EASTERN PULASKI COMMUNITY SCHOOL CORPORATION 2017 ANNUAL FINANCIAL REPORT

RECEIPTS COMPARISONS

RECEIPT ACCOUNTS	APPROVED BUDGET RECEIPTS	ACTUAL RECEIPTS
GENERAL		
1000 LOCAL SOURCES	16,500.00	88,001.55
2000 INTERMEDIATE SOURCES	300.00	787.65
3000 STATE SOURCES	7,898,177.00	7,983,869.00
TOTAL	**7,914,977.00**	**8,072,658.20**
PROFESSIONAL DEVELOPMENT		
DEBT SERVICE		
1000 LOCAL SOURCES	71,911.00	1,140,458.35
TOTAL	**71,911.00**	**1,140,458.35**
RETIREMENT SEVERANCE BOND/DEBT		
1000 LOCAL SOURCES	15,942.00	247,141.90
TOTAL	**15,942.00**	**247,141.90**
CAPITAL PROJECTS FUND		
1000 LOCAL SOURCES	72,627.00	1,165,887.33
TOTAL	**72,627.00**	**1,165,887.33**
ESTIMATED REVENUE UPDATE		
TRANSPORTATION OPERATIONS		
1000 LOCAL SOURCES	49,360.00	808,145.88
TOTAL	**49,360.00**	**808,145.88**
TRANSPORTATION BUS PURCHASES		
1000 LOCAL SOURCES	16,828.00	266,835.37
TOTAL	**16,828.00**	**266,835.37**
GRAND TOTAL	**8,141,645.00**	**11,701,127.03**

EXPENDITURE COMPARISONS

EXPENDITURE ACCOUNTS	APPROVED BUDGET EXPENDITURES	ACTUAL EXPENDITURES
GENERAL		
11000 INSTRUCTION REGULAR PROGRAMS	5,402,825.00	5,578,841.80
12000 INSTRUCTION SPECIAL PROGRAMS	472,875.00	486,973.07
14000 INSTRUCTION SUMMER SCHOOL	16,330.00	14,100.17
21000 SUPPORT SERVICES PUPIL	276,500.00	275,302.91
22000 SUPPORT SERVICES INSTR STAFF	97,125.00	84,190.92
23000 SUPPORT SERVICES GENERAL	394,675.00	305,681.08
24000 SUPPORT SERVICES SCHOOL ADMIN	443,350.00	448,020.88
25000 SUPPORT SERVICES BUSINESS	106,000.00	109,519.61
26000 SUPPORT SERVICES CENTRAL	521,172.00	624,622.36
30000 COMMUNITY SERVICES	112,750.00	96,827.37
TOTAL	**7,843,602.00**	**8,024,080.17**
PROFESSIONAL DEVELOPMENT		
DEBT SERVICE		
50000 DEBT SERVICE	1,149,126.00	1,149,126.00
TOTAL	**1,149,126.00**	**1,149,126.00**
RETIREMENT SEVERANCE BOND/DEBT		
50000 DEBT SERVICE	278,327.00	278,327.32
TOTAL	**278,327.00**	**278,327.32**
CAPITAL PROJECTS FUND		
26000 SUPPORT SERVICES CENTRAL	781,150.00	735,725.13
40000 NONPROGRAMMED CHARGES	909,436.00	276,919.38
TOTAL	**1,690,586.00**	**1,012,644.51**
ESTIMATED REVENUE UPDATE		
TRANSPORTATION OPERATIONS		
TRANSPORTATION BUS PURCHASES		
GRAND TOTAL	**10,961,641.00**	**10,464,178.00**

PAYMENTS IN EXCESS OF $2,500 - VENDORS

NAME	TOTAL PAYMENTS
1ST SOURCE BANK OF WINAMAC	$241,201.67
AFLAC	$6,327.76
AFLAC GROUP INSURANCE	$5,349.45
AMERICAN FIDELITY	$19,561.25
AMERICAN FIDELITY	$76,566.47
AMERICAN FUNDS	$44,316.11
AMPLIFY	$5,790.00
ARROW SERVICES INC	$3,782.50
AUNT MILLIES BAKERIES	$5,786.73
AXA EQUITABLE LIFE INS CO	$3,525.00
CAMPUS SAFETY PRODUCTS, LLC	$15,000.00
CARDMEMBER SERVICES	$6,899.30
CDW GOVERNMENT	$34,350.66
CENTURY CAREER CENTER	$70,536.84
CERES SOLUTIONS	$13,512.04
CHEMSEARCH	$2,842.88
COMMERCIAL FOOD SYSTEMS INC	$3,778.98
CONDUENT INC C/O BMO HARRIS	$79,274.76
ENA SERVICES LLC	$17,710.68
ESCO COMMUNICATIONS INC	$5,579.00
ESCRFT	$143,572.23
FAIRCHILD COMMUNICATION SYSTEMS	$38,641.50
FIVE STAR TECHNOLOGY SOLUTIONS	$3,867.00
GIBAULT CHILDREN'S SERVICES	$6,316.31
GIBRALTER DESIGN INC	$43,162.57
GOOD OIL COMPANY INC	$39,804.38
GORDON FOOD SERVICE	$104,342.05
GREAT AMERICA FINANCIAL SVCS	$6,346.46
GREAT-WEST TRUST COMPANY, LLC	$5,390.00
HERITAGE FOOD SERV GROUP INC	$5,006.86
HOUGHTON MIFFLIN HARCOURT	$4,721.66
HOUGHTON MIFFLIN HARCOURT PUB	$33,666.23
HUMANA COMPBENEFITS	$4,502.55
HUNTINGTON NATIONAL BANK	$275,268.57
INDIANA DEPT OF REVENUE	$220,754.36
INDIANA DEVELOPMENTAL TRAINING	$5,912.96
INDIANA STATE TEACHERS	$235,676.51
INNOVATIVE CONTROL SYSTEMS INC	$6,279.00
INSTRUCTURE INC	$16,402.00
INTERNAL REVENUE SERVICE	$629,909.08
JEFF BEACH PAINTING	$5,875.00
LAJSSC	$137,700.00
LOGANSPORT COMMUNITY	$43,017.18
MASE - INSURANCE TRUST	$958,830.80
MIDWEST TRANSIT EQUIP INC	$171,306.26
MILLER'S CARPET INC	$76,698.34
MUNICIPAL LIGHT AND WATER	$84,828.08
N I E S C	$5,295.87
NAVIANCE, INC.	$15,138.58
NIPSCO	$41,582.47
PCMG/GLOBAL GOVED	$4,031.50
PEARSON	$2,790.00
PIAZZA PRODUCE	$39,538.16
PRAIRIE FARMS	$26,318.42
PRESIDIO	$8,787.16
PROJECT LEAD THE WAY INC	$3,000.00
PUBLIC EMPLOY RETIRE FUND	$102,266.02
PULASKI COUNTY HUMAN SVCS	$5,218.75
PUTNAM FIDUCIARY TRUST CO	$5,100.00
RACHEL'S CHALLENGE	$4,800.00
REGIONS BANK	$564,000.00
RENAUSSANCE	$7,944.00
REPUBLIC SERVICES	$3,087.00
RIETH-RILEY CO., INC.	$261,119.70
SECURITY BENEFIT	$12,265.00
SECURITY BENEFIT	$7,740.00
SECURITY BENEFIT C/O EMJAY	$8,375.00
SKYWARD ACCOUNTING DEPT	$50,705.00
STANDARD INDUSTRIAL SUPPLY	$4,543.52
SUPERIOR PETROLEUM PRODUCTS	$4,160.40
SYCAMORE EDUCATIONAL CONSULTING	$5,000.00
TOWN OF WINAMAC	$66,766.50
U S DEPARTMENT OF EDUCATION	$38,766.10
VISION SERVICE PLAN - (IN)	$18,002.03
WEB SCHOOL TOOLS	$2,600.00
WIERS INTERNATIONAL TRUCKS INC	$7,660.23
XEROX CORPORATION	$8,062.52
NORTHWEST EVALUATION ASSOC	$9,075.00

CERTIFIED SALARY SCHEDULE

SALARY RANGE	NUMBER OF PERSONS	NUMBER OF PERSONS	NUMBER OF PERSONS	NUMBER OF PERSONS	NUMBER OF PERSONS	NUMBER OF PERSONS	NUMBER OF PERSONS
20,000.00 - 24,999.99	0	0	0	0	0	0	0
25,000.00 - 29,999.99	0	0	0	0	0	0	0
30,000.00 - 34,999.99	0	0	0	0	0	0	0
35,000.00 - 39,999.99	1	1	0	0	0	0	0
40,000.00 - 44,999.99	1	1	0	0	0	0	0
45,000.00 - 49,999.99	4	10	0	1	0	0	0
50,000.00 - 54,999.99	0	0	1	1	0	1	0
55,000.00 - 59,999.99	0	0	2	2	1	0	0
60,000.00 - 64,999.99	0	0	15	4	2	3	3
65,000.00 - 69,999.99	0	0	0	0	0	0	0
70,000.00 - 74,999.99	0	0	0	0	0	0	0
75,000.00 - 79,999.99	0	0	0	0	0	0	0
80,000.00 - 84,999.99	0	0	0	0	0	0	0
85,000.00 - 89,999.99	0	0	0	0	0	0	0
90,000.00 - 94,999.99	0	0	0	0	0	0	0

TOTAL NUMBER OF CERTIFIED PART-TIME EMPLOYEES
TOTAL NUMBER OF CERTIFIED FULL-TIME EMPLOYEES 54
TOTAL NUMBER OF EMPLOYEES 54

EXTRACURRICULAR SALARY SCHEDULE

Schedule B	Level 1 0-5 Years	Level 2 6+ Years
Head Football	$7,461	$8,226
Assistant Football	$3,284	$3,417
JV Assistant Football	$2,686	$2,962
8th Grade Football	$1,235	$1,381
7th Grade Football	$1,235	$1,381
Head Volleyball	$5,487	$6,048
JV Volleyball	$2,478	$2,731
Assistant Volleyball/Freshman	$848	$936
8th Grade Volleyball	$1,604	$1,771
7th Grade Volleyball	$1,604	$1,771
Varsity Girls Cross Country	$2,176	$2,399
Varsity Boys Cross Country	$2,176	$2,399
MS Boys Cross Country	$1,238	$1,771
MS Girls Cross Country	$1,238	$1,771
Varsity Girls Golf	$1,960	$2,163
Varsity Soccer	$2,176	$2,399
Assistant Soccer	$867	$955
Head Boys Basketball	$7,461	$8,226
JV Boys Basketball	$3,369	$3,716
9th Grade Boys Basketball	$2,477	$2,962
8th Grade Boys Basketball	$1,604	$1,771
7th Grade Boys Basketball	$1,604	$1,771
6th Grade Boys Basketball	$992	$1,093
Head Girls Basketball	$7,461	$8,226
JV Girls Basketball	$3,369	$3,716

Schedule B	Level 1 0-5 Years	Level 2 6+ Years
8th Grade Girls Basketball	$1,604	$1,771
7th Grade Girls Basketball	$1,604	$1,771
6th Grade Girls Basketball	$992	$1,093
Head Wrestling	$3,594	$3,964
JV Wrestling	$2,143	$2,360
MS Wrestling	$1,211	$1,333
MS Assistant Wrestling	$743	$999
Head Baseball	$3,268	$3,603
Assistant Baseball	$848	$936
JV Baseball	$1,663	$1,835
Head Softball	$3,268	$3,603
Assistant Softball	$848	$936
JV Softball	$1,663	$1,835
MS Softball	$1,059	$1,166
Varsity Boys Golf	$2,043	$2,252
Varsity Boys Track	$3,051	$3,603
Assistant Boys Track	$1,597	$1,835
Varsity Girls Track	$3,051	$3,603
Assistant Girls Track	$1,597	$1,835
MS Boys Track	$1,059	$1,166
MS Girls Track	$1,059	$1,166
Cheerleader - HS	$1,719	$1,855
Cheerleader - MS	$1,238	$1,372
Drama Play Director	$1,650	$2,182
Musical Director	$1,870	$3,614

Schedule B	Level 1 0-5 Years	Level 2 6+ Years
Asst. Musical Director	$1,032	$1,139
Musical Accompanist	$950	$1,049
Yearbook, High School	$917	$1,010
Yearbook, Middle School	$352	$388
Yearbook, Elementary Sch	$352	$388
Marching/Jazz Band (No marching, pep FB/BB & Jazz band)	$2,860	$3,152
Asst. Music Instructor (i.e. Percussion, etc)	$847	$933
MS/HS Choir Director	$901	$993
Elementary Choir Director	$901	$993
Sophomore Class Sponsor	$490	$541
Junior Class Sponsor	$490	$541
Senior Class Sponsor	$340	$374
Leadership Council/Team	$770	$983
High School Student Council	$928	$1,019
National Honor Society	$642	$714
Sunshine Society	$642	$714
Junior Honor Society	$642	$714
HS Future Problem Solving	$642	$714
HS Academic Coach	$725	$799
MS Academic Coach	$725	$799
Champ Club Director	$3,100	$3,647
Freshman Class Sponsor	$340	$374

NONCERTIFIED EMPLOYEE CLASSIFICATIONS AND RANGE OF PAY RATES

CLASSIFICATIONS	LOWEST SALARY	HIGHEST SALARY
01 INSTR & SUPP PUPIL SERVICES	9.50	15.00
02 SUB TEACHER	8.57	9.29
04 COUNSELOR	28.91	28.91
05 BUSINESS MANAGER	31.25	31.25
06 SECRETARY	12.20	16.00
07 NURSE	21.63	36.74
08 NURSE SUB	20.60	20.60
10 INSTRL ASST SUB	9.50	9.50
11 BLDG SUPERVISOR	21.21	21.21
12 CUSTODIAN	10.00	15.00
13 CUSTODIAN SUB	10.00	10.00
14 MAINTENANCE	14.00	18.50
15 BUS DRIVER	24.67	24.67
16 BUS DRIVER SUB	24.67	24.67
17 CROSS GUARD	12.16	12.16
19 CAFETERIA EMPLOYEE	8.00	9.01
20 CAFETERIA EMPLOYEE SUB	8.00	8.00
21 LIBRARIAN	10.08	15.00
22 BOOKKEEPER	22.00	22.00
23 COMPUTER COORDINATOR	34.13	34.13
28 COMPUTER TECH	16.00	16.00

TOTAL NUMBER OF NONCERTIFIED PART-TIME EMPLOYEES 25
TOTAL NUMBER OF NONCERTIFIED FULL-TIME EMPLOYEES 54

CERTIFIED ADMINISTRATIVE STAFF IN EFFECT AUGUST 1, 2018

	LOWEST SALARY	HIGHEST SALARY	AVERAGE SALARY	NUMBER PERSONNEL
ADMINISTRATIVE STAFF	70,000.00	111,240.00	85,949.41	6

STUDENT ENROLLMENT

GRADE LEVEL	ENROLLMENT	GRADE LEVEL	ENROLLMENT
KINDERGARTEN	132	GRADE 7	93
GRADE 1	82	GRADE 8	113
GRADE 2	105	GRADE 9	76
GRADE 3	91	GRADE 10	96
GRADE 4	101	GRADE 11	95
GRADE 5	102	GRADE 12	85
GRADE 6	94	**TOTAL**	**1,265**

ASSESSED VALUATION AND TAX RATES

	YEAR 2017	YEAR 2018
Assessed Valuation	$468,939,663.00	$442,381,791.00
Tax Rate - General Fund		
Tax Rate - Debt Service Fund	0.2111	0.2283
Tax Rate - Capital Projects Fund	0.2132	0.2690
Tax Rate - School Transportation Fund	0.1449	0.1502
Tax Rate - School Bus Replacement Fund	0.0494	0.0513
Tax Rate - Pension Fund	0.0468	0.0536

STATEMENT OF INDEBTEDNESS CALENDAR YEAR 2018

INDEBTEDNESS	PRINCIPAL OUTSTANDING
Retirement/Severance Bond Debt	$917,230.00
Other DLGF Approved Debt	$30,423.70.00
Qualified School Construction Bonds	$13,470,000.00

ANNUAL FINANCIAL REPORT

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: 8/9/18 Eastern Pulaski Community School Corporation
711 School Drive
Winamac, IN 46996

School Board Secretary Beth Ruff

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