

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

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

| <b>Object Name</b>                                    | <b>Object</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b>   | <b>FY 2016</b>   | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|-------------------------------------------------------|---------------|------------------|------------------|------------------|------------------|----------------------------------------------|--------------------------------------------|
| <b>Student Instructional Support</b>                  |               |                  |                  |                  |                  |                                              |                                            |
| Certified Salaries                                    | 110           | \$187,758        | \$200,250        | \$209,254        | \$232,200        | 5.45%                                        | 10.97%                                     |
| Non - Certified Salaries                              | 120           | \$115,283        | \$115,344        | \$112,886        | \$113,623        | -0.36%                                       | 0.65%                                      |
| Group Health Insurance                                | 222           | \$37,256         | \$65,296         | \$64,733         | \$74,882         | 19.07%                                       | 15.68%                                     |
| Instruction Services                                  | 311           | \$26,700         | \$27,423         | \$30,671         | \$71,918         | 28.11%                                       | 134.49%                                    |
| Teacher Retirement Fund, After 7-1-95                 | 216           | \$19,714         | \$21,026         | \$21,971         | \$24,381         | 5.45%                                        | 10.97%                                     |
| Social Security Certified                             | 212           | \$14,029         | \$14,357         | \$15,060         | \$16,575         | 4.26%                                        | 10.06%                                     |
| Public Employees Retirement Fund                      | 214           | \$13,050         | \$15,168         | \$16,024         | \$16,134         | 5.45%                                        | 0.69%                                      |
| Other Group Insurance Authorized by Statute           | 224           | \$4,316          | \$6,161          | \$5,643          | \$7,122          | 13.34%                                       | 26.22%                                     |
| Social Security Noncertified                          | 211           | \$8,436          | \$7,747          | \$6,953          | \$6,911          | -4.86%                                       | -0.61%                                     |
| Operational Supplies                                  | 611           | \$3,387          | \$7,405          | \$27,733         | \$5,824          | 14.51%                                       | -79.00%                                    |
| Workers Compensation Insurance                        | 225           | \$4,182          | \$3,827          | \$3,420          | \$3,903          | -1.71%                                       | 14.13%                                     |
| Severance/Early Retirement Pay                        | 213           | \$14,155         | \$800            | \$13,894         | \$3,539          | -29.29%                                      | -74.53%                                    |
| Postage and Postage Machine Rental                    | 532           | \$1,335          | \$1,406          | \$1,127          | \$1,781          | 7.48%                                        | 58.03%                                     |
| Equipment                                             | 730           | \$1,305          | \$341            | \$3,338          | \$1,192          | -2.24%                                       | -64.30%                                    |
| Dues and Fees                                         | 810           | \$1,605          | \$0              | \$1,108          | \$1,108          | -8.85%                                       | 0.00%                                      |
| Travel                                                | 580           | \$6,148          | \$4,650          | \$474            | \$1,029          | -36.03%                                      | 117.38%                                    |
| Statistical Services                                  | 317           | \$478            | \$1,111          | \$0              | \$263            | -13.84%                                      | NA                                         |
| Pre-2008 Object Code - Temporary Salaries             | 130           | \$3,270          | \$0              | \$0              | \$171            | -52.21%                                      | NA                                         |
| Pupil Services                                        | 313           | \$29,779         | \$11,549         | \$13,954         | \$0              | -100.00%                                     | -100.00%                                   |
| Group Accident Insurance                              | 223           | \$2,830          | \$0              | \$0              | \$0              | -100.00%                                     | NA                                         |
| Group Life Insurance                                  | 221           | \$32,747         | \$0              | \$0              | \$0              | -100.00%                                     | NA                                         |
| <b>Student Instructional Support Total</b>            |               | <b>\$527,763</b> | <b>\$503,862</b> | <b>\$548,242</b> | <b>\$582,555</b> | <b>2.50%</b>                                 | <b>6.26%</b>                               |
| <b>Student Academic Achievement</b>                   |               |                  |                  |                  |                  |                                              |                                            |
| Certified Salaries                                    | 110           | \$1,949,921      | \$2,154,296      | \$2,135,776      | \$2,177,369      | 2.80%                                        | 1.95%                                      |
| Group Health Insurance                                | 222           | \$249,969        | \$399,035        | \$501,892        | \$489,557        | 18.30%                                       | -2.46%                                     |
| Transfer Tuition to Ed. Service Agencies Within State | 564           | \$203,784        | \$111,592        | \$221,371        | \$248,915        | 5.13%                                        | 12.44%                                     |
| Teacher Retirement Fund, After 7-1-95                 | 216           | \$106,675        | \$134,086        | \$151,830        | \$160,061        | 10.68%                                       | 5.42%                                      |
| Social Security Certified                             | 212           | \$147,776        | \$159,791        | \$157,231        | \$158,427        | 1.76%                                        | 0.76%                                      |
| Non - Certified Salaries                              | 120           | \$140,228        | \$161,326        | \$142,980        | \$138,723        | -0.27%                                       | -2.98%                                     |
| Severance/Early Retirement Pay                        | 213           | \$90,593         | \$9,200          | \$125,528        | \$83,133         | -2.13%                                       | -33.77%                                    |

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**Biannual Financial Report Data**

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

| <b>Object Name</b>                                       | <b>Object</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|----------------------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------------------------------------|--------------------------------------------|
| Textbooks                                                | 630           | \$62,522       | \$84,476       | \$91,682       | \$73,323       | 4.06%                                        | -20.02%                                    |
| Instructional Programs Improvement Services              | 312           | \$30,907       | \$1,434        | \$59,590       | \$59,295       | 17.69%                                       | -0.49%                                     |
| Instruction Services                                     | 311           | \$0            | \$5,640        | \$61,496       | \$50,359       | NA                                           | -18.11%                                    |
| Other Group Insurance Authorized by Statute              | 224           | \$35,531       | \$44,300       | \$47,750       | \$47,729       | 7.66%                                        | -0.04%                                     |
| Operational Supplies                                     | 611           | \$37,677       | \$32,498       | \$29,285       | \$32,292       | -3.78%                                       | 10.27%                                     |
| Other Professional and Technical Services                | 319           | \$25,011       | \$24,156       | \$20,865       | \$31,974       | 6.33%                                        | 53.24%                                     |
| Content                                                  | 747           | \$21,626       | \$29,371       | \$36,134       | \$29,583       | 8.15%                                        | -18.13%                                    |
| Nonlicensed Employees                                    | 136           | \$25,257       | \$25,297       | \$28,573       | \$29,373       | 3.85%                                        | 2.80%                                      |
| Teacher Retirement Fund, Prior to 7-1-95                 | 215           | \$39,275       | \$40,570       | \$26,403       | \$23,698       | -11.87%                                      | -10.25%                                    |
| Travel                                                   | 580           | \$61,809       | \$60,835       | \$54,849       | \$21,869       | -22.88%                                      | -60.13%                                    |
| Public Employees Retirement Fund                         | 214           | \$13,357       | \$20,681       | \$19,016       | \$18,600       | 8.63%                                        | -2.19%                                     |
| Stipends                                                 | 131           | \$51,900       | \$40,000       | \$44,500       | \$15,938       | -25.56%                                      | -64.19%                                    |
| Equipment                                                | 730           | \$16,860       | \$31,498       | \$7,741        | \$14,689       | -3.39%                                       | 89.75%                                     |
| Social Security Noncertified                             | 211           | \$11,965       | \$13,621       | \$12,494       | \$11,313       | -1.39%                                       | -9.45%                                     |
| Transfer Tuition to Other School Corps Within State      | 561           | \$0            | \$0            | \$0            | \$8,174        | NA                                           | NA                                         |
| Statistical Services                                     | 317           | \$0            | \$0            | \$0            | \$7,166        | NA                                           | NA                                         |
| Workers Compensation Insurance                           | 225           | \$4,182        | \$6,159        | \$3,420        | \$4,905        | 4.07%                                        | 43.43%                                     |
| Pre-2008 Object Code - Temporary Salaries                | 130           | \$54           | \$3,809        | \$11,247       | \$2,318        | 155.97%                                      | -79.39%                                    |
| Dues and Fees                                            | 810           | \$1,251        | \$390          | \$645          | \$1,671        | 7.51%                                        | 159.07%                                    |
| Other Purchased Property Services                        | 490 - 499     | \$2,655        | \$2,141        | \$2,374        | \$1,378        | -15.12%                                      | -41.95%                                    |
| Other Technology Hardware                                | 746           | \$5,522        | \$0            | \$0            | \$900          | -36.46%                                      | NA                                         |
| Periodicals                                              | 650           | \$806          | \$842          | \$1,119        | \$840          | 1.05%                                        | -24.94%                                    |
| Computer Hardware                                        | 741           | \$4,497        | \$0            | \$25,737       | \$161          | -56.50%                                      | -99.37%                                    |
| Repairs and Maintenance Services                         | 430           | \$0            | \$0            | \$181          | \$17           | NA                                           | -90.56%                                    |
| Connectivity                                             | 744           | \$0            | \$1,474        | \$0            | \$0            | NA                                           | NA                                         |
| Services Purch. From School Corp/Ed Service Ag. in State | 591           | \$5,224        | \$0            | \$0            | \$0            | -100.00%                                     | NA                                         |
| Postage and Postage Machine Rental                       | 532           | \$0            | \$577          | \$0            | \$0            | NA                                           | NA                                         |
| Other Purchased Services                                 | 593           | \$840          | \$0            | \$200          | \$0            | -100.00%                                     | -100.00%                                   |
| Group Accident Insurance                                 | 223           | \$21,180       | \$0            | \$0            | \$0            | -100.00%                                     | NA                                         |
| Gasoline and Lubricants                                  | 613           | \$38           | \$0            | \$0            | \$0            | -100.00%                                     | NA                                         |
| Insurance                                                | 520           | \$56,576       | \$24,590       | \$0            | \$0            | -100.00%                                     | NA                                         |
| Group Life Insurance                                     | 221           | \$211,740      | \$0            | \$0            | \$0            | -100.00%                                     | NA                                         |
| Library Books                                            | 640           | \$0            | \$0            | \$383          | \$0            | NA                                           | -100.00%                                   |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

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

| <b>Object Name</b>                                       | <b>Object</b> | <b>FY 2013</b>     | <b>FY 2014</b>     | <b>FY 2015</b>     | <b>FY 2016</b>     | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|----------------------------------------------------------|---------------|--------------------|--------------------|--------------------|--------------------|----------------------------------------------|--------------------------------------------|
| <b>Student Academic Achievement Total</b>                |               | <b>\$3,637,207</b> | <b>\$3,623,684</b> | <b>\$4,022,292</b> | <b>\$3,943,750</b> | <b>2.04%</b>                                 | <b>-1.95%</b>                              |
| <b>Overhead and Operational</b>                          |               |                    |                    |                    |                    |                                              |                                            |
| Non - Certified Salaries                                 | 120           | \$656,211          | \$655,462          | \$620,761          | \$638,631          | -0.68%                                       | 2.88%                                      |
| Group Health Insurance                                   | 222           | \$107,119          | \$180,527          | \$235,394          | \$241,299          | 22.51%                                       | 2.51%                                      |
| Light and Power - Other Than Heating and Cooling         | 625           | \$203,797          | \$199,850          | \$192,620          | \$209,982          | 0.75%                                        | 9.01%                                      |
| Food Purchases                                           | 614           | \$153,037          | \$168,466          | \$157,355          | \$179,851          | 4.12%                                        | 14.30%                                     |
| Repairs and Maintenance Services                         | 430           | \$152,323          | \$121,613          | \$80,572           | \$122,045          | -5.39%                                       | 51.47%                                     |
| Certified Salaries                                       | 110           | \$104,342          | \$100,115          | \$120,347          | \$100,275          | -0.99%                                       | -16.68%                                    |
| Insurance                                                | 520           | \$85,835           | \$102,205          | \$96,109           | \$96,127           | 2.87%                                        | 0.02%                                      |
| Vehicles                                                 | 731           | \$98,662           | \$110,000          | \$168,366          | \$96,046           | -0.67%                                       | -42.95%                                    |
| Public Employees Retirement Fund                         | 214           | \$74,040           | \$81,744           | \$80,904           | \$82,810           | 2.84%                                        | 2.36%                                      |
| Operational Supplies                                     | 611           | \$95,942           | \$52,600           | \$33,389           | \$64,077           | -9.60%                                       | 91.91%                                     |
| Other Professional and Technical Services                | 319           | \$7,377            | \$30,813           | \$56,665           | \$53,885           | 64.40%                                       | -4.91%                                     |
| Social Security Noncertified                             | 211           | \$49,941           | \$48,599           | \$46,040           | \$47,891           | -1.04%                                       | 4.02%                                      |
| Gasoline and Lubricants                                  | 613           | \$78,976           | \$78,558           | \$55,769           | \$44,586           | -13.32%                                      | -20.05%                                    |
| Pre-2008 Object Code - Temporary Salaries                | 130           | \$20,277           | \$18,478           | \$32,127           | \$30,965           | 11.16%                                       | -3.62%                                     |
| Content                                                  | 747           | \$18,295           | \$19,490           | \$18,876           | \$23,726           | 6.71%                                        | 25.69%                                     |
| Board of Education Services                              | 318           | \$19,782           | \$19,500           | \$19,500           | \$21,180           | 1.72%                                        | 8.62%                                      |
| Other Group Insurance Authorized by Statute              | 224           | \$13,829           | \$17,161           | \$18,219           | \$19,335           | 8.74%                                        | 6.13%                                      |
| Workers Compensation Insurance                           | 225           | \$13,935           | \$15,704           | \$14,012           | \$15,894           | 3.34%                                        | 13.44%                                     |
| Other Communication Services                             | 533 - 539     | \$12,688           | \$11,862           | \$22,231           | \$14,047           | 2.58%                                        | -36.81%                                    |
| Board Member Compensation                                | 115           | \$12,141           | \$7,200            | \$7,600            | \$11,250           | -1.89%                                       | 48.03%                                     |
| Heating and Cooling for Buildings - Gas                  | 622           | \$35,897           | \$32,732           | \$30,943           | \$10,689           | -26.13%                                      | -65.45%                                    |
| Telephone                                                | 531           | \$9,424            | \$14,478           | \$7,146            | \$10,595           | 2.97%                                        | 48.26%                                     |
| Dues and Fees                                            | 810           | \$9,996            | \$9,928            | \$8,504            | \$8,428            | -4.18%                                       | -0.89%                                     |
| Social Security Certified                                | 212           | \$7,822            | \$7,523            | \$8,122            | \$7,559            | -0.85%                                       | -6.93%                                     |
| Travel                                                   | 580           | \$31,001           | \$11,061           | \$13,284           | \$7,306            | -30.32%                                      | -45.00%                                    |
| Teacher Retirement Fund, After 7-1-95                    | 216           | \$11,024           | \$5,316            | \$11,577           | \$5,379            | -16.42%                                      | -53.54%                                    |
| Equipment                                                | 730           | \$2,487            | \$5,284            | \$6,885            | \$5,088            | 19.60%                                       | -26.10%                                    |
| Miscellaneous Objects                                    | 876 - 899     | \$3,845            | \$6,229            | \$3,337            | \$5,039            | 6.99%                                        | 51.00%                                     |
| Rentals                                                  | 440           | \$4,587            | \$4,917            | \$3,697            | \$4,004            | -3.34%                                       | 8.32%                                      |
| Services Purch. From School Corp/Ed Service Ag. in State | 591           | \$0                | \$0                | \$3,500            | \$3,500            | NA                                           | 0.00%                                      |

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

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

| Object Name                                                   | Object         | FY 2013  | FY 2014 | FY 2015  | FY 2016 | 4 year<br>Compound<br>Annual Growth | Percent<br>Change 2015<br>to 2016 |
|---------------------------------------------------------------|----------------|----------|---------|----------|---------|-------------------------------------|-----------------------------------|
| Removal of Refuse and Garbage                                 | 412            | \$5,266  | \$4,396 | \$3,441  | \$3,496 | -9.74%                              | 1.58%                             |
| Student Trans. Purch. From Another School Corp. Outside State | 512            | \$1,337  | \$496   | \$17,269 | \$3,420 | 26.48%                              | -80.19%                           |
| Unemployment Insurance                                        | 230            | \$7,328  | \$0     | \$0      | \$2,484 | -23.69%                             | NA                                |
| Postage and Postage Machine Rental                            | 532            | \$3,156  | \$2,826 | \$2,413  | \$1,549 | -16.30%                             | -35.82%                           |
| Advertising                                                   | 540            | \$768    | \$5,621 | \$1,330  | \$1,492 | 18.06%                              | 12.17%                            |
| Tires and Repairs                                             | 612            | \$8,845  | \$579   | \$16     | \$822   | -44.79%                             | 5052.60%                          |
| Official Bond Premiums                                        | 525            | \$1,835  | \$900   | \$900    | \$800   | -18.74%                             | -11.11%                           |
| Periodicals                                                   | 650            | \$1,868  | \$1,547 | \$315    | \$782   | -19.56%                             | 148.24%                           |
| Stipends                                                      | 131            | \$2,250  | \$400   | \$0      | \$390   | -35.48%                             | NA                                |
| Bank Service Charges                                          | 871            | \$119    | \$313   | \$300    | \$347   | 30.77%                              | 15.80%                            |
| Transfer Tuition to Other School Corps Within State           | 561            | \$317    | (\$4)   | \$0      | \$155   | -16.39%                             | NA                                |
| Other Purchased Property Services                             | 490 - 499      | \$859    | \$859   | \$908    | \$30    | -56.77%                             | -96.70%                           |
| Teacher Retirement Fund, Prior to 7-1-95                      | 215            | \$17     | \$3     | \$1      | \$12    | -8.24%                              | 1851.67%                          |
| Other Employee Benefits                                       | 241 - 290      | \$300    | \$150   | \$0      | \$0     | -100.00%                            | NA                                |
| Other Supplies and Materials                                  | 615, 660 - 689 | \$0      | \$0     | \$12     | \$0     | NA                                  | -100.00%                          |
| Student Transportation Services                               | 510            | \$0      | \$2,479 | \$0      | \$0     | NA                                  | NA                                |
| Group Life Insurance                                          | 221            | \$98,271 | \$0     | \$0      | \$0     | -100.00%                            | NA                                |
| Construction Services                                         | 450            | \$714    | \$399   | \$433    | \$0     | -100.00%                            | -100.00%                          |
| Group Accident Insurance                                      | 223            | \$8,557  | \$0     | \$0      | \$0     | -100.00%                            | NA                                |
| Printing and Binding                                          | 550            | \$37     | \$24    | \$26     | \$0     | -100.00%                            | -100.00%                          |
| Staff Services                                                | 314            | \$700    | \$0     | \$500    | \$0     | -100.00%                            | -100.00%                          |
| Severance/Early Retirement Pay                                | 213            | \$1,600  | \$0     | \$0      | \$0     | -100.00%                            | NA                                |

|                                       |                    |                    |                    |                    |               |               |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------|---------------|
| <b>Overhead and Operational Total</b> | <b>\$2,238,776</b> | <b>\$2,158,405</b> | <b>\$2,201,714</b> | <b>\$2,197,271</b> | <b>-0.47%</b> | <b>-0.20%</b> |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------|---------------|

#### Non Operational

|                                           |     |           |           |           |           |        |         |
|-------------------------------------------|-----|-----------|-----------|-----------|-----------|--------|---------|
| Redemption of Principal                   | 831 | \$773,337 | \$755,000 | \$775,000 | \$705,000 | -2.29% | -9.03%  |
| Construction Services                     | 450 | \$162,931 | \$88,635  | \$50,109  | \$215,899 | 7.29%  | 330.86% |
| Interest                                  | 832 | \$223,765 | \$208,215 | \$198,003 | \$176,484 | -5.76% | -10.87% |
| Computer Hardware                         | 741 | \$55,903  | \$84,823  | \$272,449 | \$133,595 | 24.33% | -50.97% |
| Equipment                                 | 730 | \$17,802  | \$21,228  | \$43,866  | \$130,348 | 64.50% | 197.15% |
| Certified Salaries                        | 110 | \$36,608  | \$49,836  | \$42,073  | \$34,316  | -1.60% | -18.44% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$37,135  | \$34,937  | \$29,554  | \$24,812  | -9.59% | -16.05% |

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|-------------------------------------------|---------------|--------------------|--------------------|--------------------|--------------------|----------------------------------------------|--------------------------------------------|
| Other Professional and Technical Services | 319           | \$17,526           | \$18,112           | \$20,461           | \$16,675           | -1.24%                                       | -18.50%                                    |
| Bank Service Charges                      | 871           | \$11,092           | \$9,285            | \$12,497           | \$15,016           | 7.87%                                        | 20.15%                                     |
| Rentals                                   | 440           | \$17,655           | \$19,023           | \$9,539            | \$5,820            | -24.23%                                      | -38.99%                                    |
| Teacher Retirement Fund, After 7-1-95     | 216           | \$2,747            | \$3,861            | \$3,676            | \$3,376            | 5.29%                                        | -8.16%                                     |
| Social Security Certified                 | 212           | \$2,800            | \$3,813            | \$3,219            | \$2,625            | -1.60%                                       | -18.44%                                    |
| Social Security Noncertified              | 211           | \$2,841            | \$2,673            | \$2,261            | \$1,898            | -9.59%                                       | -16.05%                                    |
| Content                                   | 747           | \$3,526            | \$730              | \$760              | \$760              | -31.86%                                      | 0.00%                                      |
| Public Employees Retirement Fund          | 214           | \$112              | \$653              | \$216              | \$216              | 17.96%                                       | 0.00%                                      |
| Teacher Retirement Fund, Prior to 7-1-95  | 215           | \$157              | \$195              | \$188              | \$41               | -28.74%                                      | -78.41%                                    |
| Miscellaneous Objects                     | 876 - 899     | \$300              | \$0                | \$1,100            | \$0                | -100.00%                                     | -100.00%                                   |
| Improvements Other Than Buildings         | 715           | \$0                | \$3,395            | \$0                | \$0                | NA                                           | NA                                         |
| <b>Non Operational Total</b>              |               | <b>\$1,366,236</b> | <b>\$1,304,414</b> | <b>\$1,464,970</b> | <b>\$1,466,880</b> | <b>1.79%</b>                                 | <b>0.13%</b>                               |
| <b>Grand Total</b>                        |               | <b>\$7,769,982</b> | <b>\$7,590,365</b> | <b>\$8,237,219</b> | <b>\$8,190,456</b> | <b>1.33%</b>                                 | <b>-0.57%</b>                              |