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The Union County College Corner Joint School District's annual Board of Finance meeting was held Monday, January 12, 2026, at College Corner Union School, 230 Ramsey Street, College Corner, Ohio. Those present were: Susan Kirkpatrick, Mallory Helton, Drew Ewing, Michele Hill, Jessica Ewing-Jones and Matt Snyder. Absent: Darrell Harvy and Jerry Ashbrook.

Minutes Board of Finance

1. Call the Board of Finance Meeting to order

President, Matt Snyder, called the meeting to order at 8:27 pm.

2. Election of Board of Finance Officers

The Board of Finance Officers for 2026:

President - Matt Snyder

Vice-President - Jerry Ashbrook

Secretary - Drew Ewing

Motion: Jessica Ewing-Jones Second: Michele Hill Carried: 4-0-1

3. Conduct Meeting of Board of Finance

a. Investment summary

A copy of the investment report is attached.

b. Financial condition of corporation

A copy of the school fiscal indicator is attached.

Superintendent, Steve Jones, presented the Board with the financial report and the interest report for 2024.

4. Adjourn Board of Finance Meeting

President, Matt Snyder, adjourned the meeting at 9:30 pm.

UC Union County **College Corner**
CC Joint School District

January 12, 2026

Presented by Steve Jones
Union County College Corner Joint School District
Superintendent

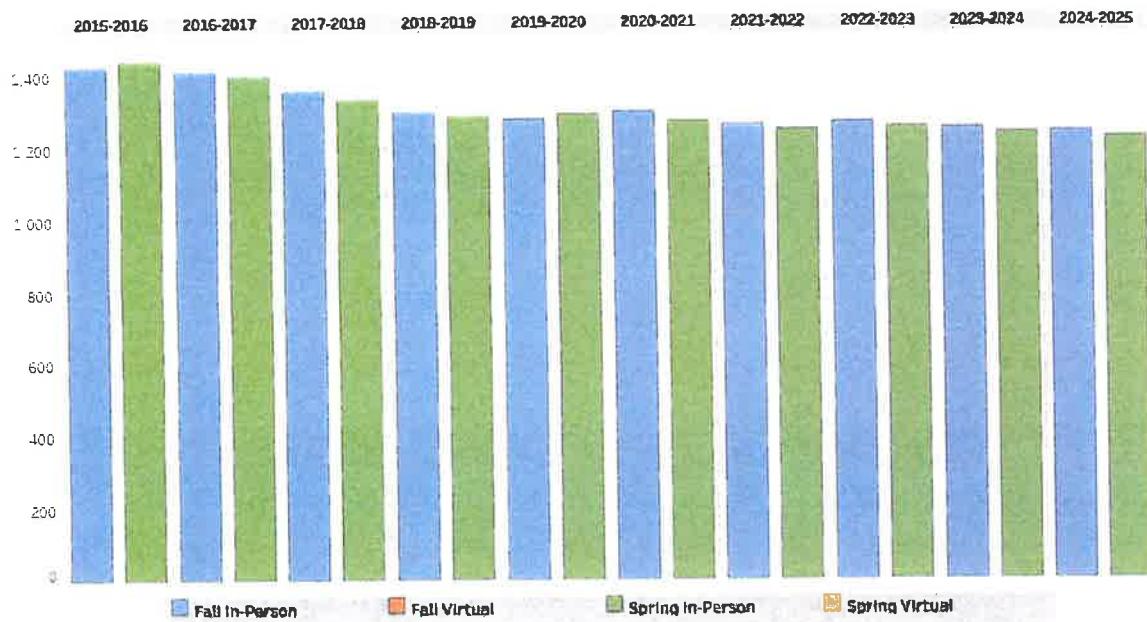
UC Union County **College Corner**
CC Joint School District

Fiscal and
Qualitative Indicators
Report

Report on Corporation Financial Condition

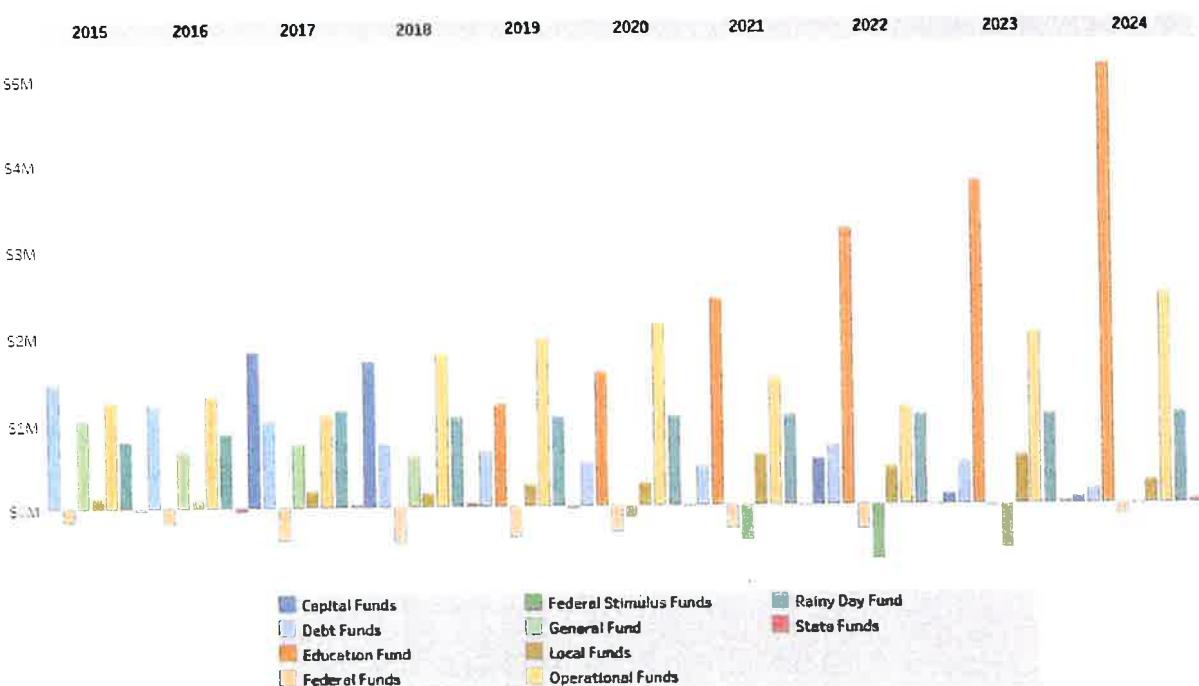
- **House Enrolled Act 1315 (2018) established the Fiscal and Qualitative Indicators Committee, under the direction of the state's Distressed Unit Appeal Board.**
- **Through public hearings and meetings in June – October, 2018, the committee developed indicators used to evaluate the financial condition of school corporations.**
- **The DUAB reviewed indicators for each corporation in early 2019 and the director contacted several corporations to discuss their financial condition based on these indicators.**
- **Indiana Code 5-13-7-8 requires each Indiana public school corporation to present a written report on these indicators for review at a public school board meeting in January (at the meeting where the School Board convenes as the Board of Finance), beginning January, 2020. This presentation satisfies that requirement.**

1. Average Daily Membership



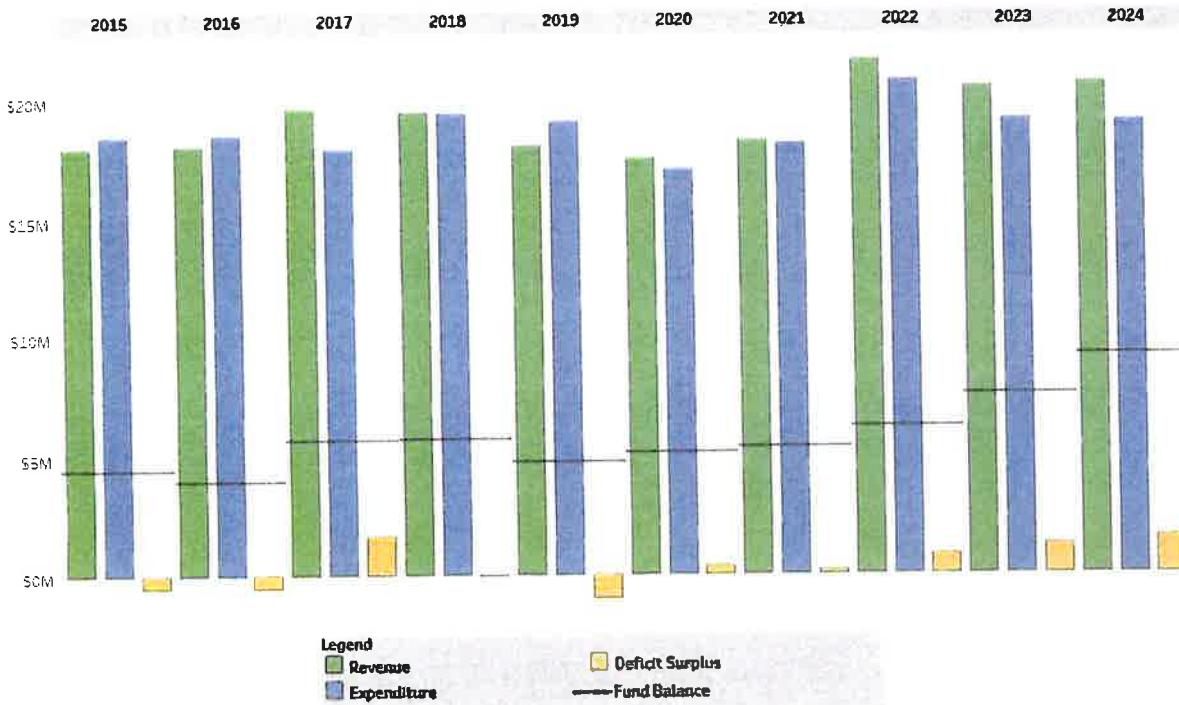
*Since 2015, there has been an annual decrease in student enrollment. For the past five years, student enrollment has decreased from 1,297 to 1,225. The first count of 2024 – 2025 was 1,244. representing a decrease. During the initial ADM count of the 2025-26 school year we had 1178 students.

2. Fund Balances



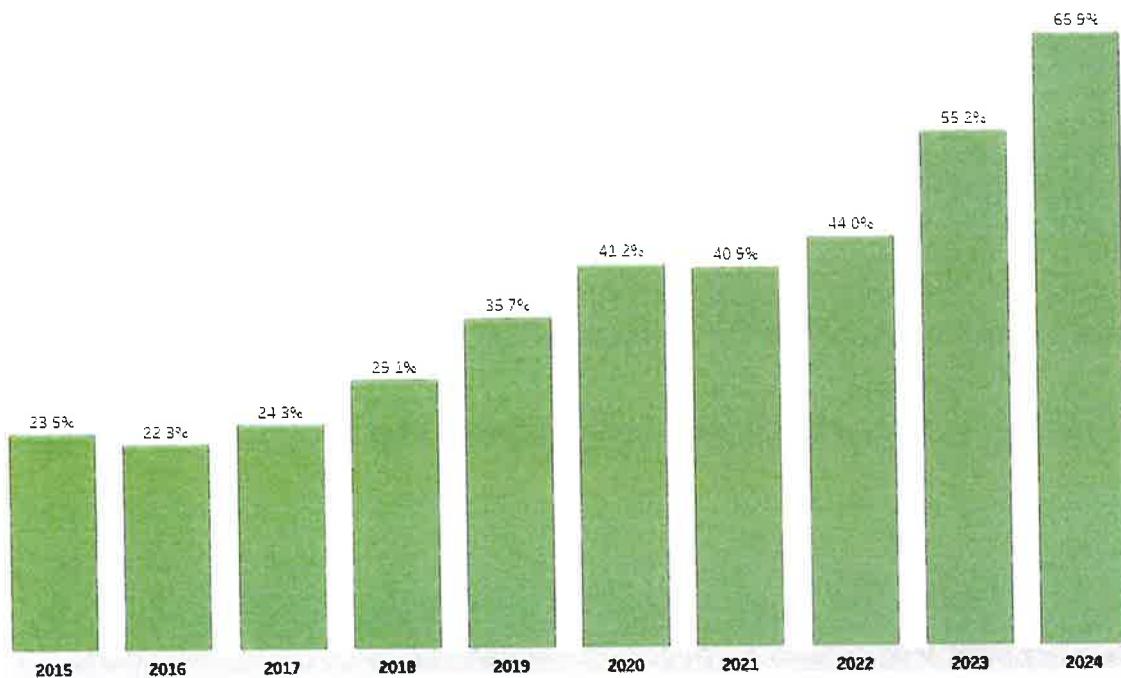
*Our Education Fund balance has increased to \$5.1 million. We have been able to increase teachers salaries from 44,855 to 45,250 and maintaining an average class size of 19 students. These balances are definitely appropriate with the maintaining of three payrolls balances in our Education Fund.

3. Annual Deficit/Surplus



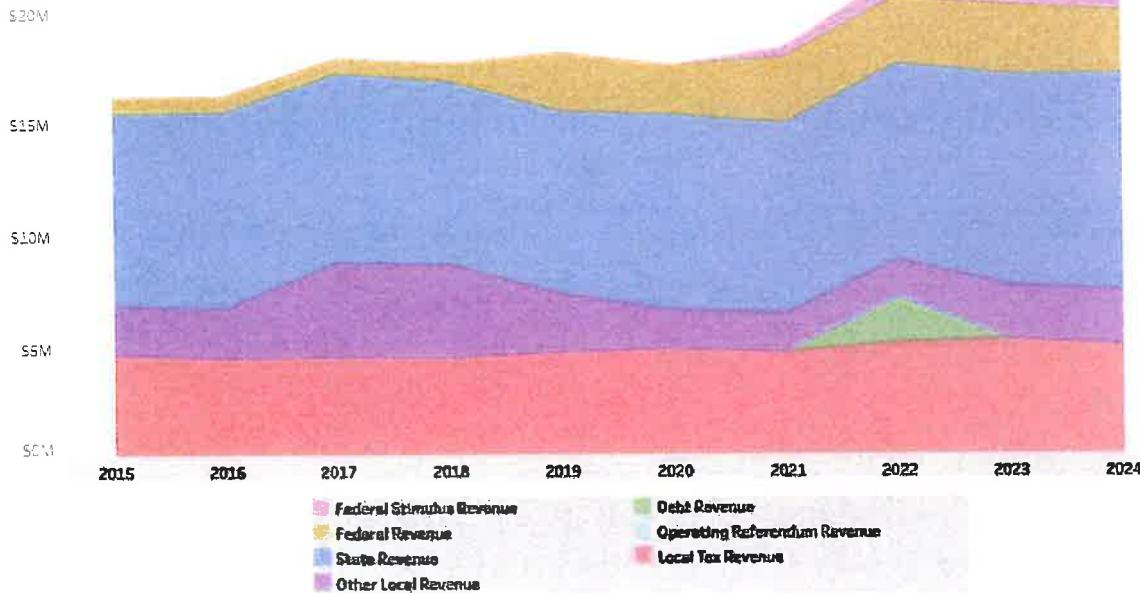
*We continue to have a strong and consistent history of our revenue exceeding our expenditures on an annual basis.

4. Fund Balances as Percent of Expenditures



*An 8.3% fund balance (1 month of expenditures) is considered an absolute minimum for financial health. A 20% balance (slightly over 2 months of expenditures) is a desired target. The six-year average UCCCJSD balance over 45% is considered a sign of excellent financial health.

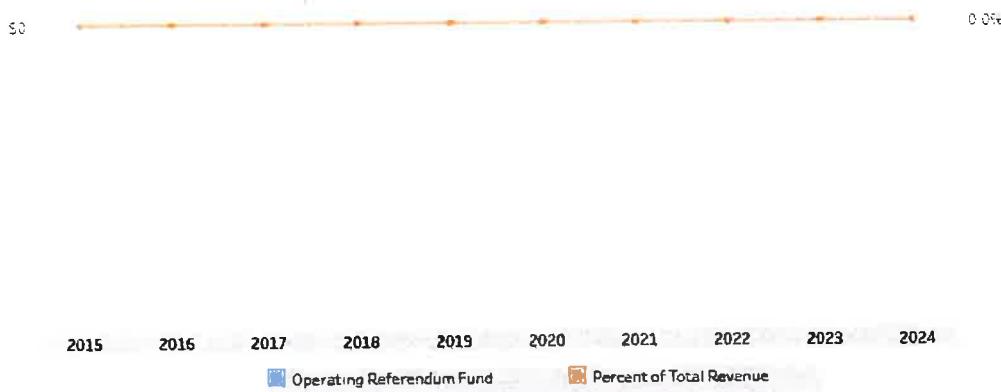
5. Revenue by Type



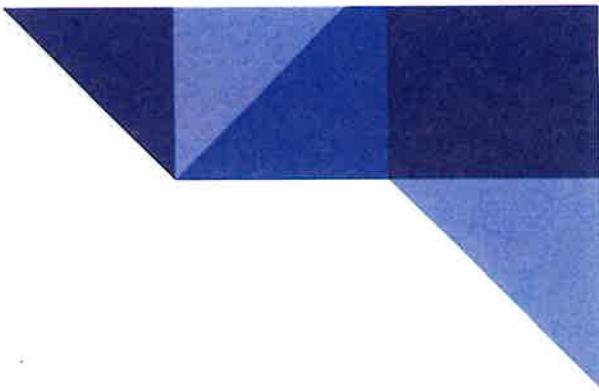
*This indicator is used to identify trends and any anomalies in revenue sources and also to identify an excessive dependence on operating referendum revenue (if applicable). Revenue for UCCCJSD from all sources is within expected ranges, and UCCCJSD has no operating referendum revenue.

6. Operating Referendum Revenue as % of Total Revenue

Operating Referendum Fund



Union County College
Corner Joint School
District has not sought an
operating referendum;
therefore this indicator
does not apply to
UCCCJSD.



Questions?

UC Union County **College Corner**
CC Joint School District

2025 Interest Report

UNION CO.COLLEGE CORNER JOINT SCHOOL DISTRICT 107 Layman St, Liberty, IN 47353

Month	Receipt #	Revenue
01/31/2025	102480	\$34,817.79
02/28/2025	102629	\$30,140.91
03/31/2025	102798	\$31,617.77
04/30/2025	102942	\$29,166.78
05/31/2025	103121	\$29,535.15
06/30/2025	103138	\$28,045.96
07/31/2025	103162	\$32,369.91
08/31/2025	103309	\$34,704.79
09/30/2025	103448	\$32,224.15
10/31/2025	103577	\$28,935.18
11/30/2025	103732	\$25,525.66
12/31/2025	103851	\$25,015.50

\$362,099.55