

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Shenandoah School Corporation (3435)

Shenandoah School Corporation (3435)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,419,157	\$3,328,060	\$3,543,449	\$3,582,883	1%	1%
Group Health Insurance (222)	\$641,382	\$658,338	\$793,808	\$897,331	9%	13%
Transfer Tuition to Other School Corporations Within the State (561)	\$810,960	\$754,463	\$736,376	\$632,700	-6%	-14%
Teacher Retirement Fund, After 7-1-95 (216)	\$174,534	\$253,725	\$347,916	\$292,983	14%	-16%
Social Security-Certified Employee Retirement (212)	\$257,326	\$250,645	\$260,327	\$270,083	1%	4%
Noncertified Salaries (120)	\$278,774	\$291,533	\$250,471	\$232,422	-4%	-7%
Textbooks (630)	\$23,669	\$192,952	\$83,160	\$127,139	52%	53%
Severance/Early Retirement Pay (213)	\$183,855	\$166,484	\$136,800	\$126,980	-9%	-7%
Pre-2008 object code - temporary salaries (header) (130)	\$80,558	\$200,318	\$74,215	\$85,116	1%	15%
Operational Supplies (611)	\$34,441	\$45,463	\$28,106	\$43,130	6%	53%
Public Employees Retirement Fund (214)	\$25,597	\$40,268	\$43,373	\$30,943	5%	-29%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$29,566	\$34,580	\$33,540	\$26,335	-3%	-21%
Other General Supplies (615, 660 to 689)	\$30,056	\$37,026	\$34,741	\$25,151	-4%	-28%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$2,843	\$7,785	\$24,848	\$24,245	71%	-2%
Social Security-Noncertified Employee Retirement (211)	\$21,594	\$33,021	\$22,566	\$23,322	2%	3%
Travel (580)	\$17,738	\$11,789	\$20,279	\$14,613	-5%	-28%
Other Technology Hardware (746)	\$5,318	\$5,803	\$4,647	\$11,414	21%	146%
Other Purchased Professional and Technical Services (319)	\$5,559	\$6,436	\$7,639	\$8,758	12%	15%
Group Life Insurance (221)	\$8,809	\$8,973	\$8,693	\$8,478	-1%	-2%
Library Books (640)	\$16,261	\$10,781	\$6,266	\$7,835	-17%	25%
Other Purchased Services (593)	\$5,775	\$6,110	\$10,912	\$5,493	-1%	-50%
Overtime Salaries (140)	\$4,348	\$3,614	\$3,274	\$4,984	3%	52%
Computer Hardware (741)	\$0	\$7,135	\$0	\$3,433	N/A	N/A
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$0	\$0	\$1,053	N/A	N/A
Dues and Fees (810)	\$600	\$0	\$797	\$772	7%	-3%
Periodicals (650)	\$902	\$1,447	\$251	\$361	-20%	44%
Postage and Postage Machine Rental (532)	\$200	\$205	\$188	\$182	-2%	-3%
Connectivity (744)	\$7,633	\$6,219	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$60	\$0	\$60	\$0	-100%	-100%
Student Academic Achievement Total	\$6,087,512	\$6,363,171	\$6,476,700	\$6,488,138	2%	0%
Student Instructional Support						
Certified Salaries (110)	\$479,558	\$474,735	\$486,781	\$493,334	1%	1%
Noncertified Salaries (120)	\$193,091	\$182,966	\$188,724	\$189,275	0%	0%
Social Security-Certified Employee Retirement (212)	\$29,695	\$29,130	\$29,817	\$29,858	0%	0%

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Public Employees Retirement Fund (214)	\$13,906	\$16,762	\$24,441	\$22,680	13%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$12,920	\$17,231	\$21,297	\$17,307	8%	-19%
Social Security-Noncertified Employee Retirement (211)	\$14,270	\$13,486	\$13,882	\$13,879	-1%	0%
Miscellaneous Objects (876 to 899)	\$5,140	\$1,809	\$6,066	\$7,471	10%	23%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,598	\$4,879	\$7,527	\$7,105	19%	-6%
Operational Supplies (611)	\$1,573	\$680	\$532	\$4,931	33%	> 500%
Equipment (730)	\$860	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$754,610	\$741,677	\$779,066	\$785,841	1%	1%
Overhead and Operational						
Noncertified Salaries (120)	\$854,886	\$904,437	\$913,696	\$952,388	3%	4%
Group Health Insurance (222)	\$269,253	\$282,907	\$320,338	\$319,065	4%	0%
Purchased Services; Student Transportation Services (510)	\$364,817	\$312,367	\$314,413	\$311,177	-4%	-1%
Vehicles (731)	\$217,931	\$158,124	\$0	\$273,626	6%	N/A
Food Purchases (614)	\$226,566	\$260,735	\$271,254	\$269,079	4%	-1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$95,629	\$96,734	\$119,259	\$141,932	10%	19%
Light and Power - Other than Heating and Cooling (625)	\$150,165	\$206,724	\$244,146	\$124,882	-5%	-49%
Tires and Repairs (612)	\$58,310	\$59,782	\$60,788	\$116,204	19%	91%
Certified Salaries (110)	\$102,810	\$102,810	\$105,895	\$107,485	1%	2%
Severance/Early Retirement Pay (213)	\$161,646	\$110,544	\$97,252	\$81,378	-16%	-16%
Public Employees Retirement Fund (214)	\$38,911	\$54,697	\$80,277	\$75,886	18%	-5%
Gasoline and Lubricants (613)	\$61,335	\$76,144	\$74,229	\$74,426	5%	0%
Social Security-Noncertified Employee Retirement (211)	\$72,802	\$74,752	\$74,715	\$74,315	1%	-1%
Heating and Cooling for Buildings - Gas (622)	\$14,569	\$61,611	\$51,179	\$71,406	49%	40%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$11,740	\$30,789	\$26,339	\$66,684	54%	153%
Operational Supplies (611)	\$46,480	\$38,057	\$44,136	\$63,555	8%	44%
Purchased Property Services; Repairs and Maintenance Services (430)	\$96,285	\$113,870	\$89,101	\$61,962	-10%	-30%
Equipment (730)	\$189,406	\$35,731	\$56,035	\$41,250	-32%	-26%
Other General Supplies (615, 660 to 689)	\$25,404	\$12,413	\$37,281	\$36,119	9%	-3%
Utility Services Removal of Refuse and Garbage (412)	\$23,027	\$16,822	\$21,636	\$23,317	0%	8%
Other purchased property services (490 to 499)	\$21,246	\$22,528	\$20,526	\$21,333	0%	4%
Telephone (531)	\$14,424	\$16,290	\$14,406	\$17,981	6%	25%
Pre-2008 object code - temporary salaries (header) (130)	\$19,948	\$12,817	\$35,492	\$12,862	-10%	-64%
Connectivity (744)	\$3,630	\$10,837	\$99,866	\$11,742	34%	-88%
Teacher Retirement Fund, After 7-1-95 (216)	\$8,560	\$11,739	\$14,089	\$11,428	7%	-19%
Other Purchased Professional and Technical Services (319)	\$9,515	\$6,224	\$16,007	\$10,203	2%	-36%

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Board Members Compensation (115)	\$10,000	\$5,000	\$15,000	\$10,000	0%	-33%
Printing and Binding (550)	\$11,000	\$18,316	\$19,870	\$9,177	-4%	-54%
Dues and Fees (810)	\$5,748	\$5,847	\$4,997	\$8,750	11%	75%
Social Security-Certified Employee Retirement (212)	\$8,414	\$8,749	\$8,457	\$8,417	0%	0%
Overtime Salaries (140)	\$3,233	\$1,946	\$2,117	\$6,281	18%	197%
Purchased Professional and Technical Data Processing Services (316)	\$9,637	\$6,664	\$3,630	\$6,264	-10%	73%
Bank Service Charges (871)	\$4,728	\$6,423	\$9,463	\$5,454	4%	-42%
Other Purchased Services (593)	\$4,432	\$3,943	\$5,311	\$5,357	5%	1%
Travel (580)	\$1,768	\$4,914	\$4,893	\$3,567	19%	-27%
Heating and Cooling for Buildings - Electricity (621)	\$137,322	\$2,020	\$3,232	\$3,271	-61%	1%
Judgments Against the School Corporation (820)	\$0	\$0	\$0	\$2,500	N/A	N/A
Utility Services Water and Sewage (411)	\$702	\$725	\$715	\$2,122	32%	197%
Group Life Insurance (221)	\$2,067	\$2,015	\$1,873	\$1,676	-5%	-11%
Miscellaneous Objects (876 to 899)	\$2,130	\$1,767	\$960	\$1,608	-7%	67%
Unemployment compensation (230)	\$14,054	\$10,310	\$287	\$1,566	-42%	446%
Advertising (540)	\$1,854	\$2,146	\$3,190	\$1,402	-7%	-56%
Postage and Postage Machine Rental (532)	\$186	\$45	\$345	\$1,171	58%	239%
Official Bond Premiums (525)	\$706	\$706	\$690	\$690	-1%	0%
Seldom or Non-Recurring Purchases (873)	\$0	\$70	\$0	\$367	N/A	N/A
Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$73	\$162	\$76	\$261	38%	243%
Purchased Property Services; Cleaning Services (420)	\$8,796	\$0	\$0	\$204	-61%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$176	\$315	\$163	\$93	-15%	-43%
Other Technology Hardware (746)	\$261	\$18,908	\$5,325	\$0	-100%	-100%
Purchased Property Services; Rentals (440)	\$844	\$719	\$719	\$0	-100%	-100%
Other Employee Benefits (241 to 290)	\$1,271	\$0	\$1,363	\$0	-100%	-100%
Computer Hardware (741)	\$0	\$47,334	\$60,871	\$0	N/A	-100%
Overhead and Operational Total	\$3,388,697	\$3,239,527	\$3,355,905	\$3,451,883	0%	3%
Nonoperational						
Interest on Bonds or Notes (832)	\$389,102	\$480,646	\$966,751	\$1,095,305	30%	13%
Redemption of Principal (831)	\$579,450	\$681,294	\$553,095	\$903,849	12%	63%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$971,719	\$223,680	N/A	-77%
Equipment (730)	\$64,682	\$24,462	\$441,987	\$184,640	30%	-58%
Computer Hardware (741)	\$121,871	\$12,119	\$44,045	\$87,755	-8%	99%
Certified Salaries (110)	\$80,024	\$73,091	\$83,467	\$84,433	1%	1%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$18,826	\$8,569	\$83,925	\$70,039	39%	-17%

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Noncertified Salaries (120)	\$59,933	\$67,415	\$55,604	\$51,885	-4%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$5,254	\$7,011	N/A	33%
Social Security-Certified Employee Retirement (212)	\$6,334	\$5,591	\$6,381	\$6,411	0%	0%
Dues and Fees (810)	\$0	\$2,000	\$29,714	\$5,250	N/A	-82%
Social Security-Noncertified Employee Retirement (211)	\$4,493	\$5,066	\$4,211	\$3,877	-4%	-8%
Public Employees Retirement Fund (214)	\$0	\$0	\$1,381	\$2,116	N/A	53%
Operational Supplies (611)	\$17	\$0	\$100	\$654	147%	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,732	\$2,324	\$1,561	\$530	-26%	-66%
Other purchased property services (490 to 499)	\$7,410	\$7,410	\$0	\$0	-100%	N/A
Buildings (720)	\$0	\$0	\$20,660	\$0	N/A	-100%
Connectivity (744)	\$16,806	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$419	\$96,085	\$0	\$0	-100%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$36,385	\$131,758	\$0	\$0	-100%	N/A
Land and Easements (710)	\$0	\$0	\$31,057	\$0	N/A	-100%
Telecommunications Equipment (745)	\$9,065	\$23,916	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$4,860	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$1,401,408	\$1,621,745	\$3,300,912	\$2,727,435	18%	-17%
Grand Total	\$11,632,227	\$11,966,120	\$13,912,584	\$13,453,297	4%	-3%