



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

To: Ms. O'Brien, Superintendent, Northeastern Wayne Schools (8375)

Copy: School Business Officer and School Governing Body

From: Brenda Erbse, Department Director, Office of School Finance

Date: March 27, 2026

Re: Excessive Education Fund Transfer List

Based on the requirements of Indiana Code 20-40-2-9, **Northeastern Wayne Schools (8375)** transferred more than fifteen percent of total Education fund revenue in calendar year 2025. Therefore, the school corporation did not meet the education fund transfer target percentage for calendar year 2025 and is subject to further review. Based on Form 9 financial data filed with the Indiana Department of Education (IDOE), the following determination was made:

Total revenue deposited into the Education Fund for CY 2025:	\$11,197,245.20
Total transfer amount from the Education to Operations Fund:	\$1,900,000.00
Education to Operations transfers as percent of total Education Fund revenue:	16.97%

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 Distressed Unit Appeals Board (DUAB) 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 DUAB 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 are attached to the memorandum to assist in this process.

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

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

Indiana Department of Education
Brenda Erbse, Senior Director, School Finance
100 N. Senate Ave.
IGCN, 9th Floor
Indianapolis, IN 46204
berbse@doe.in.gov