

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Penn-Harris-Madison Sch Corp (7175)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$26,839,270	\$26,369,671	\$25,449,746	\$26,742,471	-0.1%	5.1%
Transfer Tuition - Other	569	\$6,878,205	\$7,107,043	\$8,487,064	\$7,070,881	0.7%	-16.7%
Group Health Insurance	222	\$6,087,491	\$5,769,329	\$5,753,289	\$5,916,218	-0.7%	2.8%
Non - Certified Salaries	120	\$2,679,605	\$2,553,844	\$2,627,457	\$2,696,376	0.2%	2.6%
Social Security Certified	212	\$1,992,882	\$1,963,440	\$1,914,714	\$2,042,274	0.6%	6.7%
Textbooks	630	\$356,177	\$120,128	\$1,317,927	\$1,282,301	37.7%	-2.7%
Teacher Retirement Fund, After 7-1-95	216	\$1,001,606	\$1,042,438	\$1,061,192	\$1,206,921	4.8%	13.7%
Other Supplies and Materials	615, 660 - 689	\$1,443,437	\$931,650	\$1,029,047	\$1,039,417	-7.9%	1.0%
Computer Hardware	741	\$912,720	\$1,351,151	\$2,808,426	\$931,034	0.5%	-66.8%
Stipends	131	\$88,096	\$111,786	\$516,512	\$894,866	78.5%	73.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$799,573	\$786,270	\$784,186	\$823,674	0.7%	5.0%
Severance/Early Retirement Pay	213	\$1,062,687	\$1,054,738	\$813,345	\$729,435	-9.0%	-10.3%
Licensed Employees	135	\$718,431	\$714,583	\$559,520	\$649,898	-2.5%	16.2%
Other Group Insurance Authorized by Statute	224	\$476,804	\$438,360	\$480,822	\$493,887	0.9%	2.7%
Other Technology Hardware	746	\$0	\$0	\$0	\$461,235	NA	NA
Content	747	\$87,556	\$523,146	\$340,355	\$460,154	51.4%	35.2%
Other Professional and Technical Services	319	\$439,737	\$342,687	\$310,251	\$402,446	-2.2%	29.7%
Public Employees Retirement Fund	214	\$289,452	\$306,820	\$342,454	\$378,238	6.9%	10.4%
Operational Supplies	611	\$306,501	\$342,849	\$456,964	\$369,262	4.8%	-19.2%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$37,800	\$171,515	\$248,613	NA	45.0%
Social Security Noncertified	211	\$203,349	\$194,033	\$199,401	\$204,688	0.2%	2.7%
Connectivity	744	\$903,016	\$216,690	\$971,930	\$133,575	-38.0%	-86.3%
Telecommunications Equipment	745	\$7,999	\$27,484	\$12,348	\$121,664	97.5%	885.3%
Travel	580	\$41,158	\$50,707	\$49,438	\$70,184	14.3%	42.0%
Instructional Programs Improvement Services	312	\$151,907	\$206,770	\$69,078	\$55,174	-22.4%	-20.1%
Library Books	640	\$42,384	\$49,082	\$59,489	\$52,635	5.6%	-11.5%
Group Life Insurance	221	\$52,505	\$54,658	\$54,819	\$51,701	-0.4%	-5.7%
Insurance	520	\$0	\$0	\$0	\$51,000	NA	NA
Dues and Fees	810	\$25,345	\$33,759	\$57,362	\$42,731	14.0%	-25.5%
Nonlicensed Employees	136	\$126,505	\$88,975	\$54,531	\$36,984	-26.5%	-32.2%
Wireless Equipment	743	\$342,484	\$0	\$25,153	\$32,478	-44.5%	29.1%
Equipment	730	\$7,835	\$63,472	\$56,007	\$23,296	31.3%	-58.4%
Distance Learning Equipment	742	\$0	\$348	\$16,625	\$6,500	NA	-60.9%
Periodicals	650	\$6,336	\$5,766	\$4,936	\$4,689	-7.3%	-5.0%
Advertising	540	\$1,656	\$5,520	\$980	\$2,622	12.2%	167.6%
Repairs and Maintenance Services	430	\$1,145	\$243	\$435	\$1,346	4.1%	209.1%
Terminal Leave	125	\$0	\$395	\$0	\$1,220	NA	NA
Overtime Salaries	140	\$8,812	\$538	\$5,618	\$954	-42.6%	-83.0%
Other Purchased Services	593	\$954	\$0	\$0	\$65	-48.9%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Penn-Harris-Madison Sch Corp (7175)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Miscellaneous Objects	876 - 899	\$0	\$25	\$0	\$0	NA	NA
Food Purchases	614	\$0	\$1,876	\$2,219	\$0	NA	-100.0%
Postage and Postage Machine Rental	532	\$140	\$273	\$96	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$54,383,761	\$52,868,345	\$56,865,248	\$55,733,109	0.6%	-2.0%
Student Instructional Support							
Certified Salaries	110	\$2,569,942	\$2,650,606	\$2,670,667	\$2,885,546	2.9%	8.0%
Non - Certified Salaries	120	\$1,233,824	\$1,201,264	\$1,214,433	\$1,255,564	0.4%	3.4%
Group Health Insurance	222	\$991,507	\$933,978	\$900,031	\$916,909	-1.9%	1.9%
Other Professional and Technical Services	319	\$496,805	\$530,790	\$514,183	\$549,135	2.5%	6.8%
Social Security Certified	212	\$193,002	\$194,255	\$195,410	\$212,640	2.5%	8.8%
Public Employees Retirement Fund	214	\$141,056	\$150,799	\$166,500	\$181,958	6.6%	9.3%
Teacher Retirement Fund, After 7-1-95	216	\$100,178	\$115,764	\$133,809	\$138,491	8.4%	3.5%
Operational Supplies	611	\$98,388	\$92,009	\$91,193	\$111,106	3.1%	21.8%
Social Security Noncertified	211	\$88,507	\$86,638	\$87,983	\$92,456	1.1%	5.1%
Severance/Early Retirement Pay	213	\$90,846	\$84,749	\$84,158	\$86,611	-1.2%	2.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$78,794	\$79,018	\$79,164	\$84,615	1.8%	6.9%
Pupil Services	313	\$78,250	\$79,294	\$82,630	\$84,070	1.8%	1.7%
Other Group Insurance Authorized by Statute	224	\$60,249	\$61,024	\$62,257	\$64,933	1.9%	4.3%
Postage and Postage Machine Rental	532	\$36,609	\$37,705	\$49,117	\$48,484	7.3%	-1.3%
Stipends	131	\$10,518	-\$794	\$0	\$19,151	16.2%	NA
Dues and Fees	810	\$22,441	\$22,414	\$32,046	\$14,370	-10.5%	-55.2%
Overtime Salaries	140	\$3,707	\$8,197	\$6,507	\$12,576	35.7%	93.3%
Group Life Insurance	221	\$10,493	\$12,378	\$10,951	\$12,125	3.7%	10.7%
Travel	580	\$0	\$112	\$0	\$3,272	NA	NA
Equipment	730	\$0	\$0	\$0	\$1,064	NA	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$831	\$0	\$533	NA	NA
Nonlicensed Employees	136	\$696	\$83	\$0	\$94	-39.3%	NA
Licensed Employees	135	\$0	\$0	\$98	\$65	NA	-33.3%
Content	747	\$0	\$0	\$432	\$0	NA	-100.0%
Student Instructional Support Total		\$6,305,812	\$6,341,113	\$6,381,568	\$6,775,767	1.8%	6.2%
Overhead and Operational							
Non - Certified Salaries	120	\$5,782,991	\$5,654,515	\$5,676,544	\$6,018,890	1.0%	6.0%
Group Health Insurance	222	\$11,971,764	\$1,762,486	\$1,657,851	\$1,611,624	-39.4%	-2.8%
Light and Power - Other Than Heating and Cooling	625	\$1,431,722	\$1,489,949	\$1,527,492	\$1,578,914	2.5%	3.4%
Food Purchases	614	\$1,635,317	\$1,599,603	\$1,503,360	\$1,556,399	-1.2%	3.5%
Other Professional and Technical Services	319	\$1,521,962	\$1,668,450	\$2,502,319	\$1,522,278	0.0%	-39.2%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Penn-Harris-Madison Sch Corp (7175)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$628,843	\$676,510	\$752,192	\$861,802	8.2%	14.6%
Gasoline and Lubricants	613	\$953,198	\$927,457	\$889,263	\$764,309	-5.4%	-14.1%
Repairs and Maintenance Services	430	\$514,621	\$686,404	\$585,099	\$708,268	8.3%	21.1%
Vehicles	731	\$859,356	\$452,683	\$492,381	\$619,145	-7.9%	25.7%
Operational Supplies	611	\$393,007	\$506,360	\$589,970	\$604,058	11.3%	2.4%
Social Security Noncertified	211	\$431,895	\$421,824	\$436,435	\$472,777	2.3%	8.3%
Workers Compensation Insurance	225	\$72,245	\$160,313	\$164,343	\$393,296	52.7%	139.3%
Heating and Cooling for Buildings - Gas	622	\$317,285	\$353,011	\$513,018	\$366,472	3.7%	-28.6%
Certified Salaries	110	\$312,994	\$321,048	\$341,731	\$351,769	3.0%	2.9%
Insurance	520	\$0	\$0	\$0	\$281,624	NA	NA
Other Purchased Property Services	490 - 499	\$531,309	\$647,666	\$601,768	\$255,499	-16.7%	-57.5%
Board of Education Services	318	\$125,236	\$134,793	\$164,101	\$230,088	16.4%	40.2%
Overtime Salaries	140	\$155,977	\$161,801	\$207,337	\$210,353	7.8%	1.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$3,590	\$177,702	\$205,182	NA	15.5%
Dues and Fees	810	\$62,631	\$52,898	\$64,044	\$169,917	28.3%	165.3%
Nonlicensed Employees	136	\$107,109	\$82,209	\$121,569	\$167,784	11.9%	38.0%
Water and Sewage	411	\$96,603	\$145,148	\$167,614	\$160,619	13.6%	-4.2%
Content	747	\$134,350	\$110,908	\$146,227	\$152,893	3.3%	4.6%
Equipment	730	\$49,780	\$23,735	\$63,143	\$148,546	31.4%	135.3%
Student Transportation Services	510	\$126,141	\$128,785	\$153,081	\$141,330	2.9%	-7.7%
Severance/Early Retirement Pay	213	\$148,482	\$149,115	\$147,305	\$131,745	-2.9%	-10.6%
Stipends	131	\$8,230	\$10,231	\$3,773	\$81,755	77.5%	2066.6%
Tires and Repairs	612	\$65,217	\$106,605	\$57,437	\$79,212	5.0%	37.9%
Telephone	531	\$57,297	\$50,403	\$78,340	\$76,461	7.5%	-2.4%
Telecommunications Equipment	745	\$2,847	\$6,093	\$10,315	\$73,507	125.4%	612.6%
Travel	580	\$47,201	\$50,036	\$53,866	\$73,156	11.6%	35.8%
Removal of Refuse and Garbage	412	\$54,128	\$52,939	\$56,807	\$60,442	2.8%	6.4%
Computer Hardware	741	\$77,308	\$7,858	\$26,378	\$49,205	-10.7%	86.5%
Other Group Insurance Authorized by Statute	224	\$48,615	\$47,398	\$48,301	\$48,826	0.1%	1.1%
Postage and Postage Machine Rental	532	\$42,312	\$34,282	\$32,828	\$47,238	2.8%	43.9%
Connectivity	744	\$45,300	\$21,350	\$47,472	\$34,722	-6.4%	-26.9%
Teacher Retirement Fund, After 7-1-95	216	\$25,839	\$27,309	\$29,126	\$30,096	3.9%	3.3%
Printing and Binding	550	\$25,979	\$20,391	\$31,720	\$27,537	1.5%	-13.2%
Social Security Certified	212	\$23,878	\$27,419	\$23,364	\$24,736	0.9%	5.9%
Other Supplies and Materials	615, 660 - 689	\$46,510	\$21,450	\$18,699	\$20,070	-19.0%	7.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$10,336	\$10,924	\$11,650	\$12,038	3.9%	3.3%
Group Life Insurance	221	\$10,050	\$10,727	\$11,035	\$10,944	2.2%	-0.8%
Terminal Leave	125	\$0	\$0	\$11,499	\$9,707	NA	-15.6%
Advertising	540	\$5,228	\$4,342	\$7,503	\$5,890	3.0%	-21.5%
Other Technology Hardware	746	\$0	\$0	\$0	\$5,814	NA	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Penn-Harris-Madison Sch Corp (7175)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Unemployment Insurance	230	\$38,793	\$10,324	\$11,295	\$5,178	-39.6%	-54.2%
Other Communication Services	533 - 539	\$1,979	\$1,461	\$1,787	\$1,982	0.0%	10.9%
Miscellaneous Objects	876 - 899	\$3,216	\$2,149	\$1,163	\$1,307	-20.2%	12.4%
Construction Services	450	\$0	\$0	\$0	\$1,206	NA	NA
Instructional Programs Improvement Services	312	\$0	\$2,000	\$0	\$0	NA	NA
Overhead and Operational Total		\$29,005,081	\$18,846,952	\$20,220,250	\$20,466,608	-8.3%	1.2%
Non Operational							
Redemption of Principal	831	\$11,134,706	\$11,354,655	\$11,806,828	\$12,153,230	2.2%	2.9%
Other Professional and Technical Services	319	\$830,956	\$2,523,518	\$6,029,552	\$3,157,860	39.6%	-47.6%
Non - Certified Salaries	120	\$1,587,222	\$1,563,174	\$1,697,107	\$1,829,243	3.6%	7.8%
Interest	832	\$2,404,687	\$2,128,423	\$1,952,059	\$1,765,203	-7.4%	-9.6%
Certified Salaries	110	\$728,906	\$721,140	\$687,346	\$694,067	-1.2%	1.0%
Group Health Insurance	222	\$429,011	\$401,825	\$376,112	\$303,932	-8.3%	-19.2%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$14,239	\$114,735	\$272,430	NA	137.4%
Miscellaneous Objects	876 - 899	\$187,942	\$397,308	\$241,157	\$243,549	6.7%	1.0%
Equipment	730	\$338,677	\$198,472	\$242,288	\$235,556	-8.7%	-2.8%
Public Employees Retirement Fund	214	\$139,691	\$157,064	\$175,900	\$196,421	8.9%	11.7%
Social Security Noncertified	211	\$125,805	\$130,324	\$136,682	\$149,906	4.5%	9.7%
Food Purchases	614	\$87,625	\$91,636	\$83,055	\$124,510	9.2%	49.9%
Buildings	720	\$125,428	\$197,311	\$58,648	\$110,809	-3.1%	88.9%
Nonlicensed Employees	136	\$26,453	\$49,156	\$26,617	\$50,675	17.6%	90.4%
Operational Supplies	611	\$45,530	\$43,238	\$38,784	\$44,910	-0.3%	15.8%
Social Security Certified	212	\$45,768	\$40,742	\$41,446	\$42,163	-2.0%	1.7%
Computer Hardware	741	\$4,348	\$358	\$4,951	\$38,783	72.8%	683.3%
Severance/Early Retirement Pay	213	\$34,912	\$32,154	\$26,622	\$30,301	-3.5%	13.8%
Teacher Retirement Fund, After 7-1-95	216	\$29,313	\$25,464	\$27,139	\$29,220	-0.1%	7.7%
Overtime Salaries	140	\$19,111	\$14,985	\$33,201	\$28,754	10.8%	-13.4%
Instruction Services	311	\$23,175	\$22,137	\$21,324	\$19,953	-3.7%	-6.4%
Dues and Fees	810	\$15,229	\$97,127	-\$55,227	\$19,079	5.8%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$18,146	\$16,031	\$16,394	\$16,888	-1.8%	3.0%
Stipends	131	\$0	\$0	\$4,000	\$16,200	NA	305.0%
Terminal Leave	125	\$0	\$1,812	\$2,091	\$13,289	NA	535.7%
Content	747	\$2,433	\$2,480	\$5,933	\$13,136	52.4%	121.4%
Other Group Insurance Authorized by Statute	224	\$15,278	\$14,355	\$14,458	\$11,227	-7.4%	-22.4%
Travel	580	\$7,972	\$7,500	\$4,903	\$8,784	2.5%	79.2%
Workers Compensation Insurance	225	\$8,582	\$6,715	\$7,730	\$3,899	-17.9%	-49.6%
Construction Services	450	\$0	\$0	\$0	\$2,590	NA	NA
Repairs and Maintenance Services	430	\$5,666	\$4,915	\$3,896	\$2,406	-19.3%	-38.2%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Penn-Harris-Madison Sch Corp (7175)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Printing and Binding	550	\$1,252	\$1,827	\$2,724	\$2,171	14.7%	-20.3%
Group Life Insurance	221	\$2,747	\$3,425	\$3,100	\$2,137	-6.1%	-31.1%
Board of Education Services	318	\$0	\$0	\$0	\$1,918	NA	NA
Instructional Programs Improvement Services	312	\$2,432	\$778	\$1,234	\$1,850	-6.6%	49.9%
Advertising	540	\$0	\$510	\$1,483	\$1,281	NA	-13.6%
Other Technology Hardware	746	\$0	\$0	\$0	\$203	NA	NA
Rentals	440	\$264,957	\$72,504	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$7,875	\$216	\$265	\$0	-100.0%	-100.0%
Telecommunications Equipment	745	\$18	\$0	\$180,319	\$0	-100.0%	-100.0%
Seldom or Non-Recurring Purchases	873	\$22,768	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$18,724,622	\$20,337,519	\$24,014,856	\$21,638,531	3.7%	-9.9%
Grand Total		\$108,419,276	\$98,393,929	\$107,481,922	\$104,614,015	-0.9%	-2.7%