



**INDIANA
DEPARTMENT of
EDUCATION**

**Mike Braun, Governor
Katie Jenner, Secretary of Education**

October 28, 2025

7200 School City of Mishawaka
1402 S Main St
Mishawaka, IN 46544

Dear Theodore Stevens, Rachel Dutoi, Holly Parks,

Pursuant to Indiana Code (IC) 20-28-9-28, school corporations are required to spend at least 62% of applicable state tuition support on teacher compensation each fiscal year. **This memo serves as notice that Form 9 financial information for School City of Mishawaka shows less than 62% of applicable state tuition support spent on teacher compensation during fiscal year 25. Thus, the teacher compensation requirement was not met.**

Teacher compensation included teachers as defined by IC 20-18-2-22(d), which were coded in Form 9 financial information as objects 100-299 and subcategories 30-39 or 62-66. Form 9 financial information submitted by School City of Mishawaka for fiscal years 2024 and 2025 reflected the following:

Fiscal Year 2025 Applicable State Tuition Support:	\$45,221,895.00
Fiscal Year 2025 Teacher Compensation Expenditures:	\$27,997,631.34
Fiscal Year 2025 Teacher Compensation Percentage:	61.91%

Pursuant to IC 20-28-9-28, School City of Mishawaka must do the following:

- 1) Publicly acknowledge receipt of this notice from the Indiana Department of Education (IDOE) at the governing body's next public meeting.
 - a. Enter into the governing body's official meeting minutes an acknowledgment of the notice.
- 2) Within 30 days after the meeting, publish this notification on the school corporation's website.

Contact IDOE's [Office of School Finance](#) with any questions.

Sincerely,

Brenda Erbse
Senior Department Director, Office of School Finance