

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fremont Community Schools (7605)

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	\$547,766	\$550,142	\$667,926	\$644,834	4.16%	-3.46%
Non - Certified Salaries	120	\$79,415	\$74,076	\$74,341	\$49,425	-11.18%	-33.52%
Group Health Insurance	222	\$6,594	\$70,731	\$37,871	\$42,270	59.12%	11.62%
Social Security Certified	212	\$40,294	\$39,868	\$41,113	\$38,711	-1.00%	-5.84%
Teacher Retirement Fund, After 7-1-95	216	\$16,132	\$13,118	\$24,465	\$24,720	11.26%	1.04%
Teacher Retirement Fund, Prior to 7-1-95	215	\$15,686	\$12,892	\$13,004	\$11,064	-8.36%	-14.92%
Group Life Insurance	221	\$0	\$3,687	\$7,282	\$5,707	NA	-21.63%
Public Employees Retirement Fund	214	\$8,929	\$7,846	\$8,326	\$5,535	-11.27%	-33.52%
Travel	580	\$2,123	\$1,878	\$2,816	\$3,648	14.50%	29.58%
Social Security Noncertified	211	\$5,548	\$5,086	\$5,201	\$3,617	-10.14%	-30.45%
Other Group Insurance Authorized by Statute	224	\$0	\$1,487	\$2,985	\$3,191	NA	6.91%
Operational Supplies	611	\$1,117	\$673	\$2,475	\$3,058	28.64%	23.59%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$1,761	NA	NA
Telephone	531	\$0	\$0	\$126	\$302	NA	140.33%
Other Purchased Property Services	490 - 499	\$0	\$2,400	\$0	\$0	NA	NA
Other Employee Benefits	241 - 290	\$0	\$0	\$545	\$0	NA	-100.00%
Student Instructional Support Total		\$723,603	\$783,883	\$888,475	\$837,845	3.73%	-5.70%
Student Academic Achievement							
Certified Salaries	110	\$3,658,272	\$3,063,756	\$3,045,961	\$2,805,323	-6.42%	-7.90%
Non - Certified Salaries	120	\$729,744	\$619,641	\$646,629	\$723,076	-0.23%	11.82%
Group Health Insurance	222	\$1,616,314	\$1,089,874	\$787,205	\$718,446	-18.35%	-8.73%
Transfer Tuition to Other School Corps Within State	561	\$221,953	\$576,231	\$450,497	\$428,885	17.90%	-4.80%
Computer Hardware	741	\$145,234	\$76,647	\$130,934	\$274,056	17.20%	109.31%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$197,591	\$224,003	\$462,208	\$248,548	5.90%	-46.23%
Social Security Certified	212	\$261,326	\$207,446	\$206,705	\$191,587	-7.47%	-7.31%
Teacher Retirement Fund, After 7-1-95	216	\$224,025	\$157,265	\$153,405	\$141,154	-10.91%	-7.99%
Operational Supplies	611	\$124,442	\$108,191	\$136,998	\$139,392	2.88%	1.75%
Public Employees Retirement Fund	214	\$76,977	\$63,801	\$75,224	\$85,282	2.59%	13.37%
Content	747	\$0	\$0	\$20,439	\$83,131	NA	306.73%
Social Security Noncertified	211	\$58,340	\$46,138	\$45,603	\$50,910	-3.35%	11.64%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fremont Community Schools (7605)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, Prior to 7-1-95	215	\$81,841	\$54,184	\$51,994	\$47,850	-12.56%	-7.97%
Overtime Salaries	140	\$49,385	\$46,922	\$48,857	\$46,322	-1.59%	-5.19%
Textbooks	630	\$44,517	\$54,577	\$25,431	\$40,153	-2.55%	57.89%
Licensed Employees	135	\$30,783	\$19,705	\$27,310	\$33,441	2.09%	22.45%
Connectivity	744	\$0	\$0	\$261,583	\$28,790	NA	-88.99%
Nonlicensed Employees	136	\$28,495	\$28,191	\$36,033	\$27,983	-0.45%	-22.34%
Telecommunications Equipment	745	\$0	\$0	\$0	\$18,538	NA	NA
Other Group Insurance Authorized by Statute	224	\$27,943	\$20,234	\$16,336	\$15,687	-13.44%	-3.97%
Group Life Insurance	221	\$19,655	\$15,622	\$14,813	\$15,685	-5.48%	5.89%
Telephone	531	\$0	\$7,053	\$14,871	\$15,324	NA	3.05%
Travel	580	\$1,683	\$2,171	\$4,422	\$8,703	50.80%	96.81%
Other Technology Hardware	746	\$0	\$0	\$1,095	\$7,010	NA	540.45%
Water and Sewage	411	\$8,042	\$9,952	\$11,046	\$6,473	-5.28%	-41.40%
Equipment	730	\$0	\$0	\$10,087	\$5,969	NA	-40.82%
Repairs and Maintenance Services	430	\$0	\$0	\$2,241	\$5,369	NA	139.57%
Professional Development	748	\$0	\$0	\$3,780	\$3,191	NA	-15.59%
Postage and Postage Machine Rental	532	\$655	\$172	\$997	\$1,109	14.07%	11.22%
Miscellaneous Objects	876 - 899	\$180	\$76	\$521	\$895	49.33%	71.60%
Wireless Equipment	743	\$0	\$0	\$0	\$570	NA	NA
Periodicals	650	\$959	\$1,031	\$558	\$490	-15.46%	-12.11%
Official Bond Premiums	525	\$200	\$400	\$200	\$300	10.67%	50.00%
Dues and Fees	810	\$0	\$69	\$39	\$39	NA	0.00%
Other Employee Benefits	241 - 290	\$0	\$0	\$3,814	\$0	NA	-100.00%
Other Supplies and Materials	615, 660 - 689	\$0	\$423	\$285	\$0	NA	-100.00%
Instructional Programs Improvement Services	312	\$7,561	\$8,396	\$500	\$0	-100.00%	-100.00%
Rentals	440	\$185	\$80	\$80	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$74,075	\$37,397	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$4,798	\$688	\$0	\$0	-100.00%	NA
Library Books	640	\$3,058	\$0	\$3,332	\$0	-100.00%	-100.00%
Meals Provided	235	\$0	\$0	\$140	\$0	NA	-100.00%
Student Academic Achievement Total		\$7,698,235	\$6,540,335	\$6,702,171	\$6,219,679	-5.19%	-7.20%

Overhead and Operational

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fremont Community Schools (7605)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$869,696	\$907,310	\$906,320	\$860,218	-0.27%	-5.09%
Light and Power - Other Than Heating and Cooling	625	\$454,857	\$345,820	\$333,031	\$294,241	-10.32%	-11.65%
Operational Supplies	611	\$248,362	\$247,846	\$278,326	\$256,115	0.77%	-7.98%
Insurance	520	\$96,831	\$196,033	\$209,935	\$223,099	23.20%	6.27%
Certified Salaries	110	\$91,073	\$146,169	\$224,370	\$216,317	24.14%	-3.59%
Repairs and Maintenance Services	430	\$17,668	\$71,190	\$166,445	\$165,049	74.83%	-0.84%
Group Health Insurance	222	\$191,931	\$337,998	\$181,764	\$154,612	-5.26%	-14.94%
Public Employees Retirement Fund	214	\$87,025	\$87,590	\$91,869	\$85,005	-0.59%	-7.47%
Board of Education Services	318	\$75,912	\$56,908	\$106,183	\$75,823	-0.03%	-28.59%
Gasoline and Lubricants	613	\$113,393	\$106,863	\$89,397	\$62,727	-13.76%	-29.83%
Social Security Noncertified	211	\$62,102	\$63,503	\$62,062	\$59,451	-1.08%	-4.21%
Other Professional and Technical Services	319	\$0	\$36,476	\$17,944	\$50,889	NA	183.60%
Heating and Cooling for Buildings - Gas	622	\$61	\$73,645	\$92,435	\$47,367	428.21%	-48.76%
Equipment	730	\$206,413	\$133,296	\$82,489	\$42,278	-32.73%	-48.75%
Student Transportation Services	510	\$30,869	\$101,971	\$20,705	\$34,036	2.47%	64.38%
Teacher Retirement Fund, After 7-1-95	216	\$11,626	\$15,348	\$23,559	\$22,713	18.22%	-3.59%
Social Security Certified	212	\$6,872	\$11,102	\$14,650	\$14,247	20.00%	-2.75%
Other Employee Benefits	241 - 290	\$4,385	\$8,127	\$11,025	\$12,212	29.18%	10.77%
Water and Sewage	411	\$990	\$2,046	\$6,564	\$12,208	87.38%	85.97%
Telephone	531	\$28,832	\$19,578	\$10,542	\$10,648	-22.04%	1.01%
Group Life Insurance	221	\$9,410	\$7,454	\$9,024	\$8,458	-2.63%	-6.27%
Travel	580	\$5,169	\$3,245	\$7,595	\$8,191	12.19%	7.85%
Dues and Fees	810	\$5,890	\$5,991	\$6,385	\$6,333	1.83%	-0.81%
Nonlicensed Employees	136	\$13,715	\$16,559	\$11,067	\$5,473	-20.52%	-50.54%
Unemployment Insurance	230	\$0	\$0	\$7,523	\$4,803	NA	-36.16%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,530	\$1,949	\$4,502	\$4,717	32.50%	4.78%
Professional Development	748	\$0	\$0	\$9,553	\$4,313	NA	-54.85%
Content	747	\$0	\$19,069	\$45,547	\$4,000	NA	-91.22%
Rentals	440	\$692	\$1,739	\$3,450	\$3,519	50.17%	1.99%
Other Group Insurance Authorized by Statute	224	\$1,637	\$2,584	\$3,350	\$3,275	18.93%	-2.24%
Severance/Early Retirement Pay	213	\$0	\$2,098	\$3,306	\$2,370	NA	-28.34%
Postage and Postage Machine Rental	532	\$1,622	\$1,585	\$2,005	\$2,145	7.23%	6.99%
Advertising	540	\$2,331	\$2,388	\$3,125	\$1,411	-11.79%	-54.84%
Food Purchases	614	\$3,900	\$176	\$434	\$1,400	-22.59%	222.65%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fremont Community Schools (7605)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Communication Services	533 - 539	\$550	\$4,800	\$4,800	\$1,200	21.54%	-75.00%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$720	NA	NA
Tires and Repairs	612	\$21,674	\$16,293	\$5,886	\$672	-58.04%	-88.58%
Official Bond Premiums	525	\$0	\$300	\$0	\$500	NA	NA
Other Purchased Property Services	490 - 499	\$0	\$136	\$988	\$490	NA	-50.41%
Removal of Refuse and Garbage	412	\$0	\$0	\$88	\$296	NA	238.14%
Other Supplies and Materials	615, 660 - 689	\$13,579	\$2,523	\$137	\$281	-62.07%	106.00%
Connectivity	744	\$0	\$8,596	\$6,230	\$0	NA	-100.00%
Other Technology Hardware	746	\$0	\$4,828	\$5,835	\$0	NA	-100.00%
Telecommunications Equipment	745	\$0	\$0	\$1,126	\$0	NA	-100.00%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$53,846	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$0	\$6,696	\$0	\$0	NA	NA
Meals Provided	235	\$0	\$224	\$52	\$0	NA	-100.00%
Improvements Other Than Buildings	715	\$0	\$35	\$0	\$0	NA	NA
Vehicles	731	\$0	\$292,027	\$0	\$0	NA	NA
Computer Hardware	741	\$0	\$36,958	\$17,933	\$0	NA	-100.00%
Periodicals	650	\$166	\$0	\$0	\$0	-100.00%	NA
Buildings	720	\$1,551	\$181	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$722	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$2,956	\$1,301	\$7,657	\$0	-100.00%	-100.00%
Other Purchased Services	593	\$0	\$0	\$300	\$0	NA	-100.00%
Overhead and Operational Total		\$2,739,839	\$3,408,551	\$3,097,511	\$2,763,823	0.22%	-10.77%
Non Operational							
Redemption of Principal	831	\$1,324,925	\$1,672,441	\$1,880,000	\$1,895,000	9.36%	0.80%
Construction Services	450	\$350,000	\$2,053,446	\$2,634,986	\$987,269	29.60%	-62.53%
Repairs and Maintenance Services	430	\$0	\$30,776	\$130,061	\$420,085	NA	222.99%
Equipment	730	\$340,255	\$258,847	\$298,269	\$263,963	-6.15%	-11.50%
Interest	832	\$43,253	\$103,284	\$126,565	\$149,688	36.39%	18.27%
Pre-2008 Object Code - Temporary Salaries	130	\$110,499	\$110,043	\$111,260	\$113,773	0.73%	2.26%
Board of Education Services	318	\$0	\$5,033	\$15,271	\$29,604	NA	93.86%
Rentals	440	\$0	\$0	\$0	\$20,154	NA	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fremont Community Schools (7605)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Professional and Technical Services	319	\$0	\$0	\$0	\$10,965	NA	NA
Social Security Noncertified	211	\$5,554	\$5,695	\$5,216	\$6,065	2.23%	16.27%
Teacher Retirement Fund, After 7-1-95	216	\$61	\$1,476	\$2,948	\$2,894	161.99%	-1.82%
Social Security Certified	212	\$2,803	\$2,638	\$3,295	\$2,691	-1.02%	-18.35%
Advertising	540	\$0	\$407	\$1,193	\$1,588	NA	33.07%
Land and Easements	710	\$53,320	\$52,552	\$1,353	\$1,291	-60.55%	-4.59%
Public Employees Retirement Fund	214	\$0	\$250	\$862	\$1,082	NA	25.50%
Operational Supplies	611	\$0	\$5,591	\$7,520	\$306	NA	-95.93%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16	\$13	\$90	\$179	84.04%	99.80%
Content	747	\$0	\$2,100	\$0	\$0	NA	NA
Unemployment Insurance	230	\$2,952	\$3,413	\$0	\$0	-100.00%	NA
Non Operational Total		\$2,233,637	\$4,308,005	\$5,218,891	\$3,906,595	15.00%	-25.15%
Grand Total		\$13,395,315	\$15,040,774	\$15,907,048	\$13,727,942	0.62%	-13.70%