



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

To: 5910 Eminence Community School Corporation Superintendent Wesley Hammond

Copy: School Business Officer and School Governing Body
School Corporation Fiscal and Qualitative Indicators Committee

From: Courtney Schaafsma, Director of School Efficiency

Date: May 24, 2022

Re: Excessive Education Fund Transfer List Determination

On March 1, 2022, the Indiana Department of Education (“IDOE”) notified Eminence Community School Corporation that the school corporation had been placed on the Excessive Education Fund Transfer list for calendar year 2021. Eminence Community School Corporation responded to this notice on April 1, 2022, providing an explanation of why the school corporation did not provide its Period 2 Form 9 data in a timely manner.

IDOE has reviewed the response provided and, in collaboration with the School Corporation Fiscal and Qualitative Indicators Committee, has determined that the submitted documentation satisfactorily demonstrates that the school corporation has in place an action plan to make progress in meeting the education fund transfer target percentage for calendar year 2022.

IDOE will continue to monitor Education Fund to Operations Fund transfers during calendar year 2022. If the school corporation is placed on the Excessive Education Fund Transfer List in the future, it may result in a referral to the School Corporation Fiscal and Qualitative Indicators Committee for further review.

As required by statute, please post this notice on your public website with other documentation related to the Excessive Education Fund Transfer List notification.

Please contact me at cschaafsma1@doe.in.gov or 317.503.3670 if you have any questions on this determination.



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

To: 5910 Eminence Community School Corporation Superintendent Wesley Hammond

Copy: School Business Officer and School Governing Body

From: Courtney Schaafsma, Director of School Efficiency

Date: March 1, 2022

Re: Excessive Education Fund Transfer List

Based on the requirements of Indiana Code 20-40-2-9, the Indiana Department of Education (“IDOE”) is required to compute the percentage of total Education fund revenue transferred to the Operations fund in the prior calendar year by March 1 of each year. As of the date of this memorandum, Eminence Community School Corporation has not submitted its Period 2 Form 9 financial data. IDOE is unable to calculate the transfer percentage for Eminence Community School Corporation and therefore is placing the school corporation on the Excessive Education Fund Transfer List.

Based on the information, the school corporation shall do the following:

1. Publicly acknowledge receipt of this notice at the next meeting of the school governing body,
2. Enter into the school governing body’s official meeting minutes acknowledgement of this notice, and
3. Within thirty days, publish IDOE’s notice and any relevant individual reports prepared by IDOE on the school corporations internet site.

The school corporation has ninety days from the date of this notice to prepare and submit to the Fiscal and Qualitative Indicators Committee (FQIC) and IDOE explanatory documentation to explain the following:

“I.C. 20-40-2-10(b)

(1) How and why the school corporation's leadership believes the school corporation failed to meet the education fund transfer target percentage.

(2) The steps the school corporation's leadership is planning or actively taking to budget and spend during the next calendar year to meet the education fund transfer target percentage for the next calendar year.”

Please present the information prepared and shared with FQIC and IDOE to the school governing body at its next public meeting. The governing body shall enter documentation and discussion as part of its official minutes for that meeting. A checklist and frequently asked questions document is attached to the memorandum to assist in this process.

Please email or mail a complete copy of the information to:

Distressed Unit Appeal Board
Peter Miller, Executive Director
100 N. Senate Ave.
IGCN, 10th Floor
Indianapolis, IN 46204
indicators@duab.in.gov

Indiana Department of Education
Courtney Schaafsma, Director of School Efficiency
100 N. Senate Ave.
IGCN, 9th Floor
Indianapolis, IN 46204
cschaafsma1@doe.in.gov



Eminence Community School Corporation

6764 SR42 North
Eminence, IN 46125
(765) 528-2101



March 17, 2022

To Fiscal and Qualitative Indicators Committee and Indiana Department of Education:

The Eminence Community School Corporation acknowledges that it has been placed on the Excessive Education Fund Transfer List for the second year in a row. Placement this year is due to the fact that the School Corporation's Period 2 Form 9 for calendar year 2021 was not submitted when the IDOE calculated the percentage of transfer from the Education Fund to the Operations Fund. As a result, IDOE was not able to calculate the transfer percentage for the School Corporation which resulted in placement on the Excessive Education Fund Transfer List. The Eminence Community School Corporation Period 2 calendar year 2021 Form 9 was subsequently submitted on March 4, 2022, and was accepted by IDOE on March 8, 2022. In the calendar year 2020, the School Corporation did transfer \$3,910.73 more from the Education Fund to the Operations Fund.

The primary reason for the late submission of our Period 2 Form 9 for calendar year 2021 was due to the fact that after July 2021 the School Corporation had all new central office staff. In order to get 2021 closed out and get all required IRS forms completed we had to bring in a treasurer from another school corporation and our former deputy treasurer to assist. Because of this, the completion and submission of the Period 2 Form 9 for calendar year 2021 was delayed.

The School Corporation did not transfer more than 15% from the Education Fund to the Operations Fund in calendar year 2021 as we have calculated the transfer percentage to be 12.84%. We had receipts in the Education Fund of \$2,728,907.12 and 15% of that amount would be \$409,336.07. We actually transferred \$350,400 from the Education Fund to the Operations Fund.

The School Corporation realizes the importance of submitting required reports in a timely fashion and intends to do this going forward as central office staff become more familiar with the processes. Also, we will continue to review the transfer percentage in October and November in order to make sure we do not transfer more than 15% each calendar year. Finally, the Eminence Community School Corporation has a Referendum Fund that is only used to fund teacher salaries. Because of this revenue the Education Fund is able to transfer the statutory maximum percentage to support the Operations Fund if needed.

Sincerely,

Wesley A. Hammond, Superintendent