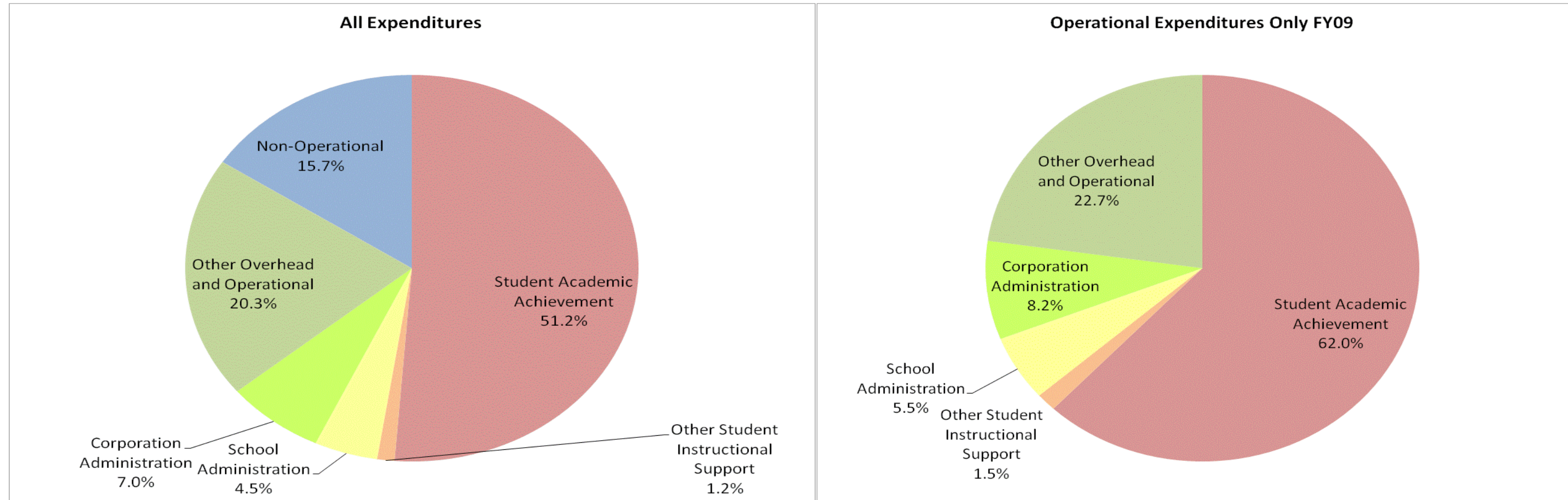


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Shenandoah School Corporation (3435)**

Shenandoah School Corporation (3435)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$4,894,377	48.4%	\$6,404,048	50.8%	\$6,829,254	50.3%	\$6,425,554	51.2%
Student Instructional Support	\$560,226	5.5%	\$917,546	7.3%	\$878,594	6.5%	\$722,702	5.8%
Overhead and Operational	\$2,297,264	22.7%	\$2,919,803	23.1%	\$3,401,354	25.0%	\$3,422,474	27.3%
Nonoperational	\$2,357,132	23.3%	\$2,375,908	18.8%	\$2,476,875	18.2%	\$1,974,045	15.7%
Grand Total	\$10,108,999		\$12,617,304		\$13,586,077	-1%	\$12,544,776	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	54.0%	58.0%	56.7%	57.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Shenandoah School Corporation (3435)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$9,506	\$27,297			187%
	11100 Regular Programs; Elementary	\$1,249,086	\$1,358,799	\$1,733,675	\$1,997,387	60%	47%	15%
	11200 Regular Programs; Middle/Junior High	\$704,288	\$772,790	\$940,569	\$1,204,079	71%	56%	28%
	11300 Regular Programs; High School	\$812,171	\$943,674	\$1,186,176	\$1,476,300	82%	56%	24%
	11420 Vocational Education; Agriculture B	\$96,521	\$118,646	\$124,232	\$122,267	27%	3%	-2%
	11450 Vocational Education; Consumer and Homemaking	\$67,872	\$82,705	\$74,012	\$101,470	50%	23%	37%
	11910 Other Regular Programs; Competency Testing	\$8,343	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$10,920	\$13,358	\$24,312	\$34,364	215%	157%	41%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$1,651			
	12350 Physical Impairment; Homebound	\$428	\$310	\$0	\$8,278	> 500%	> 500%	
	12510 Culturally Different; Communication Disorders	\$44,300	\$35,837	\$39,867	\$42,125	-5%	18%	6%
	12520 Culturally Different; Compensatory	\$9,409	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$8,286	\$9,369	\$8,193	\$11,178	35%	19%	36%
	14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$3,432			
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$1,860	\$6,547			252%
	14300 Summer School Programs; High School	\$11,832	\$24,280	\$24,812	\$26,914	127%	11%	8%
	16100 Remediation Testing	\$24,727	\$48,734	\$47,732	\$47,019	90%	-4%	-1%
	16200 Preventive Remediation	\$52,833	\$1,252	\$4,499	\$6,910	-87%	452%	54%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$78,309	\$101,594	\$138,165	\$120,464	54%	19%	-13%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$461,573	\$761,410	\$824,165	\$834,038	81%	10%	1%
	22110 Improvement of Instruction; Service Area Direction	\$1,783	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$49,803	\$34,902	\$5,637		-89%	-84%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$4,670	\$9,164	\$23,086		394%	152%
	22210 Library/Media Services; Service Area Direction	\$47,924	\$128,081	\$58,520	\$0	-100%	-100%	-100%
	22220 Library/Media Services; School Library	\$55,413	\$17,172	\$87,500	\$115,615	109%	> 500%	32%
	22230 Library/Media Services; Audiovisual	\$2,948	\$4,295	\$5,296	\$1,044	-65%	-76%	-80%
	22240 Library/Media Services; Educational Television	\$1,000	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$6,619	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$29,453	\$30,756	\$0		-100%	-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$110,252	\$4,213			-96%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$62,766	\$124,128	\$33,511	\$201,794	222%	63%	> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$260	\$25	\$1,658	\$2,445	> 500%	> 500%	47%
	26497 2007 Account Code - Teachers Retirement Fund	\$113,546	\$208,904	\$182,042	\$0			
Student Academic Achievement Total		\$3,933,156	\$4,839,288	\$5,735,378	\$6,425,554	63%	33%	12%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$14,283	\$29,288			105%
	21210 Guidance Services; Service Area Direction	\$25,929	\$119,081	\$116,320	\$73,904	185%	-38%	-36%
	21220 Guidance Services; Counseling Services	\$15,822	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$24,177	\$39,953	\$45,714	\$50,326	108%	26%	10%
	21390 Health Services; Other Health Services	\$0	\$1,105	\$678	\$1,639		48%	142%
	24100 Office of The Principal	\$362,966	\$472,556	\$516,864	\$567,545	56%	20%	10%
Student Instructional Support Total		\$428,895	\$632,694	\$693,860	\$722,702	69%	14%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,502	\$10,000	\$10,383	\$10,765	-26%	8%	4%
	23150 Board of Education; Legal Services	\$20,743	\$10,579	\$17,848	\$11,003	-47%	4%	-38%
	23160 Board of Education; Promotion Expenses	\$0	\$1,793	\$201	\$0	-100%	-100%	-100%
	23210 Executive Administration; Office of The Superintendent	\$159,862	\$241,790	\$514,550	\$793,532	396%	228%	54%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$188	\$1,035	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$3,172	\$3,405	\$2,561	\$5,350	69%	57%	109%
	25180 Fiscal Services; Property Accounting	\$0	\$0	\$0	\$1,955			
	25191 Other Fiscal Services; Refund of Revenue	\$2,474	\$1,498	\$1,084	\$2,924	18%	95%	170%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$150			
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$8,248	\$229			-97%
	25195 Other Fiscal Services; Bank Account Service Charge	\$240	\$67	\$525	\$92	-62%	38%	-82%
	25196 Other Fiscal Services; Cash Change	\$0	\$380	\$685	\$808		113%	18%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$1,309			
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$96,039	\$84,326	\$0	\$10,062	-90%	-88%	
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$9,225	\$12,178			32%
	25400 Planning, Research, Development and Evaluation	\$1,870	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$0	\$320	\$578	\$137		-57%	-76%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$11,017	\$13,320			21%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$404	\$758			88%
	25890 Other Technology Services	\$0	\$0	\$31,173	\$17,276			-45%
	25910 Judgments	\$263,273	\$0	\$0	\$0	-100%		
	25940 Settlements	\$0	\$0	\$10,618	\$0			-100%
	25990 Other Support Services, Central	\$8,804	\$4,738	\$1,280	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$29,580	\$30,680	\$59,082	\$85,649	190%	179%	45%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Shenandoah School Corporation (3435)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$512,697	\$701,775	\$927,014	\$943,435	84%	34%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,363	\$46,891	\$56,424	\$56,683	> 500%	21%	0%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$154,304	\$123,296	\$142,761	\$89	-100%	-100%	-100%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,440	\$1,368	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,586	\$1,265	\$1,175	\$1,304	-50%	3%	11%
	26700 Operation and Maintenance of Plant Services; Insurance	\$24,984	\$134,470	\$66,033	\$75,441	202%	-44%	14%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,184	\$1,047	\$2,364	\$3,970	235%	279%	68%
	27010 Student Transportation; Service Area Direction	\$20,639	\$36,518	\$6,420	\$0	-100%	-100%	-100%
	27100 Student Transportation; Vehicle Operation	\$74,090	\$112,406	\$158,319	\$173,921	135%	55%	10%
	27200 Student Transportation; Monitoring Services	\$19,582	\$22,993	\$35,659	\$35,227	80%	53%	-1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$29,233	\$66,656	\$95,656	\$89,993	208%	35%	-6%
	27400 Student Transportation; Purchase of School Buses	\$0	\$69,739	\$83,645	\$179,751		158%	115%
	27500 Student Transportation; Insurance on Buses	\$5,865	\$4,185	\$361	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$399,421	\$500,632	\$433,344	\$418,832	5%	-16%	-3%
	27900 Student Transportation; Other Student Transportation Services	\$4,626	\$3,691	\$15,243	\$16,645	260%	351%	9%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$574	\$1,603			179%
	31100 Food Services Operations; Service Area Direction	\$11	\$0	\$29,884	\$29,286	> 500%		-2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$237,611	\$154,383	\$189,817	\$173,488	-27%	12%	-9%
	31400 Food Services Operations; Food Purchases	\$0	\$201,732	\$237,863	\$246,982		22%	4%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$170	\$0	\$0	\$0	-100%		
	31900 Other Food Services	\$21,346	\$25,513	\$7,088	\$8,327	-61%	-67%	17%
Overhead and Operational Total		\$2,117,713	\$2,598,322	\$3,170,141	\$3,422,474	62%	32%	8%
Nonoperational								
	33200 Community Recreation	\$3,600	\$900	\$1,800	\$1,200	-67%	33%	-33%
	33400 Athletic Coaches	\$111,024	\$135,953	\$147,922	\$155,083	40%	14%	5%
	33990 Other Community Services; Other	\$0	\$224	\$200	\$200		-11%	0%
	43000 Facilities Acquisition and Construction; Professional Services	\$14,806	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$50,988	\$188,586	\$321,715	\$0	-100%	-100%	-100%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$125,000	\$125,000			0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$20,266	\$13,334	\$2,580		-87%	-81%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$22,289	\$14,916	\$19,940	\$16,115	-28%	8%	-19%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$283,635	\$155,545	\$317,691	\$134,434	-53%	-14%	-58%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$5,985	\$1,959	\$4,540	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$1,076,343	\$160,000	\$650,000	\$1,155,000	7%	> 500%	78%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$604,058	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$191,010	\$242,581	\$280,894		47%	16%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$23,708	\$0	\$1,925	\$0	-100%		-100%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$7,692	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$1,435,891	\$538,500	\$0	-100%	-100%	-100%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$13,800	\$23,540			71%
	54200 Common School Fund; Principal	\$124,688	\$0	\$45,000	\$80,000	-36%		78%
	59200 Other Debt Services Obligations; Bank Fee	\$500	\$0	\$0	\$0	-100%		
Nonoperational Total		\$2,321,622	\$2,312,941	\$2,443,948	\$1,974,045	-15%	-15%	-19%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$48,376	\$59,780	\$61,071	\$0			
	26492 2007 Account Code - Social Security	\$328,381	\$357,897	\$194,238	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$11,290	\$0	\$18,385	\$0			
	26494 2007 Account Code - Group Insurance	\$715,387	\$1,485,183	\$1,009,782	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$22	\$0	\$683	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$204,156	\$331,200	\$258,592	\$0			
Prorated By Fund Total		\$1,307,613	\$2,234,060	\$1,542,751	\$0			