

Annual Financial Report

County Number: 06

School Corporation Number: 0615

School Corporation Name: Western Boone County Community
School Corporation

Any questions regarding this report should be directed to:

Contact Person's Name: Kyle Whiteley

Title: Director of Business & Technology

Telephone Number: 765-482-6333

**Receipts Comparison
Calendar Year 2021**

	2021 Approved Budgeted Receipts	2021 Actual Receipts
<u>EDUCATION FUND</u>		
1000 Local Sources	231,251	202,046
2000 Intermediate Sources	-	290
3000 State Sources	11,684,221	11,187,093
5000 Other Financing Sources	115,000	5,361
6000 Sale of Property, Refunds, Adjustments	-	-
TOTAL	12,030,472	11,394,790
<u>DEBT SERVICE FUND</u>		
1000 Local Sources	3,928,074	4,089,722
<u>OPERATIONS FUND</u>		
1000 Local Sources	4,252,839	3,720,824
2000 Intermediate Sources	-	-
3000 State Sources	-	-
5000 Other Financing Sources	1,625,000	1,674,610
6000 Sale of Property, Refunds, Adjustments	-	32,574
TOTAL	5,877,839	5,428,008
 GRAND TOTAL	 \$ 21,836,385	 \$ 20,912,521

**CERTIFIED SALARY SCHEDULE
in effect on June 30, 2022**

STEP	Bachelors	# of Persons	Bachelors + 15 hrs	# of Persons	Masters	# of Persons	Masters + 15 hrs	# of Persons
1	42,111	4	43,618	-	45,180	-	46,797	-
2	43,121	4	44,665	-	46,264	3	47,920	-
3	44,156	3	45,737	-	47,374	-	49,070	-
4	45,216	5	46,835	-	48,511	1	50,248	-
5	46,301	5	47,959	-	49,676	-	51,454	-
6	47,412	4	49,110	-	50,868	2	52,689	-
7	48,550	3	50,288	-	52,089	2	53,953	-
8	49,715	3	51,495	-	53,339	4	55,248	-
9	50,909	10	52,731	-	54,619	2	56,574	1
10	52,130	6	53,997	-	55,930	-	57,932	-
11	53,382	-	55,293	-	57,272	-	59,322	-
12	54,663	2	56,620	-	58,647	-	60,746	-
13	55,975	2	57,979	-	60,054	-	62,204	-
14	57,318	1	59,370	1	61,495	-	63,697	1
15	58,694	1	60,795	-	62,971	2	65,226	1
16	60,102	2	62,254	1	64,483	1	66,791	1
17	61,545	-	63,748	2	66,030	-	68,394	2
18	63,022	-	65,278	-	67,615	1	70,036	-
19	64,534	-	66,845	-	69,238	1	71,716	-
20	66,083	-	68,449	-	70,899	14	73,438	3
TOTAL		55	TOTAL	4	TOTAL	33	TOTAL	9

Total Number of Certified Part-Time Employees:

-

Total Number of Certified Full-Time Employees:

101

EXTRA CURRICULAR SALARY SCHEDULE
in effect on June 30, 2022

POSITION	AMOUNT	POSITION	AMOUNT
Assistant Sports Director (2)	\$ 2,513.00	Volleyball - Varsity (minimum of 3 positions)	\$ 9,406.00
Junior High / Youth Sports Director	\$ 2,318.00	Volleyball - 8th Grade Head	\$ 1,815.00
Baseball - Varsity (minimum of 2 positions)	\$ 7,853.00	Volleyball - 8th Grade Assistant	\$ 1,138.00
Basketball - Boys Varsity Assts (minimum of 3 positions)	\$ 10,075.00	Volleyball - 7th Grade Head	\$ 1,815.00
Basketball - Boys - 8th Grade Head	\$ 2,159.00	Volleyball - 7th Grade Assistant	\$ 1,138.00
Basketball - Boys - 8th Grade Assistant	\$ 1,411.00	Volleyball - 6th Grade Head	\$ 1,324.00
Basketball - Boys - 7th Grade Head	\$ 2,159.00	Volleyball - 6th Grade Assistant	\$ 882.00
Basketball - Boys - 7th Grade Assistant	\$ 1,411.00	Volleyball - 5th Grade (2)	\$ 1,012.00
Basketball - Boys - 6th Grade Head	\$ 1,544.00	Wrestling - Varsity (minimum of 2 positions)	\$ 5,853.00
Basketball - Boys - 6th Grade Assistant	\$ 1,104.00	Wrestling - Junior High Head	\$ 1,839.00
Basketball - Boys - 5th Grade (2)	\$ 1,012.00	Wrestling - Junior High Assistant	\$ 1,256.00
Basketball - Girls Varsity Assts (minimum of 3 positions)	\$ 10,075.00	Summer Weight Program (2)	\$ 2,616.00
Basketball - Girls - 8th Grade Head	\$ 2,159.00	Fall Play - Director	\$ 1,202.00
Basketball - Girls - 8th Grade Assistant	\$ 1,411.00	Fall Play - Asst	\$ 552.00
Basketball - Girls - 7th Grade Head	\$ 2,159.00	Spring Musical Director	\$ 1,655.00
Basketball - Girls - 7th Grade Assistant	\$ 1,411.00	Spring Musical - Asst	\$ 773.00
Basketball - Girls - 6th Grade Head	\$ 1,544.00	Class Sponsor 12 (2)	\$ 918.00
Basketball - Girls - 6th Grade Assistant	\$ 1,104.00	Class Sponsor 11 (2)	\$ 1,177.00
Basketball - Girls - 5th Grade (2)	\$ 1,012.00	Class Sponsor 10	\$ 415.00
Cross Country - Varsity (minimum of 2 positions)	\$ 4,042.00	Class Sponsor 9	\$ 415.00
Cross Country - Junior High Head	\$ 1,325.00	Class Sponsor 8	\$ 415.00
Cross Country - Junior High Assistant	\$ 795.00	Class Sponsor 7	\$ 415.00
Football - Varsity Assistant (minimum of 5 positions)	\$ 16,611.00	Department Coordinator - English	\$ 1,324.00
Football - 8th Grade Head	\$ 2,008.00	Department Coordinator - Math	\$ 1,324.00
Football - 7th Grade Head	\$ 2,008.00	Department Coordinator (8)	\$ 1,055.00
Football - 8th Grade Assistant	\$ 1,496.00	Auditorium Manager	\$ 1,204.00
Football - 7th Grade Assistant	\$ 1,496.00	Summer Band Assistants	\$ 1,104.00
Golf - Boys - Varsity Head	\$ 2,526.00	Band Director (School Year)	\$ 2,707.00
Golf - Boys - Varsity Assistant	\$ 1,515.00	Choir Director (School Year)	\$ 2,707.00
Golf - Girls - Varsity Head	\$ 2,526.00	Pep Club	\$ 614.00
Golf - Girls - Varsity Assistant	\$ 1,515.00	Cheerleader Sponsor - Varsity	\$ 2,247.00
Golf - Coed Junior High Head	\$ 1,192.00	Cheerleader Sponsor - JV	\$ 1,661.00
Golf - Coed Junior High Assistant	\$ 715.00	Cheerleader Sponsor - 8th Grade	\$ 1,139.00
Soccer - Boys Varsity (minimum of 2 positions)	\$ 5,506.00	Cheerleader Sponsor - 7th Grade	\$ 1,139.00
Soccer - Girls Varsity (minimum of 2 positions)	\$ 5,506.00	Club Sponsors - High School (15)	\$ 614.00
Soccer - Boys - Junior High	\$ 1,359.00	Dance - High School	\$ 1,662.00
Soccer - Girls - Junior High	\$ 1,359.00	Dance - Junior High or Assistant	\$ 773.00
Softball - Varsity (minimum of 2 positions)	\$ 7,853.00	AMP - mentor program (2)	\$ 846.00
Swimming - Boys Varsity (minimum of 2 positions)	\$ 3,833.00	Academic Team Sponsor - High School (2)	\$ 614.00
Swimming - Girls Varsity (minimum of 2 positions)	\$ 3,833.00	Academic Team Sponsor - Junior High (2)	\$ 614.00
Swimming - Junior High Head	\$ 1,723.00	Radio TV Production Sponsor	\$ 2,679.00
Swimming - Junior High Assistant	\$ 1,137.00	Robotics Club (2)	\$ 470.00
Swimming - Aquatics Director	\$ 2,318.00	Elementary Club - Thorntown (5)	\$ 470.00
Tennis - Boys Varsity (minimum of 2 positions)	\$ 4,047.00	Elementary Club - Granville Wells (5)	\$ 470.00
Tennis - Girls Varsity (minimum of 2 positions)	\$ 4,047.00	RTI - Thorntown (3)	\$ 578.00
Tennis - Boys - Junior High	\$ 1,012.00	RTI - Granville Wells (3)	\$ 578.00
Tennis - Girls - Junior High	\$ 1,012.00	Dyslexia Specialist - Thorntown (2)	\$ 578.00
Track - Varsity (minimum of 4 positions)	\$ 9,887.00	Dyslexia Specialist - Granville Wells (2)	\$ 578.00
Track - Boys - Junior High Head	\$ 1,452.00	E. L. Teacher (as needed)	\$ 578.00
Track - Boys - Junior High Assistant	\$ 1,089.00	New Teacher Mentor (as needed)	\$ 578.00
Track - Girls - Junior High Head	\$ 1,452.00		
Track - Girls - Junior High Assistant	\$ 1,089.00		

**Non-Certified Employee Classifications
and Range of Pay Rates
in effect on June 30, 2022**

CLASSIFICATIONS	RANGE OF PAY RATES
I. Instructional and Supplementary Pupil Services	
a. Teacher Assistant	\$13.46 per hour
b. Specialty Assistant	\$14.58 to \$15.14 per hour
c. Media Assistant	\$13.46 to \$14.58 per hour
II. Cafeteria and Food Services	
a. Cook	\$12.79 to \$14.93 per hour
b. Head Cook	\$15.46 to \$16.08 per hour
c. School Lunch Director	\$64,365 per year
III. Health Services	
a. Registered Nurse	\$41,323 per year
IV. Office/Clerical/Secretaries	\$14.36 to \$24.48 per hour
V. Executive/Administrative	
a. Head Maintenance	\$67,600 per year
b. Corporation Treasurer	\$60,094 per year
VI. Maintenance/Custodial/Transportation	
a. Building Custodian	\$13.77 to \$19.64 per hour
b. Maintenance Technician	\$18.22 to \$22.81 per hour
c. Transportation Director	\$62,400 per year
d. Transportation Assistant / Mechanic	\$64,896 per year
e. Bus Driver - Regular Route.	\$87.43 to \$111.97 per day
f. Bus Driver - Speciality Route	\$26.20 per hour
g. Bus Monitor	\$13.35 per hour
VII. Computer Services	
a. Network Specialist	\$76,921 per year
b. Technology Assistant - Year Round	\$40,910 per year
c. Technology Assistant - School Year	\$18.88 per hour
Total number of noncertified part-time employees	40
Total number of noncertified full-time employees	103

CERTIFIED ADMINISTRATIVE STAFF
in effect June 30, 2022

	Lowest Salary	Highest Salary	Average Salary	# Personnel
Administrative Staff	72,418	130,087	93,666	12

STUDENT ENROLLMENT
October 1, 2021

Grade Level	Enrollment
Prekindergarten	56
Kindergarten	118
Grade 1	123
Grade 2	103
Grade 3	111
Grade 4	116
Grade 5	106
Grade 6	143
Elementary Ungraded	
Grade 7	122
Grade 8	161
Grade 9	136
Grade 10	124
Grade 11	138
Grade 12	116
Secondary Ungraded	
TOTAL	1,673

**Assessed Valuation & Tax Rate
Calendar Years 2021 & 2022**

	2021	2022
Assessed Valuation	681,732,582	726,509,669
Tax Rate - Debt Service Fund	0.5239	0.5043
Tax Rate - Operations	0.4765	0.5042

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

Payee Name	Education Fund Amount	Operation Fund Amount	Total
WV/WCI School Trust	785,590.47	182,008.27	967,598.74
Home National Bank	514,650.25	145,758.31	660,408.56
Boone Co Remc		472,640.56	472,640.56
Ind State Teacher Retirement	451,168.76	15,679.37	466,848.13
One America	196,276.52	60,006.15	256,282.67
Midwest Transit Equipment In		242,493.82	242,493.82
Ceres Solutions		194,867.93	194,867.93
Henriott Group	1,800.00	136,122.80	137,922.80
Lebanon Community School Corp	135,656.37		135,656.37
American Express	66,136.56	43,728.91	109,865.47
Thorntown Utilities		79,123.22	79,123.22
Crawfordsville Comm School	65,321.39		65,321.39
Accident Fund		57,526.50	57,526.50
Integrity Network Solutions	8,563.75	48,750.00	57,313.75
Boone County Sheriff's Office		50,000.00	50,000.00
Reece Seal Coating Inc.		50,000.00	50,000.00
Sharp School Services	37,485.00	11,310.00	48,795.00
Indiana Thermal Solutions		47,575.89	47,575.89
Wright Propane/ Hardware		43,670.49	43,670.49
L. L. Low Associates Inc		39,759.90	39,759.90
Gene Lewis Ford Inc		34,235.27	34,235.27
North Montgomery School Corp	32,516.18		32,516.18
State of Indiana		30,655.25	30,655.25
Zonar Systems		30,311.75	30,311.75
Economy Plus Janitor Supplies		27,440.56	27,440.56
Ferguson Facilities Supplies		24,683.19	24,683.19
Freestyle Academy For Hair	24,225.00		24,225.00
Southern Bus & Mobility Inc		23,154.92	23,154.92
Pomp's Tire Service Inc		22,996.79	22,996.79
RC Turf Pros LLC		22,953.67	22,953.67
Blades Audio Video Inc		22,498.74	22,498.74
Seamless Roofing		22,098.00	22,098.00
Smith Trash Hauling		20,902.00	20,902.00
Central Indiana Educational	20,680.00		20,680.00
AFN Wyyerd LLC		19,422.00	19,422.00
Quill	14,144.70	4,917.23	19,061.93
Siemens Industry Inc		17,724.00	17,724.00
Grainger Industrial Equipment	407.54	15,877.13	16,284.67
Central IN Educ Svc Ctr	15,737.50		15,737.50
A & H Athletic Floor Services		15,732.00	15,732.00
Daikin Applied		15,058.80	15,058.80
Spear Corporation		14,469.62	14,469.62
Wells Fargo Vendor		14,453.40	14,453.40
J Everett Light Career Center	14,321.00		14,321.00
Complete Office Supply	13,120.60	759.64	13,880.24
South Montgomery School Corp	13,700.86		13,700.86
Filter Services of Indiana		12,757.95	12,757.95
Maxwell Automotive Group		12,555.19	12,555.19
Freije Engineering Solutions C		12,514.48	12,514.48
AT&T Mobility		11,784.82	11,784.82

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

Payee Name	Education Fund Amount	Operation Fund Amount	Total
Scott's Garage		11,447.37	11,447.37
Enviro-Max Inc.		11,324.30	11,324.30
Follett School Solutions	10,937.69		10,937.69
Wilson Concrete Construction		10,800.00	10,800.00
Les Hawkins Installations		10,350.82	10,350.82
Your Choice Lawn Care		10,292.00	10,292.00
Adtec Administrative & Tech		10,050.00	10,050.00
Infotex Inc		10,045.00	10,045.00
Career Solutions Group Inc.		10,000.00	10,000.00
Bell Techlogix Inc	9,994.32		9,994.32
Advance Utilities		9,833.17	9,833.17
C&P Plaster Systems LLC		9,820.00	9,820.00
Parr Richey Obremskey		9,565.33	9,565.33
Logic Key Inc	9,335.00		9,335.00
Mulhaupt's Inc		9,318.00	9,318.00
Trane Parts Center		8,842.00	8,842.00
Roeing Corporation		8,740.00	8,740.00
B & R Fire Equipment Co		8,562.00	8,562.00
Old National	4,822.71	3,215.14	8,037.85
Renaissance Learning	8,034.15		8,034.15
Brunes Lawn Care Inc		8,000.00	8,000.00
Vectren		7,621.09	7,621.09
Cengage Gale	7,609.36		7,609.36
Ricoh USA Inc		7,322.60	7,322.60
Menards - Lebanon	572.79	6,393.08	6,965.87
Acom Distributors		6,616.87	6,616.87
Ingersoll Rand		6,592.75	6,592.75
Gasoline Equipment Petroleum		6,561.78	6,561.78
Wabash Valley Education Center	6,554.80		6,554.80
TK Elevator		6,538.56	6,538.56
Edgenuity Inc.	6,500.00		6,500.00
Duncan Supply Co		6,303.20	6,303.20
Lee Company Inc		6,288.00	6,288.00
Dc Electrical Systems		6,182.72	6,182.72
Clark Truck Equipment		6,152.00	6,152.00
Delta Water Management Group		5,916.00	5,916.00
Brickyard Ceramics & Crafts	4,340.48	1,530.60	5,871.08
Transfinder		5,850.00	5,850.00
Atec Inc		5,712.00	5,712.00
Century Link		5,365.36	5,365.36
ENA Services LLC		5,260.91	5,260.91
Indianapolis Floor Coatings		5,220.00	5,220.00
Vincennes University	5,123.20		5,123.20
Reliable Exterminators Inc		5,090.00	5,090.00
Indiana School Board Asso		5,080.00	5,080.00
Dell Computer Corporation		5,050.59	5,050.59
Astbury Water Technology Inc		5,044.00	5,044.00
School Datebooks Inc	4,881.60		4,881.60
Skatetime School Programs	4,879.00		4,879.00
The Mold Removers LLC		4,850.00	4,850.00

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

Payee Name	Education Fund Amount	Operation Fund Amount	Total
Ivy Tech	4,816.50		4,816.50
Presidio Networked Solutions		4,765.05	4,765.05
Visa	1,524.71	3,207.81	4,732.52
CenterPoint Energy Indiana Nor		4,519.19	4,519.19
Riner Enterprises		4,415.79	4,415.79
Truck Services Inc		4,342.74	4,342.74
Safe Visitor Solutions		4,297.50	4,297.50
Wiers International Trucks		4,258.86	4,258.86
Indiana Oxygen Company	3,054.03	1,059.39	4,113.42
Follett School Solutions	3,921.02		3,921.02
AT&T		3,892.35	3,892.35
Mcguire Scenic Inc		3,767.00	3,767.00
Standard For Success LLC		3,740.00	3,740.00
Connor Fine Painting Inc.		3,680.00	3,680.00
Ricoh USA Inc		3,609.54	3,609.54
Newton Wiley		3,600.00	3,600.00
Scott Construction Co Inc.		3,600.00	3,600.00
Progress Software Corporation		3,586.50	3,586.50
Fuller Engineering Company		3,525.00	3,525.00
USA Blue Book		3,469.01	3,469.01
DeFouw Chevrolet Inc		3,324.23	3,324.23
Reliable Transmission		3,309.32	3,309.32
Smekens Education Solutions	3,247.00		3,247.00
Baker Tilly Municipal Advisors		3,220.19	3,220.19
Project Lead The Way Inc	3,200.00		3,200.00
National School Boards Assoc		3,200.00	3,200.00
Puritan Water Conditioning Inc		3,160.50	3,160.50
Creating Positive Relationship	3,113.00		3,113.00
Intrado Interactive Svcs Corp		3,017.00	3,017.00
Smit Tees Silk Screening	3,015.00		3,015.00
Lebanon Fire Department	3,009.00		3,009.00
Haley's Lock Safe & Key Svc	761.00	2,204.60	2,965.60
K & K Fence Co Inc		2,950.00	2,950.00
Indiana Asso Of Sch Principals	1,557.00	1,336.00	2,893.00
Riner Radio	270.00	2,594.00	2,864.00
RFS Group LLC		2,837.14	2,837.14
Respondus	2,795.00		2,795.00
Jeremy Dexter	2,776.73		2,776.73
D A Dodd LLC		2,710.04	2,710.04
Miller Excavating & Trucking		2,700.00	2,700.00
Indiana Media Group		2,674.96	2,674.96
Witham Health Services	2,621.00		2,621.00
Unity School Bus Parts		2,549.36	2,549.36
Frontier Telephone		2,506.36	2,506.36
	2,534,768.54	2,775,355.19	5,310,123.73

**Statement of Indebtedness
Calendar Year 2021**

Indebtedness	Principal Outstanding	
School Bonds	\$	1,425,000
Holding Company - Public & Private	\$	23,045,000
Common School Loans	\$	641,731
TOTAL	\$	<u>25,111,731</u>
 Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letter of commitment, leases)	 \$	 443,308.31

Expenditures Comparisons Calendar Year 2021

	2021 Approved Budget	2021 Actual Expenditures
<u>EDUCATION FUND</u>		
11000 Instruction/Regular Programs	6,790,779	5,908,078
12000 Instruction/Special Programs	1,091,992	925,548
13000 Instruction/Adult/Continuing Education	0	0
14000 Instruction/Summer School	12,000	11,900
15000 Enrichment Programs	0	0
16000 Remediation Programs	67,743	17,789
17000 Payments to Other Govt	405,467	405,467
21000 Support Services/Pupils	492,850	468,605
22000 Support Services/Inst. Staff	681,087	554,088
23000 Support Services/Gen Admin	0	0
24000 Support Services/Sch Admin	1,128,699	1,099,382
25000 Support Services/Business	77,010	75,574
26000 Operation & Maintenance of Plant Srvcs.	0	0
27000 Student Transportation	0	0
30000 Community Services	150,710	137,342
40000 Facility Acquisition and Construction	0	0
50000 Debt Services	0	0
60000 Non-programmed Charges	0	1,674,610
TOTAL	10,898,338	11,278,384
<u>DEBT SERVICE FUND</u>		
50000 Debt Services	3,947,880	3,937,880
<u>OPERATIONS FUND</u>		
17300 Area Vocational School (Participating Share)	0	0
17800 Payments to Charter Schools	0	0
23000 Support Services/General Administration	366,552	366,552
25000 Central Services	363,535	357,753
26000 Operatioin and Maintenance of Plant Srvcs	2,519,057	2,024,443
27000 Student Transportation	2,095,603	1,485,700
30000 Community Services	13,944	13,944
40000 Facility Acquisition and Construction	764,382	400,879
50000 Debt Services	0	0
60000 Non-programmed Charges	0	0
TOTAL	6,123,073	4,649,271
GRAND TOTAL	\$ 20,969,291	\$ 19,865,535

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: July 18, 2022

Signature: Brian Gott
Secretary, Board of School Trustees
Western Boone Cty Community School Corporation
1201 North State Road 75
Thorntown, IN 46071