

BOARD MINUTES
BOARD MEETING
ADMINISTRATION BUILDING
January 9, 2023
7:00 P.M.

Call to Order: Phil Foster, Brian Gott, Dennis Reagan, Adam Shepherd, Melissa Smith and Shane Steimel. Absent: Greg Hole
Hole
Pledge of Allegiance
Prayer

- **INDUCTION OF NEW BOARD MEMBER:**

Phil Foster, Term of Office: January 1, 2023 to December 31, 2026

BOARD OF FINANCE ANNUAL MEETING

1. The Director of Business and Technology recommended the newly elected officers for the School Board of Trustees serve in the same capacity for the Board of Finance

Motion: Dennis Reagan, Second: Shane Steimel, (Discussion), Vote: 6-0

2. Mr. Whiteley presented the Board of Finance Annual Review and Update. Items included a 2022 Budget Review, Investment Policy Review, 2022 Investments Review, Voided Checks/Warrants, financial assessment report based on the fiscal and qualitative indicators posted by the DUAB, and a 2023 Budget Update.

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

Motion: Dennis Reagan, Second: Adam Shepherd, (Discussion), Vote: 6-0

- **MINUTES**

- The Chair entertained a motion to approve the minutes of the December 12, 2022, School Board Meeting.

Motion: Brian Gott, Second: Dennis Reagan, (Discussion), Vote: 6-0; Melissa Smith abstained.

- **BOARD REORGANIZATION**

1. The Chair accepted nominations for Board President.

Motion: Dennis Reagan nominated Shane Steimel to be Board President. Second: Melissa Smith, (Discussion), Vote: 6-0

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

Motion: Brian Gott nominated Dennis Reagan to be Board Vice-President. Second: Phil Foster, (Discussion), Vote: 6-0

3. The Chair accepted nominations for Board Secretary.

Motion: Dennis Reagan nominated Brian Gott to be Board Secretary. Second: Melissa Smith, (Discussion), Vote: 6-0

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

Motion: Phil Foster, Second: Brian Gott, (Discussion), Vote: 6-0

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 increase rate from \$275.00 to \$295.00 per hour.

Motion: Dennis Reagan, Second: Adam Shepherd, (Discussion), Vote: 6-0

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 2023 dates would be scheduled as; February 13, March 13, April 10, May 8, June 12, July 17, August 14, September 11, October 9, November 13, December 11, and January 8, as the reorganization Board Meeting for 2023.

Motion: Adam Shepherd, Second: Melissa Smith, (Discussion), Vote: 6-0

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: Brian Gott, Second: Dennis Reagan, (Discussion), Vote: 6-0

- **END OF YEAR APPROPRIATION TRANSFERS**

1. The Corporation Treasurer recommended the Board approve the 2022 end of the year Appropriation Transfers as presented

Motion: Dennis Reagan, Second: Adam Shepherd, (Discussion), Vote: 6-0

- **REPORT**

- Superintendent Rob Ramey provided an update on the Thorntown Elementary School Building Project.

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.
- **Granville Wells**
 - Dana Ford – Temporary Contract – 1st Grade Teacher effective January 2, 2023, to February 3, 2023
 - Charles Heiss – Employment – Custodial Supervisor effective January 9, 2023
- **ECA**
 - Becky Crawford – Wellness Coordinator
- **Western Boone**
 - Stephanie Shuptrine – Employment – Part-time Development Director effective January 10, 2023
 - Seth Dickey – Change in Position – Instructional Assistant to Special Education Teacher effective 1-3-2023
 - Clayton Houck – Resignation – Chemistry Teacher effective January 27, 2023
 - Marcella Weaver – Employment – Custodial Supervisor effective March 1, 2023
 - Terri Gavin – Retirement – Art Teacher effective May 26, 2023
 - Jane Taylor – Retirement – Assistant Principal/Food Service Director effective June 30, 2023

Motion: Brian Gott, Second: Melissa Smith, (Discussion), Vote: 6-0

- **BUSINESS**

- **School Calendar**

- Superintendent Ramey recommended the Board approve the following:
 - Revised Calendar for the 2023-2024 school year.
 - Approve the Calendar for the 2024-2025 school year.

Motion: Phil Foster, Second: Adam Shepherd, (Discussion), Vote: 6-0

- **Uniform Conflict of Interest Disclosure Statement**

- Superintendent Ramey recommended the Board to approve the Conflict of Interest Disclosure with Greg Hole and Thorntown Elementary and Granville Wells Elementary to serve in contracted capacity as a Basketball Official.
- Superintendent Ramey recommends the Board to approve the Conflict of Interest Disclosure with Adam Shepherd and MacAllister Rentals.

Motion: Dennis Reagan, Second: Phil Foster, (Discussion), Vote: 6-0; Adam Shepherd abstained.

- **Non-Resident Students**

- Superintendent Ramey recommended the Board approve the following Non-Resident Students:
 - Aden Culley – Western Boone, 7th Grade, 2022-2023 school year.
 - Kara Culley – Western Boone, 8th Grade, 2022-2023 school year.

Motion: Dennis Reagan, Second: Melissa Smith, (Discussion), Vote: 6-0

- **Donations**

- Superintendent Ramey recommended the Board approve the following Donations:
 - Granville Wells received \$200.00 donation from Lynn Redick.
 - Granville Wells received \$200.00 donation from Jerry Brown.
 - Granville Wells received \$2,000.00 donation from Jamestown Community Partnership.
 - Western Boone Athletics received \$2,500.00 donation from Home National Bank.

Motion: Adam Shepherd, Second: Dennis Reagan, (Discussion), Vote: 6-0

- **CLAIMS**

- The Chair entertained a motion to approve the claims for the period of December 12, 2022, through January 9, 2023, as submitted.

Motion: Melissa Smith, Second: Adam Shepherd, (Discussion), Vote: 6-0

- **MONTHLY FINANCIAL REPORTS**

- Kristen Dunn, Corporation Treasurer, provided an update on the financial reports of the school corporation.

- **OTHER**

- **Granville Wells**
 - Lisa Whittinghill – Resignation – Cook effective December 15, 2022
- **Western Boone**
 - Mike Schlemmer – Temporary Contract – Science Teacher effective January 30, 2023

ECA

Cami Sparks – Musical Assistant

Ann Rogers – Musical Volunteer Assistant

- **Western Boone Transportation**

- Mike Gideon - Resignation – Bus Driver effective January 21, 2023

Motion: Melissa Smith, Second: Adam Shepherd, (Discussion), Vote: 6-0

- **ANNOUNCEMENTS**

- Martin Luther King Day – January 16, 2023 – No School
 - Western Boone School Corporation – eLearning Day – January 25, 2023

- **ADJOURNMENT**

Motion: Dennis Reagan, Second: Adam Shepherd, (Discussion), Vote: 6-0

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WBCCSC Board of Finance Annual Report

January 9, 2023

Kyle Whiteley, Director of Business & Technology

1. 2022 Comparison Report/Year in Review

On January 1, 2022, the Education Fund Cash Balance was \$3,516,766. As of December 31, 2022, the Education Fund cash balance was \$3,553,288. This is an increase of \$36,522. The Education Fund expenditures for December 2022 were \$832,623. As of the end of December 2022, a total of 91% of the 2022 appropriation was expended.

On January 1, 2022, the Operations Fund Cash Balance was \$2,567,353. As of December 31, 2022, the Operation Fund cash balance was \$3,117,202. This is an increase of \$549,849. However, \$473,385.83 of open purchase orders were carried over from the 2022 Operations Fund budget, so the realized growth to the cash balance is \$76,463. The Operation Fund expenditures for December 2022 were \$516,292. As of the end of December 2022, a total of 77% of the 2022 appropriation was expended.

On January 1, 2022, the Rainy Day Fund Cash Balance was \$1,218,601. As of December 31, 2022, the Rainy Day Fund cash balance was \$1,924,968. This is an increase of \$706,367. \$350,000 was transferred from the Operations Fund to the Rainy Day Fund in May of 2022. The Rainy Day Fund was also reimbursed for construction expenses incurred before the bond proceeds were received.

On Tuesday, December 27, 2022, with the authority of the Board of Trustees granted by a resolution on February 14, 2022, the corporation treasurer transferred \$550,000 from the Education Fund to the Operations Fund for Operation Fund expenditures that, in prior years, were General Fund expenditures. In 2022, the corporation treasurer transferred a total of \$1,403,587 from the Education Fund to the Operations Fund. This was 12.04% of the Education Fund Revenue and was \$271,022 less than what was transferred in 2021.

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 good for four years according to I.C. 5-13-9-5.7. Our policy was revised and approved in November 2020. The policy complies with the law and matches our current practices.

2022 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 2022, Western Boone County Community School Corporation had investments in the form of various interest-bearing accounts, deposits, and treasuries with financial institutions and earned interest as follows:

Financial Institution	2022 Interest Earned	2021 Interest Earned
Home National Bank	\$113,716.30	\$9,596.03
Raymond James Bank	\$13,010.13	\$0

In 2022, we began purchasing US Treasuries in a laddered approach. To end the year 2022, our accounts with Raymond James show a (\$19,388.84) change in value, because the treasuries can drop in value before they increase. Once they mature, they will show an increase. Home National Bank continues to match the TrustIndiana interest rate for our accounts. The rise in interest rates throughout the year led to the additional interest earned in 2022.

3. 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.

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. This list is attached for your review.

4. 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 2021 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 the 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. WBCSC’s financial condition should be considered stable, and the following indicators support this assessment. This condition has been further strengthened by our adoption of financial policies in 2020 as well as a financial plan in 2021, and reviewed and updated in 2022. Assessed Value is increasing in 2023. Out of all the indicators, Enrollment continues to be an area of concern which we monitor closely as it directly affects Education Fund revenue.

Enrollment/Average Daily Membership



We monitor our enrollment closely. In five to ten years, we expect to see a rebound in enrollment, but the next couple of years may be challenging with regards to a lower enrollment.

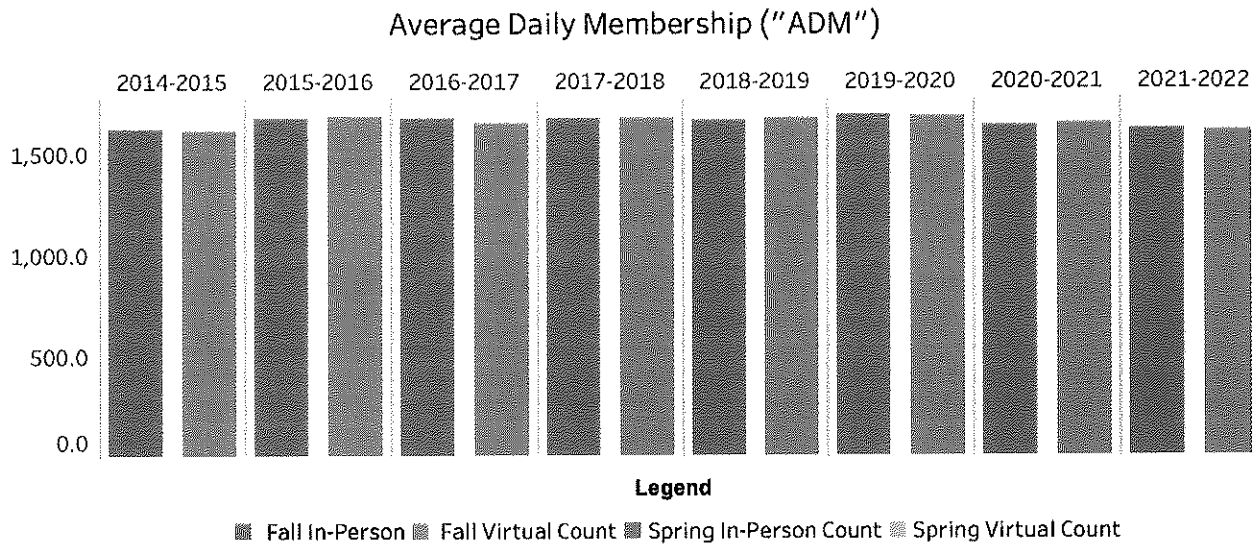
Average Daily Membership ("ADM")

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.

Since 2014, two count days have occurred - one in September and one in February. For all years displayed but 2018 and 2019, tuition support was adjusted based on each count. For years 2018 and 2019, the February count did not impact tuition support, but the counts are displayed on this indicator for informational purposes.

Beginning with the fall count date for the 2019-2020 school year, school corporations differentiated between students that receive instruction in-person and students that receive instruction virtually. The level of tuition support differs for those students attending virtually. For the 2020-2021 school year, students receiving instruction virtually due to COVID-19 are included in the in-person count for the purposes of this indicator, as tuition support funding for these

Time Of Year: Virtual v In Person:



Annual Deficit/Surplus



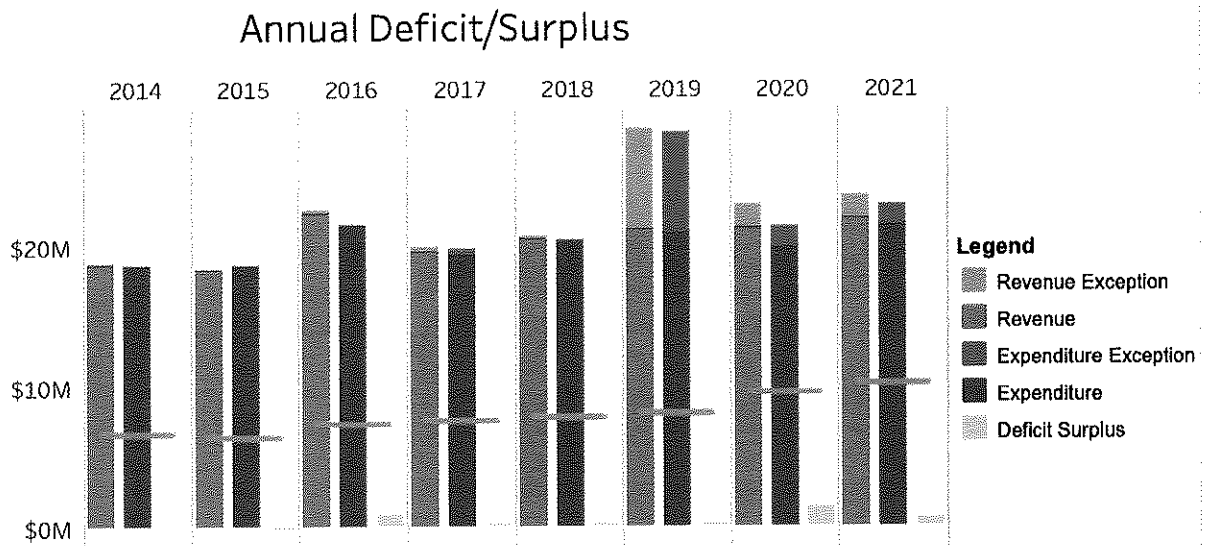
Our revenue and expenditures are close year-to-year and, most years, we show a slight surplus. From 2016 through 2021, we have shown a surplus meaning our revenue exceeds our expenditures. Exceptions are new to the graph this year and represents transfers from one fund to another.

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. **Exceptions can be transfers from one fund to another or adjusting entries for accounting purposes.** Fund balance is also included to assist in identifying situations in which the school corporation utilized existing fund balances to fund expenditures.

Select Funds by Fund Classification▼

(All) ▼



Fund Balances as Percent of Expenditures



Our fund balances individually and collectively are sufficient to maintain operations in the case of delayed revenue. Reserve and Liquidity Board Policy 7022 asserts our “Reserve Target” level is 15% using “Unrestricted Funds” (Education Fund and Rainy Day Fund). Our 2021 reserve level based on unrestricted funds was 46.4% which meets and exceeds our target level (Second graph):

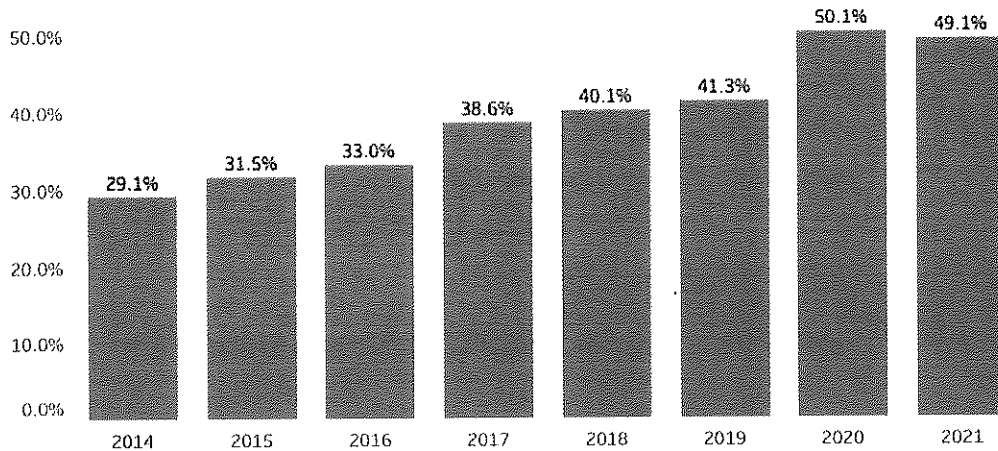
Fund Balances as Percent of Operations Expenditures

This indicator considers the ability of the school corporation to maintain operations in the event of delays in revenue by utilizing existing fund balance to fund operations. Fund balances for this metric include the Education Fund, General Fund, Operating Referendum Fund, Operational Funds, and Rainy Day Fund

Select Funds by Fund Classification:

(All)

Fund Balances As Percent Of Expenditures



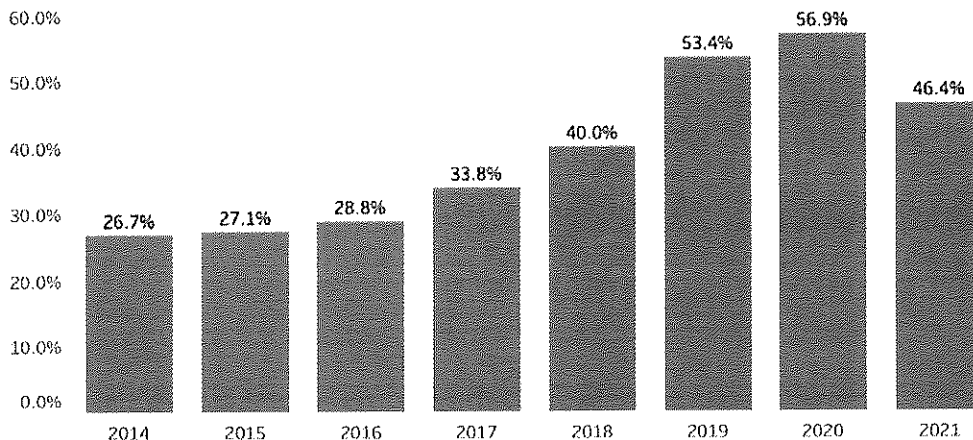
Fund Balances as Percent of Operations Expenditures

This indicator considers the ability of the school corporation to maintain operations in the event of delays in revenue by utilizing existing fund balance to fund operations. Fund balances for this metric include the Education Fund, General Fund, Operating Referendum Fund, Operational Funds, and Rainy Day Fund

Select Funds by Fund Classification:

(Multiple values)

Fund Balances As Percent Of Expenditures



Revenue



Our revenue continued to trend upward through 2021. The Governor's agenda includes an increase to the funding formula for the next biennium budget. The maximum levy for Operations has increased over the last several years. Moving forward, enrollment will determine if our revenue continues to climb.

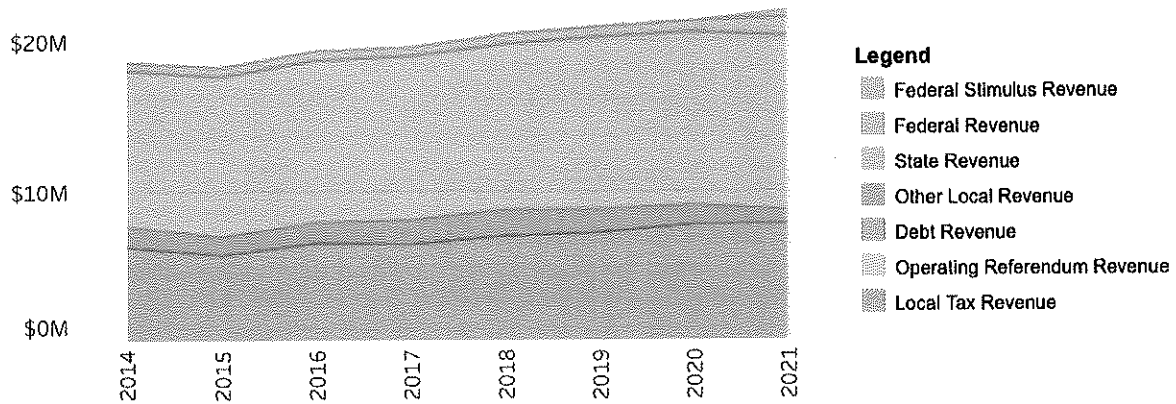
Revenue by Type

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 by Fund Classification

(Multiple values)

Revenue by Type



Operating Referendum



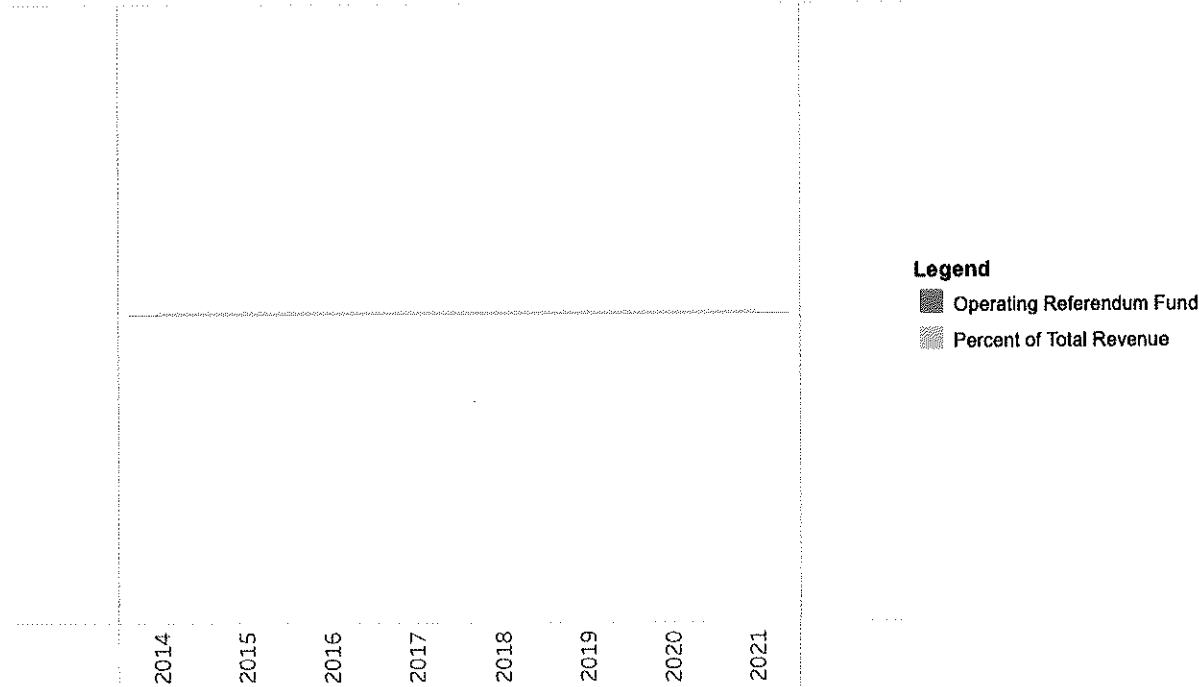
We do not have an operating referendum and currently have no plans to pursue one.

Operating Referendum Revenue as Percent of Total Revenue

For those school corporations that have successfully obtained an operating 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/8789.htm>).

Select Funds by Fund Classification:

Operating Referendum Revenue as Percent of Total Revenue



5. 2023 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 request to reduce the debt service tax rate from 0.5292 to 0.5034, which reduces the levy from \$4,499,731 to \$4,280,357. Our 2023 Assessed Value increased to \$850,289,395 from \$726,509,669 in 2022. Our 2023 maximum levy for the Operations Fund is 3,846,499. For 2023, we are taking a levy of \$3,845,859 for the Operations Fund, \$640 less than the maximum. This levy, in addition to our Debt Service levy of \$4,280,357, brings our total tax levy in 2023 to \$8,126,216. This levied amount with our 2023 A.V. gives us a 2023 tax rate of 0.9557. WBCSC received notice on January 9, 2023, from the DLGF that the 2023 Budget Order for Boone County was certified.

\$4,280,357 – 2023 Debt Service Fund Levy	\$3,663,788 – 2022 Debt Service Fund Levy
\$3,845,859 – 2023 Operations Fund Levy	\$3,663,062 – 2022 Operations Fund Levy
\$8,126,216 – 2023 Total Levy	\$7,326,850 – 2022 Total Levy
\$850,289,395 – 2023 Assessed Value	\$726,509,669 – 2022 Assessed Value
0.9557 – 2023 Tax Rate	1.0085 – 2022 Tax Rate

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. Suitable and Authorized Investments

Consistent with Indiana Code 5-13-9, the following investments will be permitted by this Policy:

- (1) Securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States and issued by any of the following:
 - (A) The United States Treasury.
 - (B) A federal agency.
 - (C) A federal instrumentality.
 - (D) A federal government sponsored enterprise.

- (2) Securities fully guaranteed and issued by any of the following:
 - (A) A federal agency.
 - (B) A federal instrumentality.
 - (C) A federal government sponsored enterprise.
- (3) Municipal securities issued by an Indiana local governmental entity, a quasi-governmental entity related to the state, or a unit of government, municipal corporation, or special taxing district in Indiana, if the issuer has not defaulted on any of the issuer's obligations within the twenty (20) years preceding the date of the purchase in accordance with IC 5-13-9-2.
- (4) Money market mutual funds rated AAAM, or its equivalent, by Standard and Poor's Corporation or Aaa, or its equivalent, by Moody's Investors Service, Inc. in accordance with IC 5-13-9-2.5.
- (5) Repurchase agreements in accordance with IC 5-13-9-3.
- (6) Certificates of deposit in accordance with IC 5-13-9-4.
- (7) Certificates of deposit authorized by a resolution of the corporation in accordance with IC 5-13-9-5 and 5-13-9-5.3, which expands the list of approved financial institutions to include all Indiana depositories approved for the receipt of public funds according to the Indiana State Board for Depositories.
- (8) Local government investment pools in accordance with IC 5-13-9-11.

Consistent with Indiana Code 36-1-7, the corporation may pass a resolution to enter into interlocal cooperation agreements for the joint exercise of powers, including the investment of public funds.

C. Maximum Maturities

The corporation's investments must have a stated final maturity of not more than two years pursuant to IC 5-13-9-5.6. The corporation may adopt an ordinance, pursuant to IC 5-13-9-5.7, authorizing its Investment Officer to make investments having a stated final maturity that is more than two (2) years but not more than five (5) years after the date of purchase. The total investments of the corporation with maturities of two (2) to five (5) years outstanding at the time of purchase may not exceed twenty-five percent (25%) of its total portfolio of public funds invested, including balances in transaction accounts. Such ordinance expires on the date on which this Policy expires, which may not exceed four (4) years.

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.

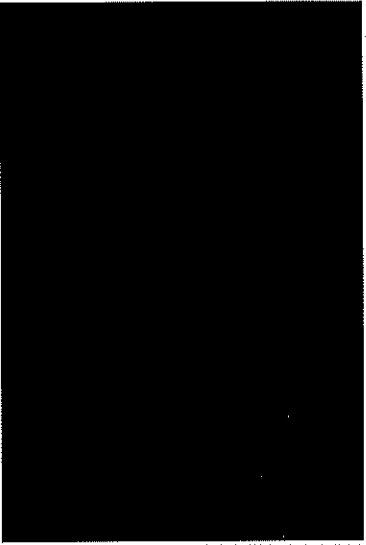
Legal Reference: I.C. 5-13-9-5.7

Date Adopted: 10/08/12

Date Adopted: 02/11/19

Date Adopted: 11/09/20

Checks over 2 years old as of 12/31/2022

Check	Sub Type	Effective Date	Orig Amount	Amount	Employee/Payee Name
085681	Docket	02/28/2020	15.53	15.53	
085691	Docket	02/28/2020	16.50	16.50	
085715	Docket	03/05/2020	500.00	500.00	
086124	Docket	05/13/2020	6.75	6.75	
086705	Docket	09/03/2020	6.05	6.05	
086712	Docket	09/03/2020	18.55	18.55	
086713	Docket	09/03/2020	9.20	9.20	
086727	Docket	09/03/2020	18.60	18.60	
086732	Docket	09/03/2020	18.35	18.35	
086734	Docket	09/03/2020	5.15	5.15	
086735	Docket	09/03/2020	12.95	12.95	
086992	Docket	10/15/2020	12.55	12.55	
087071	Docket	10/30/2020	5.00	5.00	

[Click here to define a filter](#)

December 20, 2022

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

Mr. Greg Hole
3936 North 1050 West
Thorntown, IN 46071

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

Mr. Adam Shepherd
5231 West 650 North
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 2023

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 continue to serve in this role as board counsel at your pleasure. As such, the board can decide at any time who will serve as your counsel in general or on a particular matter. The board has the sole discretion to 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 very much 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 most part, I feel we have been able to avoid serious legal problems and have been successful in dealing with those that have arisen.

For many years we have worked for you under a retainer arrangement calling for us to be paid \$6,000 per year at \$500 per month. The purpose of this monthly retainer is to encourage you and the administration to call me with questions and include me in your decision-making early on.

Western Boone School Board Members
December 20, 2022
Page 2

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 2023 we intend to keep the current \$500 monthly retainer in effect, but we propose to increase the rate from \$275 to \$295 per hour. The hourly rate has not changed for the past three years. It is still considerably below my normal hourly rate as a practicing attorney and also less than what many attorneys are charging central Indiana 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. Having represented schools in dozens of building projects and financings over many years, I have experience in anticipating, avoiding, and resolving disputes that arise in those contexts as well.

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

Because of my years of experience as a school board attorney I can respond to many inquiries without having to go to the law books. I do 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 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 other school attorneys to learn of their experiences and suggestions. I also serve on the Executive Committee of the

Western Boone School Board Members
December 20, 2022
Page 3

Indiana Council of School Attorneys and in that role can 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 insurance coverage available under your liability 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 continued retention of our firm as general counsel on these terms. This needs to be done in a public meeting. 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 with you again next year. If you or Superintendent Ramey have 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 PATERSON
KRUSE LLP



By _____
Kent M. Frandsen

slm
cc: Mr. Rob Ramey, Superintendent
1881966

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11025.11400.0001	Non Sp Ed Preschool	IA and Assts	41,304.43 Within Major Account
0101.11025.11400.0002	Non Sp Ed Preschool	IA and Assts	20,695.57 Within Major Account
0101.11025.11400.0002	Non Sp Ed Preschool	IA and Assts	36,243.18 Within Major Account
0101.11025.12000.0001	Non Sp Ed Preschool	NonCert Salary	(41,304.43) Within Major Account
0101.11025.12000.0001	Non Sp Ed Preschool	NonCert Salary	(20,695.57) Within Major Account
0101.11025.12000.0002	Non Sp Ed Preschool	NonCert Salary	(36,243.18) Within Major Account
0101.11025.12000.0002	Non Sp Ed Preschool	NonCert Salary	(2,379.40) Within Major Account
0101.11025.12000.0002	Non Sp Ed Preschool	NonCert Salary	(500.00) Within Major Account
0101.11025.12000.0002	Non Sp Ed Preschool	NonCert Salary	(250.00) Within Major Account
0101.11025.12000.0002	Non Sp Ed Preschool	NonCert Salary	(843.67) Within Major Account
0101.11025.12000.0002	Non Sp Ed Preschool	NonCert Salary	(1,208.99) Within Major Account
0101.11025.12000.0002	Non Sp Ed Preschool	NonCert Salary	(1,252.08) Within Major Account
0101.11025.12000.0002	Non Sp Ed Preschool	NonCert Salary	(29,322.68) Within Major Account
0101.11025.12500.0002	Non Sp Ed Preschool	Terminal Leave	2,379.40 Within Major Account
0101.11025.21100.0001	Non Sp Ed Preschool	SocSec-NonCert	(1,738.34) Within Major Account
0101.11025.21100.0002	Non Sp Ed Preschool	SocSec-NonCert	(970.14) Within Major Account
0101.11025.24300.0001	Non Sp Ed Preschool	403B Non-Cert	(765.57) Within Major Account
0101.11050.11000.0001	Full Day Kindergarten	Cert Salaries	(14,022.66) Within Major Account
0101.11050.11000.0001	Full Day Kindergarten	Cert Salaries	(6,226.87) Within Major Account
0101.11050.11000.0002	Full Day Kindergarten	Cert Salaries	(5,588.50) Within Major Account
0101.11050.11000.0002	Full Day Kindergarten	Cert Salaries	(632.06) Within Major Account
0101.11050.14400.0001	Full Day Kindergarten	Addl Comp Teach	500.00 Within Major Account
0101.11050.14400.0002	Full Day Kindergarten	Addl Comp Teach	250.00 Within Major Account
0101.11050.21100.0002	Full Day Kindergarten	SocSec-NonCert	843.67 Within Major Account
0101.11050.21200.0001	Full Day Kindergarten	SocSec-Cert	(2,061.99) Within Major Account
0101.11050.21200.0002	Full Day Kindergarten	SocSec-Cert	(1,470.95) Within Major Account
0101.11050.21200.0002	Full Day Kindergarten	SocSec-Cert	(8.94) Within Major Account
0101.11050.21500.0001	Full Day Kindergarten	TRF Pre 7/1/95	1,208.99 Within Major Account
0101.11050.21600.0001	Full Day Kindergarten	TRF	(7,831.97) Within Major Account
0101.11050.21600.0002	Full Day Kindergarten	TRF	(1,491.75) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11050.24400.0001	Full Day Kindergarten	403B Cert	1,252.08 Within Major Account
0101.11050.24400.0002	Full Day Kindergarten	403B Cert	(381.77) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(16,365.57) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(20,200.00) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(3,055.00) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(5,339.00) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(262.30) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(183.82) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(6,661.13) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(5,791.55) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(124.47) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(2,500.68) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(19,086.75) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(8,155.00) Within Major Account
0101.11100.11000.0001	Elementary	Cert Salaries	(4,915.12) Within Major Account
0101.11100.11000.0002	Elementary	Cert Salaries	(35,044.88) Within Major Account
0101.11100.11000.0002	Elementary	Cert Salaries	(45,000.72) Within Major Account
0101.11100.11000.0002	Elementary	Cert Salaries	(1,159.22) Within Major Account
0101.11100.11000.0002	Elementary	Cert Salaries	(120.00) Within Major Account
0101.11100.11000.0002	Elementary	Cert Salaries	(9.19) Within Major Account
0101.11100.11000.0002	Elementary	Cert Salaries	(836.85) Within Major Account
0101.11100.11000.0002	Elementary	Cert Salaries	(759.03) Within Major Account
0101.11100.11000.0002	Elementary	Cert Salaries	(11,380.07) Within Major Account
0101.11100.11400.0001	Elementary	IA and Assts	29,322.68 Within Major Account
0101.11100.11400.0001	Elementary	IA and Assts	1,738.34 Within Major Account
0101.11100.11400.0001	Elementary	IA and Assts	970.14 Within Major Account
0101.11100.11400.0001	Elementary	IA and Assts	765.57 Within Major Account
0101.11100.11400.0001	Elementary	IA and Assts	14,022.66 Within Major Account
0101.11100.11400.0002	Elementary	IA and Assts	6,226.87 Within Major Account
0101.11100.11400.0002	Elementary	IA and Assts	5,588.50 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11100.11700.0001	Elementary	Sub Teach Cert	632.06 Within Major Account
0101.11100.11700.0001	Elementary	Sub Teach Cert	2,061.99 Within Major Account
0101.11100.11700.0001	Elementary	Sub Teach Cert	1,470.95 Within Major Account
0101.11100.11800.0001	Elementary	Sub Teach NonCe	8.94 Within Major Account
0101.11100.11800.0001	Elementary	Sub Teach NonCe	7,831.97 Within Major Account
0101.11100.11800.0001	Elementary	Sub Teach NonCe	1,491.75 Within Major Account
0101.11100.11800.0001	Elementary	Sub Teach NonCe	381.77 Within Major Account
0101.11100.11800.0001	Elementary	Sub Teach NonCe	16,365.57 Within Major Account
0101.11100.11800.0002	Elementary	Sub Teach NonCe	20,200.00 Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(1,216.60) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(8,887.23) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(5,001.36) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(2,842.42) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(304.00) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(125.70) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(432.18) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(1,000.06) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(18,307.60) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(547.00) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(1,186.48) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(1,570.49) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(89.91) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(1,797.40) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(204.07) Within Major Account
0101.11100.12000.0001	Elementary	NonCert Salary	(3,348.46) Between Major Accounts
0101.11100.12000.0002	Elementary	NonCert Salary	(40,000.00) Between Major Accounts
0101.11100.13000.0001	Elementary	Substitute/Temp	(44,084.83) Between Major Accounts
0101.11100.13000.0002	Elementary	Substitute/Temp	(5,915.17) Between Major Accounts
0101.11100.14400.0001	Elementary	Addl Comp Teach	3,055.00 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11100.14400.0002	Elementary	Addl Comp Teach	5,339.00 Within Major Account
0101.11100.21100.0001	Elementary	SocSec-NonCert	(617.78) Between Major Accounts
0101.11100.21100.0002	Elementary	SocSec-NonCert	(1,918.68) Between Major Accounts
0101.11100.21200.0001	Elementary	SocSec-Cert	(10,617.14) Between Major Accounts
0101.11100.21200.0002	Elementary	SocSec-Cert	(617.74) Between Major Accounts
0101.11100.21200.0002	Elementary	SocSec-Cert	(8,714.63) Between Major Accounts
0101.11100.21200.0002	Elementary	SocSec-Cert	(2,694.00) Between Major Accounts
0101.11100.21200.0002	Elementary	SocSec-Cert	(174.25) Between Major Accounts
0101.11100.21200.0002	Elementary	SocSec-Cert	(505.60) Between Major Accounts
0101.11100.21200.0002	Elementary	SocSec-Cert	(1,052.13) Between Major Accounts
0101.11100.21500.0001	Elementary	TRF Pre 7/1/95	262.30 Within Major Account
0101.11100.21500.0002	Elementary	TRF Pre 7/1/95	183.82 Within Major Account
0101.11100.21600.0001	Elementary	TRF	(7,472.44) Between Major Accounts
0101.11100.21600.0001	Elementary	TRF	(4,763.51) Between Major Accounts
0101.11100.21600.0002	Elementary	TRF	(9,220.49) Between Major Accounts
0101.11100.21600.0002	Elementary	TRF	(4,961.48) Between Major Accounts
0101.11100.22100.0001	Elementary	Grp Life Insurn	(439.40) Between Major Accounts
0101.11100.22100.0002	Elementary	Grp Life Insurn	(198.30) Between Major Accounts
0101.11100.22200.0001	Elementary	Grp Health Ins	(14,834.77) Between Major Accounts
0101.11100.22200.0001	Elementary	Grp Health Ins	(591.40) Between Major Accounts
0101.11100.22400.0001	Elementary	Den, Vis, AddlL	6,661.13 Within Major Account
0101.11100.22400.0002	Elementary	Den, Vis, AddlL	5,791.55 Within Major Account
0101.11100.24300.0002	Elementary	403B Non-Cert	124.47 Within Major Account
0101.11100.25500.0002	Elementary	HSA	2,500.68 Within Major Account
0101.11300.11400.0003	High School	IA and Assts	19,086.75 Within Major Account
0101.11300.11700.0003	High School	Sub Teach Cert	8,155.00 Within Major Account
0101.11300.11800.0003	High School	Sub Teach NonCe	4,915.12 Within Major Account
0101.11300.11800.0003	High School	Sub Teach NonCe	35,044.88 Within Major Account
0101.11300.14400.0003	High School	Addl Comp Teach	45,000.72 Within Major Account
0101.11300.14900.0003	High School	AddlCompOthCert	1,159.22 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11300.15000.0004	High School	AddlCompOthNonC	120.00 Within Major Account
0101.11300.21100.0004	High School	SocSec-NonCert	9.19 Within Major Account
0101.11300.22200.0003	High School	Grp Health Ins	836.85 Within Major Account
0101.11300.22300.0003	High School	LTD Ins	759.03 Within Major Account
0101.11300.22400.0003	High School	Den, Vis, AddlL	11,380.07 Within Major Account
0101.11300.22400.0003	High School	Den, Vis, AddlL	1,216.60 Within Major Account
0101.11300.24400.0003	High School	403B Cert	8,887.23 Within Major Account
0101.11300.25500.0003	High School	HSA	5,001.36 Within Major Account
0101.11410.11000.0003	Vo/Agriculture A	Cert Salaries	2,842.42 Within Major Account
0101.11410.14400.0003	Vo/Agriculture A	Addl Comp Teach	304.00 Within Major Account
0101.11410.21200.0003	Vo/Agriculture A	SocSec-Cert	125.70 Within Major Account
0101.11410.21600.0003	Vo/Agriculture A	TRF	432.18 Within Major Account
0101.11410.24400.0003	Vo/Agriculture A	403B Cert	1,000.06 Within Major Account
0101.11430.11000.0003	Business Ed	Cert Salaries	18,307.60 Within Major Account
0101.11430.14400.0003	Business Ed	Addl Comp Teach	547.00 Within Major Account
0101.11430.21200.0003	Business Ed	SocSec-Cert	1,186.48 Within Major Account
0101.11430.21600.0003	Business Ed	TRF	1,570.49 Within Major Account
0101.11430.24400.0003	Business Ed	403B Cert	89.91 Within Major Account
0101.11450.14400.0003	Home Ec Consumer & Homemaking	Addl Comp Teach	1,797.40 Within Major Account
0101.11450.21600.0003	Home Ec Consumer & Homemaking	TRF	204.07 Within Major Account
0101.12110.11000.0001	High Ability Gifted & Talented	Cert Salaries	1,000.00 Within Major Account
0101.12110.11000.0001	High Ability Gifted & Talented	Cert Salaries	609.15 Within Major Account
0101.12110.11000.0002	High Ability Gifted & Talented	Cert Salaries	310.43 Within Major Account
0101.12110.11000.0002	High Ability Gifted & Talented	Cert Salaries	919.58 Within Major Account
0101.12110.11000.0002	High Ability Gifted & Talented	Cert Salaries	379.07 Within Major Account
0101.12110.21200.0001	High Ability Gifted & Talented	SocSec-Cert	404.12 Within Major Account
0101.12110.21200.0002	High Ability Gifted & Talented	SocSec-Cert	403.97 Within Major Account
0101.12110.21600.0001	High Ability Gifted & Talented	TRF	495.32 Within Major Account
0101.12110.21600.0002	High Ability Gifted & Talented	TRF	495.14 Within Major Account
0101.12110.24400.0001	High Ability Gifted & Talented	403B Cert	100.99 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.12210.24400.0002	High Ability Gifted & Talented	403B Cert	100.91 Within Major Account
0101.12110.58000.0003	High Ability Gifted & Talented	Mileage/Travel	(1,000.00) Within Major Account
0101.12110.61100.0001	High Ability Gifted & Talented	Operational Sup	(609.15) Within Major Account
0101.12110.61100.0001	High Ability Gifted & Talented	Operational Sup	(310.43) Within Major Account
0101.12110.61100.0002	High Ability Gifted & Talented	Operational Sup	(919.58) Within Major Account
0101.12210.11000.0002	MIMH Mild Mental Disabilities	Cert Salaries	6,208.54 Within Major Account
0101.12210.11000.0002	MIMH Mild Mental Disabilities	Cert Salaries	1,301.83 Within Major Account
0101.12210.11000.0002	MIMH Mild Mental Disabilities	Cert Salaries	611.36 Within Major Account
0101.12210.11000.0002	MIMH Mild Mental Disabilities	Cert Salaries	14,666.37 Within Major Account
0101.12210.11000.0003	MIMH Mild Mental Disabilities	Cert Salaries	(379.07) Within Major Account
0101.12210.11000.0003	MIMH Mild Mental Disabilities	Cert Salaries	(404.12) Within Major Account
0101.12210.11000.0003	MIMH Mild Mental Disabilities	Cert Salaries	(403.97) Within Major Account
0101.12210.11000.0003	MIMH Mild Mental Disabilities	Cert Salaries	(495.32) Within Major Account
0101.12210.11000.0003	MIMH Mild Mental Disabilities	Cert Salaries	(495.14) Within Major Account
0101.12210.11000.0003	MIMH Mild Mental Disabilities	Cert Salaries	(100.99) Within Major Account
0101.12210.11000.0003	MIMH Mild Mental Disabilities	Cert Salaries	(100.91) Within Major Account
0101.12210.11000.0003	MIMH Mild Mental Disabilities	Cert Salaries	(6,208.54) Within Major Account
0101.12210.21200.0002	MIMH Mild Mental Disabilities	SocSec-Cert	1,561.22 Within Major Account
0101.12210.21200.0003	MIMH Mild Mental Disabilities	SocSec-Cert	(1,301.83) Within Major Account
0101.12210.21600.0002	MIMH Mild Mental Disabilities	TRF	2,050.94 Within Major Account
0101.12210.21600.0003	MIMH Mild Mental Disabilities	TRF	(611.36) Within Major Account
0101.12210.24400.0002	MIMH Mild Mental Disabilities	403B Cert	290.71 Within Major Account
0101.12210.24400.0003	MIMH Mild Mental Disabilities	403B Cert	109.62 Within Major Account
0101.12220.11000.0001	MOMH Moderate Mental Disabilities	Cert Salaries	(14,666.37) Within Major Account
0101.12220.11000.0001	MOMH Moderate Mental Disabilities	Cert Salaries	(1,561.22) Within Major Account
0101.12220.11000.0001	MOMH Moderate Mental Disabilities	Cert Salaries	(2,050.94) Within Major Account
0101.12220.11000.0001	MOMH Moderate Mental Disabilities	Cert Salaries	(290.71) Within Major Account
0101.12220.11000.0001	MOMH Moderate Mental Disabilities	Cert Salaries	(109.62) Within Major Account
0101.12220.11000.0001	MOMH Moderate Mental Disabilities	Cert Salaries	(9,924.59) Within Major Account
0101.12220.11000.0003	MOMH Moderate Mental Disabilities	Cert Salaries	9,924.59 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.12220.11000.0003	MOMH Moderate Mental Disabillit	Cert Salaries	15,367.62 Within Major Account
0101.12220.11400.0001	MOMH Moderate Mental Disabillit	IA and Assts	44,632.38 Within Major Account
0101.12220.11400.0001	MOMH Moderate Mental Disabillit	IA and Assts	21,855.33 Within Major Account
0101.12220.11400.0003	MOMH Moderate Mental Disabillit	IA and Assts	13,144.67 Within Major Account
0101.12220.11400.0003	MOMH Moderate Mental Disabillit	IA and Assts	571.25 Within Major Account
0101.12220.11400.0003	MOMH Moderate Mental Disabillit	IA and Assts	580.50 Within Major Account
0101.12220.11400.0003	MOMH Moderate Mental Disabillit	IA and Assts	1,567.26 Within Major Account
0101.12220.11400.0003	MOMH Moderate Mental Disabillit	IA and Assts	10,000.00 Within Major Account
0101.12220.11400.0003	MOMH Moderate Mental Disabillit	IA and Assts	765.00 Within Major Account
0101.12220.11400.0003	MOMH Moderate Mental Disabillit	IA and Assts	850.00 Within Major Account
0101.12220.11400.0003	MOMH Moderate Mental Disabillit	IA and Assts	100.00 Within Major Account
0101.12220.11400.0003	MOMH Moderate Mental Disabillit	IA and Assts	1,000.00 Within Major Account
0101.12220.11400.0003	MOMH Moderate Mental Disabillit	IA and Assts	8,642.69 Within Major Account
0101.12220.12000.0001	MOMH Moderate Mental Disabillit	NonCert Salary	(15,367.62) Within Major Account
0101.12220.12000.0001	MOMH Moderate Mental Disabillit	NonCert Salary	(44,632.38) Within Major Account
0101.12220.12000.0003	MOMH Moderate Mental Disabillit	NonCert Salary	(21,855.33) Within Major Account
0101.12220.12000.0003	MOMH Moderate Mental Disabillit	NonCert Salary	(13,144.67) Within Major Account
0101.12220.14400.0001	MOMH Moderate Mental Disabillit	Addl Comp Teach	250.00 Within Major Account
0101.12220.21100.0001	MOMH Moderate Mental Disabillit	SocSec-NonCert	28.70 Within Major Account
0101.12220.21100.0003	MOMH Moderate Mental Disabillit	SocSec-NonCert	169.42 Within Major Account
0101.12220.21200.0001	MOMH Moderate Mental Disabillit	SocSec-Cert	(571.25) Within Major Account
0101.12220.21200.0003	MOMH Moderate Mental Disabillit	SocSec-Cert	1,252.27 Within Major Account
0101.12220.21600.0001	MOMH Moderate Mental Disabillit	TRF	(580.50) Within Major Account
0101.12220.21600.0003	MOMH Moderate Mental Disabillit	TRF	2,281.95 Within Major Account
0101.12220.22100.0001	MOMH Moderate Mental Disabillit	Grp Life Insurn	13.00 Within Major Account
0101.12220.22200.0001	MOMH Moderate Mental Disabillit	Grp Health Ins	1,166.00 Within Major Account
0101.12220.22300.0001	MOMH Moderate Mental Disabillit	LTD Ins	23.45 Within Major Account
0101.12220.22400.0001	MOMH Moderate Mental Disabillit	Den, Vis, AddLL	77.73 Within Major Account
0101.12220.24400.0001	MOMH Moderate Mental Disabillit	403B Cert	(1,567.26) Within Major Account
0101.12350.11000.0004	Homebound	Cert Salaries	(10,000.00) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.12350.21200.0004	Homebound	SocSec-Cert	(765.00) Within Major Account
0101.12350.21600.0004	Homebound	TRF	(850.00) Within Major Account
0101.12350.24400.0004	Homebound	403B Cert	(100.00) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Mileage/Travel	(1,000.00) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(8,642.69) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(250.00) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(28.70) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(169.42) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(1,252.27) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(2,281.95) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(13.00) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(1,166.00) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(23.45) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(77.73) Within Major Account
0101.12410.11000.0001	Emotional Disabilities - FT	Cert Salaries	(286.00) Within Major Account
0101.12410.11000.0002	Emotional Disabilities - FT	Cert Salaries	(9,808.79) Within Major Account
0101.12410.11000.0002	Emotional Disabilities - FT	Cert Salaries	(18,016.43) Within Major Account
0101.12410.11000.0002	Emotional Disabilities - FT	Cert Salaries	(5,983.57) Within Major Account
0101.12410.21200.0001	Emotional Disabilities - FT	SocSec-Cert	(1,836.00) Within Major Account
0101.12410.21200.0002	Emotional Disabilities - FT	SocSec-Cert	(1,836.00) Within Major Account
0101.12410.21600.0001	Emotional Disabilities - FT	TRF	(2,040.00) Within Major Account
0101.12410.21600.0002	Emotional Disabilities - FT	TRF	(2,040.00) Within Major Account
0101.12410.24400.0001	Emotional Disabilities - FT	403B Cert	(500.00) Within Major Account
0101.12410.24400.0002	Emotional Disabilities - FT	403B Cert	(500.00) Within Major Account
0101.12510.11000.0001	SP & HR Comm Disorder	Cert Salaries	(16,678.89) Within Major Account
0101.12510.11000.0001	SP & HR Comm Disorder	Cert Salaries	(15,977.11) Within Major Account
0101.12510.14400.0001	SP & HR Comm Disorder	Addl Comp Teach	286.00 Within Major Account
0101.12510.21200.0001	SP & HR Comm Disorder	SocSec-Cert	(2,483.06) Within Major Account
0101.12510.21600.0001	SP & HR Comm Disorder	TRF	(2,705.78) Within Major Account
0101.12510.24400.0001	SP & HR Comm Disorder	403B Cert	(411.60) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.12510.31300.0002	SP & HR Comm Disorder	Contract Servc	(2,000.00) Within Major Account
0101.12510.31300.0003	SP & HR Comm Disorder	Contract Servc	(2,000.00) Within Major Account
0101.12510.61100.0004	SP & HR Comm Disorder	Operational Sup	(2,241.00) Within Major Account
0101.12610.11000.0001	LD Learning Disability	Cert Salaries	(12,731.76) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(35,693.16) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(286.00) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(1,026.00) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(2,223.83) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(84.50) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(837.06) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(5,743.94) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(198.04) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(232.32) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(273.44) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(327.18) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(5,533.28) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(5,533.14) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(429.00) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(143.00) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(386.16) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(368.50) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(536.64) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(510.90) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(103.66) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(98.93) Within Major Account
0101.12610.11000.0002	LD Learning Disability	Cert Salaries	(7,846.65) Within Major Account
0101.12610.11400.0001	LD Learning Disability	IA and Assts	(972.86) Within Major Account
0101.12610.11400.0001	LD Learning Disability	IA and Assts	9,808.79 Within Major Account
0101.12610.11400.0001	LD Learning Disability	IA and Assts	18,016.43 Within Major Account
0101.12610.11400.0002	LD Learning Disability	IA and Assts	5,983.57 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.12610.11400.0002	LD Learning Disability	IA and Assts	1,836.00 Within Major Account
0101.12610.11400.0002	LD Learning Disability	IA and Assts	1,836.00 Within Major Account
0101.12610.11400.0002	LD Learning Disability	IA and Assts	2,040.00 Within Major Account
0101.12610.11400.0002	LD Learning Disability	IA and Assts	2,040.00 Within Major Account
0101.12610.11400.0002	LD Learning Disability	IA and Assts	500.00 Within Major Account
0101.12610.11400.0002	LD Learning Disability	IA and Assts	500.00 Within Major Account
0101.12610.11400.0002	LD Learning Disability	IA and Assts	16,678.89 Within Major Account
0101.12610.11400.0003	LD Learning Disability	IA and Assts	15,977.11 Within Major Account
0101.12610.11400.0003	LD Learning Disability	IA and Assts	2,483.06 Within Major Account
0101.12610.11400.0003	LD Learning Disability	IA and Assts	2,705.78 Within Major Account
0101.12610.11400.0003	LD Learning Disability	IA and Assts	411.60 Within Major Account
0101.12610.11400.0003	LD Learning Disability	IA and Assts	2,000.00 Within Major Account
0101.12610.11400.0003	LD Learning Disability	IA and Assts	2,000.00 Within Major Account
0101.12610.11400.0003	LD Learning Disability	IA and Assts	2,241.00 Within Major Account
0101.12610.11400.0003	LD Learning Disability	IA and Assts	12,731.76 Within Major Account
0101.12610.11400.0003	LD Learning Disability	IA and Assts	35,693.16 Within Major Account
0101.12610.14400.0002	LD Learning Disability	Addl Comp Teach	286.00 Within Major Account
0101.12610.14400.0003	LD Learning Disability	Addl Comp Teach	1,026.00 Within Major Account
0101.12610.21100.0003	LD Learning Disability	SocSec-NonCert	2,223.83 Within Major Account
0101.12610.22100.0004	LD Learning Disability	Grp Life Insurn	84.50 Within Major Account
0101.12610.22200.0003	LD Learning Disability	Grp Health Ins	837.06 Within Major Account
0101.12610.22200.0004	LD Learning Disability	Grp Health Ins	5,743.94 Within Major Account
0101.12610.22300.0004	LD Learning Disability	LTD Ins	198.04 Within Major Account
0101.12610.22400.0002	LD Learning Disability	Den, Vis, Addtl	232.32 Within Major Account
0101.12610.22400.0003	LD Learning Disability	Den, Vis, Addtl	273.44 Within Major Account
0101.12610.24400.0002	LD Learning Disability	403B Cert	327.18 Within Major Account
0101.12710.11000.0001	Equal Opportunity At Risk	Cert Salaries	5,533.28 Within Major Account
0101.12710.11000.0002	Equal Opportunity At Risk	Cert Salaries	5,533.14 Within Major Account
0101.12710.14400.0001	Equal Opportunity At Risk	Addl Comp Teach	429.00 Within Major Account
0101.12710.14400.0002	Equal Opportunity At Risk	Addl Comp Teach	143.00 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.12710.21200.0001	Equal Opportunity At Risk	SocSec-Cert	386.16 Within Major Account
0101.12710.21200.0002	Equal Opportunity/ At Risk	SocSec-Cert	368.50 Within Major Account
0101.12710.21600.0001	Equal Opportunity At Risk	TRF	536.64 Within Major Account
0101.12710.21600.0002	Equal Opportunity At Risk	TRF	510.90 Within Major Account
0101.12710.24400.0001	Equal Opportunity At Risk	403B Cert	103.66 Within Major Account
0101.12710.24400.0002	Equal Opportunity At Risk	403B Cert	98.93 Within Major Account
0101.12810.11400.0001	Special Education Preschool	IA and Asssts	7,846.65 Within Major Account
0101.12810.21200.0001	Special Education Preschool	SocSec-Cert	972.86 Within Major Account
0101.14300.11000.0003	High School Summer School	Cert Salaries	(1,609.94) Within Major Account
0101.14300.15000.0003	High School Summer School	AddlCompOthNonc	1,609.94 Within Major Account
0101.16100.11400.0001	Remediation Testing	IA and Asssts	6,332.54 Within Major Account
0101.16100.11400.0002	Remediation Testing	IA and Asssts	2,052.26 Within Major Account
0101.16100.12000.0001	Remediation Testing	NonCert Salary	(6,332.54) Within Major Account
0101.16100.12000.0001	Remediation Testing	NonCert Salary	(2,052.26) Within Major Account
0101.17100.56100.0004	Transfer Tuition	TransTuitOth IN	1,261.02 Within Major Account
0101.17100.56100.0004	Transfer Tuition	TransTuitOth IN	256.75 Within Major Account
0101.17100.56100.0004	Transfer Tuition	TransTuitOth IN	3,348.46 Between Major Accounts
0101.17100.56100.0004	Transfer Tuition	TransTuitOth IN	40,000.00 Between Major Accounts
0101.17100.56100.0004	Transfer Tuition	TransTuitOth IN	40,000.00 Between Major Accounts
0101.17100.56100.0004	Transfer Tuition	TransTuitOth IN	44,084.83 Between Major Accounts
0101.17300.11000.0003	Area Voc Sch RadioTV&WestCent	Cert Salaries	5,915.17 Between Major Accounts
0101.17300.11000.0003	Area Voc Sch RadioTV&WestCent	Cert Salaries	617.78 Between Major Accounts
0101.17300.11000.0003	Area Voc Sch RadioTV&WestCent	Cert Salaries	1,918.68 Between Major Accounts
0101.17300.11000.0003	Area Voc Sch RadioTV&WestCent	Cert Salaries	10,617.14 Between Major Accounts
0101.17300.11000.0003	Area Voc Sch RadioTV&WestCent	Cert Salaries	617.74 Between Major Accounts
0101.17300.11000.8888	Area Voc Sch RadioTV&WestCent	Cert Salaries	8,714.63 Between Major Accounts
0101.17300.14400.0003	Area Voc Sch RadioTV&WestCent	Addl Comp Teach	2,694.00 Between Major Accounts
0101.17300.21200.0003	Area Voc Sch RadioTV&WestCent	SocSec-Cert	174.25 Between Major Accounts
0101.17300.21600.0003	Area Voc Sch RadioTV&WestCent	TRF	505.60 Between Major Accounts
0101.17300.24400.0003	Area Voc Sch RadioTV&WestCent	403B Cert	(1,261.02) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.17300.29000.0003	Area Voc Sch RadioTV&WestCent	Oth Emp Benefit	1,052.13 Between Major Accounts
0101.17300.29000.0003	Area Voc Sch RadioTV&WestCent	Oth Emp Benefit	7,472.44 Between Major Accounts
0101.17300.56100.0003	Area Voc Sch RadioTV&WestCent	TransTuitOth IN	4,763.51 Between Major Accounts
0101.17300.56100.0003	Area Voc Sch RadioTV&WestCent	TransTuitOth IN	9,220.49 Between Major Accounts
0101.17400.56100.0004	Joint Services & Supply--Sp Ed	TransTuitOth IN	(256.75) Within Major Account
0101.21220.11000.0003	Counseling Services	Cert Salaries	(210,001.00) Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	210,001.00 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	2,063.75 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	2,500.00 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	2,696.89 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	6,429.84 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	847.06 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	555.99 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	181.10 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	1,118.10 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	806.07 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	1,791.51 Within Major Account
0101.21220.12100.0003	Counseling Services	Other Cert Staf	111.55 Within Major Account
0101.21220.14900.0002	Counseling Services	AddlCompOthCert	59.00 Within Major Account
0101.21220.14900.0003	Counseling Services	AddlCompOthCert	3,449.25 Within Major Account
0101.21220.21100.0003	Counseling Services	SocSec-NonCert	183.19 Within Major Account
0101.21220.21200.0002	Counseling Services	SocSec-Cert	4.34 Within Major Account
0101.21220.21200.0003	Counseling Services	SocSec-Cert	1,017.89 Within Major Account
0101.21220.21600.0002	Counseling Services	TRF	5.31 Within Major Account
0101.21220.21600.0003	Counseling Services	TRF	2,124.09 Within Major Account
0101.21220.24400.0002	Counseling Services	403B Cert	1.14 Within Major Account
0101.21220.24400.0003	Counseling Services	403B Cert	(2,063.75) Within Major Account
0101.21220.61100.0003	Counseling Services	Operational Sup	(2,500.00) Within Major Account
0101.21340.12000.0001	School Nurse	NonCert Salary	12,287.61 Within Major Account
0101.21340.12000.0002	School Nurse	NonCert Salary	(2,696.89) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.21340.12000.0003	School Nurse	NonCert Salary	(6,429.84) Within Major Account
0101.21340.12500.0001	School Nurse	Terminal Leave	8,958.80 Within Major Account
0101.21340.12500.0003	School Nurse	Terminal Leave	2,500.00 Within Major Account
0101.21340.13000.0001	School Nurse	Substitute/Temp	186.60 Within Major Account
0101.21340.13000.0003	School Nurse	Substitute/Temp	392.47 Within Major Account
0101.21340.21100.0001	School Nurse	SocSec-NonCert	1,576.82 Within Major Account
0101.21340.21100.0002	School Nurse	SocSec-NonCert	(847.06) Within Major Account
0101.21340.21100.0003	School Nurse	SocSec-NonCert	(555.99) Within Major Account
0101.21340.24300.0001	School Nurse	403B Non-Cert	(181.10) Within Major Account
0101.21340.24300.0003	School Nurse	403B Non-Cert	(1,118.10) Within Major Account
0101.21340.61100.0001	School Nurse	Operational Sup	(806.07) Within Major Account
0101.21340.61100.0002	School Nurse	Operational Sup	55.59 Within Major Account
0101.21340.61100.0003	School Nurse	Operational Sup	(1,791.51) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(111.55) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(59.00) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(3,449.25) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(183.19) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(4.34) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(1,017.89) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(5.31) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(2,124.09) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(1.14) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(12,287.61) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(8,958.80) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(2,500.00) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(186.60) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(392.47) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(1,576.82) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(55.59) Within Major Account
0101.21620.11000.0004	Occupational Therapy Services	Cert Salaries	(13,086.35) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.21620.12000.0004	Occupational Therapy Services	NonCert Salary	13,086.35 Within Major Account
0101.21620.12000.0004	Occupational Therapy Services	NonCert Salary	146.60 Within Major Account
0101.21620.12000.0004	Occupational Therapy Services	NonCert Salary	30,850.92 Within Major Account
0101.21720.11000.0004	Physical Therapy Services	Cert Salaries	(146.60) Within Major Account
0101.21720.11000.0004	Physical Therapy Services	Cert Salaries	(30,850.92) Within Major Account
0101.21720.12000.0004	Physical Therapy Services	NonCert Salary	(14,149.08) Within Major Account
0101.21720.12000.0004	Physical Therapy Services	NonCert Salary	14,149.08 Within Major Account
0101.21720.12000.0004	Physical Therapy Services	NonCert Salary	729.27 Within Major Account
0101.21720.12000.0004	Physical Therapy Services	NonCert Salary	555.00 Within Major Account
0101.21720.12000.0004	Physical Therapy Services	NonCert Salary	4,961.48 Between Major Accounts
0101.21720.12000.0004	Physical Therapy Services	NonCert Salary	439.40 Between Major Accounts
0101.21720.12000.0004	Physical Therapy Services	NonCert Salary	198.30 Between Major Accounts
0101.21720.12000.0004	Physical Therapy Services	NonCert Salary	14,834.77 Between Major Accounts
0101.21720.24300.0004	Physical Therapy Services	SocSec-NonCert	(729.27) Within Major Account
0101.22120.11000.0001	Curriculum/Instruction Develop	403B Non-Cert	(555.00) Within Major Account
0101.22120.11000.0001	Curriculum/Instruction Develop	Cert Salaries	(23,743.07) Within Major Account
0101.22120.11000.0001	Curriculum/Instruction Develop	Cert Salaries	(756.93) Within Major Account
0101.22120.11000.0002	Curriculum/Instruction Develop	Cert Salaries	(22,986.14) Within Major Account
0101.22120.11000.0002	Curriculum/Instruction Develop	Cert Salaries	(1,513.86) Within Major Account
0101.22120.11000.0003	Curriculum/Instruction Develop	Cert Salaries	(45,972.50) Within Major Account
0101.22120.11000.0003	Curriculum/Instruction Develop	Cert Salaries	(250.00) Within Major Account
0101.22120.11000.0003	Curriculum/Instruction Develop	Cert Salaries	(2,143.44) Within Major Account
0101.22120.11000.0003	Curriculum/Instruction Develop	Cert Salaries	(634.06) Within Major Account
0101.22120.12100.0001	Curriculum/Instruction Develop	Other Cert Staf	23,743.07 Within Major Account
0101.22120.12100.0002	Curriculum/Instruction Develop	Other Cert Staf	756.93 Within Major Account
0101.22120.12100.0002	Curriculum/Instruction Develop	Other Cert Staf	22,986.14 Within Major Account
0101.22120.12100.0003	Curriculum/Instruction Develop	Other Cert Staf	1,513.86 Within Major Account
0101.22120.12100.0003	Curriculum/Instruction Develop	Other Cert Staf	45,972.50 Within Major Account
0101.22120.14400.0003	Curriculum/Instruction Develop	Addl Comp Teach	250.00 Within Major Account
0101.22120.21200.0001	Curriculum/Instruction Develop	SocSec-Cert	(64.82) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.22120.21200.0002	Curriculum/Instruction Develop	SocSec-Cert	(64.82) Within Major Account
0101.22120.21200.0003	Curriculum/Instruction Develop	SocSec-Cert	(110.95) Within Major Account
0101.22120.21500.0001	Curriculum/Instruction Develop	TRF Pre 7/1/95	(22.73) Within Major Account
0101.22120.21500.0002	Curriculum/Instruction Develop	TRF Pre 7/1/95	(22.73) Within Major Account
0101.22120.21500.0003	Curriculum/Instruction Develop	TRF Pre 7/1/95	(37.97) Within Major Account
0101.22120.24400.0001	Curriculum/Instruction Develop	403B Cert	(99.12) Within Major Account
0101.22120.24400.0002	Curriculum/Instruction Develop	403B Cert	(99.12) Within Major Account
0101.22120.24400.0003	Curriculum/Instruction Develop	403B Cert	(179.38) Within Major Account
0101.22120.25500.0003	Curriculum/Instruction Develop	HSA	2,143.44 Within Major Account
0101.22120.58000.0004	Curriculum/Instruction Develop	Mileage/Travel	(1,231.87) Within Major Account
0101.22220.11000.0003	School Library	Cert Salaries	(15,760.38) Within Major Account
0101.22220.11000.0003	School Library	Cert Salaries	(17,313.46) Within Major Account
0101.22220.11000.0003	School Library	Cert Salaries	(14,220.03) Within Major Account
0101.22220.11000.0003	School Library	Cert Salaries	(20,887.13) Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	64.82 Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	64.82 Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	110.95 Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	22.73 Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	22.73 Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	37.97 Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	99.12 Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	99.12 Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	179.38 Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	1,231.87 Within Major Account
0101.22220.11400.0001	School Library	IA and Asssts	15,760.38 Within Major Account
0101.22220.11400.0002	School Library	IA and Asssts	17,313.46 Within Major Account
0101.22220.11400.0003	School Library	IA and Asssts	14,220.03 Within Major Account
0101.22220.12000.0001	School Library	NonCert Salary	(21,000.00) Within Major Account
0101.22220.12000.0002	School Library	NonCert Salary	(21,000.00) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.22220.12000.0003	School Library	NonCert Salary	(8,419.17) Within Major Account
0101.22220.12000.0003	School Library	NonCert Salary	(456.00) Within Major Account
0101.22220.12000.0003	School Library	NonCert Salary	(493.10) Within Major Account
0101.22220.12000.0003	School Library	NonCert Salary	(2,347.38) Within Major Account
0101.22220.12000.0003	School Library	NonCert Salary	(3,284.35) Within Major Account
0101.22220.12100.0003	School Library	Other Cert Staf	20,887.13 Within Major Account
0101.22220.12100.0003	School Library	Other Cert Staf	21,000.00 Within Major Account
0101.22220.12100.0003	School Library	Other Cert Staf	21,000.00 Within Major Account
0101.22220.12100.0003	School Library	Other Cert Staf	8,419.17 Within Major Account
0101.22220.14400.0003	School Library	Addl Comp Teach	456.00 Within Major Account
0101.22220.21100.0001	School Library	SocSec-NonCert	(203.88) Within Major Account
0101.22220.21100.0002	School Library	SocSec-NonCert	(282.52) Within Major Account
0101.22220.21100.0003	School Library	SocSec-NonCert	(59.15) Within Major Account
0101.22220.21600.0003	School Library	SocSec-Cert	(269.04) Within Major Account
0101.22220.24300.0002	School Library	TRF	493.10 Within Major Account
0101.22220.24400.0003	School Library	403B Non-Cert	(80.58) Within Major Account
0101.22220.64000.0001	School Library	Library Books	(159.47) Within Major Account
0101.22220.64000.0002	School Library	Library Books	(20.40) Within Major Account
0101.22220.64000.0002	School Library	Library Books	(27.82) Within Major Account
0101.22220.64000.0003	School Library	Library Books	2,347.38 Within Major Account
0101.22220.65000.0001	School Library	Periodicals	(1,500.00) Within Major Account
0101.22220.65000.0002	School Library	Periodicals	(1,500.00) Within Major Account
0101.22220.65000.0003	School Library	Periodicals	(2,081.52) Within Major Account
0101.22220.66100.0001	School Library	Library Supply	(1,000.00) Within Major Account
0101.22220.66100.0002	School Library	Library Supply	(946.78) Within Major Account
0101.22220.66100.0003	School Library	Library Supply	(247.19) Within Major Account
0101.22360.11000.0003	Instructional Tech Staff	Cert Salaries	(44,260.19) Within Major Account
0101.22360.11000.0003	Instructional Tech Staff	Cert Salaries	(250.00) Within Major Account
0101.22360.11000.0003	Instructional Tech Staff	Cert Salaries	(246.74) Within Major Account
0101.22360.11000.0003	Instructional Tech Staff	Cert Salaries	(3,843.45) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	3,284.35 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	203.88 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	282.52 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	59.15 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	269.04 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	80.58 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	159.47 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	20.40 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	27.82 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	1,500.00 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	1,500.00 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	2,081.52 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	1,000.00 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	946.78 Within Major Account
0101.22360.12100.0003	Instructional Tech Staff	Other Cert Staff	247.19 Within Major Account
0101.22360.14400.0003	Instructional Tech Staff	Addl Comp Teach	44,260.19 Within Major Account
0101.22360.21600.0003	Instructional Tech Staff	TRF	250.00 Within Major Account
0101.22360.24400.0003	Instructional Tech Staff	403B Cert	246.74 Within Major Account
0101.24100.11000.0001	Office of the Principal	Cert Salaries	3,843.45 Within Major Account
0101.24100.11000.0001	Office of the Principal	Cert Salaries	(3,107.24) Within Major Account
0101.24100.11000.0001	Office of the Principal	Cert Salaries	(2,394.89) Within Major Account
0101.24100.11000.0001	Office of the Principal	Cert Salaries	(168,682.41) Within Major Account
0101.24100.11000.0001	Office of the Principal	Cert Salaries	(815.46) Within Major Account
0101.24100.11000.0002	Office of the Principal	Cert Salaries	(166,191.51) Within Major Account
0101.24100.11000.0002	Office of the Principal	Cert Salaries	(1,808.49) Within Major Account
0101.24100.11000.0003	Office of the Principal	Cert Salaries	(377,152.01) Within Major Account
0101.24100.11000.0003	Office of the Principal	Cert Salaries	(250.00) Within Major Account
0101.24100.11000.0003	Office of the Principal	Cert Salaries	(500.00) Within Major Account
0101.24100.11000.0003	Office of the Principal	Cert Salaries	(250.00) Within Major Account
0101.24100.11000.0003	Office of the Principal	Cert Salaries	(384.21) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.24100.11000.0003	Office of the Principal	Cert Salaries	(27.24) Within Major Account
0101.24100.11000.0003	Office of the Principal	Cert Salaries	(2,143.44) Within Major Account
0101.24100.11000.0003	Office of the Principal	Cert Salaries	(2,143.44) Within Major Account
0101.24100.12000.0001	Office of the Principal	NonCert Salary	3,107.24 Within Major Account
0101.24100.12000.0003	Office of the Principal	NonCert Salary	2,394.89 Within Major Account
0101.24100.12100.0001	Office of the Principal	Other Cert Staf	168,682.41 Within Major Account
0101.24100.12100.0002	Office of the Principal	Other Cert Staf	815.46 Within Major Account
0101.24100.12100.0002	Office of the Principal	Other Cert Staf	166,191.51 Within Major Account
0101.24100.12100.0003	Office of the Principal	Other Cert Staf	1,808.49 Within Major Account
0101.24100.12100.0003	Office of the Principal	Other Cert Staf	377,152.01 Within Major Account
0101.24100.14400.0001	Office of the Principal	Addl Comp Teach	250.00 Within Major Account
0101.24100.14400.0002	Office of the Principal	Addl Comp Teach	500.00 Within Major Account
0101.24100.14400.0002	Office of the Principal	Addl Comp Teach	250.00 Within Major Account
0101.24100.14400.0003	Office of the Principal	Addl Comp Teach	250.00 Within Major Account
0101.24100.21600.0002	Office of the Principal	TRF	384.21 Within Major Account
0101.24100.24300.0003	Office of the Principal	403B Non-Cert	27.24 Within Major Account
0101.24100.25500.0002	Office of the Principal	HSA	2,143.44 Within Major Account
0101.24100.25500.0003	Office of the Principal	HSA	2,143.44 Within Major Account
0101.25570.61100.0001	Materials and Supplies	Operational Sup	278.45 Within Major Account
0101.25570.61100.0003	Materials and Supplies	Operational Sup	(278.45) Within Major Account
0101.33400.13000.0001	Athletic Coaches	Substitute/Temp	(240.00) Within Major Account
0101.33400.13000.0001	Athletic Coaches	Substitute/Temp	(1,282.00) Within Major Account
0101.33400.13000.0001	Athletic Coaches	Substitute/Temp	(442.00) Within Major Account
0101.33400.13000.0002	Athletic Coaches	Substitute/Temp	(3,988.00) Within Major Account
0101.33400.13000.0003	Athletic Coaches	Substitute/Temp	(27,245.75) Within Major Account
0101.33400.13000.0003	Athletic Coaches	Substitute/Temp	(84.46) Within Major Account
0101.33400.13000.0003	Athletic Coaches	Substitute/Temp	(185.67) Within Major Account
0101.33400.13000.0003	Athletic Coaches	Substitute/Temp	(222.39) Within Major Account
0101.33400.13000.0003	Athletic Coaches	Substitute/Temp	(12.08) Within Major Account
0101.33400.13000.0003	Athletic Coaches	Substitute/Temp	(57.60) Within Major Account
0101.33400.13000.0003	Athletic Coaches	Substitute/Temp	(22.55) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.33400.15000.0001	Athletic Coaches	AddlCompOthNonc	240.00 Within Major Account
0101.33400.15000.0002	Athletic Coaches	AddlCompOthNonc	1,282.00 Within Major Account
0101.33400.15000.0003	Athletic Coaches	AddlCompOthNonc	442.00 Within Major Account
0101.33400.15000.0003	Athletic Coaches	AddlCompOthNonc	3,988.00 Within Major Account
0101.33400.15000.0003	Athletic Coaches	AddlCompOthNonc	27,245.75 Within Major Account
0101.33400.21100.0004	Athletic Coaches	SocSec-NonCert	84.46 Within Major Account
0101.33400.21200.0003	Athletic Coaches	SocSec-Cert	185.67 Within Major Account
0101.33400.21600.0003	Athletic Coaches	TRF	222.39 Within Major Account
0101.33400.24300.0002	Athletic Coaches	403B Non-Cert	12.08 Within Major Account
0101.33400.24300.0003	Athletic Coaches	403B Non-Cert	57.60 Within Major Account
0101.33400.24400.0003	Athletic Coaches	403B Cert	22.55 Within Major Account
0101.47000.61100.0003	Purch of Mobile or Fixed Equip	Operational Sup	591.40 Between Major Accounts

Account	Description	Borrowed	Applied
11000		(202,742.20)	
17000	Instruction		181,716.85
21000			20,433.95
47000	Facilities Acq & Con		591.40

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.17900.91000.0004	Other	Transfers	433.97 Between Major Accounts
0300.23110.12000.0004	School Board	NonCert Salary	(960.00) Within Major Account
0300.23110.12000.0004	School Board	NonCert Salary	(5,927.00) Within Major Account
0300.23110.21100.0004	School Board	SocSec-NonCert	(526.88) Within Major Account
0300.23110.58000.0004	School Board	Mileage/Travel	(2,603.84) Within Major Account
0300.23110.58000.0004	School Board	Mileage/Travel	(2,111.00) Within Major Account
0300.23110.58000.0004	School Board	Mileage/Travel	(9,865.82) Within Major Account
0300.23110.58000.0005	School Board	Mileage/Travel	960.00 Within Major Account
0300.23110.81000.0004	School Board	Dues and Fees	(368.00) Within Major Account
0300.23150.31800.0004	Legal Services	Board of Ed Svc	5,927.00 Within Major Account
0300.23150.31800.0004	Legal Services	Board of Ed Svc	526.88 Within Major Account
0300.23150.31800.0004	Legal Services	Board of Ed Svc	2,603.84 Within Major Account
0300.23150.54000.0004	Legal Services	Advertising	(1,568.48) Within Major Account
0300.23160.29000.0005	Promotion Expenses	Oth Emp Benefit	2,111.00 Within Major Account
0300.23210.11000.0005	Office of the Superintendent	Cert Salaries	(121,320.19) Within Major Account
0300.23210.11000.0005	Office of the Superintendent	Cert Salaries	(222.73) Within Major Account
0300.23210.11000.0005	Office of the Superintendent	Cert Salaries	(613.04) Within Major Account
0300.23210.11000.0005	Office of the Superintendent	Cert Salaries	(4,644.12) Within Major Account
0300.23210.11000.0005	Office of the Superintendent	Cert Salaries	(1,826.18) Within Major Account
0300.23210.11000.0005	Office of the Superintendent	Cert Salaries	(433.97) Between Major Accounts
0300.23210.11000.0005	Office of the Superintendent	Cert Salaries	(5,439.77) Between Major Accounts
0300.23210.12000.0005	Office of the Superintendent	NonCert Salary	(1,949.30) Between Major Accounts
0300.23210.12100.0005	Office of the Superintendent	Other Cert Staf	9,865.82 Within Major Account
0300.23210.12100.0005	Office of the Superintendent	Other Cert Staf	368.00 Within Major Account
0300.23210.12100.0005	Office of the Superintendent	Other Cert Staf	1,568.48 Within Major Account
0300.23210.12100.0005	Office of the Superintendent	Other Cert Staf	121,320.19 Within Major Account
0300.23210.21100.0005	Office of the Superintendent	SocSec-NonCert	(148.98) Between Major Accounts
0300.23210.21200.0005	Office of the Superintendent	SocSec-Cert	(278.65) Between Major Accounts
0300.23210.21600.0005	Office of the Superintendent	TRF	222.73 Within Major Account
0300.23210.22100.0005	Office of the Superintendent	Grp Life Insurn	(378.00) Between Major Accounts

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.23210.22200.0005	Office of the Superintendent	Grp Health Ins	(18,400.00) Between Major Accounts
0300.23210.22300.0005	Office of the Superintendent	LTD Ins	(2,017.78) Between Major Accounts
0300.23210.22400.0005	Office of the Superintendent	Den, Vis, Addtl	613.04 Within Major Account
0300.23210.24300.0005	Office of the Superintendent	403B Non-Cert	(917.46) Between Major Accounts
0300.23210.24400.0005	Office of the Superintendent	403B Cert	(3,309.82) Between Major Accounts
0300.23210.25500.0005	Office of the Superintendent	HSA	4,644.12 Within Major Account
0300.23210.52500.0005	Office of the Superintendent	Off Bond Prem	(563.00) Between Major Accounts
0300.23210.58000.0005	Office of the Superintendent	Mileage/Travel	(6,125.16) Between Major Accounts
0300.23210.61100.0005	Office of the Superintendent	Operational Sup	1,826.18 Within Major Account
0300.25110.12000.0005	Office of the Business Manager	NonCert Salary	(55,922.90) Within Major Account
0300.25110.12000.0005	Office of the Business Manager	NonCert Salary	(4,114.59) Within Major Account
0300.25110.12000.0005	Office of the Business Manager	NonCert Salary	(452.15) Within Major Account
0300.25110.12100.0005	Office of the Business Manager	Other Cert Staff	55,922.90 Within Major Account
0300.25110.21100.0005	Office of the Business Manager	SocSec-NonCert	(4,628.08) Within Major Account
0300.25110.21200.0005	Office of the Business Manager	SocSec-Cert	4,114.59 Within Major Account
0300.25110.21600.0005	Office of the Business Manager	TRF	(100.64) Within Major Account
0300.25110.22100.0005	Office of the Business Manager	Grp Life Insurn	(22.00) Within Major Account
0300.25110.22200.0005	Office of the Business Manager	Grp Health Ins	452.15 Within Major Account
0300.25110.22200.0005	Office of the Business Manager	Grp Health Ins	4,628.08 Within Major Account
0300.25110.22200.0005	Office of the Business Manager	Grp Health Ins	100.64 Within Major Account
0300.25110.22200.0005	Office of the Business Manager	Grp Health Ins	22.00 Within Major Account
0300.25110.22200.0005	Office of the Business Manager	Grp Health Ins	1,253.13 Within Major Account
0300.25110.22300.0005	Office of the Business Manager	LTD Ins	134.60 Within Major Account
0300.25110.22400.0005	Office of the Business Manager	Den, Vis, Addtl	861.98 Within Major Account
0300.25110.24300.0005	Office of the Business Manager	403B Non-Cert	(1,253.13) Within Major Account
0300.25110.24300.0005	Office of the Business Manager	403B Non-Cert	(134.60) Within Major Account
0300.25110.24300.0005	Office of the Business Manager	403B Non-Cert	(861.98) Within Major Account
0300.25110.24300.0005	Office of the Business Manager	403B Non-Cert	(1,827.11) Within Major Account
0300.25110.24400.0005	Office of the Business Manager	403B Cert	1,827.11 Within Major Account
0300.25110.24400.0005	Office of the Business Manager	403B Cert	1,999.70 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.25110.25500.0005	Office of the Business Manager	HSA	4,000.30 Within Major Account
0300.25110.25500.0005	Office of the Business Manager	HSA	643.82 Within Major Account
0300.25110.31900.0005	Office of the Business Manager	Oth Pro Svc	(1,999.70) Within Major Account
0300.25110.31900.0005	Office of the Business Manager	Oth Pro Svc	(4,000.30) Within Major Account
0300.25150.61100.0005	Payroll Services	Operational Sup	(643.82) Within Major Account
0300.25150.61100.0005	Payroll Services	Operational Sup	(856.18) Within Major Account
0300.25191.31800.0004	Refund of Revenue	Board of Ed Svc	856.18 Within Major Account
0300.25191.31800.0004	Refund of Revenue	Board of Ed Svc	10,130.36 Within Major Account
0300.25195.87100.0005	Bank Account Service Charge	Bank Svc Chg	2,869.64 Within Major Account
0300.25195.87100.0005	Bank Account Service Charge	Bank Svc Chg	995.00 Within Major Account
0300.25195.87100.0005	Bank Account Service Charge	Bank Svc Chg	2,725.48 Within Major Account
0300.25850.12000.0004	Network Support	NonCert Salary	5,249.52 Within Major Account
0300.25850.12000.0004	Network Support	NonCert Salary	5,533.62 Within Major Account
0300.25850.12000.0005	Network Support	NonCert Salary	(10,130.36) Within Major Account
0300.25850.12000.0005	Network Support	NonCert Salary	(2,869.64) Within Major Account
0300.25850.21100.0004	Network Support	SocSec-NonCert	824.89 Within Major Account
0300.25850.21100.0005	Network Support	SocSec-NonCert	(995.00) Within Major Account
0300.25850.43200.0003	Network Support	Tech Repair&Mnt	(2,725.48) Within Major Account
0300.25850.43200.0003	Network Support	Tech Repair&Mnt	(5,249.52) Within Major Account
0300.25850.43200.0004	Network Support	Tech Repair&Mnt	(5,533.62) Within Major Account
0300.25850.43200.0004	Network Support	Tech Repair&Mnt	(824.89) Within Major Account
0300.25850.43200.0004	Network Support	Tech Repair&Mnt	(9,817.51) Within Major Account
0300.25850.65600.0004	Network Support	Software	9,817.51 Within Major Account
0300.25850.65600.0004	Network Support	Software	30.96 Within Major Account
0300.25850.65600.0004	Network Support	Software	5,439.77 Between Major Accounts
0300.25850.65600.0004	Network Support	Software	1,949.30 Between Major Accounts
0300.25850.65600.0004	Network Support	Software	148.98 Between Major Accounts
0300.25850.65600.0004	Network Support	Software	278.65 Between Major Accounts
0300.25850.65600.0004	Network Support	Software	378.00 Between Major Accounts
0300.25850.65600.0004	Network Support	Software	18,400.00 Between Major Accounts

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.25850.65600.0004	Network Support	Software	2,017.78 Between Major Accounts
0300.25850.65600.0004	Network Support	Software	917.46 Between Major Accounts
0300.25850.65600.0004	Network Support	Software	3,309.82 Between Major Accounts
0300.25850.65600.0004	Network Support	Software	563.00 Between Major Accounts
0300.25850.65600.0004	Network Support	Software	6,125.16 Between Major Accounts
0300.25850.65600.0004	Network Support	Software	8,522.09 Between Major Accounts
0300.25920.31900.0004	Ditch Assessments	Oth Pro Svc	(30.96) Within Major Account
0300.26200.12000.0001	Bldg Maint / Custodial	NonCert Salary	(1,783.00) Within Major Account
0300.26200.12000.0001	Bldg Maint / Custodial	NonCert Salary	(6,868.64) Within Major Account
0300.26200.12000.0001	Bldg Maint / Custodial	NonCert Salary	(8,006.41) Within Major Account
0300.26200.12000.0001	Bldg Maint / Custodial	NonCert Salary	(1,699.27) Within Major Account
0300.26200.12000.0001	Bldg Maint / Custodial	NonCert Salary	(19,327.48) Within Major Account
0300.26200.12000.0001	Bldg Maint / Custodial	NonCert Salary	(1,000.00) Within Major Account
0300.26200.12000.0001	Bldg Maint / Custodial	NonCert Salary	(67.32) Within Major Account
0300.26200.12000.0001	Bldg Maint / Custodial	NonCert Salary	(241.75) Within Major Account
0300.26200.12000.0001	Bldg Maint / Custodial	NonCert Salary	(4,984.94) Within Major Account
0300.26200.12000.0002	Bldg Maint / Custodial	NonCert Salary	(12,341.06) Within Major Account
0300.26200.12000.0002	Bldg Maint / Custodial	NonCert Salary	(462.29) Within Major Account
0300.26200.12000.0002	Bldg Maint / Custodial	NonCert Salary	(305.72) Within Major Account
0300.26200.12000.0002	Bldg Maint / Custodial	NonCert Salary	(368.13) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(4.79) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(1,030.67) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(448.03) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(842.78) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(842.78) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(2,212.53) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(450.00) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(81.06) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(1,953.88) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(20,899.23) Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(138.96) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(15,200.15) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(40,868.77) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(127.92) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(4,707.38) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(8,005.75) Within Major Account
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(8,522.09) Between Major Accounts
0300.26200.12000.0003	Bldg Maint / Custodial	NonCert Salary	(7,659.15) Between Major Accounts
0300.26200.12000.0005	Bldg Maint / Custodial	Terminal Leave	(3,125.48) Between Major Accounts
0300.26200.12500.0002	Bldg Maint / Custodial	Terminal Leave	1,783.00 Within Major Account
0300.26200.12500.0005	Bldg Maint / Custodial	Terminal Leave	6,868.64 Within Major Account
0300.26200.13000.0001	Bldg Maint / Custodial	Substitute/Temp	8,006.41 Within Major Account
0300.26200.13000.0002	Bldg Maint / Custodial	Substitute/Temp	1,699.27 Within Major Account
0300.26200.13000.0003	Bldg Maint / Custodial	Substitute/Temp	19,327.48 Within Major Account
0300.26200.15000.0005	Bldg Maint / Custodial	AddlCompOthNonC	1,000.00 Within Major Account
0300.26200.21200.0003	Bldg Maint / Custodial	SocSec-Cert	67.32 Within Major Account
0300.26200.22100.0005	Bldg Maint / Custodial	Grp Life Insurn	241.75 Within Major Account
0300.26200.22200.0005	Bldg Maint / Custodial	Grp Health Ins	4,984.94 Within Major Account
0300.26200.22200.0005	Bldg Maint / Custodial	Grp Health Ins	12,341.06 Within Major Account
0300.26200.22300.0005	Bldg Maint / Custodial	LTD Ins	462.29 Within Major Account
0300.26200.22400.0001	Bldg Maint / Custodial	Den, Vis, AddlL	305.72 Within Major Account
0300.26200.22400.0002	Bldg Maint / Custodial	Den, Vis, AddlL	368.13 Within Major Account
0300.26200.22400.0002	Bldg Maint / Custodial	Den, Vis, AddlL	4.79 Within Major Account
0300.26200.22400.0003	Bldg Maint / Custodial	Den, Vis, AddlL	1,030.67 Within Major Account
0300.26200.22400.0005	Bldg Maint / Custodial	Den, Vis, AddlL	448.03 Within Major Account
0300.26200.43100.0001	Bldg Maint / Custodial	Repairs&Maint	842.78 Within Major Account
0300.26200.43100.0002	Bldg Maint / Custodial	Repairs&Maint	842.78 Within Major Account
0300.26200.43100.0003	Bldg Maint / Custodial	Repairs&Maint	2,212.53 Within Major Account
0300.26200.43100.0004	Bldg Maint / Custodial	Repairs&Maint	450.00 Within Major Account
0300.26200.53000.0001	Bldg Maint / Custodial	Telephone	81.06 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.26200.61100.0003	Bldg Maint / Custodial	Operational Sup	1,953.88 Within Major Account
0300.26300.43100.0004	Maintenance of Grounds	Repairs&Maint	20,899.23 Within Major Account
0300.26300.59300.0004	Maintenance of Grounds	Oth Pur Svc	138.96 Within Major Account
0300.26400.45000.0002	Maintenance of Equipment	Construction Svc	15,200.15 Within Major Account
0300.26400.45000.0003	Maintenance of Equipment	Construction Svc	40,868.77 Within Major Account
0300.26400.45000.0004	Maintenance of Equipment	Construction Svc	127.92 Within Major Account
0300.26400.45000.0005	Maintenance of Equipment	Construction Svc	4,707.38 Within Major Account
0300.26700.52000.0004	Insurance	Insurance	8,005.75 Within Major Account
0300.27010.12000.0005	Svc Area Direct-Student Trans	NonCert Salary	(47,333.80) Within Major Account
0300.27010.12000.0005	Svc Area Direct-Student Trans	NonCert Salary	(40,528.80) Within Major Account
0300.27010.12000.0005	Svc Area Direct-Student Trans	NonCert Salary	(2,953.23) Within Major Account
0300.27010.12000.0005	Svc Area Direct-Student Trans	NonCert Salary	(258.98) Within Major Account
0300.27010.12000.0005	Svc Area Direct-Student Trans	NonCert Salary	(4,371.92) Within Major Account
0300.27010.12000.0005	Svc Area Direct-Student Trans	NonCert Salary	(14,209.39) Within Major Account
0300.27010.21100.0005	Svc Area Direct-Student Trans	SocSec-NonCert	(9,552.04) Within Major Account
0300.27010.24300.0005	Svc Area Direct-Student Trans	403B Non-Cert	(4,595.61) Within Major Account
0300.27010.58000.0005	Svc Area Direct-Student Trans	Mileage/Travel	(4,000.00) Within Major Account
0300.27100.12000.0004	Vehicle Oper - Bus Drivers	NonCert Salary	(6,904.96) Within Major Account
0300.27100.13000.0004	Vehicle Oper - Bus Drivers	Substitute/Temp	47,333.80 Within Major Account
0300.27100.15000.0004	Vehicle Oper - Bus Drivers	AddlCompOthNonC	40,528.80 Within Major Account
0300.27100.22400.0004	Vehicle Oper - Bus Drivers	Den, Vis, Addll	2,953.23 Within Major Account
0300.27300.61100.0003	Vehicle Servicing and Maint	Operational Sup	258.98 Within Major Account
0300.27300.65500.0004	Vehicle Servicing and Maint	Tech Supp < Cap	4,371.92 Within Major Account
0300.27400.73400.0004	Purchase of School Buses	Vehicle>Cap	14,209.39 Within Major Account
0300.27400.73400.0004	Purchase of School Buses	Vehicle>Cap	9,552.04 Within Major Account
0300.27400.73400.0004	Purchase of School Buses	Vehicle>Cap	4,595.61 Within Major Account
0300.27400.73400.0004	Purchase of School Buses	Vehicle>Cap	4,000.00 Within Major Account
0300.27400.73400.0004	Purchase of School Buses	Vehicle>Cap	6,904.96 Within Major Account
0300.43000.59300.0004	Professional Services	Oth Pur Svc	7,659.15 Between Major Accounts
0300.43000.59300.0004	Professional Services	Oth Pur Svc	3,125.48 Between Major Accounts

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.45100.45000.0001	Building Acqstn Const & Imprv	Contruction Svc	(13,850.00) Within Major Account
0300.45100.71500.0003	Building Acqstn Const & Imprv	Improv Oth Buil	13,850.00 Within Major Account
0300.47000.61100.0001	Purch of Mobile or Fixed Equip	Operational Supp	(59.09) Within Major Account
0300.47000.61100.0001	Purch of Mobile or Fixed Equip	Operational Supp	(7,021.52) Within Major Account
0300.47000.61100.0001	Purch of Mobile or Fixed Equip	Operational Supp	(5,305.25) Within Major Account
0300.47000.61100.0001	Purch of Mobile or Fixed Equip	Operational Supp	(10,172.82) Within Major Account
0300.47000.61100.0002	Purch of Mobile or Fixed Equip	Operational Supp	(1,303.72) Within Major Account
0300.47000.61100.0002	Purch of Mobile or Fixed Equip	Operational Supp	(1,837.84) Within Major Account
0300.47000.61100.0002	Purch of Mobile or Fixed Equip	Operational Supp	(19,608.44) Within Major Account
0300.47000.61100.0003	Purch of Mobile or Fixed Equip	Operational Supp	(17,262.27) Within Major Account
0300.47000.61100.0003	Purch of Mobile or Fixed Equip	Operational Supp	(21,231.52) Within Major Account
0300.47000.61100.0005	Purch of Mobile or Fixed Equip	Operational Supp	59.09 Within Major Account
0300.47000.65500.0001	Purch of Mobile or Fixed Equip	Tech Supp < Cap	7,021.52 Within Major Account
0300.47000.65500.0002	Purch of Mobile or Fixed Equip	Tech Supp < Cap	5,305.25 Within Major Account
0300.47000.65500.0003	Purch of Mobile or Fixed Equip	Tech Supp < Cap	10,172.82 Within Major Account
0300.47000.65500.0003	Purch of Mobile or Fixed Equip	Tech Supp < Cap	1,303.72 Within Major Account
0300.47000.65500.0004	Purch of Mobile or Fixed Equip	Tech Supp < Cap	(6,700.47) Within Major Account
0300.47000.65500.0005	Purch of Mobile or Fixed Equip	Tech Supp < Cap	1,837.84 Within Major Account
0300.47000.73500.0003	Purch of Mobile or Fixed Equip	Equip ov LEAs	19,608.44 Within Major Account
0300.47000.73500.0003	Purch of Mobile or Fixed Equip	Equip ov LEAs	17,262.27 Within Major Account
0300.47000.74100.0004	Purch of Mobile or Fixed Equip	Computer Hardwr	21,231.52 Within Major Account
0300.47000.74100.0004	Purch of Mobile or Fixed Equip	Computer Hardwr	6,700.47 Within Major Account

Account	Description	Borrowed	Applied
17000	Instruction		433.97
23000	Support Services	(39,961.89)	
25000	Support Services		48,050.01
26000	Support Services	(19,306.72)	
43000	Facilities Acq & Con		10,784.63

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0200.51600.66000.0004	Bank Loans or DLGF Apvd Debt	Oth Suppl&Water	(366,800.00) Within Major Account
0200.51600.83100.0004	Bank Loans or DLGF Apvd Debt	Redempt Princip	366,800.00 Within Major Account

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0610.11100.24500.0004	Elementary	RetireCert 403B	(100,000.00) Between Major Accounts
0610.45100.45000.0003	Building Acqstn Const & Imprv	Construction Svc	(40,444.39) Within Major Account
0610.45100.45000.0003	Building Acqstn Const & Imprv	Construction Svc	(17,000.00) Between Major Accounts
0610.45100.72000.0002	Building Acqstn Const & Imprv	Buildings	40,444.39 Within Major Account
0610.47000.73500.0003	Purch of Mobile or Fixed Equip	Equip ov LEAs	100,000.00 Between Major Accounts
0610.47000.73500.0003	Purch of Mobile or Fixed Equip	Equip ov LEAs	17,000.00 Between Major Accounts

Account	Description	Borrowed	Applied
11000		(100,000.00)	
45000	Facilities Acq & Con	(17,000.00)	
47000	Facilities Acq & Con		117,000.00

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0101.11100.22200.0001	Elementary	Grp Health Ins	(433.97) Between Major Accounts
0101.17900.91000.0004	Other	Transfers	433.97 Between Major Accounts

Account	Description	Borrowed	Applied
11000		(433.97)	
17000	Instruction		433.97

Budget Account Code	Account Description	Object Description	Amount Transfer Type
0300.47000.61100.0003	Purch of Mobile or Fixed Equip	Operational Supp	591.40 Within Major Account
0300.47000.65500.0004	Purch of Mobile or Fixed Equip	Tech Supp < Cap	(591.40) Within Major Account

Western Boone County Community School Corporation
2023-24 School Calendar

Adopted 2/14/22
Revised 1/9/23

Monday	Tuesday	Wednesday	Thursday	Friday	Explanatory Notes
AUGUST 2023					
7-T	8-T	9-S	10	11	T = Teacher Day
14	15	16	17	18	S = Students 1st Day
21	22	23	24	25	
28	29	30	31		
SEPTEMBER 2023					
				1	MT=Mid Term (22 days)
4-LD	5	6	7	8-MT	LD= Labor Day (NO SCHOOL)
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28	29	
OCTOBER 2023					
2	3	4	5	6-E	E=End of 9 weeks (42 days)
9	10-EPT	11	12-EPT	13	EPT-Elementary Parent-Teacher Conferences (K-6) 3:30-7:00 pm
16-FB	17-FB	18-FB	19*FB	20-FB	FB=Fall Break (NO SCHOOL)
23	24	25-SPT	26	27	SPT=Secondary Parent-Teacher Conferences (7-12) 5:00-8:30 pm
30	31				
NOVEMBER 2023					
		1	2	3	MT=Mid Term (20 days)
6	7	8	9	10-MT	TB= Thanksgiving Break (NO SCHOOL)
13	14	15	16	17	
20	21	22	23-TB	24-TB	
27	28	29	30		
DECEMBER 2023					
				1	E = End of 2nd 9 weeks (48 days)
4	5	6	7	8	SM = End of 1st Semester (90 days)
11	12	13	14	15	CB= Christmas Break (NO SCHOOL)
18	19	20	21	22-E,SM	
25-CB	26-CB	27-CB	28-CB	29-CB	
JANUARY 2024					
1-CB	2-CB	3-CB	4-CB	5-CB	T = Teachers Return 1/2 (Elem) Full (7-12)
8-T	9-S	10	11	12	S = Students Return
15-MLK,SMD	16	17	18	19	MLK = Martin Luther King Day (No School), Snow Make-up Day
22	23	24 - EL	25	26	EL = eLearning Day
29	30	31			
FEBRUARY 2024					
			1	2-MT	MT=Mid Term (18 days)
5	6	7	8	9	WB=Winter Break (No School), Snow Make-up Day
12	13	14	15	16	
19-WB,SMD	20-WB,SMD	21	22	23	
26	27	28	29		
MARCH 2024					
				1	E= End of 3rd 9 weeks (46 days)
4	5	6	7	8	SB=Spring Break (NO SCHOOL)
11	12	13	14	15-E	
18	19	20	21	22	
25 - SB	26 - SB	27 - SB	28 - SB	29 - SB	
APRIL 2024					
1	2	3	4	5	MT=Mid Term (20 days)
8	9	10	11	12-MT	
15	16	17	18	19	
22	23	24	25	26	
29	30				
MAY 2024					
		1	2	3	MD= Memorial Day
6	7	8	9	10	E= End of 4th 9 weeks (44 days)
13	14	15	16	17	SM= End of 2nd Semester (90 days)
20	21	22	23-E,SM	24-T	T=Teacher Record Day -1/2 day *move to end of SMD if needed
30 - MD	31-SMD				SMD=Snow Make-up Day if needed

*EL=eLearning Days scheduled on the calendar will be used for staff professional development unless needed for a Snow Make-Up Day. Students will not physically attend school on eLearning days. WBCCSC can only use 3 traditional eLearning Days for the 2023-2024 school year. *After the use of 3 eLearning Days for any unscheduled closure, built in Snow Make-Up Days will be utilized until all days are made up.

Western Boone County Community School Corporation
2024-25 School Calendar

Adopted 1/9/23

Monday	Tuesday	Wednesday	Thursday	Friday	Explanatory Notes
AUGUST 2024					
5-T	6-T	7-S	8	9	T = Teacher Day
12	13	14	15	16	S = Students 1st Day
19	20	21	22	25	
26	27	28	29	30	
SEPTEMBER 2024					
2-LD	3	4	5	6	LD= Labor Day (NO SCHOOL)
9	10	11	12	13	MT=Mid Term (22 days)
16	17	18	19	20	
23	24	25	26	27	
30					
OCTOBER 2024					
	1	2	3	4-E	E=End of 9 weeks (42 days)
7	8-EPT	9	10-EPT	11	EPT-Elementary Parent-Teacher Conferences (K-6) 3:30-7:00 pm
14-FB	15-FB	16-FB	17-FB	18-FB	FB=Fall Break (NO SCHOOL)
21	22	23-SPT	24	25	SPT-Secondary Parent-Teacher Conferences (7-12) 5:00-8:30 pm
28	29	30	31		
NOVEMBER 2024					
				1	MT=Mid Term (20 days)
4	5	6	7	8-MT	TB= Thanksgiving Break (NO SCHOOL)
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28-TB	29-TB	
DECEMBER 2024					
2	3	4	5	6	E = End of 2nd 9 weeks (48 days)
9	10	11	12	13	SM = End of 1st Semester (90 days)
16	17	18	19	20-E,SM	CB= Christmas Break (NO SCHOOL)
23-CB	24-CB	25-CB	26-CB	27-CB	
30-CB	31-CB				
JANUARY 2025					
		1-CB	2-CB	3-CB	T = Teachers Return 1/2 (Elem) Full (7-12)
6-T	7-S	8	9	10	S = Students Return
13	14	15	16	17	MLK = Martin Luther King Day (No School), Snow Make-up Day
20-MLK,SMD	21	22 - EL	23	24	EL = eLearning Day
27	28	29	30	31-MT	MT=Mid Term (18 days)
FEBRUARY 2025					
3	4	5	6	7	WB=Winter Break (No School), Snow Make-up Day
10	11	12	13	14	
17-WB,SMD	18-WB,SMD	19	20	21	
24	25	26	27	28	
MARCH 2025					
3	4	5	6	7	E= End of 3rd 9 weeks (46 days)
10	11	12	13	14-E	SB=Spring Break (NO SCHOOL)
17	18	19	20	21	
24-SB	25-SB	26-SB	27-SB	28-SB	
31					
APRIL 2025					
	1	2	3	4	MT=Mid Term (20 days)
7	8	9	10	11	
14	15	16	17	18-MT	
21	22	23	24	25	
28	29	30			
MAY 2025					
			1	2	MD= Memorial Day
5	6	7	8	9	E= End of 4th 9 weeks (44 days)
12	13	14	15	16	SM= End of 2nd Semester (90 days)
19	20	21	22-E,SM	23-T	T=Teacher Record Day -1/2 day *move to end of SMD if needed
26 - MD	27-SMD	28-SMD	29-SMD	30-SMD	SMD=Snow Make-up Day if needed

*EL=eLearning Days scheduled on the calendar will be used for staff professional development unless needed for a Snow Make-Up Day. Students will not physically attend school on eLearning days. WBCSC can only use 3 traditional eLearning Days for the 2024-2025 school year. *After the use of 3 eLearning Days for any unscheduled closure, built in Snow Make-Up Days will be utilized until all days are made up.



UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT

State Form 54266 (R2 / 6-15) / Form 236
STATE BOARD OF ACCOUNTS

Indiana Code 35-44.1-1-4

A public servant who knowingly or intentionally has a pecuniary interest in or derives a profit from a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D Felony. A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of the public servant or a dependent of the public servant. "Dependent" means any of the following: the spouse of a public servant; a child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is unemancipated and less than eighteen (18) years of age; and any individual more than one-half (1/2) of whose support is provided during a year by the public servant.

The foregoing consists only of excerpts from IC 35-44.1-1-4. Care should be taken to review IC 35-44.1-1-4 in its entirety.

1. **Name and Address of Public Servant Submitting Statement:** Greg Hole
7565 N. Sugar Creek Road Thorntown, IN 46071
2. **Title or Position With Governmental Entity:** Board Member
3. a. **Governmental Entity:** Western Boone County Community School Corporation
b. **County:** Boone
4. **This statement is submitted (check one):**
a. as a "single transaction" disclosure statement, as to my financial interest in a specific contract or purchase connected with the governmental entity which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor; or
b. as an "annual" disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis with or from particular contractors or vendors.
5. **Name(s) of Contractor(s) or Vendor(s):** Serve in a contracted capacity as basketball official
for Thorntown Elementary and Granville Wells Elementary
6. **Description(s) of Contract(s) or Purchase(s)** *(Describe the kind of contract involved, and the effective date and term of the contract or purchase if reasonably determinable. Dates required if 4(a) is selected above. If "dependent" is involved, provide dependent's name and relationship.):*
Paid on a per game basis during elementary basketball season

7. **Description of My Financial Interest** (*Describe in what manner the public servant or "dependent" expects to derive a profit or financial benefit from, or otherwise has a pecuniary interest in, the above contract(s) or purchase(s); if reasonably determinable, state the approximate dollar value of such profit or benefit.*):

\$55.00 per game for the 2023 basketball season

(Attach extra pages if additional space is needed.)

8. **Approval of Appointing Officer or Body** (*To be completed if the public servant was appointed by an elected public servant or the board of trustees of a state-supported college or university.*):

I (We) being the _____ of
(Title of Officer or Name of Governing Body)

_____ and having the power to appoint
(Name of Governmental Entity)

the above named public servant to the public position to which he or she holds, hereby approve the participation to the appointed disclosing public servant in the above described contract(s) or purchase(s) in which said public servant has a conflict of interest as defined in Indiana Code 35-44.1-1-4; however, this approval does not waive any objection to any conflict prohibited by statute, rule, or regulation and is not to be construed as a consent to any illegal act.

Elected Official

Office

9. **Effective Dates** (*Conflict of interest statements must be submitted to the governmental entity prior to final action on the contract or purchase.*):

January 9, 2023
Date Submitted (*month, day, year*)

various basketball games during the season
Date of Action on Contract or Purchase (*month, day, year*)

10. **Affirmation of Public Servant:** This disclosure was submitted to the governmental entity and accepted by the governmental entity in a public meeting of the governmental entity prior to final action on the contract or purchase. I affirm, under penalty of perjury, the truth and completeness of the statements made above, and that I am the above named public servant.

Signed: _____
(Signature of Public Servant)

Date: January 9, 2023
(month, day, year)

Printed Name: Greg Hole
(Please print legibly.)

Email Address: holegregory@aol.com

Within fifteen (15) days after final action on the contract or purchase, copies of this statement must be filed with the State Board of Accounts by uploading it here https://gateway.ifionline.org/sboa_coi/ which is the preferred method of filing, or by mailing it to the State Board of Accounts, Indiana Government Center South, 302 West Washington Street, Room E418, Indianapolis, Indiana, 46204-2765 and the Clerk of the Circuit Court of the county where the governmental entity took final action on the contract or purchase.



UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT

State Form 54266 (R2 / 6-15) / Form 236
STATE BOARD OF ACCOUNTS

Indiana Code 35-44.1-1-4

A public servant who knowingly or intentionally has a pecuniary interest in or derives a profit from a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D Felony. A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of the public servant or a dependent of the public servant. "Dependent" means any of the following: the spouse of a public servant; a child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is unemancipated and less than eighteen (18) years of age; and any individual more than one-half (1/2) of whose support is provided during a year by the public servant.

The foregoing consists only of excerpts from IC 35-44.1-1-4. Care should be taken to review IC 35-44.1-1-4 in its entirety.

1. **Name and Address of Public Servant Submitting Statement:** Adam Shepherd
5231 W. 650 N. Thorntown, IN 46071

2. **Title or Position With Governmental Entity:** Board Member

3. a. **Governmental Entity:** Western Boone County Community School Corporation

b. **County:** Boone

4. **This statement is submitted (check one):**

a. as a "single transaction" disclosure statement, as to my financial interest in a specific contract or purchase connected with the governmental entity which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor; or

b. as an "annual" disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis with or from particular contractors or vendors.

5. **Name(s) of Contractor(s) or Vendor(s):** MacAllister Rentals

6. **Description(s) of Contract(s) or Purchase(s)** *(Describe the kind of contract involved, and the effective date and term of the contract or purchase if reasonably determinable. Dates required if 4(a) is selected above. If "dependent" is involved, provide dependent's name and relationship.):*

No contract currently exists. Occassionally, the maintenance department will rent the necessary equipment to complete various tasks

7. **Description of My Financial Interest** *(Describe in what manner the public servant or "dependent" expects to derive a profit or financial benefit from, or otherwise has a pecuniary interest in, the above contract(s) or purchase(s); if reasonably determinable, state the approximate dollar value of such profit or benefit.):*

Paid a pre-determined salary by MacAllister Rentals. Therefore, no profit or financial benefit is personally derived from any potential contracts

(Attach extra pages if additional space is needed.)

8. **Approval of Appointing Officer or Body** *(To be completed if the public servant was appointed by an elected public servant or the board of trustees of a state-supported college or university.):*

I (We) being the _____ of
(Title of Officer or Name of Governing Body)

_____ and having the power to appoint
(Name of Governmental Entity)

the above named public servant to the public position to which he or she holds, hereby approve the participation to the appointed disclosing public servant in the above described contract(s) or purchase(s) in which said public servant has a conflict of interest as defined in Indiana Code 35-44.1-1-4; however, this approval does not waive any objection to any conflict prohibited by statute, rule, or regulation and is not to be construed as a consent to any illegal act.

_____	_____
_____	_____
_____	_____
Elected Official	Office

9. **Effective Dates** *(Conflict of interest statements must be submitted to the governmental entity prior to final action on the contract or purchase.):*

January 9, 2023
Date Submitted *(month, day, year)*

Unknown at this time
Date of Action on Contract or Purchase *(month, day, year)*

10. **Affirmation of Public Servant:** This disclosure was submitted to the governmental entity and accepted by the governmental entity in a public meeting of the governmental entity prior to final action on the contract or purchase. I affirm, under penalty of perjury, the truth and completeness of the statements made above, and that I am the above named public servant.

Signed: _____
(Signature of Public Servant)

Date: January 9, 2023
(month, day, year)

Printed Name: Adam Shepherd
(Please print legibly.)

Email Address: adam.shepherd@webo.k12.in.us

Within fifteen (15) days after final action on the contract or purchase, copies of this statement must be filed with the State Board of Accounts by uploading it here https://gateway.ifionline.org/sboa_coil/ which is the preferred method of filing, or by mailing it to the State Board of Accounts, Indiana Government Center South, 302 West Washington Street, Room E418, Indianapolis, Indiana, 46204-2765 and the Clerk of the Circuit Court of the county where the governmental entity took final action on the contract or purchase.

EDUCATION & OPERATION FUND COMPARISON REPORT

As of December 31, 2022, the Education Fund cash balance was \$3,553,288. The Education Fund expenditures for December 2022 were \$832,623. As of the end of December 2022, a total of 91% of the 2022 appropriation was expended.

As of December 31, 2022, the Operation Fund cash balance was \$3,117,202. The Operation Fund expenditures for December 2022 were \$516,292. As of the end of December 2022, a total of 77% of the 2022 appropriation was expended.

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

<u>Financial Institution</u>	<u>2022 YTD Interest Earned</u>
Home National Bank	\$113,716.30 Interest
Raymond James	\$13,010.13 Interest
Raymond James	(\$19,388.84) Change in Value

On Tuesday, December 27, 2022, with the authority of the Board of Trustees granted by a resolution on February 14, 2022, the corporation treasurer transferred \$550,000.00 from the Education Fund to the Operations Fund for Operation Fund expenditures that in prior years were General Fund Expenditures.

FYI: The December 2022 - Fund, Appropriation, and Revenue Reports are posted to the School Board Document Site