

**Trends in School Corporation Expenditures By Object  
Biannual Financial Report Data  
Westview School Corporation (4525)**

<b>Westview School Corporation (4525)</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)	\$7,067,413	\$7,064,876	\$7,295,087	\$7,626,155	2%	5%
Noncertified Salaries (120)	\$1,497,610	\$1,543,924	\$1,601,954	\$1,622,160	2%	1%
Group Health Insurance (222)	\$1,331,145	\$1,337,335	\$1,397,909	\$1,438,881	2%	3%
Social Security-Certified Employee Retirement (212)	\$561,278	\$514,546	\$532,340	\$554,310	0%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$344,277	\$360,504	\$523,801	\$484,878	9%	-7%
Textbooks (630)	\$196,892	\$171,230	\$109,587	\$281,771	9%	157%
Public Employees Retirement Fund (214)	\$153,181	\$174,394	\$241,977	\$223,141	10%	-8%
Transfer Tuition to Other School Corporations Within the State (561)	\$40,842	\$57,483	\$0	\$190,209	47%	N/A
Social Security-Noncertified Employee Retirement (211)	\$111,065	\$113,972	\$116,750	\$120,436	2%	3%
Operational Supplies (611)	\$171,334	\$88,455	\$73,322	\$120,391	-8%	64%
Severance/Early Retirement Pay (213)	\$105,294	\$164,538	\$119,712	\$114,871	2%	-4%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$113,106	\$142,077	\$155,645	\$106,841	-1%	-31%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$153,997	\$156,649	\$161,440	\$95,598	-11%	-41%
Nonlicensed Employees Temporary Salaries (136)	\$66,200	\$52,433	\$51,200	\$74,242	3%	45%
Purchased Professional and Technical Instruction Services (311)	\$36,177	\$46,305	\$36,111	\$52,215	10%	45%
Workers Compensation Insurance (225)	\$35,702	\$42,986	\$50,242	\$49,289	8%	-2%
Other General Supplies (615, 660 to 689)	\$44,578	\$60,774	\$50,017	\$45,033	0%	-10%
Licensed Employees Temporary Salaries (135)	\$34,900	\$41,190	\$62,242	\$38,686	3%	-38%
Group Life Insurance (221)	\$18,937	\$21,000	\$19,895	\$22,067	4%	11%
Library Books (640)	\$40,098	\$31,444	\$36,410	\$20,471	-15%	-44%
Other Employee Benefits (241 to 290)	\$17,439	\$15,740	\$12,828	\$15,657	-3%	22%
Stipends (131)	\$0	\$0	\$1,908	\$14,683	N/A	> 500%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$14,598	\$15,889	\$14,903	\$14,599	0%	-2%
Periodicals (650)	\$3,767	\$13,400	\$11,239	\$9,604	26%	-15%
Transfer Tuition - Other (569)	\$9,220	\$8,373	\$8,215	\$8,166	-3%	-1%
Technology Related Professional Development (748)	\$7,826	\$5,904	\$3,437	\$6,266	-5%	82%
Travel (580)	\$1,791	\$28,353	\$515	\$5,061	30%	> 500%
Wireless Equipment (743)	\$0	\$0	\$6,533	\$3,167	N/A	-52%
Other Purchased Services (593)	\$1,750	\$4,050	\$700	\$2,595	10%	271%
Unemployment compensation (230)	\$11,012	\$8,097	\$1,459	\$234	-62%	-84%
Purchased Professional and Technical Pupil Services (313)	\$816	\$1,220	\$517	\$108	-40%	-79%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$18,015	\$3,371	\$0	N/A	-100%
Equipment (730)	\$5,000	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$22,381	-\$25,641	\$0	\$0	-100%	N/A
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$8,520	\$0	\$0	\$0	-100%	N/A

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<b>Westview School Corporation (4525)</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>
Purchased Professional and Technical Staff Services (314)	\$0	\$90	\$56	\$0	N/A	-100%
Connectivity (744)	\$6,836	\$1,185	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$7,930	\$0	\$0	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$12,234,981</b>	<b>\$12,288,719</b>	<b>\$12,701,322</b>	<b>\$13,361,788</b>	<b>2%</b>	<b>5%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$811,450	\$818,217	\$854,189	\$869,309	2%	2%
Noncertified Salaries (120)	\$265,056	\$276,270	\$301,402	\$310,363	4%	3%
Group Health Insurance (222)	\$174,554	\$175,168	\$180,454	\$177,986	0%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$68,375	\$70,888	\$90,545	\$76,148	3%	-16%
Social Security-Certified Employee Retirement (212)	\$60,719	\$61,359	\$64,328	\$65,568	2%	2%
Public Employees Retirement Fund (214)	\$28,326	\$31,333	\$46,707	\$42,129	10%	-10%
Operational Supplies (611)	\$28,108	\$29,296	\$31,077	\$29,793	1%	-4%
Social Security-Noncertified Employee Retirement (211)	\$19,538	\$20,471	\$22,382	\$23,152	4%	3%
Severance/Early Retirement Pay (213)	\$20,611	\$22,580	\$21,032	\$21,443	1%	2%
Workers Compensation Insurance (225)	\$4,861	\$5,768	\$6,871	\$6,493	8%	-6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,068	\$4,301	\$5,321	\$4,322	-4%	-19%
Group Life Insurance (221)	\$2,311	\$2,712	\$2,631	\$2,969	6%	13%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,197	\$2,549	\$2,523	\$2,857	7%	13%
Travel (580)	\$1,584	\$3,672	\$3,763	\$2,554	13%	-32%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$1,000	\$900	N/A	-10%
Other General Supplies (615, 660 to 689)	\$185	\$139	\$0	\$321	15%	N/A
<b>Student Instructional Support Total</b>	<b>\$1,492,942</b>	<b>\$1,524,724</b>	<b>\$1,634,228</b>	<b>\$1,636,308</b>	<b>2%</b>	<b>0%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$2,061,003	\$2,080,428	\$2,134,485	\$2,175,214	1%	2%
Operational Supplies (611)	\$552,314	\$593,459	\$648,990	\$632,716	3%	-3%
Vehicles (731)	\$18,744	\$485,287	\$0	\$618,700	140%	N/A
Group Health Insurance (222)	\$484,024	\$444,838	\$468,527	\$500,350	1%	7%
Purchased Property Services; Repairs and Maintenance Services (430)	\$337,652	\$480,756	\$408,400	\$448,819	7%	10%
Light and Power - Other than Heating and Cooling (625)	\$300,161	\$347,130	\$363,760	\$392,473	7%	8%
Public Employees Retirement Fund (214)	\$204,900	\$223,424	\$309,900	\$275,537	8%	-11%
Gasoline and Lubricants (613)	\$196,685	\$227,770	\$244,041	\$239,833	5%	-2%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$63,604	\$45,941	\$1,620	\$200,450	33%	> 500%
Social Security-Noncertified Employee Retirement (211)	\$151,447	\$154,030	\$158,069	\$159,108	1%	1%
Heating and Cooling for Buildings - Gas (622)	\$158,905	\$97,151	\$110,900	\$138,641	-3%	25%

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Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$84,645	\$96,649	\$107,114	\$109,895	7%	3%
Certified Salaries (110)	\$179,842	\$181,955	\$104,886	\$104,602	-13%	0%
Other purchased property services (490 to 499)	\$0	\$0	\$0	\$95,000	N/A	N/A
Utility Services Water and Sewage (411)	\$65,616	\$75,162	\$70,781	\$94,374	10%	33%
Equipment (730)	\$35,030	\$13,213	\$16,010	\$49,787	9%	211%
Dues and Fees (810)	\$18,356	\$21,211	\$17,852	\$25,576	9%	43%
Severance/Early Retirement Pay (213)	\$21,830	\$26,245	\$14,179	\$22,783	1%	61%
Travel (580)	\$14,529	\$17,392	\$17,469	\$22,018	11%	26%
Nonlicensed Employees Temporary Salaries (136)	\$29,154	\$20,542	\$19,492	\$19,032	-10%	-2%
Workers Compensation Insurance (225)	\$9,631	\$11,427	\$13,612	\$12,864	8%	-5%
Tires and Repairs (612)	\$10,124	\$7,171	\$8,913	\$11,215	3%	26%
Teacher Retirement Fund, After 7-1-95 (216)	\$9,858	\$10,054	\$12,901	\$10,364	1%	-20%
Printing and Binding (550)	\$9,463	\$9,931	\$10,137	\$9,972	1%	-2%
Telephone (531)	\$20,078	\$19,994	\$20,007	\$9,509	-17%	-52%
Purchased Professional and Technical Board of Education Services (318)	\$8,207	\$5,568	\$9,933	\$9,472	4%	-5%
Social Security-Certified Employee Retirement (212)	\$13,979	\$14,166	\$8,206	\$7,572	-14%	-8%
Utility Services Removal of Refuse and Garbage (412)	\$8,870	\$6,023	\$5,536	\$7,467	-4%	35%
Bank Service Charges (871)	\$4,412	\$6,788	\$6,908	\$6,717	11%	-3%
Advertising (540)	\$5,669	\$5,544	\$3,030	\$6,222	2%	105%
Group Life Insurance (221)	\$4,418	\$5,139	\$4,718	\$5,095	4%	8%
Other General Supplies (615, 660 to 689)	\$5,445	\$3,046	\$8,344	\$4,702	-4%	-44%
Other Employee Benefits (241 to 290)	\$40,930	\$103,452	\$151,194	\$4,430	-43%	-97%
Connectivity (744)	\$0	\$1,260	\$1,910	\$2,490	N/A	30%
Other Purchased Professional and Technical Services (319)	\$2,604	\$3,125	\$2,916	\$2,433	-2%	-17%
Purchased Property Services; Cleaning Services (420)	\$1,682	\$1,888	\$2,146	\$2,426	10%	13%
Purchased Professional and Technical Staff Services (314)	\$1,640	\$1,804	\$2,069	\$2,067	6%	0%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$795	\$269	\$2,905	\$1,651	20%	-43%
Food Purchases (614)	\$738	\$278	\$277	\$1,385	17%	400%
Meals Provided (235)	\$1,212	\$1,186	\$1,350	\$1,350	3%	0%
Official Bond Premiums (525)	\$725	\$884	\$950	\$725	0%	-24%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$853	\$1,095	\$893	\$574	-9%	-36%
Purchased Property Services; Construction Services (450)	\$535	\$1,112	\$0	\$210	-21%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,559	\$2,587	\$709	\$0	-100%	-100%
Other Communication Services (533 to 539)	\$405	\$83	\$0	\$0	-100%	N/A
Periodicals (650)	\$120	\$0	\$0	\$0	-100%	N/A
<b>Overhead and Operational Total</b>	<b>\$5,143,396</b>	<b>\$5,856,458</b>	<b>\$5,496,037</b>	<b>\$6,445,819</b>	<b>6%</b>	<b>17%</b>

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<b>Nonoperational</b>						
Redemption of Principal (831)	\$1,445,020	\$1,518,465	\$1,623,317	\$2,555,000	15%	57%
Interest on Bonds or Notes (832)	\$1,705,417	\$1,734,769	\$1,743,332	\$928,581	-14%	-47%
Purchased Property Services; Repairs and Maintenance Services (430)	\$267,876	\$377,134	\$416,091	\$330,584	5%	-21%
Purchased Property Services; Construction Services (450)	\$1,583,736	\$389,221	\$776,655	\$217,641	-39%	-72%
Computer Hardware (741)	\$250,471	\$5,556	\$205,379	\$118,579	-17%	-42%
Equipment (730)	\$85,742	\$194,741	\$271,312	\$113,806	7%	-58%
Certified Salaries (110)	\$88,494	\$87,244	\$98,519	\$109,832	6%	11%
Improvements Other Than Buildings (715)	\$469,984	\$189,349	\$93,883	\$101,464	-32%	8%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$159,913	\$123,201	\$167,063	\$99,235	-11%	-41%
Purchased Professional and Technical Instruction Services (311)	\$78,814	\$74,190	\$73,688	\$71,197	-3%	-3%
Other purchased property services (490 to 499)	\$16,380	\$37,916	\$148,201	\$67,809	43%	-54%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$64,681	N/A	N/A
Connectivity (744)	\$68,855	\$16,931	\$33,351	\$60,857	-3%	82%
Wireless Equipment (743)	\$41,557	\$3,232	\$83,318	\$44,803	2%	-46%
Other Technology Hardware (746)	\$89,079	\$44,809	\$34,532	\$40,206	-18%	16%
Telecommunications Equipment (745)	\$1,487	\$2,353	\$1,679	\$18,786	89%	> 500%
Noncertified Salaries (120)	\$21,767	\$25,939	\$25,145	\$17,710	-5%	-30%
Social Security-Certified Employee Retirement (212)	\$6,766	\$6,674	\$7,537	\$8,374	5%	11%
Teacher Retirement Fund, After 7-1-95 (216)	\$5,502	\$5,217	\$8,543	\$7,599	8%	-11%
Operational Supplies (611)	\$1,451	\$4,870	\$6,991	\$6,701	47%	-4%
Purchased Professional and Technical Board of Education Services (318)	\$23,017	\$1,225	\$0	\$2,845	-41%	N/A
Public Employees Retirement Fund (214)	\$1,007	\$2,018	\$3,300	\$2,256	22%	-32%
Social Security-Noncertified Employee Retirement (211)	\$1,665	\$1,984	\$1,924	\$1,355	-5%	-30%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,364	\$1,092	\$1,363	\$1,113	-5%	-18%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,500	\$0	\$0	\$0	-100%	N/A
<b>Nonoperational Total</b>	<b>\$6,416,863</b>	<b>\$4,848,129</b>	<b>\$5,825,120</b>	<b>\$4,991,012</b>	<b>-6%</b>	<b>-14%</b>
<b>Grand Total</b>	<b>\$25,288,181</b>	<b>\$24,518,030</b>	<b>\$25,656,707</b>	<b>\$26,434,927</b>	<b>1%</b>	<b>3%</b>