

Summary of the Annual Financial Report for Calendar Year 2020

Corp #: 4940	Corp Name: South Central Community School Corporation
The Annual Financial Report in its entirety can be viewed on the school corporation website at: https://www.scentral.k12.in.us/	

**Receipts and Expenditure Comparisons
Calendar Year 2020**

Fund Name	Budget Receipts	Actual Receipts	Budget Expenditures	Actual Expenditures
Education Fund		\$ 6,388,755.58	\$ 6,208,603.68	\$ 6,209,604.09
Referendum Fund	NA	NA	NA	NA
Debt Service Fund		\$ 1,862,747.04	\$ 1,244,762.00	\$ 1,244,262.00
Retirement/Severance Bond Fund Debt Service Fund		\$ 140,464.56	\$ 84,428.00	\$ 84,428.44
Operations Fund		\$ 3,214,536.88	\$ 3,024,158.00	\$ 2,985,829.61
Exempt Debt Service Fd	NA	NA	NA	NA
Repair and Replacement Fund	NA	NA	NA	NA
Self-Insurance Fund	NA	NA	NA	NA
Grand Total	\$ -	\$ 11,606,504.06	\$ 10,561,951.68	\$ 10,524,124.14

Minimum Teacher Salary Range:	\$ 38,750.00
Maximum Teacher Salary Range:	\$ 61,345.00

High School Extracurricular Salaries:

Position	Amount
Athletic Director	\$ 55,800.00
Head Baseball	\$ 3,488.00
Head Basketball - boy	\$ 6,316.00
Head Basketball - girl	\$ 6,316.00
Head Football	\$ 6,316.00
Head Gymnastics	NA
Cross Country	\$ 2,131.00
Golf - boy	\$ 2,131.00
Golf - girl	\$ 2,131.00
Head Softball	\$ 3,488.00
Tennis - boy	NA
Tennis - girl	NA
Head Swim - boy	NA
Head Swim - girl	NA
Head Track	\$ 3,488.00
Head Volleyball	\$ 3,488.00
Head Wrestling	NA
Head Orchestra	NA
Vocal Music	NA
Head Band	\$ 2,790.00
	\$ _____
	\$ 97,883.00

Non-certified Employee Classifications and Range of Pay Rates 2020-2021			
Classifications	Range of Pay Rates		
I. Instructional and Supplementary Pupll Services			
A. Library Aides			\$14.09 hourly
B. Kindergarten Aides			\$12.06 hourly
C. Special Education Aides			NA
D. Prime Time Aides			\$13.35-\$14.52 hourly
E. Pre-kindergarten/Head Start Aides			NA
F. Educational Enterprises			NA
G. Other/Permanent Substitutes			\$75.00 per day
II. Cafeteria and Food Services			
A. Managers/Head Cooks			\$14.72 hourly
B. School Food Service Director			\$52,000.00 annually
C. All Other Food Service Employees			\$9.50-\$12.13 hourly
III. Health Services			
A. Nurses			\$41,839.42 annually
B. Other/Asst Nurse			\$100.00 per day
IV. Office/Clerical/Secretarial			
			\$12.00-\$19.21 hourly
V. Executive/Administrative/Accounting			
A. Business Manager			\$62,800.00 annually
B. Buildings and Grounds Director			\$57,800.00 annually
C. Community Relations/Publicity Director			NA
D. Other/HR/Deputy Treasurer			\$39,868.00 annually
VI. Maintenance/Custodial/Warehouse/ Security/Transportation			
A. Building Custodians			\$13.83-\$21.01 hourly
B. Bus Drivers			\$77.63-\$204.12 per day
C. Other			NA
VII. Computer Services			
			\$47,800.00 - \$60,000.00 annually
VIII. Other			
			NA
Certified Administrative Staff In effect June 30, 2021			
	Lowest Salary	Highest Salary	Average Salary
Administrative Staff	\$72,000.00	\$117,500.00	\$80,916.67
Student Enrollment October 1, 2020			
Grade Level	Enrollment		
Pre-School Ages 0 -2 (PW)	0		
Pre-Kindergarten Ages 3 - 5 (PK)	0		
Kindergarten	74		
Grade 1	60		
Grade 2	68		
Grade 3	55		
Grade 4	74		
Grade 5	54		
Grade 6	68		
Grade 7	87		
Grade 8	73		
Grade 9	85		
Grade 10	74		
Grade 11	80		
Grade 12	83		
Grade 12+/Adult (13)	0		
TOTAL	935		

<u>Assessed Valuation and Tax Rates</u>					
<u>Calendar Years 2020 and 2021</u>					
				2020	2021
Assessed Valuation				\$ 253,868,426	\$ 251,475,223
Tax Rate - Education Fund				N/A*	N/A*
Tax Rate - Referendum Fund				N/A	N/A
Tax Rate - Debt Service Fund				\$ 0.4973	\$ 0.4779
Tax Rate - Retirement/Severance Bond Debt Service Fund				\$ 0.0343	\$ 0.0320
Tax Rate - Operations Fund				\$ 0.5343	\$ 0.5661
Tax Rate - Exempt Debt Service Fund				N/A	N/A
<u>Statement of Indebtedness</u>					
<u>Calendar Year 2020</u>					
<u>Indebtedness</u>				<u>Principal Outstanding</u>	
Temporary Loans				\$	
School Bonds				\$	
Emergency Loans				\$	
School Bus Loans				\$	
Holding Company - Public and Private				\$11,220,000.00	
Veterans' Memorial Loans				\$	
Common School Loans				\$	
Indiana Bond Bank/Anticipated Notes				\$	
Retirement/Severance Bond Debt				\$418,582.83	
Bank Loans or DLGF Approved Debt				\$	
Qualified School Construction Bonds (ARRA)				\$	
Qualified Zone Academy Bonds (ARRA)				\$	
				\$	
				\$	
TOTAL				\$11,638,582.83	

Receipts Comparisons
Calendar Year 2020

Receipt Accounts	2020 Approved Budget Receipts	2020 Actual Receipts
<u>EDUCATION FUND</u>		
1000 Local Sources	\$	\$ 74,713.19
2000 Intermediate Sources	\$	\$ 47.57
3000 State Sources	\$	\$ 6,300,633.60
4000 Federal Sources		
5000 Other Financing Sources	\$	\$ 4,108.60
6000 Other Items	\$	\$ 9,252.62
TOTAL	\$	\$ 6,388,755.58
<u>REFERENDUM FUND</u>		
1000 Local Sources	\$	\$
TOTAL	\$	\$
<u>DEBT SERVICE FUND</u>		
1000 Local Sources	\$	\$ 1,862,747.04
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$	\$ 1,862,747.04
<u>RETIREMENT/SEVERANCE BOND FUND DEBT SERVICE FUND</u>		
1000 Local Sources	\$	\$ 140,464.56
TOTAL	\$	\$ 140,464.56
<u>OPERATIONS FUND</u>		
1000 Local Sources	\$	\$ 2,138,705.89
2000 Intermediate Sources		
3000 State Sources	\$	\$ 11,648.88
4000 Federal Sources		
5000 Other Financing Sources	\$	\$ 1,064,182.11
6000 Other Items		
TOTAL	\$	\$ 3,214,536.88

Receipt Accounts	2020 Approved Budget Receipts	2020 Actual Receipts
<p><u>EXEMPT DEBT SERVICE FUND</u></p> <p>1000 Local Sources 2000 Intermediate Sources 3000 State Sources 4000 Federal Sources 5000 Other Financing Sources 6000 Other Items</p> <p>TOTAL</p>	<p>\$</p> <p>\$</p>	<p>\$</p> <p>\$</p>
<p><u>REPAIR AND REPLACEMENT FUND</u></p> <p>1000 Local Sources 3000 State Sources 4000 Federal Sources 5000 Other Financing Sources 6000 Other Items</p> <p>TOTAL</p>	<p>\$</p> <p>\$</p>	<p>\$</p> <p>\$</p>
<p><u>SELF-INSURANCE FUND</u></p> <p>1000 Local Sources 3000 State Sources 4000 Federal Sources 5000 Other Financing Sources 6000 Other Items</p> <p>TOTAL</p>	<p>\$</p> <p>\$</p>	<p>\$</p> <p>\$</p>
<p>GRAND TOTAL</p>	<p>\$</p>	<p>\$ 11,606,504.06</p>

Expenditures Comparisons
Calendar Year 2020

Expenditure Accounts	2020 Approved Budget Expenditures	2020 Actual Expenditures
<u>EDUCATION FUND</u>		
11000 Instruction/Regular Programs	\$ 3,772,462.00	\$ 3,689,117.45
12000 Instruction/Special Programs	\$ 38,000.00	\$ 70,199.16
13000 Instruction/Adult/Continuing Education		
14000 Instruction/Summer School	\$ 8,815.00	\$ 10,990.37
15000 Enrichment Programs		
16000 Remediation		
17000 Payments to Governmental Units in State	\$ 384,000.00	\$ 441,378.95
21000 Support Services/Pupils	\$ 199,956.00	\$ 219,242.41
22000 Support Services/Instruction	\$ 137,108.00	\$ 130,544.10
23000 Support Services/General Administration		
24000 Support Services/School Administration	\$ 526,593.00	\$ 531,004.30
25000 Central Services		\$ 484.34
26000 Operation & Maintenance of Plant Srvcs.		
27000 Student Transportation		
30000 Operation of Non-instructional Srvcs.	\$ 147,626.00	\$ 122,599.33
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges	\$ 994,043.68	\$ 994,043.68
TOTAL	\$ 6,208,603.68	\$ 6,209,604.09
<u>REFERENDUM FUND</u>		
11000 Instruction/Regular Programs	\$	\$
12000 Instruction/Special Programs		
13000 Instruction/Adult/Continuing Education		
14000 Instruction/Summer School		
15000 Enrichment Programs		
16000 Remediation Programs		
17000 Payments to Governmental Units in State		
21000 Support Services/Pupils		
22000 Support Services/Instruction		
23000 Support Services/General Administration		
24000 Support Services/School Administration		
25000 Central Services		
26000 Operation & Maintenance of Plant Srvcs.		
27000 Student Transportation		
30000 Operation of Non-instructional Srvcs.		
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges		
TOTAL	\$	\$

Expenditure Accounts	2020 Approved Budget Expenditures	2020 Actual Expenditures
<u>DEBT SERVICE FUND</u>		
25000 Central Services	\$	\$
50000 Debt Services	\$ 1,244,762.00	\$ 1,244,262.00
60000 Non-programmed Charges		
TOTAL	\$ 1,244,762.00	\$ 1,244,262.00
<u>RETIREMENT/SEVERANCE BOND</u>		
<u>FUND DEBT SERVICE FUND</u>		
25000 Central Services	\$	\$
50000 Debt Services	\$ 84,428.00	\$ 84,428.44
60000 Non-programmed Charges		
TOTAL	\$ 84,428.00	\$ 84,428.44
<u>OPERATIONS FUND</u>		
17300 Area Vocational School (Participating Share)	\$ 250,000.00	\$ 6,451.13
21000 Support Services/Pupils	\$ 2,500.00	\$ 1,452.91
22000 Support Services/Instructional Staff	\$ 1,500.00	\$ -
23000 Support Services/General Administration	\$ 319,706.50	\$ 339,234.69
24000 Support Services/Sch. Administration	\$ 10,775.00	\$ 2,251.30
25000 Central Services	\$ 460,624.50	\$ 362,415.97
26000 Operation and Maintenance of Plant Srvcs	\$ 930,416.00	\$ 908,832.41
27000 Student Transportation	\$ 767,489.00	\$ 632,483.42
30000 Community Services	\$ 101,147.00	\$ 271,227.65
40000 Facility Acquisition and Construction	\$ 180,000.00	\$ 210,505.12
50000 Debt Services		
60000 Non-programmed Charges		\$ 250,975.01
TOTAL	\$ 3,024,158.00	\$ 2,985,829.61
<u>EXEMPT DEBT SERVICE FUND</u>		
25000 Central Services		
50000 Debt Services		
60000 Non-programmed Charges		
TOTAL	\$	\$

Sample A

Expenditure Accounts	2020 Approved Budget Expenditures	2020 Actual Expenditures
<u>REPAIR AND REPLACEMENT FUND</u>		
25000 Central Services	\$	\$
26000 Operation & Maintenance of Plant Services		
40000 Facility Acquisition and Construction		
60000 Non-programmed Charges		
TOTAL	\$	\$
<u>SELF-INSURANCE FUND</u>		
11000 Instruction/Regular Programs	\$	\$
12000 Instruction/Special Programs		
13000 Instruction/Adult/Continuing Education		
14000 Instruction/Summer School		
15000 Enrichment Programs		
16000 Remediation		
17000 Payments to Governmental Units in State		
21000 Support Services/Pupils		
22000 Support Services/Instruction		
23000 Support Services/General Administration		
24000 Support Services/School Administration		
25000 Central Services		
26000 Operation & Maintenance of Plant Srvcs.		
27000 Student Transportation		
30000 Operation of Non-instructional Srvcs.		
40000 Facility Acquisition and Construction		
60000 Non-programmed Charges		
TOTAL	\$	\$
GRAND TOTAL	\$ 10,561,951.68	\$ 10,524,124.14

**Certified Salary Schedule
in effect June 30, 2021**

Years of Service	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
01														
02		3												
03		5												
04		2												
05		0												
06		1												
07		4												
08		7												
09		3												
10		3												
11		3												
12		1												
13		2												
14		1												
15		1												
16		1												
17		2												
18														
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29		1												
30+														

Total number of certified part-time employees: 2

Total number of certified full-time employees: 52

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

Vendor Name	Education Fund Amount	Operations Fund Amount	Total Amount
MASE Insurance Trust	\$ 635,829.76	\$ 123,372.62	\$ 759,202.38
LaPorte Community School Corp	\$ 388,513.25	\$ 237,425.75	\$ 625,939.00
IRS*EFTPS	\$ 248,321.36	\$ 76,073.03	\$ 324,394.39
ISTRF	\$ 236,942.95	\$ 10,650.26	\$ 247,593.21
PERF	\$ 29,804.12	\$ 89,854.67	\$ 119,658.79
Kankakee Valle REMC		\$ 115,841.37	\$ 115,841.37
Kerlin Bus Sales & Leasing		\$ 115,146.06	\$ 115,146.06
ESCRFT	\$ 1,170.00	\$ 107,373.03	\$ 108,543.03
Michigan City Area Schools	\$ 83,830.30	\$ 7,266.53	\$ 91,096.83
Gunnar's Repair Service		\$ 89,125.20	\$ 89,125.20
SyncB/Amazon	\$ 21,786.24	\$ 25,262.01	\$ 47,048.25
PCMI/Will Sub	\$ 39,449.68		\$ 39,449.68
Herrman & Goetz		\$ 37,412.00	\$ 37,412.00
Co-Alliance LLP		\$ 34,941.06	\$ 34,941.06
Sharp School Services		\$ 32,986.50	\$ 32,986.50
Teachers Credit Union	\$ 16,937.16	\$ 15,562.76	\$ 32,499.92
Rieth Riley		\$ 29,600.00	\$ 29,600.00
Volume Cases		\$ 27,500.00	\$ 27,500.00
BMO Financial Group	\$ 8,168.94	\$ 19,134.08	\$ 27,303.02
Floor Stores of America		\$ 27,263.00	\$ 27,263.00
KSS Enterprises		\$ 25,589.32	\$ 25,589.32
Riverside Technology		\$ 24,220.83	\$ 24,220.83
Precision Control Systems Inc		\$ 21,865.85	\$ 21,865.85
Firefly Computers		\$ 20,000.00	\$ 20,000.00
LaPorte County Sheriff Dept		\$ 17,127.30	\$ 17,127.30
D A Dodd Inc		\$ 16,100.00	\$ 16,100.00
Northwest Health LaPorte		\$ 15,665.00	\$ 15,665.00
Artic Engineering Co., Inc		\$ 15,410.19	\$ 15,410.19
Newby, Lewis, Kaminski & Jones, LLP		\$ 15,000.00	\$ 15,000.00
A. E. Boyce Company, Inc		\$ 14,880.31	\$ 14,880.31
Ricoh USA, Inc		\$ 14,835.21	\$ 14,835.21
Harcourt Outlines, In	\$ 13,947.13	\$ 617.01	\$ 14,564.14
Empower Learning		\$ 14,533.00	\$ 14,533.00
Riddell	\$ 12,915.12		\$ 12,915.12
NIPSCO		\$ 12,025.27	\$ 12,025.27
Lee Company		\$ 11,520.00	\$ 11,520.00
ENA Services		\$ 11,117.04	\$ 11,117.04
Stand Energy Corporation		\$ 10,322.40	\$ 10,322.40
Asset Services		\$ 10,000.00	\$ 10,000.00
Superior Grouncover		\$ 9,960.00	\$ 9,960.00
Logic Key, In		\$ 9,398.00	\$ 9,398.00
Treasurer of LaPorte County		\$ 8,724.00	\$ 8,724.00
Burnips Equipment Company		\$ 8,500.00	\$ 8,500.00
B & H Foto	\$ 7,646.13	\$ 685.08	\$ 8,331.21

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Sample H

Communication Co of South Bend		\$ 7,745.12	\$ 7,745.12
Green Kings, LLC		\$ 7,420.50	\$ 7,420.50
Mike Alander		\$ 7,200.00	\$ 7,200.00
Bell Techlogix		\$ 6,603.86	\$ 6,603.86
Integrity Network Solutions		\$ 6,370.00	\$ 6,370.00
Instructure, Inc		\$ 6,080.00	\$ 6,080.00
Gopher	\$ 6,003.67		\$ 6,003.67
Shaffner Tire Service Inc		\$ 5,729.50	\$ 5,729.50
Performance Services		\$ 5,168.00	\$ 5,168.00
AIM Water Treatment		\$ 5,145.00	\$ 5,145.00
Central Michigan Papert	\$ 5,082.00		\$ 5,082.00
Johnson Johns & Septic Service		\$ 4,890.00	\$ 4,890.00
Zonar Systems, Inc		\$ 4,856.24	\$ 4,856.24
Republic Services #715		\$ 4,429.80	\$ 4,429.80
Mr & Mrs. Greg Shawn	\$ 4,300.00		\$ 4,300.00
Baker Tilly Virchow Krause, LLC		\$ 4,143.75	\$ 4,143.75
Wells Fargo Bank Indiana NA		\$ 4,000.00	\$ 4,000.00
Wells Fargo Bank		\$ 4,000.00	\$ 4,000.00
Discount Filters		\$ 3,917.22	\$ 3,917.22
Ivy Tech Community College	\$ 3,796.47		\$ 3,796.47
Qumulus Solutions		\$ 3,750.00	\$ 3,750.00
Baker Fence		\$ 3,600.00	\$ 3,600.00
Vantiv Integrated Payments		\$ 3,586.27	\$ 3,586.27
Vertiv Services		\$ 3,450.00	\$ 3,450.00
Dynamic Knowledge Transfer		\$ 3,405.00	\$ 3,405.00
South Central High School	1689.76	\$ 1,661.00	\$ 3,350.76
Follett School Solutions	3093.79		\$ 3,093.79
Pioneer		\$ 3,030.50	\$ 3,030.50
ISBA		\$ 3,000.00	\$ 3,000.00
Office Depot	\$ 1,354.93	\$ 1,624.31	\$ 2,979.24
Brainpop, LLC		\$ 2,950.00	\$ 2,950.00
Pitney Bowes Global Financial		\$ 2,906.69	\$ 2,906.69
Houghton Mifflin Harcourt		\$ 2,800.00	\$ 2,800.00
Rachel Dutoi		\$ 2,796.85	\$ 2,796.85
Respondus		\$ 2,795.00	\$ 2,795.00
Eric Wilson Landscaping		\$ 2,735.00	\$ 2,735.00
3D EZ Routing		\$ 2,721.00	\$ 2,721.00
Total	\$ 1,770,582.76	\$ 1,664,396.35	\$ 3,434,979.11

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

Classifications	Range of Pay Rates
I. Instructional and Supplementary Pupil Services	
A. Library Aides	\$14.09 hourly
B. Kindergarten Aides	\$12.06 hourly
C. Special Education Aides	NA
D. Prime Time Aides	\$13.35-\$14.52 hourly
E. Pre-kindergarten/Head Start Aides	NA
F. Educational Enterprises	NA
G. Other/Permanent Substitutes	\$75.00 per day
II. Cafeteria and Food Services	
A. Managers/Head Cooks	\$52,000 annually
B. School Food Service Director	\$14.72 hourly
C. All Other Food Service Employees	\$9.50-\$12.13 hourly
III. Health Services	
A. Nurses	\$41,839.42 annually
B. Other/Asst Nurse	\$100.00 per day
IV. Office/Clerical/Secretarial	
	\$12.00-\$19.21 hourly
V. Executive/Administrative/Accounting	
A. Business Manager	\$62,800 annually
B. Buildings and Grounds Director	\$57,800.00 annually
C. Community Relations/Publicity Director	NA
D. Other/HR/Deputy Treasurer	\$39,868.00 annually
VI. Maintenance/Custodial/Warehouse/Security/Transportation	
A. Building Custodians	\$13.83-\$21.01 hourly
B. Bus Drivers	\$77.63-\$204.12 per day
C. Other	NA
VII. Computer Services	
	\$47,800.00 to \$60,000.00 annually
VIII. Other	
	NA

Total Number of non-certified part-time employees: 13

Total Number of non-certified full-time employees: 44

Certified Administrative Staff
in effect June 30, 2021

	Lowest Salary	Highest Salary	Average Salary	Number of Personnel
Administrative Staff	\$ 72,000.00	\$ 117,500.00	\$ 80,916.67	6

Student Enrollment
October 1, 2020

Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	0
Pre-Kindergarten Ages 3 - 5 (PK)	0
Kindergarten	74
Grade 1	60
Grade 2	68
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Grade 4	74
Grade 5	54
Grade 6	68
Grade 7	87
Grade 8	73
Grade 9	85
Grade 10	74
Grade 11	80
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TOTAL	935

Assessed Valuation and Tax Rates
Calendar Years 2020 and 2021

	2020	2021
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Tax Rate - Education Fund	N/A*	N/A*
Tax Rate - Referendum Fund	N/A	N/A
Tax Rate - Debt Service Fund	0.4973	0.4779
Tax Rate - Retirement/Severance Bond Debt Service Fund	0.0362	0.0320
Tax Rate - Operations Fund	0.5199	0.5661
Tax Rate - Exempt Debt Service Fund		
Tax Rate-		
Tax Rate-		

Statement of Indebtedness
Calendar Year 2020

Indebtedness	Principal Outstanding
Temporary Loans	,
School Bonds	
Emergency Loans	
School Bus Loans	
Holding Company - Public and Private	\$ 11,220,000.00
Veterans' Memorial Loans	
Common School Loans	
Indiana Bond Bank/Anticipated Notes	
Retirement/Severance Bond Debt	\$ 418,582.83
Bank Loans or DLGF Approved Debt	
Qualified School Construction Bonds (ARRA)	
Qualified Zone Academy Bonds (ARRA)	
Other:	
Other:	
TOTAL	\$ 11,638,582.83
Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases)	\$

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: August 3, 2021

Signature: _____

Deborah Allen

Secretary, Board of School Trustees
South Central Community School Corporation
9808 S. 600 W.
Union Mills, IN 46382