

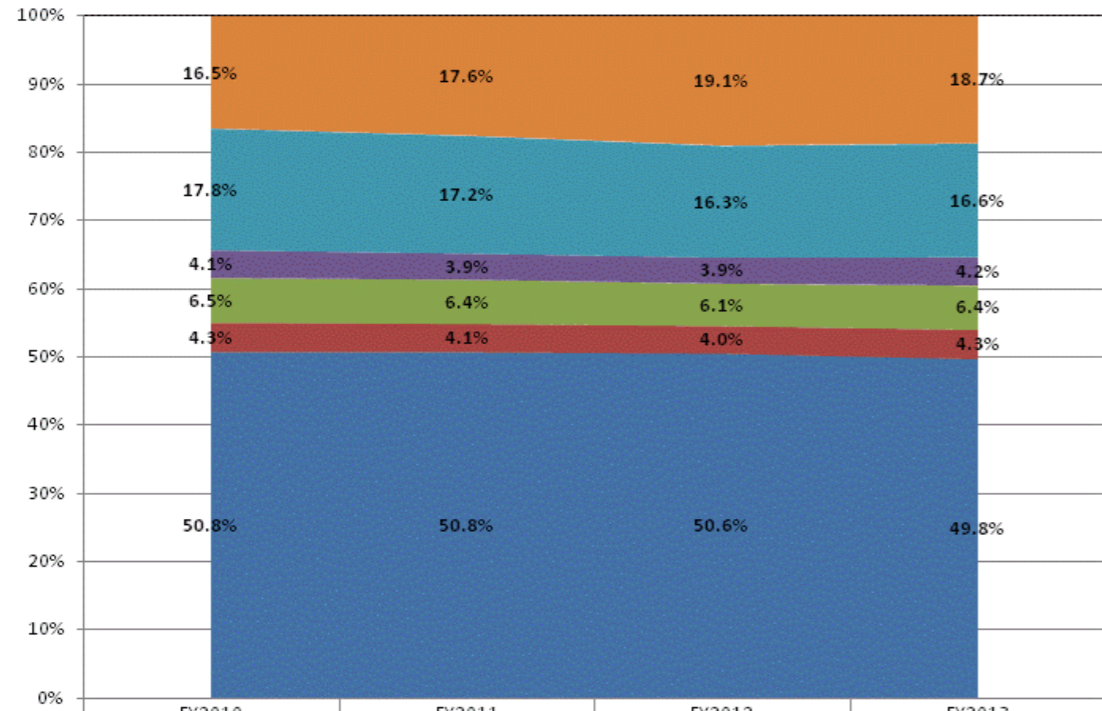
**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Bremen Public Schools (5480)**

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$6,108,999	49.4%	\$6,796,386	45.6%	\$6,812,293	50.6%	\$6,680,237	49.8%
Student Instructional Support	\$1,284,638	10.4%	\$1,404,347	9.4%	\$1,367,553	10.2%	\$1,432,514	10.7%
Overhead and Operational	\$2,399,017	19.4%	\$2,544,809	17.1%	\$2,717,826	20.2%	\$2,794,869	20.8%
Nonoperational	\$2,586,015	20.9%	\$4,162,087	27.9%	\$2,566,019	19.1%	\$2,510,275	18.7%
<b>Grand Total</b>	<b>\$12,378,669</b>		<b>\$14,907,629</b>		<b>\$13,463,692</b>		<b>\$13,417,894</b>	

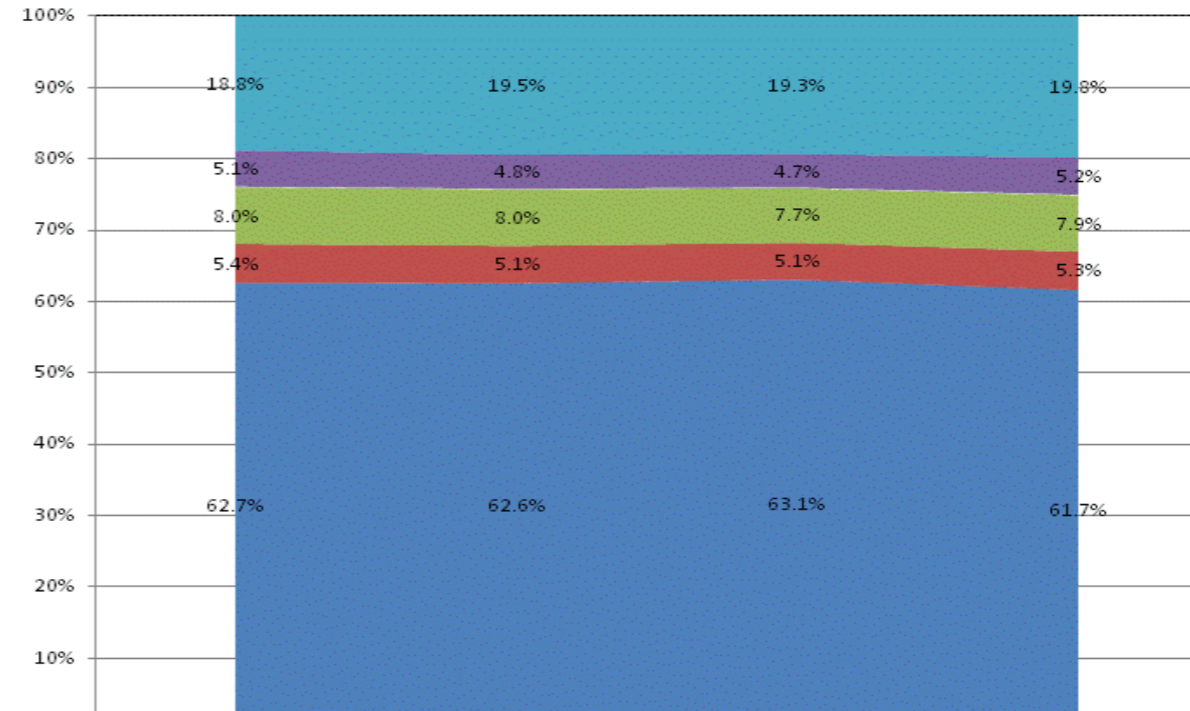
	FY 2006	FY 2009	FY 2012	FY 2013
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>59.7%</b>	<b>55.0%</b>	<b>60.8%</b>	<b>60.5%</b>

**All Expenditures**



	FY2010	FY2011	FY2012	FY2013
Non-Operational	16.5%	17.6%	19.1%	18.7%
Other Overhead and Operational	17.8%	17.2%	16.3%	16.6%
Corporation Administration	4.1%	3.9%	3.9%	4.2%
School Administration	6.5%	6.4%	6.1%	6.4%
Other Student Instructional Support	4.3%	4.1%	4.0%	4.3%
Student Academic Achievement	50.8%	50.8%	50.6%	49.8%

**Operational Expenditures Only**



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	18.8%	19.5%	19.3%	19.8%
Corporation Administration	5.1%	4.8%	4.7%	5.2%
School Administration	8.0%	8.0%	7.7%	7.9%
Other Student Instructional Support	5.4%	5.1%	5.1%	5.3%
Student Academic Achievement	62.7%	62.6%	63.1%	61.7%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$678	\$0	\$0	N/A	-100%	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$335,625	\$288,120	\$311,400	N/A	-7%	8%
11100 Regular Programs; Elementary	\$2,465,166	\$3,285,829	\$3,174,239	\$3,187,498	29%	-3%	0%
11300 Regular Programs; High School	\$1,091,178	\$1,451,021	\$1,460,337	\$1,346,491	23%	-7%	-8%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$17,048	\$66,162	\$66,155	\$73,622	332%	11%	11%
11420 Vocational Education; Agriculture B	\$53,788	\$82,173	\$87,858	\$87,996	64%	7%	0%
11450 Vocational Education; Consumer and Homemaking	\$53,441	\$69,187	\$73,227	\$74,921	40%	8%	2%
11510 Vocational Education; Cooperative Education	\$30,904	\$55,150	\$71,244	\$76,339	147%	38%	7%
11520 Vocational Education; Area School Participation	\$13,377	\$113,438	\$110,779	\$135,217	> 500%	19%	22%
11630 Regular Programs; Alternative Education Programs; High School	\$3,694	\$17,673	\$7,003	\$0	-100%	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$13,909	\$51,798	\$78,678	\$78,275	463%	51%	-1%
12310 Physical Impairment; Orthopedic Impairment	\$865	\$339	\$0	\$0	-100%	-100%	N/A
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$42,225	N/A	N/A	N/A
12330 Physical Impairment; Visual Impairment	\$4,616	\$1,445	\$210	\$0	-100%	-100%	-100%
12340 Physical Impairment; Hearing Impairment	\$3,324	\$35,449	\$21,357	\$29,334	> 500%	-17%	37%
12350 Physical Impairment; Homebound	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$6,906	\$0	\$0	\$0	-100%	N/A	N/A
12510 Culturally Different; Communication Disorders	\$9,758	\$0	\$0	\$0	-100%	N/A	N/A
12710 Equal Opportunity At Risk	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12810 Special Education Preschool	\$30,444	\$69,055	\$89,875	\$99,320	226%	44%	11%
12900 Other Special Programs	\$400,579	\$643,392	\$753,133	\$693,936	73%	8%	-8%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$465	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$18,165	\$20,246	\$1,279	\$3,999	-78%	-80%	213%
14300 Summer School Programs; High School	\$44,616	\$33,706	\$25,465	\$29,985	-33%	-11%	18%
16100 Remediation Testing	\$17,504	\$4,477	\$1,007	\$0	-100%	-100%	-100%
16200 Preventive Remediation	\$65,169	\$48,646	\$31,897	\$31,874	-51%	-34%	0%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$5,473	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$4,490	\$4,912	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,048	\$2,148	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$26,483	\$33,345	\$61,619	\$72,377	173%	117%	17%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$16,321	\$400	\$0	\$3,390	-79%	> 500%	N/A
22220 Library/Media Services; School Library	\$162,212	\$168,849	\$101,363	\$101,804	-37%	-40%	0%
22230 Library/Media Services; Audiovisual	\$3,802	\$1,503	\$576	\$699	-82%	-54%	21%
22250 Library/Media Services; Computer Assisted Instruction Services	\$822	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$18,259	\$68,205	N/A	N/A	274%
22360 Instruction, Related Technology; Network Support	\$46	\$2,865	\$1,856	\$0	-100%	-100%	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$121,796	\$143,802	\$124,652	\$82,520	-32%	-43%	-34%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,225	\$499	\$2,263	\$1,440	18%	189%	-36%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$44,951	\$52,575	\$159,843	\$41,897	-7%	-20%	-74%
26497 2007 Account Code - Teachers Retirement Fund	\$291,843	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$5,021,955</b>	<b>\$6,796,386</b>	<b>\$6,812,293</b>	<b>\$6,680,237</b>	<b>33%</b>	<b>-2%</b>	<b>-2%</b>
<b>Student Instructional Support</b>							
21130 Attendance and Social Work Services; Social Work Services	\$1,555	\$573	\$1,500	\$0	-100%	-100%	-100%
21220 Guidance Services; Counseling Services	\$214,221	\$154,316	\$167,711	\$180,940	-16%	17%	8%
21340 Health Services; Nurse Services	\$39,962	\$68,591	\$61,852	\$72,138	81%	5%	17%
21390 Health Services; Other Health Services	\$54,444	\$86,604	\$78,519	\$87,660	61%	1%	12%
21420 Psychological Testing	\$45,924	\$71,776	\$70,741	\$62,099	35%	-13%	-12%
21490 Other Psychological Services	\$295	\$0	\$0	\$0	-100%	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$10,813	\$26,325	\$26,947	N/A	149%	2%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$908	\$204	\$248	N/A	-73%	22%
21810 Special Education Administration; Service Area Direction	\$129,102	\$145,150	\$135,115	\$142,606	10%	-2%	6%
21910 Other Support Services, Students; Service Area Direction	\$38	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$195	\$150	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$587,495	\$865,467	\$825,587	\$859,876	46%	-1%	4%
<b>Student Instructional Support Total</b>	<b>\$1,073,231</b>	<b>\$1,404,347</b>	<b>\$1,367,553</b>	<b>\$1,432,514</b>	<b>33%</b>	<b>2%</b>	<b>5%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$32,332	\$30,363	\$23,932	\$26,546	-18%	-13%	11%
23150 Board of Education; Legal Services	\$5,026	\$2,351	\$2,363	\$7,304	45%	211%	209%
23160 Board of Education; Promotion Expenses	\$972	\$560	\$0	\$5,849	> 500%	> 500%	N/A
23210 Executive Administration; Office of The Superintendent	\$196,540	\$223,028	\$225,619	\$233,299	19%	5%	3%
23220 Executive Administration; Community Relations	\$6,052	\$6,322	\$3,706	\$7,027	16%	11%	90%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$3,521	\$3,760	\$4,338	N/A	23%	15%
25120 Fiscal Services; Service Area Direction	\$40,825	\$66,564	\$69,594	\$75,193	84%	13%	8%
25160 Fiscal Services; Financial Accounting	\$4,922	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$5,010	\$1,867	\$5,095	\$2,974	-41%	59%	-42%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$831	\$1,281	\$1,223	N/A	47%	-5%
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$10,108	N/A	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$3,876	\$0	N/A	N/A	-100%
25600 Public Information Services	\$0	\$0	\$0	\$3,876	N/A	N/A	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$0	\$3,486	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$192,707	\$176,991	\$186,815	N/A	-3%	6%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$3,630	\$300	N/A	N/A	-92%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$45,900	\$73,978	\$565,105	\$567,704	> 500%	> 500%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$721,138	\$899,554	\$362,125	\$382,608	-47%	-57%	6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,058	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$265,583	\$112,272	\$168,480	\$238,089	-10%	112%	41%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,375	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$6,145	\$0	\$0	N/A	-100%	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$5,325	\$1,063	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$88,337	\$68,307	\$73,110	\$73,072	-17%	7%	0%
27010 Student Transportation; Service Area Direction	\$44,440	\$57,089	\$71,359	\$72,991	64%	28%	2%
27100 Student Transportation; Vehicle Operation	\$157,780	\$274,460	\$254,387	\$259,618	65%	-5%	2%
27200 Student Transportation; Monitoring Services	\$11,120	\$12,630	\$17,008	\$17,128	54%	36%	1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$116,401	\$79,224	\$99,033	\$108,206	-7%	37%	9%
27400 Student Transportation; Purchase of School Buses	\$58,252	\$0	\$86,427	\$0	-100%	N/A	-100%
27500 Student Transportation; Insurance on Buses	\$17,645	\$10,930	\$12,037	\$7,450	-58%	-32%	-38%
27700 Student Transportation; Contracted Transportation Services	\$167	\$1,165	\$0	\$0	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$1,091	\$950	\$1,943	\$1,931	77%	103%	-1%
31100 Food Services Operations; Service Area Direction	\$22,440	\$39,449	\$45,168	\$55,322	147%	40%	22%
31200 Food Services Operations; Food Preparation and Dispensing	\$312,861	\$379,480	\$441,798	\$442,411	41%	17%	0%
<b>Overhead and Operational Total</b>	<b>\$2,174,592</b>	<b>\$2,544,809</b>	<b>\$2,717,826</b>	<b>\$2,794,869</b>	<b>29%</b>	<b>10%</b>	<b>3%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$2,790	\$1,143	\$0	\$0	-100%	-100%	N/A
33200 Community Recreation	\$54,747	\$1,473	\$0	\$0	-100%	-100%	N/A
33300 Civic Services	\$0	\$1,953	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$185,809	\$254,992	\$186,180	\$225,458	21%	-12%	21%
33990 Other Community Services; Other	\$531	\$80,243	\$68,791	\$68,963	> 500%	-14%	0%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,890	\$22,637	\$42,380	\$2,285	-79%	-90%	-95%

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<b>Account</b>	<b>FY 2006</b>	<b>FY 2009</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Increase from FY 2006</b>	<b>Increase from FY 2009</b>	<b>Increase from previous year</b>
43000 Facilities Acquisition and Construction; Professional Services	\$158,355	\$400	\$25,785	\$5,750	-96%	> 500%	-78%
45100 Building Acquisition, Construction and Improvements	\$362,683	\$1,841,562	\$416,121	\$88,396	-76%	-95%	-79%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$5,000	N/A	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$61,420	\$58,839	\$55,082	\$62,093	1%	6%	13%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$819	\$0	\$15,000	\$0	-100%	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$284,648	\$416,144	\$359,687	\$583,021	105%	40%	62%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$154,872	\$153,827	\$155,031	N/A	0%	1%
52100 Debt Services; Interest on Debt; Bonds	\$152,847	\$0	\$0	\$0	-100%	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$33,443	\$46,774	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,135,879	\$1,280,655	\$1,243,167	\$1,265,000	11%	-1%	2%
54200 Common School Fund; Principal	\$85,313	\$0	\$0	\$0	-100%	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$400	\$0	\$49,279	N/A	> 500%	N/A
<b>Nonoperational Total</b>	<b>\$2,530,171</b>	<b>\$4,162,087</b>	<b>\$2,566,019</b>	<b>\$2,510,275</b>	<b>-1%</b>	<b>-40%</b>	<b>-2%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$69,461	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$492,569	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$35,012	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$687,638	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$11,920	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$282,119	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$1,578,719</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>