

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 2020

| Receipt Accounts | 2020 Approved Budget Receipts | 2020 Actual Receipts |
|---|-------------------------------|------------------------|
| <u>EDUCATION FUND</u> | | |
| 1000 Local Sources | \$ 65,500.00 | \$ 53,222.84 |
| 2000 Intermediate Sources | \$ 25.00 | \$ - |
| 3000 State Sources | \$ 5,897,000.00 | \$ 5,899,318.43 |
| 5000 Other Financing Sources | \$ 6,000.00 | \$ 6,359.70 |
| 6000 Other Items | | |
| TOTAL | \$ 5,968,525.00 | \$ 5,958,900.97 |
| <u>DEBT SERVICE FUND</u> | | |
| 1000 Local Sources | \$ 1,287,702.00 | \$ 1,307,321.27 |
| TOTAL | \$ 1,287,702.00 | \$ 1,307,321.27 |
| <u>RETIREMENT/SEVERANCE BOND</u> | | |
| <u>FUND DEBT SERVICE FUND</u> | | |
| 1000 Local Sources | \$ - | \$ - |
| TOTAL | \$ - | \$ - |
| <u>OPERATIONS FUND</u> | | |
| 1000 Local Sources | \$ 1,351,542.00 | \$ 1,107,406.42 |
| 2000 Intermediate Sources | \$ - | \$ 188.98 |
| 5000 Other Financing Sources | \$ 870,000.00 | \$ 840,200.00 |
| 6000 Other Items | \$ - | \$ 100.00 |
| TOTAL | \$ 2,221,542.00 | \$ 1,947,895.40 |
| GRAND TOTAL | \$ 9,477,769.00 | \$ 9,214,117.64 |

Expenditures Comparisons
Calendar Year 2020

| Expenditure Accounts | 2020 Approved Budget Expenditures | 2020 Actual Expenditures |
|--|-----------------------------------|--------------------------|
| <u>EDUCATION FUND</u> | | |
| 11000 Instruction/Regular Programs | \$ 3,023,107.84 | \$ 2,912,527.64 |
| 12000 Instruction/Special Programs | \$ 625,632.84 | \$ 618,855.59 |
| 14000 Instruction/Summer School | \$ 38,662.20 | \$ 39,812.65 |
| 16000 Remediation | \$ 48,481.17 | \$ 15,614.72 |
| 17000 Payments to Governmental Units in State | \$ 116,195.70 | \$ 154,605.96 |
| 21000 Support Services/Pupils | \$ 223,427.58 | \$ 243,233.78 |
| 22000 Support Services/Instruction | \$ 355,695.09 | \$ 254,139.64 |
| 23000 Support Services/School Administration | \$ - | \$ 144.62 |
| 24000 Support Services/School Administration | \$ 603,234.61 | \$ 558,969.10 |
| 25000 Central Services | \$ - | \$ 1,488.75 |
| 26000 Operation & Maintenance of Plant Srvc. | \$ - | \$ 80.00 |
| 30000 Operation of Non-instructional Srvc. | \$ 184,460.97 | \$ 229,753.93 |
| TOTAL | \$ 5,218,898.00 | \$ 5,029,226.38 |
| <u>DEBT SERVICE FUND</u> | | |
| 25000 Central Services | \$ 24,606.23 | \$ 24,606.23 |
| 50000 Debt Services | \$ 1,211,388.77 | \$ 1,156,909.53 |
| TOTAL | \$ 1,235,995.00 | \$ 1,181,515.76 |
| <u>RETIREMENT/SEVERANCE BOND FUND DEBT SERVICE FUND</u> | | |
| 25000 Central Services | \$ 17,319.00 | \$ 17,320.27 |
| 50000 Debt Services | \$ 35,990.50 | \$ 35,990.50 |
| TOTAL | \$ 53,309.50 | \$ 53,310.77 |
| <u>OPERATIONS FUND</u> | | |
| 23000 Support Services/General Administration | \$ 213,498.00 | \$ 266,245.19 |
| 25000 Central Services | \$ 142,612.60 | \$ 162,520.28 |
| 26000 Operation and Maintenance of Plant Srvc | \$ 1,141,890.00 | \$ 912,413.47 |
| 27000 Student Transportation | \$ 493,111.40 | \$ 361,889.17 |
| 30000 Operation of Non-instructional Srvc. | \$ 23,300.00 | \$ 29,369.73 |
| TOTAL | \$ 2,014,412.00 | \$ 1,732,437.84 |
| GRAND TOTAL | \$ 8,522,614.50 | \$ 7,996,490.75 |

Certified Salary Schedule
in effect June 30, 2021

| | |
|------|--------------|
| 1 PT | \$ 19,570.95 |
| 1 PT | \$ 21,592.34 |
| 1 PT | \$ 34,617.53 |
| 1 | \$ 37,527.17 |
| 1 | \$ 38,216.12 |
| 1 | \$ 38,763.59 |
| 2 | \$ 38,844.97 |
| 1 | \$ 39,201.80 |
| 1 | \$ 39,477.26 |
| 1 | \$ 40,028.48 |
| 1 | \$ 40,261.67 |
| 1 | \$ 40,385.32 |
| 1 | \$ 40,982.24 |
| 1 | \$ 41,070.51 |
| 1 | \$ 41,077.71 |
| 1 | \$ 41,558.18 |
| 1 | \$ 42,757.78 |
| 1 | \$ 42,804.35 |
| 1 | \$ 43,130.15 |
| 1 | \$ 43,151.43 |
| 1 | \$ 43,668.99 |
| 1 | \$ 43,889.84 |
| 1 | \$ 45,500.00 |
| 1 | \$ 48,369.52 |
| 1 | \$ 49,373.11 |
| 1 | \$ 50,025.10 |
| 1 | \$ 50,290.29 |
| 1 | \$ 50,926.35 |
| 1 | \$ 51,447.97 |
| 1 | \$ 51,844.72 |
| 1 | \$ 52,637.37 |
| 1 | \$ 52,647.06 |
| 1 | \$ 53,803.80 |
| 1 | \$ 54,114.40 |
| 1 | \$ 55,075.15 |
| 1 | \$ 55,435.69 |
| 1 | \$ 55,454.19 |
| 1 | \$ 55,881.49 |
| 1 | \$ 56,054.59 |
| 1 | \$ 57,000.00 |
| 2 | \$ 57,297.93 |
| 5 | \$ 57,452.53 |
| 5 | \$ 57,471.03 |

Extracurricular Salary Schedule
in effect June 30, 2020

| Position | Amount | Position | Amount |
|-------------------------------------|-------------|---|-------------|
| Athletic Supervisors -3 | \$ 963.00 | Non-Athletic Extra-Curricular Salary | |
| Archery | \$ 250.00 | ESL Coordinator | \$ 350.00 |
| Bowling | \$ 500.00 | Elementary | |
| ELEMENTARY | | 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 |
| MIDDLE SCHOOL BOYS | | 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 | Middle School | |
| 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 |
| Middle School Girls | | | |
| Basketball, Gr. 7 | \$ 1,039.00 | High School | |
| Basketball, Gr. 8 | \$ 1,039.00 | Agriculture | \$ 4,500.00 |
| Track | \$ 973.00 | Drama (per play - 2) | \$ 750.00 |
| Cheerleading | \$ 909.00 | FFA | \$ 561.00 |
| Volleyball, Gr. 7 | \$ 736.00 | Key Club | \$ 433.00 |
| Volleyball, Gr. 8 | \$ 736.00 | Music/Choral | \$ 1,273.00 |
| | | Music, Instrumental | \$ 2,013.00 |
| Middle School Boys and Girls | | Drill Teams | \$ 850.00 |
| Cross Country | \$ 687.00 | Drill Writer | \$ 850.00 |
| | | Band Consultant | \$ 350.00 |
| High School Boys | | Percussion Consultant | \$ 350.00 |
| Baseball, Head Coach | \$ 2,993.00 | BPA | \$ 866.00 |
| Baseball, JV/Assistant | \$ 1,446.00 | Spanish | \$ 312.00 |
| | | Freshman Class Sponsors(2) | \$ 113.00 |
| Basketball, Head Coach | \$ 6,209.00 | Sophomore Class Sponsors(2) | \$ 113.00 |
| Basketball, JV/Assistant- | \$ 2,318.00 | Junior Class Sponsors (2) | \$ 113.00 |
| Basketball, Freshman | \$ 1,299.00 | Junior Class Sponsors (2) | \$ 113.00 |
| Football, Head Coach | \$ 6,209.00 | PROM | \$ 410.00 |
| Football, Assistant (3) | \$ 1,727.00 | PROM | \$ 410.00 |
| | \$ 1,727.00 | Senior Class Sponsors (2) | \$ 431.00 |
| | \$ 1,727.00 | Student Council | \$ 500.00 |
| Tennis | \$ 1,636.00 | Yearbook | \$ 878.00 |
| Track, Head Coach | \$ 2,058.00 | National Honor Society | \$ 382.00 |
| Co-Ed Track, Assistant | \$ 1,182.00 | Robotics Club Sponsor | \$ 500.00 |
| Wrestling, Head Coach | \$ 2,408.00 | Academic Coordinator | \$ 681.00 |
| Wrestling, Assistant Split-1061 | \$ 530.50 | Academic (math, science, English, soc. studies, fine arts)(5) | \$ 393.00 |
| | \$ 530.50 | HS | |
| Golf | \$ 1,299.00 | Summer Music | \$ 973.00 |
| | | High School Club | \$ 250.00 |
| High School Girls | | | |
| Basketball Head Coach | \$ 6,209.00 | School Improvement Committee Team Members | |
| Basketball, JV/Assistant | \$ 2,318.00 | Each position within each school building | \$ 350.00 |
| Basketball, Freshman | \$ 1,299.00 | MS | |
| Cheerleading, Varsity | \$ 1,363.00 | HS | |
| Cheerleading, Assistant | \$ 773.00 | ES | |
| Gymnastics | \$ 1,299.00 | Miscellaneous | |
| Tennis | \$ 1,636.00 | Tutoring outside of regular contractual hours/days | 20/hr |
| Track | \$ 2,058.00 | | |
| Volleyball Head Coach | \$ 2,794.00 | Approved instructional programs outside of regular | 20/hr |
| Volleyball, JV/Assistant - | \$ 1,182.00 | | |
| Softball Head Coach | \$ 2,993.00 | | |
| Softball, Assistant | \$ 1,446.00 | | |
| Golf | \$ 1,299.00 | | |
| Co-Ed Cross Country | \$ 1,991.00 | | |

Non-certified Employee Classifications
and Range of Pay Rates 2020-2021

| Classifications | Range of Pay Rates |
|--|--------------------|
| I. Instruction and Supplementary Services | |
| A. Library Aides | 13.43 |
| B. Instructional Aides | 12.04 |
| C. Special Education Aides | 12.04 |
| D. Latchkey | 8.00-12.09 |
| E. Preschool Instructors | 14.42 |
| II. Cafeteria and Food Service | |
| A. Managers/Head Cooks | 15.58 |
| B. School Food Service Director | 23.72 |
| C. All Other Food Service Employees | 8.16-14.55 |
| III. Health Services | |
| A. Nurses | 23.93 - 28.13 |
| B. Others | 14.42 |
| IV. Office/Clerical/Secretarial | 14.21-15.86 |
| V. Executive/Administrative/Accounting | |
| A. Business Manager/Treasurer | 25.21 |
| B. Other | 20.70 |
| VI. Maint./Custodial/Warehouse/Security/Transportation | |
| A. Bus Drivers | 80.24-98.78 |
| B. Other - Mechanic | 23.00 |
| VII. Computer Services | 26.44-31.94 |
| VIII. Other | |
| Intern | 10.00 |
| Total Number of non-certified part-time employees | <u>46</u> |
| Total Number of non-certified full-time employees | <u>31</u> |

Certified Administrative Staff
in effect June 30, 2021

| | Lowest Salary | Highest Salary | Average Salary | Number of Personnel |
|----------------------|----------------------|-----------------------|-----------------------|----------------------------|
| Administrative Staff | \$62,610.08 | \$109,500.00 | \$84,222.02 | 5 |

Student Enrollment
October 1, 2020

| Grade Level | Enrollment |
|--------------------|-------------------|
| Kindergarten | 57 |
| Grade 1 | 42 |
| Grade 2 | 43 |
| Grade 3 | 53 |
| Grade 4 | 65 |
| Grade 5 | 58 |
| Grade 6 | 53 |
| Grade 7 | 66 |
| Grade 8 | 76 |
| Grade 9 | 68 |
| Grade 10 | 66 |
| Grade 11 | 75 |
| Grade 12 | 74 |
| TOTAL | 796 |

Assessed Valuation and Tax Rates
Calendar Years 2020 and 2021

| | 2020 | 2021 |
|---|---------------|---------------|
| Assessed Valuation | \$206,617,520 | \$204,129,823 |
| Tax Rate - Education Fund | N/A* | N/A* |
| Tax Rate - Debt Service Fund | 0.5752 | 0.4472 |
| Tax Rate - Retirement/Severance Bond Debt Service Fund | N/A* | N/A* |
| Tax Rate - Referendum Fund - Assessed value 237,674,971 | N/A* | 0.1900 |
| Tax Rate - Operations Fund | 0.6026 | 0.6356 |

Payments in Excess of \$2,500 Made to Vendors
Calendar Year 2020

| Vendor Name | Education Fund Amount | Operations Fund Amount | Total Amount |
|---------------------------------------|------------------------|------------------------|------------------------|
| North Central IN Insurance Trust | \$ 571,749.60 | \$ 36,529.80 | \$ 608,279.40 |
| Sodexo Inc. & Affiliates | \$ - | \$ 562,727.73 | \$ 562,727.73 |
| Internal Revenue Service | \$ 254,253.64 | \$ 35,767.26 | \$ 290,020.90 |
| IN State Teacher Ret. Fund | \$ 199,032.18 | \$ 10,776.27 | \$ 209,808.45 |
| Duke Energy | \$ - | \$ 121,175.26 | \$ 121,175.26 |
| Public Employee Ret. Fund | \$ 70,981.24 | \$ 33,258.53 | \$ 104,239.77 |
| Liberty Mutual Insurance | \$ 21,147.22 | \$ 82,064.45 | \$ 103,211.67 |
| Fayette County School Corporation | \$ 100,489.65 | \$ - | \$ 100,489.65 |
| Valic | \$ 65,351.76 | \$ 8,269.56 | \$ 73,621.32 |
| Town of Cambridge City | \$ - | \$ 48,993.68 | \$ 48,993.68 |
| Wex Bank | \$ - | \$ 36,068.77 | \$ 36,068.77 |
| Ice Miller | \$ - | \$ 24,538.58 | \$ 24,538.58 |
| Kroger Gardis & Regas, LLP | \$ - | \$ 24,501.50 | \$ 24,501.50 |
| CenterPoint Energy Services | \$ - | \$ 20,610.77 | \$ 20,610.77 |
| Union County CCJSD | \$ 15,656.00 | \$ 2,889.00 | \$ 18,545.00 |
| A.E. Boyce Company | \$ - | \$ 17,929.29 | \$ 17,929.29 |
| Madison National Life Ins. | \$ 15,991.43 | \$ 1,877.82 | \$ 17,869.25 |
| Acorn Distributors Inc. | \$ 16,637.77 | \$ 448.45 | \$ 17,086.22 |
| Frontier Communications | \$ - | \$ 15,844.94 | \$ 15,844.94 |
| Vectren Energy Delivery | \$ - | \$ 15,775.84 | \$ 15,775.84 |
| I.U. East Bursar | \$ 15,700.00 | \$ - | \$ 15,700.00 |
| Selking International | \$ - | \$ 12,577.91 | \$ 12,577.91 |
| Richmond Community Schools | \$ 12,500.00 | \$ - | \$ 12,500.00 |
| Alma Technologies, Inc. | \$ 11,812.80 | \$ - | \$ 11,812.80 |
| AutoZone, Inc. | \$ 5,620.11 | \$ 4,752.23 | \$ 10,372.34 |
| Best Way Disposal | \$ - | \$ 9,976.86 | \$ 9,976.86 |
| Koorsen Environmental Services | \$ - | \$ 8,866.20 | \$ 8,866.20 |
| Weber Office Equipment | \$ 8,318.16 | \$ 362.15 | \$ 8,680.31 |
| Frontier C/O Mitel | \$ - | \$ 8,448.15 | \$ 8,448.15 |
| Raymond James & Associates | \$ - | \$ 8,000.00 | \$ 8,000.00 |
| East Central ESC | \$ 4,896.00 | \$ 3,070.30 | \$ 7,966.30 |
| Amazon Capital Services | \$ 5,744.53 | \$ 2,027.46 | \$ 7,771.99 |
| Zonar Systems | \$ - | \$ 7,763.83 | \$ 7,763.83 |
| County Tire & Service, Inc. | \$ - | \$ 7,388.88 | \$ 7,388.88 |
| Ivy Tech Community College | \$ 6,964.31 | \$ - | \$ 6,964.31 |
| Indiana School Boards Association | \$ - | \$ 6,635.00 | \$ 6,635.00 |
| Church Church Hittle & Antrim | \$ - | \$ 6,054.50 | \$ 6,054.50 |
| McPrinting | \$ 4,018.50 | \$ 1,296.25 | \$ 5,314.75 |
| ENA | \$ 3,542.93 | \$ 1,750.00 | \$ 5,292.93 |
| Environmental Management | \$ - | \$ 5,256.66 | \$ 5,256.66 |
| Wayne Bank Visa | \$ 4,207.30 | \$ 612.46 | \$ 4,819.76 |
| Midwest Transit Equipment | \$ - | \$ 4,294.54 | \$ 4,294.54 |
| Gaggle.Net, Inc. | \$ 4,150.00 | \$ - | \$ 4,150.00 |
| Principal Insurance | \$ 2,556.76 | \$ 1,518.47 | \$ 4,075.23 |
| NCS Pearson | \$ 3,744.00 | \$ - | \$ 3,744.00 |
| The Paper Company | \$ 3,621.60 | \$ - | \$ 3,621.60 |
| Frontline Technologies Group | \$ 3,598.82 | \$ - | \$ 3,598.82 |
| Symmetry Energy Solutions | \$ - | \$ 3,441.11 | \$ 3,441.11 |
| Performance Services | \$ - | \$ 3,421.00 | \$ 3,421.00 |
| Van Ausdall & Farrar, Inc. | \$ 3,261.87 | \$ - | \$ 3,261.87 |
| Ball Horticulture Company | \$ 3,191.85 | \$ - | \$ 3,191.85 |
| Boston Bever Klinge Cross & Chidester | \$ - | \$ 3,022.00 | \$ 3,022.00 |
| Adriana Berry | \$ 3,011.90 | \$ - | \$ 3,011.90 |
| Superior Oil Company, Inc. | \$ 2,945.00 | \$ - | \$ 2,945.00 |
| CEV Multimedia, Ltd. | \$ 2,850.00 | \$ - | \$ 2,850.00 |
| Quill Corporation | \$ 2,420.53 | \$ 148.48 | \$ 2,569.01 |
| Dennis Equipment | \$ 22.98 | \$ 2,487.00 | \$ 2,509.98 |
| Grand totals: | \$ 1,449,990.44 | \$ 1,213,218.94 | \$ 2,663,209.38 |

Statement of Indebtedness
Calendar Year 2020

| Indebtedness | Principal Outstanding |
|---|------------------------|
| School Bonds | \$ 1,160,000.00 |
| Holding Company - Public and Private | \$ 2,115,000.00 |
| Common School Loans | \$ 555,906.00 |
| Retirement/Severance Bond Debt | \$ - |
| Qualified School Construction Bonds (ARRA) | \$ 814,193.70 |
| TOTAL | \$ 4,645,099.70 |
| 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: 7/27/2021

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