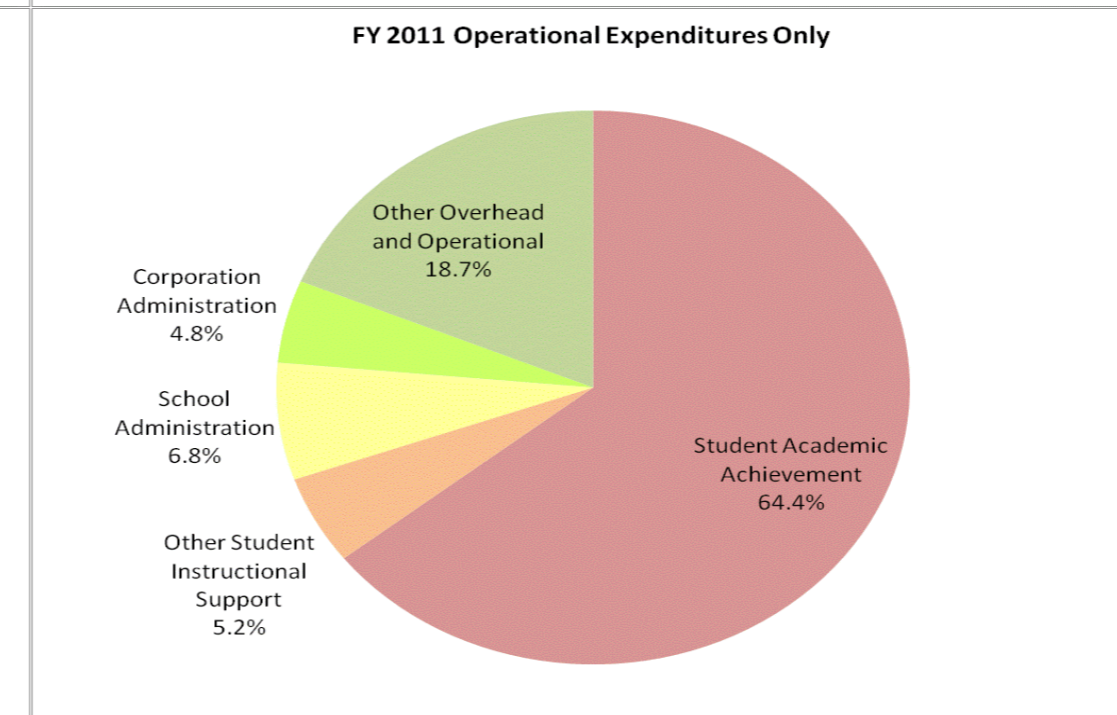
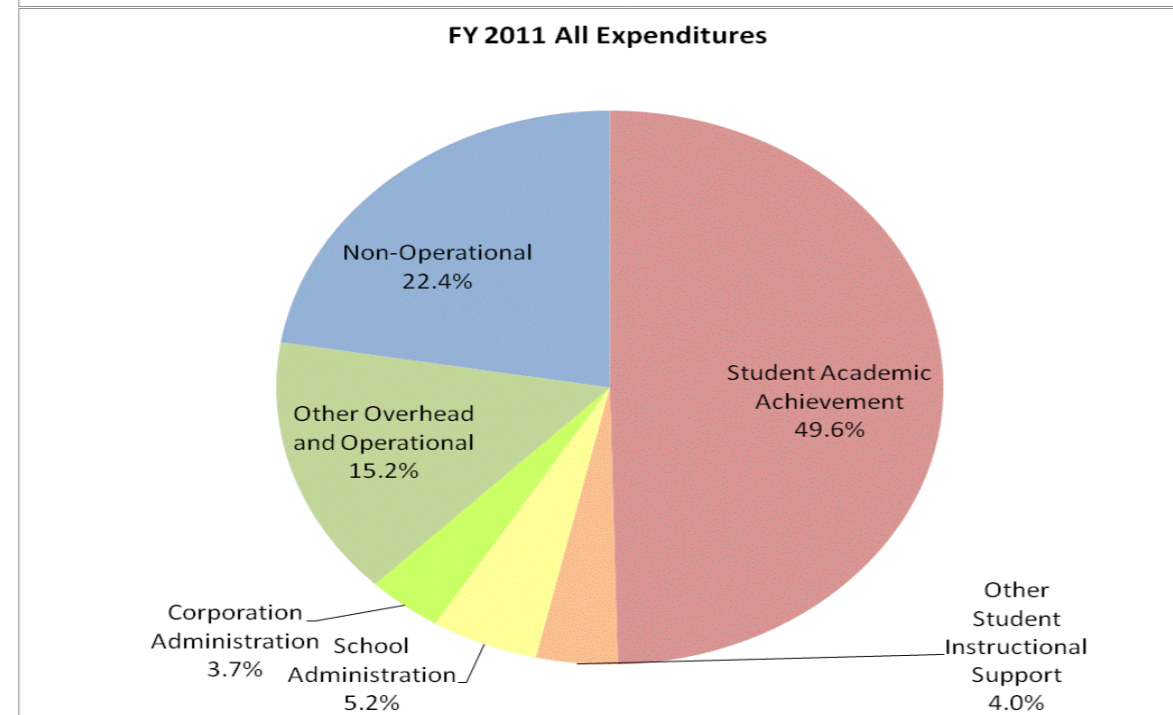
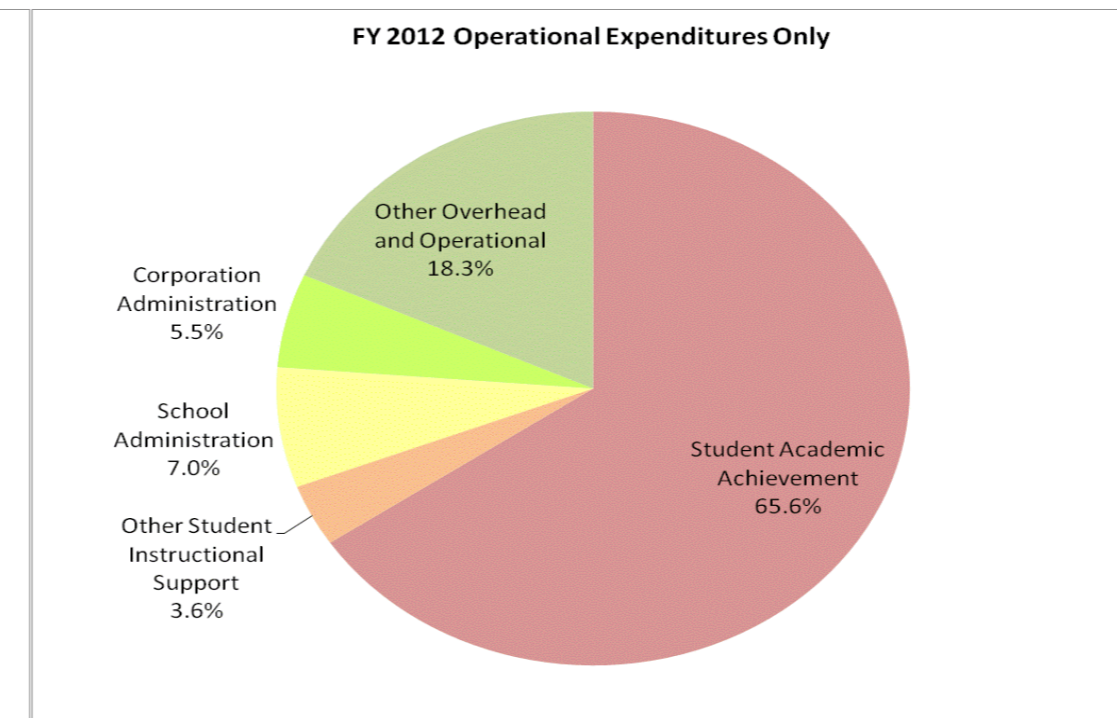
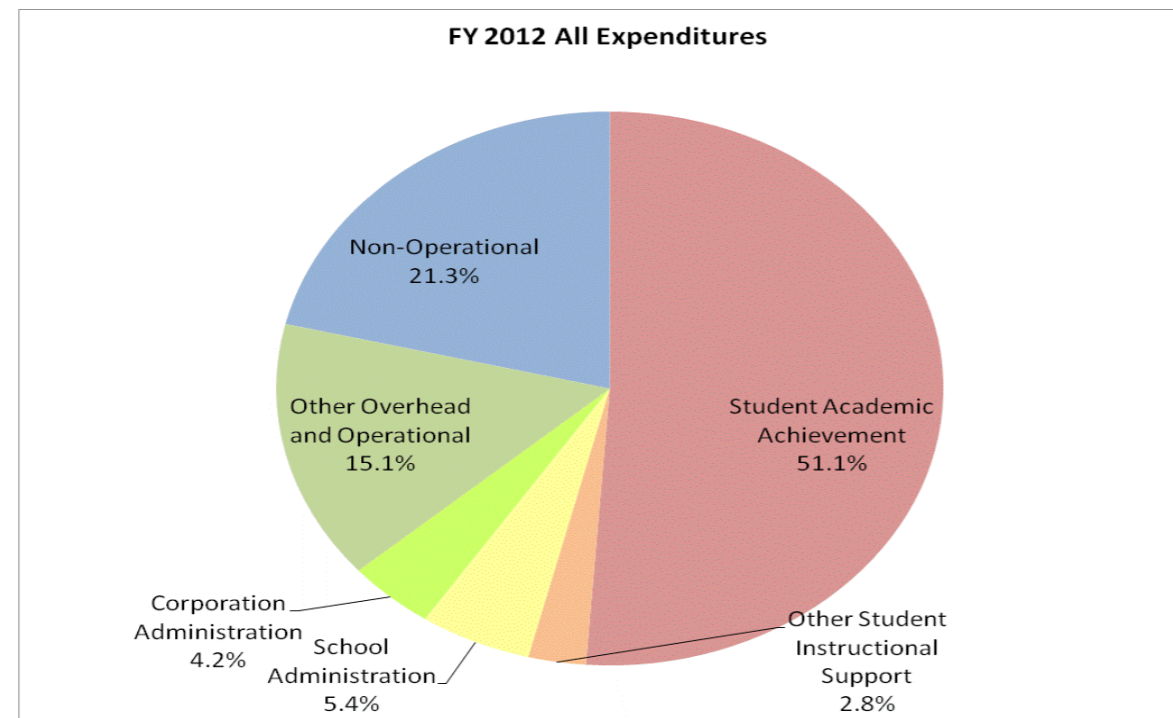


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Frontier School Corporation (8525)

Frontier School Corporation (8525)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$3,764,455	51.4%	\$4,037,549	49.2%	\$4,045,759	49.6%	\$4,151,810	51.1%
Student Instructional Support	\$559,646	7.6%	\$684,884	8.4%	\$747,369	9.2%	\$667,075	8.2%
Overhead and Operational	\$1,334,043	18.2%	\$1,689,666	20.6%	\$1,535,698	18.8%	\$1,573,220	19.4%
Nonoperational	\$1,663,118	22.7%	\$1,788,922	21.8%	\$1,825,450	22.4%	\$1,725,309	21.3%
Grand Total	\$7,321,261		\$8,201,022		\$8,154,276		\$8,117,415	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	59.1%	57.6%	58.8%	59.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Frontier School Corporation (8525)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$49,862	\$53,387	\$78,123		57%	46%
	11100 Regular Programs; Elementary	\$1,143,018	\$1,449,627	\$1,597,701	\$1,571,633	37%	8%	-2%
	11200 Regular Programs; Middle/Junior High	\$150,681	\$0	\$0	\$0	-100%		
	11300 Regular Programs; High School	\$741,837	\$1,178,321	\$1,115,141	\$1,145,384	54%	-3%	3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$15,240	\$13,099	\$12,912		-15%	-1%
	11410 Vocational Education; Agriculture A	\$53,793	\$72,599	\$45,102	\$51,285	-5%	-29%	14%
	11450 Vocational Education; Consumer and Homemaking	\$45,793	\$66,270	\$69,964	\$106,342	132%	60%	52%
	11470 Vocational Education; Business Education	\$54,703	\$60,198	\$61,739	\$42,600	-22%	-29%	-31%
	11490 Vocational Education; Industrial Education B	\$34,133	\$76,942	\$52,191	\$52,208	53%	-32%	0%
	12110 Gifted And Talented; Gifted and Talented	\$5,792	\$36,324	\$31,188	\$28,320	389%	-22%	-9%
	12510 Culturally Different; Communication Disorders	\$60,300	\$47,738	\$52,352	\$51,021	-15%	7%	-3%
	12610 Learning Disability	\$398,762	\$558,538	\$514,964	\$640,795	61%	15%	24%
	12810 Special Education Preschool	\$0	\$0	\$35,750	\$33,000			-8%
	14100 Summer School Programs; Elementary	\$3,345	\$965	\$3,706	\$976	-71%	1%	-74%
	14300 Summer School Programs; High School	\$9,145	\$14,309	\$4,569	\$2,152	-76%	-85%	-53%
	16100 Remediation Testing	\$16,613	\$23,460	\$29,829	\$16,742	1%	-29%	-44%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$5	\$0	\$0		-100%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$19,261	\$11,583	\$11,176	\$10,688	-45%	-8%	-4%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$53,810	\$64,471	\$8,807	\$18,692	-65%	-71%	112%
	17900 Payments to Other Governmental Units Within State; Other	\$28	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$250	\$0	\$398	\$0	-100%		-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,904	\$32,318	\$38,007	\$41,094	196%	27%	8%
	22130 Improvement of Instruction; Instructional Staff Training	\$240	\$0	\$0	\$4,200	> 500%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$1,459	\$3,013			107%
	22220 Library/Media Services; School Library	\$72,370	\$112,751	\$127,772	\$77,254	7%	-31%	-40%
	22230 Library/Media Services; Audiovisual	\$1,831	\$1,662	\$1,426	\$484	-74%	-71%	-66%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$41,158	\$0	\$0		-100%	
	22360 Instruction, Related Technology; Network Support	\$71,199	\$57,945	\$92,038	\$82,810	16%	43%	-10%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Te	\$0	\$955	\$1,435	\$6,168		> 500%	330%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$1,000	\$0			-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$82,078	\$64,309	\$81,558	\$73,914	-10%	15%	-9%
	26497 2007 Account Code - Teachers Retirement Fund	\$175,559	\$0	\$0	\$0			
Student Academic Achievement Total		\$3,208,444	\$4,037,549	\$4,045,759	\$4,151,810	29%	3%	3%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$148,081	\$225,779	\$278,654	\$177,724	20%	-21%	-36%
	21240 Guidance Services; Information Services	\$3,623	\$2,433	\$0	\$572	-84%	-77%	
	21340 Health Services; Nurse Services	\$30,271	\$47,122	\$43,386	\$47,522	57%	1%	10%
	21990 Other Support Services, Students; Other Student Services	\$1,033	\$3,851	\$359	\$1,402	36%	-64%	291%
	24100 Office of The Principal	\$259,908	\$405,701	\$424,971	\$439,856	69%	8%	4%
Student Instructional Support Total		\$442,916	\$684,884	\$747,369	\$667,075	51%	-3%	-11%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$31,002	\$67,997	\$68,781	\$72,805	135%	7%	6%
	23150 Board of Education; Legal Services	\$5,000	\$5,000	\$5,000	\$6,420	28%	28%	28%
	23160 Board of Education; Promotion Expenses	\$1,291	\$4,179	\$429	\$1,595	23%	-62%	272%
	23190 Board of Education; Other Governing Body Services	\$2,585	\$1,115	\$1,337	\$3,292	27%	195%	146%
	23210 Executive Administration; Office of The Superintendent	\$125,751	\$186,049	\$180,111	\$212,443	69%	14%	18%
	23290 Executive Administration; Other Executive Administration Services	\$6,500	\$0	\$0	\$0	-100%		
	25110 Fiscal Services; Office of The Business Manager	\$17,011	\$0	\$0	\$0	-100%		
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$13,636	\$0			-100%
	25150 Fiscal Services; Payroll Services	\$10,844	\$13,752	\$13,686	\$14,417	33%	5%	5%
	25191 Other Fiscal Services; Refund of Revenue	\$749	\$1,095	\$687	\$1,094	46%	0%	59%
	25193 Other Fiscal Services; Printed Forms	\$720	\$0	\$0	\$0	-100%		
	25600 Public Information Services	\$438	\$473	\$0	\$0	-100%	-100%	
	25750 Personnel Services; Health Services	\$1,647	\$1,157	\$367	\$310	-81%	-73%	-16%
	25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$0	\$15,277	\$31,316			105%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Frontier School Corporation (8525)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25920 Ditch Assessments	\$0	\$0	\$22	\$9			-61%
	25950 Other Assessments	\$358	\$657	\$846	\$638	78%	-3%	-25%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$389,804	\$496,699	\$469,119	\$479,699	23%	-3%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,880	\$2,839	\$3,291	\$3,895	107%	37%	18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$24,646	\$102,570	\$127,804	\$55,285	124%	-46%	-57%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$744	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$865	\$6,878	\$286	\$469	-46%	-93%	64%
	26700 Operation and Maintenance of Plant Services; Insurance	\$41,883	\$31,690	\$35,520	\$38,505	-8%	22%	8%
	27010 Student Transportation; Service Area Direction	\$3,459	\$3,565	\$1,597	\$4,156	20%	17%	160%
	27100 Student Transportation; Vehicle Operation	\$95,083	\$119,914	\$107,816	\$104,109	9%	-13%	-3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$116,409	\$192,768	\$89,547	\$82,312	-29%	-57%	-8%
	27400 Student Transportation; Purchase of School Buses	\$72,000	\$160,525	\$42,122	\$75,138	4%	-53%	78%
	27500 Student Transportation; Insurance on Buses	\$11,660	\$8,816	\$7,080	\$8,000	-31%	-9%	13%
	27700 Student Transportation; Contracted Transportation Services	\$5,247	\$4,214	\$36,999	\$33,795	> 500%	> 500%	-9%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$171	\$0			-100%
	31100 Food Services Operations; Service Area Direction	\$2,198	\$1,906	\$2,157	\$941	-57%	-51%	-56%
	31200 Food Services Operations; Food Preparation and Dispensing	\$244,273	\$275,809	\$312,010	\$342,545	40%	24%	10%
	31900 Other Food Services	\$13	\$0	\$0	\$34	164%		
Overhead and Operational Total		\$1,214,059	\$1,689,666	\$1,535,698	\$1,573,220	30%	-7%	2%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$20	\$416	\$718	\$0	-100%	-100%	-100%
	33400 Athletic Coaches	\$115,290	\$122,517	\$110,435	\$107,877	-6%	-12%	-2%
	33990 Other Community Services; Other	\$0	\$0	\$393	\$0			-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$141,193	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$18,595	\$26,711	\$29,611	\$51,763	178%	94%	75%
	45100 Building Acquisition, Construction and Improvements	\$50,930	\$68,689	\$55,658	\$52,784	4%	-23%	-5%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$202,423	\$202,423	\$101,211	\$0	-100%	-100%	-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$3,250	\$13,884	\$10,507		223%	-24%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$31,360	\$30,749	\$28,289	\$29,146	-7%	-5%	3%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,707	\$863	\$2,942	\$368	-86%	-57%	-87%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$62,725	\$133,454	\$114,123	\$178,196	184%	34%	56%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$44,946	\$0	\$62,804	\$14,658	-67%		-77%
	51100 Debt Services; Principal on Debt; Bonds	\$30,000	\$30,000	\$30,000	\$40,000	33%	33%	33%
	52100 Debt Services; Interest on Debt; Bonds	\$10,170	\$7,640	\$5,330	\$4,004	-61%	-48%	-25%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$29,276	\$49,968	\$10,114	\$7,571	-74%	-85%	-25%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$971,000	\$969,049	\$1,239,500	\$1,212,500	25%	25%	-2%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$57,549	\$0	\$0	\$0	-100%		
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$1,839	\$0	\$0	\$0	-100%		
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$3,219	\$0			-100%
	54200 Common School Fund; Principal	\$0	\$0	\$15,360	\$15,360			0%
	54250 Common School Fund; Interest	\$0	\$0	\$858	\$576			-33%
	60700 Nonprogramed Charges; Scholarships	\$2,000	\$2,000	\$1,000	\$0	-100%	-100%	-100%
Nonoperational Total		\$1,630,829	\$1,788,922	\$1,825,450	\$1,725,309	6%	-4%	-5%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$28,788	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$284,744	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$18,481	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$426,647	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,261	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$65,093	\$0	\$0	\$0			
Prorated By Fund Total		\$825,014	\$0	\$0	\$0			