

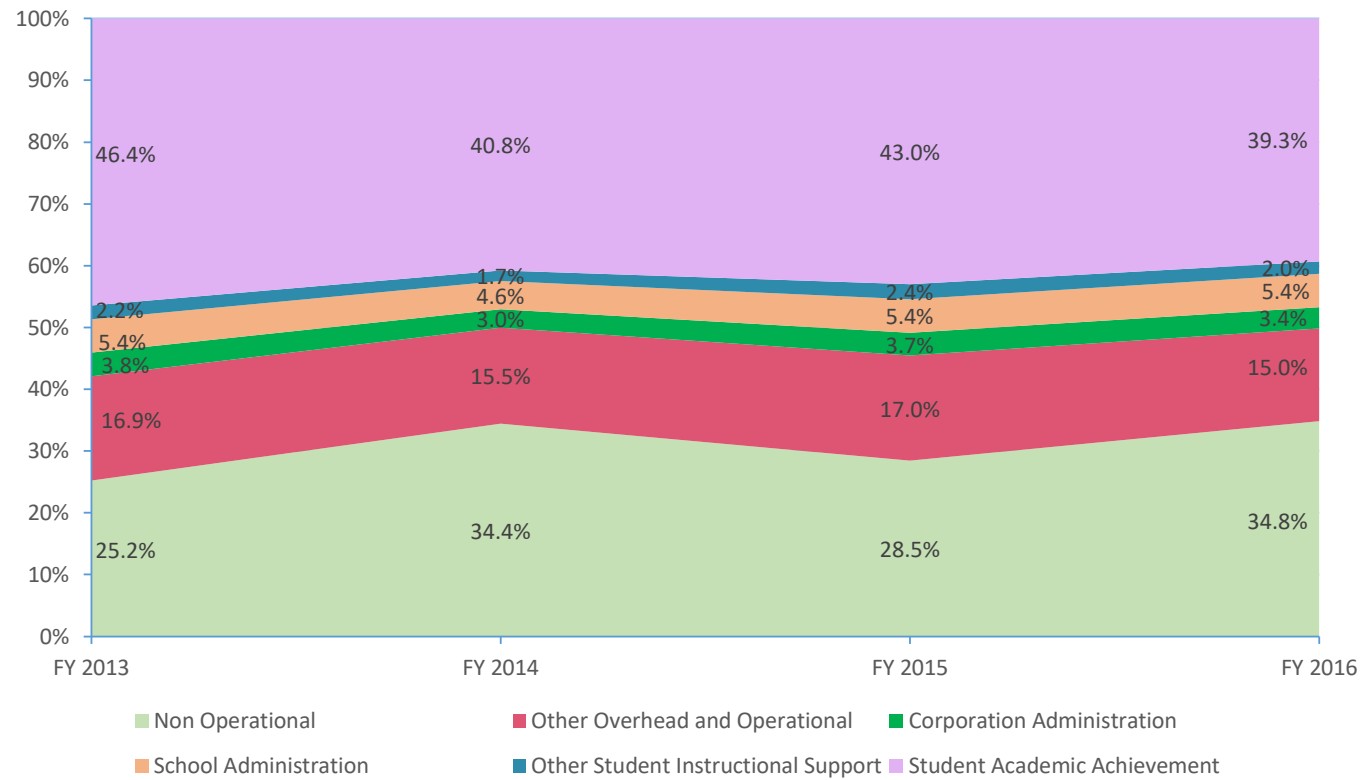
School Corporation Expenditures by Account
Biannual Financial Report Data
Frontier School Corporation (8525)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,764,455	51.4%	\$4,037,549	49.2%	\$3,617,000	46.4%	\$3,878,484	40.8%	\$3,436,958	43.0%	\$3,491,118	39.3%
Student Instructional Support	\$559,646	7.6%	\$684,884	8.4%	\$594,251	7.6%	\$597,016	6.3%	\$628,605	7.9%	\$657,419	7.4%
Total	\$4,324,101	59.1%	\$4,722,434	57.6%	\$4,211,252	54.1%	\$4,475,500	47.1%	\$4,065,563	50.9%	\$4,148,536	46.7%

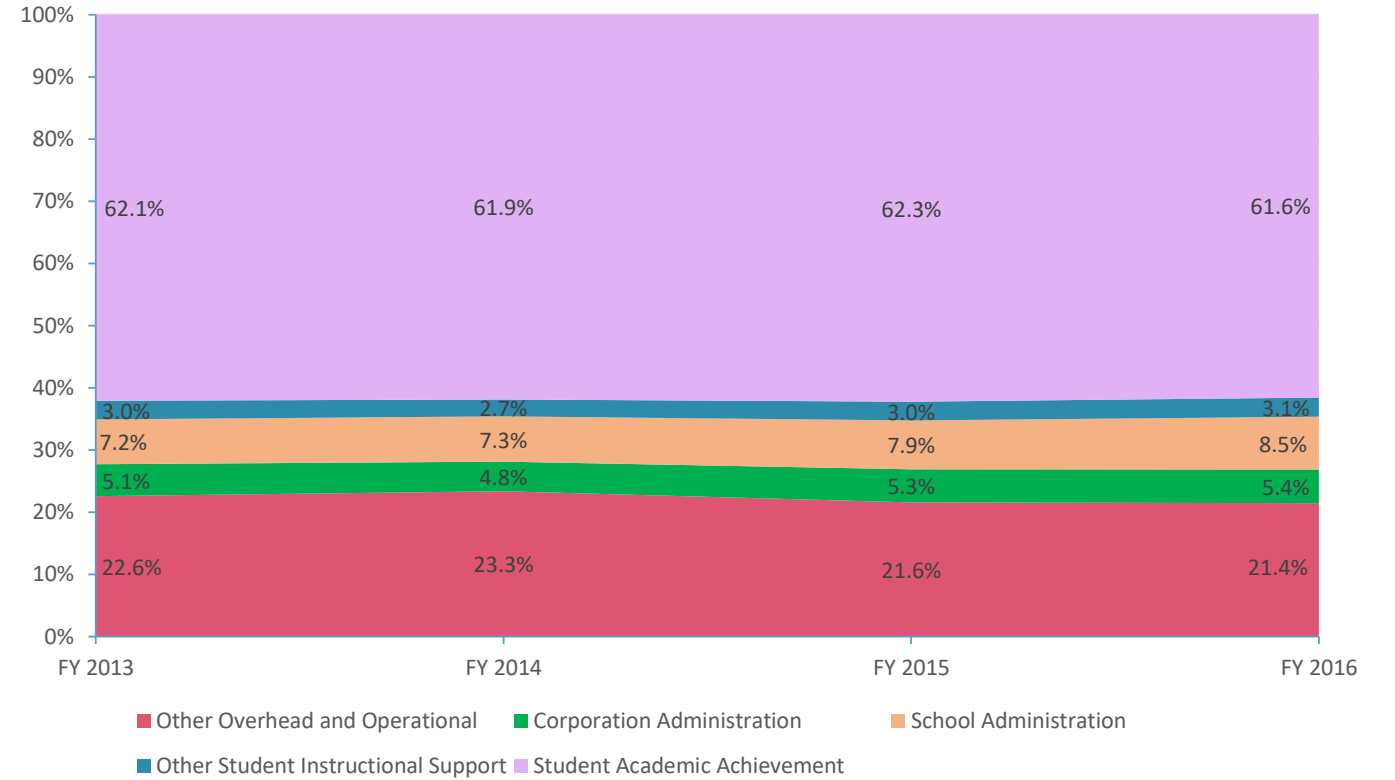
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,334,043	18.2%	\$1,689,666	20.6%	\$1,612,909	20.7%	\$1,761,095	18.5%	\$1,653,713	20.7%	\$1,638,020	18.4%
Non Operational	\$1,663,118	22.7%	\$1,788,922	21.8%	\$1,964,785	25.2%	\$3,275,147	34.4%	\$2,274,235	28.5%	\$3,093,611	34.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,997,160	40.9%	\$3,478,588	42.4%	\$3,577,693	45.9%	\$5,036,242	52.9%	\$3,927,948	49.1%	\$4,731,631	53.3%

Grand Total	\$7,321,261		\$8,201,022		\$7,788,945		\$9,511,741		\$7,993,511		\$8,880,167
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Frontier School Corporation (8525)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$532	\$67	NA	NA	-87.5%
11050	Regular Programs	Full Day Kindergarten	\$0	\$49,862	\$147,890	\$150,370	NA	201.6%	1.7%
11100	Regular Programs	Elementary	\$1,143,018	\$1,449,627	\$1,113,937	\$1,140,134	-0.3%	-21.3%	2.4%
11200	Regular Programs	Middle/Junior High	\$150,681	\$0	\$0	\$0	-100.0%	NA	NA
11300	Regular Programs	High School	\$741,837	\$1,178,321	\$989,299	\$1,023,824	38.0%	-13.1%	3.5%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$15,240	\$51,915	\$27,288	NA	79.0%	-47.4%
11410	Regular Programs	Vocational Education - Agriculture A	\$53,793	\$72,599	\$45,416	\$50,848	-5.5%	-30.0%	12.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$45,793	\$66,270	\$42,586	\$48,531	6.0%	-26.8%	14.0%
11470	Regular Programs	Vocational Education - Business Education	\$54,703	\$60,198	\$42,779	\$47,858	-12.5%	-20.5%	11.9%
11490	Regular Programs	Vocational Education - Industrial Education B	\$34,133	\$76,942	\$44,977	\$44,669	30.9%	-41.9%	-0.7%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$5,792	\$36,324	\$24,138	\$30,500	426.6%	-16.0%	26.4%
12510	Special Programs	Culturally Different - Communication Disorders	\$60,300	\$47,738	\$53,113	\$93,282	54.7%	95.4%	75.6%
12610	Special Programs	Learning Disability	\$398,762	\$558,538	\$438,900	\$394,499	-1.1%	-29.4%	-10.1%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$101,102	\$92,236	NA	NA	-8.8%
14100	Summer School Programs	Elementary	\$3,345	\$965	\$3,743	\$4,272	27.7%	342.9%	14.2%
14300	Summer School Programs	High School	\$9,145	\$14,309	\$1,822	\$4,722	-48.4%	-67.0%	159.1%
16100	Remediation	Remediation Testing	\$16,613	\$23,460	\$3,534	\$24,132	45.3%	2.9%	582.8%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$5	\$0	\$0	NA	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$19,261	\$11,583	\$16,748	\$9,835	-48.9%	-15.1%	-41.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$53,810	\$64,471	\$17,688	\$18,162	-66.2%	-71.8%	2.7%
17900	Payments to Other Governmental Units Within State	Other	\$28	\$0	\$1,300	\$0	-100.0%	NA	-100.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$250	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$13,904	\$32,318	\$20,196	\$19,332	39.0%	-40.2%	-4.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$240	\$0	\$2,750	\$4,260	1675.0%	NA	54.9%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$0	\$561	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$72,370	\$112,751	\$28,282	\$34,496	-52.3%	-69.4%	22.0%
22230	Instruction	Library/Media Services - Audiovisual	\$1,831	\$1,662	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$1,712	\$0	NA	NA	-100.0%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$41,158	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$71,199	\$57,945	\$97,064	\$144,436	102.9%	149.3%	48.8%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$955	\$2,772	\$2,692	NA	181.8%	-2.9%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$107	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$82,078	\$64,309	\$142,763	\$80,007	-2.5%	24.4%	-44.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$175,559	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$3,208,444	\$4,037,549	\$3,436,958	\$3,491,118	8.8%	-13.5%	1.6%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$148,081	\$225,779	\$121,411	\$126,959	-14.3%	-43.8%	4.6%
21240	Students	Guidance Services - Information Services	\$3,623	\$2,433	\$1,319	\$0	-100.0%	-100.0%	-100.0%
21340	Students	Health Services - Nurse Services	\$30,271	\$47,122	\$42,419	\$44,630	47.4%	-5.3%	5.2%
21990	Students	Other Support Services Students - Other Student Services	\$1,033	\$3,851	\$29,968	\$5,955	476.3%	54.6%	-80.1%
24100	School Administration	Office of The Principal	\$259,908	\$405,701	\$431,010	\$479,875	84.6%	18.3%	11.3%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$2,479	\$0	NA	NA	-100.0%
Student Instructional Support Total			\$442,916	\$684,884	\$628,605	\$657,419	48.4%	-4.0%	4.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$31,002	\$67,997	\$83,926	\$64,632	108.5%	-4.9%	-23.0%
23150	General Administration	Board of Education - Legal Services	\$5,000	\$5,000	\$5,000	\$14,670	193.4%	193.4%	193.4%
23160	General Administration	Board of Education - Promotion Expenses	\$1,291	\$4,179	\$3,338	\$1,309	1.4%	-68.7%	-60.8%
23190	General Administration	Board of Education - Other Governing Body Services	\$2,585	\$1,115	\$2,407	\$2,474	-4.3%	121.9%	2.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$125,751	\$186,049	\$171,114	\$185,072	47.2%	-0.5%	8.2%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$6,500	\$0	\$0	\$0	-100.0%	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$17,011	\$0	\$0	\$0	-100.0%	NA	NA

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
25150	Central Services	Fiscal Services - Payroll Services	\$10,844	\$13,752	\$562	\$515	-95.3%	-96.3%	-8.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$0	\$0	NA	NA	-100.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$749	\$1,095	\$1,216	\$789	5.3%	-27.9%	-35.1%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$720	\$0	\$0	\$747	3.7%	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$312	\$171	NA	NA	-45.3%
25600	Central Services	Public Information Services	\$438	\$473	\$0	\$0	-100.0%	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$1,647	\$1,157	\$1,424	\$1,294	-21.4%	11.8%	-9.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$23,981	\$33,404	NA	NA	39.3%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$14	\$34	NA	NA	151.9%
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$358	\$657	\$366	\$188	-47.6%	-71.4%	-48.7%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$389,804	\$496,699	\$484,100	\$517,364	32.7%	4.2%	6.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$1,880	\$2,839	\$102	\$84	-95.5%	-97.1%	-17.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$24,646	\$102,570	\$32,268	\$60,908	147.1%	-40.6%	88.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$744	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$865	\$6,878	\$118	\$365	-57.8%	-94.7%	209.9%
26700	Operation and Maintenance of Plant Services	Insurance	\$41,883	\$31,690	\$80,139	\$40,962	-2.2%	29.3%	-48.9%
27010	Student Transportation	Service Area Direction	\$3,459	\$3,565	\$34,979	\$33,621	872.1%	843.0%	-3.9%
27100	Student Transportation	Vehicle Operation	\$95,083	\$119,914	\$128,594	\$117,667	23.8%	-1.9%	-8.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$116,409	\$192,768	\$87,846	\$94,947	-18.4%	-50.7%	8.1%
27400	Student Transportation	Purchase of School Buses	\$72,000	\$160,525	\$168,760	\$121,075	68.2%	-24.6%	-28.3%
27500	Student Transportation	Insurance on Buses	\$11,660	\$8,816	\$6,078	\$8,362	-28.3%	-5.1%	37.6%
27700	Student Transportation	Contracted Transportation Services	\$5,247	\$4,214	\$35,148	\$34,944	566.0%	729.2%	-0.6%
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$99	\$452	NA	NA	356.7%
31100	Food Services Operations	Service Area Direction	\$2,198	\$1,906	\$0	\$0	-100.0%	-100.0%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$244,273	\$275,809	\$301,448	\$301,379	23.4%	9.3%	0.0%
31900	Food Services Operations	Other Food Services	\$13	\$0	\$373	\$591	4447.3%	NA	58.4%
Overhead and Operational Total			\$1,214,059	\$1,689,666	\$1,653,713	\$1,638,020	34.9%	-3.1%	-0.9%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$20	\$416	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$115,290	\$122,517	\$110,206	\$120,534	4.5%	-1.6%	9.4%
33990	Other Community Services	Other	\$0	\$0	\$5,400	\$0	NA	NA	-100.0%
41000	Category not Specified	Land Acquisition and Development	\$0	\$141,193	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$18,595	\$26,711	\$85,878	\$73,786	296.8%	176.2%	-14.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$50,930	\$68,689	\$333,525	\$995,810	1855.2%	1349.7%	198.6%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$202,423	\$202,423	\$0	\$0	-100.0%	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$3,250	\$2,438	\$1,819	NA	-44.0%	-25.4%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$31,360	\$30,749	\$28,248	\$30,267	-3.5%	-1.6%	7.1%
46000	Category not Specified	Purchase of Moveable Equipment	\$2,707	\$863	\$0	\$988	-63.5%	14.4%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$62,725	\$133,454	\$169,628	\$195,512	211.7%	46.5%	15.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$44,946	\$0	\$130,472	\$188,998	320.5%	NA	44.9%
51100	Principal on Debt	Bonds	\$30,000	\$30,000	\$0	\$0	-100.0%	-100.0%	NA
52100	Interest on Debt	Bonds	\$10,170	\$7,640	\$0	\$0	-100.0%	-100.0%	NA
52200	Interest on Debt	Temporary Loans	\$29,276	\$49,968	(\$39,532)	\$0	-100.0%	-100.0%	100.0%
53100	Lease Rental	Buildings-Principal	\$971,000	\$969,049	\$1,406,480	\$1,461,815	50.5%	50.9%	3.9%
53200	Lease Rental	Equipment-Principal	\$57,549	\$0	\$0	\$0	-100.0%	NA	NA
53250	Lease Rental	Equipment-Interest	\$1,839	\$0	\$0	\$0	-100.0%	NA	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$39,845	\$23,081	NA	NA	-42.1%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$647	\$0	NA	NA	-100.0%
60700	Category not Specified	Scholarships	\$2,000	\$2,000	\$1,000	\$1,000	-50.0%	-50.0%	0.0%
Non Operational Total			\$1,630,829	\$1,788,922	\$2,274,235	\$3,093,611	89.7%	72.9%	36.0%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$18,333	\$0	\$0	\$0	NA	NA	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SIS NA PERF - 2007 Account Code	\$3,412	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$6,000	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$1,042	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$192,115	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$38,753	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$43,154	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$10,723	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$12,540	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$2,667	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$2,610	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$664	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$289,315	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$62,250	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$57,854	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$17,228	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$201	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$43	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,006	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$11	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$43,506	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$9,605	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$9,360	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$2,621	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$825,014	\$0	\$0	\$0	NA	NA	NA