

Annual Financial Report

County Number_____ 18

School Corporation Number_____ 1875

School Corporation Name_____ Delaware Community School Corporation

Any questions regarding this report should be directed to:

Contact Person's Name_____ Darin K. Gullion

Title_____ Assistant Superintendent

Telephone Number_____ 765-284-5074

When emailing the Annual Financial Report to the Department of Education, attach this cover sheet.

Receipts Comparisons
Calendar Year 2021

Receipt Accounts	2021 Approved Budget Receipts	2021 Actual Receipts
<u>EDUCATION FUND</u>		
1000 Local Sources	\$	\$ 52,571.91
2000 Intermediate Sources		
3000 State Sources	18,010,000.00	18,289,693.00
4000 Federal Sources		
5000 Other Financing Sources		30,405.91
6000 Other Items		186.16
TOTAL	\$ 18,010,000.00	\$ 18,372,856.98
<u>DEBT SERVICE FUND</u>		
1000 Local Sources	\$ 2,424,081.00	\$ 2,477,503.78
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$ 2,424,081.00	\$ 2,477,503.78
<u>RETIREMENT/SEVERANCE BOND</u>		
<u>FUND DEBT SERVICE FUND</u>		
1000 Local Sources	\$ 390,118.00	\$ 398,841.30
TOTAL	\$ 390,118.00	\$ 398,841.30
<u>OPERATIONS FUND</u>		
1000 Local Sources	\$ 4,507,681.00	\$ 4,252,073.10
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources	1,800,000.00	1,805,571.20
6000 Other Items		8,744.36
TOTAL	\$ 6,307,681.00	\$ 6,066,388.66

Receipt Accounts	2021 Approved Budget Receipts	2021 Actual Receipts
GRAND TOTAL	\$ 27,131,880.00	\$ 27,315,590.72

Expenditures ComparisonsCalendar Year 2021

Expenditure Accounts	2021 Approved Budget Expenditures	2021 Actual Expenditures
EDUCATION FUND		
11000 Instruction/Regular Programs	\$ 11,984,150.00	\$ 10,987,924.95
12000 Instruction/Special Programs	1,355,300.00	1,113,545.05
13000 Instruction/Adult/Continuing Education		
14000 Instruction/Summer School	40,700.00	
15000 Enrichment Programs		
16000 Remediation	25,700.00	7,625.57
17000 Payments to Governmental Units in State	580,000.00	477,602.00
21000 Support Services/Pupils	1,075,150.00	954,609.11
22000 Support Services/Instruction	1,007,000.00	466,656.42
23000 Support Services/General Administration		
24000 Support Services/School Administration	1,848,800.00	1,628,921.59
25000 Central Services		
26000 Operation & Maintenance of Plant Svcs.		
27000 Student Transportation		
30000 Operation of Non-instructional Svcs.	483,200.00	438,700.62
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges		1,800,000.00
TOTAL	\$ 18,400,000.00	\$ 17,875,585.31

Expenditure Accounts	2021 Approved Budget Expenditures	2021 Actual Expenditures
<u>DEBT SERVICE FUND</u>		
25000 Central Services	\$	\$
50000 Debt Services	2,575,401.00	2,425,401.00
60000 Non-programmed Charges		
TOTAL	\$ 2,575,401.00	\$ 2,425,401.00
<u>RETIREMENT/SEVERANCE BOND FUND DEBT SERVICE FUND</u>		
25000 Central Services	\$	\$
50000 Debt Services	388,383.00	388,382.93
60000 Non-programmed Charges		
TOTAL	\$ 388,383.00	\$ 388,382.93
<u>OPERATIONS FUND</u>		
17300 Area Vocational School (Participating Share)	\$	\$
17800 Payments to Charter Schools		
23000 Support Services/General Administration	596,850.00	539,372.86
25000 Central Services	757,100.00	561,517.44
26000 Operation and Maintenance of Plant Svcs	3,614,300.00	3,015,398.29
27000 Student Transportation	2,507,250.00	1,857,920.81
33000 Community Services	5,000.00	
40000 Facility Acquisition and Construction	769,500.00	218,916.99
50000 Debt Services		200,000.00
60000 Non-programmed Charges		6,393,126.39
	8,250,000.00	
<u>RAINY DAY FUND</u>		
20000 Support Services	\$ 150,000.00	\$ 65,775.00
40000 Facility Acquisition and Construction	150,000.00	169,303.53
60000 Non-programmed Charges		
TOTAL	\$ 300,000.00	\$ 235,078.53

Expenditure Accounts	Expenditures	2021 Actual Expenditures
GRAND TOTAL	\$ 29,913,784.00	\$ 27,317,574.16

Certified Salary Schedule
in effect June 30, 2022

Salary Range	Bachelors # of Persons	Masters # of Persons	Doctorate # of Persons
\$20,000 - 25,000			
\$25,000 - 30,000			
\$30,000 - 35,000			
\$35,000 - 40,000			
\$40,000 - 45,000	24	2	
\$45,000 - 50,000	22	7	
\$50,000 - 55,000	8	13	
\$55,000 - 60,000	19	15	
\$60,000 - 65,000	1	24	
\$65,000 - 70,000		25	1
\$70,000 - 75,000		1	
\$75,000 - 80,000			
\$80,000 - 85,000			
\$85,000 - 90,000			
\$90,000 - 95,000			

Total number of certified part-time employees__ 0

Total number of certified full-time employees__ 162

Extracurricular Salary Schedule
in effect June 30, 2022

<u>BOY'S ATHLETICS</u>		# of Positions
FOOTBALL:	Stipend	Reference Only
Head Coach	8,000	1
Assistant coaches	4,400	5
Freshman coach	2,800	1
Freshman assistants	2,000	2
8th grade coach	2,750	1
8th grade assistant coach	2,000	1
7th grade coach	2,750	1
7th grade assistant coach	2,000	1
BASKETBALL:		
Head Coach	8,000	1
Junior Varsity Coach	4,400	1
Freshman coach	2,800	1
Assistant varsity coach	3,200	1
8th grade coach	2,750	1
7th grade coach	2,750	1
6th grade coach	2,400	1
TRACK:		
Head Coach	4,400	1
Assistant coach	2,500	1
Middle School head coach	2,400	1
Middle School assistant	1,600	1
Unified Track Coed	800	1
WRESTLING:		
Head Coach	5,100	1
Assistant coach	2,800	1
Junior varsity coach	2,000	1
Middle School Head coach	2,400	1
Middle School assistant coach	1,450	1
CROSS COUNTRY:		
Head Varsity coach COED	4,400	1
COED varsity assistant coach	2,000	1
Middle School COED coach	2,000	1
Middle school COED assistant	1,450	1
GOLF:		

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Head Coach	4,000	1
COED Middle School Coach	1500	1
BASEBALL:		
Head Coach	5,600	1
Junior Varsity coach	3,200	1
Assistant varsity coach	2,800	1
7th and 8th grade coach	2,000	1
7th and 8th grade assistant	1,450	1
SOCCER:		
Head Coach	4,400	1
Assistant coach	2,000	1
Middle School Coach	2,000	1
SWIMMING:		
COED head coach	8,000	1
COED Assistant Coach	2,800	1
COED Diving coach	1,600	1
Middle School COED head coach	2,000	1
Middle School COED assistant	1,450	1
Middle School COED diving	800	1
TENNIS:		
Head Coach	4,400	1
Assistant coach	2,000	1
Middle School Tennis Coach	2,000	2
INTRAMURAL/FITNESS DIRECTORS:		
High School Director	2,000	1
Middle School Director	1,850	1
Elementary Director	1,100	6
<u>GIRL'S ATHLETICS</u>		
VOLLEYBALL:		
Head Coach	4,400	1
Assistant Coaches	2,800	2
8th grade coach	2,400	1
7th grade coach	2,400	1
6th grade coach	2,000	1
CROSS COUNTRY:		
--listed under boys athletics as COED		
SOCCER:		

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Head coach	4,400	1
Assistant coach	2,000	1
Middle School Coach	2,000	1
BASKETBALL:		
Head Coach	8,000	1
Junior Varsity Coach	4,400	1
Assistant varsity coach	3,200	1
8th grade coach	2,750	1
7th grade coach	2,750	1
6th grade coach	2,400	1
SWIMMING:		
--listed under boys athletics as COED		
TRACK:		
Head Coach	4,400	1
Assistant coach	2,500	1
Middle School head coach	2,400	1
Middle School assistant coach	1,600	1
Unified Track Coed (listed under boys)		
SOFTBALL:		
Head Coach	5,600	1
Junior Varsity coach	3,200	1
Assistant Varsity coach	2,800	1
7th and 8th head coach	2,000	1
7th and 8th assistant coach	1,450	1
TENNIS:		
Head Coach	4,400	1
Assistant coach	2,000	1
Middle School Tennis Coach	1,000	1
GOLF:		
Head Coach	4,000	1
--listed under boys' athletics as COED		
<u>OTHER EXTRA-CURRICULAR ACTIVITIES-HIGH SCHOOL</u>		
Department Heads	800	13
Student Council	800	1
Yearbook-Newspaper	2,000	1
Class Sponsors:		
Freshman-Sophomores	1,500	4
Junior	2100	2
Senior	450	2

Cheerleading coach	3,500	1
Assistant Cheerleading coach	2,400	1
Choir Director	2,000	1
Choir Assistant/Accompanist	1,000	1
Band Director	4,800	1
Marching Band Director	3,300	1
Asst Marching Band Director	1,700	1
Percussion Instructor	1,200	1
Color Guard/Flag Corp	1,200	1
Greenhouse caretaker	1,250	1
Auditorium manager	2,000	1
Dramatics	800	1
Honor Society	1,250	1
Activities Supervisor	3,200	2.5
Academic Coach	1,100	4
Open gym supervisor	2,200	2
Weight Room supervisor:		
Fall	1,000	1
Winter	1,000	1
Spring	1,000	1
Summer	1,000	1
Special Olympics	800	1
Best Buddies	800	1
DHS Robotics	1,000	1
Archery Club	800	1
<u>OTHER EXTRA-CURRICULAR ACTIVITIES-MIDDLE SCHOOL</u>		
Department Heads	800	8
Music Programs	225	4
Science Fair	225	1
Student Council	800	1
Cheerleading Coach	2,300	1
Yearbook Sponsor	2,000	1
Musical Group	1,225	1
Honor Society	800	2
Athletic Director	7,500	1
Academic Coaches	1,100	4
DMS Robotics	1,000	1
DMS Activities Supervisor	1,200	2
DMS Best Buddies	800	1
<u>OTHER EXTRA-CURRICULAR ACTIVITIES-ELEMENTARY</u>		
Math Bowl	800	6
Science Fair	225	3
Performing Arts	500	3
Elementary Choir	1,000	6

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Student Council	800	3
Spell Bowl	800	6
Children's Theater	800	1
Elementary Robotics	1,000	3
OTHER EXTRA-CURRICULAR ACTIVITIES CORPORATION		
CPI Trainer	1,500	1
EL Teacher of Record	1,500	1

Non-certified Employee Classifications
and Range of Pay Rates 2021-2022

Classifications	Range of Pay Rates
I. Instructional and Supplementary Pupil Services	
A. Library Aides	14.31 per hour
B. Kindergarten Aides	13.28 per hour
C. Special Education Aides	14.31 per hour
II. Cafeteria and Food Services	
A. Managers/Head Cooks	14.55 - 15.55 per hour
B. School Food Service Director	56,710.00 annual
C. All Other Food Service Employees	12.00 - 16.51 per hour
III. Health Services	
A. Nurses	33,739.15 - 37,753.66 annual
B. Other (Sub Nurse)	160.00 daily
IV. Secretaries / Treasurers	
A. Secretaries	15.71 per hour
B. Treasurers	16.51 per hour
V. Department Directors	
A. Buildings and Grounds Director	82,219.75 annual
B. HR Director	44,170 annual
C. Maintenance Director	68,998.55 annual
VI. Maintenance/Custodial/Warehouse/Security/Transportation	
A. Building Custodians/Maintenance	15.59 - 16.66 per hour
B. Bus Drivers	103.00 per day
C. Mechanics and Maintenance	18.51 - 23.72 per hour
D. TSP Director	70,000 annual
E. Bus Trainer	25.00 per hour
F. Security	37,080 annual
G. Secretary/Dispatch	38,500 annual
VII. Computer Services	
A. Techs	20.00 per hour
B. Director	72,000 annual
C. Data/Reports	70,000 annual
VIII. Other Latch Key	
A. Latchkey Aid	10.20 - 13.04 per hour
B. Director	41,375.10 annual
VIII. Other	
Total Number of non-certified part-time employees_____	83
Total Number of non-certified full-time employees_____	118

Certified Administrative Staff
in effect June 30, 2022

	Lowest Salary	Highest Salary	Average Salary	Number of Personnel
Administrative Staff	72,243.00	130,000.00	90,623.33	12

Student Enrollment
October 1, 2021

Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	0
Pre-Kindergarten Ages 3 - 5 (PK)	0
Kindergarten	179
Grade 1	184
Grade 2	210
Grade 3	176
Grade 4	199
Grade 5	188
Grade 6	214
Grade 7	223
Grade 8	220
Grade 9	218
Grade 10	193
Grade 11	184
Grade 12	187
Grade 12+/Adult (13)	2
TOTAL	2,577

Assessed Valuation and Tax Rates
Calendar Years 2021 and 2022

	2021	2022
Assessed Valuation	583,781,978	635,009,551
Tax Rate - Education Fund	N/A*	N/A*
Tax Rate - Debt Service Fund	0.3809	0.3534
Tax Rate - Retirement/Severance Bond Debt Service Fund	0.0613	0.0550
Tax Rate - Operations Fund	0.7083	0.6832

Payments in Excess of \$2,500 Made to Vendors
Calendar Year 2021

Vendor Name	Education Fund Amount	Operations Fund Amount	Total Amount
INDIANA MICHIGAN POWER		720,159.66	720,159.66
MUNCIE COMMUNITY SCHOOL CORP.	477,602.00		477,602.00
MIDWEST TRANSIT EQUIPMENT INC		423,744.37	423,744.37
ESS MIDWEST, INC	218,416.64		218,416.64
PORTLAND INSURANCE		213,743.00	213,743.00
PETROLEUM TRADERS CORPORATION		164,288.81	164,288.81
DELAWARE COUNTY REGIONAL		140,672.16	140,672.16
ELECTRONIC STRATEGIES, INC	112,008.20	1,348.30	113,356.50
K12 TECH MIDWEST	85,650.00		85,650.00
SYMMETRY ENERGY SOLUTIONS LLC		77,121.07	77,121.07
SALYER-TAYLOR, INC.		71,501.80	71,501.80
DALTON & COMPANY		61,787.47	61,787.47
RICOH USA INC	51.5	51,743.33	51,794.83
A & S ROOFING SERVICES INC.		49,910.00	49,910.00
WELLS FARGO VENDOR		38,040.00	38,040.00
INDIANA-AMERICAN WATER CO.		34,876.50	34,876.50
HILLYARD-INDIANA		33,097.90	33,097.90
MACALLISTER MACHINERY CO., INC		32,085.34	32,085.34
INDIANA VIRTUAL ACADEMY	29,380.00		29,380.00
SECURLY INC		29,075.40	29,075.40
ENA SERVICES LLC		28,641.66	28,641.66
A.E. BOYCE COMPANY INC	3,670.44	21,983.27	25,653.71
DUNCAN SUPPLY CO., INC.		24,235.44	24,235.44
EDMENTUM INC.	23,740.00		23,740.00
CHEMSEARCH		23,664.62	23,664.62
THOMAS BUSINESS CENTER	16,847.84	6,336.68	23,184.52
DEFUR VORAN LLP		21,134.52	21,134.52
KOORSEN PROTECTION SERVICES		21,119.76	21,119.76
VECTREN ENERGY DELIVERY		20,412.06	20,412.06
POWERSCHOOL GROUP LLC		19,709.78	19,709.78
MIDLAND PAPER	19,176.70		19,176.70
RICHEY ATHLETICS		18,495.00	18,495.00
PERMA-BOUND	17,956.08		17,956.08
CENTERPOINT ENERGY		16,957.26	16,957.26
CARDMEMBER SERVICE *	8,617.29	7,801.90	16,419.19
MENARDS	3,316.47	13,040.57	16,357.04
CHURCH CHURCH HITTLE & ANTRIM		16,252.02	16,252.02
INDY CONTROLS		15,271.60	15,271.60
ALBANY MUNICIPAL OFFICE		14,835.18	14,835.18

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MOTORCRAFT		14,543.00	14,543.00
TKE CORP		13,764.49	13,764.49
EAST CENTRAL EDUCATIONAL	10,644.00	3,070.30	13,714.30
INSTRUCTURE, INC	13,688.00		13,688.00
MANOR BROS. CONCRETE WORK, INC		13,500.00	13,500.00
RENAISSANCE	13,188.25		13,188.25
EATON MUNICIPAL WATER		12,674.99	12,674.99
FOUR STAR FLOOR CARE		11,240.36	11,240.36
ADD A LITTLE COLOR LLC		11,200.00	11,200.00
SELKING INTERNATIONAL		11,120.90	11,120.90
KERLIN BUS SALES & LEASING		10,782.25	10,782.25
GREEN'S FORK ALIGNMENT		10,429.03	10,429.03
WASTE MANAGEMENT OF CENTRAL IN		10,329.61	10,329.61
NEARPOD, INC	10,000.00		10,000.00
W.W. GRAINGER, INC.		9,800.35	9,800.35
TECHNO PLY LTD		9,743.71	9,743.71
DISA GLOBAL SOLUTIONS, INC		9,651.00	9,651.00
BELL TECHLOGIX INC		9,525.13	9,525.13
GENERAL TRUCK SALES		9,492.16	9,492.16
INTRADO INTERACTIVE SERVICE		8,967.00	8,967.00
PREFFERRED IT GROUP		8,748.83	8,748.83
KIRBY RISK CORPORATION		8,479.31	8,479.31
CAROLINA BIOLOGIC SUPPLY	8,345.44		8,345.44
CDW COMPUTER CENTERS, INC.	834.9	7,341.27	8,176.17
THOMAS BUSINESS CENTER	7,876.25		7,876.25
INDIANA SCHOOL BOARD ASSN.		7,740.00	7,740.00
MY OUTSIDE GUYS		7,700.00	7,700.00
ARCHER ENERGY, LLC		7,624.27	7,624.27
AT&T		7,451.14	7,451.14
LOWE'S COMPANIES INC.	1,141.38	6,092.32	7,233.70
PRESSURE SPRAY, INC		6,979.50	6,979.50
O'REILLY		6,938.32	6,938.32
SCHOOL DATEBOOKS INC.	6,935.90		6,935.90
ADTEC INC		6,870.00	6,870.00
CDW COMPUTER CENTERS INC	6,770.83		6,770.83
VERIZON WIRELESS		6,741.57	6,741.57
OXLEY SOFTWARE COMPANY		6,731.39	6,731.39
EDUCATIONAL FURNITURE LTD	294.4	6,250.52	6,544.92
ESS MIDWEST, INC.	6,451.20		6,451.20
DUDE SOLUTIONS		6,448.15	6,448.15
THOMAS BUSINESS CENTER	6,317.66	121.21	6,438.87
KNAPP SUPPLY		6,389.97	6,389.97
UNIFIRST CORPORATION		5,969.69	5,969.69
SCENARIO LEARNING LLC	3,877.87	2,084.72	5,962.59
STANDARD FOR SUCCESS, LLC		5,642.00	5,642.00
BUDDENBAUM & MOORE, LLC		5,577.40	5,577.40
PRESIDIO NETWORKED SOLUTIONS		5,491.65	5,491.65

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TRACE3, LLC		5,465.00	5,465.00
GIBAULT CHILDREN SERVICES	5,001.15		5,001.15
ROCK SALT U.S.A.		4,932.00	4,932.00
3P LEARNING INC	4,800.00		4,800.00
DELAWARE COUNTY TREASURER		4,742.55	4,742.55
ALL-PHASE ELECTRIC SUPPLY CO.		4,671.06	4,671.06
BLICK ART MATERIALS	4,615.59		4,615.59
HERFF JONES LLC	4,563.08		4,563.08
RIVERSIDE INSIGHTS	4,277.00		4,277.00
NAKKIA PATRICK JESTER	4,200.00		4,200.00
WRIGHT STATE OF UNIVERSITY	4,200.00		4,200.00
INGRAM LIBRARY SERVICES	4,169.02		4,169.02
CARDMEMBER SERVICES/Walmart	4,153.59	7.96	4,161.55
CMRS-POC	4,000.00		4,000.00
UNITY SCHOOL BUS PARTS		3,914.71	3,914.71
CPI	3,897.70		3,897.70
SEESAW	3,800.00		3,800.00
FOLLETT SCHOOL SOLUTIONS INC		3,783.65	3,783.65
LEWIS KAPPES		3,775.00	3,775.00
PROJECT LEAD THE WAY, INC	3,700.00		3,700.00
RESOLVETECH LLC		3,609.44	3,609.44
PUBLIC CONSULTING GROUP		3,605.00	3,605.00
BROOKLAWN SERVICES		3,535.85	3,535.85
KNOWLEDGE MATTERS	3,500.00		3,500.00
BAKER TILLY MUNICIPAL ADVISORS		3,499.88	3,499.88
GLOWFORGE	3,495.00		3,495.00
THE SHERWIN-WILLIAMS CO.		3,491.28	3,491.28
QUADIENT, INC		3,409.70	3,409.70
NEOLA, INC		3,340.00	3,340.00
BRYTANY POPE	3,234.29		3,234.29
SCHOOL HEALTH	3,220.63		3,220.63
SCHOOL SPECIALTY	3,102.26		3,102.26
FIRST MERCHANTS BANK		2,846.98	2,846.98
UNITED STATES POSTAL SERVICE	2,771.90		2,771.90
SHORT'S GLASS & PLASTIC CO.		2,741.17	2,741.17
HI-WAY 3 HARDWARE		2,717.91	2,717.91
BENJAMIN MAGGA	2,665.00		2,665.00
NCS PEARSON, INC	2,653.95		2,653.95
CARDMEMBER SERVICES/Tractor Supply		2,653.93	2,653.93
TURNITIN LLC	2,650.00		2,650.00


Statement of Indebtedness
Calendar Year 2021

Indebtedness	Principal Outstanding
<div>Temporary Loans</div> <div>School Bonds</div> <div>Emergency Loans</div> <div>School Bus Loans</div> <div>Holding Company - Public and Private</div> <div>Veterans' Memorial Loans</div> <div>Common School Loans</div> <div>Indiana Bond Bank/Anticipated Notes</div> <div>Retirement/Severance Bond Debt</div> <div>Bank Loans or DLGF Approved Debt</div> <div>Qualified School Construction Bonds (ARRA)</div> <div>Qualified Zone Academy Bonds (ARRA)</div> <div>Other:</div> <div>Other:</div> <div>TOTAL</div>	<div>\$</div> <div>2,560,000.00</div> <div></div> <div></div> <div>18,225,000.00</div> <div></div> <div></div> <div></div> <div>1,330,000.00</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div>22,115,000.00</div>
<div>Outstanding Encumbrances - All Funds</div> <div>(Include purchase orders, vendor contracts,</div> <div>letters of commitment, leases)</div>	<div>115,518.57</div>

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 June 6, 2022

Signature 
Secretary, Board of School Trustees
School Corporation Name
Street Address
City, State, and Zip Code