

WHITE RIVER VALLEY SCHOOL CORPORATION

R E C E I P T S C O M P A R I S O N S
CALENDAR YEAR 2021

RECEIPT ACCOUNTS	2021 APPROVED BUDGET RECEIPTS	2021 ACTUAL RECEIPTS
EDUCATIONAL FUND		
1510 INTEREST ON INVESTMENTS	17,000.00	28,316.55
1951 MISC REV FR OTR IND SCHL CORPS	10,000.00	.00
1994 OTR OVERPAYMENTS/REIMBURSEMNTS	.00	607.62
1999 REVENUE FR LOCAL SOURCES	40,000.00	.00
2920 CONGRESSIONAL INTEREST	.00	93.23
3111 STATE TUITION SUPPORT	5,500,000.00	5,789,199.62
3114 SUMMER SCHOOL	.00	4,824.72
3286 EARLY CHILDHOOD EDUCATION	.00	67,198.53
TOTAL	5,567,000.00	5,890,240.27
REFERENDUM		
1110 LOCAL PROPERTY TAXES	1,380,661.00	1,392,249.95
1211 LICENSE EXCISE TAX	61,705.00	64,344.31
1212 COMMERCIAL VEHICLE EXCISE TAX	8,968.00	8,313.76
1231 FINANCIAL INSTITUTIONS TAX	4,742.00	6,273.76
TOTAL	1,456,076.00	1,471,181.78
DEBT SERVICE FUND		
1110 LOCAL PROPERTY TAXES	210,582.00	212,535.11
1211 LICENSE EXCISE TAX	7,150.00	10,797.29
1212 COMMERCIAL VEHICLE EXCISE TAX	1,142.00	1,395.09
1231 FINANCIAL INSTITUTIONS TAX	604.00	1,052.77
1994 OTR OVERPAYMENTS/REIMBURSEMNTS	.00	5,422.18
TOTAL	219,478.00	231,202.44
RETIREMENT/SEVERANCE BOND D.S.		
OPERATION FUND		
1110 LOCAL PROPERTY TAXES	2,185,702.00	2,179,374.59
1211 LICENSE EXCISE TAX	74,208.00	112,068.92
1212 COMMERCIAL VEHICLE EXCISE TAX	11,848.00	14,480.15
1231 FINANCIAL INSTITUTIONS TAX	6,265.00	10,927.04
1760 RECEIPTS FROM ECA ACCOUNTS	.00	9,167.46
1910 RENTAL	.00	2.00
1994 OTR OVERPAYMENTS/REIMBURSEMNTS	.00	667.74
1999 REVENUE FR LOCAL SOURCES	.00	237.85
5200 TRANSFERS FR ONE FND TO ANOTHR	850,000.00	321,286.03
5320 DISPOSAL OF PERSONAL PROPERTY	.00	810.00

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CALENDAR YEAR 2021

RECEIPT ACCOUNTS	2021 APPROVED BUDGET RECEIPTS	2021 ACTUAL RECEIPTS
TOTAL	3,128,023.00	2,649,021.78
RAINY DAY FUND		
5200 TRANSFERS FR ONE FND TO ANOTHR	.00	500,000.00
TOTAL	.00	500,000.00
GRAND TOTAL	10,370,577.00	10,741,646.27

WHITE RIVER VALLEY SCHOOL CORPORATION

EXPENDITURE COMPARISONS
CALENDAR YEAR 2021

EXPENDITURE ACCOUNTS	2021 APPROVED BUDGET EXPENDITURES	2021 ACTUAL EXPENDITURES
EDUCATIONAL FUND		
11025 NON SP ED PRESCHOOL	182,977.00	81,430.47
11050 FULL DAY KINDERGAREN	270,500.00	216,126.17
11100 ELEMENTARY	713,900.00	800,469.90
11200 MIDDLE/JUNIOR HIGH	842,000.00	723,758.63
11300 HIGH SCHOOL	1,142,323.00	1,205,536.33
11420 STEM	85,735.00	101,178.26
11450 HUMAN SERVICES	57,100.00	79,477.47
12210 MILD MENTAL DISABILITIES	115,400.00	129,238.84
12610 LEARNING DISABILITY	52,500.00	77,837.04
12900 OTHER SPECIAL PROGRAMS	1,100.00	5,575.69
17300 AREA VOCATIONAL SCHL PARTICIPA	85,000.00	68,816.73
17400 JOINT SERVICES/SUPPLY-SPEC EDU	140,000.00	229,491.78
21220 COUNSELING SERVICES	149,625.00	211,679.24
21340 NURE SERVICES	59,100.00	88,385.21
22220 SCHOOL LIBRARY	35,040.00	30,143.73
22310 TECH SERVICE ADMINISTRATION	75,100.00	75,908.82
23210 OFFICE OF THE SUPERINTENDENT	.00	1,065.28
24100 OFFICE OF THE PRINCIPAL	648,470.00	439,860.24
33400 ATHLETIC COACHES	108,630.00	180,090.13
60100 TRANSFER ONE FUND TO ANOTHER	.00	308,000.00
TOTAL	4,764,500.00	5,054,069.96

REFERENDUM

11025 NON SP ED PRESCHOOL	.00	5,740.74
11050 FULL DAY KINDERGAREN	.00	13,607.04
11100 ELEMENTARY	560,000.00	50,822.22
11200 MIDDLE/JUNIOR HIGH	580,000.00	39,446.42
11300 HIGH SCHOOL	960,000.00	71,875.44
11420 STEM	.00	6,267.42
11450 HUMAN SERVICES	.00	12,164.08
12210 MILD MENTAL DISABILITIES	.00	5,517.91
12610 LEARNING DISABILITY	.00	4,994.60
21220 COUNSELING SERVICES	.00	10,718.80
21340 NURE SERVICES	.00	5,941.48
22220 SCHOOL LIBRARY	.00	1,514.04
22310 TECH SERVICE ADMINISTRATION	.00	5,254.68
23100 SERVICE AREA DIR BOARD OF EDUC	.00	48,350.30
23220 COMMUNITY RELATIONS	.00	130.20
24100 OFFICE OF THE PRINCIPAL	.00	29,385.24
25860 TECH*SUPPLIES<THRESHOLD	.00	36,978.00
26200 MAINT OF BUILDINGS	.00	9,238.00
26700 INSURANCE	.00	77,280.54

WHITE RIVER VALLEY SCHOOL CORPORATION

EXPENDITURE COMPARISONS
CALENDAR YEAR 2021

EXPENDITURE ACCOUNTS	2021 APPROVED BUDGET EXPENDITURES	2021 ACTUAL EXPENDITURES
27500 INSURANCE ON BUSES	.00	12,961.72
33400 ATHLETIC COACHES	.00	2,369.92
43000 PROFESSIONAL SERVICES	.00	84,600.00
60100 TRANSFER ONE FUND TO ANOTHER	.00	300,000.00
TOTAL	2,100,000.00	835,158.79
DEBT SERVICE FUND		
51100 BONDS PRINCIPAL	210,000.00	160,000.00
60100 TRANSFER ONE FUND TO ANOTHER	.00	57,318.00
TOTAL	210,000.00	217,318.00
RETIREMENT/SEVERANCE BOND D.S.		
60100 TRANSFER ONE FUND TO ANOTHER	.00	13,286.03
TOTAL	.00	13,286.03
OPERATION FUND		
11100 ELEMENTARY	.00	1,256.14
11200 MIDDLE/JUNIOR HIGH	.00	40.00
11300 HIGH SCHOOL	.00	30.00
23100 SERVICE AREA DIR BOARD OF EDUC	64,945.00	6,147.58
23210 OFFICE OF THE SUPERINTENDENT	233,090.00	193,200.98
23220 COMMUNITY RELATIONS	.00	321.27
25110 OFFICE OF THE BUSINESS MANAGER	104,069.00	132,291.60
25150 PAYROLL SERVICES	600.00	13,092.33
25193 BUSINESS*PRINTED FORMS	.00	440.57
25199 OTHER	2,000.00	2,895.83
25810 TECH*OPERATIONAL	.00	59,164.70
25860 TECH*SUPPLIES<THRESHOLD	.00	23,592.57
26100 MAINT PLANT SERVICES	731,860.00	383,427.98
26200 MAINT OF BUILDINGS	667,960.00	409,194.91
26300 MAINT OF GROUNDS	21,000.00	12,116.97
26400 MAINT OF EQUIPMENT	60,900.00	10,289.69
26500 VEHICLE NOT BUS	.00	1,479.50
26600 SECURITY*TECH<THRESHOLD	2,000.00	854.63
26700 INSURANCE	45,000.00	.00
27010 STUDENT TRANSPORTATION	137,000.00	69,902.71
27300 VEHICLE SERVICING/MAINTENANCE	107,500.00	85,386.91
27400 BUS REPLACEMENT	50,000.00	33,779.86
27500 INSURANCE ON BUSES	22,000.00	.00
27700 CONTRACTED TRANS SERVICES	361,000.00	328,694.74

WHITE RIVER VALLEY SCHOOL CORPORATION

EXPENDITURE COMPARISONS
CALENDAR YEAR 2021

EXPENDITURE ACCOUNTS	2021 APPROVED BUDGET EXPENDITURES	2021 ACTUAL EXPENDITURES
27900 OTHER STUDENT TRANS SERVICES	115,900.00	181,069.38
43000 PROFESSIONAL SERVICES	14,000.00	73,841.87
45100 BUILDING ACQU/CONSTR/IMPRVMTS	348,000.00	40,730.29
45400 SPORTS FACILITIES	20,000.00	.00
47000 PURCH MOBIL/FIXED EQUIP	33,600.00	11,600.36
60100 TRANSFER ONE FUND TO ANOTHER	.00	200,000.00
TOTAL	3,142,424.00	2,274,843.37
RAINY DAY FUND		
23100 SERVICE AREA DIR BOARD OF EDUC	.00	281,212.90
43000 PROFESSIONAL SERVICES	.00	61,811.95
45100 BUILDING ACQU/CONSTR/IMPRVMTS	250,000.00	.00
47000 PURCH MOBIL/FIXED EQUIP	250,000.00	.00
TOTAL	500,000.00	343,024.85
GRAND TOTAL	10,716,924.00	8,737,701.00

Certified Salary Schedule
in effect June 30, 2022

Years of	Bachelors	# of Bachelors 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		7												
02		1		1										
03		2												
04		1												
05														
06		2		3										
07		3												
08														
09		1		1										
10		2												
11														
12		1												
13		1		1										
14														
15														
16														
17		1		1										
18														
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
30														
Total number of certified part-time employees _____														
Total number of certified full-time employees _____ 49														

Certified Salary Schedule
in effect June 30, 2022

Salary Range	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
\$20,000 - 25,000							
\$25,000 - 30,000							
\$30,000 - 35,000							
\$35,000 - 40,000	6						
\$40,000 - 45,000	6		1				
\$45,000 - 50,000	9		3				
\$50,000 - 55,000			1				
\$55,000 - 60,000			3				
\$60,000 - 65,000			20				
\$65,000 - 70,000							
\$70,000 - 75,000							
\$75,000 - 80,000							
\$80,000 - 85,000							
\$85,000 - 90,000							
\$90,000 - 95,000							

Total number of certified part-time employees _____
 Total number of certified full-time employees_ 49

Extracurricular Salary Schedule
in effect June 30, 2022

Position	Amount	Position	Amount
Elementary Schools		High School (cont'd)	
Cheerleading Sponsor	990	Head Track	1650
Basketball - boy	1155	Asst Track	1089
Basketball - girl	990	Head Volleyball	3300
Cross Country/Track	990	Asst Volleyball	1485
Middle Schools		National Honor Society	990
Head Basketball - boy	1155	Sponsor - 9th Grade	247.5
Asst Basketball - boy	990	Sponsor - 10th Grade	247.5
Head Basketball - girl	1155	Sponsor - 11th Grade	660
Asst Basketball - girl	990	Sponsor - 12th Grade	660
Cross Country	990	Team Sponsor	
Head Track	990	Academic Coaches	990
Volleyball	1155	Student Council	825
High School		Head Band	2475
Head Baseball	2640	Cheerleading Sponsor	1485
Asst Baseball	1485	Newspaper	990
Head Basketball - boy	7689	FHA Sponsor	660
Asst Basketball - boy	1485	FFA Sponsor	660
Head Basketball - girl	7689	BPA Sponsor	660
Asst Basketball - girl	1485	Drama	990
Cross Country	2211		
Golf - boy	1485		
Golf - girl	1485		
Head Softball	2640		
Asst Softball	1485		
Tennis - boy	1485		
Tennis - girl	1485		

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

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	13.94 hrly
B. Kindergarten Aides	13.94 hrly
C. Special Education Aides	13.94 hrly
D. Prime Time Aides	
E. Pre-kindergarten/Head Start Aides	13.94 hrly
F. Educational Enterprises	
G. Other	
II. Cafeteria and Food Services	
A. Managers/Head Cooks	11.57 hrly
B. School Food Service Director	14.80 hrly
C. All Other Food Service Employees	10.92 hrly
III. Health Services	
A. Nurses	14.14 hrly-37874.25 annually
B. Other	
IV. Office/Clerical/Secretarial	13.74-14.35 hrly
V. Executive/Administrative/Accounting	
A. Business Manager	20.82 hrly
B. Buildings and Grounds Director	52520 annually
C. Community Relations/Publicity Director	
D. Other	
VI. Maintenance/Custodial/Warehouse/Security/Transportation	
A. Building Custodians	11.48-18.57 hrly
B. Bus Drivers	70.00-90.00 daily
C. Other	
VII. Computer Services	
A. Director	59132.84 annually
VIII. Other	23331 annually

Total Number of non-certified part-time employees 29

Total Number of non-certified full-time employees 32

Certified Administrative Staff
in effect June 30, 2022

	Lowest Salary	Highest Salary	Average Salary	Number of Personnel
Administrative Staff	69000	115,000.00	85030	4

Student Enrollment
October 1, 2021

Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	
Pre-Kindergarten Ages 3 - 5 (PK)	30
Kindergarten	65
Grade 1	76
Grade 2	50
Grade 3	55
Grade 4	40
Grade 5	61
Grade 6	56
Grade 7	68
Grade 8	62
Grade 9	67
Grade 10	59
Grade 11	47
Grade 12	68
Grade 12+/Adult (13)	
TOTAL	804

WHITE RIVER VALLEY SCHOOL CORPORATION

ASSESSED VALUATION AND TAX RATES
CALENDAR YEARS 2021 AND 2022

	YEAR 2021	YEAR 2022
Assessed Valuation	306077898.00	302601944.00
Tax Rate - Education Fund.....		
Tax Rate - Referendum Fund.....	0.4100	
Tax Rate - Debt Service Fund.....	0.0688	0.3156
Tax Rate - Retirement/Severance Bond Debt Service Fund		
Tax Rate - Operations Fund.....	0.7141	0.7534
Tax Rate - Exempt Debt Service Fund.....	N/A	N/A
Tax Rate - RAINY DAY		

WHITE RIVER VALLEY SCHOOL CORPORATION

PAYMENTS IN EXCESS OF 2500.00 MADE TO VENDORS
CALENDAR YEAR 2021

VENDOR NAME	EDUCATION FUND AMOUNT	OPERATIONS FUND AMOUNT	TOTAL AMOUNT
MEDBEN BENEFITS ADMINISTRATORS	566,090.17	107,268.31	673,358.48
INDIANA STATE TEACHERS' FUND	216,578.73	15,757.50	232,336.23
GREENE-SULLIVAN SP ED CO-OP	231,617.34		231,617.34
OWEN COUNTY STATE BANK	180,387.52	38,507.03	218,894.55
DUKE ENGERY		160,264.87	160,264.87
NORTHWEST BANK	79,085.91	45,171.28	124,257.19
P.E.R.F. OF INDIANA	36,488.55	54,448.61	90,937.16
TWIN RIVER VOCATIONAL AREA	68,816.73		68,816.73
MIDWEST GAS		68,220.58	68,220.58
THE HORACE MANN COMPANIES	59,412.42	2,911.51	62,323.93
FLOYD, ERIC		52,239.99	52,239.99
GUY, MYRON K		52,094.06	52,094.06
FLOYD, SAMUEL		51,633.32	51,633.32
STAHL, DEBRA D.		51,007.50	51,007.50
TOWN OF SWITZ CITY		47,434.56	47,434.56
STADER, ROBIN		43,422.74	43,422.74
UTILITIES DISTRICT OF WESTERN GAYLOR		33,930.00	33,930.00
HARRELL-FISH INC		28,422.00	28,422.00
DUNCAN, BRANDON		26,258.84	26,258.84
BEATTY, LISA A		25,176.19	25,176.19
PRINCIPAL LIFE INSURANCE CO	22,013.46	23,671.17	23,671.17
SPARKS, KAREN		1,463.74	23,477.20
STENFTENAGEL GROUP LLC		23,465.40	23,465.40
PARAMOUNT DENTAL	20,784.34	22,570.00	22,570.00
LYONS FOOD MART		1,361.36	22,145.70
KOONS, RHONDA		21,738.53	21,738.53
A-Z EXCHANGE		21,237.40	21,237.40
KERLIN BUS SALES AND LEASING		21,199.72	21,199.72
WORTHINGTON FOOD MART		17,682.04	17,682.04
A E BOYCE COMPANY		15,997.66	15,997.66
REPUBLIC SERVICES		13,725.45	13,725.45
GREENE COUNTY GENERAL HOSPITAL		11,980.49	11,980.49
GABC LEASING INC		11,911.25	11,911.25
TOWN OF WORTHINGTON		11,263.02	11,263.02
AMERICAN EXPRESS	165.00	9,180.00	9,180.00
FILEWAVE (USA) INC		8,536.79	8,701.79
MATRIX INTEGRATION LLC		8,096.64	8,096.64
LYONS MUNICIPAL UTILITIES		8,037.58	8,037.58
A & H ATHLETIC FLOOR SERVICES		7,778.09	7,778.09
HICOM, INC.		7,475.00	7,475.00
ANTHEM BCBS IN GROUP	6,764.11	7,196.39	7,196.39
CITY PEST CONTROL		314.40	7,078.51
NEOLA INC		6,966.00	6,966.00
AMAZON CAPITAL SERVICES	2,749.62	6,440.00	6,440.00
HCS - HARMON CONSULTING		6,440.00	6,440.00
LONE TREE LLC		3,618.78	6,368.40
WIRELESS NETWORKING SOLUTIONS		6,000.00	6,000.00
B-TECH FIRE & SECURITY		5,800.00	5,800.00
EGNEW UNDERGROUND LLC		5,200.00	5,200.00
PROMARK BUILDING SOLUTIONS LLC		5,184.55	5,184.55
SMITHVILLE COMMUNICATIONS INC.		4,996.00	4,996.00
		4,833.29	4,833.29
		4,787.25	4,787.25

WHITE RIVER VALLEY SCHOOL CORPORATION

PAYMENTS IN EXCESS OF 2500.00 MADE TO VENDORS
CALENDAR YEAR 2021

VENDOR NAME	EDUCATION FUND AMOUNT	OPERATIONS FUND AMOUNT	TOTAL AMOUNT
QUILL	2,106.95	2,510.12	4,617.07
RILES HARDWARE		3,995.02	3,995.02
GREENE COUNTY DAILY WORLD	1,065.28	2,537.24	3,602.52
SANORBIX, LLC		3,587.86	3,587.86
ADTEC		3,460.00	3,460.00
TIEMAN TIRE CO., INC.		3,406.25	3,406.25
CIM INTEGRATION COMPANY		3,277.00	3,277.00
FRONTIER		3,121.73	3,121.73
RESOURCE SERVICES		3,102.70	3,102.70
HACKER, ROBERT		3,059.21	3,059.21
EASTERN HEIGHTS		3,044.59	3,044.59
COMMUNITY GAS		2,881.35	2,881.35
PREMIER COMPANIES		2,859.60	2,859.60
SOUTHERN INDIANA ED CENTER		2,768.44	2,768.44
GRAVES CONSTRUCTION		2,569.49	2,569.49


WHITE RIVER VALLEY SCHOOL CORPORATION

S T A T E M E N T O F I N D E B T E D N E S S
CALENDAR YEAR 2021

INDEBTEDNESS	PRINCIPAL OUTSTANDING
TEMPORARY LOANS.....	
SCHOOL BONDS.....	
EMERGENCY LOANS.....	
SCHOOL BUS LOANS.....	
HOLDING COMPANY - PUBLIC & PRIVATE.....	8,790,000.00
VETERANS MEMORIAL LOANS.....	
COMMON SCHOOL LOANS.....	
INDIANA BOND BANK/ANTICIPATED NOTES.....	
RETIREMENT/SEVERANCE BOND DEBT.....	
BANK LOANS OR DLGF APPROVED DEBT.....	
QUALIFIED SCHOOL CONSTRUCTION BONDS (ARRA)....	428,991.60
QUALIFIED ZONE ACADEMY BONDS (ARRA).....	
TOTAL.....	9,218,991.60
OUTSTANDING ENCUMBRANCES - ALL FUNDS.....	29,498.93
(INCLUDE PURCHASE ORDERS, VENDOR CONTRACTS, LETTERS OF COMMITMENT, LEASES)	

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 8/01/22 Signature 

Secretary, Board of School Trustees
White River Valley School Corporation
5644 West State Road 54
Switz City, IN 47465