

# Annual Financial Report

County Number: **89**

School Corporation Number: **8355**

School Corporation Name: **Western Wayne Schools**

Any questions regarding this report should be directed to:

Contact Person's Name: **Peggy Huesman**

Title: **Treasurer**

Telephone Number: **765-478-5375**

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

**Receipts Comparisons**  
**Calendar Year 2019**

Receipt Accounts	2019 Approved Budget Receipts	2019 Actual Receipts
<b><u>EDUCATION FUND</u></b>		
1000 Local Sources	\$ 55,500.00	\$ 44,334.00
2000 Intermediate Sources	\$ 25.00	\$ -
3000 State Sources	\$ 6,167,000.00	\$ 5,954,837.85
5000 Other Financing Sources	\$ 6,000.00	\$ 34,447.30
6000 Other Items		
<b>TOTAL</b>	<b>\$ 6,228,525.00</b>	<b>\$ 6,033,619.15</b>
<b><u>DEBT SERVICE FUND</u></b>		
1000 Local Sources	\$ 917,922.00	\$ 966,651.73
<b>TOTAL</b>	<b>\$ 917,922.00</b>	<b>\$ 966,651.73</b>
<b><u>RETIREMENT/SEVERANCE BOND FUND DEBT SERVICE FUND</u></b>		
1000 Local Sources	\$ 58,950.00	\$ 59,547.07
<b>TOTAL</b>	<b>\$ 58,950.00</b>	<b>\$ 59,547.07</b>
<b><u>OPERATIONS FUND</u></b>		
1000 Local Sources	\$ 1,294,806.00	\$ 1,151,485.44
2000 Intermediate Sources	\$ -	\$ 136.56
5000 Other Financing Sources	\$ 1,200,000.00	\$ 801,235.45
6000 Other Items	\$ -	\$ 100.00
<b>TOTAL</b>	<b>\$ 2,494,806.00</b>	<b>\$ 1,952,957.45</b>
<b>GRAND TOTAL</b>	<b>\$ 9,700,203.00</b>	<b>\$ 9,012,775.40</b>

**Expenditures Comparisons**  
**Calendar Year 2019**

Expenditure Accounts	2019 Approved Budget Expenditures	2019 Actual Expenditures
<b><u>EDUCATION FUND</u></b>		
11000 Instruction/Regular Programs	\$ 2,916,896.50	\$ 2,940,352.98
12000 Instruction/Special Programs	\$ 573,479.50	\$ 598,793.88
14000 Instruction/Summer School	\$ 40,100.00	\$ 38,662.20
16000 Remediation	\$ 9,860.00	\$ 15,080.77
17000 Payments to Governmental Units in State	\$ 151,306.00	\$ 116,195.70
21000 Support Services/Pupils	\$ 253,263.00	\$ 264,468.81
22000 Support Services/Instruction	\$ 386,792.00	\$ 297,062.34
24000 Support Services/School Administration	\$ 561,248.00	\$ 555,805.06
30000 Operation of Non-instructional Srvc.	\$ 215,000.00	\$ 216,639.29
<b>TOTAL</b>	<b>\$ 5,107,945.00</b>	<b>\$ 5,072,705.48</b>
<b><u>DEBT SERVICE FUND</u></b>		
25000 Central Services	\$ 17,532.00	\$ 17,532.00
50000 Debt Services	\$ 953,285.00	\$ 884,504.40
<b>TOTAL</b>	<b>\$ 970,817.00</b>	<b>\$ 902,036.40</b>
<b><u>RETIREMENT/SEVERANCE BOND FUND DEBT SERVICE FUND</u></b>		
50000 Debt Services	\$ 64,495.00	\$ 64,495.00
<b>TOTAL</b>	<b>\$ 64,495.00</b>	<b>\$ 64,495.00</b>
<b><u>OPERATIONS FUND</u></b>		
23000 Support Services/General Administration	\$ 477,975.00	\$ 334,612.91
25000 Central Services	\$ 146,596.00	\$ 137,070.08
26000 Operation and Maintenance of Plant Srvc	\$ 1,447,048.10	\$ 1,061,152.58
27000 Student Transportation	\$ 426,609.90	\$ 376,373.90
30000 Operation of Non-instructional Srvc.	\$ 23,000.00	\$ 21,229.51
40000 Facility Acquisition and Construction	\$ -	\$ 19,294.00
<b>TOTAL</b>	<b>\$ 2,521,229.00</b>	<b>\$ 1,949,732.98</b>
<b>GRAND TOTAL</b>	<b>\$ 8,664,486.00</b>	<b>\$ 7,988,969.86</b>

**Certified Salary Schedule**  
**in effect June 30, 2020**

1 PT	\$ 34,420.83
1	\$ 34,950.00
6	\$ 35,500.00
1	\$ 36,200.00
2	\$ 36,450.00
1	\$ 37,500.00
1	\$ 37,850.00
1	\$ 38,100.00
1	\$ 38,361.00
1	\$ 39,100.00
1	\$ 39,481.93
1	\$ 40,600.00
1	\$ 40,650.00
1	\$ 42,000.00
1	\$ 44,000.00
1	\$ 44,450.00
1	\$ 45,243.41
1	\$ 45,486.12
1	\$ 45,500.00
1	\$ 46,034.59
1	\$ 46,376.41
1	\$ 46,561.71
1	\$ 46,941.00
1	\$ 48,076.41
1	\$ 49,679.12
1	\$ 49,698.71
1	\$ 51,944.12
1	\$ 53,165.22
1	\$ 53,172.71
1	\$ 53,210.12
1	\$ 54,074.12
1	\$ 54,424.12
2	\$ 56,938.12
1	\$ 57,000.00
6	\$ 57,250.71
5	\$ 57,288.12

**Extracurricular Salary Schedule  
in effect June 30, 2020**

Position	Amount	Position	Amount
Athletic Supervisors -3	\$ 963.00	<b>Non-Athletic Extra-Curricular Salary</b>	
Archery	\$ 250.00	ESL Coordinator	\$ 350.00
Bowling	\$ 500.00	<b>Elementary</b>	
<b>ELEMENTARY</b>		Music/Choral	\$ 662.00
Basketball 5th Grade Boys	\$ 455.00	Spell Bowl	\$ 250.00
6th Grade Boys	\$ 455.00	Knitting Club	\$ 250.00
Basketball 5th grade Girls	\$ 455.00	Drama Club	\$ 250.00
Basketball 6th grade Girls	\$ 455.00	Robotics Club Sponsor	\$ 500.00
<b>MIDDLE SCHOOL BOYS</b>		Dance Club (each)	\$ 250.00
Basketball, Gr. 7	\$ 1,039.00	Virtual Travel/Culture Club	\$ 250.00
Basketball, Gr. 8	\$ 1,039.00	Elementary Club	\$ 250.00
Football, Head Coach	\$ 1,091.00	Crochet Club	\$ 250.00
Football, Assistant	\$ 892.00	Newspaper	\$ 250.00
Track, Head Coach	\$ 973.00	Eagle Fit (4)	\$ 250.00
Co-Ed Track, Assistant-	\$ 377.00	<b>Middle School</b>	
Wrestling, Head Coach	\$ 668.00	Student Council	\$ 500.00
Wrestling, Assistant	\$ 377.00	Builder's Club	\$ 350.00
Golf - Coed	\$ 576.00	Honor Society	\$ 303.00
		Middle School Club	\$ 250.00
<b>Middle School Girls</b>			
Basketball, Gr. 7	\$ 1,039.00	<b>High School</b>	
Basketball, Gr. 8	\$ 1,039.00	Agriculture	\$ 4,500.00
Track	\$ 973.00	Drama (per play - 2)	\$ 750.00
Cheerleading	\$ 909.00	FFA	\$ 280.50
Volleyball, Gr. 7	\$ 736.00		\$ 280.50
Volleyball, Gr. 8	\$ 736.00	Key Club	\$ 433.00
		Music/Choral	\$ 1,273.00
<b>Middle School Boys and Girls</b>		Music, Instrumental	\$ 2,013.00
Cross Country	\$ 687.00	Drill Teams	\$ 850.00
			\$ 850.00
<b>High School Boys</b>		Drill Writer	\$ 850.00
Baseball, Head Coach	\$ 2,993.00	Band Consultant	\$ 350.00
Baseball, JV/Assistant	\$ 1,446.00	Percussion Consultant	\$ 350.00
		BPA	\$ 866.00
Basketball, Head Coach	\$ 6,209.00	Spanish	\$ 312.00
Basketball, JV/Assistant-	\$ 2,318.00	Freshman Class Sponsors(2)	\$ 113.00
Basketball, Freshman	\$ 1,299.00	Sophomore Class Sponsors(2)	\$ 113.00
Football, Head Coach	\$ 6,209.00	Junior Class Sponsors (2)	\$ 113.00
Football, Assistant (3)	\$ 1,727.00	Junior Class Sponsors (2)	\$ 113.00
	\$ 1,727.00	PROM	\$ 410.00
	\$ 1,727.00	PROM	\$ 410.00
Tennis	\$ 1,636.00	Senior Class Sponsors (2)	\$ 431.00
Track, Head Coach	\$ 2,058.00	Student Council	\$ 500.00
Co-Ed Track, Assistant	\$ 1,182.00	Yearbook	\$ 878.00
Wrestling, Head Coach	\$ 2,408.00	National Honor Society	\$ 382.00
Wrestling, Assistant Split-1061	\$ 530.50	Robotics Club Sponsor	\$ 500.00
	\$ 530.50	Academic Coordinator	\$ 681.00
Golf	\$ 1,299.00	Academic (math, science, English, soc. studies, fine arts)(5)	\$ 393.00
		HS	
<b>High School Girls</b>		Summer Music	\$ 973.00
Basketball Head Coach	\$ 6,209.00	High School Club	\$ 250.00
Basketball, JV/Assistant	\$ 2,318.00		
Basketball, Freshman	\$ 1,299.00	<b>School Improvement Committee Team Members</b>	
Cheerleading, Varsity	\$ 1,363.00	Each position within each school building	\$ 350.00
Cheerleading, Assistant	\$ 773.00	MS	
Gymnastics	\$ 1,299.00	HS	
Tennis	\$ 1,636.00	ES	
Track	\$ 2,058.00	<b>Miscellaneous</b>	
Volleyball Head Coach	\$ 2,794.00	Tutoring outside of regular contractual hours/days	20/hr
Volleyball, JV/Assistant -	\$ 1,182.00		
Softball Head Coach	\$ 2,993.00	Approved instructional programs outside of regular	20/hr
Softball, Assistant	\$ 1,446.00		
Golf	\$ 1,299.00		
Co-Ed Cross Country	\$ 1,991.00		
Softball Head Coach	\$ 2,993.00		
Softball, Assistant	\$ 1,446.00		

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Golf	\$ 1,299.00
Co-Ed Cross Country	\$ 1,991.00

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

Classifications	Range of Pay Rates
I. Instruction and Supplementary Services	
A. Library Aides	13.04
B. Instructional Aides	11.69
C. Special Education Aides	11.69
D. Latchkey	8.00 - 11.74
E. Preschool Instructors	14.00
II. Cafeteria and Food Service	
A. Managers/Head Cooks	15.13
B. School Food Service Director	23.03
C. All Other Food Service Employees	8.00 - 14.13
III. Health Services	
A. Nurses	23.93 - 26.79
B. Others	0
IV. Office/Clerical/Secretarial	14.21 - 15.63
V. Executive/Administrative/Accounting	
A. Business Manager/Treasurer	24.59
B. Other	20.19
VI. Maint./Custodial/Warehouse/Security/Transportation	
A. Bus Drivers	80.24 - 94.08/Day
B. Other - Mechanic	22.33
VII. Computer Services	25.60 - 26.44
VIII. Other	
Remediation Aide	15.40

**Certified Administrative Staff**  
**in effect June 30, 2020**

	<b>Lowest Salary</b>	<b>Highest Salary</b>	<b>Average Salary</b>	<b>Number of Personnel</b>
Administrative Staff	\$62,610.08	\$109,500.00	\$83,322.02	5

**Student Enrollment**  
**October 1, 2019**

<b>Grade Level</b>	<b>Enrollment</b>
Kindergarten	48
Grade 1	45
Grade 2	52
Grade 3	67
Grade 4	61
Grade 5	57
Grade 6	69
Grade 7	76
Grade 8	63
Grade 9	66
Grade 10	80
Grade 11	63
Grade 12	77
<b>TOTAL</b>	<b>824</b>



**Assessed Valuation and Tax Rates**  
**Calendar Years 2019 and 2020**

	<b>2019</b>	<b>2020</b>
Assessed Valuation	\$203,281,219	\$206,617,520
Tax Rate - Education Fund	N/A*	N/A*
Tax Rate - Debt Service Fund	0.4173	0.5752
Tax Rate - Retirement/Severance Bond Debt Service Fund	0.0268	N/A*
Tax Rate - Operations Fund	0.5648	0.6026

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

Vendor Name	Education Fund Amount	Operations Fund Amount	Total Amount
Sodexo, Inc.	\$ -	\$ 599,433.06	\$ 599,433.06
Greater Randolph Ins. Cons.	\$ 442,262.06	\$ 34,593.56	\$ 476,855.62
Internal Revenue Service	\$ 255,786.59	\$ 42,804.59	\$ 298,591.18
IN State Teacher Ret. Fund	\$ 212,415.00	\$ 18,538.47	\$ 230,953.47
Duke Energy	\$ -	\$ 144,155.84	\$ 144,155.84
Public Employee Ret. Fund	\$ 81,462.59	\$ 40,615.49	\$ 122,078.08
Fayette Co. School Corp.	\$ 106,591.57		\$ 106,591.57
Liberty Mutual Insurance	\$ 20,495.82	\$ 70,990.10	\$ 91,485.92
Valic	\$ 61,888.58	\$ 10,399.02	\$ 72,287.60
Town of Cambridge City	\$ 22,904.44	\$ 31,083.47	\$ 53,987.91
ENA	\$ 22,880.00	\$ 3,038.05	\$ 25,918.05
CenterPoint Energy	\$ -	\$ 29,164.55	\$ 29,164.55
Church Church Hittle & Antrim	\$ -	\$ 27,723.40	\$ 27,723.40
Harvest Land Co-Op	\$ -	\$ 25,079.52	\$ 25,079.52
Alma Technologies, Inc.	\$ 21,263.04	\$ -	\$ 21,263.04
BSN Sports	\$ -	\$ 19,294.00	\$ 19,294.00
Weber Office Equipment	\$ 13,988.37	\$ 960.41	\$ 14,948.78
Madison National Life Ins.	\$ 14,938.14	\$ 1,886.90	\$ 16,825.04
A.E. Boyce Company	\$ 655.96	\$ 16,716.67	\$ 17,372.63
Vectren Energy Delivery	\$ -	\$ 17,235.71	\$ 17,235.71
Frontier Communications	\$ -	\$ 16,957.12	\$ 16,957.12
Autozone	\$ 7,654.51	\$ 7,332.03	\$ 14,986.54
Frontier/Mitel	\$ -	\$ 15,430.93	\$ 15,430.93
Hometown Fuel	\$ -	\$ 13,663.05	\$ 13,663.05
Best Way Disposal	\$ -	\$ 12,652.96	\$ 12,652.96
Koorsen Environmental	\$ -	\$ 11,823.19	\$ 11,823.19
School On Fire, Inc.	\$ 9,730.62	\$ -	\$ 9,730.62
Midwest Transit	\$ -	\$ 11,221.84	\$ 11,221.84
Frontline Technologies	\$ 8,415.67	\$ 1,873.19	\$ 10,288.86
The Papers, Inc.	\$ 1,900.00	\$ 7,305.35	\$ 9,205.35
McPringing	\$ 2,193.06	\$ 6,637.69	\$ 8,830.75
Malwarebytes	\$ 8,557.00	\$ -	\$ 8,557.00
Zonar Systems	\$ -	\$ 7,941.36	\$ 7,941.36
Boxton Bever Klinge Cross & Chidester	\$ -	\$ 7,365.00	\$ 7,365.00
East Central ESC	\$ 3,689.00	\$ 3,231.90	\$ 6,920.90
The Paper Company	\$ 6,341.22	\$ 211.26	\$ 6,552.48
Amazon	\$ 4,065.43	\$ 1,743.46	\$ 5,808.89
Wex Bank	\$ -	\$ 5,013.27	\$ 5,013.27
Visa	\$ 1,874.20	\$ 2,502.23	\$ 4,376.43
Sports Safe Testing Service	\$ 4,629.00	\$ -	\$ 4,629.00
Principal Insurance	\$ 2,632.30	\$ 1,635.50	\$ 4,267.80
Quill Corporation	\$ 4,420.27	\$ -	\$ 4,420.27
Ball Horticultural	\$ 4,359.14	\$ -	\$ 4,359.14
Performance Services	\$ -	\$ 4,296.55	\$ 4,296.55
Union County CCJSD	\$ 2,537.98	\$ 1,540.80	\$ 4,078.78
US Postal Service	\$ -	\$ 4,000.00	\$ 4,000.00
Buckland & Associates	\$ -	\$ 3,985.00	\$ 3,985.00
Gaggle.Net, Inc.	\$ 3,890.00	\$ -	\$ 3,890.00
Selking International	\$ -	\$ 3,857.33	\$ 3,857.33
I.U. East Bursar	\$ 3,764.64	\$ -	\$ 3,764.64
G & G Oil Co.	\$ -	\$ 3,570.50	\$ 3,570.50
Van Ausdall & Farrar, Inc.	\$ 3,529.42	\$ -	\$ 3,529.42
Shred-it	\$ -	\$ 3,298.48	\$ 3,298.48
Neola, Inc.	\$ -	\$ 3,118.48	\$ 3,118.48
Adtec	\$ 2,910.00	\$ -	\$ 2,910.00
Surpass Software, LLC.	\$ 2,645.00	\$ -	\$ 2,645.00
County Tire & Service, Inc.	\$ 18.00	\$ 2,537.48	\$ 2,555.48
Adrianna Berry	\$ 1,649.00	\$ -	\$ 1,649.00
School Health Corporation	\$ 2,527.05	\$ -	\$ 2,527.05
Environmental Management	\$ -	\$ 2,511.08	\$ 2,511.08
<b>Grand totals:</b>	<b>\$ 1,371,464.67</b>	<b>\$ 1,300,969.84</b>	<b>\$ 2,672,434.51</b>

**Statement of Indebtedness**  
**Calendar Year 2019**

Indebtedness	Principal Outstanding
School Bonds	\$ 1,290,000.00
Holding Company - Public and Private	\$ 2,515,000.00
Common School Loans	\$ 553,422.00
Retirement/Severance Bond Debt	\$ 35,000.00
Qualified School Construction Bonds (ARRA)	\$ 1,025,693.70
<b>TOTAL</b>	<b>\$ 5,419,115.70</b>
Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases)	\$ 1,695.00

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: 7/30/2020

Sarah Pennington  
Secretary, Board of School Trustees  
Western Wayne Schools  
519 Queen Street  
Pershing, IN 47370