

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Westview School Corporation (4525)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Certified Salaries	110	\$854,189	\$869,309	\$885,052	\$939,487	2.41%	6.15%
Non - Certified Salaries	120	\$301,402	\$310,363	\$316,119	\$329,819	2.28%	4.33%
Group Health Insurance	222	\$180,454	\$177,986	\$177,892	\$174,580	-0.82%	-1.86%
Teacher Retirement Fund, After 7-1-95	216	\$90,545	\$76,148	\$77,479	\$82,390	-2.33%	6.34%
Social Security Certified	212	\$64,328	\$65,568	\$66,795	\$70,882	2.46%	6.12%
Public Employees Retirement Fund	214	\$46,707	\$42,129	\$44,255	\$46,833	0.07%	5.83%
Severance/Early Retirement Pay	213	\$21,032	\$21,443	\$15,411	\$31,325	10.47%	103.26%
Operational Supplies	611	\$31,077	\$29,793	\$38,577	\$29,519	-1.28%	-23.48%
Social Security Noncertified	211	\$22,382	\$23,152	\$23,633	\$23,843	1.59%	0.89%
Workers Compensation Insurance	225	\$6,871	\$6,493	\$4,200	\$6,958	0.31%	65.65%
Travel	580	\$3,763	\$2,554	\$4,440	\$5,870	11.76%	32.20%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,321	\$4,322	\$4,414	\$4,644	-3.34%	5.21%
Other Group Insurance Authorized by Statute	224	\$2,523	\$2,857	\$2,583	\$2,327	-2.00%	-9.90%
Group Life Insurance	221	\$2,631	\$2,969	\$2,529	\$2,227	-4.09%	-11.96%
Other Supplies and Materials	615, 660 - 689	\$0	\$321	\$0	\$152	NA	NA
Instruction Services	311	\$1,000	\$900	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$1,634,228</b>	<b>\$1,636,308</b>	<b>\$1,663,379</b>	<b>\$1,750,856</b>	<b>1.74%</b>	<b>5.26%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$7,295,087	\$7,626,155	\$7,527,799	\$7,426,919	0.45%	-1.34%
Non - Certified Salaries	120	\$1,601,954	\$1,622,160	\$1,727,589	\$1,770,219	2.53%	2.47%
Group Health Insurance	222	\$1,397,909	\$1,438,881	\$1,506,868	\$1,322,055	-1.39%	-12.26%
Social Security Certified	212	\$532,340	\$554,310	\$545,468	\$537,570	0.24%	-1.45%
Teacher Retirement Fund, After 7-1-95	216	\$523,801	\$484,878	\$483,979	\$496,247	-1.34%	2.53%
Textbooks	630	\$109,587	\$281,771	\$153,363	\$284,189	26.90%	85.30%
Severance/Early Retirement Pay	213	\$119,712	\$114,871	\$94,814	\$247,542	19.92%	161.08%
Public Employees Retirement Fund	214	\$241,977	\$223,141	\$241,297	\$245,447	0.36%	1.72%
Transfer Tuition to Ed. Service Agencies Within State	564	\$155,645	\$106,841	\$110,631	\$150,282	-0.87%	35.84%
Social Security Noncertified	211	\$116,750	\$120,436	\$127,468	\$132,424	3.20%	3.89%
Teacher Retirement Fund, Prior to 7-1-95	215	\$161,440	\$95,598	\$83,733	\$100,016	-11.28%	19.45%
Operational Supplies	611	\$73,322	\$120,391	\$88,078	\$86,882	4.33%	-1.36%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Westview School Corporation (4525)**

<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 Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Instruction Services	311	\$36,111	\$52,215	\$65,481	\$79,218	21.70%	20.98%
Nonlicensed Employees	136	\$51,200	\$74,242	\$66,650	\$77,495	10.92%	16.27%
Transfer Tuition to Other School Corps Within State	561	\$0	\$190,209	\$118,123	\$72,743	NA	-38.42%
Other Supplies and Materials	615, 660 - 689	\$50,017	\$45,033	\$76,693	\$69,726	8.66%	-9.08%
Workers Compensation Insurance	225	\$50,242	\$49,289	\$30,713	\$52,289	1.00%	70.25%
Licensed Employees	135	\$62,242	\$38,686	\$37,419	\$37,654	-11.81%	0.63%
Library Books	640	\$36,410	\$20,471	\$40,310	\$24,541	-9.39%	-39.12%
Group Life Insurance	221	\$19,895	\$22,067	\$19,151	\$16,205	-5.00%	-15.38%
Other Employee Benefits	241 - 290	\$12,828	\$15,657	\$13,062	\$13,224	0.76%	1.24%
Other Group Insurance Authorized by Statute	224	\$14,903	\$14,599	\$13,540	\$11,678	-5.92%	-13.75%
Transfer Tuition - Other	569	\$8,215	\$8,166	\$8,455	\$8,849	1.88%	4.66%
Professional Development	748	\$3,437	\$6,266	\$789	\$8,396	25.02%	964.27%
Travel	580	\$515	\$5,061	\$3,807	\$6,634	89.43%	74.27%
Periodicals	650	\$11,239	\$9,604	\$7,797	\$5,914	-14.83%	-24.15%
Other Technology Hardware	746	\$0	\$0	\$0	\$3,496	NA	NA
Content	747	\$3,371	\$0	\$0	\$3,163	-1.58%	NA
Other Purchased Services	593	\$700	\$2,595	\$3,973	\$2,052	30.84%	-48.36%
Pupil Services	313	\$517	\$108	\$194	\$143	-27.43%	-26.12%
Staff Services	314	\$56	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$6,533	\$3,167	\$0	\$0	-100.00%	NA
Stipends	131	\$1,908	\$14,683	\$200	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$1,459	\$234	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$12,701,322</b>	<b>\$13,361,788</b>	<b>\$13,197,443</b>	<b>\$13,293,209</b>	<b>1.15%</b>	<b>0.73%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,134,485	\$2,175,214	\$2,207,627	\$2,269,077	1.54%	2.78%
Operational Supplies	611	\$648,990	\$632,716	\$681,328	\$712,182	2.35%	4.53%
Repairs and Maintenance Services	430	\$408,400	\$448,819	\$509,625	\$666,994	13.05%	30.88%
Group Health Insurance	222	\$468,527	\$500,350	\$571,373	\$500,851	1.68%	-12.34%
Light and Power - Other Than Heating and Cooling	625	\$363,760	\$392,473	\$396,588	\$375,785	0.82%	-5.25%
Public Employees Retirement Fund	214	\$309,900	\$275,537	\$297,146	\$307,127	-0.22%	3.36%
Social Security Noncertified	211	\$158,069	\$159,108	\$160,207	\$167,545	1.47%	4.58%
Other Employee Benefits	241 - 290	\$151,194	\$4,430	\$69,904	\$156,694	0.90%	124.16%

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**Biannual Financial Report Data**

**Westview School Corporation (4525)**

<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 Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Gasoline and Lubricants	613	\$244,041	\$239,833	\$210,440	\$131,300	-14.36%	-37.61%
Certified Salaries	110	\$104,886	\$104,602	\$99,000	\$108,652	0.89%	9.75%
Heating and Cooling for Buildings - Gas	622	\$110,900	\$138,641	\$126,485	\$79,712	-7.92%	-36.98%
Insurance	520	\$107,114	\$109,895	\$170,946	\$75,899	-8.25%	-55.60%
Equipment	730	\$16,010	\$49,787	\$36,134	\$74,474	46.86%	106.10%
Water and Sewage	411	\$70,781	\$94,374	\$64,944	\$67,485	-1.19%	3.91%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$1,620	\$200,450	(\$22,774)	\$43,047	127.04%	289.02%
Severance/Early Retirement Pay	213	\$14,179	\$22,783	\$22,707	\$36,684	26.83%	61.55%
Travel	580	\$17,469	\$22,018	\$20,462	\$24,656	9.00%	20.50%
Nonlicensed Employees	136	\$19,492	\$19,032	\$15,544	\$22,909	4.12%	47.38%
Dues and Fees	810	\$17,852	\$25,576	\$19,745	\$20,800	3.89%	5.34%
Printing and Binding	550	\$10,137	\$9,972	\$18,475	\$20,249	18.88%	9.60%
Vehicles	731	\$0	\$618,700	\$426,581	\$18,483	NA	-95.67%
Tires and Repairs	612	\$8,913	\$11,215	\$14,828	\$18,131	19.43%	22.27%
Board of Education Services	318	\$9,933	\$9,472	\$10,856	\$15,715	12.15%	44.76%
Workers Compensation Insurance	225	\$13,612	\$12,864	\$8,318	\$13,574	-0.07%	63.19%
Telephone	531	\$20,007	\$9,509	\$11,106	\$11,786	-12.39%	6.12%
Teacher Retirement Fund, After 7-1-95	216	\$12,901	\$10,364	\$10,395	\$11,408	-3.03%	9.75%
Removal of Refuse and Garbage	412	\$5,536	\$7,467	\$10,992	\$9,764	15.24%	-11.17%
Social Security Certified	212	\$8,206	\$7,572	\$7,775	\$8,506	0.90%	9.40%
Bank Service Charges	871	\$6,908	\$6,717	\$6,815	\$7,879	3.34%	15.63%
Other Supplies and Materials	615, 660 - 689	\$8,344	\$4,702	\$8,047	\$7,688	-2.03%	-4.47%
Advertising	540	\$3,030	\$6,222	\$4,908	\$5,821	17.73%	18.59%
Group Life Insurance	221	\$4,718	\$5,095	\$4,376	\$3,810	-5.21%	-12.94%
Connectivity	744	\$1,910	\$2,490	\$3,360	\$3,650	17.57%	8.63%
Cleaning Services	420	\$2,146	\$2,426	\$2,726	\$3,268	11.08%	19.88%
Instruction Services	311	\$0	\$0	\$0	\$2,625	NA	NA
Other Professional and Technical Services	319	\$2,916	\$2,433	\$2,532	\$2,204	-6.77%	-12.99%
Staff Services	314	\$2,069	\$2,067	\$1,995	\$1,427	-8.87%	-28.47%
Meals Provided	235	\$1,350	\$1,350	\$1,350	\$1,403	0.97%	3.93%
Official Bond Premiums	525	\$950	\$725	\$425	\$1,035	2.17%	143.53%
Food Purchases	614	\$277	\$1,385	\$291	\$774	29.32%	166.22%
Other Group Insurance Authorized by Statute	224	\$893	\$574	\$523	\$491	-13.90%	-6.26%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Westview School Corporation (4525)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Instructional Programs Improvement Services	312	\$2,905	\$1,651	\$5,861	\$252	-45.73%	-95.70%
Other Purchased Property Services	490 - 499	\$0	\$95,000	\$99,600	\$0	NA	-100.00%
Construction Services	450	\$0	\$210	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$709	\$0	\$0	\$0	-100.00%	NA
Periodicals	650	\$0	\$0	\$60	\$0	NA	-100.00%
<b>Overhead and Operational Total</b>		<b>\$5,496,037</b>	<b>\$6,445,819</b>	<b>\$6,319,626</b>	<b>\$6,011,815</b>	<b>2.27%</b>	<b>-4.87%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,623,317	\$2,555,000	\$2,815,000	\$3,070,000	17.27%	9.06%
Repairs and Maintenance Services	430	\$416,091	\$330,584	\$973,066	\$1,669,773	41.54%	71.60%
Interest	832	\$1,743,332	\$928,581	\$793,026	\$659,510	-21.57%	-16.84%
Computer Hardware	741	\$205,379	\$118,579	\$27,499	\$200,775	-0.57%	630.11%
Content	747	\$167,063	\$99,235	\$181,944	\$151,371	-2.44%	-16.80%
Improvements Other Than Buildings	715	\$93,883	\$101,464	\$155,624	\$144,404	11.36%	-7.21%
Equipment	730	\$271,312	\$113,806	\$165,015	\$116,590	-19.03%	-29.35%
Certified Salaries	110	\$98,519	\$109,832	\$102,874	\$98,166	-0.09%	-4.58%
Connectivity	744	\$33,351	\$60,857	\$77,153	\$88,530	27.64%	14.75%
Instruction Services	311	\$73,688	\$71,197	\$90,079	\$88,331	4.64%	-1.94%
Other Technology Hardware	746	\$34,532	\$40,206	\$15,329	\$22,089	-10.57%	44.11%
Non - Certified Salaries	120	\$25,145	\$17,710	\$12,376	\$16,498	-10.00%	33.31%
Other Purchased Property Services	490 - 499	\$148,201	\$67,809	\$20,969	\$13,841	-44.72%	-33.99%
Social Security Certified	212	\$7,537	\$8,374	\$7,870	\$7,510	-0.09%	-4.57%
Construction Services	450	\$776,655	\$217,641	\$86,320	\$6,693	-69.53%	-92.25%
Teacher Retirement Fund, After 7-1-95	216	\$8,543	\$7,599	\$6,357	\$6,191	-7.73%	-2.61%
Operational Supplies	611	\$6,991	\$6,701	\$9,757	\$3,878	-13.70%	-60.25%
Public Employees Retirement Fund	214	\$3,300	\$2,256	\$1,484	\$1,354	-19.96%	-8.78%
Social Security Noncertified	211	\$1,924	\$1,355	\$947	\$1,262	-10.00%	33.31%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,363	\$1,113	\$1,273	\$1,176	-3.62%	-7.63%
Board of Education Services	318	\$0	\$2,845	\$2,100	\$300	NA	-85.71%
Workers Compensation Insurance	225	\$0	\$0	\$0	\$25	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$64,681	\$0	\$0	NA	NA
Telecommunications Equipment	745	\$1,679	\$18,786	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$83,318	\$44,803	\$0	\$0	-100.00%	NA

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	<b>Non Operational Total</b>	<b>\$5,825,120</b>	<b>\$4,991,012</b>	<b>\$5,546,063</b>	<b>\$6,368,267</b>	<b>2.25%</b>	<b>14.83%</b>
	<b>Grand Total</b>	<b>\$25,656,707</b>	<b>\$26,434,927</b>	<b>\$26,726,510</b>	<b>\$27,424,146</b>	<b>1.68%</b>	<b>2.61%</b>