

October 28, 2025

8060 Wabash City Schools 189 W Market St Wabash, IN 46992

Dear Amy Sivley, Michele Hough, Rhonda Hipskind,

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 Wabash City Schools 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 Wabash City Schools for fiscal years 2024 and 2025 reflected the following:

Fiscal Year 2025 Applicable State Tuition Support:

\$12,097,837.00

Fiscal Year 2025 Teacher Compensation Expenditures:

\$6,754,954.20

Fiscal Year 2025 Teacher Compensation Percentage:

55.84%

Pursuant to IC 20-28-9-28, Wabash City Schools 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

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Senior Department Director, Office of School Finance