

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Frontier School Corporation (8525)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$310,427	\$341,695	\$356,363	\$360,155	3.78%	1.06%
Non - Certified Salaries	120	\$110,869	\$108,147	\$112,046	\$119,824	1.96%	6.94%
Group Health Insurance	222	\$77,613	\$41,261	\$27,860	\$62,396	-5.31%	123.97%
Teacher Retirement Fund, After 7-1-95	216	\$26,815	\$29,147	\$23,259	\$28,679	1.69%	23.30%
Social Security Certified	212	\$22,880	\$25,654	\$26,803	\$27,246	4.46%	1.65%
Public Employees Retirement Fund	214	\$10,035	\$11,036	\$12,645	\$13,794	8.28%	9.09%
Telephone	531	\$12,766	\$12,764	\$12,749	\$13,009	0.47%	2.04%
Social Security Noncertified	211	\$6,472	\$7,564	\$7,574	\$7,828	4.87%	3.35%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,859	\$3,836	\$5,986	\$5,802	32.91%	-3.07%
Severance/Early Retirement Pay	213	\$5,976	\$5,354	\$5,187	\$4,751	-5.57%	-8.40%
Equipment	730	\$0	\$0	\$28,672	\$3,858	NA	-86.55%
Workers Compensation Insurance	225	\$1,812	\$2,945	\$1,985	\$2,722	10.70%	37.09%
Travel	580	\$1,383	\$2,739	\$3,047	\$2,716	18.39%	-10.86%
Dues and Fees	810	\$0	\$0	\$1,296	\$2,097	NA	61.78%
Operational Supplies	611	\$2,722	\$1,011	\$978	\$1,015	-21.85%	3.77%
Group Accident Insurance	223	\$1,080	\$690	\$503	\$758	-8.48%	50.81%
Group Life Insurance	221	\$726	\$536	\$385	\$569	-5.92%	47.79%
Official Bond Premiums	525	\$340	\$340	\$200	\$200	-12.42%	0.00%
Other Professional and Technical Services	319	\$475	\$2,296	\$1,068	\$0	-100.00%	-100.00%
Student Instructional Support Total		\$594,251	\$597,016	\$628,605	\$657,419	2.56%	4.58%
Student Academic Achievement							
Certified Salaries	110	\$2,338,923	\$2,275,356	\$2,060,892	\$2,205,567	-1.46%	7.02%
Group Health Insurance	222	\$179,480	\$84,702	\$255,245	\$265,566	10.29%	4.04%
Non - Certified Salaries	120	\$227,734	\$268,660	\$243,395	\$259,168	3.29%	6.48%
Teacher Retirement Fund, After 7-1-95	216	\$145,169	\$158,328	\$167,081	\$181,762	5.78%	8.79%
Social Security Certified	212	\$180,805	\$174,752	\$158,537	\$160,713	-2.90%	1.37%
Textbooks	630	\$67,471	\$32,502	\$141,596	\$66,288	-0.44%	-53.19%
Transfer Tuition to Other School Corps Within State	561	\$68,893	\$61,502	\$64,686	\$58,246	-4.11%	-9.96%
Pre-2008 Object Code - Temporary Salaries	130	\$53,709	\$68,360	\$63,183	\$50,596	-1.48%	-19.92%
Operational Supplies	611	\$48,920	\$70,624	\$59,138	\$49,756	0.42%	-15.86%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Frontier School Corporation (8525)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Supplies and Materials	615, 660 - 689	\$38,970	\$15,846	\$6,200	\$31,514	-5.17%	408.30%
Workers Compensation Insurance	225	\$12,298	\$29,107	\$19,550	\$27,496	22.28%	40.65%
Public Employees Retirement Fund	214	\$15,008	\$15,546	\$24,544	\$21,974	10.00%	-10.47%
Other Professional and Technical Services	319	\$31,347	\$15,740	\$20,852	\$19,983	-10.65%	-4.17%
Social Security Noncertified	211	\$20,096	\$20,133	\$18,132	\$17,716	-3.10%	-2.29%
Severance/Early Retirement Pay	213	\$35,446	\$177,993	\$21,772	\$15,763	-18.34%	-27.60%
Overtime Salaries	140	\$14,650	\$14,805	\$11,950	\$15,225	0.97%	27.41%
Other Technology Hardware	746	\$0	\$68,053	\$1,167	\$13,719	NA	1075.69%
Teacher Retirement Fund, Prior to 7-1-95	215	\$32,815	\$22,074	\$12,283	\$9,813	-26.05%	-20.11%
Group Accident Insurance	223	\$6,725	\$4,661	\$2,628	\$3,665	-14.08%	39.50%
Dues and Fees	810	\$4,133	\$3,014	\$3,639	\$3,566	-3.62%	-2.02%
Instructional Programs Improvement Services	312	\$488	\$873	\$910	\$3,231	60.41%	255.05%
Group Life Insurance	221	\$4,161	\$2,815	\$2,022	\$2,751	-9.83%	36.00%
Travel	580	\$2,805	\$7,169	\$5,741	\$2,200	-5.89%	-61.67%
Postage and Postage Machine Rental	532	\$2,410	\$1,565	\$1,750	\$2,056	-3.89%	17.45%
Other Purchased Services	593	\$0	\$0	\$285	\$913	NA	220.14%
Library Books	640	\$2,543	\$457	\$295	\$563	-31.40%	91.27%
Instruction Services	311	\$0	\$0	\$2,750	\$561	NA	-79.60%
Periodicals	650	\$1,361	\$1,048	\$582	\$442	-24.51%	-24.09%
Equipment	730	\$2,601	\$74,483	\$0	\$304	-41.51%	NA
Miscellaneous Objects	876 - 899	\$312	\$13,685	\$0	\$0	-100.00%	NA
Transfer Tuition to Ed. Service Agencies Within State	564	\$8,898	\$0	\$0	\$0	-100.00%	NA
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$67,715	\$0	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$0	\$0	\$1,143	\$0	NA	-100.00%
Other Group Insurance Authorized by Statute	224	\$0	\$153,000	\$63,000	\$0	NA	-100.00%
Contributions & Donations to Outside Organizations	570	\$0	\$2,180	\$0	\$0	NA	NA
Improvements Other Than Buildings	715	\$0	\$39,450	\$0	\$0	NA	NA
Unemployment Insurance	230	\$1,113	\$0	\$298	\$0	-100.00%	-100.00%
Pupil Services	313	\$0	\$0	\$1,712	\$0	NA	-100.00%
Student Academic Achievement Total		\$3,617,000	\$3,878,484	\$3,436,958	\$3,491,118	-0.88%	1.58%
Overhead and Operational							
Non - Certified Salaries	120	\$467,461	\$445,348	\$495,280	\$506,694	2.04%	2.30%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Frontier School Corporation (8525)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Heating and Cooling for Buildings - Gas	622	\$146,143	\$130,161	\$155,737	\$169,878	3.83%	9.08%
Food Purchases	614	\$173,053	\$150,921	\$149,226	\$137,772	-5.54%	-7.68%
Vehicles	731	\$0	\$81,057	\$168,760	\$121,075	NA	-28.26%
Certified Salaries	110	\$94,250	\$98,938	\$97,938	\$102,064	2.01%	4.21%
Repairs and Maintenance Services	430	\$111,836	\$72,013	\$46,991	\$99,221	-2.95%	111.15%
Operational Supplies	611	\$61,116	\$52,364	\$78,549	\$63,923	1.13%	-18.62%
Light and Power - Other Than Heating and Cooling	625	\$65,856	\$84,250	\$62,280	\$56,691	-3.68%	-8.97%
Insurance	520	\$50,332	\$64,229	\$33,507	\$49,324	-0.50%	47.20%
Group Health Insurance	222	\$159,345	\$272,420	\$82,295	\$47,140	-26.25%	-42.72%
Public Employees Retirement Fund	214	\$25,537	\$36,519	\$40,823	\$42,421	13.53%	3.91%
Social Security Noncertified	211	\$36,857	\$44,097	\$38,907	\$41,163	2.80%	5.80%
Other Professional and Technical Services	319	\$3,779	\$37,693	\$34,779	\$38,084	78.17%	9.50%
Gasoline and Lubricants	613	\$58,676	\$67,565	\$54,816	\$37,196	-10.77%	-32.14%
Teacher Retirement Fund, After 7-1-95	216	\$14,189	\$11,181	\$16,035	\$18,821	7.32%	17.38%
Board of Education Services	318	\$5,220	\$7,500	\$5,000	\$14,670	29.48%	193.40%
Social Security Certified	212	\$11,492	\$9,173	\$12,079	\$13,413	3.94%	11.04%
Other Group Insurance Authorized by Statute	224	\$15,155	\$15,662	\$12,134	\$12,831	-4.08%	5.74%
Workers Compensation Insurance	225	\$5,575	\$13,106	\$8,905	\$12,731	22.93%	42.96%
Water and Sewage	411	\$14,349	\$18,269	\$12,749	\$10,395	-7.74%	-18.46%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$9,833	-0.42%	-1.67%
Severance/Early Retirement Pay	213	\$5,959	\$4,760	\$2,423	\$4,578	-6.38%	88.92%
Removal of Refuse and Garbage	412	\$3,241	\$3,480	\$3,786	\$3,971	5.21%	4.91%
Dues and Fees	810	\$3,271	\$4,107	\$3,288	\$3,401	0.98%	3.45%
Travel	580	\$2,750	\$1,466	\$3,077	\$3,059	2.71%	-0.58%
Telephone	531	\$2,474	\$2,477	\$2,438	\$2,491	0.17%	2.15%
Staff Services	314	\$3,322	\$2,402	\$2,407	\$2,474	-7.10%	2.80%
Pre-2008 Object Code - Temporary Salaries	130	\$2,072	\$2,107	\$3,796	\$2,266	2.26%	-40.31%
Equipment	730	\$1,587	\$1,859	\$2,331	\$2,205	8.57%	-5.37%
Advertising	540	\$3,655	\$2,704	\$3,129	\$2,032	-13.65%	-35.06%
Postage and Postage Machine Rental	532	\$1,776	\$684	\$1,510	\$1,875	1.37%	24.17%
Official Bond Premiums	525	\$361	\$388	\$572	\$828	23.06%	44.76%
Tires and Repairs	612	\$3,932	\$3,040	\$1,525	\$741	-34.11%	-51.40%
Textbooks	630	\$565	\$640	\$769	\$719	6.22%	-6.45%
Group Life Insurance	221	\$832	\$701	\$634	\$699	-4.27%	10.26%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Frontier School Corporation (8525)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Accident Insurance	223	\$976	\$591	\$405	\$585	-12.02%	44.34%
Data Processing Services	316	\$7,890	\$6,928	\$562	\$515	-49.46%	-8.37%
Bank Service Charges	871	\$4	\$222	\$312	\$171	155.57%	-45.35%
Miscellaneous Objects	876 - 899	\$62	\$75	\$447	\$70	3.10%	-84.43%
Unemployment Insurance	230	\$3,312	\$0	\$79	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$34,650	\$0	\$3,434	\$0	-100.00%	-100.00%
Overhead and Operational Total		\$1,612,909	\$1,761,095	\$1,653,713	\$1,638,020	0.39%	-0.95%
Non Operational							
Redemption of Principal	831	\$55,741	\$1,222,198	\$1,418,542	\$1,484,896	127.19%	4.68%
Construction Services	450	\$338,535	\$1,488,003	\$333,525	\$995,810	30.96%	198.57%
Buildings	720	\$960	\$75,677	\$158,255	\$188,998	274.58%	19.43%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$111,711	\$89,526	\$112,379	NA	25.53%
Equipment	730	\$167,734	\$77,969	\$80,103	\$84,122	-15.85%	5.02%
Other Professional and Technical Services	319	\$76,013	\$112,891	\$85,878	\$76,446	0.14%	-10.98%
Non - Certified Salaries	120	\$57,925	\$58,023	\$61,675	\$54,200	-1.65%	-12.12%
Certified Salaries	110	\$37,322	\$37,296	\$38,240	\$51,828	8.55%	35.53%
Rentals	440	\$29,961	\$28,880	\$28,248	\$30,267	0.25%	7.15%
Social Security Noncertified	211	\$4,051	\$4,439	\$4,718	\$4,146	0.58%	-12.12%
Social Security Certified	212	\$2,872	\$2,841	\$2,926	\$3,965	8.40%	35.54%
Workers Compensation Insurance	225	\$2,106	\$3,927	\$2,647	\$3,735	15.39%	41.09%
Improvements Other Than Buildings	715	\$2,381	\$34	\$2,438	\$1,819	-6.51%	-25.41%
Awards	875	\$2,000	\$1,000	\$1,000	\$1,000	-15.91%	0.00%
Miscellaneous Objects	876 - 899	\$0	\$7,200	\$5,400	\$0	NA	-100.00%
Other Supplies and Materials	615, 660 - 689	\$1,184,000	\$0	\$0	\$0	-100.00%	NA
Seldom or Non-Recurring Purchases	873	\$440	\$200	\$0	\$0	-100.00%	NA
Interest	832	\$2,744	\$42,857	(\$38,885)	\$0	-100.00%	100.00%
Non Operational Total		\$1,964,785	\$3,275,147	\$2,274,235	\$3,093,611	12.02%	36.03%
Grand Total		\$7,788,945	\$9,511,741	\$7,993,511	\$8,880,167	3.33%	11.09%