

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Frontier School Corporation (8525)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$0	\$0	n/a	n/a
	11100 Elementary	\$580,949	\$1,137,661	\$1,144,643	97%	1%
	11200 Middle/Junior High	\$522,002	\$150,681	\$0	-100%	-100%
	11300 High School	\$484,263	\$741,703	\$883,186	82%	19%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$3,500	n/a	n/a
	11410 Agriculture A	\$45,053	\$53,793	\$57,276	27%	6%
	11450 Consumer and Homemaking	\$15,357	\$45,793	\$51,136	233%	12%
	11470 Business Education	\$38,833	\$54,703	\$52,682	36%	-4%
	11490 Industrial Education B	\$0	\$34,133	\$56,652	n/a	66%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	n/a	n/a
	11920 Project 4R	\$31,136	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$0	\$5,792	\$8,486	n/a	47%
	12510 Communication Disorder	\$39,224	\$45,396	\$32,406	-17%	-29%
	12610 Learning Disability - Full Time	\$140,335	\$397,343	\$371,731	165%	-6%
	14100 Elementary	\$2,081	\$3,345	\$4,172	101%	25%
	14200 Middle/Junior High	\$1,837	\$0	\$0	-100%	n/a
	14300 High School	\$7,283	\$9,145	\$7,146	-2%	-22%
	15100 Non-Credit Enrichment Programs	\$0	\$0	\$0	n/a	n/a
	16100 Remediation Testing	\$0	\$16,613	\$16,536	n/a	0%
	16200 Preventive Remediation	\$11,099	\$0	\$0	-100%	n/a
	22220 School Library	\$32,498	\$72,370	\$72,571	123%	0%
	22230 Audiovisual	\$1,598	\$1,831	\$2,359	48%	29%
	22290 Other Education Media Services	\$1,945	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$228,182	\$259,908	\$277,961	22%	7%
	25820 Textbooks and Repairs	\$0	\$82,078	\$68,078	n/a	-17%
	25860 Textbooks and Workbooks	\$71,602	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$22,142	\$175,559	\$182,820	> 500%	4%
	41100 Transfer Tuition	\$5,497	\$10,329	\$4,734	-14%	-54%
	41300 Area Vocational Schools	\$23,140	\$19,261	\$21,412	-7%	11%
	41400 Joint Services and Supply	\$25,930	\$53,810	\$48,578	87%	-10%
	41600 Joint Services and Supply - Other	\$4,168	\$0	\$0	-100%	n/a
	41900 Other	\$0	\$28	\$0	n/a	-100%
Student Academic Achievement Total		\$2,336,151	\$3,371,274	\$3,368,065	44%	0%
Student Instructional Support						
	21220 Counseling Services	\$88,726	\$148,081	\$126,009	42%	-15%
	21240 Information Services	\$0	\$3,623	\$0	n/a	-100%
	21340 Nurse Services	\$18,345	\$30,271	\$33,476	82%	11%

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	21790 Other Student Services	\$0	\$1,033	\$2,896	n/a	180%
	22110 Service Area Direction	\$0	\$250	\$0	n/a	-100%
	22120 Instruction & Curriculum Development	\$7,156	\$13,904	\$16,365	129%	18%
	22130 Instructional Staff Training Services	\$0	\$240	\$1,600	n/a	> 500%
	23110 Service Area Direction	\$10,000	\$31,002	\$50,548	405%	63%
	23120 Service Area Assistants	\$38,172	\$0	\$0	-100%	n/a
	23190 Other Governing Body Services	\$5,216	\$2,585	\$866	-83%	-66%
	23210 Office of the Superintendent	\$87,108	\$125,751	\$129,559	49%	3%
	23220 Community Relations	\$851	\$0	\$0	-100%	n/a
	23290 Other Executive Administrative Services	\$0	\$6,500	\$0	n/a	-100%
	26450 Health Services	\$495	\$1,647	\$1,088	120%	-34%
	26710 Technology Support and Maintenance	\$0	\$71,199	\$60,974	n/a	-14%
Student Instructional Support Total		\$256,070	\$436,086	\$423,383	65%	-3%
Overhead and Operational						
	23150 Legal Services	\$2,600	\$5,000	\$5,000	92%	0%
	23160 Promotion Expenses	\$2,400	\$1,291	\$2,715	13%	110%
	23230 Staff Relations and Negotiations	\$1,316	\$0	\$0	-100%	n/a
	25110 Office of the Business Manager	\$0	\$17,011	\$0	n/a	-100%
	25230 Receiving and Disbursing Funds	\$1,335	\$0	\$0	-100%	n/a
	25240 Payroll Services	\$0	\$10,844	\$11,412	n/a	5%
	25250 Financial Accounting	\$2,293	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$0	\$749	\$579	n/a	-23%
	25293 Printed Forms	\$682	\$720	\$0	-100%	-100%
	25360 Rent of Buildings & Equipment	\$800	\$31,360	\$26,031	> 500%	-17%
	25420 Maintenance of Buildings	\$405,161	\$389,804	\$373,046	-8%	-4%
	25430 Maintenance of Grounds	\$12,647	\$1,880	\$2,491	-80%	33%
	25440 Maintenance of Equipment	\$43,248	\$24,646	\$81,141	88%	229%
	25450 Vehicle Maintenance (other than buses)	\$0	\$865	\$2,279	n/a	163%
	25470 Insurance (other than buses)	\$27,484	\$41,883	\$40,918	49%	-2%
	25510 Service Area Direction	\$18,530	\$3,459	\$3,536	-81%	2%
	25520 Vehicle Operation	\$75,196	\$95,083	\$91,810	22%	-3%
	25530 Monitoring Services	\$142	\$0	\$0	-100%	n/a
	25540 Vehicle Servicing and Maintenance	\$72,676	\$116,409	\$107,202	48%	-8%
	25550 Purchase of School Buses	\$0	\$72,000	\$4,854	n/a	-93%
	25560 Insurance on Buses	\$5,396	\$11,660	\$10,064	87%	-14%
	25580 Contracted Transportation Services	\$520	\$5,247	\$11,886	> 500%	127%
	25590 Other Pupil Transportation Services	\$3,515	\$0	\$0	-100%	n/a
	25591 Bus Driver Training	\$0	\$0	\$141	n/a	n/a
	25610 Service Area Direction	\$2,610	\$2,198	\$2,199	-16%	0%

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	25620 Food Preparation and Dispensing	\$158,914	\$244,273	\$250,130	57%	2%
	25690 Other Food Services	\$0	\$13	\$26	n/a	98%
	25720 Purchasing	\$0	\$0	\$0	n/a	n/a
	25920 Ditch Assessments	\$1,622	\$0	\$0	-100%	n/a
	25950 Other Assessments	\$0	\$358	\$0	n/a	-100%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$0	\$0	n/a	n/a
	26300 Information Services	\$676	\$438	\$314	-54%	-28%
	26495 Official Bonds	\$0	\$744	\$628	n/a	-16%
	26499 Other	\$0	\$0	\$7,655	n/a	n/a
	31000 Direction of Community Services	\$0	\$20	\$61	n/a	206%
	32000 Community Recreation	\$1,200	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$78,830	\$115,290	\$121,040	54%	5%
	39100 High School Band Uniforms	\$0	\$0	\$0	n/a	n/a
	49200 Scholarships	\$0	\$2,000	\$0	n/a	-100%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$29,276	\$30,811	n/a	5%
Overhead and Operational Total		\$919,793	\$1,224,519	\$1,187,969	29%	-3%
Nonoperational						
	25320 Land Acquisition and Development	\$162,964	\$0	\$0	-100%	n/a
	25330 Professional Services	\$560,600	\$18,595	\$13,200	-98%	-29%
	25350 Building Acquisition/Construction/Improvement	\$22,900	\$1,539	\$0	-100%	-100%
	25351 Building Acquisition/Construction/Improvement	\$0	\$49,391	\$62,595	n/a	27%
	25352 Energy Savings Contracts	\$0	\$202,423	\$202,423	n/a	0%
	25355 Sports Facilities	\$0	\$0	\$8,158	n/a	n/a
	25370 Purchase of Moveable Equipment	\$0	\$2,707	\$1,840	n/a	-32%
	25380 Purchase of Mobile or Fixed Equipment	\$107,884	\$62,725	\$74,735	-31%	19%
	25390 Other Facilities Acquisition & Construction	\$11,282	\$44,946	\$93,704	> 500%	108%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$30,000	\$30,000	n/a	0%
	52100 Bonds, INTEREST ON DEBT	\$0	\$10,170	\$9,451	n/a	-7%
	53100 Buildings, LEASE RENTAL	\$382,875	\$971,000	\$974,000	154%	0%
	53200 Equipment, LEASE RENTAL	\$815	\$57,549	\$54,813	> 500%	-5%
	53250 Equipment, LEASE RENTAL interest	\$0	\$1,839	\$4,575	n/a	149%
Nonoperational Total		\$1,249,321	\$1,452,884	\$1,529,493	22%	5%
prorated						
	26491 PERF	\$31,575	\$28,788	\$26,341	-17%	-8%
	26492 Social Security	\$208,883	\$284,636	\$276,643	32%	-3%
	26493 Workmen's Compensation	\$9,186	\$18,481	\$13,933	52%	-25%
	26494 Group Insurance	\$188,159	\$426,647	\$421,019	124%	-1%

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	26496 Unemployment Compensation	\$375	\$1,261	\$0	-100%	-100%
	26498 Severance/Early Retirement Pay	\$0	\$65,093	\$50,108	n/a	-23%
prorated Total		\$438,177	\$824,905	\$788,043	80%	-4%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$2,682,017	\$3,979,465	\$3,939,415	47%	-1%	51.6%	54.4%	54.0%
Student Instructional Support	\$292,960	\$539,924	\$525,510	79%	-3%	5.6%	7.4%	7.2%
Overhead and Operational	\$975,213	\$1,337,396	\$1,302,535	34%	-3%	18.8%	18.3%	17.9%
Nonoperational	\$1,249,321	\$1,452,884	\$1,529,493	22%	5%	24.0%	19.9%	21.0%
Grand Total	\$5,199,512	\$7,309,668	\$7,296,954	40%	0%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	57.2%	61.8%	61.2%