

## Annual Financial Report

County Number 45

School Corporation Number 4760

School Corporation Name School City of Whiting

Any questions regarding this report should be directed to:

Contact Person's Name Kim Pusateri

Title Director of Finance

Telephone Number 219-659-0656

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

**Receipts Comparisons**  
**Calendar Year 2021**

Receipt Accounts	2021 Approved Budget Receipts	2021 Actual Receipts
<b><u>EDUCATION FUND</u></b>		
1000 Local Sources	\$101,500.00	\$109,167.53
2000 Intermediate Sources	\$0.00	\$0.00
3000 State Sources	\$8,417,500.00	\$8,430,343.02
4000 Federal Sources		
5000 Other Financing Sources		\$263,180.71
6000 Other Items		
<b>TOTAL</b>	\$8,519,000.00	\$8,802,691.26
<b><u>DEBT SERVICE FUND</u></b>		
1000 Local Sources	\$652,420.00	\$617,262.46
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
<b>TOTAL</b>	\$652,420.00	\$617,262.46
<b><u>OPERATIONS FUND</u></b>		
1000 Local Sources	\$2,464,128.00	\$1,879,741.00
2000 Intermediate Sources	\$24,000.00	\$26,036.12
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources	\$1,292,225.00	\$944,396.11
6000 Other Items		\$1,213.49
<b>TOTAL</b>	\$3,780,353.00	\$2,851,386.72

Receipt Accounts	2021 Approved Budget Receipts	2021 Actual Receipts
<b><u>RAINY DAY FUND</u></b>		
1000 Local Sources	\$0.00	\$0.00
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
<b>TOTAL</b>	\$0.00	\$0.00
<b>GRAND TOTAL</b>	\$12,951,773.00	\$12,271,340.44

**Expenditures Comparisons****Calendar Year 2021**

Expenditure Accounts	2021 Approved Budget Expenditures	2021 Actual Expenditures
<b>EDUCATION FUND</b>		
11000 Instruction/Regular Programs	\$ 4,136,916.60	\$ 4,136,916.60
12000 Instruction/Special Programs	\$441,327.08	\$441,327.08
13000 Instruction/Adult/Continuing Education	\$0.00	\$0.00
14000 Instruction/Summer School	\$63,123.29	\$63,123.29
15000 Enrichment Programs		
16000 Remediation		
17000 Payments to Governmental Units in State	\$749,879.77	\$749,879.77
21000 Support Services/Pupils	\$342,168.24	\$342,168.24
22000 Support Services/Instruction	\$1,263,449.56	\$658,877.84
23000 Support Services/General Administration	\$0.00	\$0.00
24000 Support Services/School Administration	\$766,070.41	\$699,868.26
25000 Central Services		
26000 Operation & Maintenance of Plant Svcs.		
27000 Student Transportation		
30000 Operation of Non-instructional Svcs.	\$350,133.68	\$248,301.13
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges	\$0.00	\$1,170,815.68
<b>TOTAL</b>	\$ 8,113,068.63	\$ 8,511,277.89

Expenditure Accounts	2021 Approved Budget Expenditures	2021 Actual Expenditures
<b>DEBT SERVICE FUND</b>		
25000 Central Services	\$ 150,877.00	\$ 145,876.41
50000 Debt Services	\$396,000.00	\$396,000.00
60000 Non-programmed Charges	\$138,513.00	\$138,510.94
<b>TOTAL</b>	\$ 685,390.00	\$ 680,387.35
<b>OPERATIONS FUND</b>		
17300 Area Vocational School (Participating Share)	\$	\$
17800 Payments to Charter Schools		
23000 Support Services/General Administration	\$329,437.59	\$329,437.59
25000 Central Services	\$328,040.82	\$328,040.82
26000 Operation and Maintenance of Plant Svcs	\$1,740,700.72	\$1,592,454.69
27000 Student Transportation	\$597,104.19	\$501,270.72
31000	\$21,524.36	\$21,524.36
40000 Facility Acquisition and Construction	\$1,313,889.50	\$1,093,769.98
50000 Debt Services		
60000 Non-programmed Charges		\$6,000.00
<b>TOTAL</b>	\$ 4,330,697.18	\$ 3,872,498.16

Expenditure Accounts	2021 Approved Budget Expenditures	2021 Actual Expenditures
<b>RAINY DAY FUND</b>		
17000 Spec Ed Tuition	\$ 450,000.00	\$ 0.00
<b>TOTAL</b>	\$ 450,000.00	\$ 0.00
<b>GRAND TOTAL</b>	\$ 13,579,155.81	\$ 13,064,163.40

**Certified Salary Schedule**  
**in effect June 30, 2022**

Salary Range	Bachelors # of Persons	Bachelors + 15 hrs # of Persons	Masters # of Persons	Masters + 15 hrs # of Persons	Masters + 30 hrs # of Persons	Masters + 45 hrs # of Persons	Doctorate # of Persons
\$20,000 - 25,000							
\$25,000 - 30,000							
\$30,000 - 35,000							
\$35,000 - 40,000	2						
\$40,000 - 45,000	17		2				
\$45,000 - 50,000	13						
\$50,000 - 55,000	2		2				
\$55,000 - 60,000	4		1				
\$60,000 - 65,000			3				
\$65,000 - 70,000			4				
\$70,000 - 75,000			5				
\$75,000 - 80,000			2				
\$80,000 - 85,000							
\$85,000 - 90,000							
\$90,000 - 95,000							
	38		19				

Total number of certified part-time employees

Total number of certified full-time employees\_

57



**Extracurricular Salary Schedule**  
**in effect June 30, 2022**

Position	Amount	Position	Amount
<b>Elementary Schools</b>		<b>High School</b>	
VOLLEYBALL - ELEMENTARY	\$1,600.00	VOLLEYBALL - HEAD COACH	\$5,760.00
WRESTLING - ELEMENTARY	\$1,600.00	VOLLEYBALL - J.V.	\$4,160.00
BASKETBALL - NH GIRLS COACH	\$1,600.00	VOLLEYBALL - FRESHMAN "C" Team	\$2,560.00
		WRESTLING - HEAD COACH	\$5,120.00
STUDENT COUNCIL - ELEMENTARY	\$640.00	WRESTLING - ASSISTANT COACH	\$3,200.00
DRAMA-NH ELEMENTARY SPONSOR	\$640.00	BASKETBALL - GIRLS HEAD COACH	\$8,320.00
ELEM. INSTRUCTIONAL LEADER	\$1,280.00	BASKETBALL - GIRLS ASSISTANT	\$3,840.00
ELEM. TEXTBOOK ADOPTION CHAIR	\$1,280.00	BASKETBALL - GIRLS J.V.	\$4,800.00
ELEMENTARY YEARBOOK SPONSOR	\$960.00	BASKETBALL - GIRLS FRESHMAN	\$3,840.00
ELEMENTARY CHOIR	\$640.00	BASEBALL - HEAD COACH	\$5,120.00
BASKETBALL-BOY ELEM/SPORTCOACH	\$1,600.00	BASEBALL - ASSISTANT COACH	\$2,880.00
ELEM. WEB PAGE SPONSOR	\$1,280.00	BASEBALL - JV COACH	\$1,920.00
		TENNIS - HEAD COACH	\$3,840.00
		TENNIS - ASSISTANT COACH	\$1,920.00
<b>Middle School</b>		SOFTBALL - HEAD COACH	\$5,120.00
ATHLETIC DIRECTOR-ASST MS	\$4,160.00	SOFTBALL - ASSISTANT COACH	\$2,880.00
BASKETBALL - BOYS 8TH GRADE	\$1,920.00	SOFTBALL - JV COACH	\$1,920.00
BASKETBALL - BOYS 7TH GRADE	\$1,920.00	CROSS COUNTRY - HEAD COACH	\$3,840.00
BASKETBALL - BOYS 6TH GRADE	\$1,920.00	CROSS COUNTRY - ASSISTANT COACH	\$2,560.00
FOOTBALL - 7TH/8TH GRADE HEAD	\$2,880.00	GOLF - BOYS HEAD COACH	\$3,840.00
FOOTBALL - 7TH/8TH GRADE ASSISTANT	\$1,600.00	GOLF - GIRLS HEAD COACH	\$3,840.00
M.S. Instructional Leader	\$3,200.00	SCIENCE OLYMPIAD	\$5,760.00
STUDENT COUNCIL - MIDDLE SCH.	\$1,120.00	DEPT HEAD- ENGLISH/FORE LANG	\$3,200.00
M.S. TEXTBOOK ADOPTION CHAIR	\$960.00	DEPT HEAD-HISTORY,BUS,PLTW	\$3,200.00
JUNIOR HONOR SOCIETY	\$1,600.00	DEPT HEAD- MATH/SCIENCE	\$3,200.00
MIDDLE SCHOOL NEWSPAPER	\$1,280.00	DEPT HEAD- SPEC ED/EL/GUIDANCE	\$3,200.00
MIDDLE SCHOOL YEARBOOK SPONSOR	\$1,280.00	SERVICE LEARNING COORDINATOR	\$640.00
MIDDLE SCHOOL SPELLBOWL	\$400.00	CLASS SPONSOR - FRESHMAN	\$1,280.00
BASKETBALL - GIRLS 8TH GRADE	\$1,920.00	CLASS SPONSOR - SOPHMORE	\$2,240.00
BASKETBALL - GIRLS 7TH GRADE	\$1,920.00	CLASS SPONSOR - JUNIOR	\$4,160.00
BASKETBALL - GIRLS 6TH GRADE	\$1,920.00	CLASS SPONSOR - SENIOR	\$2,240.00
VOLLEYBALL - 8TH GRADE	\$1,600.00	BAND DIRECTOR	\$5,760.00
VOLLEYBALL - 7TH GRADE	\$1,600.00	HIGH SCHOOL NEWSPAPER	\$2,560.00
VOLLEYBALL - 6TH GRADE	\$1,600.00	HIGH SCHOOL YEARBOOK	\$1,600.00
CHEERLEADERS - MIDDLE SCHOOL	\$1,280.00	CHEERLEADING - VARSITY/JV	\$2,560.00
WRESTLING - MIDDLE SCH. COACH	\$2,880.00	CHEERLEADERS - FRESHMAN	\$1,280.00
CROSS COUNTRY - MIDDLE SCHOOL	\$1,920.00	STUDENT COUNCIL - HIGH SCHOOL	\$2,240.00

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		BOOSTER CLUB	\$1,600.00
		DRAMA	\$1,920.00
<b>High School</b>		NATIONAL HONOR SOCIETY	\$1,600.00
ATHLETIC DIRECTOR-ASST HS	\$4,160.00	STANDD SPONSOR	\$480.00
FOOTBALL - HEAD COACH	\$8,320.00	ACADEMIC TEAM COORDINATOR	\$1,280.00
FOOTBALL - 1ST ASSISTANT	\$4,800.00	ASST. ACADEMIC COACH	\$1,280.00
FOOTBALL - 2ND ASSISTANT	\$4,800.00	ASST. ACADEMIC COACH	\$1,280.00
FOOTBALL - Freshman	\$3,840.00	ASST. ACADEMIC COACH M.S.	\$1,280.00
FOOTBALL - JV ASSISTANT	\$1,920.00	ART CLUB SPONSOR	\$800.00
WEIGHT ROOM SUPERVISOR	\$1,600.00	SPANISH CLUB SPONSOR	\$800.00
BASKETBALL - BOYS HEAD COACH	\$8,320.00	AUDITORIUM DIRECTOR	\$1,920.00
BASKETBALL - BOYS ASSISTANT	\$3,840.00	H.S. TEXTBOOK ADOPTION CHAIR	\$960.00
BASKETBALL - BOYS J.V.	\$4,800.00	H.S. WEB PAGE SPONSOR	\$1,280.00
BASKETBALL - BOYS FRESHMAN	\$3,840.00	M.S. WEB PAGE SPONSOR	\$1,280.00

Factor Base \$32,000
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**Non-certified Employee Classifications**  
**and Range of Pay Rates 2021-2022**

Classifications	Range of Pay Rates
<b>I. Instructional and Supplementary Pupil Services</b>	
A. Library Aides	\$14.10 - \$14.10
B. Kindergarten Aides	\$14.00 - \$14.00
C. Special Education Aides	\$14.00 - \$15.68
D. Prime Time Aides	
E. Pre-kindergarten/Head Start Aides	
F. Educational Enterprises	
G. Other	\$32,936.31
Social Worker	\$40,232.50- \$43,915.08
<b>II. Cafeteria and Food Services</b>	
A. Managers/Head Cooks	\$11.88 - \$19.92
B. School Food Service Director	\$55,589.65- \$55,589.65
C. All Other Food Service Employees	\$10.51 - \$14.00
<b>III. Health Services</b>	
A. Nurses	\$36,811.17- \$42,268.26
B. Other	\$12.75- \$22.50
<b>IV. Office/Clerical/Secretarial</b>	\$14.00 - \$17.48
<b>V. Executive/Administrative/Accounting</b>	
A. Business Manager	\$81,108.49 - \$81,108.49
B. Buildings and Grounds Director	\$73,688.46 - \$73,688.46
C. Community Relations/Publicity Director	
D. Other	
<b>VI. Maintenance/Custodial/Warehouse/Security/Transportation</b>	
A. Building Custodians	\$19.92 - \$23.78
B. Bus Drivers	\$19.22 - \$25.35
C. Other	\$12.32 - 29.60
<b>VII. Computer Services</b>	\$16.75- \$21.72
<b>VIII. Other</b>	
Athletic Director	\$45,206.70

Total Number of non-certified part-time employees

50

Total Number of non-certified full-time employees

41



**Certified Administrative Staff**  
**in effect June 30, 2022**

	<b>Lowest Salary</b>	<b>Highest Salary</b>	<b>Average Salary</b>	<b>Number of Personnel</b>
Administrative Staff	\$ 36,855.67	\$ 132,140.27	\$ 92,782.13	6

**Student Enrollment**  
**October 1, 2021**

<b>Grade Level</b>	<b>Enrollment</b>
Pre-School Ages 0 -2 (PW)	
Pre-Kindergarten Ages 3 - 5 (PK)	30
Kindergarten	58
Grade 1	59
Grade 2	59
Grade 3	73
Grade 4	68
Grade 5	72
Grade 6	82
Grade 7	90
Grade 8	85
Grade 9	120
Grade 10	115
Grade 11	123
Grade 12	124
Grade 12+/Adult (13)	
<b>TOTAL</b>	<b>1,158</b>

**Assessed Valuation and Tax Rates**  
**Calendar Years 2021 and 2022**

	2021	2022
Assessed Valuation	\$438,106,284.00	\$441,569,982.00
Tax Rate - Education Fund	N/A*	N/A*
Tax Rate - Referendum Fund	0	0
Tax Rate - Debt Service Fund	0.1355	0.1412
Tax Rate - Retirement/Severance Bond Debt Service Fund	0	0
Tax Rate - Operations Fund	0.5229	0.5411
Tax Rate - Exempt Debt Service Fund	0	0
Tax Rate-		
Tax Rate-		
	0.6584	0.6823

**Payments in Excess of \$2,500 Made to Vendors****Calendar Year 2021**

<b>Vendor Name</b>	<b>Education Fund Amount</b>	<b>Operations Fund Amount</b>	<b>Total Amount</b>
NIPSCO	\$0.00	\$292,281.58	\$292,281.58
Gluth Brothers Roofing Co.,Inc	\$0.00	\$190,888.00	\$190,888.00
School City of Hammond	\$157,750.00	\$0.00	\$157,750.00
Precision Control Systems	\$0.00	\$136,479.89	\$136,479.89
Ricoh USA, Inc.	\$0.00	\$91,586.88	\$91,586.88
World Insurance Associates LLC	\$0.00	\$84,735.25	\$84,735.25
Kaufmann-Gallagher Corp.	\$0.00	\$80,000.00	\$80,000.00
Donald F. Kaminsky	\$77,316.06	\$0.00	\$77,316.06
Tri-Electronics	\$0.00	\$68,520.60	\$68,520.60
CDW Government Inc.	\$48,094.51	\$13,234.78	\$61,329.29
Regional Data Services, Inc.	\$23,904.00	\$26,848.75	\$50,752.75
Zenith Insurance Company	\$0.00	\$46,159.00	\$46,159.00
Calumet Supply Company	\$0.00	\$41,529.77	\$41,529.77
Apple Inc.	\$38,262.18	\$0.00	\$38,262.18
Soliant	\$33,030.00	\$0.00	\$33,030.00
Morgan Birge & Associates	\$21,050.00	\$11,322.50	\$32,372.50
Bernard C. Grisolia	\$0.00	\$31,350.00	\$31,350.00
AT & T	\$0.00	\$28,883.06	\$28,883.06
Whiting Municipal Water Dept.	\$0.00	\$21,820.48	\$21,820.48
Sprint	\$0.00	\$18,094.67	\$18,094.67
RSI Truck & Bus Repair, Inc.	\$0.00	\$17,759.50	\$17,759.50
The Methodist Hospitals Inc	\$17,535.13	\$0.00	\$17,535.13
Fire Protection Company	\$0.00	\$15,521.38	\$15,521.38
American Assoc of School Admin	\$15,400.00	\$0.00	\$15,400.00
Avalon Petroleum Company	\$0.00	\$14,174.43	\$14,174.43
SYNCB/Amazon	\$9,131.65	\$3,426.78	\$12,558.43
Teacher Synergy LLC	\$11,900.00	\$0.00	\$11,900.00
Windstream	\$0.00	\$10,187.78	\$10,187.78
AdTec, Inc	\$0.00	\$9,970.00	\$9,970.00
School Nurse Supply Co	\$9,846.45	\$0.00	\$9,846.45
Quill Corporation	\$5,985.15	\$3,762.53	\$9,747.68
TruGreen 2743	\$0.00	\$9,148.11	\$9,148.11
Chase Card Services	\$1,428.67	\$7,541.96	\$8,970.63
Curosh & Curosh	\$0.00	\$8,421.00	\$8,421.00
Competitive Support Options	\$5,735.08	\$2,613.65	\$8,348.73
Stevens Iron Works, Inc.	\$0.00	\$7,800.00	\$7,800.00
DuBois Chemicals	\$0.00	\$7,666.82	\$7,666.82
ISBA	\$0.00	\$7,220.00	\$7,220.00
Pitney Bowes Reserve Account	\$5,000.00	\$2,000.00	\$7,000.00

## Annual Financial Report Sample H

Otis Elevator	\$0.00	\$6,511.35	\$6,511.35
VST Security Solutions LLC	\$0.00	\$6,033.75	\$6,033.75
Cintas Corp #319	\$0.00	\$5,670.70	\$5,670.70
L & S Electric Company	\$0.00	\$5,599.50	\$5,599.50
Hyman's Ace Hardware	\$360.93	\$5,032.20	\$5,393.13
Benchmark Education Co.	\$5,307.50	\$0.00	\$5,307.50
Lee Company, Inc.	\$0.00	\$5,173.25	\$5,173.25
ENA Services	\$5,151.59	\$0.00	\$5,151.59
NCS Pearson	\$5,065.00	\$0.00	\$5,065.00
Orkin Exterminating Company	\$0.00	\$5,009.62	\$5,009.62
The College Board	\$4,651.20	\$0.00	\$4,651.20
Success By Design	\$4,508.76	\$0.00	\$4,508.76
Learning Without Tears	\$4,335.93	\$0.00	\$4,335.93
NWIESC	\$2,129.77	\$2,129.78	\$4,259.55
Vavrek Architects, Inc	\$0.00	\$4,080.00	\$4,080.00
ACOM Solutions	\$2,556.50	\$1,511.50	\$4,068.00
Indiana Urban Schools Assoc.	\$0.00	\$4,000.00	\$4,000.00
Indiana Testing, INC	\$972.00	\$2,802.00	\$3,774.00
Siemens Industry Inc	\$0.00	\$3,352.00	\$3,352.00
NEOLA Inc.	\$0.00	\$3,340.00	\$3,340.00
Modrak Products Co. Inc.	\$0.00	\$3,315.00	\$3,315.00
Pitney Bowes Inc.	\$0.00	\$3,237.36	\$3,237.36
Affordable Electrical Repair	\$0.00	\$2,910.45	\$2,910.45
Frontline Technologies	\$0.00	\$2,860.17	\$2,860.17
Pacific Plumbing Specialties	\$0.00	\$2,843.71	\$2,843.71
Region Signs, Inc	\$2,143.00	\$570.00	\$2,713.00
Johnson Controls, Inc.	\$0.00	\$2,693.00	\$2,693.00
Maverick Energy Consulting	\$0.00	\$2,608.00	\$2,608.00
Ricoh USA, Inc.	\$1,296.84	\$1,296.89	\$2,593.73
*** All Vendors ***	\$519,847.90	\$1,393,529.38	\$1,913,377.28

**Statement of Indebtedness****Calendar Year 2021**

Indebtedness	Principal Outstanding
Temporary Loans  School Bonds  Emergency Loans  School Bus Loans  Holding Company - Public and Private  Veterans' Memorial Loans  Common School Loans  Indiana Bond Bank/Anticipated Notes  Retirement/Severance Bond Debt  Bank Loans or DLGF Approved Debt  Qualified School Construction Bonds (ARRA)  Qualified Zone Academy Bonds (ARRA)  Other:  Other:  <b>TOTAL</b>	  \$2,915,000.00    \$1,140,000.00    \$328,535.60                \$4,383,535.60
Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases)	\$1,426,462.01



## 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 July 25, 2022

Signature *Christine Striatak*



Christine Striatak, Secretary, Board of School Trustees

School City of Whiting

1500 Center Street

Whiting, IN 46394