

ANNUAL FINANCIAL REPORT ADAMS CENTRAL COMMUNITY SCHOOLS

RECEIPTS COMPARISONS — CALENDAR YEAR 2016

RECEIPT ACCOUNTS	2016 APPROVED BUDGET RECEIPTS	2016 ACTUAL RECEIPTS
GENERAL FUND		
1000 LOCAL SOURCES	.00	98,460.33
2000 INTERMEDIATE SOURCES	.00	154.23
3000 STATE SOURCES	7,347,196.00	7,617,454.09
TOTAL	7,347,196.00	7,716,068.65
DEBT SERVICE		
1000 LOCAL SOURCES	1,252,742.00	1,256,993.53
TOTAL	1,252,742.00	1,256,993.53
CAPITAL PROJECTS FUND		
1000 LOCAL SOURCES	1,098,022.00	1,109,952.13
TOTAL	1,098,022.00	1,109,952.13
TRANSPORTATION OPERATING FUND		
1000 LOCAL SOURCES	761,809.00	767,778.69
TOTAL	761,809.00	767,778.69
TRANSPORTATION BUS REPLACEMENT		
1000 LOCAL SOURCES	210,077.00	210,788.82
TOTAL	210,077.00	210,788.82
SPECIAL EDUCATION PRE-SCHOOL		
LOCAL RAINY DAY FUND		
GRAND TOTAL	10,669,846.00	11,061,581.82

EXPENDITURE COMPARISONS

CALENDAR YEAR 2016

EXPENDITURE ACCOUNTS	2016 APPROVED BUDGET EXPENDITURES	2016 ACTUAL EXPENDITURES
GENERAL FUND		
11000 INSTRUCTION/REGULAR PROGRAMS	4,335,917.61	4,190,042.26
12000 INSTRUCTION/SPECIAL PROGRAMS	699,748.12	668,592.38
14000 INSTRUCTION/SUMMER SCHOOL	6,785.27	4,772.11
21000 SUPPORT SERVICES/PUPIL	353,764.03	312,256.53
22000 SUPPORT SERVICES/INST. STAFF	150,367.91	128,807.08
23000 SUPPORT SERVICES/GEN ADMIN	480,789.83	415,545.98
24000 SUPPORT SERVICES/SCHOOL ADMIN	573,791.11	622,655.60
25000 SUPPORT SERVICES/BUSINESS	1,000.00	11,949.25
26000 SUPPORT SERVICES/CENTRAL	402,400.00	370,405.47
30000 COMMUNITY CHARGES	212,330.00	203,740.09
40000 NONPROGRAMMED CHARGES	99,000.00	435,500.60
50000 DEBT SERVICES	695,925.19	.00
TOTAL	8,011,519.07	7,364,267.35
DEBT SERVICE		
50000 DEBT SERVICES	1,355,935.00	1,251,530.72
TOTAL	1,355,935.00	1,251,530.72
CAPITAL PROJECTS FUND		
22000 SUPPORT SERVICES/INST. STAFF	750.00	365.16
25000 SUPPORT SERVICES/BUSINESS	111,521.09	106,911.28
26000 SUPPORT SERVICES/CENTRAL	559,108.72	520,672.87
40000 NONPROGRAMMED CHARGES	703,294.86	493,272.13
TOTAL	1,374,674.67	1,121,221.44
TRANSPORTATION OPERATING FUND		
25000 SUPPORT SERVICES/BUSINESS	3,000.00	1,244.75
TOTAL	3,000.00	1,244.75
TRANSPORTATION BUS REPLACEMENT		
SPECIAL EDUCATION PRE-SCHOOL		
LOCAL RAINY DAY FUND		
11000 INSTRUCTION/REGULAR PROGRAMS	266,000.00	6,459.00
23000 SUPPORT SERVICES/GEN ADMIN	10,000.00	.00
26000 SUPPORT SERVICES/CENTRAL	5,000.00	853.94
TOTAL	281,000.00	7,312.94
GRAND TOTAL	11,026,128.74	9,745,577.20

EXTRACURRICULAR SALARY SCHEDULE

IN EFFECT JUNE 30, 2017

POSITION	AMOUNT	ASSISTANT	NUMBER
800.00	800.00	2,000.00	1
Art	800.00	4,800.00	1
Cheerleaders (HS FALL)	1,400.00	2,000.00	1
Cheerleaders (HS WINTER)	1,600.00	1,000.00	1
HS/MS FFA	3,840.00	1,500.00	1
Business Professionals	640.00	3,500.00	1
Jet Stream	100.00	3,500.00	1
Junior Class Sponsor	550.00	640.00	1
National Honor Society	640.00	320.00	1
Sunshine Society	1,760.00	600.00	1
Sunshine Assistant Sponsor	1,120.00	640.00	1
HS/MS Instrumental Music	6,720.00	2,000.00	1
Auxiliary Corps	960.00	2,500.00	1
Vocal Music (HS/MS)	3,400.00	3,700.00	1
Girls 9th Volleyball	3,300.00	3,500.00	1
Girls Varsity Basketball	7,300.00	350.00	1
Girls Basketball Assistant	3,500.00	1,000.00	1
Girls Varsity Volleyball	7,300.00	1,600.00	1
Girls Assistant Volleyball	3,500.00	700.00	1
Girls Tennis	2,300.00	700.00	1
Middle School Volleyball	1,500.00	2,300.00	1
M.S. Girls Basketball (7th)	1,500.00	2,300.00	1
Boys Varsity Basketball	7,300.00	800.00	1
Boys Basketball JV	7,300.00	800.00	1
9th Boys Basketball	7,300.00	960.00	1
8th Grade Boys Basketball	1,500.00	640.00	1
7th Grade Boys Basketball	1,500.00	320.00	1
Boys Varsity Baseball	4,100.00	320.00	1
Girls Softball	4,100.00	320.00	1
High School Cross Country	3,500.00	320.00	1
M.S. Cross Country	1,000.00	320.00	1
Golf Boys	2,300.00	320.00	1
Varsity Football	7,300.00	1,000.00	1
Boys Assistant Football	4,000.00	1,000.00	1
Freshman Football	4,000.00	840.00	1
8th Grade Football	1,500.00	840.00	1
7th Grade Football	1,500.00	840.00	1
7th Grade Football-A	840.00	1,800.00	1
Varsity Track Boys & Girls	3,600.00	1,800.00	1

CERTIFIED ADMINISTRATIVE STAFF

IN EFFECT JUNE 30, 2017

	LOWEST SALARY	HIGHEST SALARY	AVERAGE SALARY	NUMBER PERSONNEL
ADMIN. STAFF	60,500.00	102,137.00	76,106.00	8

NON-CERTIFIED ADMINISTRATIVE STAFF

IN EFFECT JUNE 30, 2017

	LOWEST SALARY	HIGHEST SALARY	AVERAGE SALARY	NUMBER PERSONNEL
ADMIN. STAFF	78,285.00	78,285.00	78,285.00	1

Certified Salary Schedule in effect June 30, 2017

# of Staff	Salary	# of Staff
2	\$46,650	1.038
1	\$46,904	3
1	\$48,125	1
3	\$49,003	3
6	\$49,250	2
1	\$50,350	1
1	\$51,575	4
2	\$52,000	1
1	\$52,700	4.055
1	\$53,925	4.044
2	\$55,150	3
1	\$56,380	2
3	\$46,900	1
1	\$57,100	1.082
2	\$57,700	1
1	\$58,600	1
3	\$59,200	1
1	\$59,600	2
2	\$60,000	1
4	\$60,100	3
1	\$60,500	6.082
Totals	40.00	46.301

Grand Total Teachers	46.301
Total Number of Certified Part-Time Employees:	0
Total Number of Certified Full-Time Employees	86.301

Non-Certified Employee Classifications and Range of Pay Rates In Effect June 30, 2017

Classifications	Range of Pay Rates
I Instructional and Supplementary Pupil Services	
1. Library Aides	\$10.00 to \$12.64/hr
2. Reading Aides	\$10.00 to \$12.64/hr
3. Computer Lab Aides	\$10.00 to \$12.64/hr
4. Pre-Kindergarten/Day Care	\$10.00/hr
II Cafeteria and Food Services	
1. Cooks and Supervisors	\$13.48 to 14.99/hr
2. School Lunch Director	\$30,135/school year
III Health Services	
1. Nurses	\$44,650/school year
IV Bookkeeping/Clerical/ Secretarial	\$13.37 to \$14.37/hr
V Executive/Administrative/ Accounting	\$30,000 to \$52,020/calendar year
VI Maintenance/ Custodial/Transportation	
1. Asst to the Superintendent/Transportation	\$56,687/calendar year
2. Building Custodians/Maintenance	\$10.50/hr to \$43,090/calendar year
3. Asst to the Superintendent/Bldg & Grounds	\$53,967/calendar year

4. Bus Drivers	\$55.42/day + \$.377/mile
5. Van Drivers	\$14.11/hr
VII Computer Services	
1. Technology Director/Assistant	\$78,285/\$32,000 calendar year
2. Technology Aide	\$7.25/hr
Total number of non-certified part-time employees:	50
Total number of non-certified full-time employees:	55
STUDENT ENROLLMENT	
OCTOBER 1, 2016	
GRADE LEVEL	ENROLLMENT
PRE-SCHOOL AGES 0-2 (PW)	0
PRE-KINDERGARTEN AGES 3-5 (PK)	5
KINDERGARTEN	103
GRADE 1	94
GRADE 2	104
GRADE 3	100
GRADE 4	103
GRADE 5	101
GRADE 6	84
GRADE 7	80
GRADE 8	103
GRADE 9	90
GRADE 10	101
GRADE 11	82
GRADE 12	103
GRADE 12+/ADULT (13)	3
TOTAL	1,256

ASSESSED VALUATION AND TAX RATES

	YEAR 2017	YEAR 2016
Assessed Valuation.....	440,118,120.00	436,046,500.00
Tax Rate - General Fund.....		
Tax Rate - Debt Service Fund.....	.1890	.2761
Tax Rate - Capital Projects Fund.....	.2416	.2420
Tax Rate - School Transportation Fund.....	.1728	.1679
Tax Rate - School Bus Replacement Fund.....	.0476	.0463
Tax Rate - Special Education Preschool Fund...		
Tax Rate - Referendum Fund.....		
Tax Rate - Pension Fund.....		

STATEMENT OF INDEBTEDNESS

CALENDAR YEAR 2016

INDEBTEDNESS	PRINCIPAL OUTSTANDING
TEMPORARY LOANS.....	
SCHOOL BONDS.....	1,895,000.00
EMERGENCY LOANS.....	
SCHOOL BUS LOANS.....	
HOLDING COMPANY - PUBLIC & PRIVATE.....	531,235.89
VETERANS MEMORIAL LOANS.....	
COMMON SCHOOL LOANS.....	44,520.00
INDIANA BOND BANK/ANTICIPATED NOTES.....	
RETIREMENT/SEVERANCE BOND DEBT.....	
OTHER DLGF APPROVED DEBT.....	
Qualified Zone Academy Bonds (ARRA).....	5,993,333.33
Qualified School Construction Bonds (ARRA).....	
TOTAL.....	8,464,089.22
OUTSTANDING ENCUMBRANCES - ALL FUNDS.....	793,265.96
(INCLUDE PURCHASE ORDERS, VENDOR CONTRACTS, LETTERS OF COMMITMENT, LEASES)	

PAYMENTS IN EXCESS OF 2500.00 MADE TO VENDORS

CALENDAR YEAR 2016

VENDOR NAME	GENERAL FUND AMOUNT	CAPITAL PROJ. FUND AMOUNT	TRANSPORT. OPER AMOUNT	TRANS BUS. AMOUNT	TOTAL AMOUNT
The Huntington National Bank	512,092.28	30,861.00	52,542.96		595,496.24
Bank of Geneva	353,307.68	21,978.35	26,437.86		401,723.89
Indiana State Teachers	354,845.42	1,160.55			356,005.97
Kerlin Bus Sales			906.80	205,433.00	206,339.80
Public Employees Retirement	92,735.48	40,069.63	47,973.08		180,778.19
Indiana Michigan Power	27,272.73	139,448.71	2,420.94		169,142.38
North Adams Community Schools	124,267.88				124,267.88
Selective Ins. Company	22,626.04	78,940.21	13,518.75		115,085.00
South Adams Schools	102,267.57				102,267.57
Wells Fargo Vendor Fin Serv		75,757.75			75,757.75
Harvest Land			59,377.11		59,377.11
Apple, Inc.	25,000.00	20,342.63			45,342.63
Cleaning One, Inc.	4,500.00	38,250.00			42,750.00
Adams REMCO	2,637.36	31,356.56	216.96		34,210.88
Annuity Investors Insurance Co.	29,280.00				29,280.00
HP Products Corporation	25,188.49				25,188.49
Dell Marketing L.P.	13,500.60	8,352.54			21,853.14
Town of Monroe	21,109.62		493.80		21,603.42
Valic	16,999.62	600.48	1,000.56		18,600.66
John Deere Financial	25.95	17,779.47	399.64		18,205.06
Loew's		16,453.33			16,453.33
Cintas Location #338		13,445.41	1,945.49		15,390.90
A.E. Boyce Company, Inc.	13,687.60				13,687.60
Sheriff of Adams County	13,372.81				13,372.81
CenturyLink	11,480.20		679.89		12,160.09
Central Michigan Paper	11,436.00				11,436.00
Follett Library Resources	11,244.75				11,244.75
Bluffton-Harrison	10,702.63				10,702.63
Habegger's Ace Lumber	1,354.56	8,383.48	742.16		10,480.20
Loomis Bros	6,987.60	3,237.10			10,224.70
Pro-Fed	5,863.42	4,152.49	57.88		10,073.79
ENA Services, LLC		9,960.00			9,960.00
Four-U-Packaging	9,207.67				9,207.67
Follett Library Resources	9,062.84				9,062.84
Books Galoure	8,950.51				8,950.51
Lancer+Beebe, LLC		8,250.00			8,250.00
Purchase Power	7,937.02	195.00	114.69		8,246.71
Adams County Community Powerschool Group LLC	8,232.22				8,232.22
School Specialty/ Classroomdire	6,333.07	1,580.16			7,913.23
Stationair's Express	6,409.80	289.90	807.50		7,507.20
Havel Bros		7,495.68			7,495.68
Byer Heating		6,939.72			6,939.72
Selking International			6,866.98		6,866.98
Harrell's LLC		6,581.68			6,581.68
Bleeker Electric		6,520.45			6,520.45
Miller, Burry & Brown P.C.	6,286.62				