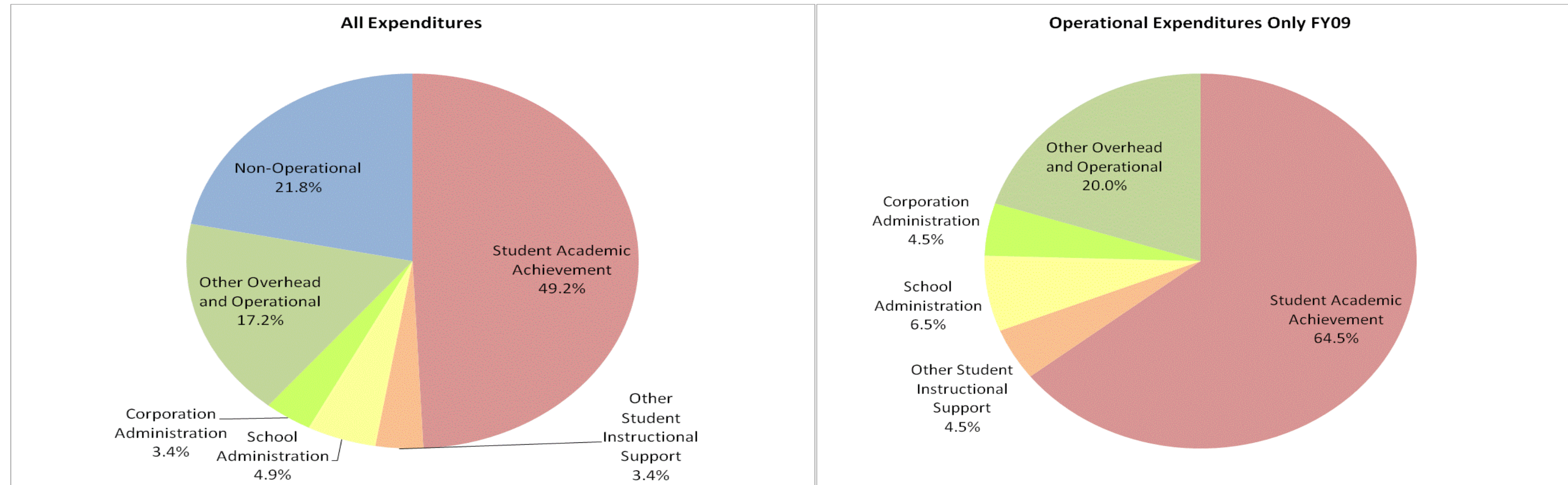


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Frontier School Corporation (8525)**

Frontier School Corporation (8525)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$2,823,328	54.8%	\$3,764,455	51.4%	\$3,858,235	48.2%	\$4,037,549	49.2%
Student Instructional Support	\$471,644	9.2%	\$559,646	7.6%	\$602,124	7.5%	\$684,884	8.4%
Overhead and Operational	\$1,170,156	22.7%	\$1,334,043	18.2%	\$1,584,308	19.8%	\$1,689,666	20.6%
Nonoperational	\$688,317	13.4%	\$1,663,118	22.7%	\$1,952,505	24.4%	\$1,788,922	21.8%
<b>Grand Total</b>	<b>\$5,153,445</b>		<b>\$7,321,261</b>		<b>\$7,997,172</b>	<b>12%</b>	<b>\$8,201,022</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	63.9%	59.1%	55.8%	57.6%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Frontier School Corporation (8525)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$8,809	\$49,862			466%
	11100 Regular Programs; Elementary	\$682,769	\$1,143,018	\$1,284,350	\$1,449,627	112%	27%	13%
	11200 Regular Programs; Middle/Junior High	\$528,523	\$150,681	\$0	\$0	-100%	-100%	
	11300 Regular Programs; High School	\$514,282	\$741,837	\$1,024,219	\$1,178,321	129%	59%	15%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$13,507	\$15,240			13%
	11410 Vocational Education; Agriculture A	\$48,858	\$53,793	\$64,846	\$72,599	49%	35%	12%
	11450 Vocational Education; Consumer and Homemaking	\$20,346	\$45,793	\$59,108	\$66,270	226%	45%	12%
	11470 Vocational Education; Business Education	\$41,576	\$54,703	\$42,685	\$60,198	45%	10%	41%
	11490 Vocational Education; Industrial Education B	\$0	\$34,133	\$32,775	\$76,942		125%	135%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$5,792	\$23,896	\$36,324		> 500%	52%
	12510 Culturally Different; Communication Disorders	\$45,476	\$60,300	\$48,653	\$47,738	5%	-21%	-2%
	12610 Learning Disability	\$158,943	\$398,762	\$474,008	\$558,538	251%	40%	18%
	14100 Summer School Programs; Elementary	\$5,740	\$3,345	\$4,534	\$965	-83%	-71%	-79%
	14200 Summer School Programs; Middle/Junior High School	\$4,421	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$10,742	\$9,145	\$11,354	\$14,309	33%	56%	26%
	16100 Remediation Testing	\$100	\$16,613	\$19,668	\$23,460	> 500%	41%	19%
	16200 Preventive Remediation	\$24,326	\$0	\$0	\$0	-100%		
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$5			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$47,491	\$19,261	\$33,263	\$11,583	-76%	-40%	-65%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$55,354	\$53,810	\$95,418	\$64,471	16%	20%	-32%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$2,178	\$0	\$0	\$0	-100%		
	17900 Payments to Other Governmental Units Within State; Other	\$427	\$28	\$0	\$0	-100%	-100%	
	22110 Improvement of Instruction; Service Area Direction	\$0	\$250	\$0	\$0		-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$20,742	\$13,904	\$26,435	\$32,318	56%	132%	22%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$240	\$355	\$0		-100%	-100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,982	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$55,074	\$72,370	\$85,075	\$112,751	105%	56%	33%
	22230 Library/Media Services; Audiovisual	\$394	\$1,831	\$2,399	\$1,662	322%	-9%	-31%
	22240 Library/Media Services; Educational Television	\$27	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$1,292	\$0	\$6,056	\$0	-100%		-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$22,021	\$41,158			87%
	22360 Instruction, Related Technology; Network Support	\$0	\$71,199	\$49,296	\$57,945		-19%	18%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$955			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$82,078	\$81,748	\$64,309		-22%	-21%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$72,223	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$113,087	\$175,559	\$85,736	\$0			
<b>Student Academic Achievement Total</b>		<b>\$2,459,371</b>	<b>\$3,208,444</b>	<b>\$3,600,215</b>	<b>\$4,037,549</b>	<b>64%</b>	<b>26%</b>	<b>12%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$108,163	\$148,081	\$162,207	\$225,779	109%	52%	39%
	21240 Guidance Services; Information Services	\$0	\$3,623	\$760	\$2,433		-33%	220%
	21340 Health Services; Nurse Services	\$25,247	\$30,271	\$40,620	\$47,122	87%	56%	16%
	21990 Other Support Services, Students; Other Student Services	\$0	\$1,033	\$928	\$3,851		273%	315%
	24100 Office of The Principal	\$269,530	\$259,908	\$335,613	\$405,701	51%	56%	21%
<b>Student Instructional Support Total</b>		<b>\$402,940</b>	<b>\$442,916</b>	<b>\$540,129</b>	<b>\$684,884</b>	<b>70%</b>	<b>55%</b>	<b>27%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$10,000	\$31,002	\$59,662	\$67,997	> 500%	119%	14%
	23120 Board of Education; Service Area Assistants	\$46,523	\$0	\$0	\$0	-100%		
	23150 Board of Education; Legal Services	\$5,500	\$5,000	\$6,097	\$5,000	-9%	0%	-18%
	23160 Board of Education; Promotion Expenses	\$2,735	\$1,291	\$1,571	\$4,179	53%	224%	166%
	23190 Board of Education; Other Governing Body Services	\$2,517	\$2,585	\$2,930	\$1,115	-56%	-57%	-62%
	23210 Executive Administration; Office of The Superintendent	\$107,152	\$125,751	\$157,451	\$186,049	74%	48%	18%
	23290 Executive Administration; Other Executive Administration Services	\$3,914	\$6,500	\$0	\$0	-100%	-100%	
	25110 Fiscal Services; Office of The Business Manager	\$0	\$17,011	\$0	\$0	-100%	-100%	
	25140 Fiscal Services; Receiving and Disbursing Funds	\$9,343	\$0	\$0	\$0	-100%		
	25150 Fiscal Services; Payroll Services	\$0	\$10,844	\$12,323	\$13,752		27%	12%
	25160 Fiscal Services; Financial Accounting	\$2,160	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$116	\$749	\$757	\$1,095	> 500%	46%	45%
	25193 Other Fiscal Services; Printed Forms	\$422	\$720	\$0	\$0	-100%	-100%	
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$75	\$0	\$0	\$0	-100%		
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$26,628	\$0	\$0	\$0	-100%		
	25400 Planning, Research, Development and Evaluation	\$8,462	\$0	\$0	\$0	-100%		
	25600 Public Information Services	\$3,042	\$438	\$773	\$473	-84%	8%	-39%
	25750 Personnel Services; Health Services	\$757	\$1,647	\$1,169	\$1,157	53%	-30%	-1%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Frontier School Corporation (8525)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25920 Ditch Assessments	\$82	\$0	\$0	\$0	-100%		
	25950 Other Assessments	\$0	\$358	\$653	\$657		83%	1%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$410,517	\$389,804	\$413,440	\$496,699	21%	27%	20%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,045	\$1,880	\$1,577	\$2,839	39%	51%	80%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$18,243	\$24,646	\$87,938	\$102,570	462%	316%	17%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$163	\$744	\$240	\$0			
	26499 2007 Account Code - Other	\$0	\$0	\$6,123	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,424	\$865	\$4,802	\$6,878	184%	> 500%	43%
	26700 Operation and Maintenance of Plant Services; Insurance	\$18,531	\$41,883	\$41,134	\$31,690	71%	-24%	-23%
	27010 Student Transportation; Service Area Direction	\$1,504	\$3,459	\$3,618	\$3,565	137%	3%	-1%
	27100 Student Transportation; Vehicle Operation	\$79,946	\$95,083	\$102,882	\$119,914	50%	26%	17%
	27200 Student Transportation; Monitoring Services	\$6,909	\$0	\$0	\$0	-100%		
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$61,463	\$116,409	\$142,842	\$192,768	214%	66%	35%
	27400 Student Transportation; Purchase of School Buses	\$67,430	\$72,000	\$167,644	\$160,525	138%	123%	-4%
	27500 Student Transportation; Insurance on Buses	\$4,885	\$11,660	\$10,401	\$8,816	80%	-24%	-15%
	27700 Student Transportation; Contracted Transportation Services	\$2,677	\$5,247	\$2,335	\$4,214	57%	-20%	80%
	27900 Student Transportation; Other Student Transportation Services	\$40	\$0	\$0	\$0	-100%		
	27910 Student Transportation; Bus Driver Training	\$93	\$0	\$100	\$0	-100%		-100%
	31100 Food Services Operations; Service Area Direction	\$3,230	\$2,198	\$2,265	\$1,906	-41%	-13%	-16%
	31200 Food Services Operations; Food Preparation and Dispensing	\$184,299	\$244,273	\$286,883	\$275,809	50%	13%	-4%
	31900 Other Food Services	\$0	\$13	\$103	\$0		-100%	-100%
<b>Overhead and Operational Total</b>		<b>\$1,093,826</b>	<b>\$1,214,059</b>	<b>\$1,517,714</b>	<b>\$1,689,666</b>	<b>54%</b>	<b>39%</b>	<b>11%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$20	\$0	\$416		> 500%	
	33200 Community Recreation	\$1,200	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$91,269	\$115,290	\$127,685	\$122,517	34%	6%	-4%
	33990 Other Community Services; Other	\$0	\$0	\$1,000	\$0			-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,650	\$0	\$4,450	\$141,193	> 500%		> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$21,454	\$18,595	\$19,570	\$26,711	25%	44%	36%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$4,000	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$123,554	\$50,930	\$336,958	\$68,689	-44%	35%	-80%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$202,423	\$202,423	\$202,423		0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$13,792	\$3,250			-76%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,314	\$31,360	\$29,875	\$30,749	> 500%	-2%	3%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$2,707	\$13,483	\$863		-68%	-94%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$33,716	\$62,725	\$151,348	\$133,454	296%	113%	-12%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$13,523	\$44,946	-\$40,329	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$30,000	\$30,000	\$30,000		0%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$10,170	\$8,597	\$7,640		-25%	-11%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$29,276	\$65,084	\$49,968		71%	-23%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$381,596	\$971,000	\$975,128	\$969,049	154%	0%	-1%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$2,771	\$57,549	\$0	\$0	-100%	-100%	
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$1,839	\$0	\$0		-100%	
	60700 Nonprogramed Charges; Scholarships	\$0	\$2,000	\$1,000	\$2,000		0%	100%
<b>Nonoperational Total</b>		<b>\$677,046</b>	<b>\$1,630,829</b>	<b>\$1,940,063</b>	<b>\$1,788,922</b>	<b>164%</b>	<b>10%</b>	<b>-8%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$31,062	\$28,788	\$12,415	\$0			
	26492 2007 Account Code - Social Security	\$232,627	\$284,744	\$137,150	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$6,610	\$18,481	\$8,407	\$0			
	26494 2007 Account Code - Group Insurance	\$245,624	\$426,647	\$211,665	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$4,338	\$1,261	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$65,093	\$29,415	\$0			
<b>Prorated By Fund Total</b>		<b>\$520,262</b>	<b>\$825,014</b>	<b>\$399,051</b>	<b>\$0</b>			