

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Penn-Harris-Madison Sch Corp (7175)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$2,650,606	\$2,670,667	\$2,885,546	\$4,006,335	10.88%	38.84%
Non - Certified Salaries	120	\$1,201,264	\$1,214,433	\$1,255,564	\$1,818,143	10.92%	44.81%
Group Health Insurance	222	\$933,978	\$900,031	\$916,909	\$1,148,837	5.31%	25.29%
Other Professional and Technical Services	319	\$530,790	\$514,183	\$549,135	\$784,835	10.27%	42.92%
Social Security Certified	212	\$194,255	\$195,410	\$212,640	\$294,485	10.96%	38.49%
Public Employees Retirement Fund	214	\$150,799	\$166,500	\$181,958	\$238,416	12.13%	31.03%
Teacher Retirement Fund, After 7-1-95	216	\$115,764	\$133,809	\$138,491	\$207,431	15.70%	49.78%
Operational Supplies	611	\$92,009	\$91,193	\$111,106	\$166,104	15.91%	49.50%
Social Security Noncertified	211	\$86,638	\$87,983	\$92,456	\$133,103	11.33%	43.96%
Teacher Retirement Fund, Prior to 7-1-95	215	\$79,018	\$79,164	\$84,615	\$119,652	10.93%	41.41%
Severance/Early Retirement Pay	213	\$84,749	\$84,158	\$86,611	\$110,236	6.79%	27.28%
Pupil Services	313	\$79,294	\$82,630	\$84,070	\$86,700	2.26%	3.13%
Other Group Insurance Authorized by Statute	224	\$61,024	\$62,257	\$64,933	\$79,132	6.71%	21.87%
Postage and Postage Machine Rental	532	\$37,705	\$49,117	\$48,484	\$40,283	1.67%	-16.91%
Equipment	730	\$0	\$0	\$1,064	\$37,211	NA	3395.78%
Travel	580	\$112	\$0	\$3,272	\$31,418	309.05%	860.32%
Stipends	131	(\$794)	\$0	\$19,151	\$26,171	NA	36.66%
Dues and Fees	810	\$22,414	\$32,046	\$14,370	\$20,568	-2.13%	43.13%
Group Life Insurance	221	\$12,378	\$10,951	\$12,125	\$14,756	4.49%	21.70%
Overtime Salaries	140	\$8,197	\$6,507	\$12,576	\$4,800	-12.52%	-61.83%
Terminal Leave	125	\$0	\$0	\$0	\$3,482	NA	NA
Other Supplies and Materials	615, 660 - 689	\$831	\$0	\$533	\$1,951	23.79%	266.16%
Computer Hardware	741	\$0	\$0	\$0	\$1,420	NA	NA
Content	747	\$0	\$432	\$0	\$423	NA	NA
Nonlicensed Employees	136	\$83	\$0	\$94	\$36	-18.80%	-61.54%
Licensed Employees	135	\$0	\$98	\$65	\$0	NA	-100.00%
Student Instructional Support Total		\$6,341,113	\$6,381,568	\$6,775,767	\$9,375,929	10.27%	38.37%

Student Academic Achievement

Certified Salaries	110	\$26,369,671	\$25,449,746	\$26,742,471	\$29,757,379	3.07%	11.27%
Group Health Insurance	222	\$5,769,329	\$5,753,289	\$5,916,218	\$6,278,903	2.14%	6.13%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$2,553,844	\$2,627,457	\$2,696,376	\$5,732,934	22.40%	112.62%
Social Security Certified	212	\$1,963,440	\$1,914,714	\$2,042,274	\$2,258,727	3.56%	10.60%
Teacher Retirement Fund, After 7-1-95	216	\$1,042,438	\$1,061,192	\$1,206,921	\$1,440,245	8.42%	19.33%
Computer Hardware	741	\$1,351,151	\$2,808,426	\$931,034	\$1,331,351	-0.37%	43.00%
Other Technology Hardware	746	\$0	\$0	\$461,235	\$1,080,942	NA	134.36%
Other Supplies and Materials	615, 660 - 689	\$931,650	\$1,029,047	\$1,039,417	\$1,053,312	3.12%	1.34%
Content	747	\$523,146	\$340,355	\$460,154	\$905,907	14.71%	96.87%
Teacher Retirement Fund, Prior to 7-1-95	215	\$786,270	\$784,186	\$823,674	\$904,971	3.58%	9.87%
Severance/Early Retirement Pay	213	\$1,054,738	\$813,345	\$729,435	\$872,660	-4.63%	19.63%
Licensed Employees	135	\$714,583	\$559,520	\$649,898	\$810,416	3.20%	24.70%
Public Employees Retirement Fund	214	\$306,820	\$342,454	\$378,238	\$800,569	27.10%	111.66%
Transfer Tuition - Other	569	\$7,107,043	\$8,487,064	\$7,070,881	\$671,851	-44.55%	-90.50%
Stipends	131	\$111,786	\$516,512	\$894,866	\$628,905	54.01%	-29.72%
Other Group Insurance Authorized by Statute	224	\$438,360	\$480,822	\$493,887	\$535,387	5.13%	8.40%
Operational Supplies	611	\$342,849	\$456,964	\$369,262	\$525,976	11.29%	42.44%
Social Security Noncertified	211	\$194,033	\$199,401	\$204,688	\$434,190	22.31%	112.12%
Other Professional and Technical Services	319	\$342,687	\$310,251	\$402,446	\$393,460	3.51%	-2.23%
Connectivity	744	\$216,690	\$971,930	\$133,575	\$147,314	-9.20%	10.29%
Textbooks	630	\$120,128	\$1,317,927	\$1,282,301	\$116,832	-0.69%	-90.89%
Dues and Fees	810	\$33,759	\$57,362	\$42,731	\$60,484	15.69%	41.55%
Group Life Insurance	221	\$54,658	\$54,819	\$51,701	\$57,482	1.27%	11.18%
Library Books	640	\$49,082	\$59,489	\$52,635	\$52,725	1.81%	0.17%
Travel	580	\$50,707	\$49,438	\$70,184	\$50,931	0.11%	-27.43%
Nonlicensed Employees	136	\$88,975	\$54,531	\$36,984	\$36,760	-19.83%	-0.61%
Equipment	730	\$63,472	\$56,007	\$23,296	\$27,193	-19.10%	16.73%
Instructional Programs Improvement Services	312	\$206,770	\$69,078	\$55,174	\$16,626	-46.75%	-69.87%
Terminal Leave	125	\$395	\$0	\$1,220	\$14,041	144.20%	1050.56%
Equipment Purchase over the LEA's Cap. Threshold	735	\$37,800	\$171,515	\$248,613	\$12,250	-24.55%	-95.07%
Distance Learning Equipment	742	\$348	\$16,625	\$6,500	\$10,875	136.45%	67.31%
Advertising	540	\$5,520	\$980	\$2,622	\$5,538	0.08%	111.18%
Periodicals	650	\$5,766	\$4,936	\$4,689	\$3,024	-14.90%	-35.51%
Overtime Salaries	140	\$538	\$5,618	\$954	\$2,592	48.13%	171.65%
Repairs and Maintenance Services	430	\$243	\$435	\$1,346	\$1,618	60.64%	20.23%
Food Purchases	614	\$1,876	\$2,219	\$0	\$1,309	-8.60%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Rentals	440	\$0	\$0	\$0	\$359	NA	NA
Postage and Postage Machine Rental	532	\$273	\$96	\$0	\$124	-17.99%	NA
Miscellaneous Objects	876 - 899	\$25	\$0	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$27,484	\$12,348	\$121,664	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$0	\$25,153	\$32,478	\$0	NA	-100.00%
Other Purchased Services	593	\$0	\$0	\$65	\$0	NA	-100.00%
Insurance	520	\$0	\$0	\$51,000	\$0	NA	-100.00%
Student Academic Achievement Total		\$52,868,345	\$56,865,248	\$55,733,109	\$57,036,162	1.92%	2.34%
Overhead and Operational							
Non - Certified Salaries	120	\$5,654,515	\$5,676,544	\$6,018,890	\$6,856,073	4.93%	13.91%
Light and Power - Other Than Heating and Cooling	625	\$1,489,949	\$1,527,492	\$1,578,914	\$1,640,675	2.44%	3.91%
Food Purchases	614	\$1,599,603	\$1,503,360	\$1,556,399	\$1,638,168	0.60%	5.25%
Group Health Insurance	222	\$1,762,486	\$1,657,851	\$1,611,624	\$1,612,990	-2.19%	0.08%
Other Professional and Technical Services	319	\$1,668,450	\$2,502,319	\$1,522,278	\$1,325,280	-5.59%	-12.94%
Public Employees Retirement Fund	214	\$676,510	\$752,192	\$861,802	\$978,269	9.66%	13.51%
Operational Supplies	611	\$506,360	\$589,970	\$604,058	\$609,537	4.75%	0.91%
Gasoline and Lubricants	613	\$927,457	\$889,263	\$764,309	\$604,424	-10.15%	-20.92%
Insurance	520	\$0	\$0	\$281,624	\$572,189	NA	103.17%
Vehicles	731	\$452,683	\$492,381	\$619,145	\$571,873	6.02%	-7.64%
Repairs and Maintenance Services	430	\$686,404	\$585,099	\$708,268	\$571,144	-4.49%	-19.36%
Social Security Noncertified	211	\$421,824	\$436,435	\$472,777	\$535,776	6.16%	13.33%
Workers Compensation Insurance	225	\$160,313	\$164,343	\$393,296	\$420,983	27.30%	7.04%
Certified Salaries	110	\$321,048	\$341,731	\$351,769	\$350,368	2.21%	-0.40%
Heating and Cooling for Buildings - Gas	622	\$353,011	\$513,018	\$366,472	\$316,262	-2.71%	-13.70%
Board of Education Services	318	\$134,793	\$164,101	\$230,088	\$296,922	21.83%	29.05%
Equipment	730	\$23,735	\$63,143	\$148,546	\$284,617	86.09%	91.60%
Overtime Salaries	140	\$161,801	\$207,337	\$210,353	\$252,598	11.78%	20.08%
Nonlicensed Employees	136	\$82,209	\$121,569	\$167,784	\$202,351	25.26%	20.60%
Equipment Purchase over the LEA's Cap. Threshold	735	\$3,590	\$177,702	\$205,182	\$184,868	167.88%	-9.90%
Content	747	\$110,908	\$146,227	\$152,893	\$173,082	11.77%	13.20%
Water and Sewage	411	\$145,148	\$167,614	\$160,619	\$168,985	3.87%	5.21%
Student Transportation Services	510	\$128,785	\$153,081	\$141,330	\$155,931	4.90%	10.33%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Dues and Fees	810	\$52,898	\$64,044	\$169,917	\$148,070	29.35%	-12.86%
Severance/Early Retirement Pay	213	\$149,115	\$147,305	\$131,745	\$120,027	-5.28%	-8.89%
Telephone	531	\$50,403	\$78,340	\$76,461	\$114,567	22.79%	49.84%
Tires and Repairs	612	\$106,605	\$57,437	\$79,212	\$108,439	0.43%	36.90%
Travel	580	\$50,036	\$53,866	\$73,156	\$67,224	7.66%	-8.11%
Removal of Refuse and Garbage	412	\$52,939	\$56,807	\$60,442	\$62,548	4.26%	3.48%
Computer Hardware	741	\$7,858	\$26,378	\$49,205	\$57,108	64.19%	16.06%
Other Group Insurance Authorized by Statute	224	\$47,398	\$48,301	\$48,826	\$51,267	1.98%	5.00%
Postage and Postage Machine Rental	532	\$34,282	\$32,828	\$47,238	\$41,844	5.11%	-11.42%
Connectivity	744	\$21,350	\$47,472	\$34,722	\$34,722	12.93%	0.00%
Terminal Leave	125	\$0	\$11,499	\$9,707	\$30,392	NA	213.08%
Teacher Retirement Fund, After 7-1-95	216	\$27,309	\$29,126	\$30,096	\$29,808	2.21%	-0.96%
Social Security Certified	212	\$27,419	\$23,364	\$24,736	\$22,315	-5.02%	-9.79%
Other Supplies and Materials	615, 660 - 689	\$21,450	\$18,699	\$20,070	\$20,349	-1.31%	1.39%
Stipends	131	\$10,231	\$3,773	\$81,755	\$20,220	18.57%	-75.27%
Printing and Binding	550	\$20,391	\$31,720	\$27,537	\$17,095	-4.31%	-37.92%
Construction Services	450	\$0	\$0	\$1,206	\$13,150	NA	990.38%
Teacher Retirement Fund, Prior to 7-1-95	215	\$10,924	\$11,650	\$12,038	\$11,923	2.21%	-0.96%
Group Life Insurance	221	\$10,727	\$11,035	\$10,944	\$11,594	1.96%	5.94%
Advertising	540	\$4,342	\$7,503	\$5,890	\$5,540	6.28%	-5.95%
Other Technology Hardware	746	\$0	\$0	\$5,814	\$5,422	NA	-6.73%
Miscellaneous Objects	876 - 899	\$2,149	\$1,163	\$1,307	\$5,255	25.05%	302.23%
Other Purchased Property Services	490 - 499	\$647,666	\$601,768	\$255,499	\$2,930	-74.07%	-98.85%
Other Communication Services	533 - 539	\$1,461	\$1,787	\$1,982	\$2,782	17.48%	40.34%
Telecommunications Equipment	745	\$6,093	\$10,315	\$73,507	\$2,674	-18.61%	-96.36%
Unemployment Insurance	230	\$10,324	\$11,295	\$5,178	\$2,579	-29.30%	-50.19%
Instructional Programs Improvement Services	312	\$2,000	\$0	\$0	\$0	-100.00%	NA
Overhead and Operational Total		\$18,846,952	\$20,220,250	\$20,466,608	\$21,333,207	3.15%	4.23%
Non Operational							
Redemption of Principal	831	\$11,354,655	\$11,806,828	\$12,153,230	\$13,389,512	4.21%	10.17%
Other Professional and Technical Services	319	\$2,523,518	\$6,029,552	\$3,157,860	\$2,401,400	-1.23%	-23.95%
Non - Certified Salaries	120	\$1,563,174	\$1,697,107	\$1,829,243	\$1,704,762	2.19%	-6.81%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Interest	832	\$2,128,423	\$1,952,059	\$1,765,203	\$1,361,528	-10.57%	-22.87%
Certified Salaries	110	\$721,140	\$687,346	\$694,067	\$723,431	0.08%	4.23%
Group Health Insurance	222	\$401,825	\$376,112	\$303,932	\$279,839	-8.65%	-7.93%
Miscellaneous Objects	876 - 899	\$397,308	\$241,157	\$243,549	\$247,636	-11.15%	1.68%
Buildings	720	\$197,311	\$58,648	\$110,809	\$175,553	-2.88%	58.43%
Public Employees Retirement Fund	214	\$157,064	\$175,900	\$196,421	\$172,846	2.42%	-12.00%
Equipment	730	\$198,472	\$242,288	\$235,556	\$166,350	-4.32%	-29.38%
Social Security Noncertified	211	\$130,324	\$136,682	\$149,906	\$140,071	1.82%	-6.56%
Food Purchases	614	\$91,636	\$83,055	\$124,510	\$137,145	10.61%	10.15%
Construction Services	450	\$0	\$0	\$2,590	\$74,456	NA	2774.76%
Operational Supplies	611	\$43,238	\$38,784	\$44,910	\$63,160	9.94%	40.64%
Social Security Certified	212	\$40,742	\$41,446	\$42,163	\$44,274	2.10%	5.01%
Overtime Salaries	140	\$14,985	\$33,201	\$28,754	\$42,077	29.45%	46.33%
Teacher Retirement Fund, After 7-1-95	216	\$25,464	\$27,139	\$29,220	\$31,814	5.72%	8.88%
Nonlicensed Employees	136	\$49,156	\$26,617	\$50,675	\$31,382	-10.61%	-38.07%
Severance/Early Retirement Pay	213	\$32,154	\$26,622	\$30,301	\$25,430	-5.70%	-16.07%
Dues and Fees	810	\$97,127	(\$55,227)	\$19,079	\$20,687	-32.07%	8.43%
Instruction Services	311	\$22,137	\$21,324	\$19,953	\$19,321	-3.34%	-3.17%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16,031	\$16,394	\$16,888	\$17,841	2.71%	5.64%
Other Group Insurance Authorized by Statute	224	\$14,355	\$14,458	\$11,227	\$10,197	-8.19%	-9.17%
Equipment Purchase over the LEA's Cap. Threshold	735	\$14,239	\$114,735	\$272,430	\$3,786	-28.19%	-98.61%
Repairs and Maintenance Services	430	\$4,915	\$3,896	\$2,406	\$3,152	-10.51%	30.98%
Terminal Leave	125	\$1,812	\$2,091	\$13,289	\$3,091	14.29%	-76.74%
Content	747	\$2,480	\$5,933	\$13,136	\$2,769	2.79%	-78.92%
Travel	580	\$7,500	\$4,903	\$8,784	\$2,719	-22.40%	-69.04%
Printing and Binding	550	\$1,827	\$2,724	\$2,171	\$1,937	1.47%	-10.78%
Group Life Insurance	221	\$3,425	\$3,100	\$2,137	\$1,904	-13.65%	-10.89%
Advertising	540	\$510	\$1,483	\$1,281	\$1,664	34.40%	29.96%
Computer Hardware	741	\$358	\$4,951	\$38,783	\$898	25.85%	-97.68%
Stipends	131	\$0	\$4,000	\$16,200	\$744	NA	-95.41%
Instructional Programs Improvement Services	312	\$778	\$1,234	\$1,850	\$675	-3.49%	-63.51%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$359	NA	NA
Other Purchased Property Services	490 - 499	\$216	\$265	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$0	\$180,319	\$0	\$0	NA	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Technology Hardware	746	\$0	\$0	\$203	\$0	NA	-100.00%
Rentals	440	\$72,504	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$6,715	\$7,730	\$3,899	\$0	-100.00%	-100.00%
Board of Education Services	318	\$0	\$0	\$1,918	\$0	NA	-100.00%
Non Operational Total		\$20,337,519	\$24,014,856	\$21,638,531	\$21,304,411	1.17%	-1.54%
Grand Total		\$98,393,929	\$107,481,922	\$104,614,015	\$109,049,709	2.60%	4.24%