

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

Oregon-Davis School Corp (7495)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$4,955	\$6,539	\$158,995	n/a	> 500%	> 500%
	11100 Regular Programs; Elementary	\$918,407	\$904,250	\$916,650	\$873,704	-5%	-3%	-5%
	11300 Regular Programs; High School	\$691,321	\$828,226	\$832,449	\$929,101	34%	12%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$7,400	\$0	\$0	n/a	-100%	n/a
	11420 Vocational Education; Agriculture B	\$27,054	\$30,951	\$33,879	\$42,038	55%	36%	24%
	11450 Vocational Education; Consumer and Homemaking	\$43,549	\$51,294	\$51,763	\$56,364	29%	10%	9%
	11590 Other Vocational Education Programs	\$2,681	\$2,644	\$2,712	\$3,102	16%	17%	14%
	12100 2007 Account Code - Gifted and Talented	\$13,111	\$10,732	\$10,668	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$27,902	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$126	\$0	\$0	\$531	321%	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$329	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$46,321	\$68,878	\$75,819	\$104,899	126%	52%	38%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$4,136	\$33,655	\$24,046	\$11,792	185%	-65%	-51%
	12610 Learning Disability	\$0	\$0	\$0	\$14,811	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$46,365	\$51,524	\$71,202	\$65,313	41%	27%	-8%
	12900 Other Special Programs	\$4,407	\$1,434	\$9,607	\$1,000	-77%	-30%	-90%
	14100 Summer School Programs; Elementary	\$5,447	\$0	\$0	\$7,086	30%	n/a	n/a
	14300 Summer School Programs; High School	\$8,342	\$2,771	\$0	\$2,451	-71%	-12%	n/a
	16100 Remediation Testing	\$11,754	\$0	\$0	\$500	-96%	n/a	n/a
	16200 Preventive Remediation	\$47,918	\$51,100	\$50,205	\$54,656	14%	7%	9%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$25,906	\$10,282	\$18,091	\$15,351	-41%	49%	-15%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$6,492	\$0	\$16,078	\$8,329	28%	n/a	-48%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$239,225	\$226,278	\$259,111	\$334,596	40%	48%	29%
	22220 Library/Media Services; School Library	\$71,031	\$48,560	\$60,860	\$60,281	-15%	24%	-1%
	22230 Library/Media Services; Audiovisual	\$7,758	\$4,985	\$6,570	\$5,376	-31%	8%	-18%
	22240 Library/Media Services; Educational Television	\$0	\$0	\$0	\$630	n/a	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$9,275	\$2,216	\$25,502	\$104,424	> 500%	> 500%	309%
	24100 Office of The Principal	\$229,531	\$256,771	\$270,181	\$296,979	29%	16%	10%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$58,225	\$73,429	\$34,621	\$108,756	87%	48%	214%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$404	\$4,966	\$7,934	\$1,750	333%	-65%	-78%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$11,621	\$14,044	\$6,533	\$13,562	17%	-3%	108%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,817	\$4,392	\$4,883	\$6,275	245%	43%	29%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$4,347	\$1,350	\$1,575	\$1,663	-62%	23%	6%
	26497 2007 Account Code - Teachers Retirement Fund	\$96,963	\$144,759	\$149,608	\$68,694	-29%	-53%	-54%
Student Academic Achievement Total		\$2,633,535	\$2,841,845	\$2,947,084	\$3,381,239	28%	19%	15%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$7,320	\$20,433	\$24,310	\$22,960	214%	12%	-6%
	21240 Guidance Services; Information Services	\$389	\$0	\$0	\$0	-100%	n/a	n/a
	21290 Guidance Services; Other Guidance Services	\$299	\$300	\$0	\$0	-100%	-100%	n/a
	21320 Health Services; Medical Services	\$0	\$0	\$59	\$0	n/a	n/a	-100%
	21340 Health Services; Nurse Services	\$16,991	\$21,790	\$19,244	\$21,181	25%	-3%	10%
	21390 Health Services; Other Health Services	\$610	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,479	\$4,939	\$4,970	\$41,274	> 500%	> 500%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$6,870	\$0	\$2,725	\$80	-99%	n/a	-97%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$49,601	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,351	\$11,057	\$9,661	\$16,196	56%	46%	68%
	23190 Board of Education; Other Governing Body Services	\$6,384	\$3,245	\$6,767	\$9,300	46%	187%	37%
	23210 Executive Administration; Office of The Superintendent	\$144,193	\$178,050	\$202,940	\$206,831	43%	16%	2%
	23290 Executive Administration; Other Executive Administration Services	\$5,240	\$5,955	\$7,160	\$4,410	-16%	-26%	-38%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$243	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$46,982	\$47,011	\$0	n/a	-100%	-100%
Student Instructional Support Total		\$202,126	\$292,750	\$324,847	\$372,076	84%	27%	15%
Overhead and Operational								

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	23150 Board of Education; Legal Services	\$9,545	\$11,524	\$11,551	\$19,786	107%	72%	71%
	23160 Board of Education; Promotion Expenses	\$1,995	\$1,729	\$8,737	\$1,712	-14%	-1%	-80%
	25150 Fiscal Services; Payroll Services	\$1,300	\$1,695	\$1,695	\$1,830	41%	8%	8%
	25160 Fiscal Services; Financial Accounting	\$2,221	\$2,370	\$2,478	\$2,702	22%	14%	9%
	25170 Fiscal Services; Internal Auditing	\$1,700	\$3,097	\$3,097	\$3,097	82%	0%	0%
	25180 Fiscal Services; Property Accounting	\$300	\$450	\$450	\$450	50%	0%	0%
	25191 Other Fiscal Services; Refund of Revenue	\$110	\$1,125	\$921	\$2,378	> 500%	111%	158%
	25400 Planning, Research, Development and Evaluation	\$1,090	\$710	\$1,525	\$1,050	-4%	48%	-31%
	25920 Ditch Assessments	\$135	\$161	\$286	\$0	-100%	-100%	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$700	\$700	\$700	\$700	0%	0%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$389,827	\$453,773	\$451,610	\$432,340	11%	-5%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,546	\$2,633	\$3,082	\$5,259	-20%	100%	71%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$83,453	\$9,174	\$6,403	\$5,516	-93%	-40%	-14%
	26499 2007 Account Code - Other	\$394	\$656	\$646	\$417	6%	-36%	-35%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,015	\$180	\$1,186	\$2,251	122%	> 500%	90%
	26700 Operation and Maintenance of Plant Services; Insurance	\$41,783	\$92,228	\$56,020	\$41,242	-1%	-55%	-26%
	27100 Student Transportation; Vehicle Operation	\$87,841	\$90,689	\$97,769	\$113,893	30%	26%	16%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$2,746	\$4,883	n/a	n/a	78%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$72,660	\$105,427	\$116,410	\$155,998	115%	48%	34%
	27400 Student Transportation; Purchase of School Buses	\$47,811	\$106,120	\$0	\$0	-100%	-100%	n/a
	27500 Student Transportation; Insurance on Buses	\$9,700	\$15,160	\$10,027	\$12,110	25%	-20%	21%
	27700 Student Transportation; Contracted Transportation Services	\$1,535	\$0	\$832	\$1,449	-6%	n/a	74%
	31100 Food Services Operations; Service Area Direction	\$30	\$0	\$0	\$134	345%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$69,735	\$75,048	\$76,569	\$93,467	34%	25%	22%
	31400 Food Services Operations; Food Purchases	\$148,434	\$117,114	\$132,635	\$145,313	-2%	24%	10%
	31900 Other Food Services	\$5,301	\$4,700	\$8,919	\$11,731	121%	150%	32%
	33200 Community Recreation	\$5,984	\$1,360	\$1,460	\$2,327	-61%	71%	59%
	33400 Athletic Coaches	\$31,651	\$84,962	\$68,534	\$83,022	162%	-2%	21%
	33910 High School Band Uniforms	\$3,392	\$0	\$0	\$0	-100%	n/a	n/a
	33930 Latch Key Kid Program	\$0	\$10,232	\$10,317	\$11,061	n/a	8%	7%
	33990 Other Community Services; Other	\$0	\$50	\$0	\$0	n/a	-100%	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,190	\$200	\$1,616	\$350	-71%	75%	-78%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$8,561	\$8,481	\$9,491	\$12,076	41%	42%	27%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$5,490	\$1,280	\$1,065	\$700	-87%	-45%	-34%
Overhead and Operational Total		\$1,041,428	\$1,203,025	\$1,088,777	\$1,169,242	12%	-3%	7%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$145,796	\$10	\$0	\$10	-100%	0%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$10,811	\$2,577	\$11,851	\$8,117	-25%	215%	-32%
	45100 Building Acquisition, Construction and Improvements	\$27,387	\$251,683	\$549,470	\$291,208	> 500%	16%	-47%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$3,995	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$114,835	\$40,655	\$25,377	\$22,195	-81%	-45%	-13%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$60,000	\$110,000	n/a	n/a	83%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$30,185	\$23,515	n/a	n/a	-22%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$425,245	\$1,068,169	\$360,023	\$522,323	23%	-51%	45%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$216,323	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$43,512	\$0	\$0	\$0	-100%	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$15,520	\$0	\$0	n/a	-100%	n/a
Nonoperational Total		\$767,586	\$1,378,613	\$1,036,905	\$1,197,686	56%	-13%	16%
prorated								
	26491 2007 Account Code - PERF	\$45,525	\$45,432	\$39,188	\$18,416	-60%	-59%	-53%
	26492 2007 Account Code - Social Security	\$195,425	\$210,571	\$212,355	\$95,253	-51%	-55%	-55%
	26493 2007 Account Code - Workmen's Compensation	\$21,475	\$22,778	\$25,023	\$31,977	49%	40%	28%
	26494 2007 Account Code - Group Insurance	\$774,431	\$1,368,805	\$820,617	\$412,270	-47%	-70%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$7,241	\$1,178	\$1,216	n/a	-83%	3%

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	26498 2007 Account Code - Severance / Early Retirement Pay	\$7,000	\$29,400	\$610,028	\$15,102	116%	-49%	-98%
prorated Total		\$1,043,855	\$1,684,227	\$1,708,390	\$574,234	-45%	-66%	-66%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$3,435,016	\$4,094,437	\$4,328,106	\$3,801,423	11%	-7%	-12%	60.4%	55.3%	60.9%	56.8%
Student Instructional Support	\$265,142	\$409,446	\$409,675	\$418,878	58%	2%	2%	4.7%	5.5%	5.8%	6.3%
Overhead and Operational	\$1,220,787	\$1,517,964	\$1,331,317	\$1,276,490	5%	-16%	-4%	21.5%	20.5%	18.7%	19.1%
Nonoperational	\$767,586	\$1,378,613	\$1,036,905	\$1,197,686	56%	-13%	16%	13.5%	18.6%	14.6%	17.9%
Grand Total	\$5,688,531	\$7,400,461	\$7,106,004	\$6,694,477	18%	-10%	-6%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	65.0%	60.9%	66.7%	63.0%