	28	24	37	39	33	36
6	36	31	35	32	31	35	33	39	30	20	25	36	25	37	41	34
7	37	35	36	35	28	33	40	32	40	31	22	29	38	25	40	40
8	41	32	36	36	40	27	32	41	32	38	38	30	34	38	32	41
9	20	42	35	36	32	37	34	33	42	28	37	35	30	31	40	31
10	47	22	47	35	35	32	35	31	36	39	34	45	34	28	38	39
11	51	46	19	46	37	32	30	34	29	35	42	38	48	31	33	35
12	53	51	46	18	44	35	32	29	35	29	35	35	40	50	34	28
13	46	56	51	46	23	43	39	32	30	36	32	44	38	40	50	29
14	50	46	57	51	48	21	40	42	31	30	39	34	44	35	44	53
15	44	48	44	57	49	49	26	36	41	28	33	40	40	47	37	38
16	44	43	47	45	56	45	47	27	35	42	32	41	46	39	49	40
17	48	45	40	48	46	55	51	49	26	32	41	34	41	47	38	46
18	59	47	46	39	47	46	52	50	51	24	34	36	35	39	44	37
19	36	57	46	46	36	42	45	50	46	47	25	41	35	34	38	43
20	42	32	53	45	44	31	36	43	49	45	45	33	40	33	34	34
Total	791	785	803	763	751	699	713	698	663	606	613	694	740	711	750	714

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

Grade	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	20-21
EC	4	4	3	5	4	4	3	1	8	5	3	3	4	4	1	0
4K	35	30	26	21	27	27	17	25	25	20	30	34	33	35	28	20
K	30	37	33	30	28	33	31	20	30	24	24	32	32	33	37	23
1	29	29	32	31	35	31	32	31	20	29	24	24	29	31	34	28
2	35	28	29	31	32	31	25	33	32	25	32	21	24	27	29	27
3	33	34	31	27	34	35	33	26	33	32	29	29	24	23	24	22
4	33	33	32	30	26	31	34	32	25	30	33	24	31	26	22	23
5	25	34	39	33	30	23	29	40	32	23	29	32	23	31	26	16
6	33	24	30	36	35	28	22	30	0	0	0	0	0	0	0	0
Elem.	257	253	255	244	251	243	226	238	205	188	204	199	200	210	201	159
6									42	35	24	28	35	23	29	31
7	47	34	25	31	36	37	30	22	28	37	33	24	30	39	23	25
8	50	43	36	24	33	34	36	31	22	28	37	32	20	28	38	19
MS	97	77	61	55	69	71	66	53	92	100	94	84	85	90	90	75
9	44	50	36	34	28	35	36	32	31	22	30	34	31	24	28	32
10	42	41	51	41	39	29	33	36	32	31	23	27	26	30	22	27
11	48	41	43	49	40	35	29	31	33	26	26	23	25	26	34	14
12	34	37	40	33	44	37	32	26	32	36	26	27	25	23	20	18
HS	168	169	170	157	151	136	130	125	128	115	105	111	107	103	104	91
Total	522	499	486	456	471	450	422	416	425	403	403	394	392	403	395	325

DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 REVENUE LIMIT WORKSHEET

DISTRICT: <input type="text" value="Cmnd1"/>		1204		2020-2021 Revenue Limit Worksheet	
Line 1 Amount May Not Exceed Line 11 - (Line 7B+Line 10) of Final 19-20 Revenue Limit					
2019-20 General Aid Certification (19-20 Line 12A, Src 621)	2,937,900			(from left)	4,180,700
2019-20 Computer Aid Received (19-20 Line 12C, Src 621)	1,039			(from left)	431
2019-20 Hi Pov Aid (19-20 Line 12B, Src 628)	29,621			(with cents)	9,700.00
2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	2,753				300.00
2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	1,213,715				
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	0				
2019-20 Fnd 41 Levy Cert (19-20 Line 14C, Levy 41 Src 211)	0				
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wkstht)	0				
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	4,328			(from left)	10,000.00
NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)	4,180,700			(rounded)	4,250,000
*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)					
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.					
September & Summer FTE Membership Averages					
Line 2: Base Avg: ((17+ 4ss)+(18+ 4ss)+(19+ 4ss)) / 3 =	2017	2018	2019		431
Summer FTE:	18	9	11		
% (40,40,40)	7	4	4		
Sept FTE:	419	436	424		
New ICS - Independent Charter Schools FTE	0	0	0		
Total FTE	426	440	428		
Line 6: Curr Avg: ((18+ 4ss)+(19+ 4ss)+(20+ 4ss)) / 3 =	2018	2019	2020		425
Summer FTE:	9	11	1		
% (40,40,40)	4	4	0		
Sept FTE:	436	424	406		
New ICS - Independent Charter Schools FTE	0	0	0		
Total FTE	440	428	406		
The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2020:					
Line 10B: Declining Enrollment Exemption =					
Average FTE Loss (Line 2 - Line 6, if > 0)					
X (Line 5, Maximum 2020-2021 Revenue per Memb) =					
Non-Recurring Exemption Amount:					
Fall 2020 Property Values					
2020 TIF-Out Tax Apportionment Equalized Valuation					
CELL COLOR KEY: Auto-Calc	DPI Data				
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue					
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.					

2020-2021 Revenue Limit Worksheet		2020-2021 Revenue Limit Worksheet	
1. 2019-20 Base Revenue (Funds 10, 38, 41)			
2. Base Sept Membership Avg (2017+ 4ss, 2018+ 4ss, 2019+ 4ss)/3			
3. 2019-20 Base Revenue Per Member (Ln 1 / Ln2)			
4. 2020-21 Per Member Change (A+B)			
2020-21 Low Revenue Ceiling per s.121.905(1):			
A. Allowed Per-Member Change for 20-21 (\$179, all districts)	10,000		
B. Low Rev Incr (Low Rev Ceiling-(3+4A)-4C) NOT<0	179.00		
C. Value of the CCDEB (DPI Computed-CCDEB Distis only)	121.00		
D. 2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)	0.00		
5. Current Membership Avg (2018+ 4ss, 2019+ 4ss, 2020+ 4ss)/3			
6. 2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B)			
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	4,250,000		
B. Hold Harmless Non-Recurring Exemption	0		
8. Total 2020-21 Recurring Exemptions (A+B+C+D+E)			
A. Prior Year Carryover	0		
B. Transfer of Service	0		
C. Federal Impact Aid Loss (2018-19 to 2019-20)	0		
D. Recurring Referenda to Exceed (if 2020-21 is first year)	0		
E. 2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8)	2,280		
10. Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	0		
A. Non-Recurring Referenda to Exceed 2020-21 Limit	0		
B. Declining Enrollment Exemption for 2020-21 (from left)	60,000		
C. Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)	0		
D. Adjustment for Refunded or Rescinded Taxes, 2020-21	0		
E. Prior Year Open Enrollment (uncounted pupils)	2,280		
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0		
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	0		
H. WPCP and RPCP Private School Voucher Aid Deduction	0		
I. SNSP Private School Voucher Aid Deduction	0		
11. 2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)			
A. 2020-21 October 15 Certification of General Aid	2,915,125		
B. State Aid to High Poverty Districts (not all districts)	29,621		
C. State Aid for Exempt Computers (Source 691)	1,039		
D. State Aid for Exempt Personal Property (Source 691)	1,414		
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.			
13. Allowable Limited Revenue: (Line 11 - Line 12)			
(10, 38, 41 Levies)			
14. Total Limited Revenue To Be Used (A+B+C)			
Not > line 13			
Entries Required Below: Enter amounts needed by purpose and fund:			
A. Gen Operations: Fnd 10 Src 211	1,365,081	(Proposed Fund 10)	
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)	
C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)	
15. Total Revenue from Other Levies (A+B+C+D)	0		
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0		
B. Community Services (Fund 80 Src 211)	0		
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0		
D. Other Levy Revenue - Milwaukee & Kenosha Only	0		
16. Total Fall, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)			
Line 16 is the total levy to be apportioned in the PL-401.			
Levy Rate =	0.00674384		

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

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION OCTOBER 15 CERTIFICATION OF 2020-21 GENERAL AID

USING 2019-20 PI-1506-AC REPORTS, 2019-20 AUDITED MEMBERSHIP
2019 TIFOUT SCHOOL AID VALUE (CERT MAY 2020) & 2016 COMPUTER VALUE (CERT MAY 2017)

Cornell 1204

PART A: 2019-20 AUDITED MEMBERSHIP

A1 3RD FRI SEPT 19 MEMBERSHIP* (include Challenge Academy)			
A2 2ND FRI JAN 20 MEMBERSHIP* (include Challenge Academy)			
A3 TOTAL (A1 + A2)			
A4 AVERAGE (A3/2) (ROUNDED)			
A5 SUMMER 19 FTE EQUIVALENT* (ROUNDED)			
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER			
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS			
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: 2019-20 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	5,598,751.57	
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	1,218,392.64	
B3 GENERAL STATE AID	10R 000000 620	2,967,521.00	
B4 IMPACT AID DIST: 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 TAX/EQUAL AID REFUND	10R 000000 972	0.00	
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	1,412,837.93	

PART C: 2019-20 NET COST OF GENERAL FUND (PI-1506-AC)

C1 TOTAL GF EXPENDITURES	10E 000000 000	5,653,726.15	
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)	5,653,726.15	
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	1,412,837.93	
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	0.00	
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	4,240,888.22	

PART D: 2019-20 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: 2019-20 SHARED COST (PI-1506-AC)

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	4,240,888.22	
E2 TRNSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		0.00	
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE		0.00	
E4 TOTAL SHARED COST FOR EQUALIZATION AID		4,240,888.22	

FTE

424.00	
427.00	
851.00	
426.00	
11.00	
0.00	
0.00	
0.00	
0.00	
0.00	
0.00	
437.00	

PART E: 2019-20 SHARED COST - CONTINUED

E6 PRIMARY COST CEILING PER MEMBER			
E7 PRIMARY CEILING (A7 * E6)			
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)			
E9 SECONDARY COST CEILING PER MEMBER			
E10 SECONDARY CEILING (A7 * E9)			
E11 SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)			
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)			
	SHARED COST PER MEMBER =	\$9,705	

PART F: EQUALIZED PROPERTY VALUE

F1 2019 TIFOUT VALUE (CERT MAY 20) + EXEMPT COMPUTER VALUE (CERT MAY 17)	VALUE PER MEMBER =	449,053	196,236,010
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PART G: 2020-21 EQUAL AID BY TIER: USING 2019-20 PI-1506-AC DATA

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	843,410,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	647,173,990
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	335,320.26
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,451,514
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	634,311,618
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00599688
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	438,075,608
G10 SECONDARY EQUALIZATION AID (G8 * G9)	2,627,086.85
G11 TERTIARY GUARANTEED VALUE PER MEMB	656,434
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	286,861,658
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	90,625,648
G15 TERTIARY EQUALIZATION AID (G13 * G14)	0.00

PART H: 2020-21 OCTOBER 15 CERTIFICATION OF EQUALIZATION AID

H1 2020-21 EQUALIZATION AID OCT 15 CERT (G5+G10+G15) NOT< 0	2,962,407.11
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.0161729997)	-47,911.00
H4A 2019-20 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	639.00
H4B 2019-20 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	-10.00
H5 PRIOR YEAR (2019-20) DATA ERROR ADJ/OJ FEE PENALTY	0.00
H6 2020-21 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	2,915,125

***** PART I: 2020-21 OCTOBER 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY *****

I1 2020-21 SPECIAL ADJUSTMENT AID and/or CHARTER 220 OCT 15 CERT	0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHARTER 220 AID (MPS only)	0.00
I2B MILWAUKEE CHARTER PGM DEDUCT, SPEC ADJ AID and/or CHARTER 220 AID	0.00
I2C 2019-20 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHARTER 220 AID	0.00
I3 2020-21 SPEC ADJ AID and/or CHAP 220 OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	0.00

***5 2020-21 OCTOBER 15 CERTIFICATION GENERAL AID (H6+I3)**

=	2,915,125
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THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE H1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

2019-2020 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	Spring	4	B+6	46,900.00	-	46,900.00	3,587.85	3,137.61	21,000.00	2,000.00	29,725.46	76,625.46
Amdahl	Sandy	32	B+72	62,000.00	630.00	62,630.00	4,791.20	4,189.95	21,000.00	2,000.00	31,981.14	94,611.14
Anderson	Kim	19	B+48	55,400.00	2,205.00	57,605.00	4,406.78	3,853.77	21,000.00	2,000.00	31,260.56	88,865.56
Bitney	Megan	2	B+6	44,900.00	-	44,900.00	3,434.85	3,003.81	21,000.00	2,000.00	29,438.66	74,338.66
Bjorklund	Kerry	32	B+56	56,300.00	150.00	56,450.00	4,318.43	3,776.51	21,000.00	2,000.00	31,094.93	87,544.93
Bocian	William	17	B+0	47,600.00	1,400.00	49,000.00	3,748.50	3,278.10	21,000.00	2,000.00	30,026.60	79,026.60
Braaten	Laurie	12	B+48	52,400.00	-	52,400.00	4,008.60	3,505.56	21,000.00	2,000.00	30,514.16	82,914.16
Braaten	Craig	10	M+0	53,100.00	5,193.00	58,293.00	4,459.41	3,899.80	21,000.00	2,000.00	31,359.22	89,652.22
Burton	Jena	1	B+0	42,000.00	-	42,000.00	3,213.00	2,809.80	21,000.00	2,000.00	29,022.80	71,022.80
DuFrane	Megan	2	B+0	44,000.00	2,621.20	46,621.20	3,566.52	3,118.96	21,000.00	-	27,685.48	74,306.68
Erickson	Richard	36	B+32	27,000.00	45.00	27,045.00	2,068.94	1,809.31	-	-	3,878.25	30,923.25
Finger	Caitlin	1	B+0	43,600.00	2,000.00	45,600.00	3,488.40	3,050.64	21,000.00	2,000.00	29,539.04	75,139.04
50% Harder	Jessica	0	M+30	35,000.00	4,261.72	39,261.72	3,003.52	2,626.61	-	-	5,630.13	44,891.85
Hickethier	Caroline	31	M+31	62,000.00	304.30	62,304.30	4,766.28	4,168.16	21,000.00	2,000.00	31,934.44	94,238.74
75% Hless	Austin	0	M+54	40,500.00	-	40,500.00	3,098.25	2,709.45	14,630.75	2,000.00	22,438.45	62,938.45
Koenig	Karissa	6	M+0	53,400.00	100.00	53,500.00	4,092.75	3,579.15	21,000.00	2,000.00	30,671.90	84,171.90
Leland	Marcus	7	B+0	47,600.00	266.85	47,866.85	3,661.81	3,202.29	21,000.00	2,000.00	29,864.11	77,730.96
Modi	Nicole	3	B+0	45,600.00	2,037.10	47,637.10	3,644.24	3,186.92	21,000.00	2,000.00	29,831.16	56,018.08
Parker	Steven	22	M+50	73,000.00	-	73,000.00	5,584.50	4,883.70	21,000.00	2,000.00	33,468.20	106,468.20
Pickering	Chris	26	M+34	62,000.00	2,685.00	64,685.00	4,948.40	4,327.43	21,000.00	2,000.00	32,275.83	96,960.83
Rostenrater	Ashley	8	M+0	56,600.00	2,415.00	59,015.00	4,514.65	3,948.10	21,000.00	2,000.00	31,462.75	90,477.75
Ruf	Erica	8	M+7	57,300.00	60.00	57,360.00	4,388.04	3,837.38	21,000.00	2,000.00	31,225.42	88,585.42
Schlageter	Nancy	31	B+66	62,000.00	1,255.00	63,255.00	4,839.01	4,231.76	21,000.00	2,000.00	32,070.77	95,325.77
Schroeder	Karen	12	B+18	49,400.00	155.05	49,555.05	3,790.96	3,315.23	21,000.00	2,000.00	30,106.19	79,661.24
Sime	Sarah	15	B+18	49,400.00	385.00	49,785.00	3,808.55	3,330.62	21,000.00	2,000.00	30,139.17	79,924.17
Sonnenntag	Greg	6	B+0	47,600.00	401.50	48,001.50	3,672.11	3,211.30	21,000.00	2,000.00	29,883.42	77,884.92
Sproul	Rachel	26	B+52	62,000.00	2,375.00	64,375.00	4,924.69	4,306.69	21,000.00	2,000.00	32,231.38	96,606.38
Steinmetz	Chelsey	8	M+0	56,600.00	360.00	56,960.00	4,357.44	3,810.62	21,000.00	2,000.00	31,168.06	88,128.06
Thon	Shannon	5	B+0	47,600.00	-	47,600.00	3,641.40	3,184.44	21,000.00	2,000.00	29,825.84	77,425.84
Zeman	Chloe	0	M+0	55,600.00	-	55,600.00	4,253.40	3,719.64	21,000.00	2,000.00	30,973.04	86,573.04
Totals				1,538,400.00	31,305.72	1,569,705.72	120,082.49	105,013.31	581,630.75	54,000.00	860,726.55	2,408,982.09

Custodian Salary Package 2019-2020

Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	HRA	Total Benefits	Total
Thompson	Travis	12	Lead Custodian	21.20	2,080	44,096.00	3,373.34	2,950.02	21,000.00	2,000.00	27,323.37	71,419.37
Ash	Marty	18	I	19.35	2,080	40,248.00	3,078.97	2,692.59	21,000.00	2,000.00	26,771.56	67,019.56
Sikora	Gary	6.5	Alde	17.15	752	12,896.80	986.61	882.80			1,849.40	14,746.20
Stewart	Bill	32	Alde	17.15	1,120	19,208.00	1,469.41	1,285.02			2,754.43	21,962.43
Totals						116,448.80	8,903.33	7,790.42	42,000.00	4,000.00	58,698.76	175,147.56

Cook Salary Package 2019-2020

Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	Total Benefits	Total	
Turany	Teresa	10	Lead Cook	18.25	1,410	25,732.50	1,988.54	1,721.50			3,690.04	29,422.54
Bowe	Crystal	9	Cook	17.15	1,316	22,569.40	1,726.56	1,509.89			1,521.29	24,090.69
Schwingle	Nicole	8	Cook	17.15	846	14,508.90	1,109.93	970.65			2,080.58	16,589.49
Totals						62,810.80	4,805.03	4,202.04			9,007.07	71,817.87

Paraprofessional Salary Package 2019-2020

Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	Total Benefits	Total	
Ash	Jane	16		17.15	1,081	18,539.15	1,418.24	1,240.27			2,658.51	21,197.66
Bauch	Sharia	11		17.15	1,410	24,181.50	1,849.88	1,617.74			3,467.63	27,649.13
Gavitt	Sheri	6		17.15	1,081	18,539.15	1,418.24	1,240.27			2,658.51	21,197.66
Hall	Deanna	6		17.15	1,081	18,539.15	1,418.24	1,240.27			2,658.51	21,197.66
Holland	Erica	6		17.15	255	4,377.54	334.88	292.86			627.74	5,005.28
Holle	Tiffany	2		17.15	1,081	18,539.15	1,418.24	1,240.27			2,658.51	21,197.66
Johnson	Andrea	22		17.15	1,081	18,539.15	1,418.24	1,240.27			2,658.51	21,197.66
Kinard	Holly	2		17.15	1,102	18,899.30	1,445.80	1,264.36			2,710.16	21,609.46
Mercer	Megan	3		17.15	1,081	18,539.15	1,418.24	1,240.27			2,658.51	21,197.66
Nohr	Rachel	4		17.15	1,102	18,899.30	1,445.80	1,264.36			2,710.16	21,609.46
Rabin	Glenda	13		17.15	1,081	18,539.15	1,418.24	1,240.27			2,658.51	21,197.66
Warmock	Heather	0		15.44	421	6,492.52	496.68				496.68	6,989.20
Totals						202,624.21	15,500.75	13,121.21			28,621.96	231,246.17

Administrative Salary Package 2019-20

Last	First	Years	Class	Days	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	HRA	Total Benefits	Total
Elliot	Dave	16	Jr/Sr Prin	215		101,000.00	7,726.50	6,756.90	21,000.00	2,000.00		35,483.40	136,483.40
Schley	Paul	17	D.A./Elem Prin	260		122,181.44	9,346.88	8,173.94	21,000.00	2,000.00		38,520.82	160,702.26
Totals						223,181.44	17,073.38	14,930.84	42,000.00	4,000.00		74,004.22	297,185.66

Administrative Assistant Salary Package 2019-20

Last	First	Years	Class	Hours	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	HRA	Total Benefits	Total
Crank	Kylee	8		1,971	17.15	33,802.65	2,585.90	2,281.40	21,000.00	2,000.00		25,847.30	59,649.95
Hakes	Andrea	16		1,971	17.15	33,802.65	2,585.90	2,281.40	21,000.00	2,000.00		25,847.30	59,649.95
Patten	Peggy	23		1,971	19.00	37,449.00	3,589.58	2,505.34	21,000.00	2,000.00		27,094.92	64,543.92
Totals						105,054.30	8,761.38	7,028.13	63,000.00	6,000.00		78,789.52	183,843.82

Bookkeeper Salary Package 2019-20

Last	First	Years	Class	Hours	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	HRA	Total Benefits	Total
Geissler	Cheryl	8		1,971	26.39	52,000.00	3,978.00	3,478.60	21,000.00	2,000.00		28,456.60	80,456.60
Totals						52,000.00	3,978.00	3,478.60	21,000.00	2,000.00		28,456.60	80,456.60

School District of Cornell

Coaches 2019-20

Last	First	Years	Sport / Activity	Salary	FICA	WRS	Total
Winrich	Dustin	3	Archery	1,500.00	114.75		1,614.75
Lorenzen	Amy	4	Head Volleyball	3,500.00	267.75	234.15	4,001.90
Hall	Tom	4	Asst Volleyball	2,600.00	198.90		2,798.90
Sigmund	Kaitlyn	4	JH Volleyball	1,500.00	114.75		1,614.75
Hall	Jacob	0	JH Volleyball	550.00	42.08		592.08
Leland	Marcus	8	Asst Cross County	2,600.00	198.90	173.94	2,972.84
Leland	Marcus	5	Head BBB	4,000.00	306.00	267.60	4,573.60
Hall	Jacob	0	JV BBB	3,000.00	229.50		3,229.50
Ash	Marty	5	JH BBB	1,500.00	114.75	100.35	1,715.10
Elliott	Dave		Head GBB	4,000.00	306.00	267.60	4,573.60
Helland	Erica	0	JV GBB	3,000.00	229.50		3,229.50
Schroeder	Stacy	0	JH GBB	1,500.00	114.75		1,614.75
Zeman	Chloe	0	JH GBB	1,000.00	76.50	66.90	1,143.40
Sonnentag	Greg	6	Head Wrestling	4,000.00	306.00	267.60	4,573.60
Sonnentag	Greg	6	JH Wrestling	375.00	28.69	25.09	428.78
Clark	Paul	2	Asst Softball	500.00	38.25		538.25
Ash	Marty	18	Asst Baseball	1,500.00	114.75	100.35	1,715.10
Bowe	Laurie	3	Head Track	625.00	47.81	41.81	714.63
Leland	Marcus	5	Asst Track	500.00	38.25	33.45	571.70
Braaten	Craig	3	Athletic Director	3,300.00	252.45	220.77	3,773.22
Sonnentag	Greg	5	Athletic Director	6,000.00	459.00	401.40	6,860.40
Totals				45,550.00	3,484.58	2,201.01	51,235.59

**Volunteer

Board of Education

Baker	Greg	6	Vice-President	2,090.00	159.89		2,249.89
Briggs	Lyle	26	President	2,770.00	211.91		2,981.91
Close	Jamie	2	Member	2,620.00	-		2,620.00
Seidlitz	Stephanie	4	Member	1,920.00	146.88		2,066.88
Sikora	Eileen	13	Clerk	4,710.00	360.32		5,070.32
Totals				14,110.00	878.99		14,988.99

Cornell School District - Other Post Employment Benefits (OPEB)							
Retirement - Health Insurance	Date of Retirement	Date that Benefit ends	Total Liability Earned	2020-21 Estimated Payment	Prior Liability Paid	Estimated Accumulated Liability Remaining	
Dennis Beaulieu	6/30/2004	6/30/2011	118,269.61	6,000.00	31,974.20	86,295.41	
Nancy Helgerson	6/30/2007	6/30/2014	127,608.16	1,000.00	123,886.86	3,721.30	
Beverly Johnson	6/30/2006	6/30/2013	129,603.74	3,000.00	116,923.12	12,680.62	
JoAnn Lancor	12/31/2003	9/30/2010	111,206.48	3,000.00	48,173.34	63,033.14	
Ann Register	6/30/2005	6/30/2012	124,623.17	3,000.00	104,670.41	19,952.76	
Betty Rivers	6/30/2002	8/31/2008	84,745.24	5,000.00	55,245.93	29,499.31	
Totals			696,056.40	21,000.00	480,873.86	215,182.54	
Prior Retiree Estimated 10 year Payoff/Year	21,518.25						
Retirement - HRA's	Date of Retirement	Date that Benefit ends	Total Liability Earned	2020-21 Final Payment	Prior Liability Paid	Estimated Accumulated Liability Remaining	
Joan Farmer	6/30/2011	6/30/2020	119,800.00	11,500.00	-	-	
John Panzer	6/30/2011	6/30/2020	134,800.00	13,000.00	-	-	
Mike Mulhern	6/30/2011	6/30/2020	139,800.00	13,500.00	-	-	
Pat Koshier	6/30/2011	6/30/2020	139,800.00	13,500.00	-	-	
Matt Amundson	6/30/2011	6/30/2020	144,800.00	14,000.00	-	-	
Steve VanDam	6/30/2011	6/30/2020	144,800.00	14,000.00	-	-	
Larry Larson	6/30/2011	6/30/2020	144,760.00	14,000.00	-	-	
Totals			968,560.00	93,500.00			
District's remaining total OPEB liability.	308,682.54		District's estimated total OPEB liability.			308,682.54	
			District's Fund 73 Balance 6-30-20			557,387.45	
			Unfunded OPEB Liability			(248,704.91)	
PMS 6-30-2020							