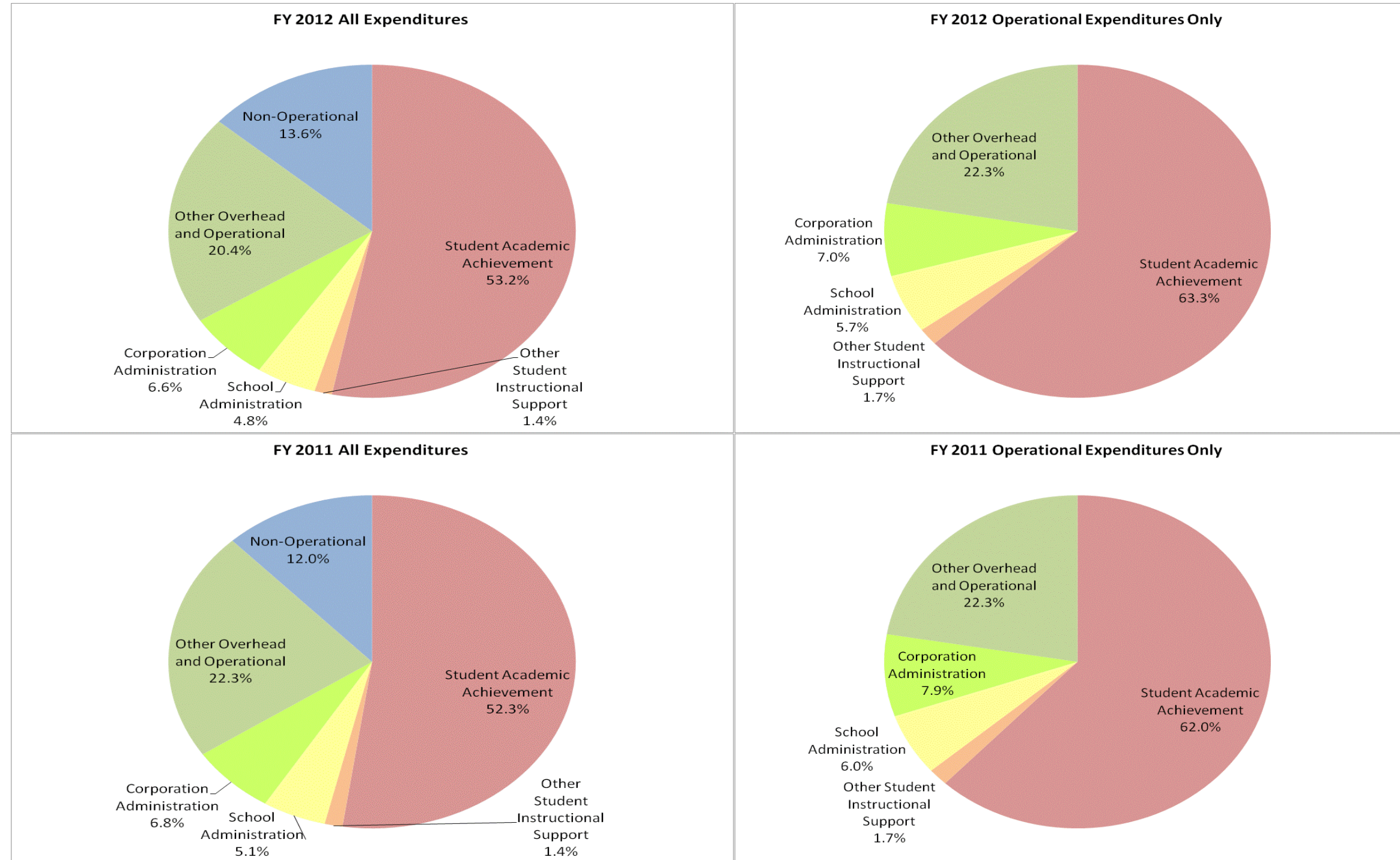


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Shenandoah School Corporation (3435)**

Shenandoah School Corporation (3435)

| Student Instructional Category | FY06 % of Total     |       | FY09 % of Total     |       | FY11 % of Total     |       | FY12 % of Total     |       |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
|                                | FY 2006             | Exp   | FY 2009             | Exp   | FY 2011             | Exp   | FY 2012             | Exp   |
| Student Academic Achievement   | \$6,404,048         | 50.8% | \$6,425,554         | 51.2% | \$6,087,512         | 52.3% | \$6,363,171         | 53.2% |
| Student Instructional Support  | \$917,546           | 7.3%  | \$722,702           | 5.8%  | \$754,610           | 6.5%  | \$741,677           | 6.2%  |
| Overhead and Operational       | \$2,919,803         | 23.1% | \$3,422,474         | 27.3% | \$3,388,697         | 29.1% | \$3,239,527         | 27.1% |
| Nonoperational                 | \$2,375,908         | 18.8% | \$1,974,045         | 15.7% | \$1,401,408         | 12.0% | \$1,621,745         | 13.6% |
| <b>Grand Total</b>             | <b>\$12,617,304</b> |       | <b>\$12,544,776</b> |       | <b>\$11,632,227</b> |       | <b>\$11,966,120</b> |       |

|   | FY 2006      | FY 2009      | FY 2011      | FY 2012      |
|---|--------------|--------------|--------------|--------------|
| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | <b>58.0%</b> | <b>57.0%</b> | <b>58.8%</b> | <b>59.4%</b> |



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Shenandoah School Corporation (3435)**

| Student Instructional Category             | Account   | FY 2006            | FY 2009            | FY 2011            | FY 2012            | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|---|--------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|-----------------------------|
| <b>Student Academic Achievement</b>        |   |                    |                    |                    |                    |                       |                       |                             |
|  | 11050 Regular Programs; Full Day Kindergarten   | \$0                | \$27,297           | \$235,452          | \$240,281          |                       | > 500%                | 2%                          |
|  | 11100 Regular Programs; Elementary  | \$1,358,799        | \$1,997,387        | \$1,901,925        | \$2,069,734        | 52%                   | 4%                    | 9%                          |
|  | 11200 Regular Programs; Middle/Junior High  | \$772,790          | \$1,204,079        | \$1,136,178        | \$1,052,376        | 36%                   | -13%                  | -7%                         |
|  | 11300 Regular Programs; High School   | \$943,674          | \$1,476,300        | \$1,370,340        | \$1,349,754        | 43%                   | -9%                   | -2%                         |
|  | 11420 Vocational Education; Agriculture B   | \$118,646          | \$122,267          | \$81,682           | \$85,394           | -28%                  | -30%                  | 5%                          |
|  | 11450 Vocational Education; Consumer and Homemaking   | \$82,705           | \$101,470          | \$75,878           | \$83,099           | 0%                    | -18%                  | 10%                         |
|  | 12110 Gifted And Talented; Gifted and Talented  | \$13,358           | \$34,364           | \$22,080           | \$33,192           | 148%                  | -3%                   | 50%                         |
|  | 12210 Mental Disabilities; Mild Mental Disabilities   | \$0                | \$0                | \$77,219           | \$169,122          |                       |                       | 119%                        |
|  | 12340 Physical Impairment; Hearing Impairment   | \$0                | \$1,651            | \$0                | \$0                |                       | -100%                 |                             |
|  | 12350 Physical Impairment; Homebound  | \$310              | \$8,278            | \$826              | \$4,503            | > 500%                | -46%                  | 445%                        |
|  | 12510 Culturally Different; Communication Disorders   | \$35,837           | \$42,125           | \$44,056           | \$54,356           | 52%                   | 29%                   | 23%                         |
|  | 12610 Learning Disability   | \$0                | \$0                | \$21,635           | \$37,648           |                       |                       | 74%                         |
|  | 12900 Other Special Programs  | \$9,369            | \$11,178           | \$0                | \$0                | -100%                 | -100%                 |                             |
|  | 14100 Summer School Programs; Elementary  | \$0                | \$3,432            | \$0                | \$0                |                       | -100%                 |                             |
|  | 14200 Summer School Programs; Middle/Junior High School                                     | \$0                | \$6,547            | \$0                | \$0                |                       | -100%                 |                             |
|  | 14300 Summer School Programs; High School   | \$24,280           | \$26,914           | \$13,547           | \$14,037           | -42%                  | -48%                  | 4%                          |
|  | 16100 Remediation Testing   | \$48,734           | \$47,019           | \$25,677           | \$22,204           | -54%                  | -53%                  | -14%                        |
|  | 16200 Preventive Remediation  | \$1,252            | \$6,910            | \$2,628            | \$4,797            | 283%                  | -31%                  | 83%                         |
|  | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat | \$101,594          | \$120,464          | \$84,243           | \$85,668           | -16%                  | -29%                  | 2%                          |
|  | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia  | \$761,410          | \$834,038          | \$726,717          | \$668,795          | -12%                  | -20%                  | -8%                         |
|  | 22120 Improvement of Instruction; Instruction and Curriculum Development                    | \$49,803           | \$5,637            | \$2,274            | \$998              | -98%                  | -82%                  | -56%                        |
|  | 22130 Improvement of Instruction; Instructional Staff Training                              | \$4,670            | \$23,086           | \$44,960           | \$33,762           | > 500%                | 46%                   | -25%                        |
|  | 22210 Library/Media Services; Service Area Direction  | \$128,081          | \$0                | \$0                | \$0                | -100%                 |                       |                             |
|  | 22220 Library/Media Services; School Library  | \$17,172           | \$115,615          | \$122,569          | \$120,834          | > 500%                | 5%                    | -1%                         |
|  | 22230 Library/Media Services; Audiovisual   | \$4,295            | \$1,044            | \$487              | \$680              | -84%                  | -35%                  | 39%                         |
|  | 22310 Instruction, Related Technology; Technology Service Supervision and Administration    | \$29,453           | \$0                | \$65,835           | \$32,768           | 11%                   |                       | -50%                        |
|  | 22360 Instruction, Related Technology; Network Support                                      | \$0                | \$4,213            | \$7,633            | \$6,219            |                       | 48%                   | -19%                        |
|  | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                       | \$124,128          | \$201,794          | \$21,848           | \$191,941          | 55%                   | -5%                   | > 500%                      |
|  | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service                           | \$25               | \$2,445            | \$1,821            | \$1,011            | > 500%                | -59%                  | -44%                        |
|  | 26497 2007 Account Code - Teachers Retirement Fund  | \$208,904          | \$0                | \$0                | \$0                |                       |                       |                             |
| <b>Student Academic Achievement Total</b>  |   | <b>\$4,839,288</b> | <b>\$6,425,554</b> | <b>\$6,087,512</b> | <b>\$6,363,171</b> | <b>31%</b>            | <b>-1%</b>            | <b>5%</b>                   |
| <b>Student Instructional Support</b>       |   |                    |                    |                    |                    |                       |                       |                             |
|  | 21130 Attendance and Social Work Services; Social Work Services                             | \$0                | \$29,288           | \$30,460           | \$30,391           |                       | 4%                    | 0%                          |
|  | 21210 Guidance Services; Service Area Direction   | \$119,081          | \$73,904           | \$83,026           | \$85,225           | -28%                  | 15%                   | 3%                          |
|  | 21340 Health Services; Nurse Services   | \$39,953           | \$50,326           | \$48,984           | \$50,021           | 25%                   | -1%                   | 2%                          |
|  | 21390 Health Services; Other Health Services  | \$1,105            | \$1,639            | \$1,573            | \$680              | -38%                  | -59%                  | -57%                        |
|  | 21530 Speech Pathology and Audiology Services; Audiology Services                           | \$0                | \$0                | \$860              | \$0                |                       |                       | -100%                       |
|  | 24100 Office of The Principal   | \$472,556          | \$567,545          | \$584,567          | \$573,551          | 21%                   | 1%                    | -2%                         |
|  | 24900 Other Support Services, School Administration   | \$0                | \$0                | \$5,140            | \$1,809            |                       |                       | -65%                        |
| <b>Student Instructional Support Total</b> |   | <b>\$632,694</b>   | <b>\$722,702</b>   | <b>\$754,610</b>   | <b>\$741,677</b>   | <b>17%</b>            | <b>3%</b>             | <b>-2%</b>                  |
| <b>Overhead and Operational</b>            |   |                    |                    |                    |                    |                       |                       |                             |
|  | 23110 Board of Education; Service Area Direction  | \$10,000           | \$10,765           | \$10,765           | \$5,383            | -46%                  | -50%                  | -50%                        |
|  | 23150 Board of Education; Legal Services  | \$10,579           | \$11,003           | \$9,515            | \$6,124            | -42%                  | -44%                  | -36%                        |
|  | 23160 Board of Education; Promotion Expenses  | \$1,793            | \$0                | \$0                | \$0                | -100%                 |                       |                             |
|  | 23210 Executive Administration; Office of The Superintendent                                | \$241,790          | \$793,532          | \$736,386          | \$661,145          | 173%                  | -17%                  | -10%                        |
|  | 23230 Executive Administration; Staff Relations and Negotiations                            | \$188              | \$0                | \$0                | \$0                | -100%                 |                       |                             |
|  | 23290 Executive Administration; Other Executive Administration Services                     | \$3,405            | \$5,350            | \$3,804            | \$4,112            | 21%                   | -23%                  | 8%                          |
|  | 25180 Fiscal Services; Property Accounting  | \$0                | \$1,955            | \$0                | \$991              |                       | -49%                  |                             |
|  | 25191 Other Fiscal Services; Refund of Revenue  | \$1,498            | \$2,924            | \$1,535            | \$1,192            | -20%                  | -59%                  | -22%                        |
|  | 25192 Other Fiscal Services; Petty Cash   | \$0                | \$150              | \$0                | \$0                |                       | -100%                 |                             |
|  | 25193 Other Fiscal Services; Printed Forms  | \$0                | \$229              | \$442              | \$4,592            |                       | > 500%                | > 500%                      |
|  | 25195 Other Fiscal Services; Bank Account Service Charge                                    | \$67               | \$92               | \$4,728            | \$6,423            | > 500%                | > 500%                | 36%                         |
|  | 25196 Other Fiscal Services; Cash Change  | \$380              | \$808              | \$595              | \$575              | 51%                   | -29%                  | -3%                         |
|  | 25199 Other Fiscal Services; Other  | \$0                | \$1,309            | \$0                | \$170              |                       | -87%                  |                             |
|  | 25220 Purchasing, Warehousing, and Distribution Services; Purchasing                        | \$84,326           | \$10,062           | \$0                | \$0                | -100%                 | -100%                 |                             |
|  | 25300 Printing, Publishing, and Duplicating Services  | \$0                | \$12,178           | \$10,558           | \$13,724           |                       | 13%                   | 30%                         |

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Shenandoah School Corporation (3435)**

| Student Instructional Category        | Account  | FY 2006            | FY 2009            | FY 2011            | FY 2012            | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
|                                       | 25750 Personnel Services; Health Services  | \$320              | \$137              | \$0                | \$0                | -100%                    | -100%                    |                                |
|                                       | 25840 Administrative Technology Services; Systems Operations                                 | \$0                | \$13,320           | \$11,965           | \$41,625           |                          | 213%                     | 248%                           |
|                                       | 25860 Administrative Technology Services; Hardware Maintenance And Support                   | \$0                | \$758              | \$0                | \$47,608           |                          | > 500%                   |                                |
|                                       | 25890 Other Technology Services  | \$0                | \$17,276           | \$3,082            | \$0                |                          | -100%                    | -100%                          |
|                                       | 25990 Other Support Services, Central  | \$4,738            | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|                                       | 26100 Operation and Maintenance of Plant Services; Service Area Direction                    | \$30,680           | \$85,649           | \$82,742           | \$91,452           | 198%                     | 7%                       | 11%                            |
|                                       | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                  | \$701,775          | \$943,435          | \$769,931          | \$743,250          | 6%                       | -21%                     | -3%                            |
|                                       | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                    | \$46,891           | \$56,683           | \$34,691           | \$52,947           | 13%                      | -7%                      | 53%                            |
|                                       | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                  | \$123,296          | \$89               | \$177,757          | \$18,635           | -85%                     | > 500%                   | -90%                           |
|                                       | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds  | \$1,368            | \$0                | \$0                | \$0                |                          |                          |                                |
|                                       | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)           | \$1,265            | \$1,304            | \$5,515            | \$3,337            | 164%                     | 156%                     | -40%                           |
|                                       | 26700 Operation and Maintenance of Plant Services; Insurance                                 | \$134,470          | \$75,441           | \$95,629           | \$77,328           | -42%                     | 3%                       | -19%                           |
|                                       | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan   | \$1,047            | \$3,970            | \$3,747            | \$2,335            | 123%                     | -41%                     | -38%                           |
|                                       | 27010 Student Transportation; Service Area Direction   | \$36,518           | \$0                | \$0                | \$38,029           | 4%                       |                          |                                |
|                                       | 27100 Student Transportation; Vehicle Operation  | \$112,406          | \$173,921          | \$202,574          | \$225,306          | 100%                     | 30%                      | 11%                            |
|                                       | 27200 Student Transportation; Monitoring Services  | \$22,993           | \$35,227           | \$41,667           | \$42,791           | 86%                      | 21%                      | 3%                             |
|                                       | 27300 Student Transportation; Vehicle Servicing and Maintenance                              | \$66,656           | \$89,993           | \$119,495          | \$133,145          | 100%                     | 48%                      | 11%                            |
|                                       | 27400 Student Transportation; Purchase of School Buses                                       | \$69,739           | \$179,751          | \$217,931          | \$158,124          | 127%                     | -12%                     | -27%                           |
|                                       | 27500 Student Transportation; Insurance on Buses   | \$4,185            | \$0                | \$0                | \$19,406           | 364%                     |                          |                                |
|                                       | 27700 Student Transportation; Contracted Transportation Services                             | \$500,632          | \$418,832          | \$364,817          | \$311,756          | -38%                     | -26%                     | -15%                           |
|                                       | 27900 Student Transportation; Other Student Transportation Services                          | \$3,691            | \$16,645           | \$11,303           | \$13,278           | 260%                     | -20%                     | 17%                            |
|                                       | 27910 Student Transportation; Bus Driver Training  | \$0                | \$1,603            | \$1,956            | \$1,608            |                          | 0%                       | -18%                           |
|                                       | 31100 Food Services Operations; Service Area Direction                                       | \$0                | \$29,286           | \$31,967           | \$31,087           |                          | 6%                       | -3%                            |
|                                       | 31200 Food Services Operations; Food Preparation and Dispensing                              | \$154,383          | \$173,488          | \$203,154          | \$220,055          | 43%                      | 27%                      | 8%                             |
|                                       | 31400 Food Services Operations; Food Purchases   | \$201,732          | \$246,982          | \$226,566          | \$260,735          | 29%                      | 6%                       | 15%                            |
|                                       | 31900 Other Food Services  | \$25,513           | \$8,327            | \$3,879            | \$1,263            | -95%                     | -85%                     | -67%                           |
| <b>Overhead and Operational Total</b> |  | <b>\$2,598,322</b> | <b>\$3,422,474</b> | <b>\$3,388,697</b> | <b>\$3,239,527</b> | <b>25%</b>               | <b>-5%</b>               | <b>-4%</b>                     |
| <b>Nonoperational</b>                 |  |                    |                    |                    |                    |                          |                          |                                |
|                                       | 33200 Community Recreation   | \$900              | \$1,200            | \$1,200            | \$1,200            | 33%                      | 0%                       | 0%                             |
|                                       | 33400 Athletic Coaches   | \$135,953          | \$155,083          | \$151,316          | \$152,287          | 12%                      | -2%                      | 1%                             |
|                                       | 33990 Other Community Services; Other  | \$224              | \$200              | \$17               | \$0                | -100%                    | -100%                    | -100%                          |
|                                       | 45100 Building Acquisition, Construction and Improvements                                    | \$188,586          | \$0                | \$33,410           | \$119,590          | -37%                     |                          | 258%                           |
|                                       | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts           | \$0                | \$125,000          | \$125,000          | \$250,000          |                          | 100%                     | 100%                           |
|                                       | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                  | \$20,266           | \$2,580            | \$8,732            | \$21,948           | 8%                       | > 500%                   | 151%                           |
|                                       | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment  | \$14,916           | \$16,115           | \$7,410            | \$7,410            | -50%                     | -54%                     | 0%                             |
|                                       | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment                | \$0                | \$0                | \$1,226            | \$0                |                          |                          | -100%                          |
|                                       | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$155,545          | \$134,434          | \$169,544          | \$155,370          | 0%                       | 16%                      | -8%                            |
|                                       | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$1,959            | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|                                       | 51100 Debt Services; Principal on Debt; Bonds  | \$160,000          | \$1,155,000        | \$495,000          | \$625,000          | 291%                     | -46%                     | 26%                            |
|                                       | 52100 Debt Services; Interest on Debt; Bonds   | \$191,010          | \$280,894          | \$264,102          | \$230,646          | 21%                      | -18%                     | -13%                           |
|                                       | 52500 Debt Services; Interest on Debt; Bond Anticipation Notes                               | \$7,692            | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|                                       | 53100 Debt Services; Lease Rental; Buildings ; Principal                                     | \$1,435,891        | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|                                       | 53200 Debt Services; Lease Rental; Equipment ; Principal                                     | \$0                | \$23,540           | \$64,764           | \$17,856           |                          | -24%                     | -72%                           |
|                                       | 54200 Common School Fund; Principal  | \$0                | \$80,000           | \$79,688           | \$38,438           |                          | -52%                     | -52%                           |
|                                       | 59100 Other Debt Services Obligations; Registrars Fee  | \$0                | \$0                | \$0                | \$2,000            |                          |                          |                                |
| <b>Nonoperational Total</b>           |  | <b>\$2,312,941</b> | <b>\$1,974,045</b> | <b>\$1,401,408</b> | <b>\$1,621,745</b> | <b>-30%</b>              | <b>-18%</b>              | <b>16%</b>                     |
| <b>Prorated By Fund</b>               |  |                    |                    |                    |                    |                          |                          |                                |
|                                       | 26491 2007 Account Code - PERF   | \$59,780           | \$0                | \$0                | \$0                |                          |                          |                                |
|                                       | 26492 2007 Account Code - Social Security  | \$357,897          | \$0                | \$0                | \$0                |                          |                          |                                |
|                                       | 26494 2007 Account Code - Group Insurance  | \$1,485,183        | \$0                | \$0                | \$0                |                          |                          |                                |
|                                       | 26498 2007 Account Code - Severance / Early Retirement Pay                                   | \$331,200          | \$0                | \$0                | \$0                |                          |                          |                                |
| <b>Prorated By Fund Total</b>         |  | <b>\$2,234,060</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |                          |                          |                                |