

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 7-18-22 SIGNATURE 
SECRETARY, BOARD OF SCHOOL TRUSTEES

WEST WASHINGTON SCHOOL CORP
8026 W BATT ROAD
CAMPBELLSBURG IN 47108-8559

TITLE	NAME	SIGNATURE
SEC., SCHOOL BOARD	ADAM BROWN	<u></u>

ANNUAL FINANCIAL REPORT

COUNTY NUMBER 88 _____

SCHOOL CORPORATION NUMBER 8220 _____

SCHOOL CORPORATION NAME WEST WASHINGTON SCHOOL CORPORATION _____

ANY QUESTIONS REGARDING THIS REPORT SHOULD BE DIRECTED TO:

CONTACT PERSON'S NAME RUTH GILBERT _____

TITLE TREASURER _____

TELEPHONE NUMBER 812 755-4872 _____

WHEN EMAILING THE ANNUAL FINANCIAL REPORT TO THE DEPARTMENT OF EDUCATION, ATTACH
THIS COVER SHEET.

OFFICE OF SCHOOL FINANCE
ATTN: PEGGY SMITH
151 W. OHIO STREET
INDIANAPOLIS, IN 46204-2798

WEST WASHINGTON SCHOOL CORPORATION

7/07/22
1:24:55R E C E I P T S C O M P A R I S O N S
CALENDAR YEAR 2022RC310
PAGE 1

RECEIPT ACCOUNTS	2022 APPROVED BUDGET RECEIPTS	2022 ACTUAL RECEIPTS
EDUCATION FUND		
1000 LOCAL SOURCES	46,400.00	16,939.85
2000 INTERMEDIATE SOURCES	.00	260.57
3000 STATE SOURCES	6,366,884.00	6,475,243.76
5000 OTHER FINANCING SOURCES	.00	212,530.61
TOTAL	6,413,284.00	6,704,974.79
DEBT SERVICE FUND		
1000 LOCAL SOURCES	744,638.00	804,968.90
TOTAL	744,638.00	804,968.90
RETIRE/SEVER BOND DEBT		
OPERATIONS FUND		
1000 LOCAL SOURCES	2,083,695.00	2,081,778.46
5000 OTHER FINANCING SOURCES	840,000.00	850,112.80
TOTAL	2,923,695.00	2,931,891.26
RAINY DAY FUND		
RETIREMENT/SEVERANCE BOND		
GRAND TOTAL	10,081,617.00	10,441,834.95

WEST WASHINGTON SCHOOL CORPORATION

7/07/22
1:28:07EXPENDITURE COMPARISONS
CALENDAR YEAR 2022RC305
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EXPENDITURE ACCOUNTS	2022 APPROVED BUDGET EXPENDITURES	2022 ACTUAL EXPENDITURES	2022 TRANSFERS
EDUCATION FUND			
11000 INSTRUCTION/REGULAR PROGRAMS	3,463,725.00	3,631,509.78	125,016.53-
12000 INSTRUCTION/SPECIAL PROGRAMS	481,130.00	560,368.46	2,401.10-
17000 PAYMENTS TO GOV UNITS IN STATE	346,550.00	343,595.71	2,954.29-
21000 SUPPORT SERVICES/PUPILS	324,137.00	322,752.28	94,295.01
22000 SUPPORT SERVICES/INSTRUCTION	530,971.30	342,962.99	22,368.39
24000 SUPPORT SERVICES/SCHOOL ADMIN	559,659.88	514,904.24	12,800.02
25000 CENTRAL SERVICES	137,781.29	27,589.60	.00
30000 OPERATION -NON-INSTRUCT SRVCS	191,259.34	168,395.04	908.50
60000 NON-PROGRAMMED CHARGES	.00	840,007.54	.00
TOTAL	6,035,213.81	6,752,085.64	.00
DEBT SERVICE FUND			
50000 DEBT SERVICES	797,152.00	777,360.03	.00
60000 NON-PROGRAMMED CHARGES	.00	9,792.00	.00
TOTAL	797,152.00	787,152.03	.00
RETIRE/SEVER BOND DEBT			
OPERATIONS FUND			
23000 SUPPORT SERVICES/GENERAL ADMIN	254,940.00	252,280.72	60,016.32-
25000 CENTRAL SERVICES	384,519.20	313,525.18	90,449.43-
26000 OPERATION & MAINT.PLANT SRVCS.	1,613,815.00	1,281,034.72	75,443.99
27000 STUDENT TRANSPORTATION	993,210.00	716,966.46	47,470.67
30000 OPERATION -NON-INSTRUCT SRVCS	11,500.00	.00	.00
40000 FACILITY ACQUISITION/CONSTRUC	254,558.00	86,289.79	27,551.09
60000 NON-PROGRAMMED CHARGES	.00	10,386.72	.00
TOTAL	3,512,542.20	2,660,483.59	.00
RAINY DAY FUND			
26000 OPERATION & MAINT.PLANT SRVCS.	35,512.00	.00	.00
40000 FACILITY ACQUISITION/CONSTRUC	99,265.00	.00	.00
60000 NON-PROGRAMMED CHARGES	.00	13,937.04	.00
TOTAL	134,777.00	13,937.04	.00
RETIREMENT/SEVERANCE BOND			
GRAND TOTAL	10,479,685.01	10,213,658.30	.00

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	7				0									
02	7				2									
03	1				0									
04	5				0									
05	0				1									
06	0				1									
07	2				0									
08	1				1									
09	4				0									
10	1				0									
11	2				0									
12	0				0									
13	1				1									
14	1				1									
15	0				3									
16	0				2									
17	0				3									
18	0				1									
19	0				1									
20	0				0									
21	0				0									
22	1				3									
23	0				1									
24	0				0									
25	0				1									
26	0				0									
27	0				0									
28	0				1									
29	0				0									
30	0				7									

Total number of certified part-time employees 0Total number of certified full-time employees 63

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	0		0				
\$25,000 - 30,000	0		0				
\$30,000 - 35,000	1		0				
\$35,000 - 40,000	4		1				
\$40,000 - 45,000	13		1				
\$45,000 - 50,000	5		2				
\$50,000 - 55,000	8		1				
\$55,000 - 60,000	1		2				
\$60,000 - 65,000	0		10				
\$65,000 - 70,000	1		5				
\$70,000 - 75,000	0		1				
\$75,000 - 80,000	0		7				
\$80,000 - 85,000	0		0				
\$85,000 - 90,000	0		0				
\$90,000 - 95,000	0		0				
	33		30				

Total number of certified part-time employees _____ 0

Total number of certified full-time employees _____ 63

SALARY SCHEDULE C 2021-22

FALL SPORTS

POSITION	RATE
VAR FOOTBALL, HEAD	5,500.00
Assistant #1	2,500.00
Assitant #2	2,500.00
Assistant #3	2,500.00
Assistant #4	2,500.00
Assistant #5	2,500.00
8th grade	2,000.00
7th grade #1	2,000.00
7th grade #2 (1 & 2 split)	0.00
volunteer coaches - 8th grade	
volunteer coaches - HS	
VAR VOLLEYBALL, HD	3,600.00
Assitant #1 (JV)	2,000.00
Assistant #2	2,000.00
8th grade	1,500.00
7th grade	1,500.00
ELEM GIRLS BASKETBALL	
Elementary-(fall)	1,300.00
Elem Girls BB Assistant	800.00
CROSS COUNTRY	3,000.00
Jr Hi	1,000.00
CHEER SPONSOR - VAR	2,300.00
Assistant (Junior Varsity)	800.00
Jr Hi	600.00
Elementary	600.00
Elementary	
Cheer Volunteer	
FALL STRENGTH COACH	500.00
WINTER SPORTS	
VAR BOY'S BASKETBALL, HD	5,900.00
Assistant #1	2,500.00
Assistant #2	2,500.00
Assistant #3 (JV)	2,500.00

8th grade	2,000.00
7th grade	2,000.00
Elementary-(winter)	1,300.00
Elem Assistant	700.00
VAR GIRL'S BASKETBALL, HD	5,900.00
Assistant #1	2,500.00
Assistant #2(JV)	2,500.00
Assistant #3	2,500.00
8th grade	2,000.00
7th grade	2,000.00
Volunteer-Jr. High	
VARSITY WRESTLING, HD	4,000.00
Assistant #1	1,500.00
Jr High Wrestling	1,000.00
WINTER STRENGTH COACH	500.00
SPRING SPORTS	
VAR BOY'S TRACK	3,000.00
Jr Hi	1,000.00
VAR GIRL'S TRACK	3,000.00
Jr Hi	1,000.00
volunteer	
VARSITY BASEBALL, HD	4,000.00
Assistant #1	2,000.00
Assistant #2	2,000.00
Assistant #3	2,000.00
Jr Hi Baseball	1,500.00
volunteers	
VARSITY SOFTBALL, HD	4,000.00
Assistant #1	2,000.00
Assistant #2	2,000.00
Assistant #3	2,000.00
Jr Hi Softball	1,500.00
Volunteer	

ELEM VOLLEY (Spring)	700.00
Elem. Assistant	600.00
GOLF Varsity	2,700.00
Jr. Hi	1,000.00
Volunteer	
SPRING STRENGTH COACH	500.00
NON SPORTS	
DRAMA- Min 2 Jr/Sr; 1 Elem	
Jr Sr High	3,000.00
Assistant #1	1,500.00
Assistant #2	1,500.00
High School Music	2,500.00
Assistant #1	600.00
Assistant #2	600.00
MATH BOWL - Elem	600.00
NAT HONOR SOCIETY - HS	600.00
NAT HONOR SOCIETY - JR HI	400.00
STUDENT COUNCIL - HS	700.00
STUDENT COUNCIL - JR HI	400.00
STUDENT COUNCIL - ELEM	400.00
YEARBOOK-HS	1,000.00
YEARBOOK-ELEM	500.00
SENIOR CLASS SPONSOR (2)	
Baccalaureate & Graduation	
Sponsor #1	700.00
Sponsor #2	700.00
JUNIOR CLASS SPONSOR (2)	
Concessions & Prom	
Sponsor #1	1,100.00
Sponsor #2	1,100.00
No Freshman, Sophomore sponsors	

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

Classifications	Range of Pay Rates
I. Instructional and Supplementary Pupil Services	14.10
A. Library Aides	14.10
B. Kindergarten Aides	14.10
C. Special Education Aides	14.10
D. Prime Time Aides	14.10
E. Pre-kindergarten/Head Start Aides	14.10
F. Educational Enterprises	14.10
G. Other	14.10
II. Cafeteria and Food Services	
A. Managers/Head Cooks	0
B. School Food Service Director	17.00
C. All Other Food Service Employees	14.20
III. Health Services	
A. Nurses	40,000.00
B. Other	14.10
IV. Office/Clerical/Secretarial	14.50-17.00
V. Executive/Administrative/Accounting	
A. Business Manager	0
B. Buildings and Grounds Director	0
C. Community Relations/Publicity Director	0
D. Other - treasurer	38,910.70
VI. Maintenance/Custodial/Warehouse/Security/Transportation	
A. Building Custodians	14.10
B. Bus Drivers	50.00-99.00
C. Other	
VII. Computer Services	
VIII. Other - IT coordinator	44,982.00

Total Number of non-certified part-time employees 19

Total Number of non-certified full-time employees 55

Certified Administrative Staff
in effect June 30, 2022

	Lowest Salary	Highest Salary	Average Salary	Number of Personnel
Administrative Staff	65,000.00	107,493.75	78,751.05	7

Student Enrollment
October 1, 2021

Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	
Pre-Kindergarten Ages 3 - 5 (PK)	
Kindergarten	82
Grade 1	70
Grade 2	78
Grade 3	60
Grade 4	57
Grade 5	40
Grade 6	54
Grade 7	76
Grade 8	69
Grade 9	76
Grade 10	77
Grade 11	67
Grade 12	56
Grade 12+/Adult (13)	
TOTAL	862

WEST WASHINGTON SCHOOL CORPORATION

6/24/22
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ASSESSED VALUATION AND TAX RATES
CALENDAR YEARS 2021 AND 2022

RC226
PAGE 1

	YEAR 2021	YEAR 2022
Assessed Valuation	228,282,987.00	236,816,089.00
Tax Rate - Education Fund.....	N/A	N/A
Tax Rate - Referendum Fund.....	N/A	N/A
Tax Rate - Debt Service Fund.....	.2925	.2912
Tax Rate - Retirement/Severance Bond Debt Service Fund	N/A	N/A
Tax Rate - Operations Fund.....	.8179	.8224
Tax Rate - Exempt Debt Service Fund.....		

WEST WASHINGTON SCHOOL CORPORATION

7/07/22
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PAYMENTS IN	EXCESS OF	2500.00	MADE TO VENDORS
	CALENDAR	YEAR 2022	

RC230A
PAGE 1

VENDOR NAME	EDUCATION FUND AMOUNT	OPERATIONS FUND AMOUNT	TOTAL AMOUNT
INTERNAL REVENUE SERVICE	327,757.89	76,231.54	403,989.43
LOST RIVER COOPERATIVE	306,286.16		306,286.16
TRF	292,157.40	9,340.92	301,498.32
JACKSON CO REMC	4,439.40	184,105.98	188,545.38
PERF	74,411.53	76,149.22	150,560.75
MIDWEST TRANSIT EQUIPMENT		134,025.19	134,025.19
THE LUSK GROUP		116,146.84	116,146.84
UHC PREMIUM BILLING	79,565.19	22,029.45	101,594.64
RILEY OIL COMPANY INC		94,366.75	94,366.75
LIBERTY MUTUAL INSURANCE		79,903.50	79,903.50
DELTA DENTAL	55,889.74	21,993.88	77,883.62
CIM TECHNOLOGY SOLUTIONS	3,024.00	69,918.00	72,942.00
AUL - CONTRIBUTION PROCESSING	70,021.90	2,182.15	72,204.05
UHL TRUCK SALES		55,369.57	55,369.57
SECURITY BENEFITS	42,150.08	1,259.23	43,409.31
A. E. BOYCE COMPANY, INC.	1,683.06	39,928.40	41,611.46
SALEM COMMUNITY SCHOOLS	34,930.00		34,930.00
B & B FOOD DISTRIBUTORS INC.		32,565.00	32,565.00
HOOSIER BUSINESS	30,118.81	1,419.74	31,538.55
SEXSON MECHANICAL CORP		30,301.00	30,301.00
KENWAY DISTRIBUTORS		27,405.69	27,405.69
B&L SHEET METAL & ROOFING		26,183.30	26,183.30
MAINSTREAM FIBER NETWORKS	15,230.60	10,370.00	25,600.60
MADISON NATIONAL LIFE INS CO	21,780.45	662.88	22,443.33
MIDWEST NATURAL GAS CORP		21,528.00	21,528.00
CARD SERVICE CENTER	6,776.71	12,551.55	19,328.26
EASTERN ALLIANCE INS GROUP		19,076.00	19,076.00
HY-GRADE CHEM. CO		18,910.15	18,910.15
SILVER CREEK FENCING		17,216.00	17,216.00
ALMA		17,202.20	17,202.20
TUELL WASTEWATER SERVICES		15,600.00	15,600.00
CURRICULUM ASSOCIATES	14,997.88		14,997.88
PIONEER MANUFACTURING CO		14,647.27	14,647.27
READABLE ENGLISH LLC	14,425.00		14,425.00
ANTHEM BLUE CROSS/BLUE SHIELD	10,004.41	3,535.25	13,539.66
NEOLA INC		13,325.00	13,325.00
VERIZON WIRELESS	13,068.92		13,068.92
THE PAPERS, INCORPORATED		12,800.66	12,800.66
PAPER CORPORATION, THE	12,072.00		12,072.00
SYNCB/AMAZON	8,735.58	2,681.51	11,417.09
PLUMBERS SUPPLY		10,930.27	10,930.27
NATIONAL INS SERV OF WI	7,995.83	2,330.52	10,326.35
ROSETTA STONE LTD.	9,399.00		9,399.00
FRONTIER		9,319.87	9,319.87
DUBOIS COUNTY TIRE & SUPPLY		7,830.54	7,830.54
RUMPKE		7,782.27	7,782.27
BUSH KELLER SPORTS		7,702.00	7,702.00
KOORSEN FIRE & SECURITY		7,544.12	7,544.12
POSEY TWP WATER CORP		7,433.65	7,433.65
ACE HARDWARE OF SALEM	48.03	7,259.60	7,307.63
ATHLETIC FLOOR SERVICES, INC.	7,253.00		7,253.00
SOUTH CENTRAL COMPANY		6,672.74	6,672.74

WEST WASHINGTON SCHOOL CORPORATION

7/07/22
1:22:13

PAYMENTS IN EXCESS OF 2500.00 MADE TO VENDORS
 CALENDAR YEAR 2022

RC230A
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VENDOR NAME	EDUCATION FUND AMOUNT	OPERATIONS FUND AMOUNT	TOTAL AMOUNT
EDMENTUM	6,611.50		6,611.50
SOTER TECHNOLOGIES		6,505.00	6,505.00
ARC WELD INC	1,044.15	5,359.95	6,404.10
GRAINGER INC	116.21	6,098.80	6,215.01
BEST RUBBER MULCH		6,194.68	6,194.68
PRITCHETT, TODD		6,000.00	6,000.00
BEDFORD OFFICE SUPPLY	2,795.17	3,178.67	5,973.84
APPLIED MSS/INDUSTRIAL TECH	768.51	5,076.47	5,844.98
GAMETIME SPORTING GOODS		5,623.00	5,623.00
SCHAEFFER MFG. CO.		5,098.11	5,098.11
APPTEGY		5,019.00	5,019.00
ARAB		4,750.00	4,750.00
PREMIER COMPANIES		4,493.56	4,493.56
SNYDER'S ENVIRONMENTAL SERVICE		4,400.00	4,400.00
SULLIVANS CONCRETE COATING		4,379.96	4,379.96
D&J TOOLS		4,306.94	4,306.94
GIBAULT CHILDREN'S SERVICE	4,211.67		4,211.67
AMTEK SIGNS	22.98	4,182.54	4,205.52
J & K COMMUNICATIONS		4,061.02	4,061.02
RL PARTS PLUS INC.		3,966.45	3,966.45
WILLIS KLEIN SAFE LOCK/		3,888.42	3,888.42
CAPITAL ONE TRADE CREDIT		3,849.99	3,849.99
INTERSTATE BATTERY SYSTEM BLOO		3,838.44	3,838.44
THINKEDU,LLC		3,664.45	3,664.45
INDIANA TESTING INC.	2,175.00	1,467.00	3,642.00
SIEC	3,638.13		3,638.13
LEADER PUBLISHING	354.70	3,092.14	3,446.84
SMEKENS EDUCATION SOLUTIONS	3,421.60		3,421.60
UNIFIRST CORPORATION		3,401.18	3,401.18
WEST WASHINGTON HIGH SCHOOL	3,277.65		3,277.65
INDIANA TECHNICAL SERVICE		3,229.74	3,229.74
IN DEPT OF WKFORCE DEVELOPMT	3,218.42		3,218.42
SALEM MEDIA LLC		3,194.29	3,194.29
SUNBELT RENTALS, INC		3,138.01	3,138.01
WOLF GLASS & PAINT		3,106.00	3,106.00
QUILL CORPORATION	3,088.17		3,088.17
INDIANA SCHOOL BOARD ASSN		3,000.00	3,000.00
SALEM RENTAL INC		2,940.92	2,940.92
TUCKER & TUCKER		2,936.25	2,936.25
THE MUSIC STORE		2,919.78	2,919.78
LOWE'S		2,868.82	2,868.82
SALEM AUTO PARTS & PAINT		2,737.39	2,737.39
CIPAFILTER		2,734.20	2,734.20
FIRST HARRISON BANK		2,725.42	2,725.42
INDIANA ASS. SCHOOL PRINCIPALS	2,572.00		2,572.00
CLARKE POWER SERVICES		2,509.17	2,509.17

6/24/22
2:05:02S 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

RC235

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INDEBTEDNESS

PRINCIPAL OUTSTANDING

TEMPORARY LOANS.....	
SCHOOL BONDS.....	
EMERGENCY LOANS.....	
SCHOOL BUS LOANS.....	
HOLDING COMPANY - PUBLIC & PRIVATE.....	
VETERANS MEMORIAL LOANS.....	
COMMON SCHOOL LOANS.....	2,233,987.92
INDIANA BOND BANK/ANTICIPATED NOTES.....	1,245,000.00
RETIREMENT/SEVERANCE BOND DEBT.....	
BANK LOANS OR DLGF APPROVED DEBT.....	
QUALIFIED SCHOOL CONSTRUCTION BONDS (ARRA)....	
QUALIFIED ZONE ACADEMY BONDS (ARRA).....	
TOTAL.....	3,478,987.92

OUTSTANDING ENCUMBRANCES - ALL FUNDS.....
(INCLUDE PURCHASE ORDERS, VENDOR CONTRACTS,
LETTERS OF COMMITMENT, LEASES)