

April 12, 2024

Indiana Department of Education  
[schoolfinance@doe.in.gov](mailto:schoolfinance@doe.in.gov)

Distressed Unit Appeals Board  
[duab@duab.in.gov](mailto:duab@duab.in.gov)

RE: EXPLANATORY DOCUMENTATION FOR PLACEMENT ON EXCESSIVE EDUCATION FUND TRANSFER LIST

Dear Reader:

In November of 2023 Southwestern consolidated School Corporation launched an updated version of a common electronic school payroll and finance program. Historical payroll data and budget data was transferred from the original version of the software to the newly implemented version by the software vendor. Significant data failed to transfer from the old software version to the new version, including data for an October payroll. We asked that the software vendor correct this data transfer error, but the error was not corrected in time for us to submit Form 9 to IDOE by the required date in January of 2024.

If a school corporation does not file Form 9 financial data in a timely manner, which provides the basis for the calculation of Excessive Education Fund Transfer, the school corporation will be deemed as not meeting the 15% target transfer amount.

The following is the actual Education Fund Transfer data:

- |   |                |
|---|----------------|
| 1. Total revenue deposited into the Education fund for CY 2023                    | \$4,796,062.94 |
| 2. Total Transfer Amount from the Education to the Operations Fund                | \$652, 000     |
| 3. Education to operations transfers as a percent of total Education Fund revenue | 13.59%         |

We met the 15% target transfer amount.

The vendor is correcting the data transfer error and Southwestern Consolidated School Corporation will submit an accurate and complete Form 9 as soon as the issue is resolved.

This is an isolated data transfer problem that we should not have to address nor deal with in the future.