

# Annual Financial Report

County Number 57

School Corporation Number 6055

School Corporation Name Central Noble Community School

Any questions regarding this report should be directed to:

Contact Person's Name Tyler Osenbaugh

Title Business Manager

Telephone Number 260-636-2175

**Receipts Comparisons**  
**Calendar Year 2021**

Receipt Accounts	2021 Approved Budget Receipts	2021 Actual Receipts
<b><u>EDUCATION FUND</u></b>		
1000 Local Sources	\$	\$ 1,945
2000 Intermediate Sources		46
3000 State Sources	8,536,860	8,469,221
4000 Federal Sources		
5000 Other Financing Sources		41,527
6000 Other Items		
<b>TOTAL</b>	\$ 8,536,860	\$ 8,512,739
<b><u>REFERENDUM FUND</u></b>		
1000 Local Sources	\$	\$
<b>TOTAL</b>	\$	\$
<b><u>DEBT SERVICE FUND</u></b>		
1000 Local Sources	\$ 1,540,717.00	\$ 1,649,720.00
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
<b>TOTAL</b>	\$ 1,540,717.00	\$ 1,649,720.00
<b><u>RETIREMENT/SEVERANCE BOND FUND DEBT SERVICE FUND</u></b>		
1000 Local Sources	\$ 128,291.00	\$ 128,046.00
<b>TOTAL</b>	\$ 128,291.00	\$ 128,046.00
<b><u>OPERATIONS FUND</u></b>		
1000 Local Sources	\$ 3,046,932.00	\$ 3,066,038.00
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources	\$ 900,000.00	\$ 975,000.00
6000 Other Items		
<b>TOTAL</b>	\$ 3,946,932.00	\$ 4,049,400.00

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Receipt Accounts	2021 Approved Budget Receipts	2021 Actual Receipts
<b><u>EXEMPT DEBT SERVICE FUND</u></b>		
1000 Local Sources	\$ 0	\$ 0
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
<b>TOTAL</b>	\$ 0	\$ 0
<b><u>REPAIR AND REPLACEMENT FUND</u></b>		

Annual Financial Report Sample A		
1000 Local Sources	\$	\$
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
<b>TOTAL</b>	\$	\$
<b><u>SELF-INSURANCE FUND</u></b>		
1000 Local Sources	\$ 1,500,000.00	\$ 1,521,846.00
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
<b>TOTAL</b>	\$ 1,500,000.00	\$ 1,521,846.00
<b>GRAND TOTAL</b>	\$ 15,652,800.00	\$ 15,861,751.00

**Expenditures Comparisons**  
**Calendar Year 2021**

Expenditure Accounts	2021 Approved Budget Expenditures	2021 Actual Expenditures
<b><u>EDUCATION FUND</u></b>		
11000 Instruction/Regular Programs	\$ 4,200,000.00	\$ 4,139,358.00
12000 Instruction/Special Programs	\$ 960,500.00	\$ 1,005,383.00
13000 Instruction/Adult/Continuing Education		
14000 Instruction/Summer School	\$ 27,000.00	\$ 4,367.00
15000 Enrichment Programs		
16000 Remediation		
17000 Payments to Governmental Units in State	\$ 600,000.00	\$ 579,510.00
21000 Support Services/Pupils	\$ 467,800.00	\$ 418,080.00
22000 Support Services/Instruction	\$ 345,300.00	\$ 353,862.00
23000 Support Services/General Administration		
24000 Support Services/School Administration	\$ 926,400.00	\$ 871,150.00
25000 Central Services	\$ -	\$ 9.60
26000 Operation & Maintenance of Plant Svcs.		
27000 Student Transportation		
30000 Operation of Non-instructional Svcs.	\$ 185,000.00	\$ 184,492.00
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges	\$ 900,000.00	\$ 975,000.00

<b>TOTAL</b>	\$	\$ 8,612,000.00	\$	\$ 8,531,211.60
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Expenditure Accounts	2021 Approved Budget Expenditures	2021 Actual Expenditures
<b><u>DEBT SERVICE FUND</u></b>		
25000 Central Services	\$	\$
50000 Debt Services	\$ 1,603,570.00	\$ 1,524,118.00
60000 Non-programmed Charges		\$ 78,026.00
<b>TOTAL</b>	\$ 1,603,570.00	\$ 1,602,144.00
<b><u>RETIREMENT/SEVERANCE BOND</u></b>		
<b><u>FUND DEBT SERVICE FUND</u></b>		
25000 Central Services	\$	\$
50000 Debt Services	\$ 128,291.00	\$ 128,291.00
60000 Non-programmed Charges		
<b>TOTAL</b>	\$ 128,291.00	\$ 128,291.00
<b><u>OPERATIONS FUND</u></b>		
17300 Area Vocational School (Participating Share)	\$	\$
17800 Payments to Charter Schools		
23000 Support Services/General Administration	\$ 255,856.00	\$ 233,668.00
25000 Central Services	\$ 253,144.00	\$ 239,646.00
26000 Operation and Maintenance of Plant Svcs	\$ 1,526,200.00	\$ 1,481,422.00
27000 Student Transportation	\$ 971,200.00	\$ 1,126,630.00
40000 Facility Acquisition and Construction	\$ 1,130,508.00	\$ 956,261.00
50000 Debt Services		
60000 Non-programmed Charges		\$ 570,995.00
<b>TOTAL</b>	\$ 4,136,908.00	\$ 4,608,622.00
<b><u>EXEMPT DEBT SERVICE FUND</u></b>		
25000 Central Services		
50000 Debt Services		
60000 Non-programmed Charges		
<b>TOTAL</b>	\$	\$

Expenditure Accounts	2021 Approved Budget Expenditures	2021 Actual Expenditures
<b><u>REPAIR AND REPLACEMENT FUND</u></b>		
25000 Central Services	\$	\$
26000 Operation & Maintenance of Plant Services		
40000 Facility Acquisition and Construction		
60000 Non-programmed Charges		
<b>TOTAL</b>	\$	\$

## Annual Financial Report Sample A

**SELF-INSURANCE FUND**

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	\$	705,000.00	\$ 633,248.00
24000 Support Services/School Administration			
25000 Central Services			
26000 Operation & Maintenance of Plant Svcs.			
27000 Student Transportation			
30000 Operation of Non-instructional Svcs.			
40000 Facility Acquisition and Construction			
60000 Non-programmed Charges	\$	875,000.00	\$ 948,221.00
<b>TOTAL</b>	\$	\$ 1,580,000.00	\$ \$ 1,581,469.00
<b>GRAND TOTAL</b>	\$	\$ 16,060,769.00	\$ \$ 16,451,737.60

**Certified Salary Schedule**  
**in effect June 30, 2022**

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	\$ 38,500.00	6			\$ 43,500.00	2								
02	\$ 39,100.00	5												
03	\$ 39,840.00	1												
04	\$ 39,375.00	3			\$ 41,294.00	1								
05	\$ 40,590.00	2												
06	\$ 40,453.32	5												
07	\$ 40,336.00	1			\$ 43,500.00	1								
08														
09														
10	\$ 42,625.00	3	\$ 42,462.00	1										
11	\$ 44,747.00	2	\$ 46,600.00	1										
12					\$ 48,411.00	3								
13	\$ 45,932.00	2												
14	\$ 45,790.00	3												
15	\$ 47,681.00	1			\$ 50,783.00	1								
16	\$ 47,681.00	1	\$ 48,000.00	1	\$ 52,032.00	1								
17	\$ 50,142.00	4			\$ 55,000.00	1								
18														
19	\$ 55,787.00	1			\$ 56,107.00	2								
20	\$ 53,901.00	1	\$ 54,500.00	1	\$ 59,683.00	1								
21			\$ 54,940.00	1	\$ 59,693.00	1								
22														
23					\$ 61,147.00	2								
24														
25			\$ 59,058.00	1	\$ 62,077.00	3								
26														
27	\$ 61,098.00	1												
28					\$ 67,016.00	1								
29					\$ 67,016.00	1								
30														
31														
32					\$ 69,368.00	2								
33					\$ 69,436.00	1								
34					\$ 69,351.00	1								
35														
36					\$ 68,740.00	1								
37														
38					\$ 69,996.00	1								
39														
40														
41														
42														
43					\$ 68,740.00	1								

Total number of certified part-time employees \_\_\_\_\_  
Total number of certified full-time employ      70

**Extracurricular Salary Schedule**  
**in effect June 30, 2022**

Position	Amount	Position	Amount
<b>Elementary Schools</b>		<b>High School (cont'd)</b>	
Cheerleading Sponsor		Trainer	
Basketball - boy		Head Swim - boy	
Basketball - girl		Asst Swim - boy	
Cross Country/Track		Head Swim - girl	
		Asst Swim - girl	
<b>Middle Schools</b>		Head Track	\$ 2,389.00
Head Basketball - boy	\$ 1,600.00	Asst Track	\$ 1,591.00
Asst Basketball - boy	\$ 897.00	Head Volleyball	\$ 3,115.00
Head Basketball - girl	\$ 1,600.00	Asst Volleyball	\$ 1,500.00
Asst Basketball - girl	\$ 897.00	Head Wrestling	\$ 3,115.00
Cross Country	\$ 1,115.00	Asst Wrestling	\$ 1,595.00
Swimming		Dean of Students	\$ 60,000.00
Head Track	\$ 1,115.00	National Honor Society	\$ 274.00
Asst Track	\$ 750.00	Head Orchestra	
Volleyball	\$ 1,183.00	Asst Orchestra	
Wrestling	\$ 600.00	Vocal Music	\$ 1,600.00
		Sponsor - 9th Grade	\$ 800.00
<b>High School</b>		Sponsor - 10th Grade	\$ 800.00
Athletic Director	\$ 68,982.00	Sponsor - 11th Grade	\$ 850.00
Head Baseball	\$ 2,504.00	Sponsor - 12th Grade	\$ 850.00
Asst Baseball	\$ 741.00	Team Sponsor	
Head Basketball - boy	\$ 7,788.00	Academic Coaches	\$ 741.00
Asst Basketball - boy	\$ 2,691.00	Student Council	
Head Basketball - girl	\$ 7,788.00	Head Band	\$ 3,115.00
Asst Basketball - girl	\$ 2,691.00	Asst Band	
Head Football	\$ 7,788.00	Drill Team Sponsor	
Asst Football	\$ 2,800.00	Cheerleading Sponsor	\$ 1,500.00
Head Gymnastics		Newspaper	
Asst Gymnastics		FHA Sponsor	\$ 1,200.00
Cross Country	\$ 2,000.00	FFA Sponsor	\$ 1,200.00
Golf - boy	\$ 1,423.00	BPA Sponsor	
Golf - girl	Co-ed	DECA Sponsor	
Head Softball	\$ 2,504.00	HOSA Sponsor	
Asst Softball	\$ 741.00	VICA Sponsor	
Tennis - boy	\$ 1,500.00	FBLA Sponsor	
Tennis - girl	\$ 1,500.00	Drama/Acting Coach	\$ 1,165.00

If an index is used, calculate a dollar amount for publication.

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

Classifications	Range of Pay Rates
<b>I. Instructional and Supplementary Pupil Services</b>	
A. Library Aides	12.00-14.44
B. Kindergarten Aides	
C. Special Education Aides	12.00-15.46
D. Prime Time Aides	12.00-27.03
E. Pre-kindergarten/Head Start Aides	
F. Educational Enterprises	
G. Other	
<b>II. Cafeteria and Food Services</b>	
A. Managers/Head Cooks	
B. School Food Service Director	
C. All Other Food Service Employees	
<b>III. Health Services</b>	
A. Nurses	28.61-28.90
B. Other	
<b>IV. Office/Clerical/Secretarial</b>	
<b>V. Executive/Administrative/Accounting</b>	
A. Business Manager	34.00
B. Buildings and Grounds Director	24.19
C. Community Relations/Publicity Director	
D. Other	
<b>VI. Maintenance/Custodial/Warehouse/Security/Transportation</b>	
A. Building Custodians	11.00-19.28
B. Bus Drivers	86.30-98.80* Daily Rate
C. Other	
<b>VII. Computer Services</b>	
	11.41-18.31
<b>VIII. Other</b>	

Total Number of non-certified part-time employees 2

Total Number of non-certified full-time employees 63

**Certified Administrative Staff**  
**in effect June 30, 2022**

	Lowest Salary	Highest Salary	Average Salary	Number of Personnel
Administrative Staff	\$ 60,000.00	\$ 108,436.00	\$ 79,576.00	6

**Student Enrollment**  
**October 1, 2021**

Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	
Pre-Kindergarten Ages 3 - 5 (PK)	
Kindergarten	80
Grade 1	84
Grade 2	87
Grade 3	77
Grade 4	77
Grade 5	88
Grade 6	87
Grade 7	88
Grade 8	89
Grade 9	104
Grade 10	112
Grade 11	90
Grade 12	110
Grade 12+/Adult (13)	0
	1165
<b>TOTAL</b>	

**Assessed Valuation and Tax Rates**  
**Calendar Years 2021 and 2022**

	<b>2021</b>
Assessed Valuation	\$ 485,263,226.00
Tax Rate - Education Fund	N/A*
Tax Rate - Referendum Fund	N/A*
Tax Rate - Debt Service Fund	\$0.2906
Tax Rate - Retirement/Severance Bond Debt Service Fund	\$0.0000
Tax Rate - Operations Fund	\$0.5371
Tax Rate - Exempt Debt Service Fund	
Tax Rate-	\$0.8277
Tax Rate-	

2022	
\$	539,992,286.00
	N/A*
	N/A*
	\$0.2339
	\$0.0000
	\$0.5034
	\$0.7373

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

<b>Vendor Name</b>	<b>Education Fund Amount</b>	<b>Operations Fund Amount</b>	<b>Total Amount</b>
CENTRAL NOBLE EMPLOYEE BE	\$	\$	\$ 884,865.20
IMPACT INSTITUTE			\$ 385,002.01
(AEP)INDIANA MICHIGAN POWER			\$ 325,689.86
(PERF)PUBLIC EMPLOYEES'			\$ 199,925.13
SELECTIVE INSURANCE COMPA			\$ 140,997.81
StaffEZ of Indiana			\$ 132,697.34
Trisco			\$ 116,495.00
Kissinger Electric, Inc			\$ 100,932.06
KERLIN BUS SALES			\$ 100,576.42
LEE COMPANY, INC			\$ 84,270.00
JACKSON OIL & SOLVENTS, INC			\$ 80,673.76
New Era Technology			\$ 57,192.21
3 J's Excavating			\$ 52,476.00
WM Imaging Solutions			\$ 49,962.17
APPLE, INC.			\$ 49,314.36
(ES)ELECTRONIC STRATEGIES I			\$ 46,155.87
EMPLOYEE PLANS, LLC			\$ 46,046.98
Pulver Cove Associates			\$ 41,334.52
STRAHM BUILDING SOLUTIONS			\$ 39,670.00
STEWART/BRIMNER/PETERS & L			\$ 38,090.00
Bontrager Builders			\$ 34,771.10
A & H Athletic Floor Services			\$ 33,910.00
Ideal Coatings			\$ 29,555.65
AMAZON.COM			\$ 29,475.62
US Bank Equipment Finance			\$ 27,578.76
ALBION WATER & WASTEWATER			\$ 27,201.87
FORT WAYNE ROOFING & SHEE			\$ 27,000.00
CANON SOLUTIONS AMERICA			\$ 25,783.47
SCHAEFER, INC			\$ 25,612.40
FRONTIER			\$ 24,424.88
Indy Floor Restore			\$ 20,612.00
Project Design & Piping			\$ 19,844.00
(ENA) EDUCATION NETWORKS O			\$ 19,395.00
LEATHERMAN LEASING, INC			\$ 19,200.00
POWERSCHOOL GROUP LLC			\$ 18,833.08
FLEXPAC			\$ 18,729.75
BOYCE FORMS/SYSTEMS			\$ 18,157.25
ACORN DISTRIBUTORS, INC.			\$ 16,713.95
XEROX CORPORATION SUPPLIE			\$ 16,240.39
NOBLE COUNTY DISPOSAL			\$ 15,810.75
THE JANITORS SUPPLY CO, INC			\$ 15,809.92
EBERHARD & WEIMER, PC			\$ 14,313.81
FILEWAVE USA INC			\$ 14,100.00
BEAR HIGH WOLF LRSD			\$ 12,958.95
iBoss Inc.			\$ 11,375.70
(ADTEC) ADMINISTRATIVE &			\$ 10,230.00

## Annual Financial Report Sample H

ERS-OCI Wireless			\$	9,939.07
DOC'S DO IT BEST HARDWARE			\$	9,305.00
THE GARLAND COMPANY INC			\$	8,969.52
TRI-COUNTY WATER CONDITION			\$	8,758.09
NOBLE COUNTY TREASURER			\$	8,320.70
ARC Window Treatments & Tinting			\$	8,192.88
M.C. Wheeler & Sons, Inc.			\$	7,852.60
TRUELOVE BROTHERS, INC.			\$	7,777.99
W A JONES			\$	7,588.94
Quadient Finance USA, Inc.			\$	7,585.39
ARAMARK UNIFORM SERVICES I			\$	7,578.87
BP BUSINESS SOLUTIONS			\$	7,445.03
Dirig Sheet Metal			\$	7,250.00
CENTRAL INDIANA HARDWARE			\$	7,158.99
HAVEL BROS			\$	6,584.63
Johnson Controls Fire Protection LP			\$	6,529.33
TOWN OF ALBION			\$	5,901.16
FOLLETT SCHOOL SOLUTIONS			\$	5,835.44
ONE TECHNOLOGIES			\$	5,598.75
INDIANA SCHOOL BOARDS ASS			\$	5,470.00
Van's Home Center			\$	4,919.80
Jack Laurie			\$	4,880.00
EMERGENCY RADIO SERVICE			\$	4,833.60
YODER OIL COMPANY, INC.			\$	4,710.32
REGION 8 EDUCATION SERVICE			\$	4,593.75
CONTRACT PAPER GROUP, INC			\$	4,349.60
Norm's Tool Chest			\$	4,269.69
THE PARTS STORE			\$	4,260.36
SHI			\$	3,937.50
CINTAS			\$	3,927.74
Oscar W. Larson Co			\$	3,824.54
DeMuyt Masonry, Inc.			\$	3,733.00
Baker Tilly Municipal Advisors, LLC			\$	3,500.00
NEOLA, INC			\$	3,340.00
Standard for Success LLC			\$	3,200.00
SwiftReach Networks LLC			\$	3,000.00
Deyo/Stone Associates, Inc.			\$	2,900.00
Stevens Asphalt Maintenance			\$	2,900.00
FIRE PROTECTION INC.			\$	2,850.70
MEDIACOM			\$	2,759.40
Miller's Tumkey Transport, Inc			\$	2,700.00
TRANE PARTS CENTER			\$	2,690.13
Cider Mill Propane			\$	2,560.60
THE BANK OF NEW YORK TRUST			\$	2,525.00
WELLS FARGO BANK MINNESOT			\$	2,500.00

**Statement of Indebtedness**  
**Calendar Year 2021**

Indebtedness	Principal Outstanding
Temporary Loans	\$ -
School Bonds	\$ 1,495,000.00
Emergency Loans	
School Bus Loans	
Holding Company - Public and Private	\$ 11,505,000.00
Veterans' Memorial Loans	
Common School Loans	\$ 21,392.00
Indiana Bond Bank/Anticipated Notes	
Retirement/Severance Bond Debt	\$ 262,387.00
Bank Loans or DLGF Approved Debt	
Qualified School Construction Bonds (ARRA)	
Qualified Zone Academy Bonds (ARRA)	
Other:	
Other:	
<b>TOTAL</b>	\$
Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases)	\$ 13,283,779.00

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 8/24/22

Signature \_\_\_\_\_

President, Board of School Trustees  
Central Noble Community School Corporation  
200 E. Main Street  
Albion, IN 46701