

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Penn-Harris-Madison Sch Corp (7175)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
<b>Student Academic Achievement</b>									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$534,083	\$494,307	\$511,546	n/a	-4%	3%
	11100 Regular Programs; Elementary	\$9,326,954	\$10,755,797	\$10,839,973	\$13,647,834	46%	27%	26%	
	11200 Regular Programs; Middle/Junior High	\$5,541,867	\$6,490,951	\$6,327,806	\$7,766,053	40%	20%	23%	
	11300 Regular Programs; High School	\$6,582,745	\$7,971,123	\$7,928,038	\$9,511,122	44%	19%	20%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$115,650	n/a	n/a	n/a	
	11410 Vocational Education; Agriculture A	\$68,764	\$62,466	\$63,778	\$86,381	26%	38%	35%	
	11470 Vocational Education; Business Education	\$50,867	\$57,268	\$59,260	\$71,698	41%	25%	21%	
	11480 Vocational Education; Industrial Education A	\$51,556	\$0	\$0	\$0	-100%	n/a	n/a	
	11510 Vocational Education; Cooperative Education	\$52,901	\$0	\$0	\$0	-100%	n/a	n/a	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$1,847	n/a	n/a	n/a	
	11920 Other Regular Programs; Project 4R	\$29,026	\$0	\$0	\$0	-100%	n/a	n/a	
	12100 2007 Account Code - Gifted and Talented	\$468,740	\$60,249	\$76,961	\$79,214	-83%	31%	3%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$97,357	n/a	n/a	n/a	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$201,600	\$114,750	\$114,750	n/a	-43%	0%	
	12350 Physical Impairment; Homebound	\$32,346	\$25,648	\$7,149	\$9,906	-69%	-61%	39%	
	12510 Culturally Different; Communication Disorders	\$29,563	\$88,233	\$116,350	\$171,325	480%	94%	47%	
	12900 Other Special Programs	\$0	-\$12,938	\$0	\$4,116	n/a	n/a	n/a	
	14300 Summer School Programs; High School	\$211,842	\$311,918	\$397,001	\$425,491	101%	36%	7%	
	16100 Remediation Testing	\$113,308	\$212,214	\$211,991	\$306,881	171%	45%	45%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$82,592	\$56,790	\$78,800	\$33,855	-59%	-40%	-57%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$173,094	\$263,511	\$346,242	\$373,081	116%	42%	8%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$2,664,447	\$4,652,927	\$5,881,496	\$5,903,601	122%	27%	0%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$68,000	\$80,000	\$80,000	\$80,000	18%	0%	0%	
	22220 Library/Media Services; School Library	\$768,356	\$602,554	\$582,265	\$726,969	-5%	21%	25%	
	22230 Library/Media Services; Audiovisual	\$36,741	\$25,103	\$15,488	\$19,494	-47%	-22%	26%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$480,514	\$955,173	\$6,554	\$2,093	-100%	-100%	-68%	
	22290 Library/Media Services; Other Educational Media Services	\$0	\$73,148	\$76,425	\$89,919	n/a	23%	18%	
	24100 Office of The Principal	\$2,301,144	\$2,688,825	\$2,636,078	\$3,162,434	37%	18%	20%	
	26497 2007 Account Code - Teachers Retirement Fund	\$1,080,855	\$2,341,540	\$2,217,581	\$1,139,259	5%	-51%	-49%	
<b>Student Academic Achievement Total</b>		<b>\$30,216,222</b>	<b>\$38,498,186</b>	<b>\$38,558,291</b>	<b>\$44,451,876</b>	<b>47%</b>	<b>15%</b>	<b>15%</b>	
<b>Student Instructional Support</b>									
	21110 Attendance and Social Work Services; Service Area Direction	\$73,609	\$0	\$0	\$218,647	197%	n/a	n/a	
	21120 Attendance and Social Work Services; Attendance Services	\$236,417	\$693,994	\$732,771	\$713,385	202%	3%	-3%	
	21210 Guidance Services; Service Area Direction	\$126	\$0	\$0	\$0	-100%	n/a	n/a	
	21220 Guidance Services; Counseling Services	\$730,674	\$667,481	\$754,162	\$975,599	34%	46%	29%	
	21320 Health Services; Medical Services	\$38,352	\$310	\$0	\$0	-100%	-100%	n/a	
	21340 Health Services; Nurse Services	\$150,505	\$361,990	\$375,101	\$396,349	163%	9%	6%	
	21390 Health Services; Other Health Services	\$0	\$1,485	\$2,235	\$3,295	n/a	122%	47%	
	22110 Improvement of Instruction; Service Area Direction	\$1,319,092	\$1,472,068	\$1,242,189	\$1,501,011	14%	2%	21%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$187,666	\$220,591	\$204,820	\$146,055	-22%	-34%	-29%	
	22130 Improvement of Instruction; Instructional Staff Training	\$157,421	\$260,593	\$422,511	\$395,498	151%	52%	-6%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$45,729	\$0	\$0	\$13,297	-71%	n/a	n/a	
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$1,224,724	n/a	n/a	n/a	
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$42,554	n/a	n/a	n/a	
	23110 Board of Education; Service Area Direction	\$38,447	\$61,423	\$62,250	\$110,504	187%	80%	78%	
	23190 Board of Education; Other Governing Body Services	\$44,023	\$7,202	\$10,074	\$16,831	-62%	134%	67%	
	23210 Executive Administration; Office of The Superintendent	\$262,419	\$348,278	\$345,164	\$374,618	43%	8%	9%	
	23220 Executive Administration; Community Relations	\$282,247	\$114,831	\$109,626	\$135,297	-52%	18%	23%	
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$21,092	n/a	n/a	n/a	
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$0	\$3,648	n/a	n/a	n/a	
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$209,516	n/a	n/a	n/a	
	26700 2007 Account Code - Technology Coordinator	\$0	\$123,442	\$129,316	\$66,975	n/a	-46%	-48%	
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$1,181,683	\$981,546	\$1,706,604	n/a	44%	74%	
<b>Student Instructional Support Total</b>		<b>\$3,566,725</b>	<b>\$5,515,369</b>	<b>\$5,371,764</b>	<b>\$8,275,497</b>	<b>132%</b>	<b>50%</b>	<b>54%</b>	

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**Penn-Harris-Madison Sch Corp (7175)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$64,129	\$65,063	\$53,069	\$91,855	43%	41%	73%
	23160 Board of Education; Promotion Expenses	\$2,671	\$2,683	\$4,300	\$2,421	-9%	-10%	-44%
	25110 Fiscal Services; Office of The Business Manager	\$368,428	\$458,068	\$579,105	\$486,852	32%	6%	-16%
	25120 Fiscal Services; Service Area Direction	\$119	\$0	\$0	\$0	-100%	n/a	n/a
	25130 Fiscal Services; Budgeting	\$0	\$0	\$0	\$413	n/a	n/a	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$5,453	\$1,366	\$1,396	\$1,356	-75%	-1%	-3%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	-\$9,195	n/a	n/a	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$252	n/a	n/a	n/a
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$50	\$0	n/a	n/a	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$53	n/a	n/a	n/a
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$5,000	n/a	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$442,397	\$234,600	\$257,573	\$228,663	-48%	-3%	-11%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$87,688	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$13,046	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$59,363	\$0	\$7,296	n/a	-88%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,486,496	\$4,045,168	\$4,064,142	\$4,161,282	-7%	3%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$859,779	\$271,908	\$259,224	\$313,752	-64%	15%	21%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$529,827	\$1,963,542	\$2,081,477	\$2,075,825	292%	6%	0%
	26499 2007 Account Code - Other	\$178,072	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$115,806	\$124,961	\$124,687	n/a	8%	0%
	26700 Operation and Maintenance of Plant Services; Insurance	\$217,024	\$622,238	\$598,530	\$5,020,786	> 500%	> 500%	> 500%
	27010 Student Transportation; Service Area Direction	\$180,913	\$244,432	\$236,838	\$318,402	76%	30%	34%
	27100 Student Transportation; Vehicle Operation	\$1,523,758	\$1,758,971	\$1,773,837	\$2,394,836	57%	36%	35%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$548,234	\$993,181	\$949,964	\$1,303,724	138%	31%	37%
	27400 Student Transportation; Purchase of School Buses	\$493,530	\$1,886,708	\$747,773	\$641,967	30%	-66%	-14%
	27500 Student Transportation; Insurance on Buses	\$36,454	\$198,029	\$149,595	\$101,405	178%	-49%	-32%
	27700 Student Transportation; Contracted Transportation Services	\$143,854	\$173,487	\$163,533	\$189,095	31%	9%	16%
	27900 Student Transportation; Other Student Transportation Services	\$42,772	\$33,738	\$37,540	\$33,375	-22%	-1%	-11%
	27910 Student Transportation; Bus Driver Training	\$4,032	\$15,643	\$10,387	\$16,503	309%	5%	59%
	31100 Food Services Operations; Service Area Direction	\$167,400	\$143,170	\$124,523	\$166,538	-1%	16%	34%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,914,177	\$2,043,431	\$2,296,031	\$2,672,617	40%	31%	16%
	31300 Food Services Operations; Food Delivery	-\$358	\$0	\$0	\$0	n/a	n/a	n/a
	31900 Other Food Services	\$41,551	\$205,596	\$209,143	\$234,022	463%	14%	12%
	33200 Community Recreation	\$141,468	\$124,902	\$126,268	\$156,565	11%	25%	24%
	33400 Athletic Coaches	\$436,258	\$547,773	\$598,613	\$669,578	53%	22%	12%
	33910 High School Band Uniforms	\$9,750	\$1,496	\$0	\$12,644	30%	> 500%	n/a
	33920 Contributions to Historical Societies	\$0	\$86,421	\$90,212	\$140,958	n/a	63%	56%
	33930 Latch Key Kid Program	\$314,513	\$435,035	\$450,194	\$693,742	121%	59%	54%
	33940 Child Care Services	\$6,763	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$16,661	\$113,843	\$105,130	\$140,758	> 500%	24%	34%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$809,360	\$819,991	\$1,070,637	n/a	32%	31%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$222,566	\$303,526	\$320,988	\$310,624	40%	2%	-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$239,972	\$402,106	\$282,801	\$294,233	23%	-27%	4%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$1,500	\$500	n/a	n/a	-67%
<b>Overhead and Operational Total</b>		<b>\$13,638,663</b>	<b>\$18,360,654</b>	<b>\$17,518,691</b>	<b>\$24,174,753</b>	<b>77%</b>	<b>32%</b>	<b>38%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,989,591	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$2,249	\$0	n/a	n/a	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$236,441	\$35,583	\$51,334	\$126,249	-47%	255%	146%
	45100 Building Acquisition, Construction and Improvements	\$0	\$1,868,897	\$1,423,582	\$1,721,089	n/a	-8%	21%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$225,500	\$40,285	\$371,193	n/a	65%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,518,000	\$442,312	\$328,052	\$393,882	-74%	-11%	20%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$195,252	\$272,212	\$326,404	n/a	67%	20%
	51100 Debt Services; Principal on Debt; Bonds	\$1,070,125	\$2,175,000	\$1,740,000	\$1,275,000	19%	-41%	-27%
	52100 Debt Services; Interest on Debt; Bonds	\$103,100	\$663,561	\$624,114	\$589,178	471%	-11%	-6%

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	53100 Debt Services; Lease Rental; Buildings ; Principal	\$8,625,233	\$12,069,106	\$12,399,220	\$11,872,438	38%	-2%	-4%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$8,269	\$14,121	\$10,419	n/a	26%	-26%
	54100 2007 Account Code - Veterans' Memorial Fund	\$21,157	\$9,847	\$0	\$0	-100%	-100%	n/a
	54200 2007 Account Code - Common School Fund	\$1,056,905	\$1,056,014	\$1,042,370	\$535,920	-49%	-49%	-49%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$513,160	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$14,620,553</b>	<b>\$18,749,342</b>	<b>\$17,937,539</b>	<b>\$17,734,933</b>	<b>21%</b>	<b>-5%</b>	<b>-1%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$774,202	\$844,701	\$854,548	\$414,131	-47%	-51%	-52%
	26492 2007 Account Code - Social Security	\$2,833,770	\$2,796,075	\$2,825,053	\$1,473,295	-48%	-47%	-48%
	26494 2007 Account Code - Group Insurance	\$4,140,068	\$17,797,868	\$18,156,563	\$9,319,569	125%	-48%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$12,305	\$14,421	\$14,363	\$7,626	-38%	-47%	-47%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$655,849	\$1,715,868	\$2,051,905	\$950,628	45%	-45%	-54%
<b>prorated Total</b>		<b>\$8,416,195</b>	<b>\$23,168,933</b>	<b>\$23,902,431</b>	<b>\$12,165,249</b>	<b>45%</b>	<b>-47%</b>	<b>-49%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$36,071,481	\$54,659,226	\$55,346,565	\$53,008,933	47%	-3%	-4%
Student Instructional Support	\$4,197,143	\$7,685,518	\$7,546,358	\$9,374,126	123%	22%	24%
Overhead and Operational	\$15,569,181	\$23,164,684	\$22,397,714	\$26,648,259	71%	15%	19%
Nonoperational	\$14,620,553	\$18,783,054	\$17,998,079	\$17,770,990	22%	-5%	-1%
<b>Grand Total</b>	<b>\$70,458,357</b>	<b>\$104,292,483</b>	<b>\$103,288,716</b>	<b>\$106,802,308</b>	<b>52%</b>	<b>2%</b>	<b>3%</b>

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
51.2%	52.4%	53.6%	49.6%
6.0%	7.4%	7.3%	8.8%
22.1%	22.2%	21.7%	25.0%
20.8%	18.0%	17.4%	16.6%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	57.2%	59.8%	60.9%	58.4%