

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Oregon-Davis School Corp (7495)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$1,834,333	\$1,949,921	\$2,154,296	\$2,135,776	3.9%	-0.9%
Group Health Insurance	222	\$45	\$249,969	\$399,035	\$501,892	927.7%	25.8%
Transfer Tuition to Ed. Service Agencies Within State	564	\$370,192	\$203,784	\$111,592	\$221,371	-12.1%	98.4%
Social Security Certified	212	\$138,665	\$147,776	\$159,791	\$157,231	3.2%	-1.6%
Teacher Retirement Fund, After 7-1-95	216	\$94,780	\$106,675	\$134,086	\$151,830	12.5%	13.2%
Non - Certified Salaries	120	\$62,470	\$140,228	\$161,326	\$142,980	23.0%	-11.4%
Severance/Early Retirement Pay	213	\$4,800	\$90,593	\$9,200	\$125,528	126.1%	1264.4%
Textbooks	630	\$54,328	\$62,522	\$84,476	\$91,682	14.0%	8.5%
Instruction Services	311	\$0	\$0	\$5,640	\$61,496	NA	990.3%
Instructional Programs Improvement Services	312	\$60,384	\$30,907	\$1,434	\$59,590	-0.3%	4056.2%
Travel	580	\$22,984	\$61,809	\$60,835	\$54,849	24.3%	-9.8%
Other Group Insurance Authorized by Statute	224	\$8,468	\$35,531	\$44,300	\$47,750	54.1%	7.8%
Stipends	131	\$40,000	\$51,900	\$40,000	\$44,500	2.7%	11.3%
Content	747	\$22,181	\$21,626	\$29,371	\$36,134	13.0%	23.0%
Operational Supplies	611	\$37,429	\$37,677	\$32,498	\$29,285	-5.9%	-9.9%
Nonlicensed Employees	136	\$39,991	\$25,257	\$25,297	\$28,573	-8.1%	13.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$37,892	\$39,275	\$40,570	\$26,403	-8.6%	-34.9%
Computer Hardware	741	\$3,750	\$4,497	\$0	\$25,737	61.9%	NA
Other Professional and Technical Services	319	\$21,112	\$25,011	\$24,156	\$20,865	-0.3%	-13.6%
Public Employees Retirement Fund	214	\$5,535	\$13,357	\$20,681	\$19,016	36.1%	-8.0%
Social Security Noncertified	211	\$7,176	\$11,965	\$13,621	\$12,494	14.9%	-8.3%
Pre-2008 Object Code - Temporary Salaries	130	\$358	\$54	\$3,809	\$11,247	136.8%	195.3%
Equipment	730	\$1,631	\$16,860	\$31,498	\$7,741	47.6%	-75.4%
Workers Compensation Insurance	225	\$16,215	\$4,182	\$6,159	\$3,420	-32.2%	-44.5%
Other Purchased Property Services	490 - 499	\$2,321	\$2,655	\$2,141	\$2,374	0.6%	10.9%
Periodicals	650	\$691	\$806	\$842	\$1,119	12.8%	32.9%
Dues and Fees	810	\$0	\$1,251	\$390	\$645	NA	65.4%
Library Books	640	\$0	\$0	\$0	\$383	NA	NA
Other Purchased Services	593	\$0	\$840	\$0	\$200	NA	NA
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$181	NA	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,356	\$5,224	\$0	\$0	-100.0%	NA
Group Life Insurance	221	\$373,156	\$211,740	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$1,831	\$5,522	\$0	\$0	-100.0%	NA
Connectivity	744	\$0	\$0	\$1,474	\$0	NA	-100.0%
Group Accident Insurance	223	\$35,385	\$21,180	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$577	\$0	NA	-100.0%
Insurance	520	\$28,449	\$56,576	\$24,590	\$0	-100.0%	-100.0%
Gasoline and Lubricants	613	\$0	\$38	\$0	\$0	NA	NA

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## Biannual Financial Report Data

## Oregon-Davis School Corp (7495)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement Total</b>		<b>\$3,327,907</b>	<b>\$3,637,207</b>	<b>\$3,623,684</b>	<b>\$4,022,292</b>	<b>4.9%</b>	<b>11.0%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$202,360	\$187,758	\$200,250	\$209,254	0.8%	4.5%
Non - Certified Salaries	120	\$118,132	\$115,283	\$115,344	\$112,886	-1.1%	-2.1%
Group Health Insurance	222	\$0	\$37,256	\$65,296	\$64,733	NA	-0.9%
Instruction Services	311	\$0	\$26,700	\$27,423	\$30,671	NA	11.8%
Operational Supplies	611	\$1,881	\$3,387	\$7,405	\$27,733	96.0%	274.5%
Teacher Retirement Fund, After 7-1-95	216	\$18,073	\$19,714	\$21,026	\$21,971	5.0%	4.5%
Public Employees Retirement Fund	214	\$12,251	\$13,050	\$15,168	\$16,024	6.9%	5.6%
Social Security Certified	212	\$15,102	\$14,029	\$14,357	\$15,060	-0.1%	4.9%
Pupil Services	313	\$0	\$29,779	\$11,549	\$13,954	NA	20.8%
Severance/Early Retirement Pay	213	\$12,451	\$14,155	\$800	\$13,894	2.8%	1636.7%
Social Security Noncertified	211	\$8,397	\$8,436	\$7,747	\$6,953	-4.6%	-10.2%
Other Group Insurance Authorized by Statute	224	\$1,106	\$4,316	\$6,161	\$5,643	50.3%	-8.4%
Workers Compensation Insurance	225	\$6,065	\$4,182	\$3,827	\$3,420	-13.3%	-10.6%
Equipment	730	\$0	\$1,305	\$341	\$3,338	NA	879.3%
Postage and Postage Machine Rental	532	\$915	\$1,335	\$1,406	\$1,127	5.3%	-19.8%
Dues and Fees	810	\$1,122	\$1,605	\$0	\$1,108	-0.3%	NA
Travel	580	\$5,050	\$6,148	\$4,650	\$474	-44.7%	-89.8%
Group Life Insurance	221	\$64,145	\$32,747	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$3,270	\$0	\$0	NA	NA
Group Accident Insurance	223	\$5,867	\$2,830	\$0	\$0	-100.0%	NA
Statistical Services	317	\$0	\$478	\$1,111	\$0	NA	-100.0%
Periodicals	650	\$89	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$473,005</b>	<b>\$527,763</b>	<b>\$503,862</b>	<b>\$548,242</b>	<b>3.8%</b>	<b>8.8%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$632,712	\$656,211	\$655,462	\$620,761	-0.5%	-5.3%
Group Health Insurance	222	\$0	\$107,119	\$180,527	\$235,394	NA	30.4%
Light and Power - Other Than Heating and Cooling	625	\$203,137	\$203,797	\$199,850	\$192,620	-1.3%	-3.6%
Vehicles	731	\$0	\$98,662	\$110,000	\$168,366	NA	53.1%
Food Purchases	614	\$138,737	\$153,037	\$168,466	\$157,355	3.2%	-6.6%
Certified Salaries	110	\$148,136	\$104,342	\$100,115	\$120,347	-5.1%	20.2%
Insurance	520	\$69,736	\$85,835	\$102,205	\$96,109	8.3%	-6.0%
Public Employees Retirement Fund	214	\$63,355	\$74,040	\$81,744	\$80,904	6.3%	-1.0%
Repairs and Maintenance Services	430	\$88,031	\$152,323	\$121,613	\$80,572	-2.2%	-33.7%
Other Professional and Technical Services	319	\$1,366	\$7,377	\$30,813	\$56,665	153.8%	83.9%
Gasoline and Lubricants	613	\$75,048	\$78,976	\$78,558	\$55,769	-7.2%	-29.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Noncertified	211	\$47,928	\$49,941	\$48,599	\$46,040	-1.0%	-5.3%
Operational Supplies	611	\$47,825	\$95,942	\$52,600	\$33,389	-8.6%	-36.5%
Pre-2008 Object Code - Temporary Salaries	130	\$20,331	\$20,277	\$18,478	\$32,127	12.1%	73.9%
Heating and Cooling for Buildings - Gas	622	\$42,353	\$35,897	\$32,732	\$30,943	-7.5%	-5.5%
Other Communication Services	533 - 539	\$8,818	\$12,688	\$11,862	\$22,231	26.0%	87.4%
Board of Education Services	318	\$26,137	\$19,782	\$19,500	\$19,500	-7.1%	0.0%
Content	747	\$19,432	\$18,295	\$19,490	\$18,876	-0.7%	-3.1%
Other Group Insurance Authorized by Statute	224	\$3,879	\$13,829	\$17,161	\$18,219	47.2%	6.2%
Student Trans. Purch. From Another IN School Corp. Outside Sta	512	\$6,335	\$1,337	\$496	\$17,269	28.5%	3382.0%
Workers Compensation Insurance	225	\$36,336	\$13,935	\$15,704	\$14,012	-21.2%	-10.8%
Travel	580	\$10,656	\$31,001	\$11,061	\$13,284	5.7%	20.1%
Teacher Retirement Fund, After 7-1-95	216	\$15,554	\$11,024	\$5,316	\$11,577	-7.1%	117.8%
Dues and Fees	810	\$9,282	\$9,996	\$9,928	\$8,504	-2.2%	-14.3%
Social Security Certified	212	\$11,337	\$7,822	\$7,523	\$8,122	-8.0%	8.0%
Board Member Compensation	115	\$11,781	\$12,141	\$7,200	\$7,600	-10.4%	5.6%
Telephone	531	\$11,152	\$9,424	\$14,478	\$7,146	-10.5%	-50.6%
Equipment	730	\$30,752	\$2,487	\$5,284	\$6,885	-31.2%	30.3%
Rentals	440	\$4,865	\$4,587	\$4,917	\$3,697	-6.6%	-24.8%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$0	\$3,500	NA	NA
Removal of Refuse and Garbage	412	\$4,500	\$5,266	\$4,396	\$3,441	-6.5%	-21.7%
Miscellaneous Objects	876 - 899	\$3,527	\$3,845	\$6,229	\$3,337	-1.4%	-46.4%
Postage and Postage Machine Rental	532	\$3,093	\$3,156	\$2,826	\$2,413	-6.0%	-14.6%
Advertising	540	\$902	\$768	\$5,621	\$1,330	10.2%	-76.3%
Other Purchased Property Services	490 - 499	\$895	\$859	\$859	\$908	0.4%	5.7%
Official Bond Premiums	525	\$842	\$1,835	\$900	\$900	1.7%	0.0%
Staff Services	314	\$700	\$700	\$0	\$500	-8.1%	NA
Construction Services	450	\$490	\$714	\$399	\$433	-3.0%	8.5%
Periodicals	650	\$2,419	\$1,868	\$1,547	\$315	-39.9%	-79.6%
Bank Service Charges	871	\$40	\$119	\$313	\$300	65.9%	-4.1%
Printing and Binding	550	\$14	\$37	\$24	\$26	17.5%	8.6%
Tires and Repairs	612	\$989	\$8,845	\$579	\$16	-64.4%	-97.2%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$12	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1	\$17	\$3	\$1	0.0%	-80.0%
Student Transportation Services	510	\$0	\$0	\$2,479	\$0	NA	-100.0%
Other Employee Benefits	241 - 290	\$709	\$300	\$150	\$0	-100.0%	-100.0%
Severance/Early Retirement Pay	213	\$23,420	\$1,600	\$0	\$0	-100.0%	NA
Group Life Insurance	221	\$208,647	\$98,271	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$25,570	\$7,328	\$0	\$0	-100.0%	NA
Stipends	131	\$0	\$2,250	\$400	\$0	NA	-100.0%
Group Accident Insurance	223	\$18,196	\$8,557	\$0	\$0	-100.0%	NA

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## Oregon-Davis School Corp (7495)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Transfer Tuition to Other School Corps Within State	561	\$56	\$317	-\$4	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$2,080,021</b>	<b>\$2,238,776</b>	<b>\$2,158,405</b>	<b>\$2,201,714</b>	<b>1.4%</b>	<b>2.0%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$980,000	\$773,337	\$755,000	\$775,000	-5.7%	2.6%
Computer Hardware	741	\$27,988	\$55,903	\$84,823	\$272,449	76.6%	221.2%
Interest	832	\$499,324	\$223,765	\$208,215	\$198,003	-20.6%	-4.9%
Construction Services	450	\$32,503	\$162,931	\$88,635	\$50,109	11.4%	-43.5%
Equipment	730	\$19,969	\$17,802	\$21,228	\$43,866	21.7%	106.6%
Certified Salaries	110	\$41,285	\$36,608	\$49,836	\$42,073	0.5%	-15.6%
Pre-2008 Object Code - Temporary Salaries	130	\$40,668	\$37,135	\$34,937	\$29,554	-7.7%	-15.4%
Other Professional and Technical Services	319	\$5,235	\$17,526	\$18,112	\$20,461	40.6%	13.0%
Bank Service Charges	871	\$8,783	\$11,092	\$9,285	\$12,497	9.2%	34.6%
Rentals	440	\$23,246	\$17,655	\$19,023	\$9,539	-20.0%	-49.9%
Teacher Retirement Fund, After 7-1-95	216	\$3,046	\$2,747	\$3,861	\$3,676	4.8%	-4.8%
Social Security Certified	212	\$3,158	\$2,800	\$3,813	\$3,219	0.5%	-15.6%
Social Security Noncertified	211	\$3,116	\$2,841	\$2,673	\$2,261	-7.7%	-15.4%
Miscellaneous Objects	876 - 899	\$600	\$300	\$0	\$1,100	16.4%	NA
Content	747	\$650	\$3,526	\$730	\$760	4.0%	4.1%
Public Employees Retirement Fund	214	\$186	\$112	\$653	\$216	3.7%	-66.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$201	\$157	\$195	\$188	-1.7%	-3.8%
Improvements Other Than Buildings	715	\$0	\$0	\$3,395	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$1,689,956</b>	<b>\$1,366,236</b>	<b>\$1,304,414</b>	<b>\$1,464,970</b>	<b>-3.5%</b>	<b>12.3%</b>
<b>Grand Total</b>		<b>\$7,570,889</b>	<b>\$7,769,982</b>	<b>\$7,590,365</b>	<b>\$8,237,219</b>	<b>2.1%</b>	<b>8.5%</b>