



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

To: 3460 Taylor Community School Corporation Superintendent Christopher Smith

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

From: Courtney Schaafsma, Director of School Efficiency

Date: June 23, 2022

Re: Excessive Education Fund Transfer List Determination

On March 1, 2022, the Indiana Department of Education (“IDOE”) notified Taylor Community School Corporation that the school corporation had been placed on the Excessive Education Fund Transfer list for calendar year 2021. Taylor Community School Corporation responded to this notice on May 17, 2022, providing an explanation of why the school corporation did not meet the 15% transfer target percentage in calendar year 2021.

IDOE has reviewed the response provided and, in collaboration with the School Corporation Fiscal and Qualitative Indicators Committee, has determined that the submitted documentation does not satisfactorily demonstrate that the school corporation has in place an action plan to meet the education fund transfer target percentage for calendar year 2022. While the response indicates that Taylor Community School Corporation is looking for ways to reduce its Operations Fund budget for 2022, no additional documentation is provided to support this statement. IDOE has determined that it is appropriate to have the school corporation provide additional explanation at a public meeting of the School Corporation Fiscal and Qualitative Indicators Committee, as outlined in Indiana Code 20-40-2-10(h) (statutory language provided on next page). IDOE and the School Corporation Fiscal and Qualitative Indicators Committee will be in touch with the school corporation soon to schedule this meeting. It is anticipated that this meeting will occur in July 2022.

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 Code 20-40-2-10(h)

(h) If the department determines the explanatory documentation is not satisfactory, the department may contact the superintendent and financial personnel, including the school business officer, of the school corporation to schedule as soon as possible an appearance before the fiscal and qualitative indicators committee at a public meeting to provide an opportunity to explain the details within the explanatory documentation, and to explain to the fiscal and qualitative indicators committee the school corporation's budgeting and compensation levels in relation to the following for the school corporation:

- (1) How and why the education fund transfer target percentage was not met during the previous calendar year.
- (2) Total combined expenditures.
- (3) Student instructional expenditures.
- (4) Noninstructional expenditures.
- (5) Full-time teacher compensation expenditures.
- (6) Nonteaching, full-time administrative personnel compensation expenditures.
- (7) Nonteaching staff personnel compensation expenditures.
- (8) Any prior or planned attempts to seek the assistance available under this chapter from the Indiana education employment relations board and the department's division of finance.
- (9) Any prior or planned pooling of resources, combined purchases, usage of shared administrative services, or collaboration with contiguous school corporations in reducing noninstructional expenditures as described under [IC 20-42.5-2-1](#).
- (10) Any prior or planned participation in a county school safety commission under [IC 5-2-10.1-10](#) to assist and reduce school safety expenditures.
- (11) Any prior or planned consideration of meeting the requirements of and applying for school corporation efficiency incentive grants under [IC 36-1.5-6](#).