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WESTERN BOONE
Bringing Education Home

MINUTES
PUBLIC MEETING
ADMINISTRATION OFFICE
March 14, 2016
7:00 P.M.

Call to Order: Mike Biesecker, Rick Davis, Phil Foster, Mike Martin, Dennis Reagan, Melissa Smith
                        Shane Steimel
Pledge of Allegiance
Prayer

I. MINUTES

- It is recommended the Board approve the minutes of the February 8, 2016 regular School Board Meeting.

    Motion: Rick Davis, Second: Mike Biesecker (discussion) Vote: 6-0

II. SPECIAL PRESENTATIONS

- Students from Western Boone's Media Center Help Desk: Asa Gordon, Stuart Dalrymple, Gavin Leibowitz
- Thorntown Elementary School's Super Science Day: Will Barta, Nicolas Collins, Leelah Fettig, Hannah Hayden, Audrey Knoper, Marli Ransom, Jada Smith, Rebekah Smith

III. REPORTS

- Western Boone Athletics: Jason Mulligan, Athletic Director, Rich Schelsky, JH Athletic Director, Jayme Comer, Strength & Conditioning Coach

IV. ACTION ITEMS

By individual motions, the Board approves adopts the following items or actions.

1. PERSONNEL

- **Granville Wells Elementary:**
    - Tyler Trent; 5th grade assistant boys basketball coach
    - Allyson Gardner, 3rd grade teacher, FMLA leave May 1, 2016 through end of school year
    - Rachel Ramey, 5th grade girls basketball volunteer coach
- **Thorntown Elementary**
    - Hannah Anderson, covering FMLA in kindergarten through the end of the school year
- **Western Boone**
    - Tami Ison, Instructional Assistant in Life Skills beginning April 11, 2016
    - Laura Folz, resignation as coach of Star Force Dance Team
    - Jody Burks, Summer School English Teacher, 14 days
    - Hope Martin, Summer School English Teacher, 6 days

- Travis Terhaar, Summer School Supervised Ag Experience Teacher
- Brad Hisey, Summer School Marching Band, Applied Music
- **Western Boone Athletics**
  - Head Varsity Softball Coach- Mike Vanderpool
  - Varsity Asst. Softball Coach- Gary Burns
  - JV Softball Coach- Riley Lerch
  - V Softball Asst.- Jamie Klinge
  - Boys Golf Head Varsity Coach- Willie Smith
  - Volunteer Asst. Boy's- John Nirider
  - Head Boys/Girls Varsity Track Coach- Jayme Comer
  - Varsity Assistant Track Coach- Dustin Harrison
  - Varsity Assistant Track Coach- Matthan Gadbury
  - Varsity Assistant Track Coach- Keith Lively
  - Volunteer Assistant Track Coach- Jeremy Huckstep
  - Head Varsity Baseball Coach- Cesar Barrientos
  - Varsity Asst. Baseball Coach- Bryce Reagan
  - JV Baseball Coach- Mike Smith
  - Head Girl's Tennis Coach- Colin Haney
  - Assistant Girl's Tennis Coach- Dustin Cunningham
  - JH Golf Head Coach- Koren Gray
  - JH Golf Volunteer Coach- Don Gray
  - JH Baseball Volunteer Coach- Tony Hicks
  - JH Baseball Volunteer Coach- Felix Martinez
  - JH Baseball Volunteer Coach- Richard King
  - JH Softball Volunteer Coach- Craig Crawford
  - JH Softball Volunteer Coach- Sean Grimes
  - JH Softball Volunteer Coach- Shannon Redlin
  - JH Softball Volunteer Coach- Matt Kraus
  - JH Coed Track Coach- Amy Morrison
  - JH Coed Track Coach- Karen Taylor
  - JH Coed Track Coach- Keith Lively
  - JH Girls Tennis Coach- Christine Jahn

- **Western Boone Administration Office**
  - Mary Lou Allen, WB custodian, change from part-time to full-time
  - Joetta Frazee, WB custodial supervisor, resignation effective March 18, 2016
  - Debbie Bowman, school bus driver
  - Nathaniel Green, Transportation Technician
    Motion, Second, Discussion, Vote in Favor, Vote opposed

    Motion: Phil Foster, Second: Mike Martin (discussion) Vote: 7-0

2. BUSINESS

- **Beverage Provider Agreement; Coca-Cola Refreshments USA, Inc.**
  - The recommendation is approve the five-year Agreement between Western Boone Jr/Sr High School and Coca-Cola Refreshments USA, Inc.

    Motion: Mike Martin, Second: Rick Davis (discussion) Vote: 7-0

- **Out of State/Overnight Field trips**
  - Sara Nicodemus, FACS teacher, Family, Career and Community Leaders of America National Leadership Conference, San Diego, CA; July 3-8, 2016
  - Quella Rutledge and Jane Mohler, Thorntown 6th grade teachers; 6th grade students to the Museum of Science and Industry; May 19, 2016

    Motion: Mike Martin, Second: Dennis Reagan (discussion) Vote: 7-0

- **Purchase and trade of school buses**
  - The recommendation from the Transportation Director is to purchase 2 new International buses with a trade-in of 4 buses.

    Motion: Mike Biesecker, Second: Dennis Reagan (discussion) Vote: 7-0

- **Resolution of Internal Control Standards**
  - The recommendation from the Business Manager is to adopt the minimum level of internal control standards set forth by the State of Indiana

    Motion: Mike Martin, Second: Phil Foster (discussion) Vote: 7-0

- **Non-Resident Students**
  - The recommendation is to approve the following non-resident students
    - Jordan Kiger, Western Boone 9th grade
    - Kennedy Kiger, Thorntown Elementary 5th grade

    Motion: Dennis Reagan, Second: Phil Foster (discussion) Vote: 7-0

- **Donations**
  - The recommendation is to approve the donation of $750.00 to Granville Wells from the Jamestown Merchants Association
  - The recommendation is to approve the donation of $1890.00 to the Western Boone Athletic Department from the Western Boone Athletic Boosters.
  - The recommendation is to approve the donation of $258.60 from the Varsity News Network and $1,000 from the 5 Star Sports Calendar to the Western Boone Athletic Department for sponsorships.

Motion: Mike Biesecker, Second: Mike Martin (discussion) Vote: 7-0

- **Math Textbook Adoption**
  - The recommendation from the Director of Curriculum and Instruction is to approve the adoption of the math program and textbooks as presented.

Motion: Rick Davis, Second: Dennis Reagan (discussion) Vote: 7-0

V. CLAIMS

- **Approval of claims for the period of February 9, 2016 through March 13, 2016 as submitted**

Motion: Mike Martin, Second: Mike Biesecker (discussion) Vote: 7-0

VI. FINANCIAL REPORT

- **Comparison of appropriations spent through February 2016**

VII. OTHER

Dr. Hendrix recommended the board approve the following:

Accept the donation of Handbells to Thorntown Elementary from the Thorntown Presbyterian Church.

Resignation of Dottie Brown, WB 2nd Shift Custodian

Alison Owens-Kaup: FMLA request for the entire fall semester of the 2016-2017 school year

Motion: Mike Biesecker, Second: Phil Foster (discussion) Vote: 7-0

VIII. ANNOUNCEMENTS

- Special Board Meeting scheduled for Monday, March 21, 2016 at 6p.m. to award bids to contractors
- Bid opening is tomorrow, March 15th at 2pm
- Thanked Joe Keith for all his work on the project
- Spring Musical (Grease) is this Friday, Saturday and Sunday

IX. ADJOURNMENT

The School Board President entertains a motion to adjourn

Motion: Mike Biesecker, Second: Phil Foster (discussion) Vote: 7-0

TO: **Dr. Judi Hendrix Superintendent**
           School Board Members

FROM: Cecil Gosser, Transportation Director

DATE: February 25, 2016

SUBJECT: new buses and new driver

I recommend the purchase of 2 new International 78 capacity school buses with a net cost of $90,664.00 each and a delivery of June 15, 2016, from Midwest Transit. This follows our school bus replacement plan.

I recommend trading in 4 buses, numbers 52, 520, 55, and 536. With the 4 trade-in buses, we are keeping 5 buses or 21% of route buses as spares. The industry standard is a 10% spare ratio.

I recommend the hiring of Debbie Bowman as a bus driver. Debbie completed her license requirement on February 19, 2016 and I welcome the opportunity to work with her.

Cecil Gosser
Transportation Director
Western Boone Schools

WESTERN BOONE
Bringing Education Home

February 23, 2016

To: Western Boone School Board
    Dr. Judi Hendrix

Re: Resolution – Internal Control

Per statutory requirements set forth by the State of Indiana, all Indiana governmental entities are required to adopt a Uniform Internal Control Standards before June 30, 2016.

The Indiana State Board of Accounts has developed a minimum level of internal control standards which will comply with the requirements set forth by the State of Indiana. (copy attached)

I would like to ask that the board to adopt the Minimum Level of Internal Control Standards set forth by the State of Indiana.

Sincerely,

Vivian Norman
Business Manager

Part One:

Minimum Level of Internal Control Standards

FIVE COMPONENTS OF INTERNAL CONTROL

A system of internal control may be implemented in many different ways. Because political subdivisions vary in purpose, size and complexity, no single method of internal control is universally applicable. However, the five internal control components and seventeen principles should be present and functioning, operating in an integrated manner. Some components may have principles implemented entity-wide, which impact the internal control system for all objectives, while other components may be specific to a given objective.

The terms oversight body and management are used throughout these guidelines. Please refer to the Introduction Section for the definitions appropriate to your political subdivision.

Component One:
Control Environment

The control environment is the basic commonality for all and comprises the integrity and ethical values of the political subdivision established by the oversight body and management. The standards, processes, and structures which form the control environment pervasively impact the overall system of internal control. The oversight body and management convey leadership expectations, and overall tone which are reinforced by all officials and management throughout the various offices and departments. The control environment also contains the overall accountability structure for all employees through performance and reward measures. Within this structure, leadership demonstrates commitment to the political subdivision by having a process for attracting, developing, and retaining competent individuals. This component is static in that its underpinnings do not generally change with a given objective.

Five of the seventeen principles of internal control pertain to the control environment:

Principle 1.   The oversight body and management demonstrate a commitment to integrity and ethical values.

The oversight body and management demonstrate these values through directives, attitudes and behavior. Established standards of conduct are expected to be observed by all throughout the political subdivision and are used when evaluating adherence to the values of the political subdivision.

Principle 2.   The oversight body oversees the entity's internal control system.

There is an oversight structure in place. The oversight body oversees management's design, implementation, and operation of the political subdivision's internal control system.

FIVE COMPONENTS OF INTERNAL CONTROL

Principle 3. **Management establishes an organizational structure, assigns responsibility, and delegates authority to achieve the political subdivision's objectives.**

Organizational structure is designed, responsibilities are assigned and authority delegation is identified to enable the political subdivision to plan, execute, control and assess achievement of objectives. The organizational structure is designed so that it is clear where responsibilities are, especially for those areas where statute has not assigned particular responsibilities. When needed, management will go back to the legislative body to enact the policies that will clearly define these areas, specifically when the organizational structure extends beyond office or department boundaries to affect the political subdivision as a whole. Management develops and maintains documentation of the internal control system.

Principle 4. **Management demonstrates a commitment to attract, develop and retain competent individuals.**

Policies pertaining to the recruitment, training, mentoring, and retention of personnel consider the objectives of the political subdivision, including succession and contingency plans for key roles.

Principle 5. **Management evaluates performance and holds individuals accountable for their internal control responsibilities.**

Individuals are held accountable for their internal control responsibilities through a recognized, understood structure which includes corrective action procedures. Additionally, management evaluates for excessive pressures on personnel and adjusts these pressures accordingly.

Component Two:
Risk Assessment

Risk is the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment is the process used to identify and assess internal and external risks to the achievement of objectives, and then establish risk tolerances. Each identified risk is evaluated in terms of its impact and likelihood of occurrence. Overall, risk assessment is the basis for determining how risk will be managed.

Four of the seventeen principles of internal control apply to risk assessment.

FIVE COMPONENTS OF INTERNAL CONTROL

Principle 6.   Management defines objectives clearly to enable the identification of risks and defines risk tolerances.

Objectives defined in clear terms will include information such as: who is to achieve the objective, how the objective will be achieved, and when the objective will be achieved

Principle 7.   Management identifies, analyzes, and responds to risk related to achieving the defined objectives.

Management identifies risks to the achievement of the political subdivision's objectives across the unit as a whole and within each office or department Analysis of risk through determination of objective measures and variance tolerances is the basis for determining how the risks should be managed The response to risk is selected   acceptance, avoidance, reduction, or sharing

Principle 8.   Management considers the potential for fraud when identifying, analyzing, and responding to risks.

The types of fraud which could impact the achievement of objectives include fraudulent financial reporting, misappropriation of assets, and corruption   As a part of this analysis, fraud risk factors are identified: pressure, opportunity, and rationalization.   The response to fraud risk exercises the same process used for all analyzed risks.

Principle 9.   Management identifies, analyzes, and responds to significant changes that could impact the internal control system.

Internal control is a process, and part of that process is the responsibility for management to be continually aware of changes, both external and internal, that could affect the achievement of the political subdivision's objectives Those changes should be analyzed for both their immediate effect and for any future impact   Management would then determine any modifications needed in the internal control process to adapt to these changes.

**Component Three:
Control Activities**

Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives.   Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event   Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

FIVE COMPONENTS OF INTERNAL CONTROL

An integral part of the control activity component is segregation of duties. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same action. Separating the ability to record, authorize, and approve the transactions along with the handling of the related asset reduces the risk of error or fraudulent actions. It also reduces the risk of management override.

In very small governmental units, such segregation may not be practical. In this case, compensating activities should be implemented which may include additional levels of review for key operational processes, random and/or periodic review of selected transactions. These additional levels of review may take the form of managerial review of reports of detailed transactions, periodic review of performance of reconciliations, and periodic counts of assets and comparison to records. Certain situations may require management to go outside of the office or department for help in implementing controls and these reviews might be performed by governing boards or other elected officials.

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. Clear documentation should be maintained for continuity as well as ease of communication to outside parties.

Three of the seventeen principles of internal control apply to control activities:

Principle 10. Management designs control activities to achieve objectives and respond to risks.

Control activities are designed to fulfill defined responsibilities and address identified risks. An evaluation of the purpose of the control activity is performed as well as an evaluation of the effect a deficiency would have on objectives. Control activities may be either automated or manual. The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes.

- Top-level reviews of actual performance

- Reviews by management at the functional or activity level

- Management of human capital

FIVE COMPONENTS OF INTERNAL CONTROL

- Controls over information processing

- Physical control over vulnerable assets

- Establishment and review of performance measures and indicators

- Segregation of duties

- Proper execution of transactions

- Accurate and timely recording of transactions

- Access restrictions to and accountability for resources and records

- Appropriate documentation of transactions and internal control

Principle 11. Management designs the political subdivision's information system and related control activities to achieve objectives and respond to risks.

Control activities are designed to support the completeness, accuracy, and validity of information processing by technology including the design of security management. Management evaluates changes to systems and updates control activities in response. For example,

- Disaster Recovery ensures that critical accounting information will be processed in the event of interruption of computer processing capacity.

- Back-Up Processing provides for accounting information to be backed up on a periodic basis sufficient to allow restoration of the information in a timely manner.

- Physical Security protects the computer system and the associated telecommunications equipment from environmental damage and unauthorized access.

- Logical Security requires access to accounting information and processes be controlled by operating system software and by the computerized accounting application through user identification codes and passwords.

- Change Controls are internal controls over changes made to the accounting system's computer programs

FIVE COMPONENTS OF INTERNAL CONTROL

- Audit Trails allow for sufficient documentation to trace all transactions from the original source of entry into the system, through all system process, and to the results produced by the system.

- Input Controls provide input edits and controls to assure that information entered into the system is accurate, that all appropriate information is entered into the system.

- Segregation of Duties can be achieved within information technology systems by appropriate assignment of security profiles that define the data the users can access and the functions they can perform.

- Output Controls are features that assure all accounting information is reported accurately and completely.

- Interface Controls allow for Information generated in one computer application system to be transferred to another computer application system accurately and completely.

- Internal Processing provides written verification procedures and actual verification results that document accurate calculating, summarizing, categorizing, and updating of accounting information on a periodic basis.

Principle 12.   Management implements control activities through policies.

Management works with each office or department in determining the policies necessary to address the objectives and related risks for the operational process   Further defined policies through day-to-day procedures may be warranted. These policies are periodically reviewed for continued relevance and effectiveness.

**Component Four:
Information and
Communication**

Relevant information from both internal and external sources is necessary to support the functioning of the other components of internal control. Communication is the continual process of providing, sharing, and obtaining necessary information.   Internal communication enables personnel to receive a clear message that control responsibilities are taken seriously by the organization.   External communication enables relevant outside information to be internalized and internal information to be clearly communicated to external parties.

FIVE COMPONENTS OF INTERNAL CONTROL

Three of the seventeen principles of internal control pertain to the component of information and communication.

Principle 13. Management uses quality information to achieve the political subdivision's objectives.

Management defines the types of information needed and the acceptable sources of information. Then, management processes and evaluates the information for relevancy. Information should be appropriate, current, complete, accurate, accessible, and timely.

Principle 14. Management internally communicates the necessary quality information to achieve the political subdivision's objectives.

Information is communicated using established reporting lines. Appropriate communication methods consider the audience, nature of the information, availability, cost, and any legal or regulatory requirements.

Principle 15. Management externally communicates the necessary quality information to achieve the entity's objectives.

Management identifies external parties and communicates relevant information. Appropriate communication methods are developed and should include the same consideration as outlined for internal communication.

**Component Five:
Monitoring Activities**

Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators.

Two of the seventeen principles of internal control apply to monitoring activities:

Principle 16. Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented.

FIVE COMPONENTS OF INTERNAL CONTROL

Potential changes to the internal control system are identified   Control and monitoring activities may be the same, but it is the intent of the activity that distinguishes which component the activity is supporting   For example, a review of reconciliation with the intent to detect errors would be a control activity while a review of the same reconciliation with the intent to determine if internal control procedures are in place and functioning properly would be a monitoring activity.

Principle 17. Management remediates identified internal control deficiencies on a timely basis.

Management establishes a mechanism for personnel to report internal control issues identified while performing their responsibilities   These issues are documented and evaluated on a timely basis.

Management remediates identified issues. **Corrective actions include resolution of audit findings.**

WESTERN BOONE
Bringing Education Home

Date: March 14, 2016

To: Dr. Judi Hendrix
Members of the Western Boone School Board

From: Tricia Reed, Curriculum Director

Re: Math Curriculum Recommendation

The following curriculum program recommendations are submitted for your approval for the adoption period spanning July 1, 2016 through June 30, 2022:

Grades K-6: Go Math by Houghton Mifflin Harcourt

Grades 7-12: MathXL by Pearson Education (*Continued Use*)

The members of the Elementary Math Adoption Committee began their work in September, partnering with former IDOE Math Specialist, Laurie Ferry, to provide teachers on the committee with professional development on the critical components to look for in an elementary math program. Over the course of the fall semester and throughout January, teachers attended program overview presentations and taught lessons in their classrooms using the print and digital resources they received from various publishers. Teachers used a detailed rubric developed by Ms. Ferry to evaluate each program and shared the resources with other teachers at their grade level.

Using the evaluation rubric, members narrowed the field to two and finally, one program that the majority felt provided the best overall balance of conceptual understanding, procedural skill and fluency, and rigorous application. After considerable discussion and review, the Committee recommends **Go Math** by Houghton Mifflin Harcourt. Go Math provides options for print, digital, and blended print/digital formats, which will be determined with committee input.

Math teachers at Western Boone Jr./Sr. High School selected MathXL by Pearson Education for the 2015-2016 school year and submit their recommendation for continued use of MathXL for grades 7-12. MathXL allows teachers to blend classroom instruction with digital practice and application. Teachers may select from a variety of textbook options within MathXL to use as an instructional resource for their course.

Elementary Math Adoption Committee Members:
The Elementary Math Adoption Committee was comprised of teachers from each grade level representing Granville Wells and Thorntown Elementary.

	Granville Wells Elementary	**Thorntown Elementary**
Kindergarten	Jill Davis	Jane Lawson
First Grade	Cindy Hume	Jody Klingensmith
Second Grade	April Gott	Michelle Martin
Third Grade	Allyson Gardner	Nicole Wilson
Fourth Grade	Wendy Bean/Christi Imes	Aimee Collins
Fifth Grade	Jaime Ramsey	Alice Foster
Sixth Grade	Tres Barker	Jane Mohler

GENERAL FUND COMPARISON REPORT:

As of February 29, 2016, the General Fund cash balance was $1,687,803.

The total General Fund expenditures for February, 2016 were $929,798 or 17% of the 2016 appropriation.

Information:

Since the 2014-2015 Certified Staff Evaluations were not able to be finalized at the start of the 2015-2016 school year, all Certified Employees were not able to receive any increase on their pay and thus continued to be paid at their 2014-2015 salary.

In February, the 2014-2015 Certified Staff Evaluation process was able to be finalized. This means that all Highly Effective and Effective Certified Staff could receive their step in the salary schedule or percentage increase. The 2015-2016 teacher contracts were generated and distributed to all buildings. On the February 12th pay date, a retro pay was processed to bring all Highly Effective and Effective Certified Staff's pay current with their 2015-2106 contract.