NORTH JUDSON-SAN PIERRE SCHOOL CORPORATION 2015 ANNUAL FINANCIAL REPORT

RECEIPTS COMPARISONS CALENDAR YEAR 2015

Receipt Accounts	2015 Approved Budget Receipts	2015 Actual Receipts
GENERAL FUND		
1000 Local Sources	$172,550.00	$185,978.19
2000 Intermediate Sources	$81.00	$81.48
3000 State Sources	$7,592,412.00	$7,438,224.78
4000 Federal Sources	$0.00	$0.00
5000 Other Financing Sources	$200.00	$16,210.07
6000 Other Items	$0.00	$63.00
TOTAL	**$7,765,243.00**	**$7,640,557.52**
DEBT SERVICE FUND		
1000 Local Sources	$1,020,925.00	$1,376,737.26
TOTAL	**$1,020,925.00**	**$1,376,737.26**
RETIREMENT/SEVERANCE BOND FUND DEBT SERVICE FUND		
1000 Local Sources	$65,737.00	$79,490.21
TOTAL	**$65,737.00**	**$79,490.21**
CAPITAL PROJECTS FUND		
1000 Local Sources	$923,556.00	$939,566.67
TOTAL	**$923,556.00**	**$939,566.67**
SCHOOL TRANSPORTATION FUND		
1000 Local Sources	$810,411.00	$812,223.44
TOTAL	**$810,411.00**	**$812,223.44**
SCHOOL BUS REPLACEMENT FUND		
1000 Local Sources	$128,067.00	$161,971.57
TOTAL	**$128,067.00**	**$161,971.57**
GRAND TOTAL	**$10,713,939.00**	**$11,010,546.67**

EXPENDITURES COMPARISONS CALENDAR YEAR 2015

Receipt Accounts	2015 Approved Budget Expenditures	2015 Actual Expenditures
GENERAL FUND / FISCAL STABILIZATION FUND		
11000 Instruction/Regular Programs	$4,745,645.25	$4,444,579.15
12000 Instruction/Special Programs	750,160.00	643,543.91
13000 Instruction/Adult/Continuing Education	6,875.00	9,390.41
14000 Instruction/Summer School	17,650.00	7,221.92
15000 Enrichment Programs	0.00	0.00
16000 Remediation	59,380.00	15,108.56
17000 Payments to Governmental Units in State	118,340.90	528,401.51
21000 Support Services/Pupils	423,575.15	391,503.45
22000 Support Services/Instruction	254,955.39	183,601.15
23000 Support Services/General Administration	254,650.00	225,201.64
24000 Support Services/School Administration	711,066.00	578,429.54
25000 Central Services	163,115.00	146,026.26
26000 Operation & Maintenance of Plant Srvcs.	1,050,055.00	901,172.34
27000 Student Transportation	0.00	0.00
30000 Operation of Non-instructional Srvcs.	225,340.00	184,851.77
40000 Facility Acquisition and Construction	0.00	0.00
50000 Debt Services	0.00	0.00
60000 Non-programmed Charges		
TOTAL	**$8,780,807.69**	**$8,259,031.61**
DEBT SERVICE FUND		
25000 Central Services	$1,447,713.00	$1,351,217.54
TOTAL	**$1,447,713.00**	**$1,351,217.54**
CAPITAL PROJECTS FUND		
22300 Instruction-Related Technology	$178,600.00	$151,856.35
25000 Central Services	$158,150.00	$129,807.31
26000 Operation and Maintenance of Plant Srvcs	$471,625.00	$403,995.34
40000 Facility Acquisition and Construction	$186,968.98	$129,770.63
TOTAL	**$995,343.98**	**$815,429.63**
SCHOOL TRANSPORTATION FUND		
23000 Support Services/General Administration	$0.00	$0.00
27000 Student Transportation	1,288,251.00	$692,572.11
TOTAL	**$1,288,251.00**	**$692,572.11**
SCHOOL BUS REPLACEMENT FUND		
25000 Central Services	$280,557.00	$159,020.00
TOTAL	**$280,557.00**	**$159,020.00**
RETIRE/SEV FUND		
50000 Debt Services	$74,007.00	$74,007.00
TOTAL	**$74,007.00**	**$74,007.00**
GRAND TOTAL	**$12,866,679.67**	**$11,351,277.89**

CERTIFIED SALARY SCHEDULE IN EFFECT JUNE 30, 2016

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	6						
$35,000 - 40,000	8	4	1				
$40,000 - 45,000	4	4	1		1		1
$45,000 - 50,000		6	1				
$50,000 - 55,000	1	4	2				
$55,000 - 60,000		7	2	1			
$60,000 - 65,000		6	3	3	6		
$65,000 - 70,000					1		
$70,000 - 75,000							
$75,000 - 80,000							
$80,000 - 85,000							
$85,000 - 90,000							
$90,000 - 95,000							
TOTAL	19	31	10	4	8	0	1

Total number of certified part-time employees: 0
Total number of certified full-time employees: 73

EXTRACURRICULAR SALARY SCHEDULE IN EFFECT JUNE 30, 2016

Position	#	Each	Amount
ALL BUILDINGS			
Team Leaders			
Elementary		$7,000	$7,000
Middle School		$4,000	$4,000
High School		$4,000	$4,000
School Improvement Chairs	6	$1,000	$6,000
ELEMENTARY			
Academic Coachers	4	$500	$2,000
Competition Coordinator	1	$200	$200
Yearbook	1	$250	$250
MIDDLE SCHOOL			
Academic Club	1	$500	$500
Academic Coachers	5	$500	$2,500
Competition Coordinator	1	$200	$200
Student Council	1	$500	$500
Yearbook	1	$250	$250
HIGH SCHOOL			
Academic Coachers	6	$500	$3,000
Cheerleader Assist.	1	$850	$850
Cheerleader Coach	1	$1,800	$1,800
Competition Coordinator	1	$1,050	$1,050
Decathlon Coach	1	$1,600	$1,600
Music Director	1	$2,000	$2,000
FFA Club Sponsor	1	$400	$400
Nat'l Honor Society	1	$500	$500
Pool Director	1	$700	$700
Science Olympiad	1	$500	$500
Student Council	1	$1,000	$1,000
Yearbook	1	$1,200	$1,200
Sponsor - 9th Grade	1	$250	$250
Sponsor - 10th Grade	1	$350	$350
Sponsor - 11th Grade	1	$1,000	$1,000
Sponsor - 12th Grade	1	$350	$350
MEN'S ATHLETICS			
Basketball			
Head Varsity	1	$5,950	$5,950
Varsity Asst	1	$3,500	$3,500
JV	1	$3,500	$3,500
Asst	1	$3,500	$3,500
8th gr.	1	$1,800	$1,800
7th gr.	1	$1,800	$1,800
6th gr.	1	$1,050	$1,050
Baseball			
Head Varsity	1	$2,800	$2,800
Varsity Asst	1	$1,700	$1,700
Cross Country			
Head Varsity	1	$2,150	$2,150
Middle School Head	1	$950	$950
Football			
Head Varsity	1	$5,950	$5,950
Varsity Asst	1	$3,500	$3,500
JV	1	$3,500	$3,500
Asst	2	$3,500	$7,000
8th Head Coach	1	$2,150	$2,150
8th Head Asst	1	$1,450	$1,450
7th Head	1	$2,150	$2,150
6th & 7th Asst Coach	1	$1,450	$1,450
Golf			
Head Varsity	1	$1,800	$1,800
Swimming			
Middle School Head (boys & girls)	1	$1,350	$1,350
Middle School Swim Asst	1	$950	$950
Tennis			
Fall Head Varsity	1	$1,800	$1,800
Fall Varsity Asst.	1	$1,100	$1,100
Track			
Head Varsity	1	$2,050	$2,050
Varsity Asst	1	$1,450	$1,450
Middle School Head	1	$1,350	$1,350
Middle School Asst	1	$950	$950
Wrestling			
Head Varsity	1	$2,500	$2,500
Varsity Asst	1	$1,450	$1,450
Middle School Head	1	$1,500	$1,500
Middle School Asst	1	$950	$950
WOMEN'S ATHLETICS			
Basketball			
Head Varsity	1	$5,950	$5,950
Varsity Asst	1	$3,500	$3,500
JV	1	$3,500	$3,500
Asst	1	$3,500	$3,500
8th gr.	1	$1,800	$1,800
7th gr.	1	$1,800	$1,800
6th gr.	1	$1,050	$1,050
5th gr.	1	$ -	
Golf			
Head Varsity	1	$1,800	$1,800
Softball			
Head Varsity	1	$2,800	$2,800
Varsity Asst	1	$1,700	$1,700
Track			
Head Varsity	1	$2,050	$2,050
Varsity Asst	1	$1,450	$1,450
Middle School Head	1	$1,350	$1,350
Middle School Asst.	1	$950	$950
Volleyball			
Head Varsity	1	$3,550	$3,550
Varsity Asst	1	$2,050	$2,050
Middle School Head	1	$1,650	$1,650
Middle School Asst.	1	$1,650	$1,650
6th gr.	1	$850	$850
Swimming			
Head Varsity	1	$2,150	$2,150
Varsity Asst.	1	$1,250	$1,250
Tennis			
Head Varsity	1	$1,800	$1,800
Varsity Asst.	1	$1,100	$1,100
SUMMER PROGRAMS			
Open Gym		$ -	$ -
Team Camps		$ -	$ -

NONCERTIFIED EMPLOYEE CLASSIFICATIONS AND RANGE OF PAY RATES 2015-2016

Classifications	Range of Pay Rates
I. Instructional and Supplementary Pupil Services	
A. Library Aides	$7.90-$10.00
B. Kindergarten Aides	
C. Special Education Aides	$8.00-$12.40
D. Prime Time Aides	
E. Pre-kindergarten/Head Start Aides	
F. Educational Enterprises	
G. Other	$7.45-$11.95
II. Cafeteria and Food Services	
A. Managers/Head Cooks	$12.40
B. School Food Service Director	$12.40
C. All Other Food Service Employees	$7.40-$13.90
III. Health Services	
A. Nurses	$33,860
B. Other	
IV. Office/Clerical/Secretarial	$10.80-$14.40
V. Executive/Administrative/Accounting	
A. Business Manager	$61,000
B. Buildings and Grounds Director	$56,300
C. Community Relations/Publicity Director	
D. Other	$30,600
VI. Maintenance/Custodial/Warehouse/Security/Transportation	
A. Building Custodians	$9.40-$14.40
B. Bus Drivers	$59.00-$65.00
C. Other	$8.00-$15.90
VII. Computer Services	$12.00
VIII. Other	$11.00-$16.70
	$65,000

Total Number of non-certified part-time employees: 6
Total Number of non-certified full-time employees: 92

CERTIFIED ADMINISTRATIVE STAFF IN EFFECT JUNE 30, 2016

	Lowest Salary	Highest Salary	Average Salary	Number Personnel
Administrative Staff	$67,400	$102,000	$86,138	5

STUDENT ENROLLMENT - OCTOBER 1, 2015

Grade Level	Enrollment	Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	0	Grade 6	78
Pre-Kindergarten Ages 3 - 5 (PK)	0	Grade 7	78
Kindergarten	70	Grade 8	96
Grade 1	72	Grade 9	101
Grade 2	83	Grade 10	88
Grade 3	65	Grade 11	92
Grade 4	74	Grade 12	82
Grade 5	77	Grade 12+/Adult (13)	
		TOTAL	**1,056**

ASSESSED VALUATION & TAX RATES CALENDAR YEARS 2015 AND 2016

	2015	2016
Assessed Valuation	300,892,886	300,800,151
Tax Rate - General Fund	N/A*	N/A*
Tax Rate - Referendum Fund	0.3923	0.2989
Tax Rate - Debt Service Fund	0.0236	0.0202
Tax Rate - Retirement/Severance Bond Debt Service Fund	0.2654	0.2704
Tax Rate - Capital Projects Fund	0.2357	0.2372
Tax Rate - School Transportation Fund	0.0464	0.0375
Tax Rate - School Bus Replacement Fund		
Tax Rate - Exempt Debt Service Fund		

*The school corporation general fund will only have a tax rate if a excess levy appeal has been approved. Per HB 1001 passed in 2008.

PAYMENTS IN EXCESS OF $2,500 MADE TO VENDORS – CALENDAR YEAR 2015

Vendor Name	General Fund Amount	Capital Projects Fund Amount	School Transportation Fund Amount	School Bus Replacement Fund Amount	Total Amount
FIRST NAT'L BANK OF MONTEREY	$377,194.94	$350,996.52	$345,117.60		$1,073,309.06
ANTHEM BLUE CROSS	$737,118.64	$6,400.11	$22,791.21		$766,309.96
NIPSCO	$172,549.97	$178,119.11	$4,962.15		$355,631.23
INDIANA STATE TEACHERS	$334,314.15	$962.29	$4,414.50		$339,690.94
KNOX COMMUNITY SCHOOL	$293,090.67				$293,090.67
JESSE	$227,619.47				$227,619.47
FIRST CHOICE INSURANCE	$66,656.13	$67,912.00	$35,648.00		$170,216.13
MIDWEST TRANSIT			$1,041.92	$159,020.00	$160,061.92
P.E.R.F.	$103,523.61	$2,761.54	$35,170.51	$0.00	$141,455.66
VOYA INSTITUTIONAL TRUST	$95,402.04	$694.52	$501.95		$96,598.51
CENTERPOINT ENERGY SERVICE	$19,109.59	$69,880.89	$4,929.77		$93,920.25
NJSP SCHOOL CORPORATION			$60,972.87	$20,358.66	$81,331.53
AMERITAS GROUP D	$62,378.22	$301.23	$7,842.56		$70,522.01
APPLE INC.	$877.84	$65,181.00			$66,058.84
APPLE FINANCIAL SERVICE		$52,997.31			$52,997.31
GOOD OIL CO			$47,801.87		$47,801.87
MORRIS & SONS		$47,020.34			$47,020.34
TOWN & COUNTRY PAVING		$42,117.70			$42,117.70
TEPE SANITARY SUPPLY	$35,454.21	$514.02			$35,968.23
XEROX CORPORATION	$2,516.73	$28,679.40			$31,196.13
QUBIT NETWORK		$29,231.25			$29,231.25
METROPOLITAN LIFE INSUR	$28,475.92				$28,475.92
NORTH JUDSON WATER	$27,758.20		$579.00		$28,337.20
CENTURYLINK	$24,415.06		$713.19		$25,128.25
AMERICAN UNITED LIFE INSURANCE	$23,763.69	$133.36	$708.45		$24,605.50
QUILL CORPORATION	$22,982.06	$411.97			$23,394.03
CROSSINGS EDUCATIONAL	$20,916.00				$20,916.00
KNOX AUTO SUPPLY			$19,740.85		$19,740.85
CULVER COMMUNITY SCHOOL	$19,635.89				$19,635.89
HERRMAN-GOETZ	$1,452.86	$16,947.03			$18,399.89
LOW L.L. ASSOCIATES INC.		$17,475.87			$17,475.87
JOHNSON CONTROLS INC.		$17,241.99			$17,241.99
QUAD/GRAPHICS	$16,050.84	$165.41	$546.94		$16,763.19
STARKE COUNTY FARM BUREAU			$16,695.83		$16,695.83
IU HEALTH LAPORTE HOSPITAL	$16,387.50				$16,387.50
MICROINTERVENTION		$14,501.50			$14,501.50
NORTH CENTRAL AREA	$13,996.22				$13,996.22
NCS PEARSON INC.	$1,014.99	$12,470.00			$13,484.99
FUEL EDUCATION		$11,899.00			$11,899.00
TEACHERS CREDIT UNION	$8,260.86	$2,838.85	$451.49		$11,551.20
H. J. UMBAUGH & ASSOCIATION	$11,300.00				$11,300.00
PLYMOUTH COMM SCH COMM	$10,000.00				$10,000.00
FROST BROWN TODD LLC	$9,583.53				$9,583.53
THE PAPER CORPORATION	$9,333.58				$9,333.58
AUTO WORKS			$9,264.58		$9,264.58
RICHARDS DISPOSAL	$8,460.00		$420.00		$8,880.00
HAVEL BRO'S	$1,103.54	$7,751.39			$8,854.93
J & J SNOWPLOWING	$8,512.50				$8,512.50
NORTH JUDSON NAPA	$4,259.75	$80.70	$3,769.13		$8,109.58
SCHOLASTIC INS.	$8,062.00				$8,062.00
UNITED STATES POSTAL	$8,000.00				$8,000.00
ALL PHASE ELECTRIC	$7,947.36				$7,947.36
AMERITAS GROUP V	$6,466.10	$7.32	$770.38		$7,243.80
TRANE	$5,107.59	$2,104.86			$7,212.45
WILLIAMS TREE SERVICE		$7,000.00			$7,000.00
TW PETERSON LAW OFFICE	$6,947.59				$6,947.59
JUNIOR LIBRARY GUILD	$6,867.00				$6,867.00
PULASKI COUNTY TREASURER	$6,853.81				$6,853.81
SCHOOL CITY OF MISHAWAKA			$6,850.64		$6,850.64
GRIFFIN SPORTS EQUIPMENT		$6,375.00			$6,375.00
VISION SERVICE PLAN	$5,683.23	$37.72	$547.23		$6,268.18
WEX BANK	$365.10	$0.00	$5,496.64		$5,861.74
NORWAYNE LUMBER	$5,071.59				$5,071.59
IND SCHOOL BOARDS ASSOC	$4,987.00				$4,987.00
METROPOLITAN SCHOOL	$4,698.87				$4,698.87
YOUR FLEET CARD	$32.20		$4,628.88		$4,661.08
AMERICAN BUS AND ACESS			$4,121.71		$4,121.71
MACALLISTER MACHINERY	$15.00		$4,025.48		$4,040.48
NJSP CTA	$4,000.00				$4,000.00
RIGG'S MOWERS	$3,863.65				$3,863.65
NIESC	$3,798.44				$3,798.44
STUDIO PRINTERS	$3,340.00		$421.00		$3,761.00
SCHOOL SPECIALTY	$3,631.71				$3,631.71
MTC TRANSIT			$3,600.00		$3,600.00
KERLIN BUS SALES			$3,577.36		$3,577.36
THYSSENKRUPP ELEVATOR		$3,405.40			$3,405.40
HOPPE HARDWARE	$3,360.61				$3,360.61
NJSP ATHLETIC DEPARTMENT	$849.00	$2,300.00			$3,149.00
SHARP SCH SERVICES, INC.		$3,082.00			$3,082.00
FOLLETT SCHOOL SOLUTIONS	$3,073.18				$3,073.18
FRONTLINE TECHNOLOGIES	$3,057.60				$3,057.60
STANDARD FOR SUCCESS	$3,055.00				$3,055.00
BLICK ART SUPPLIES	$3,048.40				$3,048.40
A&H ATLETIC FLOOR		$3,042.00			$3,042.00
ADVANCED EDUCATION	$3,000.00				$3,000.00
ALTMAN LAWN SERVICE		$3,000.00			$3,000.00
MIDWEST COLLABORATIVE	$2,809.00				$2,809.00
CTB/MCGRAW HILL	$2,634.46		$0.00		$2,634.46
NORTH JUDSON AUTO	$775.88		$1,814.26		$2,590.14
TOTAL	**$2,936,870.57**	**$1,076,040.60**	**$659,937.95**	**$179,378.66**	**$4,852,227.78**

STATEMENT OF INDEBTEDNESS CALENDAR YEAR 2015

Indebtedness	Principal Outstanding
Temporary Loans	$662,000.00
Holding Company - Public and Private	$2,370,000.00
Retirement/Severance Bond Debt	$630,000.00
TOTAL	**$3,662,000.00**
Outstanding Encumbrances - All Funds	$194,140.69

(Include purchase orders, vendor contracts, letters of commitment, leases)

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: 7-19-16 Jim Menis
Secretary, Board of School Trustees
North Judson-San Pierre School Corp.
801 Campbell Dr.
North Judson, IN 46366

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