

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Oregon-Davis School Corp (7495)**

<b>Oregon-Davis School Corp (7495)</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)	\$1,986,894	\$1,834,333	\$1,949,921	\$2,154,296	2%	10%
Group Health Insurance (222)	\$213,058	\$45	\$249,969	\$399,035	17%	60%
Noncertified Salaries (120)	\$60,777	\$62,470	\$140,228	\$161,326	28%	15%
Social Security-Certified Employee Retirement (212)	\$145,589	\$138,665	\$147,776	\$159,791	2%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$88,079	\$94,780	\$106,675	\$134,086	11%	26%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$318,113	\$370,192	\$203,784	\$111,592	-23%	-45%
Textbooks (630)	\$54,562	\$54,328	\$62,522	\$84,476	12%	35%
Travel (580)	\$20,874	\$22,984	\$61,809	\$60,835	31%	-2%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$8,084	\$8,468	\$35,531	\$44,300	53%	25%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$37,382	\$37,892	\$39,275	\$40,570	2%	3%
Stipends (131)	\$0	\$40,000	\$51,900	\$40,000	N/A	-23%
Operational Supplies (611)	\$32,454	\$37,429	\$37,677	\$32,498	0%	-14%
Equipment (730)	\$16,808	\$1,631	\$16,860	\$31,498	17%	87%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$13,259	\$22,181	\$21,626	\$29,371	22%	36%
Nonlicensed Employees Temporary Salaries (136)	\$34,223	\$39,991	\$25,257	\$25,297	-7%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$28,449	\$56,576	\$24,590	N/A	-57%
Other Purchased Professional and Technical Services (319)	\$25,195	\$21,112	\$25,011	\$24,156	-1%	-3%
Public Employees Retirement Fund (214)	\$4,787	\$5,535	\$13,357	\$20,681	44%	55%
Social Security-Noncertified Employee Retirement (211)	\$6,843	\$7,176	\$11,965	\$13,621	19%	14%
Severance/Early Retirement Pay (213)	\$43,271	\$4,800	\$90,593	\$9,200	-32%	-90%
Workers Compensation Insurance (225)	\$41,939	\$16,215	\$4,182	\$6,159	-38%	47%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$0	\$5,640	N/A	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$3,518	\$358	\$54	\$3,809	2%	> 500%
Other purchased property services (490 to 499)	\$3,297	\$2,321	\$2,655	\$2,141	-10%	-19%
Connectivity (744)	\$50,588	\$0	\$0	\$1,474	-59%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$114,190	\$60,384	\$30,907	\$1,434	-67%	-95%
Periodicals (650)	\$1,489	\$691	\$806	\$842	-13%	5%
Postage and Postage Machine Rental (532)	\$0	\$0	\$0	\$577	N/A	N/A
Dues and Fees (810)	\$1,166	\$0	\$1,251	\$390	-24%	-69%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$2,899	\$1,356	\$5,224	\$0	-100%	-100%
Technology Related Professional Development (748)	\$150,000	\$0	\$0	\$0	-100%	N/A
Group Life Insurance (221)	\$150,170	\$373,156	\$211,740	\$0	-100%	-100%
Group Accident Insurance (223)	\$40,467	\$35,385	\$21,180	\$0	-100%	-100%
Other General Supplies (615, 660 to 689)	\$220	\$0	\$0	\$0	-100%	N/A
Library Books (640)	\$928	\$0	\$0	\$0	-100%	N/A

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Computer Hardware (741)	\$1,396	\$3,750	\$4,497	\$0	-100%	-100%
Gasoline and Lubricants (613)	\$0	\$0	\$38	\$0	N/A	-100%
Other Purchased Services (593)	\$0	\$0	\$840	\$0	N/A	-100%
Other Technology Hardware (746)	\$0	\$1,831	\$5,522	\$0	N/A	-100%
<b>Student Academic Achievement Total</b>	<b>\$3,672,519</b>	<b>\$3,327,907</b>	<b>\$3,637,207</b>	<b>\$3,623,684</b>	<b>0%</b>	<b>0%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$228,793	\$202,360	\$187,758	\$200,250	-3%	7%
Noncertified Salaries (120)	\$112,268	\$118,132	\$115,283	\$115,344	1%	0%
Group Health Insurance (222)	\$38,740	\$0	\$37,256	\$65,296	14%	75%
Purchased Professional and Technnical Instruction Services (311)	\$0	\$0	\$26,700	\$27,423	N/A	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$20,848	\$18,073	\$19,714	\$21,026	0%	7%
Public Employees Retirement Fund (214)	\$11,590	\$12,251	\$13,050	\$15,168	7%	16%
Social Security-Certified Employee Retirement (212)	\$17,131	\$15,102	\$14,029	\$14,357	-4%	2%
Purchased Professional and Technnical Pupil Services (313)	\$0	\$0	\$29,779	\$11,549	N/A	-61%
Social Security-Noncertified Employee Retirement (211)	\$8,012	\$8,397	\$8,436	\$7,747	-1%	-8%
Operational Supplies (611)	\$11,445	\$1,881	\$3,387	\$7,405	-10%	119%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,457	\$1,106	\$4,316	\$6,161	43%	43%
Travel (580)	\$9,220	\$5,050	\$6,148	\$4,650	-16%	-24%
Workers Compensation Insurance (225)	\$4,312	\$6,065	\$4,182	\$3,827	-3%	-8%
Postage and Postage Machine Rental (532)	\$1,055	\$915	\$1,335	\$1,406	7%	5%
Purchased Professional and Technnical Statistical Services (317)	\$0	\$0	\$478	\$1,111	N/A	133%
Severance/Early Retirement Pay (213)	\$0	\$12,451	\$14,155	\$800	N/A	-94%
Equipment (730)	\$0	\$0	\$1,305	\$341	N/A	-74%
Group Life Insurance (221)	\$29,074	\$64,145	\$32,747	\$0	-100%	-100%
Periodicals (650)	\$189	\$89	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$0	\$3,270	\$0	N/A	-100%
Dues and Fees (810)	\$0	\$1,122	\$1,605	\$0	N/A	-100%
Group Accident Insurance (223)	\$6,946	\$5,867	\$2,830	\$0	-100%	-100%
Other Purchased Professional and Technical Services (319)	\$7	\$0	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$501,088</b>	<b>\$473,005</b>	<b>\$527,763</b>	<b>\$503,862</b>	<b>0%</b>	<b>-5%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$608,510	\$632,712	\$656,211	\$655,462	2%	0%
Light and Power - Other than Heating and Cooling (625)	\$241,081	\$203,137	\$203,797	\$199,850	-5%	-2%
Group Health Insurance (222)	\$107,034	\$0	\$107,119	\$180,527	14%	69%

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Food Purchases (614)	\$143,967	\$138,737	\$153,037	\$168,466	4%	10%
Purchased Property Services; Repairs and Maintenance Services (430)	\$138,726	\$88,031	\$152,323	\$121,613	-3%	-20%
Vehicles (731)	\$46,862	\$0	\$98,662	\$110,000	24%	11%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$75,410	\$69,736	\$85,835	\$102,205	8%	19%
Certified Salaries (110)	\$174,313	\$148,136	\$104,342	\$100,115	-13%	-4%
Public Employees Retirement Fund (214)	\$53,381	\$63,355	\$74,040	\$81,744	11%	10%
Gasoline and Lubricants (613)	\$65,025	\$75,048	\$78,976	\$78,558	5%	-1%
Operational Supplies (611)	\$72,932	\$47,825	\$95,942	\$52,600	-8%	-45%
Social Security-Noncertified Employee Retirement (211)	\$46,577	\$47,928	\$49,941	\$48,599	1%	-3%
Heating and Cooling for Buildings - Gas (622)	\$3,300	\$42,353	\$35,897	\$32,732	77%	-9%
Other Purchased Professional and Technical Services (319)	\$1,338	\$1,366	\$7,377	\$30,813	119%	318%
Purchased Professional and Technical Board of Education Services (318)	\$23,143	\$26,137	\$19,782	\$19,500	-4%	-1%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$18,354	\$19,432	\$18,295	\$19,490	2%	7%
Pre-2008 object code - temporary salaries (header) (130)	\$24,725	\$20,331	\$20,277	\$18,478	-7%	-9%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,119	\$3,879	\$13,829	\$17,161	43%	24%
Workers Compensation Insurance (225)	\$10,937	\$36,336	\$13,935	\$15,704	9%	13%
Telephone (531)	\$11,497	\$11,152	\$9,424	\$14,478	6%	54%
Other Communication Services (533 to 539)	\$8,269	\$8,818	\$12,688	\$11,862	9%	-7%
Travel (580)	\$21,315	\$10,656	\$31,001	\$11,061	-15%	-64%
Dues and Fees (810)	\$9,338	\$9,282	\$9,996	\$9,928	2%	-1%
Social Security-Certified Employee Retirement (212)	\$13,175	\$11,337	\$7,822	\$7,523	-13%	-4%
Board Members Compensation (115)	\$11,474	\$11,781	\$12,141	\$7,200	-11%	-41%
Miscellaneous Objects (876 to 899)	\$6,296	\$3,527	\$3,845	\$6,229	0%	62%
Advertising (540)	\$2,582	\$902	\$768	\$5,621	21%	> 500%
Teacher Retirement Fund, After 7-1-95 (216)	\$18,112	\$15,554	\$11,024	\$5,316	-26%	-52%
Equipment (730)	\$60,822	\$30,752	\$2,487	\$5,284	-46%	112%
Purchased Property Services; Rentals (440)	\$3,925	\$4,865	\$4,587	\$4,917	6%	7%
Utility Services Removal of Refuse and Garbage (412)	\$4,050	\$4,500	\$5,266	\$4,396	2%	-17%
Postage and Postage Machine Rental (532)	\$3,197	\$3,093	\$3,156	\$2,826	-3%	-10%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$0	\$2,479	N/A	N/A
Periodicals (650)	\$984	\$2,419	\$1,868	\$1,547	12%	-17%
Official Bond Premiums (525)	\$687	\$842	\$1,835	\$900	7%	-51%
Other purchased property services (490 to 499)	\$870	\$895	\$859	\$859	0%	0%
Tires and Repairs (612)	\$4,349	\$989	\$8,845	\$579	-40%	-93%
Student Transportation Purchased From Another School Corporation Outside The State (512)	\$6,645	\$6,335	\$1,337	\$496	-48%	-63%
Stipends (131)	\$0	\$0	\$2,250	\$400	N/A	-82%

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Purchased Property Services; Construction Services (450)	\$210	\$490	\$714	\$399	17%	-44%
Bank Service Charges (871)	\$0	\$40	\$119	\$313	N/A	163%
Other Employee Benefits (241 to 290)	\$628	\$709	\$300	\$150	-30%	-50%
Printing and Binding (550)	\$423	\$14	\$37	\$24	-51%	-36%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3	\$1	\$17	\$3	0%	-82%
Group Life Insurance (221)	\$97,696	\$208,647	\$98,271	\$0	-100%	-100%
Purchased Professional and Technical Staff Services (314)	\$700	\$700	\$700	\$0	-100%	-100%
Group Accident Insurance (223)	\$19,764	\$18,196	\$8,557	\$0	-100%	-100%
Severance/Early Retirement Pay (213)	\$134	\$23,420	\$1,600	\$0	-100%	-100%
Unemployment compensation (230)	\$5,363	\$25,570	\$7,328	\$0	-100%	-100%
Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$56	\$317	-\$4	N/A	-101%
<b>Overhead and Operational Total</b>	<b>\$2,172,246</b>	<b>\$2,080,021</b>	<b>\$2,238,776</b>	<b>\$2,158,405</b>	<b>0%</b>	<b>-4%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$660,000	\$980,000	\$773,337	\$755,000	3%	-2%
Interest on Bonds or Notes (832)	\$484,518	\$499,324	\$223,765	\$208,215	-19%	-7%
Purchased Property Services; Construction Services (450)	\$181,394	\$32,503	\$162,931	\$88,635	-16%	-46%
Computer Hardware (741)	\$73,469	\$27,988	\$55,903	\$84,823	4%	52%
Certified Salaries (110)	\$49,401	\$41,285	\$36,608	\$49,836	0%	36%
Pre-2008 object code - temporary salaries (header) (130)	\$28,676	\$40,668	\$37,135	\$34,937	5%	-6%
Equipment (730)	\$103,304	\$19,969	\$17,802	\$21,228	-33%	19%
Purchased Property Services; Rentals (440)	\$16,555	\$23,246	\$17,655	\$19,023	4%	8%
Other Purchased Professional and Technical Services (319)	\$5,139	\$5,235	\$17,526	\$18,112	37%	3%
Bank Service Charges (871)	\$6,423	\$8,783	\$11,092	\$9,285	10%	-16%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,986	\$3,046	\$2,747	\$3,861	-1%	41%
Social Security-Certified Employee Retirement (212)	\$3,865	\$3,158	\$2,800	\$3,813	0%	36%
Improvements Other Than Buildings (715)	\$0	\$0	\$0	\$3,395	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$2,167	\$3,116	\$2,841	\$2,673	5%	-6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$769	\$650	\$3,526	\$730	-1%	-79%
Public Employees Retirement Fund (214)	\$97	\$186	\$112	\$653	61%	485%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$371	\$201	\$157	\$195	-15%	24%
Miscellaneous Objects (876 to 899)	\$300	\$600	\$300	\$0	-100%	-100%
<b>Nonoperational Total</b>	<b>\$1,620,435</b>	<b>\$1,689,956</b>	<b>\$1,366,236</b>	<b>\$1,304,414</b>	<b>-5%</b>	<b>-5%</b>
<b>Grand Total</b>	<b>\$7,966,287</b>	<b>\$7,570,889</b>	<b>\$7,769,982</b>	<b>\$7,590,365</b>	<b>-1%</b>	<b>-2%</b>