

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

The Annual Financial Report in its entirety can be viewed on the school corporation website at:

<https://www.whiting.k12.in.us/>

Receipts Comparisons
Calendar Year 2019

Receipt Accounts	2019 Approved Budget Receipts	2019 Actual Receipts
<u>EDUCATION FUND</u>		
1000 Local Sources	\$ 96,500.00	\$ 85,540.64
2000 Intermediate Sources	23,015.00	9.48
3000 State Sources	10,490,309.00	8,506,806.03
4000 Federal Sources	-	-
5000 Other Financing Sources	-	2,534,171.44
6000 Other Items	325.00	250.00
TOTAL	\$ 10,610,149.00	\$ 11,126,777.59
<u>DEBT SERVICE FUND</u>		
1000 Local Sources	\$ 589,084.00	\$ 587,486.28
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$ 589,084.00	\$ 587,486.28
<u>OPERATIONS FUND</u>		
1000 Local Sources	\$ 2,309,653.00	\$ 2,213,455.18
2000 Intermediate Sources	-	24,754.47
3000 State Sources		-
4000 Federal Sources		
5000 Other Financing Sources	1,747,365.00	2,916,199.58
6000 Other Items	75.00	
TOTAL	\$ 4,057,093.00	\$ 5,154,409.23
GRAND TOTAL	\$ 15,256,326.00	\$ 16,868,673.10

Expenditures Comparisons
Calendar Year 2019

Expenditure Accounts	2019 Approved Budget Expenditures	2019 Actual Expenditures
EDUCATION FUND		
11000 Instruction/Regular Programs	\$ 4,302,598.00	\$ 3,997,810.10
12000 Instruction/Special Programs	674,981.00	548,642.97
13000 Instruction/Adult/Continuing Education	-	-
14000 Instruction/Summer School	80,175.00	45,238.64
15000 Enrichment Programs	-	-
16000 Remediation	9,622.00	-
17000 Payments to Governmental Units in State	544,500.00	569,162.95
21000 Support Services/Pupils	290,909.00	271,103.89
22000 Support Services/Instruction	559,665.77	646,345.71
23000 Support Services/General Administration	-	-
24000 Support Services/School Administration	693,068.40	637,819.49
25000 Central Services	-	-
26000 Operation & Maintenance of Plant Svcs.	-	-
27000 Student Transportation	-	-
30000 Operation of Non-instructional Svcs.	244,962.00	248,851.62
40000 Facility Acquisition and Construction	-	-
50000 Debt Services	-	-
60000 Non-programmed Charges	2,195,852.11	2,195,852.11
TOTAL	\$ 9,596,333.28	\$ 9,160,827.48
DEBT SERVICE FUND		
25000 Central Services	\$	\$
50000 Debt Services	699,500.00	694,499.15
60000 Non-programmed Charges		
TOTAL	\$ 699,500.00	\$ 694,499.15
Rainy Day		
25000 Central Services	\$	\$
50000 Debt Services	610,000.00	597,666.00
60000 Non-programmed Charges		
TOTAL	\$ 610,000.00	\$ 597,666.00
OPERATIONS FUND		
17300 Area Vocational School (Participating Share)	\$	\$
17800 Payments to Charter Schools		
23000 Support Services/General Administration	475,306.98	427,241.98
25000 Central Services	302,617.06	302,617.06
26000 Operation and Maintenance of Plant Svcs	1,727,143.76	1,555,414.62
27000 Student Transportation	591,473.50	428,709.39
40000 Facility Acquisition and Construction	1,062,603.22	553,357.59
50000 Debt Services		
60000 Non-programmed Charges	-	693.00
TOTAL	\$ 4,159,144.52	\$ 3,268,033.64
GRAND TOTAL	\$ 15,064,977.80	\$ 13,721,026.27

Certified Salary Schedule
in effect June 30, 2020

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	4						
\$40,000 - 45,000	26		2		1		
\$45,000 - 50,000	3		3				
\$50,000 - 55,000	4						
\$55,000 - 60,000	2		3				
\$60,000 - 65,000			5				
\$65,000 - 70,000			3				
\$70,000 - 75,000			7				
\$75,000 - 80,000							
\$80,000 - 85,000							
\$85,000 - 90,000							
\$90,000 - 95,000							

Total number of certified part-time employees 0

Total number of certified full-time employees 63

Extracurricular Salary Schedule
in effect June 30, 2020

Position	Amount	Position	Amount
Elementary Schools		High School	
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
ELEMENTARY SCIENCE OLYMPIAD	\$ -	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
		SOFTBALL - HEAD COACH	\$ 5,120.00
		SOFTBALL - ASSISTANT COACH	\$ 2,880.00
		SOFTBALL - JV COACH	\$ 1,920.00
		CROSS COUNTRY - HEAD COACH	\$ 3,840.00
		CROSS COUNTRY - ASSISTANT COACH	\$ 2,560.00
		GOLF - BOYS HEAD COACH	\$ 3,840.00
		GOLF - GIRLS HEAD COACH	\$ 3,840.00
		ACADEMIC COORD.-SCIENCE OLYMP.	\$ 5,760.00
		DEPT HEAD- ENGLISH/FORE LANG	\$ 3,200.00
		DEPT HEAD-HISTORY,BUS,PLTW	\$ 3,200.00
		DEPT HEAD- MATH/SCIENCE	\$ 3,200.00
		DEPT HEAD- SPEC ED/EL/GUIDANCE	\$ 3,200.00
		SERVICE LEARNING COORDINATOR	\$ 640.00
		CLASS SPONSOR - FRESHMAN	\$ 1,280.00
		CLASS SPONSOR - SOPHMORE	\$ 2,240.00
		CLASS SPONSOR - JUNIOR	\$ 4,160.00
		CLASS SPONSOR - SENIOR	\$ 2,240.00
		BAND DIRECTOR	\$ 5,760.00
		HIGH SCHOOL NEWSPAPER	\$ 2,560.00
		HIGH SCHOOL YEARBOOK	\$ 1,600.00
		CHEERLEADING - VARSITY/JV	\$ 2,560.00
		CHEERLEADERS - FRESHMAN	\$ 1,280.00
		STUDENT COUNCIL - HIGH SCHOOL	\$ 2,240.00
		BOOSTER CLUB	\$ 1,600.00
		DRAMA	\$ 1,920.00
		NATIONAL HONOR SOCIETY	\$ 1,600.00
		STANDD SPONSOR	\$ 480.00
		ACADEMIC TEAM COORDINATOR	\$ 1,280.00
		ASST. ACADEMIC COACH	\$ 1,280.00
		ASST. ACADEMIC COACH	\$ 1,280.00
		ASST. ACADEMIC COACH M.S.	\$ 1,280.00
		ART CLUB SPONSOR	\$ 800.00
		SPANISH CLUB SPONSOR	\$ 800.00
		AUDITORIUM DIRECTOR	\$ 1,920.00
		H.S. TEXTBOOK ADOPTION CHAIR	\$ 960.00
		H.S. WEB PAGE SPONSOR	\$ 1,280.00
		M.S. WEB PAGE SPONSOR	\$ 1,280.00
Middle School			
ATHLETIC DIRECTOR-ASST MS	\$ 4,160.00		
BASKETBALL - BOYS 8TH GRADE	\$ 1,920.00		
BASKETBALL - BOYS 7TH GRADE	\$ 1,920.00		
BASKETBALL - BOYS 6TH GRADE	\$ 1,920.00		
FOOTBALL - 7TH/8TH GRADE HEAD	\$ 2,880.00		
FOOTBALL - 7TH/8TH GRADE ASSISTANT	\$ 1,600.00		
M.S. Instructional Leader	\$ 3,200.00		
STUDENT COUNCIL - MIDDLE SCH.	\$ 1,120.00		
M.S. TEXTBOOK ADOPTION CHAIR	\$ 960.00		
JUNIOR HONOR SOCIETY	\$ 1,600.00		
MIDDLE SCHOOL NEWSPAPER	\$ 1,280.00		
MIDDLE SCHOOL YEARBOOK SPONSOR	\$ 1,280.00		
MIDDLE SCHOOL SPELLBOWL	\$ 400.00		
BASKETBALL - GIRLS 8TH GRADE	\$ 1,920.00		
BASKETBALL - GIRLS 7TH GRADE	\$ 1,920.00		
BASKETBALL - GIRLS 6TH GRADE	\$ 1,920.00		
VOLLEYBALL - 8TH GRADE	\$ 1,600.00		
VOLLEYBALL - 7TH GRADE	\$ 1,600.00		
VOLLEYBALL - 6TH GRADE	\$ 1,600.00		
CHEERLEADERS - MIDDLE SCHOOL	\$ 1,280.00		
WRESTLING - MIDDLE SCH. COACH	\$ 2,880.00		
CROSS COUNTRY - MIDDLE SCHOOL	\$ 1,920.00		
High School			
ATHLETIC DIRECTOR-ASST HS	\$ 4,160.00		
FOOTBALL - HEAD COACH	\$ 8,320.00		
FOOTBALL - 1ST ASSISTANT	\$ 4,800.00		
FOOTBALL - 2ND ASSISTANT	\$ 4,800.00		
FOOTBALL - Freshman	\$ 3,840.00		
FOOTBALL - JV ASSISTANT	\$ 1,920.00		
WEIGHT ROOM SUPERVISOR	\$ 1,600.00		
BASKETBALL - BOYS HEAD COACH	\$ 8,320.00		
BASKETBALL - BOYS ASSISTANT	\$ 3,840.00		
BASKETBALL - BOYS J.V.	\$ 4,800.00		
BASKETBALL - BOYS FRESHMAN	\$ 3,840.00		

Factor Base \$32,000

Non-certified Employee Classifications
and Range of Pay Rates 2019-2020

Classifications	Range of Pay Rates
I. Instructional and Supplementary Pupil Services	
A. Library Aides	\$13.40-\$13.50
B. Kindergarten Aides	\$13.40-\$13.50
C. Special Education Aides	\$13.40-\$13.40
D. Prime Time Aides	
E. Pre-kindergarten/Head Start Aides	\$13.40
F. Educational Enterprises	
G. Other	
PE Aide	\$13.40-\$13.50
SRO	\$28.33
Pre-K Instructor	\$36,535.67
Social Worker	\$42,024.00
Child Needs Specialist	\$31,518.00
II. Cafeteria and Food Services	
A. Managers/Head Cooks/Asst Cook	\$11.27-\$19.06
B. School Food Service Director	\$52,238.90
C. All Other Food Service Employees	\$9.00-\$13.64
III. Health Services	
A. Nurses	\$35,226.00-\$40,448.10
B. Other	
Nurses Aide & Nurse Subs	\$11.49-\$13.40
IV. Office/Clerical/Secretarial	\$13.40-\$22.59
V. Executive/Administrative/Accounting	
A. Business Manager	\$75,701.89
B. Buildings and Grounds Director	\$68,601.40
C. Community Relations/Publicity Director	
D. Athletic Director	\$43,260.00
VI. Maintenance/Custodial/Warehouse/Security/Transportation	
A. Building Custodians	\$19.06-\$22.81
B. Bus Drivers	\$18.39-\$24.26
C. Other	\$10.60-\$22.81
Van Drivers & Aides	\$11.79-\$13.66
VII. Computer Services	\$17.00 - \$19.05
VIII. Other	

Total Number of non-certified part-time employees 12

Total Number of non-certified full-time employees 80

Certified Administrative Staff
in effect June 30, 2020

	Lowest Salary	Highest Salary	Average Salary	Number of Personnel
Administrative Staff	\$87,545.64	\$129,950.02	\$103,891.46	5

Student Enrollment
October 1, 2019

Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	
Pre-Kindergarten Ages 3 - 5 (PK)	52
Kindergarten	58
Grade 1	82
Grade 2	62
Grade 3	74
Grade 4	77
Grade 5	71
Grade 6	84
Grade 7	97
Grade 8	95
Grade 9	136
Grade 10	140
Grade 11	105
Grade 12	112
Grade 12+/Adult (13)	0
TOTAL	1,245

Assessed Valuation and Tax Rates
Calendar Years 2019 and 2020

	2019	2020
Assessed Valuation	434,316,136.00	437,266,481.00
Tax Rate - Education Fund	N/A*	N/A*
Tax Rate - Referendum Fund	0	0
Tax Rate - Debt Service Fund	0.0472	0.1437
Tax Rate - Retirement/Severance Bond Debt Service Fund	0	0
Tax Rate - Operations Fund	0.4891	0.5028
Tax Rate - Exempt Debt Service Fund	0	0
Tax Rate-		
Tax Rate-		
	0.5363	0.6465

Payments in Excess of \$2,500 Made to Vendors
Calendar Year 2019

Vendor Name	Education Fund Amount	Operations Fund Amount	Total Amount
NIPSCO	0	303,903.70	303,903.70
School City of Hammond	155,650.00	13,750.00	169,400.00
Ricoh USA, Inc.	0	136,306.96	136,306.96
Donald F. Kaminsky	127,542.86	0	127,542.86
Gluth Brothers Roofing Co.,Inc	0	88,934.00	88,934.00
CDW Government Inc.	80,660.76	5,901.03	86,561.79
Kaufmann-Gallagher Corp.	0	80,000.00	80,000.00
Pinnacle Insurance Group	0	70,177.00	70,177.00
Morgan Birge & Associates	63,138.22	6,077.28	69,215.50
Kerlin Bus Sales & Leasing Inc	0	55,054.87	55,054.87
Calumet Supply Company	0	51,585.19	51,585.19
Regional Data Services, Inc.	21,679.00	23,986.44	45,665.44
RSI Truck & Bus Repair, Inc.	0	35,496.15	35,496.15
Zenith Insurance Company	0	31,768.00	31,768.00
Tri-Electronics	0	30,412.90	30,412.90
Curosh & Curosh	0	24,996.00	24,996.00
Kelli Ann Giglio	22,415.22	2,235.80	24,651.02
Avalon Petroleum Company	0	24,555.67	24,555.67
Whiting Municipal Water Dept.	0	24,263.67	24,263.67
Community Care Network	8,235.00	15,600.00	23,835.00
AT & T	0	23,796.32	23,796.32
Precision Control Systems	0	20,229.98	20,229.98
Cleary/Fowler Law Office LLC	0	18,000.00	18,000.00
Edgenuity, Inc.	17,100.00	0	17,100.00
Sprint	0	16,319.24	16,319.24
Sportsfields, Inc	0	14,400.00	14,400.00
Arctic Engineering Co., Inc.	0	13,165.45	13,165.45
Fire Protection Company	0	12,338.10	12,338.10
ENA Services	11,104.51	0	11,104.51
Ely Consulting LLC	11,019.75	0	11,019.75
Renaissance Learning	10,398.00	0	10,398.00
Otis Elevator	0	10,019.09	10,019.09
Energy Systems Group LLC	0	10,000.00	10,000.00
Quill Corporation	7,061.69	2,834.76	9,896.45
Windstream	0	9,192.22	9,192.22
VST Security Solutions LLC	0	8,864.75	8,864.75
Northwest Communications	0	8,811.85	8,811.85
AdTec, Inc	0	8,650.00	8,650.00
Orkin Exterminating Company	0	8,492.40	8,492.40
Chase Card Services	1,937.83	6,405.63	8,343.46
Blackboard, Inc.	7,297.91	0	7,297.91
SYNCB/Amazon	6,139.37	779.49	6,918.86
Follett Library Resources	6,878.73	0	6,878.73
Competitive Support Options	4,275.83	2,409.00	6,684.83

[illegible]

Statement of Indebtedness
Calendar Year 2019

Indebtedness	Principal Outstanding
<p>Temporary Loans</p> <p>School Bonds</p> <p>Emergency Loans</p> <p>School Bus Loans</p> <p>Holding Company - Public and Private</p> <p>Veterans' Memorial Loans</p> <p>Common School Loans</p> <p>Indiana Bond Bank/Anticipated Notes</p> <p>Retirement/Severance Bond Debt</p> <p>Bank Loans or DLGF Approved Debt</p> <p>Qualified School Construction Bonds (ARRA)</p> <p>Qualified Zone Academy Bonds (ARRA)</p> <p>Other:</p> <p>Other:</p> <p>TOTAL</p>	<p>\$</p> <p>\$1,080,000.00</p> <p></p> <p></p> <p>\$1,850,000.00</p> <p></p> <p>\$525,850.32</p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p>\$3,455,850.32</p>
<p>Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases)</p>	<p>\$1,163,369.22</p>

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 27, 2020

Signature *Celia Peterson*
Secretary, Board of School Trustees
School Corporation Name
Street Address
City, State, and Zip Code