

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 emailing the Annual Financial Report to the Department of Education, attach this cover sheet.

Receipts Comparisons
Calendar Year 2015

Receipt Accounts	2015 Approved Budget Receipts	2015 Actual Receipts
<u>GENERAL FUND</u>		
1000 Local Sources	\$ 74,500.00	\$ 80,313.62
2000 Intermediate Sources	25.00	8.29
3000 State Sources	7,332,000.00	7,160,812.78
5000 Other Financing Sources	6,000.00	
6000 Other Items	15,000.00	1,806.63
TOTAL	\$ 7,427,525.00	\$ 7,242,941.32
<u>DEBT SERVICE FUND</u>		
1000 Local Sources	\$ 776,661.00	\$ 793,482.08
TOTAL	\$ 776,661.00	\$ 793,482.08
<u>RETIREMENT/SEVERANCE BOND FUND DEBT SERVICE FUND</u>		
1000 Local Sources	\$ 138,938.00	\$ 142,076.11
TOTAL	\$ 138,938.00	\$ 142,076.11
<u>CAPITAL PROJECTS FUND</u>		
1000 Local Sources	\$ 942,658.00	\$ 962,740.62
TOTAL	\$ 942,658.00	\$ 962,740.62
<u>SCHOOL TRANSPORTATION FUND</u>		
1000 Local Sources	\$ 525,892.00	\$ 536,379.20
TOTAL	\$ 525,892.00	\$ 536,379.20
<u>SCHOOL BUS REPLACEMENT FUND</u>		
1000 Local Sources	\$ 118,451.00	\$ 120,879.77
TOTAL	\$ 118,451.00	\$ 120,879.77
GRAND TOTAL	\$ 9,930,125.00	\$ 9,798,499.10

Expenditures Comparisons
Calendar Year 2015

Expenditure Accounts	2015 Approved Budget Expenditures	2015 Actual Expenditures
<u>GENERAL FUND / FISCAL STABILIZATION FUND</u>		
11000 Instruction/Regular Programs	\$ 3,936,796.35	\$ 3,799,204.24
12000 Instruction/Special Programs	629,476.00	584,990.87
14000 Instruction/Summer School	14,035.00	10,035.02
16000 Remediation	58,008.00	21,891.93
17000 Payments to Governmental Units in State	151,000.00	145,315.17
21000 Support Services/Pupils	454,270.10	477,712.33
22000 Support Services/Instruction	190,608.71	210,947.05
23000 Support Services/General Administration	241,152.54	250,349.93
24000 Support Services/School Administration	520,515.00	524,285.31
25000 Central Services	196,971.00	266,694.37
26000 Operation & Maintenance of Plant Srvc.	776,175.00	775,833.07
27000 Student Transportation	0.00	9,938.03
30000 Operation of Non-instructional Srvc.	200,620.00	189,246.76
60000 Non-programmed Charges	117,244.87	0.00
TOTAL	\$ 7,486,872.57	\$ 7,266,444.08
<u>DEBT SERVICE FUND</u>		
50000 Debt Services	\$ 776,285.00	\$ 746,285.00
TOTAL	\$ 776,285.00	\$ 746,285.00
<u>RETIREMENT/SEVERENCE FUND</u>		
50000 Debt Services	\$ 136,790.00	\$ 136,789.50
TOTAL	\$ 136,790.00	\$ 136,789.50
<u>CAPITAL PROJECTS FUND</u>		
22300 Instruction-Related Technology	\$ 166,397.74	\$ 166,331.87
25000 Central Services	204,692.97	204,692.97
26000 Operation and Maintenance of Plant Srvc	351,574.21	350,265.15
40000 Facility Acquisition and Construction	298,239.00	290,770.39
TOTAL	\$ 1,020,903.92	\$ 1,012,060.38
<u>SCHOOL TRANSPORTATION FUND</u>		
25000 Central Services	\$ 1,500.00	\$ 2,086.00
27000 Student Transportation	525,771.00	524,960.00
TOTAL	\$ 527,271.00	\$ 527,046.00
<u>SCHOOL BUS REPLACEMENT FUND</u>		
27000 Student Transportation	\$ 269,138.48	\$ 116,361.28
TOTAL	\$ 269,138.48	\$ 116,361.28
GRAND TOTAL	\$ 10,217,260.97	\$ 9,804,986.24

Certified Salary Schedule
in effect June 30, 2016

Row	# of Staff	Bachelor's	Row	# of Staff	BS + 20 or 300 PGP's	Row	# of Staff	Bachelor's + 40	Row	# of Staff	Master's
1	6	33,945	1		34,882	1		35,845	1		36,835
2		34,573	2	1	35,528	2		36,509	2		37,517
3	8	35,213	3		36,185	3		37,184	3		38,211
4	2	35,864	4	1	36,854	4		37,872	4	1	38,918
5		36,527	5		37,536	5		38,573	5		39,638
6	2	37,203	6		38,231	6		39,286	6		40,371
7	1	37,892	7		38,938	7		40,013	7		41,118
8	2	38,593	8		39,658	8		40,753	8		41,878
9		39,306	9		40,392	9		41,507	9		42,653
10	2	40,034	10		41,139	10		42,275	10		43,442
11	1	40,774	11		41,900	11		43,057	11	2	44,246
12	4	41,529	12		42,675	12		43,854	12		45,065
13		42,297	13		43,465	13		44,665	13	1	45,898
14	1	43,079	14		44,269	14		45,491	14	2	46,747
15	2	43,876	15		45,088	15		46,333	15		47,612
16	3	44,688	16		45,922	16		47,190	16	5	48,493
17		45,515	17		46,772	17		48,063	17		49,390
			18	1	47,637	18		48,952	18		50,304
			19		48,518	19		49,858	19		51,234
			20		49,416	20		50,780	20		52,182
			21	5	50,330	21		51,720	21		53,148
			22		51,261	22		52,676	22		54,131
			23			23		53,651	23	2	55,132
			24			24		54,643	24		56,152
			25	1		25		55,654	25	1	57,191
			26			26		56,684	26	1	58,249
			27			27		57,733	27	2	59,327
			28			28			28	2	60,424
			29			29			29		61,542
			30			30			30	13	62,681
			31			31			31		63,840

Total number of certified part-time employees

0

Total number of certified full-time employees

77

Extracurricular Salary Schedule
in effect June 30, 2016

Position	# of Positions	Index	Total Amount
Boys Athletics			
Basketball - Head	1	0.19224	6,526
Basketball - Ass't	2	0.11047	5,482
Basketball - 9th	1	0.03995	1,356
Basketball - 8th	1	0.03995	1,356
Basketball - 7th	1	0.03315	1,125
Basketball - 6th	1	0.02125	721
Track - Head	1	0.08900	3,299
Track - Ass't	2	0.08288	2,813
Track - Jr High - Head	1	0.03315	1,125
Track - Jr High - Ass't	1	0.02465	837
Tennis - Head	1	0.04530	1,538
Tennis - Ass't	1	0.02465	837
Golf	1	0.04530	1,538
Golf - Ass't	1	0.02465	837
Baseball - Head	1	0.08900	3,299
Baseball - Ass't	3	0.16570	5,625
Cross Country	1	0.04530	1,538
Jr High Cross Country-Boys/Girls	1	0.03315	1,125
Wrestling - Head	1	0.08900	3,299
Wrestling - Ass't	3	0.12430	4,219
Wrestling - Jr High - Head	1	0.03315	1,125
Wrestling - Jr High - Ass't	1	0.02465	837
Football - Head	1	0.19224	6,526
Football - Ass't	4	0.32300	10,964
Football - 9th	1	0.03995	1,356
Football - 8th	1	0.02804	952
Football - 7th	1	0.02804	952
Jr High Football - Ass't	3	0.05360	1,819

Position	# of Positions	Index	Total Amount
Girls Athletics			
Basketball - Head	1	0.19224	6,526
Basketball - Ass't	2	0.11047	5,482
Basketball - 9th	1	0.03995	1,356
Basketball - 8th	1	0.03995	1,356
Basketball - 7th	1	0.03315	1,125
Basketball - 6th	1	0.02125	721
Track - Head	1	0.08900	3,299
Track - Ass't	2	0.08288	2,813
Track - Jr High - Head	1	0.03315	1,125
Track - Jr High - Ass't	1	0.02465	837
Tennis - Head	1	0.04530	1,538
Tennis - Ass't	1	0.02465	837
Golf	1	0.04530	1,538
Golf - Ass't	1	0.02465	837
Softball - Head	1	0.08900	3,299
Softball - Ass't	3	0.16570	5,625
Cross Country	1	0.04530	1,538
Volleyball - Head	1	0.14060	3,299
Volleyball - Ass't	2	0.11047	3,750
Volleyball - 8th	1	0.02890	981
Volleyball - 7th	1	0.02465	837
Volleyball - 6th	1	0.02125	721
Cheerleaders - Sr High (Fall)	1	0.03274	1,111
Cheerleaders - Jr High (Fall)	1	0.01019	346
Cheerleaders - Sr High (Winter)	1	0.03274	1,111
Cheerleaders - Jr High (Winter)	1	0.01019	346
Associate Athletic Director	1	0.14790	5,020

Position	# of Positions	Index	Total Amount
Sr High Musical Director	1	0.03485	1,183
Sr High Musical - Assistants	*	0.07480	2,539
Musical Business Manager	1	0.01190	404
Sr High Drama Director	1	0.02040	692
Sr High Drama - Assistants	*	0.02295	779
Drama Business Manager	1	0.01190	404
Band Performances (6)	1	0.02049	696
Pep Band	1	0.02520	855
New Era (Winter)	1	0.08075	2,741
New Era (Fall)	1	0.02295	779
New Era Choreography	1	0.05100	1,731
New Era Concerts (6)	1	0.01539	522
New Era Band (if needed)	1	0.02030	689
Choral - NOT NEW ERA:			
Choral Contests (2)	1	0.00513	174
Perf Accompanist (4)	1	0.01025	348

Position	# of Positions	Index	Total Amount
Sr High Academic Super Bowl	5	0.02040	692
Jr High Academic Super Bowl	4	0.02040	692
Super Bowl Team Organizer	2	0.01190	404
Supr Bowl Media Services	1	0.01445	491
Jr-Sr Department Heads	8	0.01178	400
Destination Imagination	3	0.01275	500
Digital Music Director	1	0.00766	260
* Yearbook	1	0.03485	1,183
* Yearbook Assistant	1	0.02635	894
FFA	1	0.02890	981
Archery	1	0.00935	317
Sr High Nat'l Honor Society	1	0.00935	317
Thespians	1	0.00935	317
Art Club	1	0.00935	317
Spanish Club	1	0.00935	317
Sr High Student Council	2	0.01955	664
S.A.D.D.	1	0.00935	317
Key Club	1	0.00935	317
Jr High Student Council	2	0.00935	317
Nat'l Jr Honor Society	1	0.00935	317
Add'l Clubs as Needed/Approv	1	0.00935	317
9th Grade Class Sponsor	2	0.00935	317
10th Grade Class Sponsor	2	0.00935	317
11th Grade Class Sponsor	2	0.01275	433
12th Grade Class Sponsor	3	0.01700	577
Special Ed Bldg Coordinator	2	0.18412	6,250

* Salary is double if done as extracurricular

Position	# of Positions	Index	Total Amount
Elementary Grade Level Heads	8	0.01178	400
Spelling Bee (Host)	1	0.00935	317
Jump Rope Club	1	0.01275	433
Jump Rope Club Assistant	1	0.00765	260
Science Fair Coordinator	1	0.00539	183
Stud A Country Coordinator	1	0.00539	183
Art Club	1	0.00539	183
Choral Performance (6)	1	0.01539	522
Choral Assistant	1	0.00510	173
Field Day Coordinator	1	0.00425	144
Elementary Student Council	2	0.00935	317
Elementary Yearbook	1	0.00935	317

**Non-certified Employee Classifications
and Range of Pay Rates 2015-2016**

Classifications	Range of Pay Rates
I. Instructional and Supplementary Pupil Services	
A. Paraprofessional - Certified Aide	10.15/Hr - 12.37/Hr
B. Library Assistant	9.91/Hr - 12.07/Hr
C. Study Hall Monitor/MAC	10.65/Hr - 12.98/Hr
II. Cafeteria and Food Services	
A. Food Service Manager	29,526/Yr - 34,595/Yr
B. Food Service Assistant	11.00/Hr - 13.40/Hr
C. All Other Food Service Employees	9.91/Hr - 12.07/Hr
III. Health Services	
A. School Nurse	19.50/Hr - 22.85/Hr
B. Medical Clerk	11.40/Hr - 14.44/Hr
C. Occupational Therapist/Physical Therapist	25.50/Hr - 29.88/Hr
IV. Office/Clerical/Secretarial	11.40/Hr - 17.86/Hr
V. Executive/Administrative/Accounting	
A. Business Manager	58,907/Yr - 74,622/Yr
B. Buildings and Grounds Director	45,000/Yr - 52,725/Yr
C. HR Assistant, Treasurer, Executive Secretaries	33,000/Yr - 41,803/Yr
VI. Maintenance/Custodial/Warehouse/Security/Transportation	
A. Building Custodians	12.60/Hr - 15.96/Hr
B. Maintenance	14.65/Hr - 17.85/Hr
C. Groundskeeper/Maintenance	14.65/Hr - 17.85/Hr
D. Bus Mechanic/Maintenance	17.52/Hr - 20.53/Hr
E. Transportation Coordinator	16.00/Hr - 18.65/Hr
VII. Other	
A. Food Service Director Stipend	5,252/Yr
B. Grant Coordinator Stipend	5,000/Yr
C. Special Education Coordinator Stipend	6,250/Yr
D. 2nd or 3rd Shift Supervisor Stipend	2,080/Yr
E. Transportation Director Stipend	3,000/Yr
F. Before/After Hours Sub Calling Stipend	2,000/Yr

Total Number of non-certified part-time employees: 10

Total Number of non-certified full-time employees: 55

Bus Drivers Pay Schedule
2015 - 2016

Level	Dly Rate		Level	Dly Rate
1	72.50		16	76.25
2	72.75		17	76.50
3	73.00		18	76.75
4	73.25		19	77.00
5	73.50		20	77.25
6	73.75		21	77.50
7	74.00		22	77.75
8	74.25		23	78.00
9	74.50		24	78.25
10	74.75		25	78.50
11	75.00		26	78.75
12	75.25		27	79.00
13	75.50		28	79.25
14	75.75		29	79.50
15	76.00		30+	79.75

Certified Administrative Staff
in effect June 30, 2016

	Lowest Salary	Highest Salary	Average Salary	Number of Personnel
Administrative Staff	61,500.00	101,650.00	76,761.66	6

Student Enrollment
October 1, 2015

Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	0
Pre-Kindergarten Ages 3 - 5 (PK)	10
Kindergarten	81
Grade 1	93
Grade 2	95
Grade 3	86
Grade 4	96
Grade 5	89
Grade 6	92
Grade 7	81
Grade 8	87
Grade 9	92
Grade 10	91
Grade 11	107
Grade 12	105
Grade 12+/Adult (13)	
TOTAL	1205

Assessed Valuation and Tax Rates
Calendar Years 2015 and 2016

	Whitley		Noble	
	2015	2016	2015	2016
Assessed Valuation	190,827,854	196,755,879	89,591,829	92,317,597
Tax Rate - General Fund	N/A*	N/A*	N/A*	N/A*
Tax Rate - Referendum Fund	N/A	N/A	N/A	N/A
Tax Rate - Debt Service Fund	0.2354	0.2738	0.2339	0.2726
Tax Rate - Retirement/Severance Bond Debt Service Fund	0.0439	0.0327	0.0439	0.0327
Tax Rate - Capital Projects Fund	0.2857	0.2883	0.2841	0.2870
Tax Rate - School Transportation Fund	0.1593	0.1588	0.1583	0.1581
Tax Rate - School Bus Replacement Fund	0.0359	0.0360	0.0357	0.0359
Tax Rate - Exempt Debt Service Fund	N/A	N/A	N/A	N/A

*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 2015

Vendor Name	General Fund Amount	Capital Projects Fund Amount	School Transportation Fund Amount	School Bus Replacement Fund Amount	Total Amount
The Huntington National Bank	\$ 534,556.87	\$ 16,935.46	\$ 51,886.96		\$ 603,379.29
Internal Revenue Service	371,336.96	3,679.47	18,240.15		\$ 393,256.58
Indiana State Teacher's Retire	342,700.00	5,510.37			\$ 348,210.37
Fleetwood Computers	43,201.76	179,995.01			\$ 223,196.77
Public Employee Retirement Fund	137,236.58		31,598.35		\$ 168,834.93
Indiana Michigan Power		159,937.06			\$ 159,937.06
Star Insurance Agency	102,867.00	30,000.00	18,057.00		\$ 150,924.00
Kerlin Bus Sales			2,077.99	116,361.28	\$ 118,439.27
Impact Institute	74,475.97	23,846.49			\$ 98,322.46
VALIC	83,481.31	945.90	268.50		\$ 84,695.71
Electronic Strategies, Inc. (ESI)	1,111.85	67,924.73	936.95		\$ 69,973.53
US Bank Equipment Finance		64,078.42			\$ 64,078.42
AG Plus	195.55	268.49	53,867.00		\$ 54,331.04
Churubusco Utilities	46,048.08		7,195.92		\$ 53,244.00
NIPSCO		45,956.28	2,142.21		\$ 48,098.49
Promevo		44,323.20			\$ 44,323.20
Northwest Allen County Schools	36,155.07				\$ 36,155.07
Jack Laurie Comm Floors		32,860.42			\$ 32,860.42
Fields Data Recovery	20,000.00	10,000.00			\$ 30,000.00
TROY Center	28,875.00				\$ 28,875.00
UnitedHealthcare Insurance	20,167.50	319.08	1,340.40		\$ 21,826.98
Janitors Supply Company	8,029.64	13,624.00			\$ 21,653.64
MacAllister Machinery Company	849.00		19,422.72		\$ 20,271.72
Sun Life Financial	17,976.06	185.72	668.82		\$ 18,830.60
Wayne Pipe & Supply	2,673.22	12,221.16			\$ 14,894.38
ENA Services, LLC		14,640.67			\$ 14,640.67
A.E. Boyce Company, Inc.	1,471.43	12,925.11			\$ 14,396.54
Cardmember Services	9,871.94	2,891.84	1,195.19		\$ 13,958.97
Frame Service, Inc.	426.77		12,550.63		\$ 12,977.40
Sovereign Industries, Inc.	11,875.53				\$ 11,875.53
Tierney Brothers, Inc.		11,770.94			\$ 11,770.94
Perma-Bound Books	11,668.31				\$ 11,668.31
Aquatek Water Conditioning	4,330.05	7,210.57			\$ 11,540.62
Pyramid Equipment, Inc.		11,395.00			\$ 11,395.00
Flinn Scientific, Inc.	10,755.80				\$ 10,755.80
Sharp School Services		10,672.80			\$ 10,672.80
HP Products	10,619.45				\$ 10,619.45
Region 8 Education Service Center	6,244.42	3,686.98			\$ 9,931.40
Indigital	9,385.69				\$ 9,385.69
J&K Communications	610.31	8,541.62			\$ 9,151.93

APEX Learning		9,000.00		\$ 9,000.00
CAPP, Inc.	8,725.19			\$ 8,725.19
Wildman Uniform & Linen	8,399.91			\$ 8,399.91
Schoology		8,300.00		\$ 8,300.00
Neopost USA	8,276.80			\$ 8,276.80
Ridge-Churubusco NAPA	855.41		7,274.10	\$ 8,129.51
R&C Fence, Inc.		7,647.00		\$ 7,647.00
Gasoline Equipment		7,631.00		\$ 7,631.00
ESCO Communications, Inc.	2,392.71	4,947.11		\$ 7,339.82
Whitley Environment	6,980.60			\$ 6,980.60
Transfinder Corporation		4,950.00	2,000.00	\$ 6,950.00
Hammel Floor Service, Inc.		6,750.00		\$ 6,750.00
Central Indiana Hardware	677.61	5,925.75		\$ 6,603.36
Quill Corporation	6,543.90			\$ 6,543.90
Project Lead The Way, Inc.	1,510.00	5,000.00		\$ 6,510.00
Indiana Michigan Power		6,110.18	309.73	\$ 6,419.91
Corvus Industries, Ltd		6,345.00		\$ 6,345.00
Tinkel's Rest Equipment/Supply		6,225.40		\$ 6,225.40
MSD of Wabash County	6,195.15			\$ 6,195.15
NCS Pearson Inc.		6,036.25		\$ 6,036.25
Hartford Glass Co of Fort Wayne	241.02	5,709.00		\$ 5,950.02
American United Life Ins Co	5,639.35	65.00	159.97	\$ 5,864.32
SchoolPointe, Inc.		5,500.00		\$ 5,500.00
KSS Enterprises	5,495.09			\$ 5,495.09
Egolf's IGA	5,320.41			\$ 5,320.41
SNS Joint Services	5,245.00			\$ 5,245.00
C Richard Coslow, LCSW	5,240.00			\$ 5,240.00
Barnes & Thornburg, LLP	5,200.00			\$ 5,200.00
Indiana School Board Assoc	5,130.00			\$ 5,130.00
Cummins Crosspoint		654.53	4,215.29	\$ 4,869.82
Central Noble Comm School Corp			4,860.00	\$ 4,860.00
McMahon Tire	20.00		4,805.69	\$ 4,825.69
Carolina Biological Supply	4,748.61			\$ 4,748.61
Johnstone Supply	262.50	4,415.94		\$ 4,678.44
Trane US Inc.	677.09	3,951.00		\$ 4,628.09
School Specialty/Classroom Direct	4,622.10			\$ 4,622.10
NCS Pearson Inc.	4,617.50			\$ 4,617.50
School Datebooks	4,271.43			\$ 4,271.43
CMS Roofing		4,210.00		\$ 4,210.00
Follett School Solutions, Inc.	1,225.26	2,897.00		\$ 4,122.26
Galen Mast	4,108.60			\$ 4,108.60
Verizon Wireless	4,050.45			\$ 4,050.45
KPC Media Group	3,954.56			\$ 3,954.56
Mefford, Weber & Blythe, PC	1,978.00	1,880.80		\$ 3,858.80

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Blick Art Materials	3,725.65				\$ 3,725.65
Amazon.com	2,372.77	1,148.79			\$ 3,521.56
Junior Library Guild	3,322.73				\$ 3,322.73
Kendall Electric, Inc.	3,118.87				\$ 3,118.87
Harrell's LLC	3,089.11				\$ 3,089.11
Kimono		3,059.00			\$ 3,059.00
Parkview Occupational Health	961.00		2,086.00		\$ 3,047.00
Media-X Systems		3,000.00			\$ 3,000.00
Brown & Sons Fuel Co, Inc.			2,984.08		\$ 2,984.08
Reliance Communicatins, LLC		2,826.00			\$ 2,826.00
Deyo & Associates		2,800.00			\$ 2,800.00
Scholastic Education	688.94	2,100.00			\$ 2,788.94
NEOLA	2,190.00	550.00			\$ 2,740.00
TOTAL					\$ 3,383,756.91

Statement of Indebtedness
Calendar Year 2015

Indebtedness	Principal Outstanding
Pension Bonds - 2006	\$ 190,000.00
Common School Loan - 1996	\$ 477,551.75
Common School Loan - 2004	\$ 595,588.24
Common School Loan - Technology	\$ 23,550.80
First Mortgage Bonds, Series 2012	\$ 5,090,000.00
First Mortgage Bonds, Series 2015	\$ 1,425,000.00
TOTAL	\$ 7,801,690.79
Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases)	\$ 335,576.35

Annual Financial Report
Certification

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 8-5-16

Signature Carey Jacquay

Carey Jacquay, Secretary, Board of School Trustees
Smith-Green Community Schools

222 W Tulley Street

Churubusco, IN 46723

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