

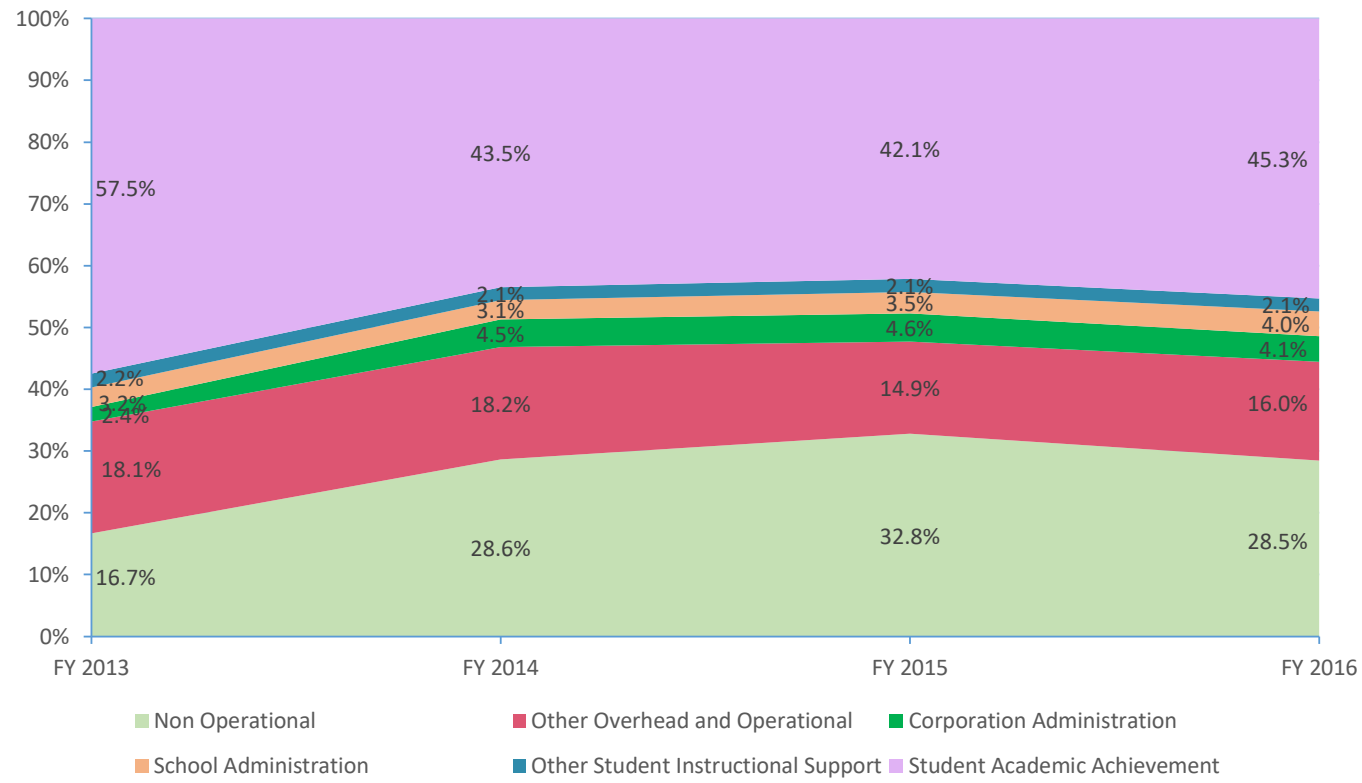
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Fremont Community Schools (7605)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		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	\$7,616,997	52.0%	\$7,714,200	37.7%	\$7,698,235	57.5%	\$6,540,335	43.5%	\$6,702,171	42.1%	\$6,219,679	45.3%
Student Instructional Support	\$761,506	5.2%	\$673,961	3.3%	\$723,603	5.4%	\$783,883	5.2%	\$888,475	5.6%	\$837,845	6.1%
<b>Total</b>	<b>\$8,378,503</b>	<b>57.1%</b>	<b>\$8,388,161</b>	<b>41.0%</b>	<b>\$8,421,839</b>	<b>62.9%</b>	<b>\$7,324,218</b>	<b>48.7%</b>	<b>\$7,590,646</b>	<b>47.7%</b>	<b>\$7,057,524</b>	<b>51.4%</b>

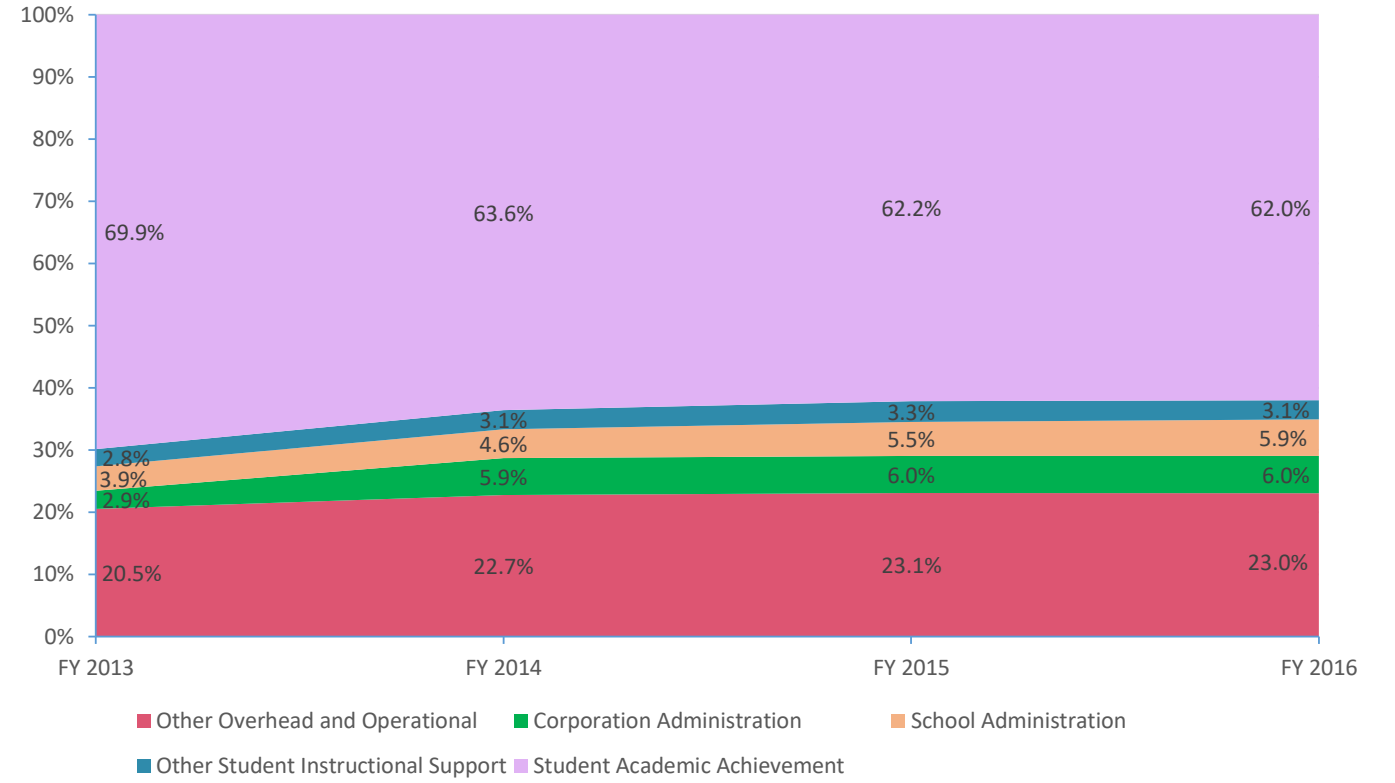
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,500,234	17.1%	\$2,619,877	12.8%	\$2,739,839	20.5%	\$3,408,551	22.7%	\$3,097,511	19.5%	\$2,763,823	20.1%
Non Operational	\$3,783,311	25.8%	\$9,434,543	46.2%	\$2,233,637	16.7%	\$4,308,005	28.6%	\$5,218,891	32.8%	\$3,906,595	28.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$6,283,545</b>	<b>42.9%</b>	<b>\$12,054,419</b>	<b>59.0%</b>	<b>\$4,973,476</b>	<b>37.1%</b>	<b>\$7,716,556</b>	<b>51.3%</b>	<b>\$8,316,402</b>	<b>52.3%</b>	<b>\$6,670,419</b>	<b>48.6%</b>

<b>Grand Total</b>	<b>\$14,662,048</b>	<b>\$20,442,581</b>	<b>\$13,395,315</b>	<b>\$15,040,774</b>	<b>\$15,907,048</b>	<b>\$13,727,942</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



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**  
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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$25,492	\$151,967	\$156,865	\$141,263	454.2%	-7.0%	-9.9%
11100	Regular Programs	Elementary	\$1,316,779	\$1,815,770	\$1,241,125	\$1,211,246	-8.0%	-33.3%	-2.4%
11200	Regular Programs	Middle/Junior High	\$987,391	\$1,636,195	\$1,251,510	\$1,090,596	10.5%	-33.3%	-12.9%
11300	Regular Programs	High School	\$1,023,873	\$1,596,615	\$1,022,346	\$919,006	-10.2%	-42.4%	-10.1%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$24,469	\$0	\$0	NA	-100.0%	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$45,326	\$59,978	\$0	\$0	-100.0%	-100.0%	NA
11470	Regular Programs	Vocational Education - Business Education	\$54,050	\$63,876	\$63,989	\$36,453	-32.6%	-42.9%	-43.0%
11480	Regular Programs	Vocational Education - Industrial Education A	\$37,547	\$49,151	\$0	\$0	-100.0%	-100.0%	NA
11490	Regular Programs	Vocational Education - Industrial Education B	\$41,175	\$52,417	\$0	\$0	-100.0%	-100.0%	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$588	\$23	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$92,562	\$9,751	\$59,303	\$59,189	-36.1%	507.0%	-0.2%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$0	\$3,592	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$0	\$739	NA	NA	NA
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$302,963	\$289,490	NA	NA	-4.4%
12350	Special Programs	Physical Impairment - Homebound	\$1,297	\$2,177	\$5,176	\$2,523	94.5%	15.9%	-51.3%
12510	Special Programs	Culturally Different - Communication Disorders	\$52,301	\$63,965	\$82,168	\$82,411	57.6%	28.8%	0.3%
12610	Special Programs	Learning Disability	\$222,256	\$257,893	\$0	\$0	-100.0%	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$2,016	\$0	\$23,375	\$52,800	2519.0%	NA	125.9%
12900	Special Programs	Other Special Programs	\$933,015	\$1,122,227	\$1,404,063	\$1,262,964	35.4%	12.5%	-10.0%
14300	Summer School Programs	High School	\$22,805	\$25,071	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$36,610	\$45,113	\$51,498	\$51,454	40.5%	14.1%	-0.1%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$69,981	\$33,686	\$146,604	\$121,195	73.2%	259.8%	-17.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$94,080	\$111,024	\$280,518	\$254,890	170.9%	129.6%	-9.1%
18000	Category not Specified	Payments to Gov. Units Outside State	\$7,650	\$850	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$229	\$0	\$0	\$0	-100.0%	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$11,487	\$22,884	\$1,560	\$315	-97.3%	-98.6%	-79.8%
22210	Instruction	Library/Media Services - Service Area Direction	\$0	\$0	\$65,315	\$65,232	NA	NA	-0.1%
22220	Instruction	Library/Media Services - School Library	\$138,890	\$159,386	\$37,637	\$34,524	-75.1%	-78.3%	-8.3%
22230	Instruction	Library/Media Services - Audiovisual	\$4,193	\$4,348	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$12,705	\$22,226	NA	NA	74.9%
22360	Instruction	Instruc. Related Tech. - Network Support	\$306,687	\$271,483	\$443,915	\$462,046	50.7%	70.2%	4.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$52,307	\$89,896	\$21,376	\$36,548	-30.1%	-59.3%	71.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$480	\$0	\$0	\$0	-100.0%	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$17,559	\$16,194	\$4,055	\$3,605	-79.5%	-77.7%	-11.1%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$28,366	\$27,411	\$23,583	\$14,479	-49.0%	-47.2%	-38.6%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$379	\$521	\$895	NA	136.1%	71.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$247,352	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$5,874,342</b>	<b>\$7,714,200</b>	<b>\$6,702,171</b>	<b>\$6,219,679</b>	<b>5.9%</b>	<b>-19.4%</b>	<b>-7.2%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$0	\$419	\$161	NA	NA	-61.5%
21220	Students	Guidance Services - Counseling Services	\$157,369	\$207,925	\$253,979	\$233,055	48.1%	12.1%	-8.2%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$0	\$0	\$55	NA	NA	NA
21310	Students	Health Services - Service Area Direction	\$0	\$0	\$510	\$84	NA	NA	-83.4%
21340	Students	Health Services - Nurse Services	\$59,474	\$63,491	\$82,047	\$52,739	-11.3%	-16.9%	-35.7%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$0	\$0	\$1,761	NA	NA	NA
24100	School Administration	Office of The Principal	\$354,984	\$402,546	\$551,521	\$549,990	54.9%	36.6%	-0.3%
<b>Student Instructional Support Total</b>			<b>\$571,827</b>	<b>\$673,961</b>	<b>\$888,475</b>	<b>\$837,845</b>	<b>46.5%</b>	<b>24.3%</b>	<b>-5.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$38,161	\$26,638	\$20,776	\$20,716	-45.7%	-22.2%	-0.3%
23150	General Administration	Board of Education - Legal Services	\$1,733	\$3,763	\$109,133	\$78,773	4446.8%	1993.6%	-27.8%
23160	General Administration	Board of Education - Promotion Expenses	\$2,499	\$902	\$15,109	\$15,330	513.5%	1598.7%	1.5%

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							2006 to 2016	2009 to 2016	2015 to 2016
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$1,850	\$10,683	\$40,379	NA	2082.8%	278.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$93,526	\$213,889	\$204,871	\$205,900	120.2%	-3.7%	0.5%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$3,000	\$3,000	NA	NA	0.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$47	\$0	\$55	\$0	-100.0%	NA	-100.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$3,094	\$3,081	\$3,221	\$1,411	-54.4%	-54.2%	-56.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$133,100	\$126,245	NA	NA	-5.2%
25160	Central Services	Fiscal Services - Financial Accounting	\$27,170	\$46,780	\$63,549	\$65,265	140.2%	39.5%	2.7%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$0	\$625	\$309	NA	NA	-50.6%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$720	NA	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$0	\$1,026	\$0	NA	NA	-100.0%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$2,160	\$1,250	\$0	\$0	-100.0%	-100.0%	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$2,608	\$1,360	NA	NA	-47.9%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$165	\$0	\$0	\$0	-100.0%	NA	NA
25750	Central Services	Personnel Services - Health Services	\$1,747	\$3,918	\$1,157	\$2,273	30.1%	-42.0%	96.4%
25890	Central Services	Other Technology Services	\$0	\$0	\$156,559	\$6,485	NA	NA	-95.9%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$489	\$257	\$680	\$680	38.9%	164.9%	0.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$40	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$0	\$89,552	\$91,125	NA	NA	1.8%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$616,248	\$559,486	\$636,950	\$558,061	-9.4%	-0.3%	-12.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$48	\$83,553	\$43,936	NA	92085.9%	-47.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$191,272	\$248,535	\$132,734	\$77,953	-59.2%	-68.6%	-41.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$300	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$27,760	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$0	(\$110)	\$0	NA	NA	100.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$104,294	\$50,713	\$209,463	\$214,727	105.9%	323.4%	2.5%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$11,294	\$77,984	NA	NA	590.5%
27010	Student Transportation	Service Area Direction	\$0	\$0	\$90,326	\$79,144	NA	NA	-12.4%
27100	Student Transportation	Vehicle Operation	\$183,257	\$379,466	\$380,267	\$359,618	96.2%	-5.2%	-5.4%
27200	Student Transportation	Monitoring Services	\$6,240	\$7,014	\$0	\$598	-90.4%	-91.5%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$284,226	\$380,929	\$284,028	\$253,190	-10.9%	-33.5%	-10.9%
27400	Student Transportation	Purchase of School Buses	\$51,663	\$166,409	\$0	\$0	-100.0%	-100.0%	NA
27500	Student Transportation	Insurance on Buses	\$19,171	\$30,258	\$472	\$8,872	-53.7%	-70.7%	1779.7%
27600	Student Transportation	Insurance on Pupils	\$7,983	\$0	\$0	\$0	-100.0%	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$188,120	\$52,767	\$20,705	\$34,036	-81.9%	-35.5%	64.4%
27900	Student Transportation	Other Student Transportation Services	\$1,042	\$458	\$9,489	\$5,076	387.3%	1008.1%	-46.5%
27910	Student Transportation	Bus Driver Training	\$131	\$0	\$0	\$0	-100.0%	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$165,862	\$240,619	\$202,539	\$193,666	16.8%	-19.5%	-4.4%
31900	Food Services Operations	Other Food Services	\$144,275	\$200,847	\$220,098	\$196,991	36.5%	-1.9%	-10.5%
<b>Overhead and Operational Total</b>			<b>\$2,162,673</b>	<b>\$2,619,877</b>	<b>\$3,097,511</b>	<b>\$2,763,823</b>	<b>27.8%</b>	<b>5.5%</b>	<b>-10.8%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$93,517	\$131,547	\$123,671	\$126,684	35.5%	-3.7%	2.4%
33930	Other Community Services	Latch Key Kid Program	\$13,696	\$7,674	\$0	\$0	-100.0%	-100.0%	NA
33940	Other Community Services	Child Care Services	\$197,813	\$192,565	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$38,408	\$99,687	\$289,359	\$101,756	164.9%	2.1%	-64.8%
43000	Category not Specified	Professional Services	\$18,282	\$7,989	\$17,817	\$41,983	129.6%	425.5%	135.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$837,210	\$248,375	\$304,269	\$204,042	-75.6%	-17.8%	-32.9%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$2,125,701	\$908,242	NA	NA	-57.3%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$12,518	\$25,221	NA	NA	101.5%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$99,694	\$93,095	\$77,002	\$56,280	-43.5%	-39.5%	-26.9%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$0	\$10,910	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$46,698	\$40,612	\$200,068	\$286,790	514.1%	606.2%	43.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$36,881	\$7,064	\$61,920	\$100,000	171.1%	1315.6%	61.5%
51100	Principal on Debt	Bonds	\$581,681	\$235,000	\$1,880,000	\$1,895,000	225.8%	706.4%	0.8%
51500	Principal on Debt	Bond Anticipation Notes	\$0	\$6,241,322	\$0	\$0	NA	-100.0%	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				
52100 Interest on Debt Bonds	\$0	\$0	\$124,005	\$149,288	NA	NA	20.4%				
52200 Interest on Debt Temporary Loans	\$84,228	\$529,845	\$2,160	\$0	-100.0%	-100.0%	-100.0%				
53100 Lease Rental Buildings-Principal	\$1,665,098	\$1,599,767	\$0	\$0	-100.0%	-100.0%	NA				
53150 Lease Rental Buildings-Interest	\$0	\$0	\$400	\$400	NA	NA	0.0%				
<b>Non Operational Total</b>					<b>\$3,713,206</b>	<b>\$9,434,543</b>	<b>\$5,218,891</b>	<b>\$3,906,595</b>	<b>5.2%</b>	<b>-58.6%</b>	<b>-25.1%</b>
<b>Prorated by Fund</b>											
26491 - SAA NA	PERF - 2007 Account Code	\$50,500	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS NA	PERF - 2007 Account Code	\$3,759	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O NA	PERF - 2007 Account Code	\$25,748	\$0	\$0	\$0	NA	NA	NA			
26491 - NO NA	PERF - 2007 Account Code	\$8,369	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA NA	Social Security - 2007 Account Code	\$366,441	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS NA	Social Security - 2007 Account Code	\$42,422	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O NA	Social Security - 2007 Account Code	\$71,098	\$0	\$0	\$0	NA	NA	NA			
26492 - NO NA	Social Security - 2007 Account Code	\$16,032	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$39,223	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$5,727	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$4,437	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA NA	Group Insurance - 2007 Account Code	\$1,215,987	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS NA	Group Insurance - 2007 Account Code	\$135,974	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O NA	Group Insurance - 2007 Account Code	\$234,869	\$0	\$0	\$0	NA	NA	NA			
26494 - NO NA	Group Insurance - 2007 Account Code	\$45,704	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$5,609	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$815	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$634	\$0	\$0	\$0	NA	NA	NA			
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$64,894	\$0	\$0	\$0	NA	NA	NA			
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$982	\$0	\$0	\$0	NA	NA	NA			
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$775	\$0	\$0	\$0	NA	NA	NA			
<b>Prorated by Fund Total</b>					<b>\$2,340,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>