

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Shenandoah School Corporation (3435)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,328,060	\$3,543,449	\$3,582,883	\$3,373,758	0.3%	-5.8%
Group Health Insurance	222	\$658,338	\$793,808	\$897,331	\$763,364	3.8%	-14.9%
Transfer Tuition to Other School Corps Within State	561	\$754,463	\$736,376	\$632,700	\$594,814	-5.8%	-6.0%
Teacher Retirement Fund, After 7-1-95	216	\$253,725	\$347,916	\$292,983	\$282,398	2.7%	-3.6%
Social Security Certified	212	\$250,645	\$260,327	\$270,083	\$253,204	0.3%	-6.2%
Non - Certified Salaries	120	\$291,533	\$250,471	\$232,422	\$236,120	-5.1%	1.6%
Severance/Early Retirement Pay	213	\$166,484	\$136,800	\$126,980	\$129,978	-6.0%	2.4%
Content	747	\$7,785	\$24,848	\$24,245	\$113,064	95.2%	366.3%
Textbooks	630	\$192,952	\$83,160	\$127,139	\$89,559	-17.5%	-29.6%
Pre-2008 Object Code - Temporary Salaries	130	\$200,318	\$74,215	\$85,116	\$66,283	-24.2%	-22.1%
Computer Hardware	741	\$7,135	\$0	\$3,433	\$45,832	59.2%	1235.2%
Operational Supplies	611	\$45,463	\$28,106	\$43,130	\$36,884	-5.1%	-14.5%
Public Employees Retirement Fund	214	\$40,268	\$43,373	\$30,943	\$34,581	-3.7%	11.8%
Other Supplies and Materials	615, 660 - 689	\$37,026	\$34,741	\$25,151	\$24,952	-9.4%	-0.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$34,580	\$33,540	\$26,335	\$23,030	-9.7%	-12.5%
Social Security Noncertified	211	\$33,021	\$22,566	\$23,322	\$22,189	-9.5%	-4.9%
Travel	580	\$11,789	\$20,279	\$14,613	\$21,429	16.1%	46.6%
Group Life Insurance	221	\$8,973	\$8,693	\$8,478	\$7,648	-3.9%	-9.8%
Library Books	640	\$10,781	\$6,266	\$7,835	\$6,151	-13.1%	-21.5%
Overtime Salaries	140	\$3,614	\$3,274	\$4,984	\$5,300	10.0%	6.3%
Other Technology Hardware	746	\$5,803	\$4,647	\$11,414	\$4,781	-4.7%	-58.1%
Other Professional and Technical Services	319	\$6,436	\$7,639	\$8,758	\$3,918	-11.7%	-55.3%
Periodicals	650	\$1,447	\$251	\$361	\$546	-21.6%	51.3%
Dues and Fees	810	\$0	\$797	\$772	\$149	NA	-80.7%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$1,053	\$0	NA	-100.0%
Connectivity	744	\$6,219	\$0	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$0	\$60	\$0	\$0	NA	NA
Other Purchased Services	593	\$6,110	\$10,912	\$5,493	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$205	\$188	\$182	\$0	-100.0%	-100.0%
<b>Student Academic Achievement Total</b>		<b>\$6,363,171</b>	<b>\$6,476,700</b>	<b>\$6,488,138</b>	<b>\$6,139,932</b>	<b>-0.9%</b>	<b>-5.4%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$474,735	\$486,781	\$493,334	\$473,433	-0.1%	-4.0%
Non - Certified Salaries	120	\$182,966	\$188,724	\$189,275	\$193,709	1.4%	2.3%
Social Security Certified	212	\$29,130	\$29,817	\$29,858	\$28,605	-0.5%	-4.2%
Public Employees Retirement Fund	214	\$16,762	\$24,441	\$22,680	\$23,211	8.5%	2.3%
Social Security Noncertified	211	\$13,486	\$13,882	\$13,879	\$14,160	1.2%	2.0%
Teacher Retirement Fund, After 7-1-95	216	\$17,231	\$21,297	\$17,307	\$9,843	-13.1%	-43.1%

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Shenandoah School Corporation (3435)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Miscellaneous Objects	876 - 899	\$1,809	\$6,066	\$7,471	\$5,655	33.0%	-24.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,879	\$7,527	\$7,105	\$5,087	1.1%	-28.4%
Operational Supplies	611	\$680	\$532	\$4,931	\$779	3.5%	-84.2%
<b>Student Instructional Support Total</b>		<b>\$741,677</b>	<b>\$779,066</b>	<b>\$785,841</b>	<b>\$754,481</b>	<b>0.4%</b>	<b>-4.0%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$904,437	\$913,696	\$952,388	\$945,327	1.1%	-0.7%
Food Purchases	614	\$260,735	\$271,254	\$269,079	\$323,867	5.6%	20.4%
Student Transportation Services	510	\$312,367	\$314,413	\$311,177	\$280,254	-2.7%	-9.9%
Group Health Insurance	222	\$282,907	\$320,338	\$319,065	\$226,921	-5.4%	-28.9%
Vehicles	731	\$158,124	\$0	\$273,626	\$208,814	7.2%	-23.7%
Repairs and Maintenance Services	430	\$113,870	\$89,101	\$61,962	\$162,683	9.3%	162.6%
Insurance	520	\$96,734	\$119,259	\$141,932	\$124,341	6.5%	-12.4%
Light and Power - Other Than Heating and Cooling	625	\$206,724	\$244,146	\$124,882	\$112,722	-14.1%	-9.7%
Certified Salaries	110	\$102,810	\$105,895	\$107,485	\$109,100	1.5%	1.5%
Equipment	730	\$35,731	\$56,035	\$41,250	\$75,246	20.5%	82.4%
Social Security Noncertified	211	\$74,752	\$74,715	\$74,315	\$74,001	-0.3%	-0.4%
Public Employees Retirement Fund	214	\$54,697	\$80,277	\$75,886	\$73,418	7.6%	-3.3%
Severance/Early Retirement Pay	213	\$110,544	\$97,252	\$81,378	\$65,690	-12.2%	-19.3%
Gasoline and Lubricants	613	\$76,144	\$74,229	\$74,426	\$56,233	-7.3%	-24.4%
Operational Supplies	611	\$38,057	\$44,136	\$63,555	\$55,479	9.9%	-12.7%
Tires and Repairs	612	\$59,782	\$60,788	\$116,204	\$54,158	-2.4%	-53.4%
Heating and Cooling for Buildings - Gas	622	\$61,611	\$51,179	\$71,406	\$50,978	-4.6%	-28.6%
Other Purchased Property Services	490 - 499	\$22,528	\$20,526	\$21,333	\$36,812	13.1%	72.6%
Connectivity	744	\$10,837	\$99,866	\$11,742	\$25,568	23.9%	117.8%
Other Supplies and Materials	615, 660 - 689	\$12,413	\$37,281	\$36,119	\$23,381	17.2%	-35.3%
Removal of Refuse and Garbage	412	\$16,822	\$21,636	\$23,317	\$20,922	5.6%	-10.3%
Pre-2008 Object Code - Temporary Salaries	130	\$12,817	\$35,492	\$12,862	\$18,652	9.8%	45.0%
Telephone	531	\$16,290	\$14,406	\$17,981	\$17,155	1.3%	-4.6%
Unemployment Insurance	230	\$10,310	\$287	\$1,566	\$16,355	12.2%	944.4%
Printing and Binding	550	\$18,316	\$19,870	\$9,177	\$13,296	-7.7%	44.9%
Teacher Retirement Fund, After 7-1-95	216	\$11,739	\$14,089	\$11,428	\$11,915	0.4%	4.3%
Board Member Compensation	115	\$5,000	\$15,000	\$10,000	\$10,000	18.9%	0.0%
Data Processing Services	316	\$6,664	\$3,630	\$6,264	\$9,204	8.4%	46.9%
Social Security Certified	212	\$8,749	\$8,457	\$8,417	\$8,789	0.1%	4.4%
Other Professional and Technical Services	319	\$6,224	\$16,007	\$10,203	\$7,635	5.2%	-25.2%
Dues and Fees	810	\$5,847	\$4,997	\$8,750	\$6,915	4.3%	-21.0%
Group Life Insurance	221	\$2,015	\$1,873	\$1,676	\$5,562	28.9%	231.8%
Bank Service Charges	871	\$6,423	\$9,463	\$5,454	\$5,308	-4.7%	-2.7%

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Shenandoah School Corporation (3435)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Travel	580	\$4,914	\$4,893	\$3,567	\$4,806	-0.6%	34.7%
Other Purchased Services	593	\$3,943	\$5,311	\$5,357	\$3,820	-0.8%	-28.7%
Heating and Cooling for Buildings - Electricity	621	\$2,020	\$3,232	\$3,271	\$3,232	12.5%	-1.2%
Overtime Salaries	140	\$1,946	\$2,117	\$6,281	\$3,015	11.6%	-52.0%
Postage and Postage Machine Rental	532	\$45	\$345	\$1,171	\$1,648	146.0%	40.7%
Miscellaneous Objects	876 - 899	\$1,767	\$960	\$1,608	\$1,621	-2.1%	0.8%
Advertising	540	\$2,146	\$3,190	\$1,402	\$1,325	-11.4%	-5.5%
Other Employee Benefits	241 - 290	\$0	\$1,363	\$0	\$1,311	NA	NA
Water and Sewage	411	\$725	\$715	\$2,122	\$1,062	10.0%	-50.0%
Rentals	440	\$719	\$719	\$0	\$719	0.0%	NA
Official Bond Premiums	525	\$706	\$690	\$690	\$690	-0.6%	0.0%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$162	\$76	\$261	\$444	28.7%	70.0%
Seldom or Non-Recurring Purchases	873	\$70	\$0	\$367	\$367	51.3%	0.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$0	\$238	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$315	\$163	\$93	\$26	-46.3%	-71.8%
Computer Hardware	741	\$47,334	\$60,871	\$0	\$0	-100.0%	NA
Content	747	\$30,789	\$26,339	\$66,684	\$0	-100.0%	-100.0%
Cleaning Services	420	\$0	\$0	\$204	\$0	NA	-100.0%
Other Technology Hardware	746	\$18,908	\$5,325	\$0	\$0	-100.0%	NA
Judgments Against the School Corporation	820	\$0	\$0	\$2,500	\$0	NA	-100.0%
<b>Overhead and Operational Total</b>		<b>\$3,239,527</b>	<b>\$3,355,905</b>	<b>\$3,451,883</b>	<b>\$3,261,024</b>	<b>0.2%</b>	<b>-5.5%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$681,294	\$553,095	\$903,849	\$1,014,668	10.5%	12.3%
Interest	832	\$480,646	\$966,751	\$1,095,305	\$558,732	3.8%	-49.0%
Construction Services	450	\$0	\$971,719	\$223,680	\$99,091	NA	-55.7%
Certified Salaries	110	\$73,091	\$83,467	\$84,433	\$89,943	5.3%	6.5%
Non - Certified Salaries	120	\$67,415	\$55,604	\$51,885	\$58,577	-3.5%	12.9%
Content	747	\$8,569	\$83,925	\$70,039	\$54,739	59.0%	-21.8%
Equipment	730	\$24,462	\$441,987	\$184,640	\$47,324	17.9%	-74.4%
Dues and Fees	810	\$2,000	\$29,714	\$5,250	\$9,500	47.6%	81.0%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$5,254	\$7,011	\$7,952	NA	13.4%
Social Security Certified	212	\$5,591	\$6,381	\$6,411	\$6,880	5.3%	7.3%
Social Security Noncertified	211	\$5,066	\$4,211	\$3,877	\$4,374	-3.6%	12.8%
Public Employees Retirement Fund	214	\$0	\$1,381	\$2,116	\$794	NA	-62.5%
Operational Supplies	611	\$0	\$100	\$654	\$240	NA	-63.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,324	\$1,561	\$530	\$197	-46.0%	-62.9%
Buildings	720	\$0	\$20,660	\$0	\$0	NA	NA
Repairs and Maintenance Services	430	\$131,758	\$0	\$0	\$0	-100.0%	NA

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Shenandoah School Corporation (3435)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Computer Hardware	741	\$12,119	\$44,045	\$87,755	\$0	-100.0%	-100.0%
Land and Easements	710	\$0	\$31,057	\$0	\$0	NA	NA
Other Technology Hardware	746	\$96,085	\$0	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$7,410	\$0	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$23,916	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$1,621,745</b>	<b>\$3,300,912</b>	<b>\$2,727,435</b>	<b>\$1,953,011</b>	<b>4.8%</b>	<b>-28.4%</b>
<b>Grand Total</b>		<b>\$11,966,120</b>	<b>\$13,912,584</b>	<b>\$13,453,297</b>	<b>\$12,108,448</b>	<b>0.3%</b>	<b>-10.0%</b>