



Griffith Public Schools

Superintendent of Schools, Leah Dumezich

Board of School Trustees

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Griffith Public Schools Excessive Education Fund Transfer Explanatory Documentation School Board Meeting May 23, 2024

On March 26, 2024, we received notification that the school district was placed on the Excessive Education Fund Transfer list.

Griffith Public Schools has not failed to meet the education fund transfer target percentage for the calendar year for 2023. The transfers were made monthly following the deposit of the basic grant into the education fund. The issue involves the Form 9, the IDOE biannual financial report, which is submitted following the periods of June 30 (report due date July 31) and December 31 (report due date January 31) each year. This report includes data that represents total transfer amounts from the Education fund to the Operations fund, to ensure the district does not exceed the 15% allowable threshold. The report due January 31, 2024, for the period ending December 31, 2023, was not going to be submitted on time due to several factors.

1. The school district has been collaborating with Low Associates since spring 2023 on a software conversion due to the significant challenges and deficiencies faced with the current software in place, Specialized Data Systems (SDS). The closer it got to the Form 9 due date, the clearer it became that timely submission was unlikely.
2. As the January 31, 2024, Form 9 deadline drew closer, we have had numerous calls and countless hours of working with key stakeholders of Low Associates and their implementation team analyzing detailed transactions trying to ensure the accuracy of the information we would be submitting and as we knew of our obligation to submit this information timely, we were also very concerned about submitting accurate data. Below is an email recap of a conference we had with Low associates the morning of January 31st.

Form 9 is technically due today (01/31/2024). However, you are going to reach out to the DOE to see if they'd rather you submit it as close to the deadline as possible knowing there are going to be issues or if they'd prefer you get the issues as corrected as possible before turning it in even though that means it may be submitted at a much later date.

3. Griffith's Deputy Treasurer and I called Amy Pattison, from DOE, to discuss the situation. It was determined it would be best to submit Form 9 late and ensure accuracy than rush and know that there would be items that would require further attention. A follow-up email was sent to Ms. Patterson following that conversation.
4. Had Form 9 been submitted by the due date, we would not have been confident in the data submitted. We have been providing Alex Waite, Fiscal Analyst, Public Schools, Office of Finance,

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Indiana Department of Education, with updates on our progress as well as moving closer to submission. The Form 9 was submitted on April 9th, 2024.

5. Attached is the report that reflects the monthly basic grant receipts deposited into the Education Fund. A transfer of no more than 15% was moved each month from the Education Fund to the Operations Fund, and we were diligent to not exceed the 15% threshold.

cc: Indiana Department of Education
Distressed Unit Appeals Board
Board of School Trustees
Leah Dumezich, Superintendent



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

Excessive Education Fund Transfer Checklist for Affected School Corporations

The following information should be considered in response to placement on the Excessive Education Fund Transfer List.

1. Date of Indiana Department of Education (IDOE) notification of placement on the Excessive Education Fund Transfer List. March 26, 2024
2. Date of acknowledgement by superintendent of placement on the Excessive Education Fund Transfer list at the next school governing body meeting following notification of placement on the list. Note the acknowledgement is required to be entered into the meeting minutes.
May 23, 2024
3. Internet link where the school published IDOE's notice and relevant reports within 30 days of acknowledgement at the public meeting. <https://www.griffithps.org/school-board>
4. Date of submission of Explanatory Documentation to IDOE and to the Distressed Unit Appeals Board (must be within ninety days of the initial notice by the Department of Education).
May 15, 2024
5. Does the Explanatory Documentation include answers to the following questions?
 - a. How and why the school corporation's leadership believes the school corporation failed to meet the education fund transfer target percentage for the previous calendar year. () (no)
 - b. 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. () (no)
6. Does the school corporation have additional comments or supporting documentation that would be helpful for IDOE and the Distressed Unit Appeals Board review? If so, please include a copy. () (no)

Please include a copy of this checklist with the submission of Explanatory Documentation to IDOE and the Distressed Unit Appeals Board. Note that Explanatory Documentation must be presented at the next public meeting of the school governing body, entered into the minutes, and posted on the school corporation internet link with the other related documentation.

Email information to: schoolfinance@doe.in.gov and duab@duab.in.gov

2023 Transfers from Education to Operations Per Resolution #749

Deposit Date	Basic Grant Deposit	15%	Transaction Date	Tran Type	Transaction Source	Account Number	Amount	Description
			1/17/2023	Claim	Claim Adjustment	0101-60100-91000 0000	171,863.45	Transfer 15%
1/17/2023	1,145,756.33	171,863.45	1/17/2023	Rec	Receipt Adjustment	0300-05200-00000-0000	171,863.45	January 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			2/15/2023	Claim	Claim Adjustment	0101-60100-91000 0000	167,925.59	Transfer 15%
2/15/2023	1,119,503.93	167,925.59	2/15/2023	Rec	Receipt Adjustment	0300-05200-00000-0000	167,925.59	February 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			3/15/2023	Claim	Claim Adjustment	0101-60100-91000 0000	165,599.60	Transfer 14%
3/15/2023	1,117,330.65	167,599.60	3/15/2023	Rec	Receipt Adjustment	0300-05200-00000-0000	165,599.60	March 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			4/15/2023	Claim	Claim Adjustment	0101-60100-91000 0000	164,469.36	Transfer 15%
4/14/2023	1,096,462.43	164,469.36	4/15/2023	Rec	Receipt Adjustment	0300-05200-00000-0000	164,469.36	April 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			5/16/2023	Claim	Claim Adjustment	0101-60100-91000 0000	164,622.47	Transfer 15%
5/16/2023	1,097,749.81	164,662.47	5/16/2023	Claim	Receipt Adjustment	0300-05200-00000-0000	164,622.47	May 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			6/15/2023	Rec	Claim Adjustment	0101-60100-91000 0000	166,480.64	Transfer 15%
6/15/2023	1,109,870.94	166,480.64	6/15/2023	Claim	Receipt Adjustment	0300-05200-00000-0000	166,480.64	June 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			7/14/2023	Rec	Claim Adjustment	0101-60100-91000 0000	171,531.49	Transfer 15%
7/14/2023	1,143,543.29	171,531.49	7/14/2023	Claim	Receipt Adjustment	0300-05200-00000-0000	171,531.49	July 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			8/15/2023	Rec	Claim Adjustment	0101-60100-91000 0000	171,741.75	Transfer 15%
8/15/2023	1,144,945.05	171,741.76	8/15/2023	Claim	Receipt Adjustment	0300-05200-00000-0000	171,741.75	August 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			9/15/2023	Rec	Claim Adjustment	0101-60100-91000 0000	171,919.85	Transfer 15%
9/15/2023	1,146,132.36	171,919.85	9/15/2023	Claim	Receipt Adjustment	0300-05200-00000-0000	171,919.85	September 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			10/16/2023	Claim	Claim Adjustment	0101-60100-91000 0000	171,911.79	Transfer 15%
10/16/2023	1,146,078.60	171,911.79	10/16/2023	Rec	Receipt Adjustment	0300-05200-00000-0000	171,911.79	October 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			11/15/2023	Claim	Claim Adjustment	0101-60100-91000 0000	195,050.67	Transfer 15%
11/15/2023	1,300,337.81	195,050.67	11/15/2023	Rec	Receipt Adjustment	0300-05200-00000-0000	195,050.67	November 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
			12/15/2023	Claim	Claim Adjustment	0101-60100-91000 0000	197,311.99	Transfer 15%
12/15/2023	1,315,413.26	197,311.99	12/15/2023	Rec	Receipt Adjustment	0300-05200-00000-0000	197,311.99	December 2023 Transfer from Education Operations per Resolution #749 signed 10/22/2022
							2,082,468.67	2,080,428.65