

ANNUAL FINANCIAL REPORT

COUNTY NUMBER 91

SCHOOL CORPORATION NUMBER 8525

SCHOOL CORPORATION NAME FRONTIER SCHOOL CORPORATION

ANY QUESTIONS REGARDING THIS REPORT SHOULD BE DIRECTED TO:

CONTACT PERSON'S NAME CORTNEY PARRISH

TITLE TREASURER

TELEPHONE NUMBER 219 984-5009

Receipts Comparisons
Calendar Year 2019

Receipt Accounts	2019 Approved Budget Receipts	2019 Actual Receipts
<u>EDUCATION FUND</u>		
1000 Local Sources	\$ 131,603.00	\$ 91,796.80
2000 Intermediate Sources	\$ 200.00	\$ 386.40
3000 State Sources	\$ 4,188,741.00	\$ 4,284,790.43
4000 Federal Sources		
5000 Other Financing Sources	\$ -	\$ 823,517.59
6000 Other Items	\$ -	\$ 431.09
TOTAL	\$ 4,320,544.00	\$ 5,200,922.31
<u>DEBT SERVICE FUND</u>		
1000 Local Sources	\$ 1,474,848.00	\$ 1,485,807.86
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$ 1,474,848.00	\$ 1,485,807.86
<u>OPERATIONS FUND</u>		
1000 Local Sources	\$ 2,194,265.00	\$ 1,548,011.71
2000 Intermediate Sources		
3000 State Sources		\$ 3,305.32
4000 Federal Sources		
5000 Other Financing Sources		\$ 1,692,164.46
6000 Other Items		\$ 42,517.38
TOTAL	\$ 2,194,265.00	\$ 3,285,998.87
GRAND TOTAL	\$ 7,989,657.00	\$ 9,972,729.04

Expenditures Comparisons
Calendar Year 2019

Expenditure Accounts	2019 Approved Budget Expenditures	2019 Actual Expenditures
<u>EDUCATION FUND</u>		
11000 Instruction/Regular Programs	\$ 2,519,964.00	\$ 2,455,510.40
12000 Instruction/Special Programs	\$ 438,540.00	\$ 430,145.31
14000 Instruction/Summer School	\$ 16,475.00	\$ -
16000 Remediation	\$ 20,343.00	\$ 3,680.23
17000 Payments to Governmental Units in State	\$ 92,200.00	\$ 129,369.21
21000 Support Services/Pupils	\$ 202,511.00	\$ 211,106.63
22000 Support Services/Instruction	\$ 46,533.00	\$ 43,839.52

23000 Support Services/General Administration	\$ -	\$ 21.28
24000 Support Services/School Administration	\$ 535,702.00	\$ 573,908.58
25000 Central Services	\$ -	\$ 1,455.88
30000 Operation of Non-instructional Srvcs.	\$ 81,226.00	\$ 104,456.96
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges	\$ -	\$ -
TOTAL	\$ 3,953,494.00	\$ 3,953,494.00

Expenditure Accounts	2019 Approved Budget Expenditures	2019 Actual Expenditures
DEBT SERVICE FUND		
25000 Central Services	\$	\$
50000 Debt Services	\$ 1,899,596.00	\$ 1,899,596.00
60000 Non-programmed Charges		
TOTAL	\$ 1,899,596.00	\$ 1,899,596.00
OPERATIONS FUND		
17300 Area Vocational School (Participating Share)	\$	\$
17800 Payments to Charter Schools		
22000 Support Services/Instruction		\$ 1,642.19
22300 Instruction-Related Technology		\$ 1,642.19
23000 Support Services/General Administration	\$ 305,658.00	\$ 308,279.25
25000 Central Services	\$ 198,293.00	\$ 220,476.22
26000 Operation and Maintenance of Plant Srvcs	\$ 571,435.00	\$ 858,733.18
27000 Student Transportation	\$ 609,401.00	\$ 327,735.41
40000 Facility Acquisition and Construction	\$ 882,215.00	\$ 850,135.75
60000 Non-programmed Charges		
TOTAL	\$ 2,567,002.00	\$ 2,568,644.19
GRAND TOTAL	\$ 8,420,092.00	\$ 8,421,734.19

**Certified Salary Schedule
in effect June 30, 2020**

Salary Range	Bachelors # of Persons	Bachelors + 15 hrs # of Persons	Masters # of Persons	Masters + 15 hrs # of Persons	Masters + 30 hrs # of Persons	Masters + 45 hrs # of Persons	Doctorate # of Persons
\$20,000 - 25,000							
\$25,000 - 30,000							
\$30,000 - 35,000	2						
\$35,000 - 40,000	17		2				
\$40,000 - 45,000	10		4				
\$45,000 - 50,000	2	2	1				
\$50,000 - 55,000		1					
\$55,000 - 60,000		1					
\$60,000 - 65,000		2	3	1			
\$65,000 - 70,000					1		
\$70,000 - 75,000							
\$75,000 - 80,000							
\$80,000 - 85,000							
\$85,000 - 90,000							
\$90,000 - 95,000							
	31	6	10				

Total number of certified part-time employees _____

Total number of certified full-time employees **49**

Extracurricular Salary Schedule
in effect June 30, 2020

Sport/Club	Salary
Basketball	
Boys V	\$ 5,750.00
Boys V Assistant	\$ 2,775.00
Boys Frosh	\$ 2,375.00
Boys 8th	\$ 1,850.00
Boys 7th	\$ 1,850.00
Boys 6th	\$ 800.00
Boys 4th-5th	\$ 800.00
Girls V	\$ 5,750.00
Girls V Assistant	\$ 2,775.00
Girls Frosh	\$ 2,375.00
Girls 8th	\$ 1,850.00
Girls 7th	\$ 1,850.00
Girls 6th	\$ 800.00
Girls 4th-5th	\$ 800.00

Football	
Varsity	\$ 5,750.00
Varsity Assistant	\$ 2,775.00
Boys JV	\$ 2,275.00
Boys JH	\$ 2,075.00
Boys JH Assistant	\$ 1,700.00
Boys 5th-6th Head	\$ 875.00

Baseball	
Varsity	\$ 3,175.00
1st Assistant	\$ 1,875.00
2nd Assistant	\$ 875.00

Softball	
Varsity	\$ 3,175.00
1st Assistant	\$ 1,875.00
2nd Assistant	\$ 875.00

Track	
Boys V	\$ 2,325.00
Girls V	\$ 2,325.00
B/G Assistant	\$ 1,375.00
Boys JH	\$ 1,375.00
Girls JH	\$ 1,375.00

Sport/Club	Salary
XC	
Varsity	\$ 1,900.00
JH	\$ 1,000.00

Cheer	
HS-FB	\$ 637.50
HS-Bball	\$ 637.50
JH-FB	\$ 362.50
JH-Bball	\$ 362.50

Golf	
Varsity	\$ 1,800.00

Other ECA	
7th Sponsor	\$ 200.00
8th Sponsor	\$ 200.00
BPA	\$ 750.00
Dance	\$ 900.00
Drama	\$ 300.00
Elem 1	\$ 275.00
Elem 2	\$ 275.00
Elem 3	\$ 275.00
Elem 4	\$ 275.00
Elem 5	\$ 275.00
Elem Band	\$ 425.00
Elem Choir	\$ 850.00
Elem Spell Bowl	\$ 325.00
ELEM STUCO	\$ 600.00
ELEM Yearbook	\$ 825.00
FACS	\$ 325.00
FCA	\$ 325.00
FFA	\$ 2,000.00
Forensics	\$ 750.00
Frosh Sponsor	\$ 200.00
HS STUCO	\$ 600.00
HS Yearbook	\$ 950.00
Japanese Club	\$ 325.00
JH STUCO	\$ 600.00
JH Yearbook	\$ 825.00
JH/HS Band	\$ 1,200.00
JH/HS Choir	\$ 850.00

Volleyball	
Varsity	\$ 3,175.00
Varsity Assistant	\$ 1,875.00
Girls JV	\$ 1,875.00
7th	\$ 1,200.00
8th	\$ 1,200.00

Wrestling	
Varsity	\$ 3,150.00
Assistant	\$ 1,025.00

Junior Sponsor	\$ 1,000.00
NHS	\$ 600.00
NJHS	\$ 325.00
Robotics	\$ 750.00
Senior Sponsor	\$ 600.00
Sophomore Sponsor	\$ 200.00
Spanish Club	\$ 325.00
Sunshine Society	\$ 300.00
Technology	\$ 750.00
Weight Lifting	\$ 425.00

**Non-certified Employee Classifications
and Range of Pay Rates 2019-2020**

Classifications	Range of Pay Rates
I. Instructional and Supplementary Pupil Services	
A. Library Aides	8.82-11.32
B. Kindergarten Aides	
C. Special Education Aides	9.07-9.82
D. Prime Time Aides	
E. Pre-kindergarten/Head Start Aides	9.82
F. Educational Enterprises	
G. Other	9.32-9.95
II. Cafeteria and Food Services	
A. Managers/Head Cooks	10.27-15.07
B. School Food Service Director	14.00
C. All Other Food Service Employees	8.72-9.76
III. Health Services	
A. Nurses	28.41
B. Other	
IV. Office/Clerical/Secretarial	10.70-13.70
V. Executive/Administrative/Accounting	
A. Business Manager	23.24
B. Buildings and Grounds Director	31.00
C. Community Relations/Publicity Director	
D. Other	
VI. Maintenance/Custodial/Warehouse/Security/Transportation	
A. Building Custodians	10.00-16.29
B. Bus Drivers	10.26-27.73
C. Other	
VII. Computer Services	15.29
VIII. Other	

Total Number of non-certified part-time employees

3

Total Number of non-certified full-time employees

50

Certified Administrative Staff
in effect June 30, 2020

	Lowest Salary	Highest Salary	Average Salary	Number of Personnel
Administrative Staff	\$ 66,472.00	\$ 108,160.00	\$ 80,150.00	6

Student Enrollment-ADM Report
October 1, 2019

Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	
Pre-Kindergarten Ages 3 - 5 (PK)	
Kindergarten	52
Grade 1	54
Grade 2	44
Grade 3	58
Grade 4	44
Grade 5	49
Grade 6	52
Grade 7	49
Grade 8	53
Grade 9	48
Grade 10	54.26
Grade 11	44
Grade 12	52
Grade 12+/Adult (13)	1
TOTAL	654.26

Assessed Valuation and Tax Rates-1782 Notice
Calendar Years 2019 and 2020

	2019	2020
Assessed Valuation	\$393,769,797.00	\$ 413,974,870.00
Tax Rate - Education Fund	N/A*	N/A*
Tax Rate - Referendum Fund	N/A*	0.199
Tax Rate - Debt Service Fund	0.3462	0.1481
Tax Rate - Retirement/Severance Bond Debt Service Fund		
Tax Rate - Operations Fund	0.3441	0.3388
Tax Rate - Exempt Debt Service Fund		
Tax Rate-		
Tax Rate-		

FRONTIER SCHOOL CORPORATION

8/12/20
8:34:09PAYMENTS IN EXCESS OF 2500.00 MADE TO VENDORS
CALENDAR YEAR 2019RC230A
PAGE 1

VENDOR NAME	EDUCATION FUND AMOUNT	OPERATIONS FUND AMOUNT	TOTAL AMOUNT
M.A.S.E.	316,923.31	48,243.75	365,167.06
INTERNAL REVENUE SERVICE	194,205.55	50,690.26	244,895.81
INPRS - ISTRF	202,932.68	20,699.61	223,632.29
CHALMERS UTILITIES		133,089.70	133,089.70
HICOM, INC		96,338.05	96,338.05
THE SPEECH TREE CORP	80,122.10		80,122.10
BROOKSTON UTILITIES		71,186.28	71,186.28
INPRS - PERF	27,456.60	41,226.77	68,683.37
TEAM MJV		66,221.90	66,221.90
CO-ALLIANCE LLP		54,086.37	54,086.37
MICHAEL J KEITH		46,892.50	46,892.50
HENRIOTT GROUP		44,116.50	44,116.50
NIPSCO		39,232.51	39,232.51
ENA SERVICES LLC	14,861.70	21,018.87	35,880.57
ADMINISTRATOR ASSISTANCE, LLC		32,183.18	32,183.18
KNOX SERVICES		28,431.00	28,431.00
OFFICE DEPOT	8,302.29	19,826.32	28,128.61
CERTA PRO PAINTERS OF INDIANAP		27,684.00	27,684.00
ADVANCED TURF SOLUTIONS, INC		25,970.09	25,970.09
COOPERATIVE SCHOOL SERVICES	20,108.48	3,928.48	24,036.96
METROPOLITAN LIFE	21,426.90	2,498.33	23,925.23
XEROX CORPORATION	252.00	22,660.60	22,912.60
ACCIDENT FUND	16,229.30	4,729.99	20,959.29
TRINITY 3		20,400.00	20,400.00
TWIN LAKES SCHOOL CORPORATION	19,248.64		19,248.64
MACALLISTER MACHINERY CO. INC.		18,468.93	18,468.93
JL TRUCK SERVICE, LLC		18,401.44	18,401.44
BUSINESS CARD	4,909.27	12,271.55	17,180.82
A. E. BOYCE COMPANY, INC.	207.13	16,864.41	17,071.54
THE PAPERS, INC		14,999.69	14,999.69
CDW GOVERNMENT, INC.		14,806.86	14,806.86
PALMTREE ENTERPRISES, INC		14,747.90	14,747.90
STEINBERGER CONSTRUCTION, INC		14,577.00	14,577.00
COMODO GROUP, INC		13,887.75	13,887.75
MENARDS WEST LAFAYETTE	2,671.51	8,403.83	11,075.34
HEALTH SERVICES AMINISTRATION	8,653.15	2,232.00	10,885.15
CHALMERS POLICE-SRO		10,062.06	10,062.06
FIRST TUESDAY COMMUNICATIONS		10,000.00	10,000.00
KJG ARCHITECTURE INC		9,310.00	9,310.00
MITCHELL COOPER		8,870.00	8,870.00
MIDWEST TRANSIT EQUIPMENT		8,231.76	8,231.76
MULHAUPTS		8,051.46	8,051.46
NEOLA OF INDIANA		7,877.21	7,877.21
POWERSCHOOL GROUP LLC		7,830.00	7,830.00
LOGISOFT		7,824.32	7,824.32
AMAZON/GEGRB	2,712.98	4,773.65	7,486.63
R.E. MICHEL COMPANY, LLC		7,436.28	7,436.28
HINSHAW ROOFING REPAIR & MAINT		7,411.00	7,411.00
FRONTLINE TECHNOLOGIES GROUP		7,215.00	7,215.00
POMP'S TIRE SERVICE, INC.		7,015.52	7,015.52
STAPLES BUSINESS ADVANTAGE		6,817.92	6,817.92
RICHEY & SON, INC.		6,795.00	6,795.00

FRONTIER SCHOOL CORPORATION

8/12/20
8:34:09PAYMENTS IN EXCESS OF 2500.00 MADE TO VENDORS
CALENDAR YEAR 2019RC230A
PAGE 2

VENDOR NAME	EDUCATION FUND AMOUNT	OPERATIONS FUND AMOUNT	TOTAL AMOUNT
JX ENTERPRISES INC		6,245.19	6,245.19
TODD KEESLING		6,080.00	6,080.00
ICE MILLER LLP		6,017.39	6,017.39
PUBLIC OPINION STRATEGIES		6,000.00	6,000.00
ANTHEM DENTAL	3,681.90	1,744.80	5,426.70
HORACE MANN - LIFE	1,500.00	3,750.00	5,250.00
IXL LEARNING	3,508.00	1,606.00	5,114.00
CHESTER INC		5,076.00	5,076.00
ROBERT LITTLE		5,000.00	5,000.00
VSP SERVICE PLAN- CT	4,257.68	614.66	4,872.34
BASIC BODY & PAINT LLC		4,852.00	4,852.00
FLUID TECHNOLOGIES LLC		4,749.86	4,749.86
WASTE MANAGEMENT		4,647.99	4,647.99
GLOWFORGE, INC		4,644.40	4,644.40
ACORN DISTRIBUTORS INC		4,547.24	4,547.24
FRANCISCAN ALLIANCE INC		4,500.00	4,500.00
CPI BUSINESS SOLUTIONS	548.00	3,804.42	4,352.42
MENARDS	3,175.78	885.36	4,061.14
INTEGRATE BUILD		4,038.13	4,038.13
NEFF		4,026.75	4,026.75
WABASH VALLEY EDUCATION CTR	300.00	3,642.19	3,942.19
THYSSENKRUPP ELEVATOR INC		3,861.70	3,861.70
TREBON COMPANY, INC.		3,786.93	3,786.93
WALMART COMMUNITY/GECRB	2,163.63	1,592.44	3,756.07
FLEX GREEN LIGHTING		3,552.00	3,552.00
PHOENIX LAWN AND GARDEN		3,550.00	3,550.00
CENTURY LINK	3,387.96		3,387.96
INDIANA SCHOOL BOARDS ASSOC.		3,200.00	3,200.00
LEWIS KAPPES		3,200.00	3,200.00
EYE CAN SEE, INC.		3,195.00	3,195.00
BEAR ENTERPRISES INC		3,190.00	3,190.00
PRO AUDIO BY BRAND		3,048.48	3,048.48
ADTEC		3,020.00	3,020.00
LOWRY BROTHERS		3,010.58	3,010.58
HENRY SCHEIN, INC	2,327.13	670.56	2,997.69
J&K COMMUNICATIONS		2,980.00	2,980.00
NEVCO SPORTS LLC		2,943.45	2,943.45
SCHOOL DATEBOOKS INC	2,893.44		2,893.44
B&B BROKERAGE SERVICES LLC		2,550.00	2,550.00
LEAF		2,507.63	2,507.63

Statement of Indebtedness
Calendar Year 2019

Indebtedness	Principal Outstanding
Temporary Loans	\$
School Bonds	
Emergency Loans	
School Bus Loans	
Holding Company - Public and Private	\$ 1,095,000.00
Veterans' Memorial Loans	
Common School Loans	
Indiana Bond Bank/Anticipated Notes	\$ 740,000.00
Retirement/Severance Bond Debt	
Bank Loans or DLGF Approved Debt	
Qualified School Construction Bonds (ARRA)	
Qualified Zone Academy Bonds (ARRA)	
Other:	
Other:	
TOTAL	\$ 1,835,000.00
Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases)	\$ 713,998.38

Annual Financial Report
Certification

I hereby certify that the annual financial report is true and accurate in every respect to the best of my knowledge and belief. I further certify that all contracts, vouchers, and bills for all payments made by the school corporation are in its possession and open to public inspection.

Date 8/12/2020

Signature *Rauna Bell*

Secretary, Board of School Trustees

School Corporation Name

Street Address

City, State, and Zip Code