

MINUTES
BOARD OF FINANCE ANNUAL MEETING
ADMINISTRATION OFFICE
January 13, 2020
7:00 P.M.

BOARD MINUTES
PUBLIC MEETING
ADMINISTRATION OFFICE
January 13, 2020
7:15 P.M.

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

Induction of New Board Members:

- **Oath of Office:**
 1. Dennis Reagan, Term of Office: January 1, 2020 to December 31, 2023
 2. Melissa Smith, Term of Office: January 1, 2020 to December 31, 2023

Notary Public, Kyle Whiteley, took the "Oath of Office" from Mr. Reagan and Mrs. Smith and notarized their oaths.

BOARD OF FINANCE ANNUAL MEETING

1. The Director of Business and Technology accepted nominations for President of the Board of Finance

Motion: Mike Martin nominated Shane Steimel to be president of the Board of Finance. Second: Dennis Reagan, (Discussion), Vote: 6-0

2. The Director of Business and Technology accepted nominations for Secretary of the Board of Finance

Motion: Rick Davis nominated Mike Martin to be secretary of the Board of Finance. Second: Dennis Reagan, (Discussion), Vote: 6-0

Mr. Whiteley presented a Board of Finance Annual Review Document. Items included 2019 Budget Review, Investment Policy Review, 2019 Investments Review, Voided Checks/Warrants, financial assessment report based on the fiscal and qualitative indicators posted by the DUAB, and a 2020 Budget Update.

3. The Director of Business and Technology accepted a motion to Adjourn the Annual Meeting.

Motion: Dennis Reagan, Second: Melissa Smith, (Discussion), Vote: 7-0

- **MINUTES**

- The Chair entertained a motion to approve the minutes of the December 9, 2019, School Board Meeting.

Motion: Brian Gott, Second: Melissa Smith, (Discussion), Vote: 7-0

- **Board Reorganization**

1. The Chair accepted nominations for Board President.

Motion: Mike Martin nominated Shane Steimel to be Board President, Second: Phil Foster, (Discussion), Vote: 6-0

2. The Chair accepted nominations for Board Vice-President.

Motion: Mike Martin nominated Rick Davis to be Board Vice-President, Second: Phil Foster, (Discussion), Vote: 6-0

3. The Chair accepted nominations for Board Secretary.

Motion: Brian Gott nominated Mike Martin to be Board Secretary, Second: Phil Foster, (Discussion), Vote: 6-0

4. The Chair entertained a motion to appoint Kristen Dunn as Corporation Treasurer.

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

5. The Chair entertained a motion to appoint Kent Frandsen of Parr, Richey, Frandsen, Patterson & Kruse as Legal Counsel under a retainer agreement calling for annual payment of \$500.00 per month with an hourly fee of \$275.00.

Motion: Dennis Reagan, Second: Melissa Smith, (Discussion), Vote: 7-0

6. The Chair entertained a motion to adopt the schedule of regular board meetings: Meetings will be held at 7:00 p.m. at the Western Boone Administration Office. The 2020 dates would be scheduled as; February 10, March 9, April 13, May 11, June 8, July 20, August 10, September 21, October 12, November 9, December 14, and January 11, as the reorganization Board Meeting for 2021.

Motion: Brian Gott, Second: Phil Foster, (Discussion), Vote: 7-0

7. The Chair entertained a motion to continue the board member annual compensation at the current rate of \$2,000 annually with an additional \$75.00 (current) (can be increased up to \$112) per Board Meeting and \$62.00 for extra meetings.

Motion: Mike Martin made a motion to keep the current rate of \$2,000.00 annually with \$75.00 additional per Board Meeting and \$62.00 for extra meetings, Second: Brian Gott, (Discussion), Vote: 7-0

- **END OF YEAR APPROPRIATION TRANSFERS**

1. The Corporation Treasurer recommended the Board approve the 2019 end of the year Appropriation Transfers as presented.

Motion: Melissa Smith, Second: Mike Martin, (Discussion), Vote: 7-0

- **SPECIAL PRESENTATIONS/RECOGNITIONS**

- The School Board recognized Coach Justin Pelley and the senior football players from the 2019 IHSAA Class 2A State Football Championship Team. Coach Pelley and the team were thanked for their leadership and commitment to the program and congratulated on winning back-to-back state championships.

- **REPORTS**

- Joe Keith, Director of Maintenance, provided a construction update on the projects within the school corporation.
- Cecil Gosser, Director of Transportation, provided an update on the new software and programs being used to track school bus routes and performance.

ACTION ITEMS

By individual motions, the Board approved/adopted the following items or action.

- **PERSONNEL** All employment recommendations are pending completed satisfactory criminal background history report.
- **Thorntown**
 - Cynthia Johnson – Retirement – Secretary effective June 2, 2020
 - Amelia Smith – Resignation – Cafeteria Supervisor effective December 11, 2019
- **Western Boone**
 - Michelle Williams – Change in Position/Pay from 29.75 hours/week to 35 hours/week
- **Western Boone Corporation**
 - Kerri Hurliman – EL Teacher
- **Western Boone Athletics**
 - Jennifer Bayles – Employment – Administrative Assistant effective January 6, 2020
 - Don Gray – 8th Grade Girls Basketball Head Coach (switching roles with Jeff Christner)
 - Jeff Christner – 8th Grade Girls Basketball Assistant Coach (switching roles with Don Gray)
 - Jayme Comer – Varsity Head Track & Field Coach
 - Matthan Gadbury – Varsity Assistant Track & Field Coach (Throws)
 - Keith Lively – Varsity Assistant Track & Field Coach (Distance)
 - Jeremy Huckstep – Varsity Assistant Track & Field Coach (Pole Vault)
 - Philip Webb – Varsity Head Baseball Coach
 - Demetrius Webb – Varsity Assistant Baseball Coach
 - Dylan Hamerin – Varsity Assistant Baseball Coach
 - Bill Barr – Varsity Assistant Baseball Coach
 - Gabe Westerfeld – JV Head Baseball Coach
 - Michael Nance – Junior High Head Baseball Coach
 - Colin Haney – Varsity Head Girls Tennis Coach
 - Dustin Cunningham – Varsity Assistant Girls Tennis Coach
 - Willie Smith – Varsity Head Boys Golf Coach
 - Matt Foxworthy – Varsity Assistant Boys Golf Coach
 - Kyle Marsh – Varsity Volunteer Assistant Boys Golf Coach
 - Katie Swisher – Junior High Head Golf Coach
 - Paige Thomerson – Junior High Assistant Golf Coach
 - Mike Vanderpool – Varsity Head Softball Coach
 - Ryan Conyer – Varsity Assistant Softball Coach
 - Cassidy Shepherd – Varsity Assistant Softball Coach
 - Sean Grimes – Varsity Assistant Softball Coach
 - Paige Poole – Varsity Volunteer Assistant Softball Coach
 - Andrea McClaine – Junior Varsity Head Softball Coach
 - Barry Gillan – Junior Varsity Assistant Softball Coach
 - Zach Smith – Junior High Head Softball Coach
 - Bryce Reagan – Junior High Assistant Softball Coach
 - Jeremy Ward – Junior High Assistant Softball Coach

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

- **BUSINESS**

- **Education Fund to the Operations**

- Director of Business and Technology recommended the resolution to transfer amounts as needed from the Education Fund to the Operations not to exceed 15% of the 2020 total education fund revenue as presented.

Motion: Brian Gott, Second: Melissa Smith, (Discussion), Vote: 7-0

- **Donation**

- Superintendent Ramey recommended the Board approve the following:
 - Granville Wells Elementary received \$1,000.00 donation from the Jamestown Community Partnership, Inc. The money will be placed in the student assistance fund.
 - Western Boone Athletics received \$16,446.09 in total donations for the Football Rings.

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

- **Non-Resident Student**

- Superintendent Ramey recommended the Board approve the following Non-Resident Student:
 - Riley Rafter – Granville Wells, Pre-K, 2019-2020 school year

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

- **Out of State/ Overnight Field Trips**

- Superintendent Ramey recommended the Board to approve the field trip request for
 - Travis Terhaar – FFA to Kentucky Expo Center, February 14, 2020, Louisville Kentucky from 8:00 a.m. to 4:30 p.m.

Motion: Rick Davis, Second: Brian Gott, (Discussion), Vote: 7-0

- **CLAIMS**

- The Chair entertained a motion to approve the claims for the period of December 9, 2019, through January 13, 2020, as submitted.

Motion: Brian Gott, Second: Rick Davis, (Discussion), Vote: 7-0

- **OTHER**

- **Granville Wells**
 - Shalyn England – Employment - Cafeteria Supervisor effective January 13, 2020

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

- **ANNOUNCEMENTS**

- Martin Luther King Day – January 20, 2020 – No School
 - eLearning Day – January 29, 2020

- **ADJOURNMENT**

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

WBCCSC Board of Finance Annual Report

January 13, 2020

1. 2019 Comparison Report/Year in Review

On January 1, 2019, the Education Fund Cash Balance was \$2,746,791. As of December 31, 2019, the Education Fund cash balance was \$2,902,284. This is an increase of \$155,493. The Education Fund expenditures for December 2019 were \$721,874. As of the end of December 2019, a total of 93% of the 2019 appropriation was expended.

On January 1, 2019, the Operations Fund Cash Balance was \$1,333,650. As of December 31, 2019, the Operation Fund cash balance was \$1,236,219. This is a decrease of \$97,431. In May 2019, \$400,000 was transferred from the Operations Fund to the Rainy Day Fund. The Operation Fund expenditures for December 2019 were \$409,355. As of the end of December 2019, a total of 89% of the 2019 appropriation was expended.

On January 1, 2019, the Rainy Day Fund Cash Balance was \$1,518,371. As of December 31, 2019, the Rainy Day Fund cash balance was \$1,827,021. This is an increase of \$308,650.

On Friday, December 27, 2019, with the authority of the Board of Trustees granted by a resolution on July 8, 2019, the corporation treasurer transferred \$602,688.12 from the Education Fund to the Operations Fund for Operation Fund expenditures during the period of October 2019 through December 2019, that, in prior years were General Fund Expenditures. This brought the 2019 transfer total amount to \$2,263,744.99.

2. Investment Policy Review (Board Policy 7025)

In accordance with I.C. 5-13-7-7, the Board of Finance shall review the overall investment policy of the school corporation.

The WBCCSC School Board Policy 7025 addresses investments. The policy is included in this report. The policy is only good for four years according to I.C. 5-13-9-5.7. Our policy was re-approved in February 2019. The policy complies with law and matches our current practices. Mr. Ramey and Mr. Whiteley met with Baker Tilly this past week to talk about ways to improve our investment policy. Although not required, this type of change to our investment policy, could potentially strengthen our rating as it relates to the issuing of bonds in the future. Mr. Ramey and Mr. Whiteley will continue to investigate these changes, and if deemed beneficial, submit any proposed changes to policy to the board for review and approval.

3. 2019 Investments Review

In accordance with I.C. 5-13-7-7, the Board of Finance shall receive and review a written report of the investing officer that summarizes the school corporation's investments during the previous calendar year.

In 2019, Western Boone County Community School Corporation had investments in the form of various interest-bearing accounts and deposits with financial institutions and earned interest as follows:

Financial Institution	2019 Interest Earned	2018 Interest Earned
Home National Bank	\$127,826.63	\$64,129.03
State Bank of Lizton (Payroll account)	\$0	\$0
State Bank of Lizton (CD)	\$10,111.11	\$0

The increase in interest is largely due to Home National Bank matching the TrustIndiana rate at the beginning of each month beginning in June 2019. We appreciate Home National Bank matching this rate and being a great supporter of our schools.

4. Outstanding Checks/Warrants

In accordance with I.C. 5-11-10.5, the Treasurer shall prepare a list of checks that have been outstanding for two or more years as of December 31 and file the same with the Board of Finance on or before March 1.

At December 31, 2019, two checks were outstanding for two years after Dec. 31st of the year of issue and are listed below:

Issue Date:	Name:	Check Number:	Amount:
02/14/2017	Zack and Maria Keesee	072359	18.85
06/13/2017	John and Andrea Bickel	072965	25.30

Per I.C. 5-11-10.5-2, the Treasurer shall declare these checks void and shall receipt the amount of the checks into the fund upon which they were originally drawn.

5. Financial Condition Assessment Report (SEA 549)

"The Distressed Unit Appeal Board ("DUAB") released in December the annual update of the School Corporation Fiscal Indicators ("Indicators") as required by Indiana law. This update includes calendar year 2018 financial information (over a year old). The Indicators for all Indiana public school corporations can be accessed at <https://www.in.gov/duab/2377.htm>. Links to supporting documentation, including instructions on how to use the indicators and downloadable data are also available at the same location. The Indicators will be updated annually with new financial information. This link is available to public with more granular data also available.

During the 2019 legislative session, Senate Enrolled Act 549 ("SEA 549") added a new requirement for school corporations pertaining to the Indicators. During a school corporation's annual Board of Finance meeting, the superintendent of the school corporation or the superintendent's designee shall submit a written report to the Board of Finance that assessed the financial condition of the school corporation using the Indicators. The Board of Finance shall review the submitted report. This document should be considered this report and the indicators are included below.

WBCCSC's financial condition should be considered stable, and the following indicators support this assessment.

School Corporation (ID)
WESTERN BOONE COUNTY SCHOOL CORPORATION

1201 N SR 75, Thorntown, IN, 46071
<http://www.webschools.org/>

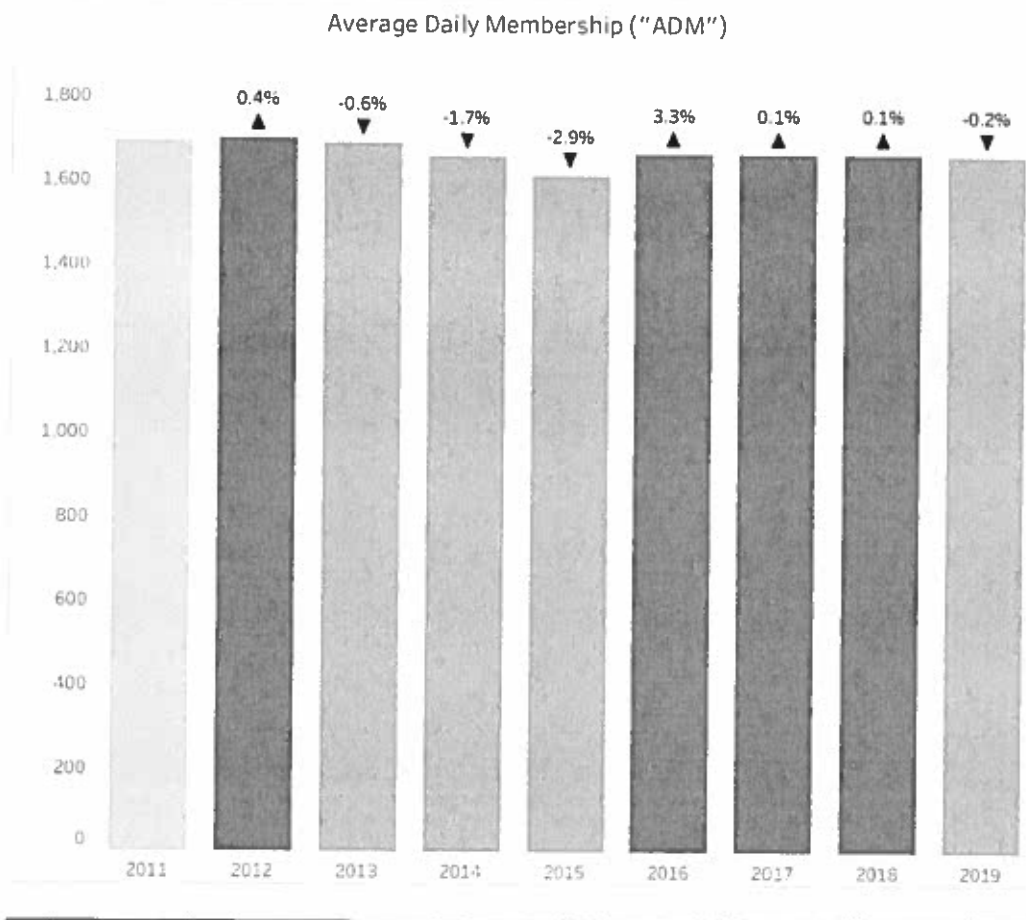
2018 19 Student Count (Average Daily Membership) 1,661
[Learn more about student demographics of the school corporation](#) ▶

2019 Net Assessed Value: \$664,491,306
2017 Estimated Population 9,825



Average Daily Membership ("ADM")

ADM is the number of eligible students enrolled in a school corporation on a particular day ("count day") designated by the State Board of Education. ADM is utilized in the State funding formula to determine the amount of tuition support that the State of Indiana will provide to the school corporation. Increasing or decreasing ADM will impact the amount of funding available to the school corporation.



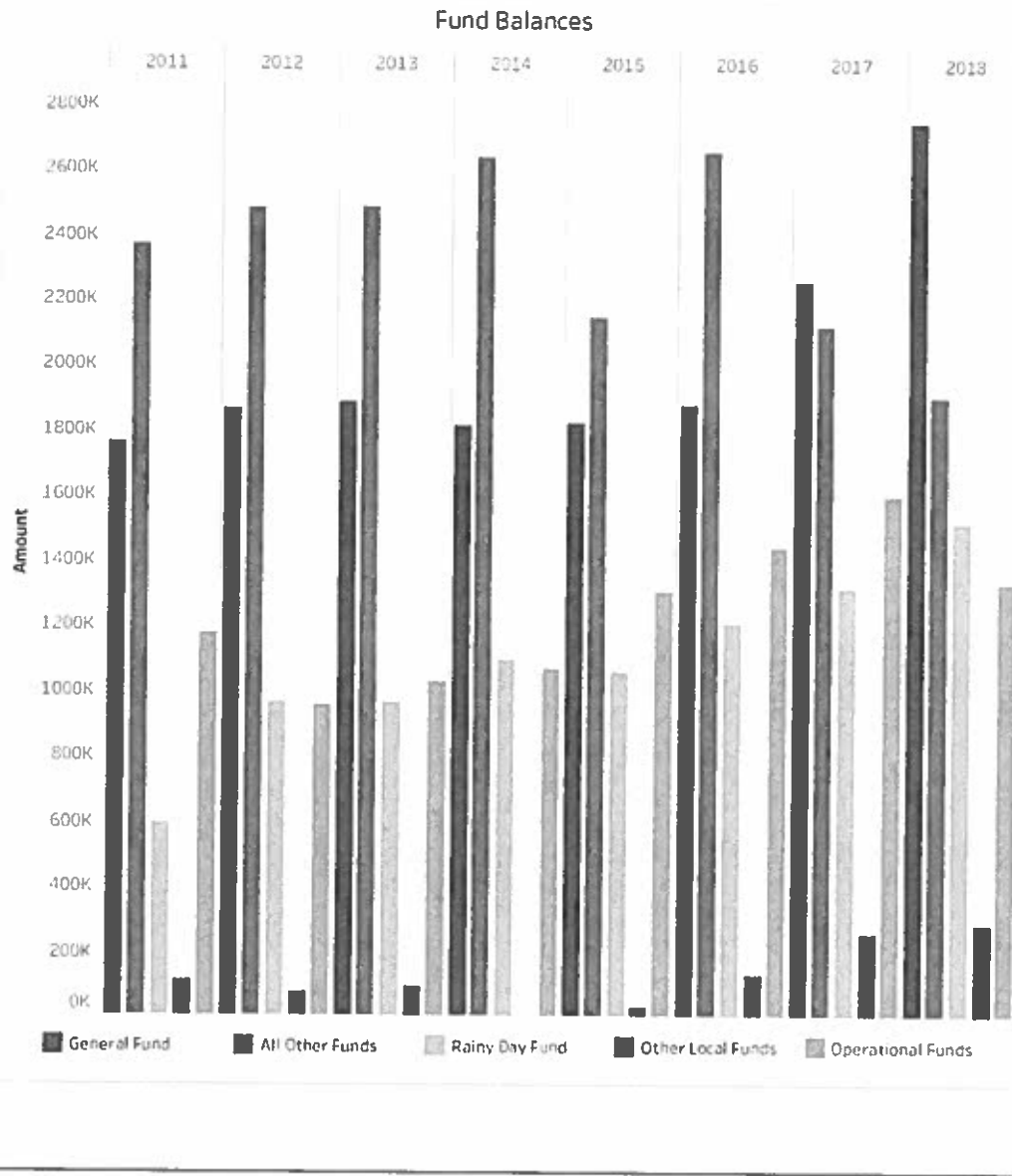
ADM/Enrollment has been steady and, in 2019-2020, has increased.

Fund Balances

Fund Balances as of December of the calendar year listed

Select Funds to Include:

- All Other Funds
- General Fund
- Operational Funds
- Other Local Funds
- Rainy Day Fund



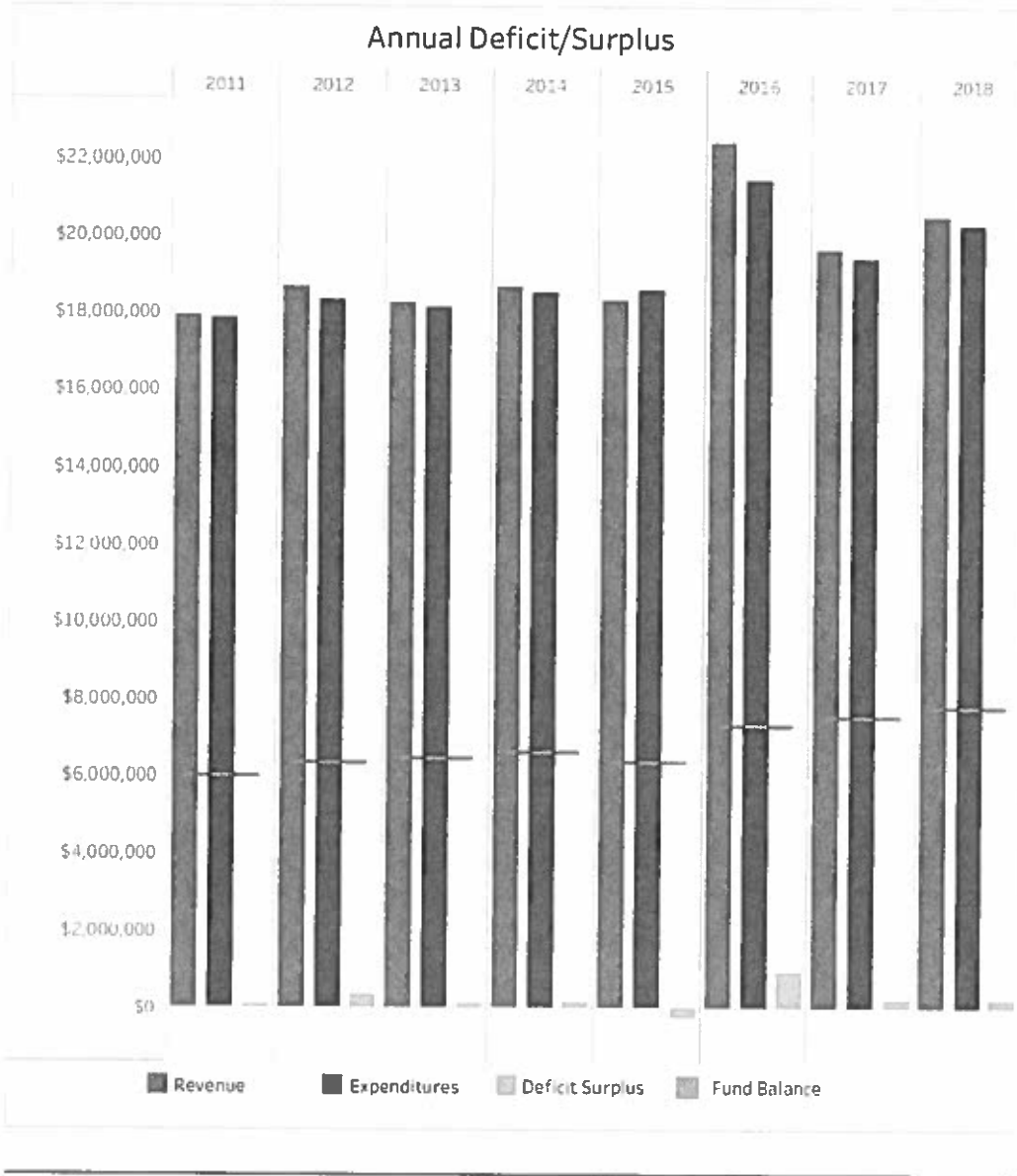
Fund balances are stable year-to-year. The General (Education) Fund and Rainy Day Fund are trending upward. As we continue to make efforts to improve teacher compensation, we expect to see fund balances level off in the coming years.

Annual Deficit/Surplus

This indicator provides a comparison of revenue to expenditures on a calendar year basis, including whether the school corporation had an operating deficit or surplus for that year. Fund balance is also included to assist in identifying situations in which the school corporation utilized existing fund balances to fund expenditures.

Select Funds to Include:

- All Other Funds
- General Fund
- Operational Funds
- Other Local Funds
- Rainy Day Fund



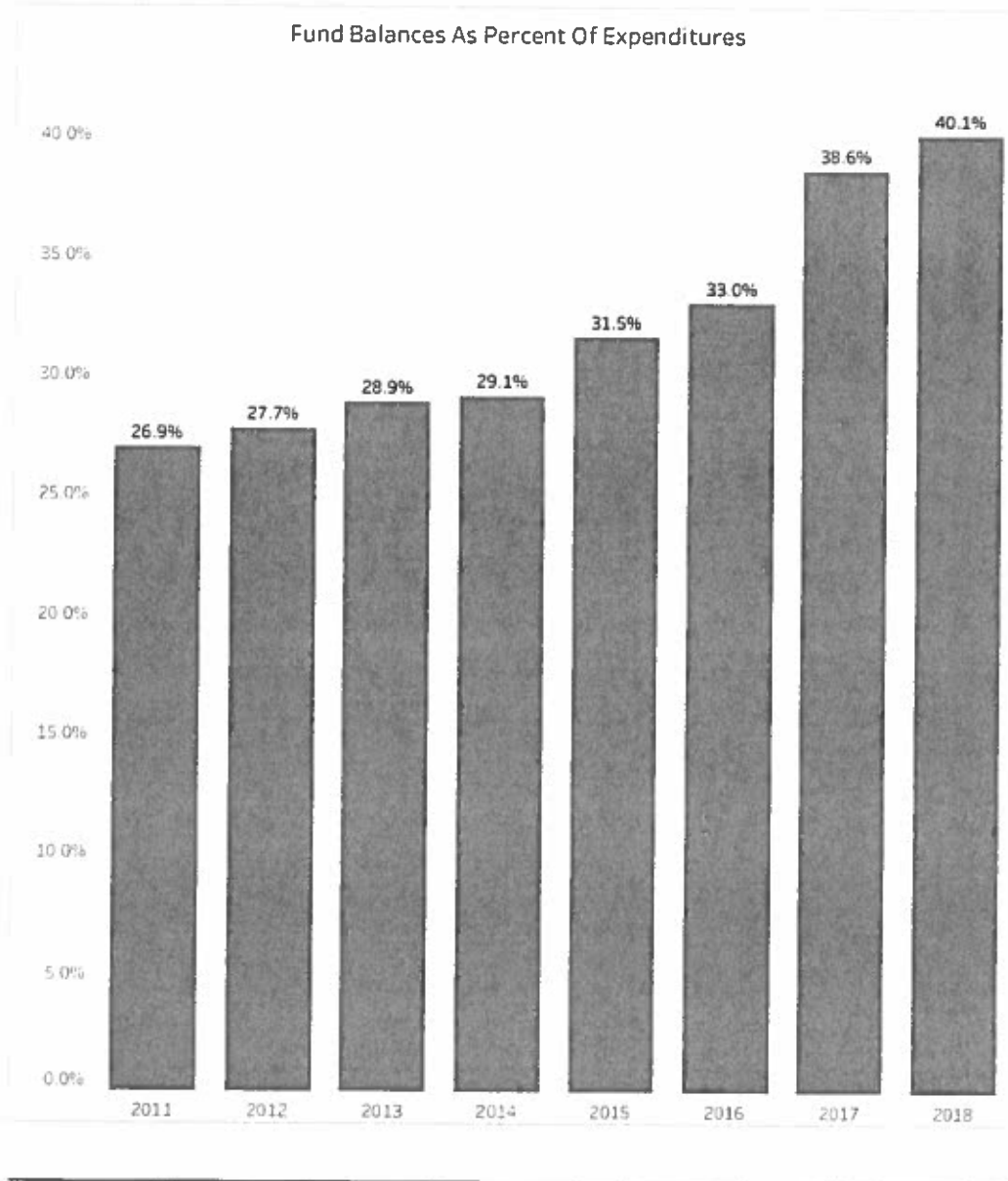
Our revenue and expenditures are very close year-to-year and, most years, have shown a slight surplus.

Fund Balances as Percent of Expenditures

This indicator considers the ability of the school corporation to maintain operations in the event of delays in revenue by utilizing existing fund balances to fund operations.

Select Funds to Include

- General Fund
- Operational Funds
- Rainy Day Fund

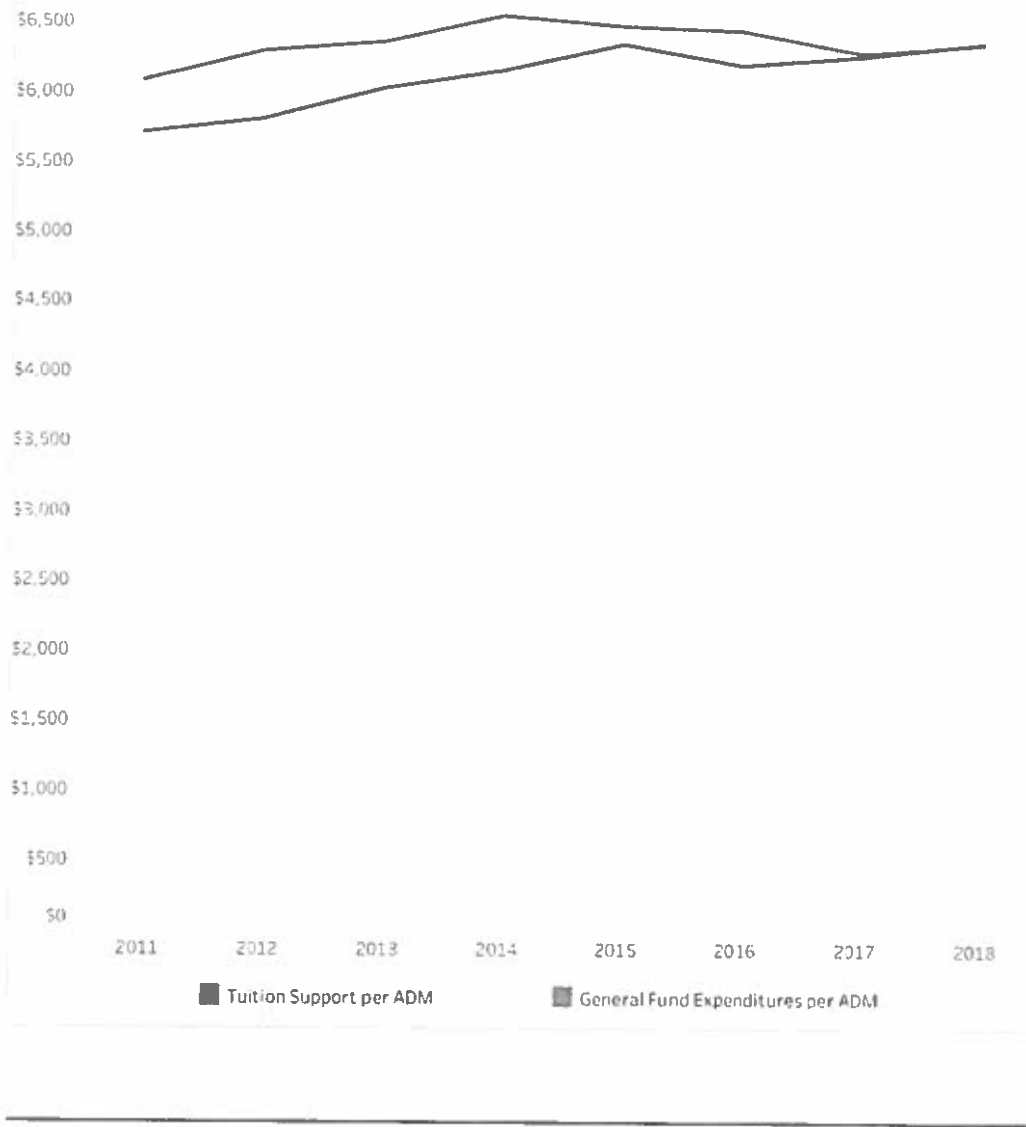


We have funds to cover expenses in the case of delayed revenues. The Operation Fund revenue is always delayed by five or six months. (I.e. January – June expenditures come from revenue received in June and July – December expenditures come from revenue received in December). As for an unexpected delay in revenue, our fund balances are sufficient to maintain operations.

Tuition Support per ADM as compared to General Fund Expenditures per ADM

Tuition support is the largest revenue source for a school corporation's General Fund, the fund through which the majority of academic programming is funded in addition to other operational expenditures. This indicator considers whether the school corporation's expenditures are consistent with or differ from funding received on a per-student basis.

Tuition Support per ADM as Compared to General Fund Expenditures per ADM



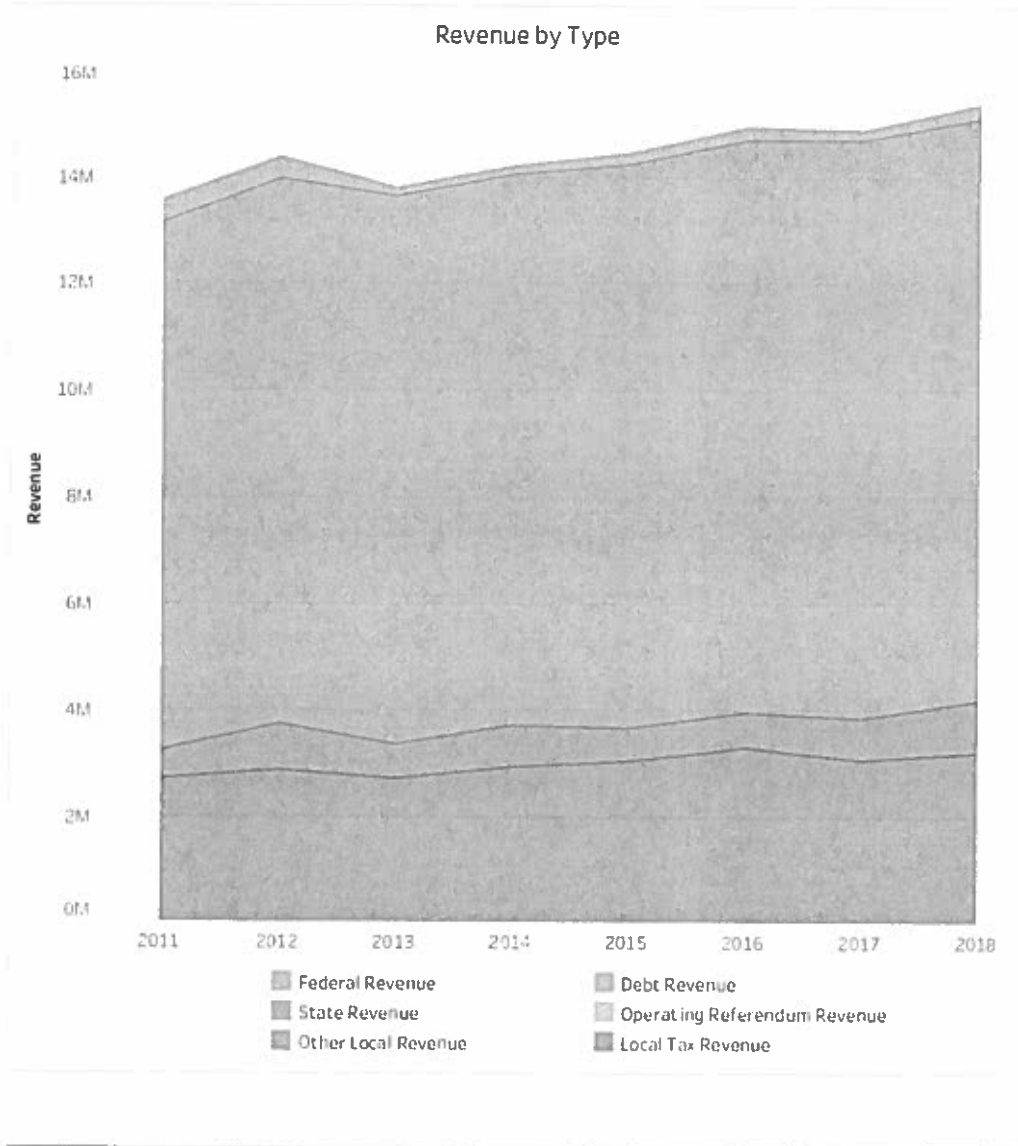
Our tuition support revenue per ADM closely matches General Fund expenditures.

Revenue by Type

Local Tax revenue includes property tax, income tax and other taxes as applicable. Other local revenue will include revenue sources such as rental income and sale of property. Debt revenue includes bond and loan proceeds. State revenue includes tuition support and other grants received from the State. Federal revenue includes grant funding received from the Federal government.

Select Funds to Include:

- All Other Funds
- General Fund
- Operational Funds
- Other Local Funds
- Rainy Day Fund



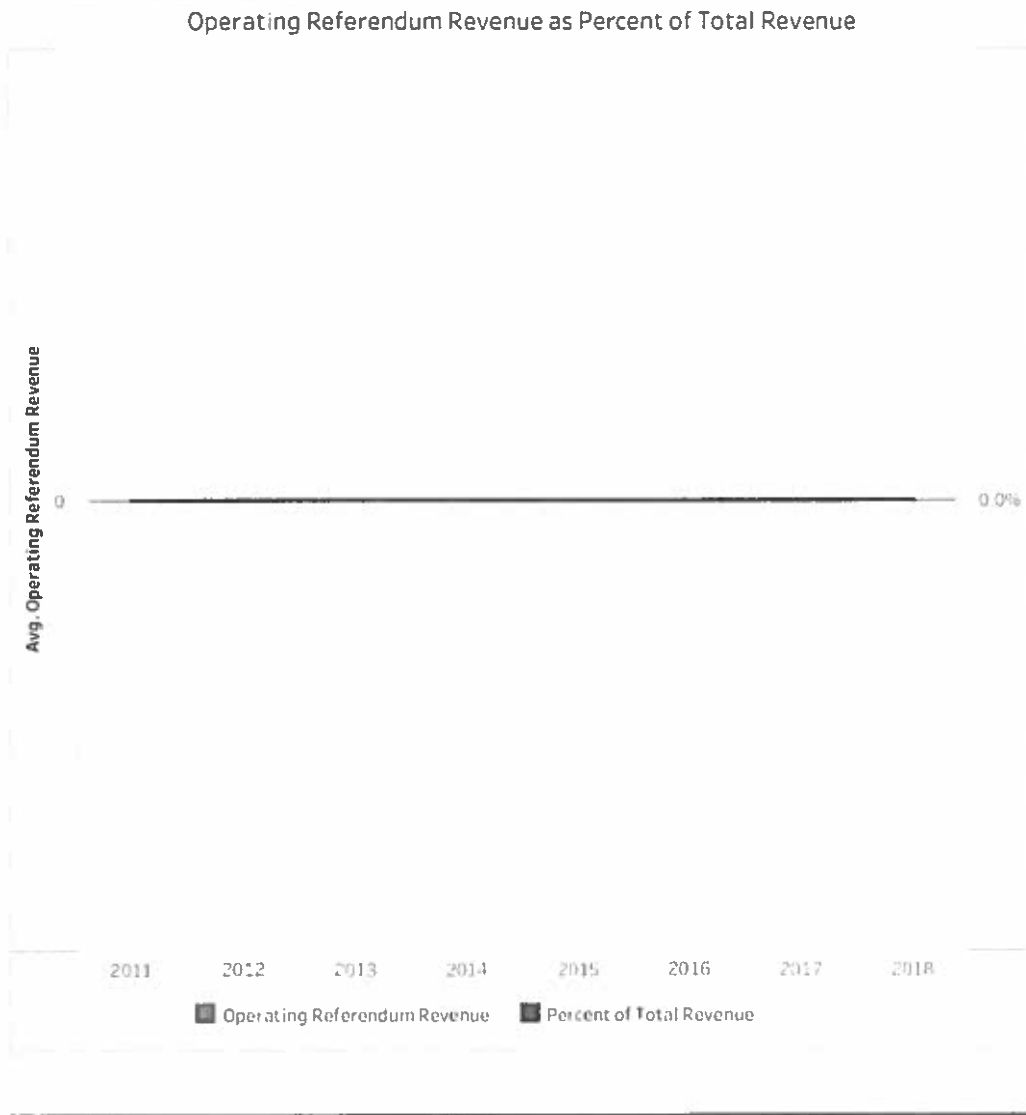
Our revenue has remained steady and is slightly trending upward.

Operating Referendum Revenue as Percent of Total Revenue

For those school corporations that have successfully obtained a referendum, this indicator provides data on the importance of the referendum revenue to the school corporation's revenue picture. For additional information, visit the Department of Local Government Finance's Referendum Information page (<https://www.in.gov/dlgf/6769.htm>).

Select Funds to Include:

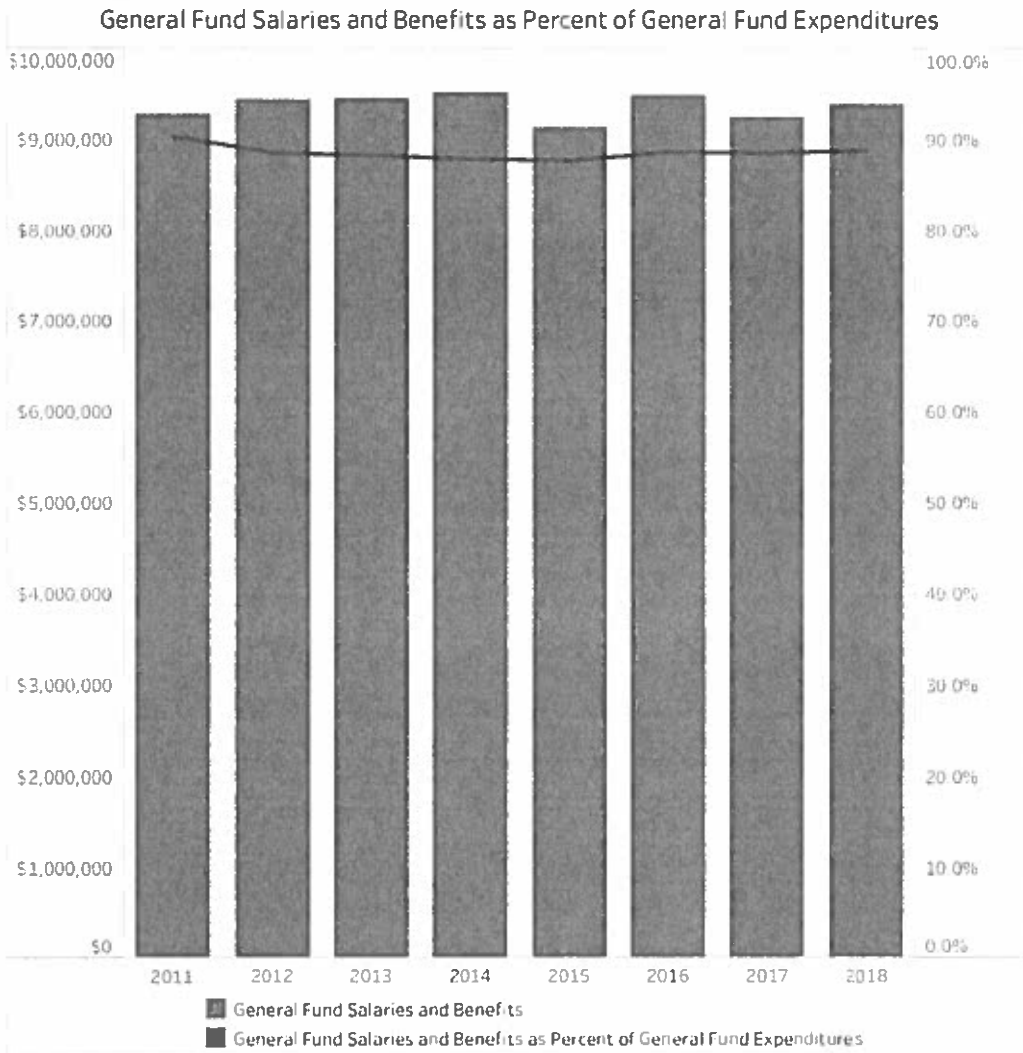
- All Other Funds Rev...
- General Revenue
- Operational Revenue
- Other Local Funds R...
- Rainy Day Revenue



We do not have an operating referendum and currently see no need for one.

General Fund Salaries and Benefits as Percent of General Fund Expenditures

Salaries and benefits typically are the largest expenditures within the General Fund. This indicator shows the percentage of the General Fund that is dedicated to salaries and benefits.



For More Information:

Indiana Department of Education School Financial Reports (<https://www.doe.in.gov/finance/school-financial-reports>)
Indiana Department of Education Compass (School Performance Reports) (<https://compass.doe.in.gov/insd/ard/overview.aspx>)
State Board of Accounts Audit Reports (<https://www.sba.in.gov/apps/audit-reports/>)
Indiana Gateway for Government Units (<https://gateway.fiscal.org/>)

For technical problems, questions or feedback about the Indicators Dashboard, please contact indicators@dwab.in.gov
School Corporation Fiscal Indicators Data Sources
(<https://www.in.gov/dwab/files/School%20Corporation%20Fiscal%20Indicators%20Data%20Sources.pdf>)

Our General Fund Salaries and Benefits have historically been approximately 89-90% of our General Fund expenditures.

6. 2020 Budget Update

In December, we received our Notice of Final Budget Recommendations from the DLGF (1782 Notice). Our proposed budget was approved by the DLGF. WBCSC did not request any additional changes based on the 1782 Notice. Our 2020 Assessed Value increased to \$689,327,910 from \$664,491,306 in 2019. Our 2020 maximum levy for the Operations Fund was \$3,370,732. For 2020, we asked for \$3,192,967 levied for the Operations Fund, \$177,765 less than the maximum. This levy, in addition to our Debt Service levy of \$3,649,302, brings our total tax levy in 2020 to \$6,842,269. This levied amount with our 2020 A.V. gives us a 2020 tax rate of .9926. On Friday, January 10, 2020, WBCSC was notified by the DLGF that they have certified the 2020 Budget Order for Boone County and our 2020 tax rate of .9926 is now considered certified.

INVESTMENT OF CORPORATION FUNDS IN TRANSACTION ACCOUNTS

BP - 7025

The board of school trustees for Western Boone County Community School Corporation supports and authorizes a safe and sound investment program. Such a program is viewed as an important ingredient of sound fiscal management, the purpose of which is to secure a maximum yield of interest revenues to supplement other corporation revenues for the support of the educational program of the corporation.

The investing officer for Western Boone County Community School Corporation is the corporation Director of Business and Technology. The investing officer will manage the various funds of the school corporation. This includes the funds to which local and state tax dollars are received, as well as federal and community grant funds.

The objectives, in priority order, of the investment program are:

1. The safety of principal and funds
2. The liquidity of the portfolio sufficient to enable the corporation to meet all cash flow and other operational requirements
3. The attainment of the highest rate of return through fiscal and economic cycles, within the boundaries of statutory constraints, cash flow requirements, and the primary objects of safety and liquidity

Whenever there occurs a cash balance in any active fund which, though allocated to a specific use, is temporarily not needed, the balance will be invested temporarily to the best advantage of the corporation in such securities as are permitted by law.

Investment Guidelines

The investing officer shall approve investing available school funds in the following accounts and within the following parameters. These investments must comply with the requirements of I.C. 5-13.

A. Deposit Accounts

The treasurer may deposit funds only with the financial institutions designated by the State Board of Finance as depositories and by the local board of finance.

B. Certificate of Deposits

Investments of this type will be made based on quotes obtained from depositories designated for the corporation's geographical area.

C. Repurchase Agreements

The treasurer is permitted to enter into repurchase agreements with designated depositories. In general, the collateral securities are restricted to interest bearing obligations issued or fully insured or guaranteed by the United States.

D. Maturity

If investments must have a stated maturity of at least two (2) years and not more than five (5) years, the below Portfolio Limitations will apply

E. Portfolio Limitations

The school corporation's portfolio investment in the above accounts may not exceed twenty-five percent (25%) of the total portfolio investments. Transaction accounts are to be included in the twenty-five percent (25%) restriction.

The treasurer shall prepare a report on December 31st summarizing the financial activities that occurred during the previous month.

This policy is effective until four (4) years from the date it is adopted by the school board.

Legal Reference: I.C. 5-13-9-5.7

Date Adopted: 10/08/12

Date Adopted: 02/11/19

December 20, 2019

Ms. Melissa Smith
3549 West 550 South
Lebanon, IN 46052

Mr. Mike Martin
5037 West 650 North
Thorntown, IN 46071

Mr. Dennis Reagan
9142 North 675 West
Thorntown, IN 46071

Mr. Rick Davis
5457 Evans Road
Thorntown, IN 46071

Mr. Brian Gott
1712 South 900 West
Jamestown, IN 46147

Mr. Phil Foster
6541 South Darlington Road
Jamestown, IN 46147

Mr. Shane Steimel
5730 Elm Swamp Road
Lebanon, IN 46052

RE: Western Boone Schools
Legal Representation for 2020

Dear Board Members:

It has been our practice each year to advise board members of our interest in continuing to serve as the school district's general counsel for the coming year. The decision on the appointment of counsel is normally made at your annual organizational meeting in January, but we serve as board counsel at your pleasure. As such, you can make a decision on who serves as your counsel in general or on a particular matter at any time. The board may also terminate its relationship with our firm at any time and for any reason.

Hopefully you and the administration have been satisfied with our legal representation. We have enjoyed our relationship with you and previous boards and look forward to being of service to the Western Boone Schools if that is your pleasure.

For the past several years we have worked for you under a retainer arrangement calling for us to be paid \$6,000 per year at \$500 per month. We track our time each month and the retainer covers the first couple hours of time each month. Its purpose is to encourage you and the administration to call me with questions and include me in your decision-making early on. Services beyond the retainer are billed at the agreed hourly rate on a monthly statement that itemizes the time or expense and describes the work performed.

For our work in 2020 we intend to keep the current \$500 monthly retainer in effect and charge my time at the rate of \$275 per hour. This is a ten percent increase over the rate that was last adjusted effective January 1, 2018. It is still considerably below my normal hourly rate as a practicing attorney and also below the hourly rates many attorneys are charging schools for their work. If an associate works on the matter, the associate's time will be billed at his or her customary, and normally lower, rate but no higher than my rate above. I hope you believe our services are worth the cost.

As in the past, we would also expect to be reimbursed for any out-of-pocket expenses we might advance or incur in performing work on your behalf. Those have not been significant in amount, but they can include things like mileage or parking, photocopying, filing fees, depositions, etc.

Should there be a building project, bond issue or other special financing, we would handle that work on an hourly-rate basis unless a different arrangement is agreed to.

We attempt to provide timely and professional service to the Western Boone schools and are sensitive to the high cost of legal representation and the seemingly ever-increasing need for legal assistance. But it is a big business with legal risks and many constituencies that bring a need for legal services, including students, parents, vendors, contractors, individual employees, your teachers association, the ACLU, special interest groups and government at all levels. Because I have been representing school officials for forty years, I have experience with many of the issues that periodically arise.

Because of my years of experience as a school board attorney I am able to respond to many inquiries without having to go to the law books. I also attempt to keep your costs to a minimum in a variety of ways. For example, I recommend ways to avoid legal problems before they arise; regularly update the administration on recent legal developments; assign particular tasks to the attorney in our firm having the most expertise in the area; use lower cost paralegals and student law clerks to perform tasks they can handle; do not attend board meetings unless it is necessary or is requested by you or the Superintendent; subscribe to and keep current with publications devoted to the legal affairs of public schools; regularly attend (at no cost to you) seminars and workshops put on for the benefit of school attorneys; communicate with ISBA staff counsel and

Western Boone County Community
School Corporation Board Members
December 20, 2019
Page 3

other school attorneys to learn of their experiences and suggestions. I have been elected to serve on the Executive Committee of the Indiana Council of School Attorneys and in that position am able to stay abreast of the latest developments in school law and have access to experts in various fields. I also explore and utilize the benefit of all coverage available under your liability insurance policies whenever it is available.

We communicate most often with your Superintendent and other members of the administrative team, since they are the ones charged with the day-to-day activities of the school system. But I am certainly willing to talk with any of you at any time. Our client is the school corporation, not the Superintendent, and you as board members have the ultimate legal responsibility for the conduct of its affairs.

If at any time you have questions about the role we play or our services in a particular instance, please let me know. I want you to be comfortable with our representation and need to know what you expect.

If these arrangements are agreeable, you merely need to approve the retention of our firm as general counsel on these terms. Because this letter contains the terms under which we serve as your counsel, it is a public record open to anyone who would wish to see it.

I look forward to working again with you next year. If you or Superintendent Ramey has questions about this arrangement or our services at any time, please give me a call. Thank you for your consideration.

Very truly yours,

PARR RICHEY FRANDBEN PATTERSON
KRUSE LLP

By 
Kent M. Frandsen

slm

cc: Mr. Rob Ramey, Superintendent
1458513

Account	Description	Borrowed	Applied
11000		(74,564.44)	
12000			1,815.52
17000			48.43
21000			21,132.75
24000			37,313.42
25000			7,656.96
33000			6,597.36

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11025.120.0001	Non Sp Ed Preschool	NonCert Salary	8,558.53 Within Major Account
0101.11025.120.0002	Non Sp Ed Preschool	NonCert Salary	8,203.60 Within Major Account
0101.11025.211.0001	Non Sp Ed Preschool	SocSec-NonCert	615.75 Within Major Account
0101.11025.211.0002	Non Sp Ed Preschool	SocSec-NonCert	827.59 Within Major Account
0101.11025.243.0001	Non Sp Ed Preschool	Oth Emp Benefit	66.32 Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(8,558.53) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(8,203.60) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(615.75) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(827.59) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(66.32) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(796.62) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(1,267.61) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(894.12) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(1,421.40) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(38.90) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(83.33) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(6,733.63) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(1,260.67) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(1,424.48) Within Major Account
0101.11050.110.0001	Full Day Kindergarten	Cert Salaries	(4,579.70) Within Major Account
0101.11050.110.0002	Full Day Kindergarten	Cert Salaries	(5,231.38) Within Major Account
0101.11050.110.0002	Full Day Kindergarten	Cert Salaries	(154.99) Within Major Account
0101.11050.212.0001	Full Day Kindergarten	SocSec-Cert	796.62 Within Major Account
0101.11050.212.0002	Full Day Kindergarten	SocSec-Cert	1,267.61 Within Major Account
0101.11050.216.0001	Full Day Kindergarten	TRF	894.12 Within Major Account
0101.11050.216.0002	Full Day Kindergarten	TRF	1,421.40 Within Major Account
0101.11050.244.0001	Full Day Kindergarten	Oth Emp Benefit	38.90 Within Major Account
0101.11050.244.0002	Full Day Kindergarten	Oth Emp Benefit	83.33 Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(8,668.11) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(3,533.09) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(4,071.22) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(2,808.33) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11100.110.0001	Elementary	Cert Salaries	(2,015.14) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(626.92) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(18,743.07) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(3,348.30) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(13,778.40) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(7,145.20) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(509.00) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(326.76) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(508.66) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(577.10) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(452.87) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(504.78) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(39.58) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(3,147.73) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(903.99) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(485.50) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(81.25) Within Major Account
0101.11100.110.0001	Elementary	Cert Salaries	(1,380.64) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(21.54) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(21.26) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(43.62) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(41.67) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(84.13) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(222.66) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(4.68) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(43.75) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(6,236.40) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(1,987.97) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(2,234.46) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(127.09) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(256.35) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(5,641.31) Between Major Accounts

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11100.110.0001	Elementary	Cert Salaries	(1,207.23) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(294.75) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(328.21) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(292.07) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(73.16) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(67.16) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(298.98) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(1,196.42) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(452.32) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(355.74) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(83.13) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(859.99) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(7,789.52) Between Major Accounts
0101.11100.110.0001	Elementary	Cert Salaries	(1,436.73) Between Major Accounts
0101.11100.110.0002	Elementary	Cert Salaries	(3,707.91) Between Major Accounts
0101.11100.120.0001	Elementary	Cert Salaries	6,733.63 Within Major Account
0101.11100.120.0001	Elementary	NonCert Salary	(1,982.37) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(3,595.84) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(360.21) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(500.03) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(1,333.60) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(1,557.15) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(1,808.95) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(3,419.30) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(345.65) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(1,736.40) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(2,015.93) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(2,842.75) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(117.07) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(132.20) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(209.58) Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(459.58) Between Major Accounts

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11100.120.0001	Elementary	NonCert Salary	(272.09)Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(830.57)Between Major Accounts
0101.11100.120.0001	Elementary	NonCert Salary	(262.99)Between Major Accounts
0101.11100.120.0002	Elementary	NonCert Salary	(7,393.97)Between Major Accounts
0101.11100.120.0002	Elementary	NonCert Salary	(6,264.62)Between Major Accounts
0101.11100.120.0002	Elementary	NonCert Salary	(4.16)Between Major Accounts
0101.11100.120.0002	Elementary	NonCert Salary	(151.56)Between Major Accounts
0101.11100.120.0002	Elementary	NonCert Salary	(5.10)Between Major Accounts
0101.11100.120.0002	Elementary	NonCert Salary	(169.53)Between Major Accounts
0101.11100.120.0002	Elementary	NonCert Salary	(2.39)Between Major Accounts
0101.11100.131.0001	Elementary	Stipends	1,260.67 Within Major Account
0101.11100.131.0002	Elementary	Stipends	1,424.48 Within Major Account
0101.11100.216.0001	Elementary	TRF	4,579.70 Within Major Account
0101.11100.216.0002	Elementary	TRF	5,231.38 Within Major Account
0101.11100.216.0002	Elementary	TRF	154.99 Within Major Account
0101.11100.216.0002	Elementary	TRF	8,668.11 Within Major Account
0101.11100.222.0001	Elementary	Grp Health Ins	3,533.09 Within Major Account
0101.11100.223.0001	Elementary	Grp Accident In	4,071.22 Within Major Account
0101.11100.223.0002	Elementary	Grp Accident In	2,808.33 Within Major Account
0101.11100.244.0002	Elementary	Oth Emp Benefit	2,015.14 Within Major Account
0101.11100.611.0002	Elementary	Operational Sup	626.92 Within Major Account
0101.11300.216.0003	High School	TRF	18,743.07 Within Major Account
0101.11300.221.0003	High School	Grp Life Insurn	3,348.30 Within Major Account
0101.11300.222.0003	High School	Grp Health Ins	13,778.40 Within Major Account
0101.11300.223.0003	High School	Grp Accident In	7,145.20 Within Major Account
0101.11300.611.0003	High School	Operational Sup	509.00 Within Major Account
0101.11410.110.0003	Agriculture A	Cert Salaries	326.76 Within Major Account
0101.11410.212.0003	Agriculture A	SocSec-Cert	508.66 Within Major Account
0101.11410.216.0003	Agriculture A	TRF	577.10 Within Major Account
0101.11430.212.0003	Distributive Education	SocSec-Cert	452.87 Within Major Account
0101.11430.216.0003	Distributive Education	TRF	504.78 Within Major Account
0101.11430.244.0003	Distributive Education	Oth Emp Benefit	39.58 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11450.110.0003	Consumer and Homemaking	Cert Salaries	3,147.73 Within Major Account
0101.11450.212.0003	Consumer and Homemaking	SocSec-Cert	903.99 Within Major Account
0101.11450.216.0003	Consumer and Homemaking	TRF	485.50 Within Major Account
0101.11450.244.0003	Consumer and Homemaking	Oth Emp Benefit	81.25 Within Major Account
0101.12110.110.0001	Gifted and Talented	Cert Salaries	(463.26) Within Major Account
0101.12110.110.0001	Gifted and Talented	Cert Salaries	(618.52) Within Major Account
0101.12110.110.0001	Gifted and Talented	Cert Salaries	(312.64) Within Major Account
0101.12110.110.0001	Gifted and Talented	Cert Salaries	(4,011.68) Within Major Account
0101.12110.110.0002	Gifted and Talented	Cert Salaries	(4,129.37) Within Major Account
0101.12110.110.0002	Gifted and Talented	Cert Salaries	(788.51) Within Major Account
0101.12110.110.0002	Gifted and Talented	Cert Salaries	(346.33) Within Major Account
0101.12110.110.0002	Gifted and Talented	Cert Salaries	(356.04) Within Major Account
0101.12110.611.0001	Gifted and Talented	Operational Sup	(69.98) Within Major Account
0101.12110.611.0001	Gifted and Talented	Operational Sup	(362.65) Within Major Account
0101.12110.611.0001	Gifted and Talented	Operational Sup	(533.79) Within Major Account
0101.12110.611.0001	Gifted and Talented	Operational Sup	(404.42) Within Major Account
0101.12110.611.0001	Gifted and Talented	Operational Sup	(41.67) Within Major Account
0101.12110.611.0001	Gifted and Talented	Operational Sup	(1,224.39) Within Major Account
0101.12110.611.0002	Gifted and Talented	Operational Sup	(2,688.16) Within Major Account
0101.12210.212.0003	Mild Mental Disabilities	Cert Salaries	(2,371.52) Within Major Account
0101.12210.216.0003	Mild Mental Disabilities	SocSec-Cert	463.26 Within Major Account
0101.12220.110.0001	Moderate Mental Disabilities	TRF	618.52 Within Major Account
0101.12220.110.0001	Moderate Mental Disabilities	Cert Salaries	312.64 Within Major Account
0101.12220.110.0003	Moderate Mental Disabilities	Cert Salaries	4,011.68 Within Major Account
0101.12220.110.0003	Moderate Mental Disabilities	Cert Salaries	4,129.37 Within Major Account
0101.12220.120.0001	Moderate Mental Disabilities	NonCert Salary	(7,410.34) Within Major Account
0101.12220.120.0003	Moderate Mental Disabilities	NonCert Salary	(912.61) Within Major Account
0101.12220.211.0001	Moderate Mental Disabilities	SocSec-NonCert	788.51 Within Major Account
0101.12220.211.0003	Moderate Mental Disabilities	SocSec-NonCert	346.33 Within Major Account
0101.12220.212.0001	Moderate Mental Disabilities	SocSec-Cert	356.04 Within Major Account
0101.12220.212.0001	Moderate Mental Disabilities	SocSec-Cert	69.98 Within Major Account
0101.12220.212.0003	Moderate Mental Disabilities	SocSec-Cert	362.65 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.12220.216.0001	Moderate Mental Disabilities	TRF	533.79 Within Major Account
0101.12220.216.0003	Moderate Mental Disabilities	TRF	404.42 Within Major Account
0101.12220.244.0001	Moderate Mental Disabilities	Oth Emp Benefit	41.67 Within Major Account
0101.12230.561.0001	Severe Mental Disabilities	TransTuitOth IN	1,224.39 Within Major Account
0101.12230.561.0001	Severe Mental Disabilities	TransTuitOth IN	2,688.16 Within Major Account
0101.12230.561.0001	Severe Mental Disabilities	TransTuitOth IN	2,371.52 Within Major Account
0101.12230.561.0001	Severe Mental Disabilities	TransTuitOth IN	7,410.34 Within Major Account
0101.12230.561.0001	Severe Mental Disabilities	TransTuitOth IN	912.61 Within Major Account
0101.12230.561.0001	Severe Mental Disabilities	TransTuitOth IN	7,196.15 Within Major Account
0101.12350.110.0004	Homebound	Cert Salaries	(7,196.15) Within Major Account
0101.12350.110.0004	Homebound	Cert Salaries	(23.49) Within Major Account
0101.12350.110.0004	Homebound	Cert Salaries	(29.21) Within Major Account
0101.12350.110.0804	Homebound	Cert Salaries	(4.27) Within Major Account
0101.12350.110.0004	Homebound	Cert Salaries	(1,321.88) Within Major Account
0101.12350.212.0004	Homebound	SocSec-Cert	23.49 Within Major Account
0101.12350.216.0004	Homebound	TRF	29.21 Within Major Account
0101.12350.244.0004	Homebound	Oth Emp Benefit	4.27 Within Major Account
0101.12350.580.0004	Homebound	Travel	(1,000.00) Within Major Account
0101.12410.110.0001	Emotional Disabilities - FT	Cert Salaries	1,321.88 Within Major Account
0101.12410.110.0001	Emotional Disabilities - FT	Cert Salaries	1,000.00 Within Major Account
0101.12410.110.0001	Emotional Disabilities - FT	Cert Salaries	4,896.76 Within Major Account
0101.12410.110.0002	Emotional Disabilities - FT	Cert Salaries	6,448.24 Within Major Account
0101.12410.110.0002	Emotional Disabilities - FT	Cert Salaries	496.18 Within Major Account
0101.12410.110.0002	Emotional Disabilities - FT	Cert Salaries	274.24 Within Major Account
0101.12410.212.0001	Emotional Disabilities - FT	SocSec-Cert	207.52 Within Major Account
0101.12410.212.0002	Emotional Disabilities - FT	SocSec-Cert	207.54 Within Major Account
0101.12410.216.0001	Emotional Disabilities - FT	TRF	231.32 Within Major Account
0101.12410.216.0002	Emotional Disabilities - FT	TRF	231.33 Within Major Account
0101.12410.244.0001	Emotional Disabilities - FT	Oth Emp Benefit	19.79 Within Major Account
0101.12410.244.0002	Emotional Disabilities - FT	Oth Emp Benefit	19.79 Within Major Account
0101.12510.110.0001	Communication Disorders	Cert Salaries	1,576.23 Within Major Account
0101.12510.212.0001	Communication Disorders	SocSec-Cert	543.63 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.12510.216.0001	Communication Disorders	TRF	606.00 Within Major Account
0101.12510.244.0001	Communication Disorders	Oth Emp Benefit	39.58 Within Major Account
0101.12510.313.0004	Communication Disorders	Pupil Services	(4,896.76) Within Major Account
0101.12510.313.0004	Communication Disorders	Pupil Services	(6,448.24) Within Major Account
0101.12510.611.0004	Communication Disorders	Operational Sup	(496.18) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(274.24) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(207.52) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(207.54) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(231.32) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(231.33) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(19.79) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(19.79) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(1,576.23) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(543.63) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(606.00) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(39.58) Within Major Account
0101.12610.110.0001	Learning Disability	Cert Salaries	(5,316.30) Within Major Account
0101.12610.110.0002	Learning Disability	Cert Salaries	5,316.30 Within Major Account
0101.12610.110.0002	Learning Disability	Cert Salaries	604.21 Within Major Account
0101.12610.110.0003	Learning Disability	Cert Salaries	11,176.51 Within Major Account
0101.12610.110.0003	Learning Disability	Cert Salaries	6,376.51 Within Major Account
0101.12610.120.0001	Learning Disability	NonCert Salary	(604.21) Within Major Account
0101.12610.120.0001	Learning Disability	NonCert Salary	(11,176.51) Within Major Account
0101.12610.120.0002	Learning Disability	NonCert Salary	4,426.57 Within Major Account
0101.12610.120.0002	Learning Disability	NonCert Salary	600.00 Within Major Account
0101.12610.120.0002	Learning Disability	NonCert Salary	415.03 Within Major Account
0101.12610.120.0003	Learning Disability	NonCert Salary	(6,376.51) Within Major Account
0101.12610.120.0003	Learning Disability	NonCert Salary	(4,426.57) Within Major Account
0101.12610.211.0001	Learning Disability	SocSec-NonCert	184.97 Within Major Account
0101.12610.211.0001	Learning Disability	SocSec-NonCert	113.23 Within Major Account
0101.12610.211.0002	Learning Disability	SocSec-NonCert	858.11 Within Major Account
0101.12610.211.0003	Learning Disability	SocSec-NonCert	740.60 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.12610.212.0001	Learning Disability	SocSec-Cert	853.71 Within Major Account
0101.12610.212.0002	Learning Disability	SocSec-Cert	478.76 Within Major Account
0101.12610.212.0003	Learning Disability	SocSec-Cert	1,852.32 Within Major Account
0101.12610.216.0001	Learning Disability	TRF	951.63 Within Major Account
0101.12610.216.0002	Learning Disability	TRF	533.87 Within Major Account
0101.12610.216.0003	Learning Disability	TRF	240.15 Within Major Account
0101.12610.216.0003	Learning Disability	TRF	499.13 Within Major Account
0101.12610.216.0003	Learning Disability	TRF	1,380.64 Between Major Accounts
0101.12610.243.0001	Learning Disability	Oth Emp Benefit	21.54 Between Major Accounts
0101.12610.243.0002	Learning Disability	Oth Emp Benefit	21.26 Between Major Accounts
0101.12610.243.0003	Learning Disability	Oth Emp Benefit	43.62 Between Major Accounts
0101.12610.244.0001	Learning Disability	Oth Emp Benefit	41.67 Between Major Accounts
0101.12610.244.0003	Learning Disability	Oth Emp Benefit	84.13 Between Major Accounts
0101.12710.611.0001	Equal Opportunity At Risk	Operational Sup	(600.00) Within Major Account
0101.12710.611.0002	Equal Opportunity At Risk	Operational Sup	(415.03) Within Major Account
0101.12710.611.0002	Equal Opportunity At Risk	Operational Sup	(184.97) Within Major Account
0101.12810.110.0001	Special Education Preschool	Cert Salaries	(113.23) Within Major Account
0101.12810.110.0001	Special Education Preschool	Cert Salaries	(858.11) Within Major Account
0101.12810.110.0001	Special Education Preschool	Cert Salaries	(740.60) Within Major Account
0101.12810.110.0001	Special Education Preschool	Cert Salaries	(853.71) Within Major Account
0101.12810.110.0001	Special Education Preschool	Cert Salaries	(478.76) Within Major Account
0101.12810.110.0001	Special Education Preschool	Cert Salaries	(1,852.32) Within Major Account
0101.12810.110.0001	Special Education Preschool	Cert Salaries	(951.63) Within Major Account
0101.12810.110.0001	Special Education Preschool	Cert Salaries	(533.87) Within Major Account
0101.12810.110.0001	Special Education Preschool	Cert Salaries	(240.15) Within Major Account
0101.12810.120.0001	Special Education Preschool	NonCert Salary	(499.13) Within Major Account
0101.12810.211.0001	Special Education Preschool	SocSec-NonCert	222.66 Between Major Accounts
0101.16100.120.0001	Remediation Testing	NonCert Salary	(316.02) Within Major Account
0101.16100.120.0001	Remediation Testing	NonCert Salary	(231.37) Within Major Account
0101.16100.120.0001	Remediation Testing	NonCert Salary	(158.45) Within Major Account
0101.16100.120.0001	Remediation Testing	NonCert Salary	(297.21) Within Major Account
0101.16100.120.0001	Remediation Testing	NonCert Salary	(12.83) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.16100.120.0001	Remediation Testing	NonCert Salary	(20.53)Within Major Account
0101.16100.120.0002	Remediation Testing	NonCert Salary	316.02 Within Major Account
0101.16100.211.0001	Remediation Testing	SocSec-NonCert	231.37 Within Major Account
0101.16100.211.0002	Remediation Testing	SocSec-NonCert	158.45 Within Major Account
0101.16100.211.0003	Remediation Testing	SocSec-NonCert	297.21 Within Major Account
0101.16100.243.0001	Remediation Testing	Oth Emp Benefit	12.83 Within Major Account
0101.16100.243.0002	Remediation Testing	Oth Emp Benefit	20.53 Within Major Account
0101.17100.561.0004	Transfer Tuition	TransTuitOth IN	746.82 Within Major Account
0101.17100.561.0004	Transfer Tuition	TransTuitOth IN	6,256.58 Within Major Account
0101.17300.110.0003	Area Voc Sch Participating Sh	Cert Salaries	5,436.14 Within Major Account
0101.17300.212.0003	Area Voc Sch Participating Sh	SocSec-Cert	561.46 Within Major Account
0101.17300.216.0003	Area Voc Sch Participating Sh	TRF	618.79 Within Major Account
0101.17300.216.0003	Area Voc Sch Participating Sh	TRF	4.68 Between Major Accounts
0101.17300.244.0003	Area Voc Sch Participating Sh	Oth Emp Benefit	43.75 Between Major Accounts
0101.17300.561.0004	Area Voc Sch Participating Sh	TransTuitOth IN	(746.82) Within Major Account
0101.17400.561.0004	Joint Services & Supply-Sp Ed	TransTuitOth IN	(6,256.58) Within Major Account
0101.17400.561.0004	Joint Services & Supply-Sp Ed	TransTuitOth IN	(5,436.14) Within Major Account
0101.17400.561.0004	Joint Services & Supply-Sp Ed	TransTuitOth IN	(561.46) Within Major Account
0101.17400.561.0004	Joint Services & Supply-Sp Ed	TransTuitOth IN	(618.79) Within Major Account
0101.21220.110.0003	Counseling Services	Cert Salaries	2,500.00 Within Major Account
0101.21220.110.0003	Counseling Services	Cert Salaries	382.61 Within Major Account
0101.21220.110.0003	Counseling Services	Cert Salaries	1,015.88 Within Major Account
0101.21220.110.0003	Counseling Services	Cert Salaries	1,467.03 Within Major Account
0101.21220.110.0003	Counseling Services	Cert Salaries	6,236.40 Between Major Accounts
0101.21220.212.0003	Counseling Services	SocSec-Cert	1,987.97 Between Major Accounts
0101.21220.216.0003	Counseling Services	TRF	2,234.46 Between Major Accounts
0101.21220.244.0003	Counseling Services	Oth Emp Benefit	127.09 Between Major Accounts
0101.21220.611.0003	Information Services	Operational Sup	(2,500.00) Within Major Account
0101.21340.120.0001	Information Services	NonCert Salary	256.35 Between Major Accounts
0101.21340.120.0002	Information Services	NonCert Salary	5,641.31 Between Major Accounts
0101.21340.120.0003	Information Services	NonCert Salary	1,207.23 Between Major Accounts
0101.21340.211.0001	Information Services	SocSec-NonCert	294.75 Between Major Accounts

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.21340.211.0002	Information Services	SocSec-NonCert	328.21 Between Major Accounts
0101.21340.211.0003	Information Services	SocSec-NonCert	292.07 Between Major Accounts
0101.21340.243.0001	Information Services	Oth Emp Benefit	73.16 Between Major Accounts
0101.21340.243.0003	Information Services	Oth Emp Benefit	67.16 Between Major Accounts
0101.21340.611.0001	Information Services	Operational Sup	298.98 Between Major Accounts
0101.21340.611.0002	Information Services	Operational Sup	(382.61) Within Major Account
0101.21340.611.0003	Information Services	Operational Sup	(1,015.88) Within Major Account
0101.21620.110.0004	Occupational Therapy Services	Cert Salaries	1,196.42 Between Major Accounts
0101.21620.211.0004	Occupational Therapy Services	SocSec-NonCert	452.32 Between Major Accounts
0101.21720.110.0004	Physical Therapy Services	Cert Salaries	(1,467.03) Within Major Account
0101.21720.211.0004	Physical Therapy Services	SocSec-NonCert	355.74 Between Major Accounts
0101.21720.243.0004	Physical Therapy Services	Oth Emp Benefit	83.13 Between Major Accounts
0101.22220.110.0003	School Library	Cert Salaries	(209.24) Within Major Account
0101.22220.110.0003	School Library	Cert Salaries	(199.30) Within Major Account
0101.22220.110.0003	School Library	Cert Salaries	(152.84) Within Major Account
0101.22220.110.0003	School Library	Cert Salaries	(114.56) Within Major Account
0101.22220.120.0001	School Library	NonCert Salary	(461.74) Within Major Account
0101.22220.120.0001	School Library	NonCert Salary	(663.78) Within Major Account
0101.22220.120.0001	School Library	NonCert Salary	(31.74) Within Major Account
0101.22220.120.0001	School Library	NonCert Salary	(40.00) Within Major Account
0101.22220.120.0001	School Library	NonCert Salary	(5.19) Within Major Account
0101.22220.211.0001	School Library	SocSec-NonCert	209.24 Within Major Account
0101.22220.211.0002	School Library	SocSec-NonCert	199.30 Within Major Account
0101.22220.211.0003	School Library	SocSec-NonCert	152.84 Within Major Account
0101.22220.212.0003	School Library	SocSec-Cert	114.56 Within Major Account
0101.22220.212.0003	School Library	SocSec-Cert	461.74 Within Major Account
0101.22220.216.0003	School Library	TRF	663.78 Within Major Account
0101.22220.243.0002	School Library	Oth Emp Benefit	31.74 Within Major Account
0101.22220.244.0003	School Library	Oth Emp Benefit	40.00 Within Major Account
0101.22220.661.0003	School Library	Library Suppl	5.19 Within Major Account
0101.24100.110.0001	Office of the Principal	Cert Salaries	1,375.95 Within Major Account
0101.24100.110.0001	Office of the Principal	Cert Salaries	788.90 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.24100.110.0001	Office of the Principal	Cert Salaries	859.99 Between Major Accounts
0101.24100.110.0002	Office of the Principal	Cert Salaries	(1,375.95) Within Major Account
0101.24100.110.0003	Office of the Principal	Cert Salaries	7,789.52 Between Major Accounts
0101.24100.120.0001	Office of the Principal	NonCert Salary	(788.90) Within Major Account
0101.24100.120.0002	Office of the Principal	NonCert Salary	1,436.73 Between Major Accounts
0101.24100.120.0003	Office of the Principal	NonCert Salary	3,707.91 Between Major Accounts
0101.24100.120.0003	Office of the Principal	NonCert Salary	1,982.37 Between Major Accounts
0101.24100.125.0003	Office of the Principal	Terminal Leave	3,595.84 Between Major Accounts
0101.24100.211.0001	Office of the Principal	SocSec-NonCert	360.21 Between Major Accounts
0101.24100.211.0002	Office of the Principal	SocSec-NonCert	500.03 Between Major Accounts
0101.24100.211.0003	Office of the Principal	SocSec-NonCert	1,333.60 Between Major Accounts
0101.24100.212.0001	Office of the Principal	SocSec-Cert	1,557.15 Between Major Accounts
0101.24100.212.0002	Office of the Principal	SocSec-Cert	1,808.95 Between Major Accounts
0101.24100.212.0003	Office of the Principal	SocSec-Cert	3,419.30 Between Major Accounts
0101.24100.215.0003	Office of the Principal	TRF Pre 7/1/95	345.65 Between Major Accounts
0101.24100.216.0001	Office of the Principal	TRF	1,736.40 Between Major Accounts
0101.24100.216.0002	Office of the Principal	TRF	2,015.93 Between Major Accounts
0101.24100.216.0003	Office of the Principal	TRF	2,842.75 Between Major Accounts
0101.24100.243.0001	Office of the Principal	Oth Emp Benefit	117.07 Between Major Accounts
0101.24100.243.0002	Office of the Principal	Oth Emp Benefit	132.20 Between Major Accounts
0101.24100.243.0003	Office of the Principal	Oth Emp Benefit	209.58 Between Major Accounts
0101.24100.244.0001	Office of the Principal	Oth Emp Benefit	459.58 Between Major Accounts
0101.24100.244.0002	Office of the Principal	Oth Emp Benefit	272.09 Between Major Accounts
0101.24100.244.0003	Office of the Principal	Oth Emp Benefit	830.57 Between Major Accounts
0101.25570.611.0003	Materials and Supplies	Operational Sup	262.99 Between Major Accounts
0101.25570.611.0003	Materials and Supplies	Operational Sup	7,393.97 Between Major Accounts
0101.33400.130.0001	Athletic Coaches	Temporary Sal	77.00 Within Major Account
0101.33400.130.0001	Athletic Coaches	Temporary Sal	76.24 Within Major Account
0101.33400.130.0001	Athletic Coaches	Temporary Sal	96.76 Within Major Account
0101.33400.130.0002	Athletic Coaches	Temporary Sal	921.00 Within Major Account
0101.33400.130.0003	Athletic Coaches	Temporary Sal	2,271.50 Within Major Account
0101.33400.130.0003	Athletic Coaches	Temporary Sal	6,264.62 Between Major Accounts

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.33400.211.0001	Athletic Coaches	SocSec-NonCert	(77.00) Within Major Account
0101.33400.211.0002	Athletic Coaches	SocSec-NonCert	(76.24) Within Major Account
0101.33400.211.0003	Athletic Coaches	SocSec-NonCert	(96.76) Within Major Account
0101.33400.211.0003	Athletic Coaches	SocSec-NonCert	(921.00) Within Major Account
0101.33400.211.0003	Athletic Coaches	SocSec-NonCert	(2,271.50) Within Major Account
0101.33400.212.0002	Athletic Coaches	SocSec-Cert	4.16 Between Major Accounts
0101.33400.212.0003	Athletic Coaches	SocSec-Cert	151.56 Between Major Accounts
0101.33400.216.0002	Athletic Coaches	TRF	5.10 Between Major Accounts
0101.33400.216.0003	Athletic Coaches	TRF	169.53 Between Major Accounts
0101.33400.244.0003	Athletic Coaches	Oth Emp Benefit	2.39 Between Major Accounts

Account	Description	Borrowed	Applied
23000		(54,814.91)	
25000			35,024.91
26000		(29,489.36)	
33000			0.90
43000			16,956.01
45000			18,417.04
47000			13,905.41

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.23110.120.0004	Svc Area Direction-Board of Ed	NonCert Salary	(3,475.13) Within Major Account
0300.23110.120.0004	Svc Area Direction-Board of Ed	NonCert Salary	(1,329.56) Within Major Account
0300.23110.120.0004	Svc Area Direction-Board of Ed	NonCert Salary	(892.52) Within Major Account
0300.23110.120.0004	Svc Area Direction-Board of Ed	NonCert Salary	(331.79) Within Major Account
0300.23110.211.0004	Svc Area Direction-Board of Ed	SocSec-NonCert	(21.15) Within Major Account
0300.23110.211.0004	Svc Area Direction-Board of Ed	SocSec-NonCert	(440.07) Within Major Account
0300.23110.580.0004	Svc Area Direction-Board of Ed	Travel	(879.42) Within Major Account
0300.23110.580.0004	Svc Area Direction-Board of Ed	Travel	(3,723.78) Within Major Account
0300.23110.810.0004	Svc Area Direction-Board of Ed	Dues and Fees	(1,600.64) Within Major Account
0300.23150.318.0004	Legal Services	Board of Ed Svc	(2,175.00) Within Major Account
0300.23150.540.0004	Legal Services	Advertising	(682.71) Within Major Account
0300.23160.290.0005	Promotion Expenses	Oth Emp Benefit	(2,019.26) Within Major Account
0300.23210.110.0004	Office of the Superintendent	Cert Salaries	3,475.13 Within Major Account
0300.23210.110.0005	Office of the Superintendent	Cert Salaries	1,329.56 Within Major Account
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(8,742.61) Within Major Account
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(1,316.52) Within Major Account
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(275.13) Within Major Account
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(1,010.21) Within Major Account
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(1,237.00) Within Major Account
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(4,615.98) Within Major Account
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(245.58) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(589.32) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(245.34) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(8,800.99) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(4,392.51) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(1,002.61) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(282.77) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(37.88) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(90.89) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(4,947.17) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(4,290.85) Between Major Accounts
0300.23210.120.0005	Office of the Superintendent	NonCert Salary	(5,189.60) Between Major Accounts

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.23210.211.0005	Office of the Superintendent	SocSec- NonCert	(3,155.14) Between Major Accounts
0300.23210.212.0004	Office of the Superintendent	SocSec-Cert	892.52 Within Major Account
0300.23210.212.0005	Office of the Superintendent	SocSec-Cert	(1,754.26) Between Major Accounts
0300.23210.212.0005	Office of the Superintendent	SocSec-Cert	(0.06) Between Major Accounts
0300.23210.212.0005	Office of the Superintendent	SocSec-Cert	(0.84) Between Major Accounts
0300.23210.212.0005	Office of the Superintendent	SocSec-Cert	(109.45) Between Major Accounts
0300.23210.215.0004	Office of the Superintendent	TRF Pre 7/1/95	331.79 Within Major Account
0300.23210.215.0004	Office of the Superintendent	TRF Pre 7/1/95	21.15 Within Major Account
0300.23210.215.0005	Office of the Superintendent	TRF Pre 7/1/95	(3,919.11) Between Major Accounts
0300.23210.216.0005	Office of the Superintendent	TRF	440.07 Within Major Account
0300.23210.216.0005	Office of the Superintendent	TRF	879.42 Within Major Account
0300.23210.221.0005	Office of the Superintendent	Grp Life Insurn	(40.00) Between Major Accounts
0300.23210.222.0005	Office of the Superintendent	Grp Health Ins	3,723.78 Within Major Account
0300.23210.222.0005	Office of the Superintendent	Grp Health Ins	1,600.64 Within Major Account
0300.23210.222.0005	Office of the Superintendent	Grp Health Ins	2,175.00 Within Major Account
0300.23210.222.0005	Office of the Superintendent	Grp Health Ins	682.71 Within Major Account
0300.23210.222.0005	Office of the Superintendent	Grp Health Ins	2,019.26 Within Major Account
0300.23210.222.0005	Office of the Superintendent	Grp Health Ins	8,742.61 Within Major Account
0300.23210.223.0005	Office of the Superintendent	Grp Accident In	1,316.52 Within Major Account
0300.23210.243.0005	Office of the Superintendent	Oth Emp Benefit	(9,460.34) Between Major Accounts
0300.23210.244.0004	Office of the Superintendent	Oth Emp Benefit	275.13 Within Major Account
0300.23210.244.0005	Office of the Superintendent	Oth Emp Benefit	1,010.21 Within Major Account
0300.23210.525.0005	Office of the Superintendent	Off Bond Prem	1,237.00 Within Major Account
0300.23210.580.0004	Office of the Superintendent	Travel	(1,617.46) Between Major Accounts
0300.23210.580.0005	Office of the Superintendent	Travel	(1,809.65) Between Major Accounts
0300.23210.580.0005	Office of the Superintendent	Travel	(2,671.07) Between Major Accounts
0300.23210.580.0005	Office of the Superintendent	Travel	(162.02) Between Major Accounts
0300.23210.611.0005	Office of the Superintendent	Operational Sup	4,615.98 Within Major Account
0300.25110.120.0005	Office of the Business Manager	NonCert Salary	916.50 Within Major Account
0300.25110.120.0005	Office of the Business Manager	NonCert Salary	9,278.76 Within Major Account
0300.25110.120.0005	Office of the Business Manager	NonCert Salary	847.31 Within Major Account
0300.25110.120.0005	Office of the Business Manager	NonCert Salary	688.00 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.25110.120.0005	Office of the Business Manager	NonCert Salary	13,097.04 Within Major Account
0300.25110.120.0005	Office of the Business Manager	NonCert Salary	342.04 Within Major Account
0300.25110.120.0005	Office of the Business Manager	NonCert Salary	2,227.52 Within Major Account
0300.25110.120.0005	Office of the Business Manager	NonCert Salary	9,712.04 Within Major Account
0300.25110.211.0005	Office of the Business Manager	SocSec-NonCert	709.98 Within Major Account
0300.25110.211.0005	Office of the Business Manager	SocSec-NonCert	74.86 Within Major Account
0300.25110.216.0005	Office of the Business Manager	SocSec-NonCert	245.58 Between Major Accounts
0300.25110.216.0005	Office of the Business Manager	TRF	589.32 Between Major Accounts
0300.25110.243.0005	Office of the Business Manager	Oth Emp Benefit	245.34 Between Major Accounts
0300.25150.611.0005	Payroll Services	Operational Sup	(916.50) Within Major Account
0300.25195.871.0005	Bank Account Service Charge	Bank Svc Chg	8,800.99 Between Major Accounts
0300.25850.120.0003	Network Support	NonCert Salary	4,392.51 Between Major Accounts
0300.25850.120.0004	Network Support	NonCert Salary	1,002.61 Between Major Accounts
0300.25850.120.0005	Network Support	NonCert Salary	(9,278.76) Within Major Account
0300.25850.211.0003	Network Support	SocSec-NonCert	282.77 Between Major Accounts
0300.25850.211.0005	Network Support	SocSec-NonCert	37.88 Between Major Accounts
0300.25850.216.0005	Network Support	TRF	(847.31) Within Major Account
0300.25850.221.0005	Network Support	Grp Life Insurn	(688.00) Within Major Account
0300.25850.222.0005	Network Support	Grp Health Ins	(13,097.04) Within Major Account
0300.25850.223.0005	Network Support	Grp Accident In	(342.04) Within Major Account
0300.25850.243.0003	Network Support	Oth Emp Benefit	90.89 Between Major Accounts
0300.25850.243.0005	Network Support	Oth Emp Benefit	(2,227.52) Within Major Account
0300.25850.432.0003	Network Support	Tech Repair&Mnt	4,947.17 Between Major Accounts
0300.25850.432.0004	Network Support	Tech Repair&Mnt	4,290.85 Between Major Accounts
0300.25850.655.0004	Network Support	Tech Supp < Cap	5,189.60 Between Major Accounts
0300.25850.655.0004	Network Support	Tech Supp < Cap	3,155.14 Between Major Accounts
0300.25850.655.0004	Network Support	Tech Supp < Cap	1,754.26 Between Major Accounts
0300.25850.742.0004	Network Support	Dist Learn Equi	(9,712.04) Within Major Account
0300.25850.742.0004	Network Support	Dist Learn Equi	(709.98) Within Major Account
0300.25920.319.0004	Ditch Assessments	Oth Pro Svc	(74.86) Within Major Account
0300.26200.120.0001	Maintenance of Buildings	NonCert Salary	(1,315.10) Within Major Account
0300.26200.120.0001	Maintenance of Buildings	NonCert Salary	(9,842.13) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.26200.120.0002	Maintenance of Buildings	NonCert Salary	1,315.10 Within Major Account
0300.26200.120.0003	Maintenance of Buildings	NonCert Salary	(244.37) Within Major Account
0300.26200.120.0003	Maintenance of Buildings	NonCert Salary	(312.00) Within Major Account
0300.26200.120.0003	Maintenance of Buildings	NonCert Salary	(234.00) Within Major Account
0300.26200.120.0003	Maintenance of Buildings	NonCert Salary	(565.50) Within Major Account
0300.26200.120.0003	Maintenance of Buildings	NonCert Salary	(17,923.72) Within Major Account
0300.26200.120.0003	Maintenance of Buildings	NonCert Salary	(23,489.06) Within Major Account
0300.26200.120.0005	Maintenance of Buildings	NonCert Salary	9,842.13 Within Major Account
0300.26200.211.0001	Maintenance of Buildings	NonCert Salary	244.37 Within Major Account
0300.26200.211.0002	Maintenance of Buildings	SocSec-NonCert	(553.05) Within Major Account
0300.26200.211.0003	Maintenance of Buildings	SocSec-NonCert	(658.74) Within Major Account
0300.26200.211.0003	Maintenance of Buildings	SocSec-NonCert	(557.23) Within Major Account
0300.26200.211.0005	Maintenance of Buildings	SocSec-NonCert	(3,834.17) Within Major Account
0300.26200.221.0001	Maintenance of Buildings	SocSec-NonCert	(1,014.88) Within Major Account
0300.26200.221.0002	Maintenance of Buildings	Grp Life Insurn	312.00 Within Major Account
0300.26200.221.0003	Maintenance of Buildings	Grp Life Insurn	234.00 Within Major Account
0300.26200.221.0004	Maintenance of Buildings	Grp Life Insurn	565.50 Within Major Account
0300.26200.222.0001	Maintenance of Buildings	Grp Life Insurn	(2,766.00) Within Major Account
0300.26200.222.0002	Maintenance of Buildings	Grp Health Ins	17,923.72 Within Major Account
0300.26200.222.0002	Maintenance of Buildings	Grp Health Ins	23,489.06 Within Major Account
0300.26200.222.0002	Maintenance of Buildings	Grp Health Ins	553.05 Within Major Account
0300.26200.222.0002	Maintenance of Buildings	Grp Health Ins	658.74 Within Major Account
0300.26200.222.0002	Maintenance of Buildings	Grp Health Ins	557.23 Within Major Account
0300.26200.222.0003	Maintenance of Buildings	Grp Health Ins	3,834.17 Within Major Account
0300.26200.222.0003	Maintenance of Buildings	Grp Health Ins	1,014.88 Within Major Account
0300.26200.222.0003	Maintenance of Buildings	Grp Health Ins	2,766.00 Within Major Account
0300.26200.222.0003	Maintenance of Buildings	Grp Health Ins	28,868.83 Within Major Account
0300.26200.222.0004	Maintenance of Buildings	Grp Health Ins	(28,868.83) Within Major Account
0300.26200.222.0004	Maintenance of Buildings	Grp Health Ins	(380.24) Within Major Account
0300.26200.222.0004	Maintenance of Buildings	Grp Health Ins	(321.96) Within Major Account
0300.26200.222.0004	Maintenance of Buildings	Grp Health Ins	(806.99) Within Major Account
0300.26200.222.0004	Maintenance of Buildings	Grp Health Ins	(64.29) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.26200.222.0004	Maintenance of Buildings	Grp Health Ins	(7,385.11) Within Major Account
0300.26200.222.0004	Maintenance of Buildings	Grp Health Ins	(1,820.88) Within Major Account
0300.26200.222.0004	Maintenance of Buildings	Grp Health Ins	(15,583.95) Between Major Accounts
0300.26200.222.0004	Maintenance of Buildings	Grp Health Ins	(12,928.85) Between Major Accounts
0300.26200.223.0001	Maintenance of Buildings	Grp Accident In	(976.56) Between Major Accounts
0300.26200.223.0002	Maintenance of Buildings	Grp Accident In	380.24 Within Major Account
0300.26200.223.0003	Maintenance of Buildings	Grp Accident In	321.96 Within Major Account
0300.26200.611.0001	Maintenance of Buildings	Operational Sup	806.99 Within Major Account
0300.26200.625.0002	Maintenance of Buildings	Light/Power Oth	64.29 Within Major Account
0300.26400.450.0002	Maintenance of Equipment	Construction Svc	7,385.11 Within Major Account
0300.27010.120.0005	Svc Area Direct-Student Trans	NonCert Salary	1,820.88 Within Major Account
0300.27010.120.0005	Svc Area Direct-Student Trans	NonCert Salary	(1,912.15) Within Major Account
0300.27010.120.0005	Svc Area Direct-Student Trans	NonCert Salary	(288.22) Within Major Account
0300.27010.120.0005	Svc Area Direct-Student Trans	NonCert Salary	(1,204.17) Within Major Account
0300.27010.120.0005	Svc Area Direct-Student Trans	NonCert Salary	(31,695.85) Within Major Account
0300.27010.120.0005	Svc Area Direct-Student Trans	NonCert Salary	(17,700.19) Within Major Account
0300.27010.211.0005	Svc Area Direct-Student Trans	SocSec-NonCert	1,912.15 Within Major Account
0300.27010.243.0005	Svc Area Direct-Student Trans	Oth Emp Benefit	288.22 Within Major Account
0300.27010.580.0005	Svc Area Direct-Student Trans	Travel	(3,369.98) Within Major Account
0300.27100.120.0004	Vehicle Operation	NonCert Salary	(3,689.73) Within Major Account
0300.27100.211.0004	Vehicle Operation	SocSec-NonCert	(5,324.91) Within Major Account
0300.27100.221.0004	Vehicle Operation	Grp Life Insurn	1,204.17 Within Major Account
0300.27100.222.0004	Vehicle Operation	Grp Health Ins	(14,197.19) Within Major Account
0300.27100.222.0004	Vehicle Operation	Grp Health Ins	(5,340.00) Within Major Account
0300.27100.222.0004	Vehicle Operation	Grp Health Ins	(17,916.29) Within Major Account
0300.27100.223.0004	Vehicle Operation	Grp Accident In	(2,241.16) Within Major Account
0300.27100.243.0004	Vehicle Operation	Oth Emp Benefit	(11,917.68) Within Major Account
0300.27100.510.0004	Vehicle Operation	St Transpo Svc	(206.89) Within Major Account
0300.27100.580.0004	Vehicle Operation	Travel	(24,612.33) Within Major Account
0300.27300.431.0004	Vehicle Servicing and Maint	Repairs&Maint	(31,371.69) Within Major Account
0300.27300.611.0004	Vehicle Servicing and Maint	Operational Sup	31,695.85 Within Major Account
0300.27300.612.0004	Vehicle Servicing and Maint	Tires & Repairs	(8,479.16) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.27300.613.0004	Vehicle Servicing and Maint	Gasoline & Lubr	(45,395.83) Within Major Account
0300.27300.730.0004	Vehicle Servicing and Maint	Equipment	(50,000.00) Within Major Account
0300.27300.734.0004	Vehicle Servicing and Maint	Vehicle>Cap	17,700.19 Within Major Account
0300.27300.734.0004	Vehicle Servicing and Maint	Vehicle>Cap	3,369.98 Within Major Account
0300.27300.734.0004	Vehicle Servicing and Maint	Vehicle>Cap	3,689.73 Within Major Account
0300.27300.734.0004	Vehicle Servicing and Maint	Vehicle>Cap	5,324.91 Within Major Account
0300.27300.734.0004	Vehicle Servicing and Maint	Vehicle>Cap	14,197.19 Within Major Account
0300.27300.735.0004	Vehicle Servicing and Maint	Equip ov LEAs	5,340.00 Within Major Account
0300.27400.731.0004	Purchase of School Buses	Vehicles	(122,656.97) Within Major Account
0300.27400.734.0004	Purchase of School Buses	Vehicle>Cap	17,916.29 Within Major Account
0300.27400.734.0004	Purchase of School Buses	Vehicle>Cap	2,241.16 Within Major Account
0300.27400.734.0004	Purchase of School Buses	Vehicle>Cap	11,917.68 Within Major Account
0300.27400.734.0004	Purchase of School Buses	Vehicle>Cap	206.89 Within Major Account
0300.27400.734.0004	Purchase of School Buses	Vehicle>Cap	24,612.33 Within Major Account
0300.27400.734.0004	Purchase of School Buses	Vehicle>Cap	31,371.69 Within Major Account
0300.27400.734.0004	Purchase of School Buses	Vehicle>Cap	8,479.16 Within Major Account
0300.27400.734.0004	Purchase of School Buses	Vehicle>Cap	45,395.83 Within Major Account
0300.27400.734.0004	Purchase of School Buses	Vehicle>Cap	50,000.00 Within Major Account
0300.27400.734.0004	Purchase of School Buses	Vehicle>Cap	122,656.97 Within Major Account
0300.33100.130.0004	Direction of Community Svcs	Temporary Sal	0.06 Between Major Accounts
0300.33100.211.0004	Direction of Community Svcs	SocSec-NonCert	0.84 Between Major Accounts
0300.43000.593.0004	Professional Services	Oth Pur Svc	109.45 Between Major Accounts
0300.43000.593.0004	Professional Services	Oth Pur Svc	3,919.11 Between Major Accounts
0300.43000.593.0004	Professional Services	Oth Pur Svc	40.00 Between Major Accounts
0300.43000.593.0004	Professional Services	Oth Pur Svc	9,460.34 Between Major Accounts
0300.43000.593.0004	Professional Services	Oth Pur Svc	1,617.46 Between Major Accounts
0300.43000.593.0004	Professional Services	Oth Pur Svc	1,809.65 Between Major Accounts
0300.45100.450.0001	Building Acqstn Const & Imprv	Construction Svc	869.15 Within Major Account
0300.45100.450.0001	Building Acqstn Const & Imprv	Construction Svc	2,468.82 Within Major Account
0300.45100.450.0001	Building Acqstn Const & Imprv	Construction Svc	2,671.07 Between Major Accounts
0300.45100.450.0002	Building Acqstn Const & Imprv	Construction Svc	(869.15) Within Major Account
0300.45100.450.0003	Building Acqstn Const & Imprv	Construction Svc	162.02 Between Major Accounts

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.45100.450.0003	Building Acqstn Const & Imprv	Construction Svc	15,583.95 Between Major Accounts
0300.45100.450.0005	Building Acqstn Const & Imprv	Construction Svc	(2,468.82) Within Major Account
0300.47000.611.0001	Purch of Mobile or Fixed Equip	Operational Sup	7,465.30 Within Major Account
0300.47000.611.0001	Purch of Mobile or Fixed Equip	Operational Sup	610.43 Within Major Account
0300.47000.611.0002	Purch of Mobile or Fixed Equip	Operational Sup	8,583.92 Within Major Account
0300.47000.611.0003	Purch of Mobile or Fixed Equip	Operational Sup	1,253.20 Within Major Account
0300.47000.611.0003	Purch of Mobile or Fixed Equip	Operational Sup	27,812.73 Within Major Account
0300.47000.611.0003	Purch of Mobile or Fixed Equip	Operational Sup	3,479.44 Within Major Account
0300.47000.611.0003	Purch of Mobile or Fixed Equip	Operational Sup	4,240.58 Within Major Account
0300.47000.611.0005	Purch of Mobile or Fixed Equip	Operational Sup	493.61 Within Major Account
0300.47000.655.0001	Purch of Mobile or Fixed Equip	Tech Supp < Cap	3,743.94 Within Major Account
0300.47000.655.0002	Purch of Mobile or Fixed Equip	Tech Supp < Cap	1,627.80 Within Major Account
0300.47000.655.0003	Purch of Mobile or Fixed Equip	Tech Supp < Cap	2,919.70 Within Major Account
0300.47000.655.0004	Purch of Mobile or Fixed Equip	Tech Supp < Cap	3,879.72 Within Major Account
0300.47000.655.0004	Purch of Mobile or Fixed Equip	Tech Supp < Cap	12,928.85 Between Major Accounts
0300.47000.655.0005	Purch of Mobile or Fixed Equip	Tech Supp < Cap	976.56 Between Major Accounts
0300.47000.730.0001	Purch of Mobile or Fixed Equip	Equipment	(7,465.30) Within Major Account
0300.47000.730.0002	Purch of Mobile or Fixed Equip	Equipment	(610.43) Within Major Account
0300.47000.730.0002	Purch of Mobile or Fixed Equip	Equipment	(8,583.92) Within Major Account
0300.47000.730.0002	Purch of Mobile or Fixed Equip	Equipment	(1,253.20) Within Major Account
0300.47000.730.0003	Purch of Mobile or Fixed Equip	Equipment	(27,812.73) Within Major Account
0300.47000.730.0005	Purch of Mobile or Fixed Equip	Equipment	(3,479.44) Within Major Account
0300.47000.741.0004	Purch of Mobile or Fixed Equip	Computer Hardwr	(4,240.58) Within Major Account
0300.47000.741.0004	Purch of Mobile or Fixed Equip	Computer Hardwr	(493.61) Within Major Account
0300.47000.741.0004	Purch of Mobile or Fixed Equip	Computer Hardwr	(3,743.94) Within Major Account
0300.47000.741.0004	Purch of Mobile or Fixed Equip	Computer Hardwr	(1,627.80) Within Major Account
0300.47000.741.0004	Purch of Mobile or Fixed Equip	Computer Hardwr	(2,919.70) Within Major Account
0300.47000.741.0004	Purch of Mobile or Fixed Equip	Computer Hardwr	(3,879.72) Within Major Account

Account	Description	Borrowed	Applied
11000		(91,350.00)	
25000			91,350.00

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0610.11100.245.0004	Elementary	Oth Emp Benefit	(91,350.00) Between Major Accounts
0610.25860.742.0005	Comp Hdw, Sftwr & Support	Dist Learn Equi	91,350.00 Between Major Accounts



Western Boone Jr.-Sr. High School Athletics

Athletic Director, Jeremy Dexter

To: Mr. Rob Ramey
From: Jeremy Dexter, Athletic Director
RE: Coaching Staff Recommendations
Date: January 7, 2020

I am seeking board approval for coaching/ECA positions listed below. Please accept the following recommendations to the athletic department coaching staff.

Western Boone Jr.-Sr. High School Coaching Staff Recommendations

Athletic Department Administrative Assistant

- Jennifer Bayles

Junior High Girls Basketball

- 8th Grade Girls Basketball Head Coach: Don Gray (switching roles with Jeff Christner)
- 8th Grade Girls Basketball Assistant Coach: Jeff Christner (switching roles with Don Gray)

Track & Field:

- Varsity Head Track & Field Coach: Jayme Comer
- Varsity Assistant Track & Field Coach (Throws): Matthan Gadbury
- Varsity Assistant Track & Field Coach (Distance): Keith Lively
- Varsity Assistant Track & Field Coach (Pole Vault): Jeremy Huckstep

Baseball:

- Varsity Head Baseball Coach: Philip Webb
- Varsity Assistant Baseball Coach: Demetrius Webb
- Varsity Assistant Baseball Coach: Dylan Hamerin
- Varsity Assistant Baseball Coach: Bill Barr
- JV Head Baseball Coach: Gabe Westerfeld
- Junior High Head Baseball Coach: Michael Nance

Girls Tennis:

- Varsity Head Girls Tennis Coach: Colin Haney
- Varsity Assistant Girls Tennis Coach: Dustin Cunningham

Boys Golf:

- Varsity Head Boys Golf Coach: Willie Smith
- Varsity Assistant Boys Golf Coach: Matt Foxworthy
- Varsity Volunteer Assistant Boys Golf Coach: Kyle Marsh

Junior High Golf

- Junior High Head Golf Coach: Katie Swisher
- Junior High Assistant Golf Coach: Paige Thomerson

Softball

- Varsity Head Softball Coach: Mike Vanderpool
- Varsity Assistant Softball Coach: Ryan Conyer
- Varsity Assistant Softball Coach: Cassidy Shepherd
- Varsity Assistant Softball Coach: Sean Grimes
- Varsity Volunteer Assistant Softball Coach: Paige Poole
- Junior Varsity Head Softball Coach: Andrea McClaine
- Junior Varsity Assistant Softball Coach: Barry Gillan
- Junior High Head Softball Coach: Zach Smith
- Junior High Assistant Softball Coach: Bryce Reagan
- Junior High Assistant Softball Coach: Jeremy Ward

**RESOLUTION TO TRANSFER AMOUNTS FROM EDUCATION FUND
TO THE OPERATIONS FUND**

WHEREAS, the Board of School Trustees is the governing body of the Western Boone County Community School Corporation, Boone County, Indiana, and

WHEREAS, HB 1009 required the governing body of each school corporation to establish an education fund for the payment of expenses allocated to student instruction and learning under IC 20-42.5, and

WHEREAS, HB 1009 required the governing body of each school corporation to establish an operations fund for the payment of expenses that are not allocated to student instruction and learning under IC 20-42.5, and

WHEREAS, HB 1009 requires that distributions of tuition support be received in the education fund.

THEREFORE BE IT RESOLVED, that the Board of School Trustees authorizes the Treasurer of the Western Boone County Community School Corporation to transfer amounts as needed not to exceed 15% of the 2020 total education fund revenue, from the education fund to the operations fund, to reimburse the operations fund for expenses that are not allocated to student instruction and learning under IC 20-42.5 for the period of January 1, 2020, to December 31, 2020.

This resolution was duly made, seconded and adopted this 13th day of January 2020.

President, Board of School Trustees
Western Boone County Community School
Corporation

ATTEST:

Secretary, Board of School Trustees
Western Boone County Community School Corporation

EDUCATION & OPERATION FUND COMPARISON REPORT

As of December 31, 2019, the Education Fund cash balance was \$2,902,284. The Education Fund expenditures for December 2019 were \$721,874. As of the end of December 2019, a total of 93% of the 2019 appropriation was expended.

As of December 31, 2019, the Operation Fund cash balance was \$1,236,219. The Operation Fund expenditures for December 2019 were \$409,355. As of the end of December 2019, a total of 89% of the 2019 appropriation was expended.

On Friday, December 27, 2019, with the authority of the Board of Trustees granted by a resolution on July 8, 2019, the corporation treasurer transferred \$602,688.12 from the Education Fund to the Operations Fund for Operation Fund expenditures during the period of October 2019 through December 2019, that, in prior years were General Fund Expenditures. This brought the 2019 transfer amount to \$2,263,744.99.

FYI: The December 2019 - Fund, Appropriation, and Revenue Reports are posted to the School Board Document Site