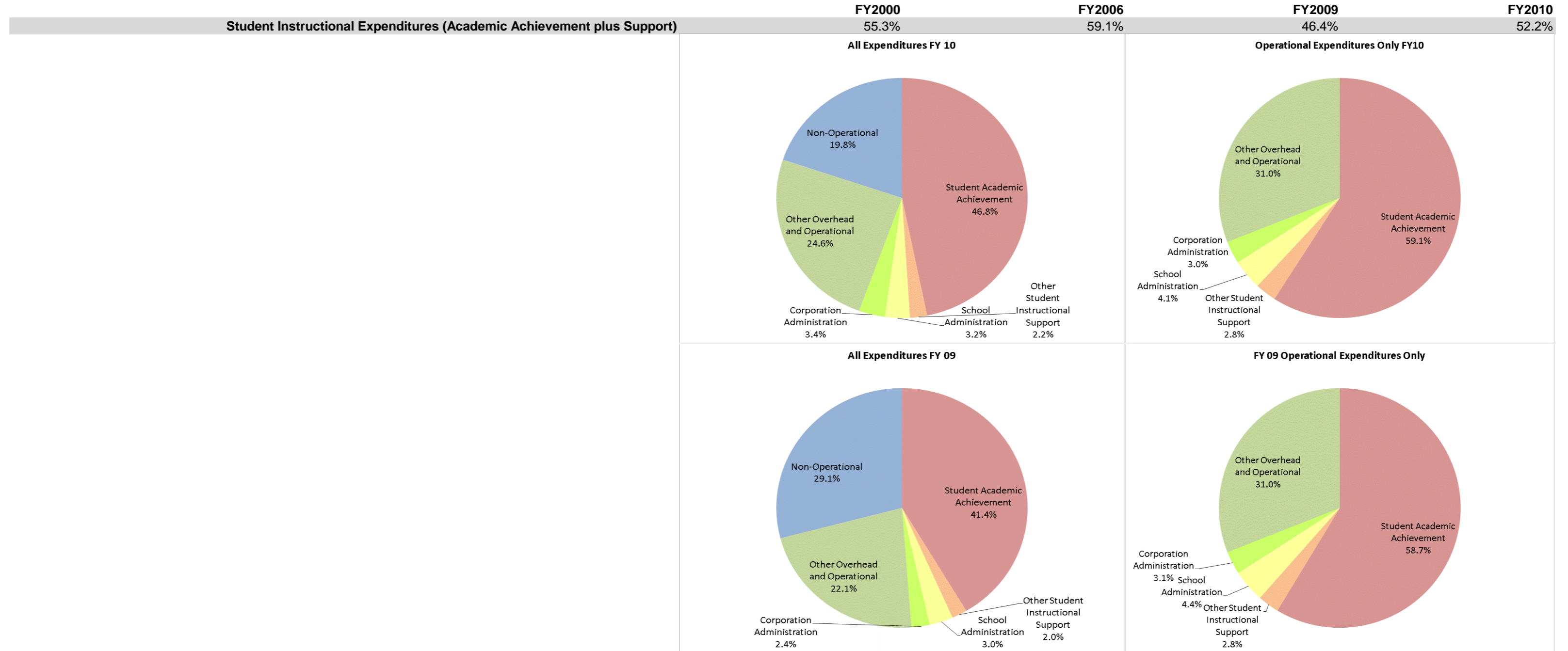


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Penn-Harris-Madison Sch Corp (7175)

Penn-Harris-Madison Sch Corp (7175)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$40,623,889	49.0%	\$55,250,227	52.9%	\$53,122,994	41.4%	\$54,147,257	46.8%
Student Instructional Support	\$5,177,157	6.2%	\$6,554,480	6.3%	\$6,409,390	5.0%	\$6,240,801	5.4%
Overhead and Operational	\$17,095,131	20.6%	\$20,028,655	19.2%	\$31,419,957	24.5%	\$32,394,568	28.0%
Nonoperational	\$19,949,200	24.1%	\$22,657,437	21.7%	\$37,268,427	29.1%	\$22,958,154	19.8%
Grand Total	\$82,845,377		\$104,490,799		\$128,220,768		\$115,740,780	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Penn-Harris-Madison Sch Corp (7175)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$534,083	\$373,020	\$318,763		-40%	-15%
	11100 Regular Programs; Elementary	\$10,668,789	\$10,755,797	\$16,845,022	\$17,570,703	65%	63%	4%
	11200 Regular Programs; Middle/Junior High	\$5,980,846	\$6,490,951	\$9,286,642	\$9,835,479	64%	52%	6%
	11300 Regular Programs; High School	\$7,055,448	\$7,971,123	\$12,240,095	\$12,683,566	80%	59%	4%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$246,600	\$282,600			15%
	11410 Vocational Education; Agriculture A	\$73,297	\$62,466	\$101,561	\$102,225	39%	64%	1%
	11470 Vocational Education; Business Education	\$52,838	\$57,268	\$87,528	\$87,845	66%	53%	0%
	11510 Vocational Education; Cooperative Education	\$54,931	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$163,152			
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$277,515	\$367,150			32%
	11920 Other Regular Programs; Project 4R	\$74,117	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$280,892	\$60,249	\$161,957	\$175,342	-38%	191%	8%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$201,600	\$0	\$3,442		-98%	
	12350 Physical Impairment; Homebound	\$23,341	\$25,648	\$19,753	\$19,628	-16%	-23%	-1%
	12510 Culturally Different; Communication Disorders	\$52,959	\$88,233	\$265,926	\$228,244	331%	159%	-14%
	12900 Other Special Programs	\$176,469	\$190,116	\$6,541	\$239,576	36%	26%	> 500%
	14100 Summer School Programs; Elementary	\$0	\$0	\$108,429	\$139,547			29%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$126,552	\$113,953			-10%
	14300 Summer School Programs; High School	\$400,963	\$311,918	\$201,509	\$239,801	-40%	-23%	19%
	16100 Remediation Testing	\$323,624	\$212,214	\$418,117	\$407,717	26%	92%	-2%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$72,603	\$263,511	\$419,139	\$675,601	> 500%	156%	61%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$3,390,810	\$4,652,927	\$6,700,541	\$5,768,923	70%	24%	-14%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$148,069	\$80,000	\$80,000	\$0	-100%	-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$1,270,733	\$1,472,068	\$1,519,745	\$1,538,797	21%	5%	1%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$123,843	\$220,591	\$409,626	\$358,757	190%	63%	-12%
	22130 Improvement of Instruction; Instructional Staff Training	\$73,468	\$260,593	\$347,646	\$345,041	370%	32%	-1%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$42,457	\$0	\$32,477	\$32,049	-25%		-1%
	22220 Library/Media Services; School Library	\$670,231	\$602,554	\$910,802	\$904,311	35%	50%	-1%
	22230 Library/Media Services; Audiovisual	\$29,837	\$25,103	\$21,857	\$17,711	-41%	-29%	-19%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$687,425	\$955,173	\$0	\$0	-100%	-100%	
	22290 Library/Media Services; Other Educational Media Services	\$0	\$73,148	\$111,621	\$101,920		39%	-9%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$123,442	\$0	\$0		-100%	
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$1,714,853	\$1,250,712			-27%
	22360 Instruction, Related Technology; Network Support	\$0	\$1,181,683	\$0	\$0		-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$2,160	\$0			-100%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Perso	\$0	\$0	\$85,760	\$95,068			11%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$79,633			
	26497 2007 Account Code - Teachers Retirement Fund	\$1,339,695	\$2,356,928	\$0	\$0			
Student Academic Achievement Total		\$33,067,686	\$39,229,389	\$53,122,994	\$54,147,257	64%	38%	2%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$77,677	\$0	\$367,680	\$182,420	135%		-50%
	21120 Attendance and Social Work Services; Attendance Services	\$314,703	\$693,994	\$598,405	\$655,747	108%	-6%	10%
	21220 Guidance Services; Counseling Services	\$823,729	\$667,481	\$1,130,543	\$1,250,558	52%	87%	11%
	21320 Health Services; Medical Services	\$26,584	\$310	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$238,441	\$361,990	\$425,887	\$454,344	91%	26%	7%
	21390 Health Services; Other Health Services	\$0	\$1,485	\$3,220	\$3,254		119%	1%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$1,615			
	24100 Office of The Principal	\$2,661,186	\$2,688,825	\$3,855,391	\$3,664,386	38%	36%	-5%
	24900 Other Support Services, School Administration	\$0	\$0	\$28,265	\$28,478			1%
Student Instructional Support Total		\$4,142,320	\$4,414,085	\$6,409,390	\$6,240,801	51%	41%	-3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$51,520	\$61,423	\$170,425	\$176,977	244%	188%	4%
	23150 Board of Education; Legal Services	\$134,910	\$65,063	\$133,872	\$142,303	5%	119%	6%
	23160 Board of Education; Promotion Expenses	\$2,325	\$2,683	\$2,083	\$5,499	137%	105%	164%
	23190 Board of Education; Other Governing Body Services	\$6,787	\$7,202	\$38,524	\$16,200	139%	125%	-58%
	23210 Executive Administration; Office of The Superintendent	\$318,050	\$348,278	\$394,646	\$409,454	29%	18%	4%
	23220 Executive Administration; Community Relations	\$273,144	\$114,831	\$175,993	\$173,379	-37%	51%	-1%
	25110 Fiscal Services; Office of The Business Manager	\$443,523	\$458,068	\$680,770	\$686,772	55%	50%	1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$1,594	\$1,366	\$1,272	\$3,205	101%	135%	152%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$5,400	\$0			-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Penn-Harris-Madison Sch Corp (7175)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25199 Other Fiscal Services; Other	\$0	\$0	\$23,522	\$30,554			30%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$346,259	\$234,600	\$297,587	\$203,956	-41%	-13%	-31%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$14,822	\$10,825			-27%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$414,444	\$376,986			-9%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$171,617	\$194,756			13%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$354,905	\$1,328,230			274%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$85,915	\$58,049			-32%
	25890 Other Technology Services	\$0	\$59,363	\$77,526	\$102,230		72%	32%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,363,582	\$4,045,168	\$5,138,331	\$4,699,445	8%	16%	-9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$879,366	\$271,908	\$312,061	\$337,720	-62%	24%	8%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$677,411	\$1,963,542	\$3,135,311	\$3,981,179	488%	103%	27%
	26499 2007 Account Code - Other	\$419,808	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$115,806	\$146,244	\$137,016		18%	-6%
	26700 Operation and Maintenance of Plant Services; Insurance	\$240,844	\$622,238	\$10,460,520	\$10,617,235	> 500%	> 500%	1%
	27010 Student Transportation; Service Area Direction	\$119,363	\$244,432	\$400,524	\$372,360	212%	52%	-7%
	27100 Student Transportation; Vehicle Operation	\$1,813,170	\$1,758,971	\$3,168,680	\$3,028,909	67%	72%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$647,201	\$993,181	\$1,103,931	\$1,332,995	106%	34%	21%
	27400 Student Transportation; Purchase of School Buses	\$1,268,817	\$1,886,708	\$728,213	\$403,005	-68%	-79%	-45%
	27500 Student Transportation; Insurance on Buses	\$47,737	\$198,029	\$101,808	\$86,717	82%	-56%	-15%
	27700 Student Transportation; Contracted Transportation Services	\$46,368	\$173,487	\$266,439	\$162,902	251%	-6%	-39%
	27900 Student Transportation; Other Student Transportation Services	\$40,264	\$33,738	\$0	\$47,526	18%	41%	> 500%
	27910 Student Transportation; Bus Driver Training	\$1,793	\$15,643	\$26,141	\$20,635	> 500%	32%	-21%
	31100 Food Services Operations; Service Area Direction	\$102,522	\$143,170	\$206,483	\$197,810	93%	38%	-4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$2,106,124	\$2,043,431	\$2,946,826	\$2,820,094	34%	38%	-4%
	31900 Other Food Services	\$41,675	\$205,596	\$235,123	\$229,646	451%	12%	-2%
Overhead and Operational Total		\$14,394,155	\$16,067,925	\$31,419,957	\$32,394,568	125%	102%	3%
Nonoperational								
	33200 Community Recreation	\$117,170	\$124,902	\$193,799	\$202,394	73%	62%	4%
	33400 Athletic Coaches	\$463,078	\$547,773	\$811,586	\$859,028	86%	57%	6%
	33910 High School Band Uniforms	\$0	\$1,496	\$0	\$0		-100%	
	33920 Contributions to Historical Societies	\$0	\$86,421	\$121,310	\$227,194		163%	87%
	33930 Latch Key Kid Program	\$379,210	\$435,035	\$997,520	\$991,546	161%	128%	-1%
	33940 Child Care Services	\$1,383	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$42,013	\$113,843	\$121,310	\$227,194	441%	100%	87%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$166,311			
	43000 Facilities Acquisition and Construction; Professional Services	\$80,473	\$35,583	\$79,697	\$56,722	-30%	59%	-29%
	45100 Building Acquisition, Construction and Improvements	\$2,557,084	\$1,868,897	\$2,716,510	\$3,117,049	22%	67%	15%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$225,500	\$303,555	\$292,051		30%	-4%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$809,360	\$1,340,691	\$1,373,287		70%	2%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$289,754	\$303,526	\$310,963	\$0	-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,934,403	\$442,312	\$458,486	\$265,553	-86%	-40%	-42%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$254,641	\$195,252	\$101,756	\$47,648	-81%	-76%	-53%
	51100 Debt Services; Principal on Debt; Bonds	\$850,000	\$2,175,000	\$1,780,000	\$1,887,829	122%	-13%	6%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$14,039,301	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$175,713	\$663,561	\$562,251	\$446,047	154%	-33%	-21%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$218,725	\$402,106	\$400,576	\$149,161	-32%	-63%	-63%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$11,315,492	\$12,069,106	\$11,809,650	\$9,159,154	-19%	-24%	-22%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$952,623			
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$8,269	\$10,501	\$27,315		230%	160%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$30,821			
	54100 Veterans' Memorial Fund; Principal	\$20,767	\$9,847	\$0	\$0	-100%	-100%	
	54200 Common School Fund; Principal	\$1,028,830	\$1,056,014	\$1,106,914	\$2,175,038	111%	106%	96%
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$303,690			
	60700 Nonprogramed Charges; Scholarships	\$470	\$0	\$2,050	\$500	6%		-76%
Nonoperational Total		\$19,729,205	\$21,573,804	\$37,268,427	\$22,958,154	16%	6%	-38%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$913,609	\$845,740	\$0	\$0			
	26492 2007 Account Code - Social Security	\$3,160,392	\$2,808,501	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$6,079,747	\$17,820,559	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,177	\$14,421	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,356,086	\$1,716,374	\$0	\$0			
Prorated By Fund Total		\$11,512,010	\$23,205,596	\$0	\$0			