

CORNELL SCHOOL DISTRICT

PROPOSED FINAL
2011 – 2012
GENERAL FUND BUDGET
May 19, 2011



CORNELL EDUCATIONAL CENTER
1099 MAPLE STREET
CORAOPOLIS, PA 15108
(412) 264-5010

**CORNELL SCHOOL DISTRICT
BUDGET ANALYSIS
FOR THE FISCAL YEAR ENDING JUNE 30, 2012
PRELIMINARY - May 2, 2011**

SUMMARY OF FUND BALANCE THROUGH JUNE 30, 2009

Unreserved Fund Balance as of June 30, 2009		(\$238,590)
Actual Revenues for 2009/2010	\$10,835,950	
Actual Expenditures for 2009/2010	\$11,248,310	
Change in Fund Balance		<u>(\$412,360)</u>
Fund Balance (Deficit) as of June 30, 2010		(\$650,950)

SUMMARY OF ESTIMATED GENERAL FUND REVENUES 2010/2011

Revenues from Local Sources	\$7,404,758
Revenue from State Sources	\$3,592,253
Revenue from Federal Sources	\$293,978
Revenue from Other Sources	\$0

TOTAL ESTIMATED REVENUES FOR 2010/2011 \$11,290,989

SUMMARY OF ESTIMATED EXPENDITURES FOR 2010/2011

Instruction	\$6,546,432
Support Services	\$3,375,450
Operational and Noninstructional Services	\$381,324
Construction and Improvement Services	\$0
Debt Service	<u>\$1,029,366</u>

TOTAL ESTIMATED EXPENDITURES OTHER FINANCING USES 2010/2011 \$11,332,571

PROJECTED GENERAL FUND BALANCE (DEFICIT) AS OF JUNE 30, 2011 (\$692,531)

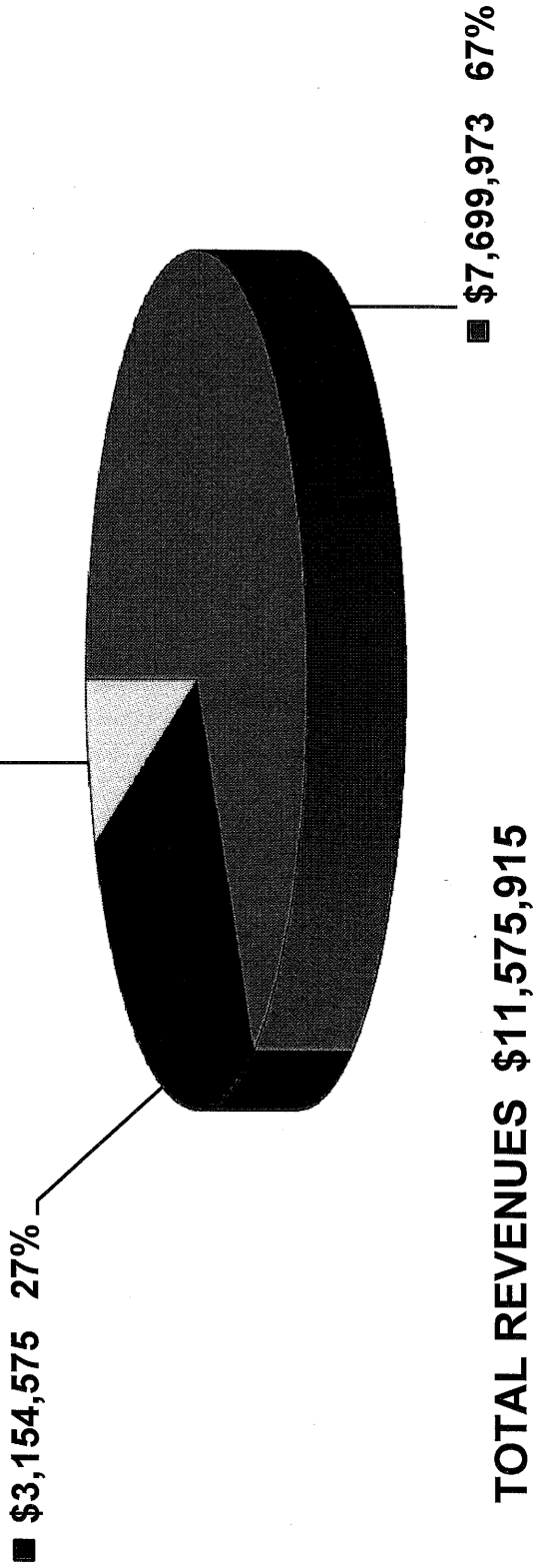
Budgeted Revenues for 2011/2012	\$11,575,915
Budgeted Expenses for 2011/2012	<u>\$11,239,022</u>

Projected Change in Fund Balance in 2011-2012 \$336,894

PROJECTED FUND BALANCE (DEFICIT) AS OF JUNE 30, 2012 (\$355,637)

REVENUES

2011 - 2012 REVENUE SOURCES



**CORNELL SCHOOL DISTRICT
REVENUE SOURCE
2011-2012**

REVENUE SOURCE	ACCT NUMBER	2008/2009 ACTUAL	2009/2010 ACTUAL	2010/2011 BUDGET	2011/2012 BUDGET
LOCAL SOURCE:					
Current Real Estate Taxes	6111/2	\$5,680,609	\$5,705,576	\$6,176,408	\$6,592,880
Public Utility Realty Tax	6113	\$8,478	\$9,677	\$8,478	\$9,292
Payment in Lieu of Taxes	6114	\$54,434	\$27,217	\$0	\$0
Local Service Tax-Coraopolis	6143	\$7,429	\$7,408	\$7,532	\$6,825
Local Service Tax-Neville Twp.	6144	\$11,069	\$10,081	\$8,953	\$8,707
Earned Income Tax-Coraopolis	6151	\$274,054	\$281,214	\$271,746	\$273,967
Earned Income Tax-Neville Twp.	6152	\$45,543	\$56,294	\$51,939	\$52,369
Real Estate Transfer Tax	6153	\$26,964	\$53,236	\$30,000	\$30,000
Delinquent and Liened Taxes	6400	\$642,837	\$476,334	\$600,000	\$500,000
Earnings on Investments	6510	\$33,475	\$12,861	\$20,000	\$13,000
Classrooms for the Future-Coach	6821	\$30,000	\$0	\$0	\$0
Revenue From Other Intermed Sources	6839	\$101,241	\$121,732	\$121,734	\$110,000
Rent on Facility	6910	\$78,324	\$72,989	\$81,467	\$75,000
Srv. Prov. Other Local Govt Units	6920	\$61,899	\$40,704	\$0	\$0
Tuition From Other LEA's	6944	\$20,420	\$0	\$0	\$0
Other Tuition from Patrons-CI Plus	6949	\$0	\$0	\$0	\$0
Miscellaneous	6990	\$6,412	\$13,230	\$6,500	\$7,933
Refund of Prior Years Expenditures	6991	\$16,648	\$27,157	\$20,000	\$20,000
TOTAL LOCAL SOURCE:		\$7,099,836	\$6,915,710	\$7,404,758	\$7,699,973
STATE SOURCE:					
Basic Instructional Subsidy	7110	\$1,593,693	\$1,432,965	\$1,743,587	<u>\$1,600,340</u>
Charter/Cyber School Reimbursement	7140	\$110,431	\$91,029	\$97,677	\$0
Homebound Instruction	7210	\$142	\$0	\$0	\$0
Alternative Education Reimbursement	7230	\$5,884	\$2,716	\$9,000	\$0
Special Education/Exceptional Students	7271	\$420,077	\$424,274	\$422,114	<u>\$422,114</u>
Educational Assistance-Tutoring	7291	\$64,898	\$55,169	\$47,427	\$0
Transportation	7310	\$441,335	\$331,111	\$381,448	\$330,000
Rentals and Sinking Fund	7320	\$139,599	\$143,917	\$145,280	\$145,280
Nurse and Medical/Dental Services	7330	\$15,077	\$15,038	\$15,227	\$15,030
State Property Tax Reduction-NEW	7340	\$254,578	\$254,687	\$254,706	\$254,706
Accountability Block Grant	7501	\$91,448	\$91,448	\$87,415	\$0
Dual Enrollment	7502	\$7,029	\$1,961	\$0	\$0
State Share Social Security	7810	\$175,399	\$193,312	\$190,063	\$184,897
State Share Retirement	7820	\$109,355	\$121,740	\$198,309	\$202,208
TOTAL STATE SOURCE:		\$3,428,945	\$3,159,367	\$3,592,253	\$3,154,575
FEDERAL SOURCE:					
ESEA Title I	8514	\$224,491	\$226,375	\$221,987	\$221,987
Title III - LEP	8516	\$141	\$167	\$0	\$0
21st CCLC Grant	8518	\$0	\$65,438	\$0	\$404,400
Title II (Title II and CSRI combined)	8519	\$53,077	\$52,109	\$51,991	\$51,991
Title II -D - EETT	8520	\$0	\$29,591	\$0	\$0
QSCB- Interest Reimbursement	8560	\$0	\$0	\$0	\$22,990
Drug Free School	8670	\$2,198	\$2,600	\$0	\$0
<u>Additional Other Inter Src - IDEA - ARR/</u>	8701	\$0	\$98,283	\$0	\$0
<u>Additional Title I - ARRA</u>	8703	\$0	\$53,031	\$0	\$0
<u>Fiscal Stabilization - ARRA</u>	8708	\$0	\$192,602	\$0	\$0
Medical Assistance	8810	\$10,122	\$40,677	\$20,000	\$20,000
TOTAL FEDERAL SOURCE:		\$290,029	\$760,873	\$293,978	\$721,368
OTHER SOURCES:					
Proceeds from Extended Term Finance	9200	\$4,818	\$0	\$0	\$0
Transfer from Other Funds	9300	\$35,000	\$0	\$0	\$0
Refund of Prior Year Expenditures	9500	\$8,812	\$0	\$0	\$0
TOTAL OTHER SOURCES:		\$48,630	\$0	\$0	\$0
TOTAL REVENUES:		\$10,867,440	\$10,835,950	\$11,290,989	\$11,575,915

**CORNELL SCHOOL DISTRICT
2011-2012 BUDGET
GENERAL FUND
REVENUE EXPLANATION**

LOCAL SOURCES

Real Estate Tax **\$6,592,880**

Real Estate Taxes are the main source of revenue for funding the operation of the Cornell School District. The tax is based on the assessed valuation of all taxable property within the school district and is collected by the local tax collectors.

Proposed Final Real Estate revenues for the 2011-2012 school year are based on a millage rate of 25.955mills.

This year's tax is based on an assessed valuation of \$298,463,633 and is estimated to be 88% collectible in a net budgetary value per mill of approximately \$262,648.

Earned Income Tax **\$326,336**

Earned Income Tax is a 1/2% tax on income earned by district residents.

Local Service Tax **\$15,532**

The Local Service Tax is a \$52.00 tax levied on a person working for an employer within the boundaries of the District. This revenue is collected by the local tax collectors. Only \$5.00 per person is for the District.

Realty Transfer Tax **\$30,000**

Realty Transfer Tax is revenue collected by the County based on the value of all real property within the district sold during the year. This tax is equal to 1/2% of the value of the property being sold and is paid at the time of title transfer.

Delinquent Taxes **\$500,000**

Delinquent Tax is revenue collected by the Delinquent Real Estate Tax Collector as a result of real estate taxes that were not paid during the original year of issue, and wage taxes due as a result of comparing the state income lists against local records.

Public Utility Tax **\$9,292**

The Public Utility Tax is revenue from the Commonwealth of Pennsylvania based on the school district's request, assessed valuation of utility property in the district, amount available and other public entities requesting this tax.

**CORNELL SCHOOL DISTRICT
2011-2012 BUDGET
GENERAL FUND
REVENUE EXPLANATION**

LOCAL SOURCES

Earnings on Investments **\$13,000**

Earnings on Investments is revenue received from the investment of idle school district revenue as it becomes available.

Investments of the school district are currently in a sweep account with our bank offering a much higher rate than any certificate of deposit available.

Revenue from Other Intermediate Sources **\$110,000**

Revenue from Other Intermediate Sources is revenue that is obtained by the Allegheny Intermediate Unit and redistributed to member school district's.

Rent on Facility **\$75,000**

Rentals are defined as revenue received from various organizations and groups for the rental of the district's facilities. This years budget assumes the rental of facilities based on past years experience.

Miscellaneous **\$7,933**

Miscellaneous revenue is derived from fines and any other revenues that are not classifiable to specific sources.

Refund of Prior Years Expenditures **\$20,000**

This represents reimbursements received from sources such as Parkway West Area Vo-Tech and miscellaneous other refunds.

**CORNELL SCHOOL DISTRICT
2011-2012 BUDGET
GENERAL FUND
REVENUE EXPLANATION**

STATE SOURCES

Basic Instructional Subsidy **\$1,600,340**

Equalized Subsidy for Basic Education (ESBE) is the primary source of state funding provided to local school districts. Each school district's share of this subsidy has been based on a formula that takes into account the district's Average Daily Membership (weighted); Market Value (Aid Ratio); Personal Income (Aid Ratio); and our Local Tax effort. An 8% decrease in the BIS is projected based on the Commonwealth state budget. Also eliminated the state budget are subsidies for Educational Assistance used for after school tutoring and the Accountability Block Grant subsidy that is used primarily to cover the costs of software programs such as Apangea, Blended Schools and Passkey, a Math Coach, testing materials and textbooks.

Charter/Cyber School Reimbursement **\$0**

This reimbursement has been eliminated for 20112012.

Special Education **\$422,114**

Special Education is a state reimbursement to school districts for pre-approved excess instructional costs for the operation of mandated special education programs. No increase is projected based on the Commonwealth state budget. The Special Education subsidy covers approximately 28% of total special education expenditures of the district.

Transportation **\$330,000**

Transportation is a state reimbursement to school districts for the operation of school busing programs in compliance with state law and regulations. The Cornell School District contracts for busing services for regular, special education and private schools.

Rental and Sinking Fund **\$145,280**

The state provides reimbursement for a portion of the cost of bonded indebtedness each year. The amount is determined by a predetermined percentage set at the time of bond issuance.

**CORNELL SCHOOL DISTRICT
2011-2012 BUDGET
GENERAL FUND
REVENUE EXPLANATION**

STATE SOURCES

Nurse and Medical/Dental Services **\$15,030**

Medical and Dental Services is a state reimbursement available to each school district providing the required health examinations to pupils of the school district.

State Property Tax Reduction **\$254,706**

Revenue representing allocation from gambling proceeds. This revenue source will directly offset real estate taxes to tax payers who have been approved for a homestead/farmstead exclusion through the County.

State Share of Social Security **\$184,897**

This revenue is received from the state and is designated the Commonwealth's matching share of the employer's contribution towards the cost of social security tax for covered employees. The state has proposed the same 50% funding in this area for the budget year.

State Share Retirement **\$202,208**

This revenue is received from the state and is designated as the Commonwealth's matching share of the employer's contribution towards the retirement costs for covered employees. The state has proposed the same 50% funding for the 2011-2012 budget year. The 2011-2012 District contribution rate is 8.65% of covered earnings.

**CORNELL SCHOOL DISTRICT
2011-2012 BUDGET
GENERAL FUND
REVENUE EXPLANATION**

FEDERAL SOURCES

Title I **\$221,987**

Revenue received from the federal government to fund programs designed to provide remediation to disadvantaged children in certain basic educational skills such as reading and mathematics. The amount received for this program is determined by the number of students needing remedial education, amount available, and the number of districts participating in the program.

21st Century Community Learning Grant **\$404,400**

Revenue for for afterschool programs through the Cornell School District PRIDE Program.

Title II **\$51,991**

Federal revenue received from the Allegheny Intermediate Unit as a member of the consortium for the ASSET Program in math and science. Class Size Reduction Initiative is now included under this program and no longer a separate revenue line.

QSCB - Interest Reimbursement **\$22,990**

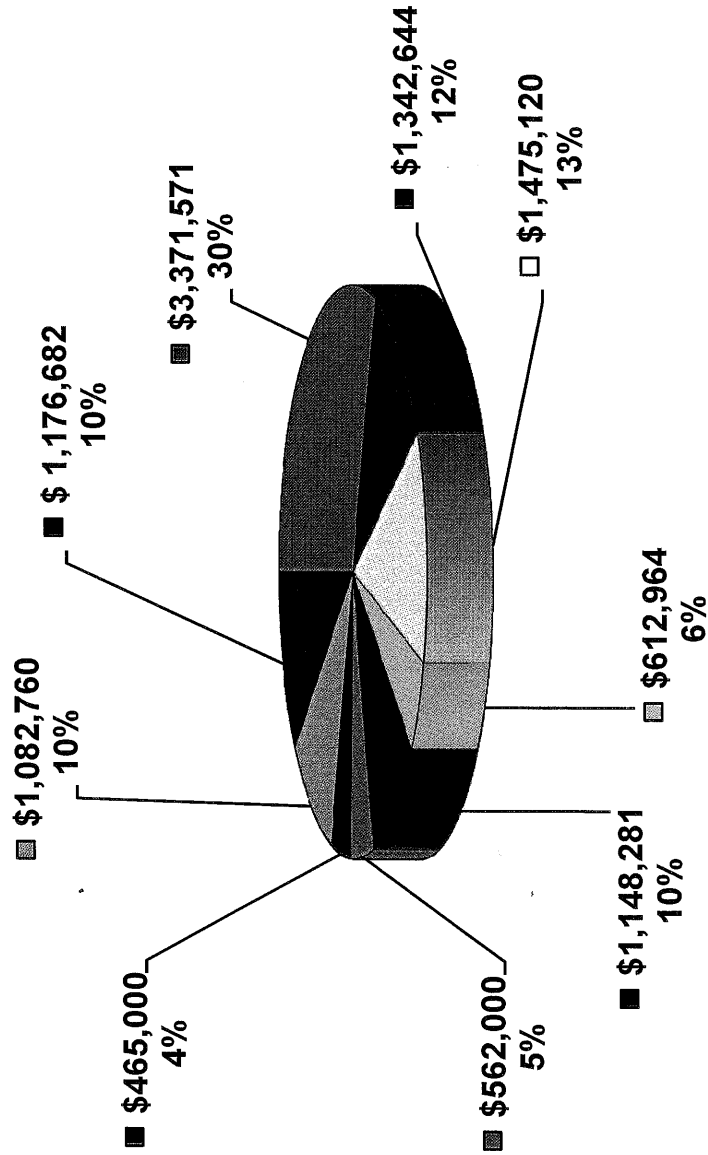
Federally funded interest reimbursement for debt payments related to a bond issue obtained for science room renovations through the Qualified School Construction Bond program and the State Public School Buidling Authority.

Medical Assistance **\$20,000**

Federal revenues received through the ACCESS Program for psychological services within the special education program. This funding source has decreased significantly due to more stringent reporting guidelines and allowable expenditures.

EXPENDITURES

2011 - 2012 EXPENDITURES



- Instructional Salaries
- Instructional Benefits
- Other Salaries
- Other Benefits
- Contracted Services
- Transportation
- Utilities
- Debt Service
- Other

TOTAL EXPENDITURES \$11,239,022

EXPENDITURE SUMMARY

**CORNELL SCHOOL DISTRICT
EXPENDITURE SUMMARY
2011/2012**

EXPENDITURES	ACCT NUMBER	2008/2009 ACTUAL	2009/2010 ACTUAL	2010/2011 BUDGET	2011/2012 BUDGET
INSTRUCTION	1000				
Regular Programs	1100	\$4,094,996	\$4,196,932	\$4,245,450	\$3,863,375
Special Programs - Learning Disabled	1240	\$886,349	\$876,752	\$1,003,029	\$991,534
Special Programs - Other	1290	\$480,550	\$504,079	\$525,000	\$498,256
Vocational Education - Business Educ.	1360	\$152,077	\$169,391	\$195,687	\$189,652
Vocational Education - Other	1390	\$175,190	\$245,319	\$228,989	\$305,694
Other Instruction - Homebound	1430	\$5,743	\$4,313	\$6,284	\$4,500
Other Instruction - Federal	1490	\$291,280	\$336,335	\$338,430	\$200,238
Adult Education Program	1690	\$3,641	\$3,319	\$3,563	\$3,343
TOTAL "1000" INSTRUCTION:		\$6,089,826	\$6,336,440	\$6,546,432	\$6,056,592
SUPPORT SERVICES	2000				
Pupil Services - 21st CCLC	2100	0	0	0	404399
Pupil Personnel - Guidance	2120	\$137,896	\$229,288	\$154,117	\$153,221
Support Services - Technology	2220	\$134,272	\$129,501	\$127,192	\$122,112
Support Services - Library	2250	\$74,803	\$60,349	\$79,992	\$78,280
Administration - Board Secretary	2310	\$14,161	\$10,549	\$12,349	\$11,407
Administration - Board Treasurer	2320	\$1,292	\$1,077	\$1,292	\$1,292
Administration - Tax Collection	2330	\$119,463	\$143,108	\$125,975	\$136,120
Administration - Legal Services	2350	\$42,428	\$51,056	\$51,911	\$50,000
Administration - Office of Superintendent	2360	\$276,085	\$427,357	\$438,914	\$413,214
Administration - Office of Principals	2380	\$524,673	\$544,640	\$480,352	\$490,928
Pupil Health - Medical Services	2420	\$795	\$810	\$1,600	\$800
Pupil Health - Dental Services	2430	\$600	\$600	\$600	\$600
Pupil Health - Nurses Services	2440	\$78,114	\$81,042	\$87,254	\$87,211
Support Services - Business	2500	\$53,362	\$59,398	\$62,556	\$60,000
Operation/Maintenance - Building	2620	\$1,041,245	\$1,148,591	\$1,048,700	\$1,105,497
Operation/Maintenance - Other Equipment	2640	\$600	\$300	\$600	\$600
Operation/Maintenance - Equip./Vehicles	2650	\$2,133	\$761	\$3,387	\$1,000
Student Transportation - Vehicle Operation	2720	\$643,958	\$606,734	\$670,387	\$560,272
Other Student Transportation Services	2790	\$7,398	\$12,109	\$9,274	\$12,000
Other Support Services	2900	\$9,470	\$24,889	\$19,000	\$25,000
TOTAL "2000" SUPPORT SERVICES:		\$3,162,748	\$3,532,159	\$3,375,450	\$3,713,953
OPERATIONAL-NONINSTRUCT. SERV	3000				
School Sponsored Activities	3210	\$47,622	\$45,611	\$68,621	\$65,604
School Sponsored Athletics	3250	\$266,425	\$252,872	\$269,957	\$271,862
Community Services - Recreation	3300	\$50,244	\$46,715	\$42,745	\$48,250
TOTAL "3000" NONINSTR SERV:		\$364,291	\$345,198	\$381,324	\$385,717
CONSTRUCTION & IMPRVMT SERV	4000				
Original & Additional Services	4500	\$24,770	\$0	\$0	\$0
TOTAL "4000" IMPRVMT SERV:		\$24,770	\$0	\$0	\$0
OTHER FINANCING USES	5000				
Debt Services/Other Expenditures	5100	\$989,764	\$1,020,013	\$1,029,366	\$1,067,760
Special Revenue Transfers	5220	\$15,500	\$14,500	\$0	\$15,000
TOTAL "5000" OTHER USES:		\$1,005,264	\$1,034,513	\$1,029,366	\$1,082,760
TOTAL EXPENDITURES:		\$10,646,899	\$11,248,310	\$11,332,571	\$11,239,022

**CORNELL SCHOOL DISTRICT
2011 – 2012 BUDGET
GENERAL FUND
EXPENDITURE EXPLANATION**

	2011 – 2012	Cost Per Student	% of Budget
1100 Regular Instruction	\$3,863,375	\$5,681	34.4%
<i>Includes:</i> Regular instructional program salaries and fringe benefits for teachers in addition to textbooks, district program contracts, supplies, and equipment.			
1200 Special Education Programs	\$1,489,790	\$2,191	13.3%
<i>Includes:</i> Salaries and fringe benefits for special education teachers and assistants. Services are mandated for life skills and learning, emotional, autistic, speech/ language, and gifted support. Also includes occupational and physical therapies, specialized materials, technology, purchased services, and tuition.			
1300			
1400			
1600 Additional Instruction	\$703,427	\$1,034	6.3 %
<i>Includes:</i> Vo-tech, English as a Second Language (ESL), homebound, Title I Reading, responsibility training, and evening classes.			
2100 Pupil Personnel	\$557,620	\$820	4.9 %
<i>Includes:</i> Salaries and fringe benefits for guidance counselors, psychological services, a share of the administrative staff in charge of the program, and support staff. Supplies, services, and equipment to operate the programs are also included.			
2200 Instructional Support	\$200,392	\$295	1.8 %
<i>Includes:</i> Salaries and fringe benefits for school librarians, technology consultants, and support staff. Supplies, equipment, and purchased services for curriculum development, library, technology, strategic planning and staff development are also included, as well as monies for staff development in safety and security.			
2300 Administration	\$1,102,961	\$1,622	9.8%
<i>Includes:</i> Salaries and fringe benefits for the district resource staff along with school principals and clerical support staff. Tax collection and legal services for the overall administration of the school system are also included.			

**CORNELL SCHOOL DISTRICT
2011 – 2012 BUDGET
GENERAL FUND
EXPENDITURE EXPLANATION**

	2011 – 2012	Cost Per Student	% of Budget
2400 Pupil Health <i>Includes:</i> Salaries and fringe benefits for the nursing staff. Also includes the fees for doctor and dental exams and nursing services the district must provide for private and parochial schools.	\$88,611	\$130	.8%
2600 Maintenance <i>Includes</i> Salaries and fringe benefits of the custodial and maintenance staff plus utility costs, custodial supplies, and equipment. Services needed to maintain the district's physical plant are included plus salaries and fringe benefits for those responsible for the coordination of the operation and maintenance of the district's facilities.	\$1,107,097	\$1,628	9.8 %
2700 Student Transportation <i>Includes:</i> The transportation contract with the bus contractor for all of the district's regular transportation including private, parochial, and special needs schools. Also includes transportation for state-mandated early intervention programs for pre kindergarten-age children – this transportation is also provided throughout the summer months, as well as during the school year.	\$572,272	\$842	5.1%
3000 Non-Instructional Services <i>Includes:</i> Salaries and supplies for student activities and athletics, in addition to transportation and event management for these programs.	\$385,717	\$567	3.4%
5000 Other Financing – Debt Service <i>Includes:</i> Debt service (mortgage) payments on the building projects and monies for tax refunds from previous years. Payment of principal and interest for short-term notes for capital improvements and equipment purchases are also included.	\$1,082,760	\$1,592	9.6%

EXPENDITURE DETAIL

**CORNELL SCHOOL DISTRICT
EXPENDITURE DETAIL
2011/2012**

DETAILED EXPENDITURES	ACCT NUMBER	2008/2009 ACTUAL	2009/2010 ACTUAL	2010/2011 BUDGET	2011/2012 BUDGET
REGULAR PROGRAMS:		1100			
Personal Services - Salaries	100-10	\$1,146,681	\$1,157,441	\$1,233,522	\$1,172,190
Personal Services - Salaries	100-30	\$1,265,291	\$1,324,272	\$1,321,138	\$1,232,462
Personal Services - Salaries Total	100	<u>\$2,411,972</u>	<u>\$2,481,713</u>	<u>\$2,554,660</u>	<u>\$2,404,652</u>
Employee Benefits	200-10	\$491,630	\$540,892	\$534,490	\$448,385
Employee Benefits	200-30	\$526,835	\$539,103	\$585,813	\$531,030
Employee Benefits - Total	200	<u>\$1,018,465</u>	<u>\$1,079,995</u>	<u>\$1,120,303</u>	<u>\$979,415</u>
Other Purchased Services	500-10	\$24,499	\$21,203	\$10,000	\$10,000
Other Purchased Services	500-30	\$389,520	\$418,719	\$400,000	\$400,000
Other Purchased Services - Total	500	<u>\$414,019</u>	<u>\$439,922</u>	<u>\$410,000</u>	<u>\$410,000</u>
Supplies	600-10	\$24,458	\$14,298	\$20,127	\$17,836
Supplies	600-30	\$95,831	\$80,750	\$52,944	\$51,472
Supplies - Total	600	<u>\$120,289</u>	<u>\$95,048</u>	<u>\$73,071</u>	<u>\$69,308</u>
Property	700-10	\$0	\$0	\$0	\$0
Property	700-30	\$0	\$2,727	\$0	\$0
Property - Total	700	<u>\$0</u>	<u>\$2,727</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	800-10	\$40,620	\$52,553	\$43,708	\$0
Other Objects	800-30	\$89,631	\$44,974	\$43,708	\$0
	800	<u>\$130,251</u>	<u>\$97,527</u>	<u>\$87,416</u>	<u>\$0</u>
TOTAL-REGULAR PROGRAMS		<u>\$4,094,996</u>	<u>\$4,196,932</u>	<u>\$4,245,450</u>	<u>\$3,863,375</u>
SPECIAL SERVICES/LEARNING DISABLED		1240			
Personal Services - Salaries	100-10	\$282,313	\$365,527	\$360,563	\$361,331
Personal Services - Salaries	100-30	\$368,684	\$318,579	\$356,808	\$346,808
Personal Services - Salaries Total	100	<u>\$650,997</u>	<u>\$684,106</u>	<u>\$717,371</u>	<u>\$708,139</u>
Employee Benefits	200-10	\$76,216	\$72,150	\$153,645	\$153,300
Employee Benefits	200-30	\$111,856	\$102,049	\$122,813	\$121,295
Employee Benefits - Total	200	<u>\$188,072</u>	<u>\$174,199</u>	<u>\$276,458</u>	<u>\$274,595</u>
Other Purchased Services	500-10	\$224	\$1,586	\$200	\$200
Other Purchased Services	500-30	\$5,213	\$2,033	\$4,000	\$3,600
Other Purchased Services - Total	500	<u>\$5,437</u>	<u>\$3,619</u>	<u>\$4,200</u>	<u>\$3,800</u>
Supplies	600-10	\$2,675	\$3,035	\$2,500	\$2,500
Supplies	600-30	\$3,754	\$2,441	\$2,500	\$2,500
Supplies - Total	600	<u>\$6,429</u>	<u>\$5,476</u>	<u>\$5,000</u>	<u>\$5,000</u>
Property	700-10	\$0	\$0	\$0	\$0
Property	700-30	\$0	\$0	\$0	\$0
Property - Total	700	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Projects	800-10	\$17,707	\$4,676	\$0	\$0
Other Projects	800-30	\$17,707	\$4,676	\$0	\$0
Other Projects - Total		<u>\$35,414</u>	<u>\$9,352</u>	<u>\$0</u>	<u>\$0</u>
TOTAL - LEARNING DISABLED		<u>\$886,349</u>	<u>\$876,752</u>	<u>\$1,003,029</u>	<u>\$991,534</u>
SPECIAL PROGRAMS/OTHER		1290			
Purchased Property Services	400-10				
Purchased Property Services	400-30				
Purchased Property Services - Total	400	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Purchased Services - AIU	500-10	\$131,179	\$84,419	\$71,037	\$90,775
Other Purchased Services - AIU	500-30	\$349,371	\$419,660	\$453,963	\$407,481
Other Purchased Services - AIU - Total	500	<u>\$480,550</u>	<u>\$504,079</u>	<u>\$525,000</u>	<u>\$498,256</u>
TOTAL SPECIAL PROGRAMS/OTHER		<u>\$480,550</u>	<u>\$504,079</u>	<u>\$525,000</u>	<u>\$498,256</u>

**CORNELL SCHOOL DISTRICT
EXPENDITURE DETAIL
2011/2012**

DETAILED EXPENDITURES	ACCT NUMBER	2008/2009 ACTUAL	2009/2010 ACTUAL	2010/2011 BUDGET	2011/2012 BUDGET
VOCATIONAL EDUCATION/ BUSINESS EDUCATION		1360			
Personal Services - Salaries	100-10				
Personal Services - Salaries	100-30	\$110,932	\$129,966	\$142,980	\$137,680
Personal Services - Salaries Total	100	\$110,932	\$129,966	\$142,980	\$137,680
Employee Benefits	200-10				
Employee Benefits	200-30	\$37,686	\$43,402	\$49,707	\$48,972
Employee Benefits - Total	200	\$37,686	\$36,563	\$49,707	\$48,972
Supplies	600-10				
Supplies	600-30	\$3,459	\$2,862	\$3,000	\$3,000
Supplies - Total	600	\$3,459	\$2,862	\$3,000	\$3,000
Property	700-10				
Property	700-30	\$0	\$0	\$0	\$0
Property - Total	700	\$0	\$0	\$0	\$0
TOTAL-BUSINESS EDUCATION		\$152,077	\$169,391	\$195,687	\$189,652
OTHER VOCATIONAL EDUCATION PROGRAMS		1390			
Other Purchased Services	500	\$175,190	\$245,319	\$228,989	\$305,694
TOTAL-OTHER VOCATIONAL ED PROG		\$175,190	\$245,319	\$228,989	\$305,694
HOMEBOUND INSTRUCTION		1430			
Personal Services - Salaries	100	\$5,111	\$3,838	\$5,533	\$4,000
Employee Benefits	200	\$632	\$475	\$750	\$500
TOTAL-HOMEBOUND INSTRUCTION		\$5,743	\$4,313	\$6,284	\$4,500
OTHER INSTRUCT PROGRAMS		1490			
Personal Services - Salaries	100-10	\$166,941	\$175,440	\$167,991	\$116,100
Personal Services - Salaries	100-30				
Personal Services - Salaries Total	100	\$166,941	\$175,440	\$167,991	\$116,100
Employee Benefits	200-10	\$20,642	\$21,734	\$38,600	\$38,819
Employee Benefits	200-30				
Employee Benefits - Total	200	\$20,642	\$21,734	\$38,600	\$38,819
Other Purchased Services	500-10	\$36,103	\$90,919	\$53,419	\$45,319
Other Purchased Services	500-30				
Other Purchased Services - Total	500	\$36,103	\$90,919	\$53,419	\$45,319
Supplies	600-10	\$65,280	\$45,211	\$42,626	\$0
Supplies	600-30		\$0	\$35,794	\$0
Supplies - Total	600	\$65,280	\$45,211	\$78,420	\$0
Property	700-10	\$0	\$0	\$0	\$0
Property	700-30				
Property - Total	700	\$0	\$0	\$0	\$0
Other Federal Projects	800-10	\$2,314	\$3,031	\$0	\$0
Other Federal Projects	800-30				
Other Federal Projects - Total	800	\$2,314	\$3,031	\$0	\$0
TOTAL-OTHER PROGRAMS/FEDERAL		\$291,280	\$336,335	\$338,430	\$200,238
ADULT EDUCATION-OTHER		1690			
Personal Services - Salaries	100-10				
Personal Services - Salaries	100-30	\$3,239	\$2,952	\$3,198	\$3,000
Personal Services - Salaries Total	100	\$3,239	\$2,952	\$3,198	\$3,000
Employee Benefits	200-10				
Employee Benefits	200-30	\$402	\$367	\$365	\$343
Employee Benefits - Total	200	\$402	\$367	\$365	\$343
TOTAL-ADULT EDUCATION		\$3,641	\$3,319	\$3,563	\$3,343
TOTAL "1000" INSTRUCTION		\$6,089,826	\$6,336,440	\$6,546,432	\$6,056,592

**CORNELL SCHOOL DISTRICT
EXPENDITURE DETAIL
2011/2012**

DETAILED EXPENDITURES	ACCT NUMBER	2008/2009 ACTUAL	2009/2010 ACTUAL	2010/2011 BUDGET	2011/2012 BUDGET
21st CCLC GRANT	2100				
Personal Services - Salaries	100-10				\$104,459
Personal Services - Salaries	100-30				\$104,459
Personal Services - Salaries Total	100	\$0	\$0	\$0	\$208,918
Employee Benefits	200-10				\$16,660
Employee Benefits	200-30				\$16,659
Employee Benefits - Total	200	\$0	\$0	\$0	\$33,319
Other Purchased Services	500-10				\$48,045
Other Purchased Services	500-30				\$48,045
Other Purchased Services - Total	500	\$0	\$0	\$0	\$96,090
Supplies	600-10				\$33,036
Supplies	600-30				\$33,036
Supplies - Total	600	\$0	\$0	\$0	\$66,072
TOTAL-GUIDANCE SERVICES		\$0	\$0	\$0	\$404,399
GUIDANCE SERVICES	2120				
Personal Services - Salaries	100-10	\$43,290	\$52,192	\$45,200	\$45,200
Personal Services - Salaries	100-30	\$48,505	\$113,752	\$45,200	\$45,200
Personal Services - Salaries Total	100	\$91,795	\$165,944	\$90,400	\$90,400
Employee Benefits	200-10	\$5,356	\$6,470	\$23,651	\$23,695
Employee Benefits	200-30	\$38,480	\$56,083	\$37,983	\$38,026
Employee Benefits - Total	200	\$43,836	\$62,553	\$61,634	\$61,721
Other Purchased Services	500-10				
Other Purchased Services	500-30	\$873	\$31	\$583	\$100
Other Purchased Services - Total	500	\$873	\$31	\$583	\$100
Supplies	600-10				
Supplies	600-30	\$1,392	\$760	\$1,500	\$1,000
Supplies - Total	600	\$1,392	\$760	\$1,500	\$1,000
TOTAL-GUIDANCE SERVICES		\$137,896	\$229,288	\$154,117	\$153,221
SUPPORT SERVICES- TECHNOLOGY	2220				
Purchased Prof. & Tech Services	300-10	\$36,111	\$37,510	\$43,596	\$43,556
Purchased Prof. & Tech Services	300-30	\$49,984	\$54,686	\$43,596	\$43,556
Purchased Prof. & Tech Services - Total	300	\$86,095	\$92,196	\$87,192	\$87,112
Supplies	600-10	\$20,052	\$1,651	\$15,000	\$12,500
Supplies	600-30	\$20,052	\$22,518	\$15,000	\$12,500
Supplies - Total	600	\$40,103	\$24,169	\$30,000	\$25,000
Property	700-10	\$4,037	\$3,156	\$5,000	\$5,000
Property	700-30	\$4,037	\$9,980	\$5,000	\$5,000
Property - Total	700	\$8,074	\$13,136	\$10,000	\$10,000
TOTAL TECHNOLOGY SERVICES		\$134,272	\$129,501	\$127,192	\$122,112
SUPPORT SERVICES - LIBRARY	2250				
Personal Services - Salaries	100-10	\$33,835	\$28,179	\$29,824	\$29,824
Personal Services - Salaries	100-30	\$25,031	\$19,526	\$29,824	\$29,824
Personal Services - Salaries Total	100	\$58,866	\$47,705	\$59,648	\$59,648
Employee Benefits	200-10	\$6,712	\$6,112	\$8,132	\$8,191
Employee Benefits	200-30	\$5,851	\$5,268	\$8,132	\$8,191
Employee Benefits - Total	200	\$12,563	\$11,380	\$16,264	\$16,382
Supplies	600-10	\$264	\$0	\$809	\$250
Supplies	600-30	\$3,110	\$1,264	\$3,271	\$2,000
Supplies - Total	600	\$3,374	\$1,264	\$4,080	\$2,250
TOTAL LIBRARY SERVICES		\$74,803	\$60,349	\$79,992	\$78,280

**CORNELL SCHOOL DISTRICT
EXPENDITURE DETAIL
2011/2012**

DETAILED EXPENDITURES	ACCT NUMBER	2008/2009 ACTUAL	2009/2010 ACTUAL	2010/2011 BUDGET	2011/2012 BUDGET
BOARD SECRETARY SERVICES 2310					
Personal Services - Salaries	100	\$1,200	\$1,200	\$1,200	\$1,200
Employee Benefits	200	\$207	\$207	\$207	\$207
Purchased Prof & Tech Services	300	\$28	\$0	\$0	\$0
Other Purchased Services	500	\$12,726	\$9,142	\$10,742	\$10,000
Supplies	600	\$0	\$0	\$200	\$0
TOTAL BOARD SECRETARY SERVICES		\$14,161	\$10,549	\$12,349	\$11,407
BOARD TREASURER SERVICES 2320					
Personal Services - Salaries	100	\$1,200	\$1,000	\$1,200	\$1,200
Employee Benefits	200	\$92	\$77	\$92	\$92
TOTAL BOARD TREASURER SERVICES		\$1,292	\$1,077	\$1,292	\$1,292
TAX COLLECTION SERVICES 2330					
Personal Services - Salaries	100	\$76,629	\$79,481	\$84,926	\$80,000
Employee Benefits	200	\$5,862	\$6,080	\$6,497	\$6,120
Purchased Prof & Tech Services	300	\$36,972	\$57,547	\$34,552	\$50,000
TOTAL TAX COLLECTION SERVICES		\$119,463	\$143,108	\$125,975	\$136,120
LEGAL SERVICES 2350					
Personal Services - Salaries	100	\$0	\$0	\$0	\$0
Employee Benefits	200	\$0	\$0	\$0	\$0
Purchased Prof & Tech Services	300	\$42,428	\$51,056	\$51,911	\$50,000
TOTAL LEGAL SERVICES		\$42,428	\$51,056	\$51,911	\$50,000
OFFICE OF SUPERINTENDENT 2360					
Personal Services - Salaries	100	\$148,038	\$267,287	\$265,818	\$248,410
Employee Benefits	200	\$62,737	\$86,238	\$103,423	\$95,804
Purchased Prof & Tech Services	300	\$43,883	\$43,698	\$39,651	\$40,000
Other Purchased Services	500	\$17,614	\$26,731	\$25,345	\$25,000
Supplies	600	\$3,813	\$3,403	\$4,677	\$4,000
TOTAL OFFICE OF SUPERINTENDENT SERVICES		\$276,085	\$427,357	\$438,914	\$413,214
OFFICE OF THE PRINCIPALS 2380					
Personal Services - Salaries	100-10	\$255,828	\$215,425	\$159,649	\$159,649
Personal Services - Salaries	100-30	\$142,352	\$181,553	\$158,788	\$153,805
Personal Services - Salaries Total	100	\$398,180	\$396,978	\$318,437	\$313,454
Employee Benefits	200-10	\$65,917	\$63,740	\$76,162	\$75,977
Employee Benefits	200-30	\$38,021	\$64,562	\$66,868	\$81,997
Employee Benefits - Total	200	\$103,938	\$128,302	\$143,030	\$157,974
Purchased Prof & Tech Services	300-10	\$0	\$0	\$0	\$0
Purchased Prof & Tech Services	300-30	\$0	\$250	\$500	\$500
Purchased Prof & Tech Services - Total	300	\$0	\$250	\$500	\$500
Other Purchased Services	500-10	\$7,820	\$6,167	\$6,180	\$7,500
Other Purchased Services	500-30	\$7,035	\$8,915	\$7,705	\$7,500
Other Purchased Services - Total	500	\$14,855	\$15,082	\$13,885	\$15,000
Supplies	600-10	\$4,785	\$2,354	\$2,000	\$2,000
Supplies	600-30	\$2,915	\$1,674	\$2,500	\$2,000
Supplies - Total	600	\$7,700	\$4,028	\$4,500	\$4,000
TOTAL - OFFICE OF PRINCIPAL SERVICES		\$524,673	\$544,640	\$480,352	\$490,928
PUPIL HEALTH - MEDICAL SERVICE 2420					
Purchased Prof & Tech Services	300	\$795	\$810	\$1,600	\$800
TOTAL - MEDICAL SERVICES		\$795	\$810	\$1,600	\$800

**CORNELL SCHOOL DISTRICT
EXPENDITURE DETAIL
2011/2012**

DETAILED EXPENDITURES	ACCT NUMBER	2008/2009 ACTUAL	2009/2010 ACTUAL	2010/2011 BUDGET	2011/2012 BUDGET
PUPIL HEALTH - DENTAL SERVICES	2430				
Purchased Prof & Tech Services	300	\$600	\$600	\$600	\$600
TOTAL - PUPIL DENTAL SERVICES		\$600	\$600	\$600	\$600
PUPIL HEALTH - NURSE SERVICES	2440				
Personal Services - Salaries	100	\$53,361	\$55,818	\$59,653	\$59,653
Employee Benefits	200	\$22,108	\$23,526	\$26,051	\$26,008
Purchased Property Services	400	\$0	\$0	\$0	\$0
Other Purchased Services	500	\$0	\$111	\$50	\$50
Supplies	600	\$2,645	\$1,587	\$1,500	\$1,500
TOTAL - PUPIL NURSE SERVICES		\$78,114	\$81,042	\$87,254	\$87,211
SUPPORT SERV - BUSINESS SERVICES	2500				
Purchased Prof & Tech Services	300	\$17,689	\$17,010	\$27,062	\$30,000
Purchased Property Services	400	\$35,673	\$42,388	\$35,494	\$30,000
Other Purchased Services	500				
TOTAL - BUSINESS SERVICES		\$53,362	\$59,398	\$62,556	\$60,000
OPERATION OF BUILDING SERVICE	2620				
Personal Services - Salaries	100	\$353,325	\$398,455	\$332,772	\$364,734
Employee Benefits	200	\$191,198	\$191,672	\$199,711	\$200,763
Purchased Property Services	400	\$390,876	\$443,373	\$420,000	\$450,000
Other Purchased Services	500	\$14,933	\$15,828	\$14,000	\$15,000
Supplies	600	\$84,388	\$99,263	\$72,803	\$75,000
Property	700	\$6,525	\$0	\$9,414	\$0
TOTAL - BUILDING SERVICE		\$1,041,245	\$1,148,591	\$1,048,700	\$1,105,497
CARE & UPKEEP OF EQUIPMENT	2640				
Purchased Property Services	400	\$600	\$300	\$600	\$600
TOTAL - CARE & UPKEEP EQUIPMENT		\$600	\$300	\$600	\$600
VEHICLE OPERATION/MAINT SERVICES	2650				
Purchased Property Services	400	\$2,133	\$761	\$3,387	\$1,000
TOTAL VEHICLE OPER/MAINT SERVICE		\$2,133	\$761	\$3,387	\$1,000
STUDENT TRANSPORTATION SERVICES	2720				
Personal Services - Salaries	100	\$8,875	\$9,295	\$8,775	\$8,775
Employee Benefits	200	\$1,101	\$1,155	\$1,612	\$1,497
Other Purchased Services	500	\$568,227	\$546,899	\$600,000	\$500,000
Supplies and Equipment	600/700	\$65,755	\$49,385	\$60,000	\$50,000
TOTAL STUDENT TRANSPORTATION		\$643,958	\$606,734	\$670,387	\$560,272
OTHER TRANSPORTATION SERVICE	2790				
Purchased Property Services	400	\$7,398	\$12,109	\$9,274	\$12,000
TOTAL - OTHER TRANSPORTATION SERVICE		\$7,398	\$12,109	\$9,274	\$12,000
OTHER SUPPORT SERVICES	2900				
Other Purchased Services	500	\$9,470	\$24,889	\$19,000	\$25,000
TOTAL - OTHER SUPPORT SERVICES		\$9,470	\$24,889	\$19,000	\$25,000
TOTAL "2000" SUPPORT SERVICES		\$3,162,748	\$3,532,159	\$3,375,450	\$3,713,953

**CORNELL SCHOOL DISTRICT
EXPENDITURE DETAIL
2011/2012**

DETAILED EXPENDITURES	ACCT NUMBER	2008/2009 ACTUAL	2009/2010 ACTUAL	2010/2011 BUDGET	2011/2012 BUDGET
SCHOOL SPONSORED STUDENT					
	3210				
Personal Services - Salaries	100	\$33,797	\$35,387	\$48,953	\$48,953
Employee Benefits	200	\$4,151	\$4,375	\$8,102	\$8,351
Purchased Property Services	400	\$1,369	\$4,165	\$4,000	\$4,000
Other Purchased Services	500	\$0	\$0	\$300	\$300
Supplies	600	\$8,305	\$1,684	\$7,266	\$4,000
TOTAL STUDENT ACTIVITIES		\$47,622	\$45,611	\$68,621	\$65,604
SCHOOL SPONSORED ATHLETICS					
	3250				
Personal Services - Salaries	100	\$160,820	\$164,942	\$173,693	\$173,693
Employee Benefits	200	\$22,924	\$24,426	\$33,771	\$36,131
Purchased Property Services	400	\$21,237	\$10,089	\$14,388	\$14,833
Other Purchased Services	500	\$17,981	\$18,986	\$23,105	\$22,206
Supplies	600	\$43,463	\$34,429	\$25,000	\$25,000
TOTAL STUDENT ATHLETICS		\$266,425	\$252,872	\$269,957	\$271,862
COMMUNITY SERVICES					
	3300				
Personal Services - Salaries	100	\$25,637	\$24,073	\$20,000	\$25,000
Employee Benefits	200	\$2,757	\$2,668	\$1,666	\$1,914
Purchased Property Services	400	\$21,850	\$19,974	\$21,079	\$21,336
TOTAL COMMUNITY SERVICES		\$50,244	\$46,715	\$42,745	\$48,250
TOTAL "3000" NONINST. SERVICES		\$364,291	\$345,198	\$381,324	\$385,717
BUILDINGS, ORIGINAL/ADDITIONAL					
	4500				
Property Improvement Services-ARRA Stimulus	700	\$24,770	\$0	\$0	\$0
TOTAL - BUILDINGS		\$24,770	\$0	\$0	\$0
DEBT SERVICES					
	5100				
QSCB Series 2010 - Principal	800	\$0	\$0	\$0	\$5,000
QSCB Series 2010 - Interest	801	\$0	\$0	\$0	\$23,800
Series 2006 Principal	804	\$505,000	\$525,000	\$550,000	\$570,000
Series 2006 Interest	805	\$90,325	\$71,785	\$52,436	\$32,275
Capital Projects Loan - Interest	806	\$0	\$0	\$0	\$0
Tax Anticipation Interest	807	\$28,475	\$40,334	\$37,500	\$32,850
Capital Projects Loan - Principal	808	\$0	\$0	\$0	\$0
Series - 2002 Principal	813	\$85,000	\$0	\$0	\$0
Series - 2002 Interest	814	\$30,401	\$0	\$0	\$0
MUSCO Stadium Lights - Principal	818	\$0	\$0	\$0	\$11,492
MUSCO Stadium Lights - Interest	819	\$0	\$0	\$0	\$7,913
Series - 2004 Principal	822	\$35,000	\$0	\$0	\$0
Series - 2004 Interest	823	\$141,850	\$0	\$0	\$0
M&T Lease - Principal	824	\$55,558	\$58,385	\$61,357	\$64,479
M&T Lease - Interest	825	\$11,777	\$8,950	\$5,979	\$2,856
Series - 2009 Principal	826	\$0	\$5,000	\$10,000	\$10,000
Series - 2009 Interest	827	\$0	\$291,337	\$297,095	\$297,095
TOTAL - DEBT SERVICES		\$983,386	\$1,000,791	\$1,014,366	\$1,057,760
OTHER EXPENDITURES					
	5130				
Refund of Prior Year Revenues	880	\$6,378	\$19,222	\$15,000	\$10,000
Refund of Current Year Revenues	881				
TOTAL - OTHER EXPENDITURES		\$6,378	\$19,222	\$15,000	\$10,000
SPECIAL REVENUE FUND TRANSFER					
	5220				
Transfer to Athletic Fund	900	\$15,500	\$14,500	\$0	\$15,000
TOTAL - SPECIAL REVENUE FUND TRANSFERS		\$15,500	\$14,500	\$0	\$15,000
TOTAL "5000" DEBT SERVICES/OTHER EXPEND.		\$1,005,264	\$1,034,513	\$1,029,366	\$1,082,760
TOTAL EXPENDITURES		\$10,646,899	\$11,248,310	\$11,332,571	\$11,239,022