

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Penn-Harris-Madison Sch Corp (7175)**

<b>Penn-Harris-Madison Sch Corp (7175)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$26,335,645	\$26,839,270	\$26,369,671	\$25,449,746	-1%	-3%
Transfer Tuition - Other (569)	\$6,726,561	\$6,878,205	\$7,107,043	\$8,487,064	6%	19%
Group Health Insurance (222)	\$6,106,092	\$6,087,491	\$5,769,329	\$5,753,289	-1%	0%
Computer Hardware (741)	\$82,451	\$912,720	\$1,351,151	\$2,808,426	142%	108%
Noncertified Salaries (120)	\$2,927,302	\$2,679,605	\$2,553,844	\$2,627,457	-3%	3%
Social Security-Certified Employee Retirement (212)	\$1,952,334	\$1,992,882	\$1,963,440	\$1,914,714	0%	-2%
Textbooks (630)	\$1,129,167	\$356,177	\$120,128	\$1,317,927	4%	> 500%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,233,369	\$1,001,606	\$1,042,438	\$1,061,192	-4%	2%
Other General Supplies (615, 660 to 689)	\$916,656	\$1,443,437	\$931,650	\$1,029,047	3%	10%
Connectivity (744)	\$189,733	\$903,016	\$216,690	\$971,930	50%	349%
Severance/Early Retirement Pay (213)	\$1,040,452	\$1,062,687	\$1,054,738	\$813,345	-6%	-23%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,046,654	\$799,573	\$786,270	\$784,186	-7%	0%
Licensed Employees Temporary Salaries (135)	\$753,372	\$718,431	\$714,583	\$559,520	-7%	-22%
Stipends (131)	\$0	\$88,096	\$111,786	\$516,512	N/A	362%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$447,673	\$476,804	\$438,360	\$480,822	2%	10%
Operational Supplies (611)	\$363,977	\$306,501	\$342,849	\$456,964	6%	33%
Public Employees Retirement Fund (214)	\$349,001	\$289,452	\$306,820	\$342,454	0%	12%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$879,345	\$87,556	\$523,146	\$340,355	-21%	-35%
Other Purchased Professional and Technical Services (319)	\$475,466	\$439,737	\$342,687	\$310,251	-10%	-9%
Social Security-Noncertified Employee Retirement (211)	\$221,243	\$203,349	\$194,033	\$199,401	-3%	3%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$37,800	\$171,515	N/A	354%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$153,325	\$151,907	\$206,770	\$69,078	-18%	-67%
Library Books (640)	\$43,915	\$42,384	\$49,082	\$59,489	8%	21%
Dues and Fees (810)	\$12,515	\$25,345	\$33,759	\$57,362	46%	70%
Equipment (730)	\$3,745	\$7,835	\$63,472	\$56,007	97%	-12%
Group Life Insurance (221)	\$47,425	\$52,505	\$54,658	\$54,819	4%	0%
Nonlicensed Employees Temporary Salaries (136)	\$97,081	\$126,505	\$88,975	\$54,531	-13%	-39%
Travel (580)	\$40,769	\$41,158	\$50,707	\$49,438	5%	-3%
Wireless Equipment (743)	\$0	\$342,484	\$0	\$25,153	N/A	N/A
Distance Learning Equipment (742)	\$0	\$0	\$348	\$16,625	N/A	> 500%
Telecommunications Equipment (745)	\$6,963	\$7,999	\$27,484	\$12,348	15%	-55%
Overtime Salaries (140)	\$18	\$8,812	\$538	\$5,618	320%	> 500%
Periodicals (650)	\$6,433	\$6,336	\$5,766	\$4,936	-6%	-14%
Food Purchases (614)	\$0	\$0	\$1,876	\$2,219	N/A	18%
Advertising (540)	\$0	\$1,656	\$5,520	\$980	N/A	-82%

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<b>Penn-Harris-Madison Sch Corp (7175)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Purchased Property Services; Repairs and Maintenance Services (430)	\$438	\$1,145	\$243	\$435	0%	79%
Postage and Postage Machine Rental (532)	\$228	\$140	\$273	\$96	-19%	-65%
Transfer Tuition to Other School Corporations Within the State (561)	\$345	\$0	\$0	\$0	-100%	N/A
Other purchased property services (490 to 499)	\$3,116	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$0	\$954	\$0	\$0	N/A	N/A
Terminal Leave (125)	\$0	\$0	\$395	\$0	N/A	-100%
Miscellaneous Objects (876 to 899)	\$3,176	\$0	\$25	\$0	-100%	-100%
<b>Student Academic Achievement Total</b>	<b>\$53,595,984</b>	<b>\$54,383,761</b>	<b>\$52,868,345</b>	<b>\$56,865,248</b>	<b>1%</b>	<b>8%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$2,945,998	\$2,569,942	\$2,650,606	\$2,670,667	-2%	1%
Noncertified Salaries (120)	\$1,120,811	\$1,233,824	\$1,201,264	\$1,214,433	2%	1%
Group Health Insurance (222)	\$915,659	\$991,507	\$933,978	\$900,031	0%	-4%
Other Purchased Professional and Technical Services (319)	\$478,827	\$496,805	\$530,790	\$514,183	2%	-3%
Social Security-Certified Employee Retirement (212)	\$216,132	\$193,002	\$194,255	\$195,410	-2%	1%
Public Employees Retirement Fund (214)	\$136,212	\$141,056	\$150,799	\$166,500	5%	10%
Teacher Retirement Fund, After 7-1-95 (216)	\$139,186	\$100,178	\$115,764	\$133,809	-1%	16%
Operational Supplies (611)	\$95,508	\$98,388	\$92,009	\$91,193	-1%	-1%
Social Security-Noncertified Employee Retirement (211)	\$79,816	\$88,507	\$86,638	\$87,983	2%	2%
Severance/Early Retirement Pay (213)	\$95,897	\$90,846	\$84,749	\$84,158	-3%	-1%
Purchased Professional and Technical Pupil Services (313)	\$77,480	\$78,250	\$79,294	\$82,630	2%	4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$112,886	\$78,794	\$79,018	\$79,164	-8%	0%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$61,615	\$60,249	\$61,024	\$62,257	0%	2%
Postage and Postage Machine Rental (532)	\$38,166	\$36,609	\$37,705	\$49,117	7%	30%
Dues and Fees (810)	\$16,253	\$22,441	\$22,414	\$32,046	18%	43%
Group Life Insurance (221)	\$10,054	\$10,493	\$12,378	\$10,951	2%	-12%
Overtime Salaries (140)	\$3,071	\$3,707	\$8,197	\$6,507	21%	-21%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$432	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$65	\$0	\$0	\$98	11%	N/A
Travel (580)	\$0	\$0	\$112	\$0	N/A	-100%
Telecommunications Equipment (745)	\$349	\$0	\$0	\$0	-100%	N/A
Stipends (131)	\$0	\$10,518	-\$794	\$0	N/A	N/A
Nonlicensed Employees Temporary Salaries (136)	\$406	\$696	\$83	\$0	-100%	-100%
Other General Supplies (615, 660 to 689)	-\$149	\$0	\$831	\$0	N/A	-100%
<b>Student Instructional Support Total</b>	<b>\$6,544,244</b>	<b>\$6,305,812</b>	<b>\$6,341,113</b>	<b>\$6,381,568</b>	<b>-1%</b>	<b>1%</b>

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<b>Penn-Harris-Madison Sch Corp (7175)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$5,802,105	\$5,782,991	\$5,654,515	\$5,676,544	-1%	0%
Other Purchased Professional and Technical Services (319)	\$3,585,262	\$1,521,962	\$1,668,450	\$2,502,319	-9%	50%
Group Health Insurance (222)	\$10,757,285	\$11,971,764	\$1,762,486	\$1,657,851	-37%	-6%
Light and Power - Other than Heating and Cooling (625)	\$1,526,708	\$1,431,722	\$1,489,949	\$1,527,492	0%	3%
Food Purchases (614)	\$1,596,714	\$1,635,317	\$1,599,603	\$1,503,360	-1%	-6%
Gasoline and Lubricants (613)	\$752,916	\$953,198	\$927,457	\$889,263	4%	-4%
Public Employees Retirement Fund (214)	\$721,364	\$628,843	\$676,510	\$752,192	1%	11%
Other purchased property services (490 to 499)	\$325,515	\$531,309	\$647,666	\$601,768	17%	-7%
Operational Supplies (611)	\$508,895	\$393,007	\$506,360	\$589,970	4%	17%
Purchased Property Services; Repairs and Maintenance Services (430)	\$715,969	\$514,621	\$686,404	\$585,099	-5%	-15%
Heating and Cooling for Buildings - Gas (622)	\$565,763	\$317,285	\$353,011	\$513,018	-2%	45%
Vehicles (731)	\$500,064	\$859,356	\$452,683	\$492,381	0%	9%
Social Security-Noncertified Employee Retirement (211)	\$433,030	\$431,895	\$421,824	\$436,435	0%	3%
Certified Salaries (110)	\$340,072	\$312,994	\$321,048	\$341,731	0%	6%
Overtime Salaries (140)	\$131,666	\$155,977	\$161,801	\$207,337	12%	28%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$3,590	\$177,702	N/A	> 500%
Utility Services Water and Sewage (411)	\$9,697	\$96,603	\$145,148	\$167,614	104%	15%
Workers Compensation Insurance (225)	\$283,741	\$72,245	\$160,313	\$164,343	-13%	3%
Purchased Professional and Technical Board of Education Services (318)	\$104,153	\$125,236	\$134,793	\$164,101	12%	22%
Purchased Services; Student Transportation Services (510)	\$154,305	\$126,141	\$128,785	\$153,081	0%	19%
Severance/Early Retirement Pay (213)	\$243,795	\$148,482	\$149,115	\$147,305	-12%	-1%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$87,575	\$134,350	\$110,908	\$146,227	14%	32%
Nonlicensed Employees Temporary Salaries (136)	\$79,951	\$107,109	\$82,209	\$121,569	11%	48%
Telephone (531)	\$61,364	\$57,297	\$50,403	\$78,340	6%	55%
Dues and Fees (810)	\$62,042	\$62,631	\$52,898	\$64,044	1%	21%
Equipment (730)	\$34,161	\$49,780	\$23,735	\$63,143	17%	166%
Tires and Repairs (612)	\$46,279	\$65,217	\$106,605	\$57,437	6%	-46%
Utility Services Removal of Refuse and Garbage (412)	\$58,317	\$54,128	\$52,939	\$56,807	-1%	7%
Travel (580)	\$52,301	\$47,201	\$50,036	\$53,866	1%	8%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$49,356	\$48,615	\$47,398	\$48,301	-1%	2%
Connectivity (744)	\$74,785	\$45,300	\$21,350	\$47,472	-11%	122%
Postage and Postage Machine Rental (532)	\$26,213	\$42,312	\$34,282	\$32,828	6%	-4%
Printing and Binding (550)	\$16,739	\$25,979	\$20,391	\$31,720	17%	56%
Teacher Retirement Fund, After 7-1-95 (216)	\$35,182	\$25,839	\$27,309	\$29,126	-5%	7%
Computer Hardware (741)	\$80,802	\$77,308	\$7,858	\$26,378	-24%	236%

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Social Security-Certified Employee Retirement (212)	\$21,461	\$23,878	\$27,419	\$23,364	2%	-15%
Other General Supplies (615, 660 to 689)	\$39,967	\$46,510	\$21,450	\$18,699	-17%	-13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$14,320	\$10,336	\$10,924	\$11,650	-5%	7%
Terminal Leave (125)	\$0	\$0	\$0	\$11,499	N/A	N/A
Unemployment compensation (230)	\$47,006	\$38,793	\$10,324	\$11,295	-30%	9%
Group Life Insurance (221)	\$9,618	\$10,050	\$10,727	\$11,035	3%	3%
Telecommunications Equipment (745)	\$380	\$2,847	\$6,093	\$10,315	128%	69%
Advertising (540)	\$6,610	\$5,228	\$4,342	\$7,503	3%	73%
Stipends (131)	\$0	\$8,230	\$10,231	\$3,773	N/A	-63%
Other Communication Services (533 to 539)	\$2,229	\$1,979	\$1,461	\$1,787	-5%	22%
Miscellaneous Objects (876 to 899)	\$119,945	\$3,216	\$2,149	\$1,163	-69%	-46%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$3,414	\$0	\$2,000	\$0	-100%	-100%
<b>Overhead and Operational Total</b>	<b>\$30,089,035</b>	<b>\$29,005,081</b>	<b>\$18,846,952</b>	<b>\$20,220,250</b>	<b>-9%</b>	<b>7%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$13,994,919	\$11,134,706	\$11,354,655	\$11,806,828	-4%	4%
Other Purchased Professional and Technical Services (319)	\$735,150	\$830,956	\$2,523,518	\$6,029,552	69%	139%
Interest on Bonds or Notes (832)	\$2,726,358	\$2,404,687	\$2,128,423	\$1,952,059	-8%	-8%
Noncertified Salaries (120)	\$1,514,359	\$1,587,222	\$1,563,174	\$1,697,107	3%	9%
Certified Salaries (110)	\$734,816	\$728,906	\$721,140	\$687,346	-2%	-5%
Group Health Insurance (222)	\$440,247	\$429,011	\$401,825	\$376,112	-4%	-6%
Equipment (730)	\$180,880	\$338,677	\$198,472	\$242,288	8%	22%
Miscellaneous Objects (876 to 899)	\$224,434	\$187,942	\$397,308	\$241,157	2%	-39%
Telecommunications Equipment (745)	\$2,591	\$18	\$0	\$180,319	189%	N/A
Public Employees Retirement Fund (214)	\$161,364	\$139,691	\$157,064	\$175,900	2%	12%
Social Security-Noncertified Employee Retirement (211)	\$122,126	\$125,805	\$130,324	\$136,682	3%	5%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$14,239	\$114,735	N/A	> 500%
Food Purchases (614)	\$79,540	\$87,625	\$91,636	\$83,055	1%	-9%
Buildings (720)	\$894,248	\$125,428	\$197,311	\$58,648	-49%	-70%
Social Security-Certified Employee Retirement (212)	\$44,958	\$45,768	\$40,742	\$41,446	-2%	2%
Operational Supplies (611)	\$36,126	\$45,530	\$43,238	\$38,784	2%	-10%
Overtime Salaries (140)	\$25,458	\$19,111	\$14,985	\$33,201	7%	122%
Teacher Retirement Fund, After 7-1-95 (216)	\$35,462	\$29,313	\$25,464	\$27,139	-6%	7%
Severance/Early Retirement Pay (213)	\$34,983	\$34,912	\$32,154	\$26,622	-7%	-17%
Nonlicensed Employees Temporary Salaries (136)	\$29,897	\$26,453	\$49,156	\$26,617	-3%	-46%
Purchased Professional and Technical Instruction Services (311)	\$19,820	\$23,175	\$22,137	\$21,324	2%	-4%

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Teacher Retirement Fund, Prior to 7-1-95 (215)	\$23,251	\$18,146	\$16,031	\$16,394	-8%	2%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$14,641	\$15,278	\$14,355	\$14,458	0%	1%
Workers Compensation Insurance (225)	\$9,072	\$8,582	\$6,715	\$7,730	-4%	15%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$4,793	\$2,433	\$2,480	\$5,933	5%	139%
Computer Hardware (741)	\$2,717	\$4,348	\$358	\$4,951	16%	> 500%
Travel (580)	\$7,720	\$7,972	\$7,500	\$4,903	-11%	-35%
Stipends (131)	\$0	\$0	\$0	\$4,000	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$114,742	\$5,666	\$4,915	\$3,896	-57%	-21%
Group Life Insurance (221)	\$2,548	\$2,747	\$3,425	\$3,100	5%	-9%
Printing and Binding (550)	\$1,704	\$1,252	\$1,827	\$2,724	12%	49%
Terminal Leave (125)	\$0	\$0	\$1,812	\$2,091	N/A	15%
Advertising (540)	\$0	\$0	\$510	\$1,483	N/A	191%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$138	\$2,432	\$778	\$1,234	73%	59%
Other purchased property services (490 to 499)	\$5,140	\$7,875	\$216	\$265	-52%	23%
Postage and Postage Machine Rental (532)	\$238	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$81,067	\$264,957	\$72,504	\$0	-100%	-100%
Seldom or Non-Recurring Purchases (873)	\$42,193	\$22,768	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$29,465	\$15,229	\$97,127	-\$55,227	N/A	-157%
<b>Nonoperational Total</b>	<b>\$22,377,164</b>	<b>\$18,724,622</b>	<b>\$20,337,519</b>	<b>\$24,014,856</b>	<b>2%</b>	<b>18%</b>
<b>Grand Total</b>	<b>\$112,606,426</b>	<b>\$108,419,276</b>	<b>\$98,393,929</b>	<b>\$107,481,922</b>	<b>-1%</b>	<b>9%</b>