



## 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: Corporation Treasurer

Telephone Number: 765-240-2346

When emailing the Annual Financial Report to the Department of Education, attach this cover sheet.

**Receipts Comparisons**  
**Calendar Year 2021**

Receipt Accounts	2021 Approved Budget Receipts	2021 Actual Receipts
<b><u>EDUCATION FUND</u></b>		
1000 Local Sources	\$ 16,000.00	\$ 40,859.98
2000 Intermediate Sources	\$ 200.00	\$ 190.31
3000 State Sources	\$ 4,129,602.00	\$ 4,519,531.16
4000 Federal Sources		
5000 Other Financing Sources		\$ 1,906.08
6000 Other Items		
<b>TOTAL</b>	<b>\$ 4,145,802.00</b>	<b>\$ 4,562,487.53</b>
<b><u>REFERENDUM FUND</u></b>		
1000 Local Sources	\$ 66,917.00	\$ 929,083.92
<b>TOTAL</b>	<b>\$ 66,917.00</b>	<b>\$ 929,083.92</b>
<b><u>DEBT SERVICE FUND</u></b>		
1000 Local Sources	\$ 48,209.00	\$ 663,643.93
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
<b>TOTAL</b>	<b>\$ 48,209.00</b>	<b>\$ 663,643.93</b>
<b><u>OPERATIONS FUND</u></b>		
1000 Local Sources	\$ 204,231.00	\$ 1,710,136.53
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources	\$ 662,250.00	\$ 555,140.00
6000 Other Items		
<b>TOTAL</b>	<b>\$ 866,481.00</b>	<b>\$ 2,265,276.53</b>
<b>GRAND TOTAL</b>	<b>\$ 5,127,409.00</b>	<b>\$ 8,420,491.91</b>

**Expenditures Comparisons**  
**Calendar Year 2021**

Expenditure Accounts	2021 Approved Budget Expenditures	2021 Actual Expenditures
<b>EDUCATION FUND</b>		
11000 Instruction/Regular Programs	\$ 2,317,734.91	\$ 2,317,734.91
12000 Instruction/Special Programs	\$ 458,939.30	\$ 458,939.30
14000 Instruction/Summer School	\$ 403.69	\$ 403.69
16000 Remediation	\$ 24,411.61	\$ 24,411.61
17000 Payments to Governmental Units in State	\$ 99,025.70	\$ 99,025.70
21000 Support Services/Pupils	\$ 169,388.96	\$ 169,388.96
22000 Support Services/Instruction	\$ 37,016.39	\$ 37,016.39
24000 Support Services/School Administration	\$ 538,625.32	\$ 538,625.32
30000 Operation of Non-instructional Svcs.	\$ 99,347.08	\$ 99,347.08
60000 Non-programmed Charges	\$ 435,292.48	\$ 554,340.00
<b>TOTAL</b>	<b>\$ 4,180,185.44</b>	<b>\$ 4,299,232.96</b>
<b>REFERENDUM FUND</b>		
11000 Instruction/Regular Programs	\$ 139,062.64	\$ 103,549.04
17000 Payments to Governmental Units in State	\$ 964,916.90	\$ 335,056.38
24000 Support Services/School Administration	\$ 11,164.79	\$ 11,164.79
26000 Operation & Maintenance of Plant Svcs.	\$ 16,577.95	\$ 16,577.95
30000 Operation of Non-instructional Svcs.	\$ 362.50	\$ 362.50
<b>TOTAL</b>	<b>\$ 1,132,084.78</b>	<b>\$ 466,710.66</b>
<b>DEBT SERVICE FUND</b>		
50000 Debt Services	\$ 618,233.24	\$ 552,792.00
60000 Non-programmed Charges	\$ 13,091.00	\$ 13,091.00
<b>TOTAL</b>	<b>\$ 631,324.24</b>	<b>\$ 565,883.00</b>
<b>OPERATIONS FUND</b>		
23000 Support Services/General Administration	\$ 413,398.79	\$ 413,398.79
25000 Central Services	\$ 378,185.69	\$ 378,185.69
26000 Operation and Maintenance of Plant Svcs	\$ 977,391.75	\$ 971,941.00
27000 Student Transportation	\$ 533,398.90	\$ 398,652.66
40000 Facility Acquisition and Construction	\$ 721,998.82	\$ 490,902.63
60000 Non-programmed Charges	\$ 60,000.00	\$ 60,000.00
<b>TOTAL</b>	<b>\$ 3,084,373.95</b>	<b>\$ 2,713,080.77</b>
<b>GRAND TOTAL</b>	<b>\$ 9,027,968.41</b>	<b>\$ 8,044,907.39</b>

**Certified Salary Schedule**  
**in effect June 30, 2022**

Salary Range	Bachelors # of Persons	Bachelors + 15 hrs # of Persons	Bachelors + 30 hrs # of Persons	Bachelors + 45 hrs # of Persons	Masters # of Persons	Masters + 15 hrs # of Persons	Masters + 30 hrs # of Persons	Masters + 45 hrs # of Persons	Educational Specialist # of Persons	Doctorate # of Persons
\$20,000 - 25,000										
\$25,000 - 30,000										
\$30,000 - 35,000										
\$35,000 - 40,000	1									
\$40,000 - 45,000	15	4				1				
\$45,000 - 50,000	12	1			4					
\$50,000 - 55,000	2	2			2					
\$55,000 - 60,000		1								
\$60,000 - 65,000										
\$65,000 - 70,000			2	1		3	1			
\$70,000 - 75,000	1									
\$75,000 - 80,000										
\$80,000 - 85,000					1					
\$85,000 - 90,000										
\$90,000 - 95,000										
> \$100,000									2	

Total number of certified part-time employees 0

Total number of certified full-time employees 56

**Extracurricular Salary Schedule in effect 06/30/22**

<b>Elementary Schools</b>		<b>High School Cont.</b>	
5th & 6th Gr Football	\$ 875.00	Varsity Volleyball	\$ 3,400.00
6th Gr Basketball-Boys	\$ 800.00	Varsity Asst Volleyball	\$ 1,975.00
6th Gr Basketball-Girls	\$ 800.00	JV Volleyball	\$ 1,875.00
5th & 6th Gr Volleyball	\$ 875.00	Varsity Wrestling	\$ 3,400.00
<b>Middle Schools</b>		Varsity Asst Wrestling	\$ 1,200.00
Head Football	\$ 2,075.00	<b>Misc. ECA Positions</b>	
Asst Football	\$ 1,700.00	E/L Teacher of Record	\$ 7,000.00
8th Gr Basketball-Boy	\$ 1,850.00	Sponsor-7th Grade	\$ 200.00
7th Gr Basketball-Boy	\$ 1,850.00	Sponsor-8th Grade	\$ 200.00
8th Gr Basketball-Girls	\$ 1,850.00	Sponsor - 9th Grade	\$ 200.00
7th Gr Basketball-Girls	\$ 1,850.00	Sponsor - 10th Grade	\$ 200.00
Head Track-Boys	\$ 1,375.00	Sponsor - 11th Grade	\$ 1,000.00
Head Track-Girls	\$ 1,375.00	Sponsor - 12th Grade	\$ 600.00
Cross Country	\$ 1,000.00	Elementary Band	\$ 425.00
8th Grade Volleyball	\$ 1,200.00	JSHS Band	\$ 1,500.00
7th Grade Volleyball	\$ 1,200.00	Elementary Choir	\$ 850.00
Wrestling Coach	\$ 1,000.00	JSHS Choir	\$ 1,500.00
Wrestling Coach	\$ 1,000.00	Student Council-EL	\$ 600.00
Cheer-FB	\$ 362.50	Student Council-JH	\$ 650.00
Cheer-Bball	\$ 362.50	Student Council-HS	\$ 800.00
<b>High School</b>		Nat'l Junior Honor Society	\$ 350.00
Athletic Director	\$ 70,000.00	Nat'l Honor Society	\$ 600.00
Varsity Baseball	\$ 3,400.00	Nat'l Tech Honor Society	\$ 350.00
Varsity 1st Asst Baseball	\$ 1,975.00	EL Yearbook	\$ 825.00
Varsity 2nd Asst Baseball	\$ 975.00	JH Yearbook	\$ 875.00
Varsity Softball	\$ 3,400.00	HS Yearbook	\$ 950.00
Varsity 1st Asst Softball	\$ 1,975.00	EL Spellbowl	\$ 325.00
Varsity 2nd Asst Softball	\$ 975.00	EL Activities A & B	\$ 350.00
Varsity Basketball - Boys	\$ 6,000.00	EL Activities C & D	\$ 350.00
Varsity Asst Basketball - Boys	\$ 2,975.00	F.C.A.	\$ 350.00
Varsity Asst Basketball - Boys	\$ 2,575.00	F.C.C.L.A.	\$ 750.00
Varsity Basketball-Girls	\$ 6,000.00	F.F.A.	\$ 2,000.00
Varsity Asst Basketball-Girls	\$ 2,975.00	Forensics Club	\$ 750.00
Varsity Asst Basketball-Girls	\$ 2,575.00	Japanese Club	\$ 350.00
Varsity Football	\$ 6,000.00	Art Club	\$ 300.00
Varsity Asst Football	\$ 2,775.00	B.P.A.	\$ 750.00
JV Football	\$ 2,275.00	PRIDE Sponsor	\$ 1,500.00
Varsity Cross Country	\$ 3,400.00	Robotics	\$ 750.00
Varsity Asst. Cross Country	\$ 1,000.00	Spanish Club	\$ 350.00
Cheer-FB	\$ 637.50	Sunshine Society	\$ 350.00
Cheer-Bball	\$ 637.50	Technology Liaison	\$ 1,000.00
Varsity Track-Boys	\$ 3,000.00	Strength & Conditioning-A	\$ 1,000.00
Varsity Asst Track-Boys	\$ 1,375.00	Strength & Conditioning-B	\$ 1,000.00
Varsity Track-Girls	\$ 3,000.00	Strength & Conditioning-C	\$ 1,000.00
Varsity Asst Track-Girls	\$ 1,375.00	HS Activity A & B	\$ 350.00
Varsity Golf	\$ 1,800.00		

**Non-Certified Salary Schedule in effect 06/30/22**

Classifications	Range of Pay Rates
<b>I. Instructional and Supplementary Pupil Services</b>	
A. Library Aides	14.00-14.13
B. Special Education Aides	11.25-12.72
<b>II. Cafeteria and Food Services</b>	
A. Managers/Head Cooks	13.50-18.48
B. School Food Service Director	17.39
C. All Other Food Service Employees	11.50-13.07
<b>III. Health Services</b>	
A. Nurse	31.69
<b>IV. Office &amp; Clerical</b>	
A. Secretaries	13.62-16.10
B. ECA Treasurers	15.50-16.22
<b>V. Executive/Administrative/Accounting</b>	
A. Treasurer	26.38
B. Maintenance Director	26.32
<b>VI. Maintenance/Custodial/Security/Transportation</b>	
A. Building Custodians & Maintenance	11.50-17.00
B. Bus Drivers	14.50-31.12
C. School Resource Officer	28.01
<b>VII. Computer Services</b>	
A. IT Assistant	14.30-18.71
Total Number of non-certified part-time employees <u>10</u>	
Total Number of non-certified full-time employees <u>39</u>	

**Certified Administrative Staff in effect 06/30/22**

	Lowest Salary	Highest Salary	Average Salary	Number of Personnel
Administrative Staff	\$ 82,131.00	\$ 116,790.00	\$ 100,777.33	3

**Student Enrollment**  
**October 1, 2021**

Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	
Pre-Kindergarten Ages 3 - 5 (PK)	
Kindergarten	58
Grade 1	52
Grade 2	54
Grade 3	56
Grade 4	41
Grade 5	54
Grade 6	45
Grade 7	49
Grade 8	53
Grade 9	48
Grade 10	48
Grade 11	49
Grade 12	52
Grade 12+/Adult (13)	1
<b>TOTAL</b>	<b>660</b>

**Assessed Valuation and Tax Rates**  
**Calendar Years 2021 and 2022**

	<b>2021</b>	<b>2022</b>
Assessed Valuation	\$ 421,107,955.00	\$ 453,393,351.00
Tax Rate - Education Fund	N/A*	N/A*
Tax Rate - Referendum Fund	\$ 0.2018	\$ 0.2100
Tax Rate - Debt Service Fund	\$ 0.1444	\$ 0.1244
Tax Rate - Operations Fund	\$ 0.3470	\$ 0.3362



**Payments Made to Vendors****Payments In Excess Of 2,500.00 Made To Vendors**

FRONTIER SCHOOL CORPORATION

Calendar Year 2021

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Vendor Name	Education Fund Amount	Operations Fund Amount	Total Amount
M.A.S.E.	344,487.46	61,109.29	405,596.75
INTERNAL REVENUE SERVICE	200,528.36	59,397.48	259,925.84
INPRS - TRF	178,478.66	20,407.94	198,886.60
MJV GROUP	0.00	91,300.00	91,300.00
CHALMERS UTILITIES	0.00	84,740.24	84,740.24
SPEECH TREE CORP DBA IEP TH	79,202.34	0.00	79,202.34
BOYCE SYSTEMS	964.80	77,507.23	78,472.03
INPRS - PERF	30,922.35	43,621.14	74,543.49
BROOKSTON UTILITIES	0.00	67,435.91	67,435.91
MICHAEL KEITH	0.00	52,693.00	52,693.00
BENTON COMMUNITY SCHOOL	51,705.00	0.00	51,705.00
HENRIOTT GROUP	0.00	51,623.50	51,623.50
CO-ALLIANCE COOPERATIVE, IN	0.00	43,465.29	43,465.29
FLETCHER CHRYSLER DODGE J	0.00	40,985.00	40,985.00
OFFICE DEPOT INC	10,707.15	28,084.58	38,791.73
COOPERATIVE SCHOOL SERVIC	34,093.50	3,928.48	38,021.98
ENA SERVICES LLC	10,879.26	19,732.57	30,611.83
NIPSCO	0.00	28,095.79	28,095.79
EASTERN ALLIANCE	21,856.80	4,840.79	26,697.59
EDMENTUM	1,420.00	23,751.76	25,171.76
CENTRAL RESTAURANT PRODU	0.00	25,072.51	25,072.51
ADVANCED TURF SOLUTIONS IN	0.00	24,950.27	24,950.27
ZESCO PRODUCTS INC	0.00	23,521.88	23,521.88
POWERSCHOOL GROUP LLC	0.00	21,697.24	21,697.24
XEROX CORPORATION	0.00	20,988.02	20,988.02
THE PAPERS INC	0.00	19,588.84	19,588.84
IXL LEARNING	19,507.00	0.00	19,507.00
MULHAUPT'S INC	0.00	18,996.50	18,996.50
TRI-COUNTY SCHOOL CORP	18,809.98	0.00	18,809.98
BUDGET CORRECTION	76.11	18,029.98	18,106.09
DAVID L WHITE	0.00	17,303.00	17,303.00
TWIN LAKES SCHOOL CORPORA	16,697.17	0.00	16,697.17
HEALTH SERVICES ADMINISTRA	13,911.60	2,418.00	16,329.60
BANK OF AMERICA BUSINESS C	3,920.13	11,187.74	15,107.87
KEESLING HOME MAINTENANCE	0.00	14,135.00	14,135.00
Laminique	0.00	12,275.00	12,275.00
JL TRUCK SERVICE LLC	0.00	11,728.41	11,728.41
DAIKIN APPLIED	0.00	11,652.50	11,652.50
GREEN LIGHT LAWN CARE INC	0.00	11,436.94	11,436.94
CENTRAL INDIANA EDUCATIONA	7,305.00	1,826.25	9,131.25
MENARDS WEST LAFAYETTE	2,767.77	5,887.59	8,655.36
LOGISOFT	2,450.00	6,057.00	8,507.00
EXTERIOR VIEW INC	0.00	8,000.00	8,000.00
ANTHEM DENTAL	4,726.59	1,989.29	6,715.88

**Payments Made to Vendors****Payments In Excess Of 2,500.00 Made To Vendors**

FRONTIER SCHOOL CORPORATION

Calendar Year 2021

07/26/2022 2:24 PM

Vendor Name	Education Fund Amount	Operations Fund Amount	Total Amount
POMP'S TIRE SERVICE INC	0.00	6,451.30	6,451.30
CHEMSEARCH FE	0.00	6,277.50	6,277.50
NEARPOD	0.00	6,200.00	6,200.00
INDIANA SCHOOL BOARDS ASS	0.00	6,175.00	6,175.00
READING HORIZONS	0.00	6,050.00	6,050.00
FRANCISCAN HEALTH LAFAYETT	0.00	6,000.00	6,000.00
B & H PHOTO & VIDEO	127.35	5,630.87	5,758.22
MATRIX TRUST COMPANY	4,885.97	781.95	5,667.92
HORACE MANN INSURANCE CO	2,625.00	3,000.00	5,625.00
COMMUNICATION COMPANY OF	0.00	5,520.00	5,520.00
BENCHMARK MECHANICAL INC	0.00	5,445.00	5,445.00
LAKE SHORE GLASS CO.	0.00	5,413.97	5,413.97
ADMINISTRATOR ASSISTANCE L	0.00	5,327.68	5,327.68
WASTE MANAGEMENT	0.00	5,304.38	5,304.38
ADTEC	0.00	5,125.00	5,125.00
BETTY CONLEY CLEANING SERV	0.00	5,000.00	5,000.00
ROBERT LITTLE LAW OFFICE	0.00	5,000.00	5,000.00
PRO TINT	0.00	4,995.00	4,995.00
VSP INSURANCE CO CT	4,307.24	680.32	4,987.56
DLD TECHNOLOGIES CORP	0.00	4,925.00	4,925.00
COMODO GROUP, INC	0.00	4,923.00	4,923.00
SYSTEM LIQUIDATION INC	0.00	4,883.85	4,883.85
MIDWEST TRANSIT EQUIPMENT I	0.00	4,861.78	4,861.78
ALPHA OMEGA SERVICE LLC	0.00	4,745.00	4,745.00
CPI BUSINESS SOLUTIONS	130.00	4,546.40	4,676.40
NETSUPPORT INC	0.00	4,623.75	4,623.75
HB WAREHOUSE LLC	0.00	4,483.98	4,483.98
CDW-G	0.00	4,412.85	4,412.85
NEXT WEB SOLUTIONS	0.00	3,995.00	3,995.00
FLUID TECHNOLOGIES LLC	0.00	3,950.00	3,950.00
TK ELEVATOR CORPORATION	0.00	3,880.32	3,880.32
STR BUILDING RESOURCES LLC	0.00	3,850.00	3,850.00
PAYTON'S CLEANING SERVICE	0.00	3,790.00	3,790.00
LEWIS KAPPES ATTORNEYS	0.00	3,670.50	3,670.50
JMT ENTERPRIZE	0.00	3,663.75	3,663.75
MACALLISTER MACHINERY CO I	0.00	3,605.28	3,605.28
ELECTRIC PLUS	0.00	3,554.00	3,554.00
SCHOOL DATEBOOKS	3,547.97	0.00	3,547.97
MGG TECHNOLOGIES INC	0.00	3,500.00	3,500.00
NEOLA INC	0.00	3,340.00	3,340.00
INDIANA YOUTH INSTITUTE	0.00	3,300.00	3,300.00
RIGG'S OUTDOOR POWER	0.00	3,175.20	3,175.20
ARTISAN ELECTRIC	0.00	3,026.00	3,026.00
HINSHAW ROOFING	0.00	3,018.96	3,018.96

**Payments Made to Vendors**

Payments In Excess Of 2,500.00 Made To Vendors

FRONTIER SCHOOL CORPORATION

Calendar Year 2021

07/26/2022 2:24 PM

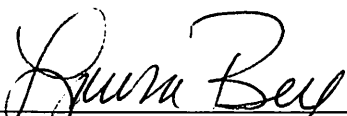
Vendor Name	Education Fund Amount	Operations Fund Amount	Total Amount
Thirtyseven4, LLC	0.00	2,944.00	2,944.00
APPLE INC	0.00	2,940.00	2,940.00
BRAND TECH	0.00	2,910.00	2,910.00
LOWRY BROTHERS HARDWARE	0.00	2,899.60	2,899.60
WILLY GOAT INC	2,827.32	0.00	2,827.32
BROOKSTON CAR CARE	0.00	2,733.89	2,733.89
IPEVO INC	0.00	2,702.00	2,702.00
GOODWIN FIRE EQUIPMENT, INC	0.00	2,646.65	2,646.65
CENTURYLINK	2,619.58	0.00	2,619.58
CAPITAL ONE	1,198.68	1,400.00	2,598.68
WABASH VALLEY EDUCATION C	0.00	2,581.70	2,581.70
INDIANA OXYGEN CO	2,535.56	0.00	2,535.56

**Statement of Indebtedness**  
**Calendar Year 2021**

<b>Indebtedness</b>	<b>Principal Outstanding</b>
Holding Company - Public and Private	\$ 5,900,000.00
Common School Loans	\$ 22,400.00
<b>TOTAL</b>	<b>\$ 5,922,400.00</b>
Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases)	\$ 518,310.75

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 7-26-2022 Signature 

Secretary, Board of School Trustees  
Frontier School Corporation  
126 E Main St.  
P.O. Box 809  
Chalmers, IN 47929