

# Annual Financial Report

County Number: 92

School Corporation Number: 8625

School Corporation Name: Smith-Green Community Schools

Any questions regarding this report should be directed to:

Contact Person's Name: Todd Fleetwood

Title: Business Manager

Telephone Number: 260-693-2007

When mailing the Annual Financial Report to the Department of Education, attach this cover sheet and send to:

Office of School Finance  
ATTN: Teresa Hemmerle  
151 W. Ohio Street  
Indianapolis, IN 46204-2798

**Receipts Comparisons**  
**Calendar Year 2011**

Receipt Accounts	2011 Approved Budget Receipts	2011 Actual Receipts
<b><u>GENERAL FUND</u></b>		
1000 Local Sources	\$ 14,000.00	\$ 59,918.41
2000 Intermediate Sources	50.00	116.63
3000 State Sources	8,098,033.00	7,834,793.38
5000 Other Financing Sources	0.00	82,416.02
6000 Other Items	0.00	4,645.46
<b>TOTAL</b>	\$ 8,112,083.00	\$ 7,981,889.90
<b><u>DEBT SERVICE FUND</u></b>		
1000 Local Sources	\$ 925,135.00	\$ 935,698.70
5000 Other Financing Sources	0.00	23,027.03
<b>TOTAL</b>	\$ 925,135.00	\$ 958,725.73
<b><u>RETIREMENT/SEVERANCE BOND FUND DEBT SERVICE FUND</u></b>		
1000 Local Sources	\$ 251,751.00	\$ 261,681.71
<b>TOTAL</b>	\$ 251,751.00	\$ 261,681.71
<b><u>CAPITAL PROJECTS FUND</u></b>		
1000 Local Sources	\$ 894,332.00	\$ 912,483.14
5000 Other Financing Sources	0.00	22,404.72
<b>TOTAL</b>	\$ 894,332.00	\$ 934,887.86
<b><u>SCHOOL TRANSPORTATION FUND</u></b>		
1000 Local Sources	\$ 441,982.00	\$ 447,934.98
5000 Other Financing Sources	0.00	62,510.65
<b>TOTAL</b>	\$ 441,982.00	\$ 510,445.63
<b><u>SCHOOL BUS REPLACEMENT FUND</u></b>		
1000 Local Sources	\$ 219,430.00	\$ 222,168.99
5000 Other Financing Sources	0.00	5,601.24
<b>TOTAL</b>	\$ 219,430.00	\$ 227,770.23
<b>GRAND TOTAL</b>	\$ 10,844,713.00	\$ 10,875,401.06

**Expenditures Comparisons**  
**Calendar Year 2011**

Expenditure Accounts	2011 Approved Budget Expenditures	2011 Actual Expenditures
<b><u>GENERAL FUND / FISCAL STABILIZATION FUND</u></b>		
11000 Instruction/Regular Programs	\$ 4,685,614.97	\$ 4,195,326.18
12000 Instruction/Special Programs	650,418.00	525,169.49
14000 Instruction/Summer School	0.00	5,820.20
16000 Remediation	33,800.00	21,062.79
17000 Payments to Governmental Units in State	315,000.00	193,445.44
21000 Support Services/Pupils	483,900.00	396,039.44
22000 Support Services/Instruction	190,563.82	186,196.97
23000 Support Services/General Administration	325,611.52	323,087.17
24000 Support Services/School Administration	861,509.69	730,921.73
25000 Central Services	218,000.00	202,942.68
26000 Operation & Maintenance of Plant Srvcs.	960,000.00	863,884.64
30000 Operation of Non-instructional Srvcs.	230,000.00	160,476.81
60000 Non-programmed Charges	0.00	95,704.93
<b>TOTAL</b>	\$ 8,954,418.00	\$ 7,900,078.47
<b><u>DEBT SERVICE FUND</u></b>		
50000 Debt Services	760,028.00	726,625.48
60000 Non-programmed Charges	0.00	23,402.00
<b>TOTAL</b>	\$ 760,028.00	\$ 750,027.48
<b><u>RETIREMENT SEVERENCE BOND</u></b>		
50000 Debt Services	257,812.00	257,811.25
<b>TOTAL</b>	\$ 257,812.00	\$ 257,811.25
<b><u>CAPITAL PROJECTS FUND</u></b>		
22000 Support Services/Instruction	\$ 112,589.27	\$ 112,589.27
25000 Central Services	160,000.00	160,000.00
26000 Operation and Maintenance of Plant Srvcs	333,767.00	333,767.00
40000 Facility Acquisition and Construction	451,694.00	449,687.21
60000 Non-programmed Charges	0.00	50,000.00
<b>TOTAL</b>	\$ 1,058,050.27	\$ 1,106,043.48

Expenditure Accounts	2011 Approved Budget Expenditures	2011 Actual Expenditures
<b><u>SCHOOL TRANSPORTATION FUND</u></b>		
25000 Central Services	4,000.00	2,636.75
27000 Student Transportation	505,699.00	507,062.25
60000 Non-programmed Charges	0.00	30,000.00
<b>TOTAL</b>	\$ 509,699.00	\$ 539,699.00
<b><u>SCHOOL BUS REPLACEMENT FUND</u></b>		
27000 Student Transportation	262,649.00	250,657.00
60000 Non-programmed Charges	0.00	100,000.00
<b>TOTAL</b>	\$ 262,649.00	\$ 350,657.00
<b>GRAND TOTAL</b>	\$ 11,802,656.27	\$ 10,904,316.68

**Certified Salary Schedule  
in effect June 30, 2012**

Years of Service	Years Exp	Bachelors	# of Persons	Years Exp	Bachelors + 20 hrs	# of Persons	Years Exp	Bachelors + 40	# of Persons	Years Exp	Masters	# of Persons
01	0	33,945	4,08	0	35,374		0	35,374		0	35,731	
02	1	34,874	3	1	36,443		1	36,482		1	37,098	
03	2	35,804	5	2	37,513		2	37,589		2	38,464	2
04	3	36,734	3	3	38,582		3	38,697		3	39,831	
05	4	37,663	5	4	39,651		4	39,804		4	41,198	
06	5	38,593	6	5	40,721		5	40,912		5	42,565	1
07	6	39,523	4	6	41,790	1	6	42,019		6	43,932	1
08	7	40,452	2	7	42,859		7	43,127		7	45,298	
09	8	41,382		8	43,929		8	44,234		8	46,665	
10	9	42,312		9	44,998		9	45,342		9	48,032	
11	10	43,247	1	10	46,067		10	46,449		10	49,399	
12	10+	43,247		11	47,137		11	47,557		11	50,766	1
13	**10+	43,572	6	12	48,213		12	48,664		12	52,132	
14				12+	48,213		13	49,772		13	53,499	2
15				**12+	48,575	7	14	50,879		14	54,866	
16							15	51,987		15	56,233	
17							16	53,094	1	16	57,600	1
18							17	54,202		17	58,966	
19							18	55,309		18	60,346	
20							19	56,417		18+	60,346	
21							20	57,524		**18+	60,955	
22							21	58,632				27
23							21+	59,742				
24							**21+	60,191				
25												
26												
27												
28												
29												
30												
Total number of certified part-time employees												2
Total number of certified full-time employees												83

\*\* One Time Increment for Individuals at Top of Scale

SGCS Annual Financial Report

**Extracurricular Salary Schedule  
in effect June 30, 2011**

Category	Positions	Salary	Category	Positions	Salary
<b>BOYS ATHLETICS</b>			<b>GIRLS ATHLETICS</b>		
Basketball - Head	1	5,463	Basketball - Head	1	5,463
Basketball - Varsity Asst.	1	2,196	Basketball - Varsity Asst.	1	2,196
Basketball - JV Head	1	2,983	Basketball - JV Head	1	2,983
Basketball - 9th*	1	2,041	Basketball - 9th*	1	2,041
Basketball - 8th	1	1,476	Basketball - 8th	1	1,476
Basketball - 7th	1	1,224	Basketball - 7th	1	1,224
Basketball - 6th	1	785	Basketball - 6th	1	785
Track - Head **	1	2,480	Track - Head **	1	2,480
Track - Asst. **	1	1,350	Track - Asst. **	1	1,350
Track - JH Head	1	1,224	Track - JH Head	1	1,224
Track - JH Asst.	1	910	Track - JH Asst.	1	910
Tennis Head Coach	1	1,476	Tennis Head Coach	1	1,476
Tennis JV Coach	1	910	Tennis JV Coach	1	910
Golf	1	1,476	Golf	1	1,476
Baseball - Head	1	3,046	Softball - Head	1	3,046
Baseball - Asst.	3	2,041	Softball - Asst.	3	2,041
Cross Country****	1	1,476	Cross Country****	1	1,476
JH Cross Country-Boys/Girls	1	1,224	Volleyball - Head	1	3,046
Wrestling - Head	1	3,046	Volleyball - Asst.	1	2,041
Wrestling - Asst.	1	2,041	Volleyball - 9th*	1	1,068
Wrestling - Asst. ***	2	607	Volleyball - 8th	1	1,068
Wrestling - JH Head	1	1,224	Volleyball - 7th	1	910
Wrestling - JH Asst.	1	910	Volleyball - 6th	1	785
Football - Head	1	5,463	Cheerleaders - HS*	1	1,209
Football - Asst.	4	2,983	Cheerleaders - Ass't	2	605
Football - 9th *	1	1,476	Cheerleaders - JH	1	754
JH Football Head Coach	1	2,072	Assoc. Athletic Director	1	5,463
JH Football Asst	3	659			

(For athletics, half of stipend to be paid at the end of each season for lay coaches)

\*If team plays separate 9th grade schedule.

\*\*If B/G Track is under one head coach:

Head	1	3,266
Asst.	3	1,350

\*\*\*Wrestling - Asst. if HS team exceeds 25 athletes.

\*\*\*\*If there is one head coach and one assistant coach, the head coach will be paid 65% of total allotment and the assistant will receive 35%.

**CLASS SPONSORS**

9th	2	345
10th	2	345
11th	2	471
12th	3	628

**PUBLICATIONS**

Yearbook *	1	1287
Yearbook Asst	1	973

\*Salary is double if done as extracurr. rather than class.

**CLUBS**

FFA	1	1068
FCCLA	1	345
HS Nat'l Honor Society	1	345
French	1	345
Thespian	1	345
Art	1	345
Spanish	1	345
HS Student Council	2	722
S.A.D.D.	1	345
Key Club	1	345
JH Student Council	2	345
Nat'l Jr Honor Society	1	345
Add'l Clubs *	1	345
School Assembly Coord*	1	345

\*As needed and approved.



**Non-certified Employee Classifications  
and Range of Pay Rates 2011-2012**

Classifications	Range of Pay Rates
<b>I. Instructional and Supplementary Pupil Services</b>	
A. Paraprofessional - Certified Aide	10.06 - 12.09
B. Library Assistant	9.91 - 11.77
C. Study Hall Monitor	10.34 - 12.71
<b>II. Cafeteria and Food Services</b>	
A. Food Service Manager	26,052 - 27,244
B. Food Service Assistant	12.40 - 12.88
C. All Other Food Service Employees	9.91 - 11.77
<b>III. Health Services</b>	
A. School Nurse	19.79 - 20.48
B. Medical Clerk	10.34 - 10.75
C. Occupational Therapist/Physical Therapist (daily rate)	228.00
<b>IV. Office/Clerical/Secretarial</b>	15,362 - 31,780
<b>V. Executive/Administrative/Accounting</b>	
A. Business Manager	65,000 - 67,600
B. Buildings and Grounds Director	42,350 - 50,603
C. HR Assistant, Treasurer, Executive Secretaries	31,246 - 40,942
<b>VI. Maintenance/Custodial/Warehouse/Security/Transportation</b>	
A. Building Custodians	12.50 - 15.64
B. Maintenance	14.54 - 17.50
C. Groundskeeper/Maintenance	14.54 - 17.50
D. Bus Mechanic/Maintenance	17.52 - 20.95
E. Transportation Director Stipend	3,000.00
F. Other (2nd or 3rd Shift Supervisor)	2,080.00
<b>VII. Computer Services</b>	45,293 - 48,213

Total Number of non-certified part-time employees: 4

Total Number of non-certified full-time employees: 56



**Bus Drivers Pay Schedule**  
**2011 - 2012**

Miles	Rate	Miles	Rate
0 - 19.9 Miles	61.27	60 - 64.9 Miles	84.96
20 - 24.9 Miles	63.92	65 - 69.9 Miles	87.59
25 - 29.9 Miles	66.53	70 - 79.9 Miles	92.85
30 - 34.9 Miles	69.15	80 - 89.9 Miles	98.15
35 - 39.9 Miles	71.83	90 - 99.9 Miles	103.39
40 - 44.9 Miles	74.44	100 - 109.9 Miles	108.65
45 - 49.9 Miles	77.07	110 - 119.9 Miles	113.60
50 - 54.9 Miles	79.71	120 - 129.9 Miles	118.85
55 - 59.9	82.32	RVS Route	57.66
		YIC Route	26.21

Shuttle pay will be determined on a case by case basis

**Certified Administrative Staff**  
**in effect June 30, 2012**

	<b>Lowest Salary</b>	<b>Highest Salary</b>	<b>Average Salary</b>	<b>Number of Personnel</b>
Administrative Staff	\$59,048	\$98,800	\$74,710	8

**Student Enrollment**  
**October 1, 2011**

<b>Grade Level</b>	<b>Enrollment</b>
Pre-School Ages 0 -2 (PW)	0
Pre-Kindergarten Ages 3 - 5 (PK)	0
Kindergarten	87
Grade 1	86
Grade 2	95
Grade 3	76
Grade 4	91
Grade 5	90
Grade 6	85
Grade 7	92
Grade 8	101
Grade 9	93
Grade 10	112
Grade 11	104
Grade 12	107
Grade 12+/Adult (13)	0
<b>TOTAL</b>	<b>1219</b>

**Assessed Valuation and Tax Rates**  
**Calendar Years 2011 and 2012**

	Whitley		Noble	
	2011	2012	2011	2012
Assessed Valuation	171,400,539	177,898,102	75,356,149	76,408,761
Tax Rate - General Fund	N/A*	N/A*		
Tax Rate - Debt Service Fund	0.3133	0.1652	0.3258	0.1674
Tax Rate - Retirement/Severance Bond Debt Service Fund	0.0930	0.0423	0.0930	0.0423
Tax Rate - Capital Projects Fund	0.3020	0.2933	0.3170	0.2970
Tax Rate - School Transportation Fund	0.1497	0.1607	0.1556	0.1628
Tax Rate - School Bus Replacement Fund	0.0743	0.0275	0.0773	0.0279

\*The school corporation general fund will only have a tax rate if a excess levy appeal has been approved. Per HB 1001 passed in 2008.

**Payments in Excess of \$2,500 Made to Vendors**  
**Calendar Year 2011**

Vendor Name	General Fund Amount	Capital Projects Fund Amount	School Transportation Fund Amount	School Bus Replacement Fund Amount	Total Amount
The Huntington Nat'l Bank	549,304.77	569.00	34,253.99		584,127.76
Internal Revenue Svc	445,971.46	7,033.10	19,721.07		472,725.63
Indiana Bond Bank		289,992.00	162,512.00		452,504.00
Indiana State Teachers Retire	339,852.84	1,882.56	37.09		341,772.49
Tremco/WTI		217,152.49			217,152.49
Public Employee Retire Fund	124,969.12	8,199.24	26,723.87		159,892.23
Indiana Michigan Power	13,212.91	140,034.60			153,247.51
Midwest Transit Equip				134,030.00	134,030.00
Star Insurance Agency	81,153.00	30,000.00	19,805.00		130,958.00
Northwest Allen Co Schools	128,558.98				128,558.98
MacAllister Machinery				116,627.00	116,627.00
VALIC	110,209.19	278.64	54.40		110,542.23
NIPSCO	12,378.30	93,732.40			106,110.70
AG Plus			81,647.91		81,647.91
Churubusco Utilities	52,605.50				52,605.50
AME Group		35,227.00			35,227.00
Smith-Green West Allen Sp Ed	28,841.29				28,841.29
Oce' Imagistics, Inc.		28,350.00			28,350.00
Oce' Imagistics, Inc.	511.50	27,516.26			28,027.76
ENA Services, LLC		25,025.00			25,025.00
Lee Company, Inc.		23,970.00			23,970.00
Sun Life Financial	22,442.68	327.65	497.89		23,268.22
HP Products Corp	22,118.29				22,118.29
Dell Marketing	4,791.25	16,253.00			21,044.25
UnitedHealthcare Insurance	19,868.60	94.16	780.18		20,742.94
IN Dept of Workforce Develop	20,363.94				20,363.94
Boyce Forms-Systems, Inc	1,300.89	16,633.50			17,934.39
Whitley Co Comm Corrections	17,056.00				17,056.00
Margaret Zartman-Radike	16,446.39				16,446.39
Apex Learning	4,461.48	11,763.52			16,225.00
Sharp School Services		15,673.00			15,673.00
Cardmember Service	14,693.68	383.32	404.08		15,481.08
National Serv-All	15,420.50				15,420.50
Mefford, Weber & Blythe PC	14,855.00				14,855.00
Fort Wayne Comm Schools	13,436.73				13,436.73
E-Pro Technical Solutions, LLC		12,350.00			12,350.00
Smart Ed Services	2,380.44	9,393.00			11,773.44
Asphalt Maintenance Svc		11,473.00			11,473.00
Verizon Wireless	8,800.01	1,904.96	199.99		10,904.96
Staples Business Advantage	9,850.55	683.30	71.89		10,605.74
Varsity 101	9,774.21				9,774.21
Trane US, Inc	565.82	2,737.50	5,659.93		8,963.25
Indigital	8,468.82				8,468.82
Hasler Inc	8,149.00				8,149.00
Wildman Uniform & Linen	7,598.78				7,598.78
NCS Pearson		7,517.00			7,517.00
DeLage Landen Public Fincance		7,470.02			7,470.02
Nat'l Business Furniture		7,220.43			7,220.43
Kellermeyer Company	6,217.76				6,217.76
CBA Benefit Service	5,804.96	62.90	158.31		6,026.17
Indiana Michigan Power	6,007.08				6,007.08
Hammel Floor Service		5,760.00			5,760.00

Vendor Name	General Fund Amount	Capital Projects Fund Amount	School Transportation Fund Amount	School Bus Replacement Fund Amount	Total Amount
Ridge-Churubusco NAPA	1,061.79		4,660.06		5,721.85
Smith Green West Allen Sp Ed	5,552.44				5,552.44
Coslow & Associates	5,500.00				5,500.00
The Paper Corporation	5,207.83				5,207.83
Classroom Direct	4,999.23	169.99			5,169.22
Region 8 Education Svc Center	3,221.24	1,741.41			4,962.65
Indiana School Board Assoc	4,918.00				4,918.00
CDW Government & Education	4,585.05	171.86			4,756.91
Weidenhammer Systems		4,700.00			4,700.00
School Datebooks	4,663.31				4,663.31
Education Services Company	4,602.05				4,602.05
Kendall Electric, Inc.	4,506.97		24.50		4,531.47
Janitors Supply Co, Inc.	4,524.53				4,524.53
Aquatek Water Conditioning	4,518.35				4,518.35
Alwayscare Benefits	4,336.56		35.44		4,372.00
One Technologies, Inc.		4,337.00			4,337.00
ICI Paint Centers	261.81	3,902.12			4,163.93
Logisoft		4,039.43			4,039.43
Quality Glass Service, Inc.	306.72	3,236.58	142.37		3,685.67
Service Electric of Allen Co		3,661.63			3,661.63
NEOLA	3,660.66				3,660.66
Edline, LLC		3,648.75			3,648.75
Perma-Bound Books	3,621.24				3,621.24
ESCO Communications, Inc.	555.98	3,059.00			3,614.98
Sovereign Industries, Inc.	3,574.40				3,574.40
Harrell's LLC	3,499.60				3,499.60
All-Printing & Publications	3,398.26		68.50		3,466.76
Johnstone Supply	1,937.70	1,457.49			3,395.19
Duncan Supply Company Inc.	30.06	3,112.81			3,142.87
Follett Software Company		2,897.00			2,897.00
Nat'l School Boards Assoc	2,875.00				2,875.00
Pride C Stores, Inc.			2,868.87		2,868.87
Barnes & Thornburg, LLP	2,842.00				2,842.00
Reliance Communications		2,826.00			2,826.00
Egolf's IGA	2,677.38		71.86		2,749.24
Steve Darnell	2,718.15				2,718.15
Deyo & Assoc.	2,600.00				2,600.00
IASBO	2,522.00				2,522.00

**Statement of Indebtedness**  
**Calendar Year 2011**

<b>Indebtedness</b>	<b>Principal Outstanding</b>
Pension Bonds - 2003	\$305,000.00
Pension Bonds - 2006	\$625,000.00
Common School Loan - 1996	\$859,593.19
Common School Loan - 2003	\$1,072,058.82
Holding Company - Public and Private	\$410,000.00
<b>TOTAL</b>	<b>\$3,271,652.01</b>
Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases)	\$294,083.37

SGCS Annual Financial Report

I hereby certify that the annual financial report is true and accurate in every respect to the best of my knowledge and belief. I further certify that all contracts, vouchers, and bills for all payments made by the school corporation are in its possession and open to public inspection.

Date 8/8/2012

Signature Nick Uecker

Nick Uecker  
Secretary, Board of School Trustees  
Smith-Green Community Schools  
222 W Tulley Street  
Churubusco, IN 46723