

LEGAL AND PUBLIC NOTICES

MARION COMMUNITY SCHOOLS ANNUAL FINANCIAL REPORT

Annual Financial Report

County Number	27
School Corporation Number	865
School Corporation Name	Marion Community Schools
Any questions regarding this report should be directed to:	
Contact Person's Name	Robert W. Schultz, Ph.D.
Title	Asst. Supt. of Business Affairs/CFO
Telephone Number	765-662-2546

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 7, 2019	Alan Beck Secretary, Board of School Trustees Marion Community Schools 750 W. 26th Street Marion, IN 46953
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TNH 8/14

Assessed Valuation Tax Rates Calendar Years 2018 and 2019		
	Year 2018	2019
Assessed Valuation	971,167,757	975,969,678
Tax Rate/General Fund	N/A*	N/A*
Tax Rate/Debt Service Fund	0.1598	0.1637
Tax Rate/Capital Projects Fund	0.3201	N/A*
Tax Rate/School Transp. Fund	0.2308	N/A*
Tax Rate/Bus Rplcmnt Fund	0.0480	N/A*
Tax Rate/Pension Fund	0.1177	0.1378
Tax Rate/Education Fund	N/A*	N/A*
Tax Rate/Operations Fund	N/A*	0.5934
Total	0.8704	0.8949

*HEA 1009 (2017) created two new funds for 2019: the Education Fund, replacing the General Fund, and the Operations Fund, combining the Capital Projects, Transportation, and Bus Replacement Funds. The General Fund and the new Education Fund are not supported by property tax.

Statement of Indebtedness Calendar Year 2018		
Indebtedness	Principal Outstanding	
Holding Company - Public and Private	10,330,000.00	
Retirement / Severance Bond	5,520,501.11	
Total	\$ 15,850,501.11	
Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases) \$		
	318,570.28	

Certified Salary Schedule 2018-2019 Salary Guideline		
	\$	
Minimum	\$	39,000.00
Maximum	\$	65,699.29
Total number of certified part-time employees		1
Total number of certified full-time employees		246

Extracurricular Salary Schedule in effect June 30, 2019

Position	Amount
Elementary Schools	
Elem. Extended Day Coord.(5)	2,918.00
Robotics Coach - Elementary	1,297.00
Intermediate/Junior High School	
Academic Bowl Coach - English	973.00
Academic Bowl Coach - Math	973.00
Academic Bowl Coach - Science	973.00
Academic Bowl Coach - Social Studies	973.00
Athletic Coordinator	1,621.00
Band Director - Intermediate	1,297.00
Band Director - Jr High	1,297.00
Basketball - 6th Grade Boys Coach	1,297.00
Basketball - 6th Grade Girls Coach	1,297.00
Basketball - 7th Grade Boys Coach (1)	2,594.00
Basketball - 7th Grade Girls Coach (1)	2,594.00
Basketball - 8th Grade Boys Coach (1)	2,594.00
Basketball - 8th Grade Girls Coach (1)	2,594.00
Cheerleading - 7th Grade	1,945.00
Cheerleading - 8th Grade	1,945.00
Choral Director - Intermediate	1,297.00
Choral Director - Jr. High	1,297.00
Cross Country-7th Grade Coach	1,621.00
Cross Country-8th Grade Coach	1,621.00
Football-7th Grade Head Coach	2,918.00
Football-7th Grade Asst. Coach	2,593.00
Football-8th Grade Head Coach	2,918.00
Football-8th Grade Asst. Coach	2,594.00
Golf - 7th/8th Grade Coach	1,621.00
Intramural/Club Coach	663.00
Music Contest Accompanist	1,297.00
Robotics Coach - Intermediate	1,297.00
Robotics Coach - Jr. High	1,297.00
Spell Bowl Coach	973.00
Student Government Sponsor	1,945.00
Student Study Team Chairperson (2)	2,918.00
Swim Boys Coach	1,621.00
Swim Girls Coach	1,621.00
Tennis -7th/8th Grade Coach	1,621.00
Tennis - 7th/8th Grade Assistant Coach	663.00
Track-7th Grade Boys Coach	1,621.00
Track-7th Grade Girls Coach	1,621.00
Track-8th Grade Boys Coach	1,621.00
Track-8th Grade Girls Coach	1,621.00
Volleyball - 6th Grade Coach	1,621.00
Volleyball - 7th Grade Coach	1,621.00
Volleyball - 8th grade Coach	1,621.00
Wrestling - 8th Grade Coach	1,945.00
Wrestling - 7th Grade Coach	1,621.00
Yearbook Sponsor	1,297.00
High School	
Academic Giants Coordinator	2,918.00
Academic/Spell Bowl	973.00
Academic/Superbowl-English	973.00
Academic/Superbowl-Fine Arts	973.00
Academic/Superbowl-Math	973.00
Academic/Superbowl-Quiz Bowl	973.00
Academic/Superbowl-Science	973.00
Academic/Superbowl-Soc. Studies	973.00
Art Coordinator	2,270.00
Band Director	4,538.00
Band Assistant Director	3,079.00
Baseball/Freshman Coach	3,079.00
Baseball/Reserve Coach (2)	3,079.00
Baseball/Varsity Head Coach	4,538.00
Basketball/Asst.Varsity Girls Coach (2)	3,079.00
Basketball/Freshman Girls Coach (2)	3,079.00
Basketball/Freshman Boys Coach (2)	3,079.00
Basketball/Asst. Varsity Boys Coach (2)	4,538.00
Basketball/Varsity Girls Head Coach	9,725.00
Black History Club Sponsor	3,890.00
Cactus/Survey Sponsor	4,538.00
Cheerleading Varsity Coach	4,538.00
Cheerleading Assistant Coach	1,945.00
Choral Assistant Director	1,621.00
Choral Director	4,538.00
Class Sponsor/Freshman	973.00
Class Sponsor/Junior (2)	1,297.00
Class Sponsor/Senior (2)	1,297.00
Class Sponsor/Sophomore	973.00
Color Guard Sponsor	2,756.00

Cross Country-Asst. Varsity	3,079.00
Cross Country-Vars. Head Coach	4,538.00
Debate Coach	1,621.00
Department Chair (Large)	2,917.00
Diving Coach/Boys & Girls	4,538.00
Drama Asst. Coach	1,945.00
Drama Coach	2,918.00
Educators Rising Sponsor	1,297.00
Football-9th Grade Coach (3)	3,079.00
Football-Varsity Asst. Coach (6)	4,538.00
Golf/Varsity Boys Coach	4,538.00
Golf/Asst. Varsity Boys Coach	3,079.00
Golf/Varsity Girls Coach	4,538.00
Golf/Asst. Varsity Girls Coach	3,079.00
Green Society	973.00
Gymnastics/Asst. Coach	3,079.00
Gymnastics/Varsity Head Coach	4,538.00
Health Occupational Students of America Sponsor	973.00
M-Club Sponsor	973.00
Mu Alpha Theta	973.00
National Art Honor Society	973.00
National Honor Society Sponsor	973.00
MHS Show Choir Choreographer	2,594.00
Percussion Instructor	973.00
Planetarium Director	973.00
Robotics Coach - High School	1,297.00
Soccer-Boys Assistant Coach	3,079.00
Soccer-Boys Varsity Head Coach	4,538.00
Soccer-Girls Varsity Head Coach	4,538.00
Soccer-Girls Assistant Coach	3,079.00
Softball/Asst. Coach	3,079.00
Softball/Reserve Coach (2)	3,079.00
Softball/Varsity Head Coach	4,538.00
Spanish National Honor Society	973.00
Speech Coach	2,918.00
Speech/Asst. Coach	1,945.00
Student Government Sponsor	2,918.00
Student Study Team Chairperson (1)	2,918.00
Summer Band Director	1,933.00
Swim-Asst. Boys Coach	3,079.00
Swim-Asst. Girls Coach	3,079.00
Swim-Varsity Boys Head Coach	4,538.00
Swim-Varsity Girls Head Coach	4,538.00
Team MHS Sponsor	2,432.00
Tennis/Asst. Varsity Boys Coach	3,079.00
Tennis/Asst. Varsity Girls Coach	3,079.00
Tennis/Varsity Girls Head Coach	4,538.00
Tennis/Varsity Head Boys Coach	4,538.00
Track/Asst. Boys Coach (2)	3,079.00
Track/Asst. Girls Coach (2)	3,079.00
Track/Varsity Boys Head Coach	4,538.00
Track/Varsity Girls Head Coach	4,538.00
Volleyball/Asst. Coach	3,079.00
Volleyball/Freshman Coach	3,079.00
Volleyball/Head Varsity Coach	4,538.00
Winter Guard	2,432.00
Wrestling-Head Coach	4,538.00
Wrestling Assisnat Coach	3,079.00
Young Entrepreneur Club Sponsor	973.00
District	
Media Specialist	1,621.00
Psychologist I Premium	1,621.00
Special Education Premium	811.00
Preschool Stipend	3,242.00
Marion Regional Career Center	
BPA Sponsor	973.00
Marion Regional Career Center Technology Coordinator	2,918.00
VICA Sponsor	973.00
Corporation	
High Demand Teaching-coverage for absent teacher	
Grades P - 4 (\$25 half day/\$50 full day)	25/50
Grades 5 - 12 (\$25 for prep period)	
Curriculum Writing	20.00
Home Bound Teacher	Professional Rate

@ Special Education Stipend paid to teachers under contract prior to the end of the 1996-97 school year.

* Athletic Coordinator has one unassigned period.

- High School Department Head has one unassigned period every day.

Receipts Comparisons Calendar Year 2018			
		2018 Approved Budget Receipts	2018 Actual Budget Receipts
Receipt Accounts			
General Fund			
1000	Local Sources	494,000.00	717,571.67
2000	Intermediate Sources	0.00	39.03
3000	State Sources	27,236,283.00	27,502,193.82
4000	Federal Sources	0.00	73,745.59
5000	Other Financing Sources	10,000.00	6,254.99
6000	Other Items	50,000.00	900.00
Total		27,790,283.00	28,300,705.10
Debt Service Fund			
1000	Local Sources	1,677,838.00	1,555,880.23
Total		1,677,838.00	1,555,880.23
Severance Debt Service Fund			
1000	Local Sources	1,172,806.00	1,087,531.83
Total		1,172,806.00	1,087,531.83
Capital Projects Fund			
1000	Local Sources	3,375,075.00	2,862,439.36
5000	Other Financing Sources		351.00
Total		3,375,075.00	2,862,790.36
Transportation Fund			
1000	Local Sources	2,445,809.00	2,039,745.85
Total		2,445,809.00	2,039,745.85
Bus Replacement Fund			
1000	Local Sources	503,981.00	417,682.96
5000	Other Financing Sources		25,000.00
Total		503,981.00	442,682.96
GRAND TOTALS			
		36,965,792.00	36,289,336.33

Non-certified Employee Classifications and Range of Pay Rates 2018-2019			
Classifications	Salary Low	Salary High	
I. Instructional and Supplementary Pupil Services			
A. Library Coordinators	10.20	12.24	
B. Instructional Educational Assistants	10.20	12.24	
C. Non-Instructional Educational Assistants	8.75	8.75	
D. Clinic Assistant	12.25	12.25	
E. Other	7.78	10.93	
II. Cafeteria and Food Services			
A. Managers/Head Cooks	11.81	15.29	
B. All Other Food Service Employees	10.54	11.56	
III. Health/Social Services			
A. Nurses	40,642.00	42,173.00	
B. Social Service Specialist	30,061.56	35,761.56	
C. Coordinators, Attendance Officers, Strategists, Support Specialist	13,567.00	48,000.00	
D. CTE Health Career Support/Athletic Trainer	37,542.00	45,000.00	
IV. Office/Clerical/Secretarial			
A. Executive Assistants/Business Office Specialists	32,948.43	44,000.00	
B. Secretaries/Receptionists/Clerks	10.96	13.00	
C. Bookkeepers/Building Treasurers	13.00	15.86	
V. Maintenance/Custodial/Warehouse/Security/Transportation			
A. Mechanics	15.50	17.00	
B. Bus Drivers (Daily Rate)	88.00	128.00	
C. Bus Aides (Daily Rate)	65.00	113.00	
D. Building Maintenance/Custodians	10.11	17.00	
VI. Computer Services			
A. Building Technology Specialist/Computer Technicians		33,000.00	
B. Academic Lab/Technology Specialist	15.86	16.49	
Total Number of non-certified part-time employees		225	
Total Number of non-certified full-time employees		178	

Certified Administrative Staff in effect June 30, 2019				
	Lowest Salary	Highest Salary	Average Salary	# of Personnel
Administrative Staff	\$49,560.00	131,600.00	\$76,413.00	41
* Does not include non salary compensations				

Expenditure Comparisons Calendar Year 2018			
Expenditure Accounts	2018 Approved Budget Expenditures	2018 Actual Expenditures	
General Fund			
11000 Instruction/Regular Programs	14,562,844.00	14,532,203.67	
12000 Instruction/Special Programs	1,917,762.00	2,081,462.47	
14000 Instruction/Summer School	81,877.00	141,935.66	
16000 Remediation	107,580.00	51,903.27	
17000 Payments to Other Gov. Units within State	166,100.00	220,452.43	
21000 Support Services/Pupils	4,720,485.00	4,708,106.27	
22000 Support Services/Instruction	1,100,615.00	905,113.39	
23000 Support Services/General Administration	644,305.00	611,255.91	
24000 Support Services/School Administration	2,720,057.00	2,819,900.95	
25000 Central Services	738,370.00	759,615.17	
26000 Operation & Maintenance of Plant Srvc.	4,303,048.00	4,281,403.21	
30000 Operation of Non-instructional Srvc.	621,640.00	666,249.50	
40000 Facility Acquisition and Construction	139,010.00	0.00	
60000 Nonprogrammed Charges	<u>10,000.00</u>	<u>6,179.99</u>	
Total	28,833,693.00	28,785,781.89	
Debt Service Fund			
50000 Debt Services	1,647,558.00	1,622,000.00	
60000 Nonprogrammed Charges	15,558.00	15,558.00	
Total	1,647,558.00	1,637,558.00	
Severance Debt Service Fund			
50000 Debt Service	1,283,650.00	1,283,649.25	
Total	1,283,650.00	1,283,649.25	
Capital Projects Fund			
22300 Instruction-Related Technology	250,000.00	534,194.74	
25850 Network Support		12,988.60	
26000 Operation and Maintenance of Plant Srvc	1,559,361.00	1,458,275.40	
40000 Facility Acquisition and Construction	1706788	1,263,524.13	
Total	3,516,149.00	3,268,982.87	
Transportation Fund			
27000 Student Transportation	2,825,409.00	2,266,323.50	
60000 Nonprogrammed Charges		25,000.00	
Total	2,825,409.00	2,291,323.50	
Bus Replacement Fund			
27000 Student Transportation	550,963.00	471,985.00	
Total	550,963.00	471,985.00	
GRAND TOTALS	38,657,422.00	37,739,280.51	

**Payments in Excess of \$2,500
Made to Vendors
Calendar Year 2018**

Name	General Fund Amount	Cap. Projects Fund Amount	School Transport. Fund Amount	School Bus Replacement Fund Amount	Total Amount				
HRPRO	3,063,274.69		47,962.17		3,111,236.86				
EFTPS	1,257,204.27		93,641.39		1,350,845.66				
Indiana Michigan Power		1,076,187.98			1,076,187.98				
INPRS - TRF	1,062,502.03				1,062,502.03				
Apple Computer	854,731.08	8,611.00			863,342.08				
Liberty Mutual Insurance	473,094.14	103,092.82	51,055.04		627,242.00				
INPRS - PERF	503,474.94		109,884.36		613,359.30				
American Fidelity	497,263.28	9,208.68			506,471.96				
Kerlin Bus Sales		8,299.37	453,427.00		461,726.37				
Metlife C/O Fascore, LLC	310,925.99				310,925.99				
Irish Mechanical Services Inc.	77,022.56	163,516.27	234.00		240,772.83				
Manpower	111,861.11		90,051.65		201,912.76				
Nationwide Employee Benefits	194,887.25		1,530.95		196,418.20				
Republic Services	196,294.97				196,294.97				
Bank of America		162,554.29			162,554.29				
Marion Municipal Utilities	148,252.15				148,252.15				
Mississinewa Comm. Schools	118,632.91				118,632.91				
CDW Government, Inc.	2,984.58	107,810.24			110,794.82				
Kinwell Academy	108,681.60				108,681.60				
Madison National Life, Inc.	105,116.74		1,985.73		107,102.47				
Bowman Construction	7,950.00	95,883.50			103,833.50				
Dawson Enterprise, Inc.	5,093.54		93,359.39		98,452.93				
Powerschool Group LLC		92,811.49			92,811.49				
HP Products Corporation	91,668.19	777.92			92,446.11				
Valic	87,739.90		640.00		88,379.90				
Craig White	84,912.15				84,912.15				
Community School of the Arts	79,500.00				79,500.00				
Vectren Energy	2,851.79				2,851.79				
Verizon Wireless	43,203.01				43,203.01				
All Things Custom, LLC	6,110.00	35,833.49			41,943.49				
Atlas Building Services		41,327.00			41,327.00				
Earhart Petroleum			40,481.63		40,481.63				
Marion Police Department	40,000.00				40,000.00				
E.T. Paddock Enterprises, Inc.	36,515.00	3,075.00			39,590.00				
Automated Logic Corporation	39,209.17				39,209.17				
Zonar, Inc.			38,699.03		38,699.03				
Natl. Glass & Hardware LLC	7,762.42	30,780.72			38,543.14				
VanAusdall & Farrar	38,517.12				38,517.12				
Wenger Corporation		37,404.00			37,404.00				
Tippey Educl. Consulting	36,228.33				36,228.33				
Preventive Maintenance of IN	33,130.00		2,600.00		35,730.00				
Daleville Aggregates Sand		35,000.00			35,000.00				
Professional Painting		34,085.00			34,085.00				
Bell Tech.Logix, Inc.		33,939.48			33,939.48				
AT&T	32,437.72				32,437.72				
Rex Collins Electric, Inc.	4,323.26	17,283.00	441.18		22,047.44				
It In Action, Inc.		21,599.00			21,599.00				
Sharp Electronics Corp	20,522.05				20,522.05				
Jamie Renee Westgate	20,059.76				20,059.76				
Lehman's Mechanical		19,567.77			19,567.77				
DeLage Landen Public Fin.	19,509.88				19,509.88				
A E Boyce Company	4,678.93	14,115.00			18,793.93				
The Learning Internet Inc.		18,700.00			18,700.00				
Campbell Painting		17,912.52			17,912.52				
Amazon, Inc.	12,901.75	4,279.89	354.81		17,536.45				
Bowmans Topper Sales	13,240.00	3,600.00			16,840.00				
Mark D. Hyman	16,715.32				16,715.32				
Leffert Stone Company	509.30	16,061.65			16,570.95				
Follett School Solutions Inc.	5,082.70	11,333.92			16,416.62				
Thyssenkrupp Elevator Corp	15,678.41				15,678.41				
Midwest Cabinet Solutions	1,221.00	14,324.00			15,545.00				
HM Receivables Co LLC		15,400.00			15,400.00				
Herff Jones, Inc.	15,004.86				15,004.86				
Share Corporation	14,138.29				14,138.29				
Certified Laboratories	13,995.00				13,995.00				
W.H. Paige and Company	2,722.41	11,178.72			13,901.13				
Ron's Lawn Fertilization LLC	13,883.00				13,883.00				
North Central Coop			13,683.66		13,683.66				
Resilite		13,315.80			13,315.80				
Central Michigan Paper	12,992.71				12,992.71				
Digital Comm. Products	11,770.32	1,027.22			12,797.54				
Chemsearch	12,474.81				12,474.81				
Gaggle.Net Inc.		12,378.00			12,378.00				
Micro Focus Software, Inc.		12,277.41			12,277.41				
Unity School Bus Parts			11,956.53		11,956.53				
Genesis Safety Mgmt., Inc.	10,107.62		1,500.00		11,607.62				
Bragg Excavating, LLC.		11,204.00			11,204.00				
Wike Equipment	3,650.00	7,450.00			11,100.00				
Total Funds By Hasler	10,957.56				10,957.56				
Wal-Mart Cmnty BRC-Credit	10,805.50				10,805.50				
Samanage USA, Inc.		10,432.80			10,432.80				
West Interactgive Svcs Corp		10,282.30			10,282.30				
Blick Art Materials, Inc.	10,221.37				10,221.37				
Indiana Wesleyan University	9,981.17				9,981.17				
Indiana Department	9,809.24				9,809.24				
TruckPro LLC			9,713.43		9,713.43				
Supplyworks	9,414.79				9,414.79				
GJ Sales LLC	2,600.00	6,800.00			9,400.00				
Auto-Wares	1,386.71		7,827.25		9,213.96				
Mailfinance, Inc.	9,194.08				9,194.08				
Shiffler Equipment Sales, Inc.	8,815.48				8,815.48				
Wick's Air Filter Service, Inc.	8,685.88				8,685.88				
AP Exams	8,611.00				8,611.00				
American Pest Professionals	8,083.50		360.00		8,443.50				
Williams Electronics	7,343.80		1,026.72		8,370.52				
Associated Supply, Inc.	8,352.55				8,352.55				
						Steele Insurance & Financial	8,235.75		8,235.75
						Danron, Inc.	8,120.00		8,120.00
						The Fastenal Company, Inc.	5,819.04	2,010.72	7,829.76
						Pro Prints Gear, Inc.	6,051.71	1,727.46	7,779.17
						FWSBF LLC	7,741.00		7,741.00
						NAPA Auto Parts	82.00	7,349.72	7,431.72
						MSD of Wabash County	7,407.78		7,407.78
						Morton Salt Inc.	7,358.98		7,358.98
						The Paper Corporation	7,255.40		7,255.40
						Transfinder, Inc.	1,800.00	5,300.00	7,100.00
						Fuller Engineering Svc. Co.	522.66	6,500.00	7,022.66
						Stormwind LLC		6,980.00	6,980.00
						J.W. Pepper & Son, Inc.	6,757.11		6,757.11
						Midwest Center for Youth	6,749.28		6,749.28
						MAC's Hardware Inc.	6,638.03	28.18	6,666.21
						Midwest Gym Supply, Inc.	6,650.00		6,650.00
						Central Indiana Tire		6,454.85	6,454.85
						AdTec Administrative	6,420.00		6,420.00
						Dawn Renee Arenibar	6,327.69		6,327.69
						School Health Corporation	6,192.69		6,192.69
						Thompson Fire & Safety	5,764.25	401.65	6,165.90
						Muncie Music Center	2,072.86	4,079.00	6,151.86
						Re Sutton & Associates, LLC	6,000.00		6,000.00
						Marion General Hospital	6,000.00		6,000.00
						Grainger, Inc.	5,848.33	151.65	5,999.98
						Comm. Grease Trap Co. Inc.	5,950.00		5,950.00
						AT&T Long Distance	5,809.84		5,809.84
						Marion Regional Career Ctr	4,027.36	1,754.09	5,781.45
						Earthlink Business	5,719.63		5,719.63
						Central Fence, Inc.	600.00	5,000.00	5,600.00
						Custon Net Backstops		5,575.00	5,575.00
						U.S. Bank Equip. Finance	5,512.91		5,512.91
						Indiana Power Service	5,501.24		5,501.24
						Rogers & Co. Of Indiana, Inc.	5,491.55		5,491.55
						Staples, Inc.	5,104.30	363.47	5,467.77
						Flinn Scientific, Inc.	3,069.40	2,321.58	5,390.98
						J & J Electric of Indiana, Inc.		5,376.00	5,376.00
						Hoosier AM/FM LLC	5,337.50		5,337.50
						The Carter Lumber Co., Inc.	5,315.03		5,315.03
						Buck Landscaping	5,140.00		5,140.00
						School Dude.com	5,095.31		5,095.31
						Quill Corporation	5,073.71		5,073.71
						Cengage Learning Inc.	5,067.11		5,067.11
						Sweetwater Sound Inc.	3,788.86	1,209.27	4,998.13
						X-Press Repair & Machine	4,924.00		4,924.00
						Big R Stores	4,794.86		4,794.86
						McGavic Outdoor Power	4,756.63		4,756.63