



Washington Community Schools

301 East South Street
Washington, IN 47501
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washingtoncommunityschools.org

March 18, 2021

Distressed Unit Appeal Board
Courtney Schaafsma, Executive Director
100 N Senate Ave
IGCN, 9th Floor
Indianapolis, IN 46204

IN Department of Education
Melissa Ambre, Director, Office of School Finance
100 N Senate Ave
IGCN, 9th Floor
Indianapolis, IN 46204

Re: Excessive Education Fund Transfer List

The transfer amount for Washington Community Schools was estimated with the preparation of the 2020 budget in July of 2019. Officials used conservative estimates to ensure compliance with the mandated 15% transfer policy. These transfers were made quarterly. Before the final December 2020 transfer, the calculation was made using 100% of the Revenue receipted into the Education Fund for all of 2020. Total revenue according to our records was \$20,384,241.66, which calculates to 14%. When calculating the transfer percentage, the District referenced numerous IDOE memos regarding funds deposited into the District's Education Fund. According to the Excessive Education Fund Transfer letter, total revenue was reduced by the \$2,000,000 Temporary Loan which resulted in an excessive transfer. This lack of clarification of the term "Total Revenue" resulted in the District's status.

In order to remain in compliance, District Officials will ensure that the same "Total Revenue" number is used by both the IDOE and the District to calculate the transfer. This adjustment will be corrected moving forward.

Regards,

Dr. Daniel Roach
Superintendent



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

To: 1405 Washington Com Schools, Superintendent Dan Roach

Copy: School Business Officer and School Governing Body

From: Melissa K. Ambre, Director, Office of School Finance

Date: February 26, 2021

Re: Excessive Education Fund Transfer List

Based on the requirements of Indiana Code 20-40-2-9, 1405 Washington Com Schools transferred more than fifteen percent of total Education fund revenue in calendar year 2020. Therefore, the school corporation did not meet the education fund transfer target percentage for calendar year 2020 and is subject to further review. Based on Form 9 financial data filed with IDOE, the following determination was made:

1. Total revenue deposited into the Education Fund for CY 2020	\$ 18,384,241.66
2. Fifteen percent of the Line 1 amount	\$ 2,757,636.25
3. Total transfer amount from the Education to Operations fund	\$ 2,862,000.00
4. Amount over fifteen percent target transfer percentage	\$ -104,363.75

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 and its next public meeting. The governing body shall enter documentation and discussion as part of its official minutes for that meeting.

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

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