

School Corporation (ID): 7875  
 WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION



1130 N Salisbury, West Lafayette, IN, 47906  
<http://www.wl.k12.in.us/>

Most Recent Audit as of June 23, 2023: <https://www.in.gov/sboa/WebReports/B59284.pdf>  
 Additional audit reports may be found at <https://secure.in.gov/apps/sboa/audit-reports/#/>

2022-23 Fall Student Count (Average Daily Membership): 2,276.0  
[Learn more about student demographics of the school corporation](#) ▶

2023 Net Assessed Value: \$1,168,188,843

2021 Estimated Population: 26,728

**\*\*NOTICE\*\***

School fund structure was modified in 2019. The General Fund, Capital Projects Fund, Transportation Fund, Bus Replacement Fund and certain specialty operating funds were eliminated and replaced with an Education Fund and an Operations Fund. Additional updates also were made to the chart of accounts at that time.

It is important to note that many funds have specific purposes as required either by State statutes or State or Federal grant requirements. As such, a school corporation's ability to transfer between funds or utilize fund balances and revenue for uses other than the purposes directed for a particular fund may be restricted.

For description of funds included by fund classification, please refer to the Data Sources document - <https://www.in.gov/duab/files/School-Corporation-Fiscal-Indicators-Data-Sources.pdf>

**\*NOTE: Fund Balances do not include Investments Outstanding as of December 31 of the calendar year listed. To access this information, view the Summary of Investments on the Indiana Department of Education's Finance Dashboard (<https://eddata.doe.in.gov/PublicHome>).**

## Average Daily Membership ("ADM")

ADM is the number of eligible students enrolled in a school corporation on a particular day ("count day") designated by the State Board of Education. ADM is utilized in the State funding formula to determine the amount of tuition support that the State of Indiana will provide to the school corporation. Increasing or decreasing ADM will impact the amount of funding available to the school corporation.

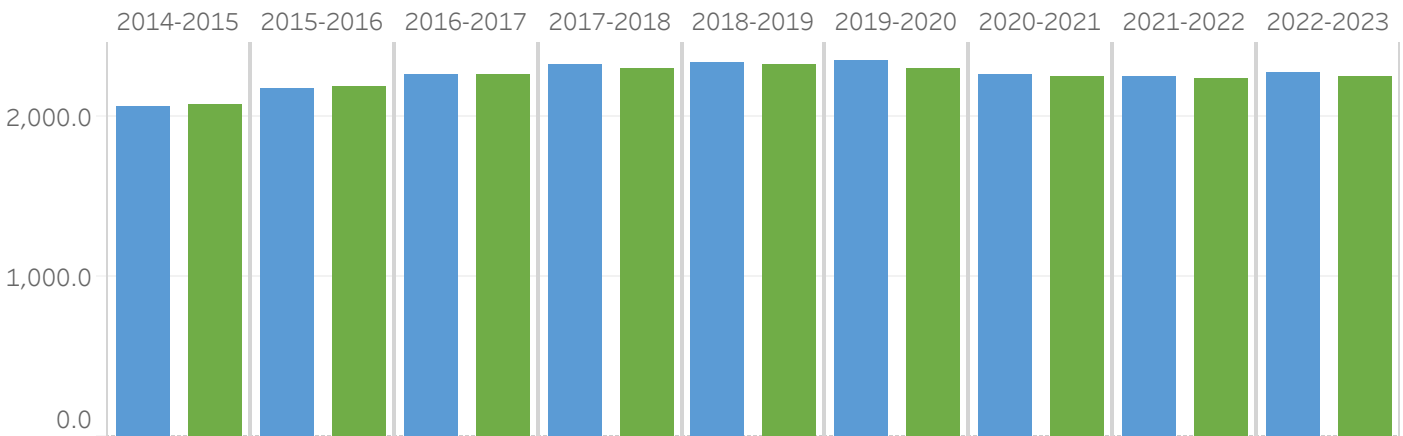
Since 2014, two count days have occurred - one in September and one in February. For all years displayed but 2018 and 2019, tuition support was adjusted based on each count. For years 2018 and 2019, the February count did not impact tuition support, but the counts are displayed on this indicator for informational purposes.

Beginning with the fall count date for the 2019-2020 school year, school corporations differentiated between students that receive instruction in-person and students that receive instruction virtually. The level of tuition support differs for those students attending virtually. For the 2020-2021 school year, students receiving instruction virtually due to COVID-19 are included in the in-person count for the purposes of this indicator, as tuition support funding for these students is the same as students attending in-person.

Time Of Year  
 All

Virtual v In Person  
 All

### Average Daily Membership ("ADM")



Legend

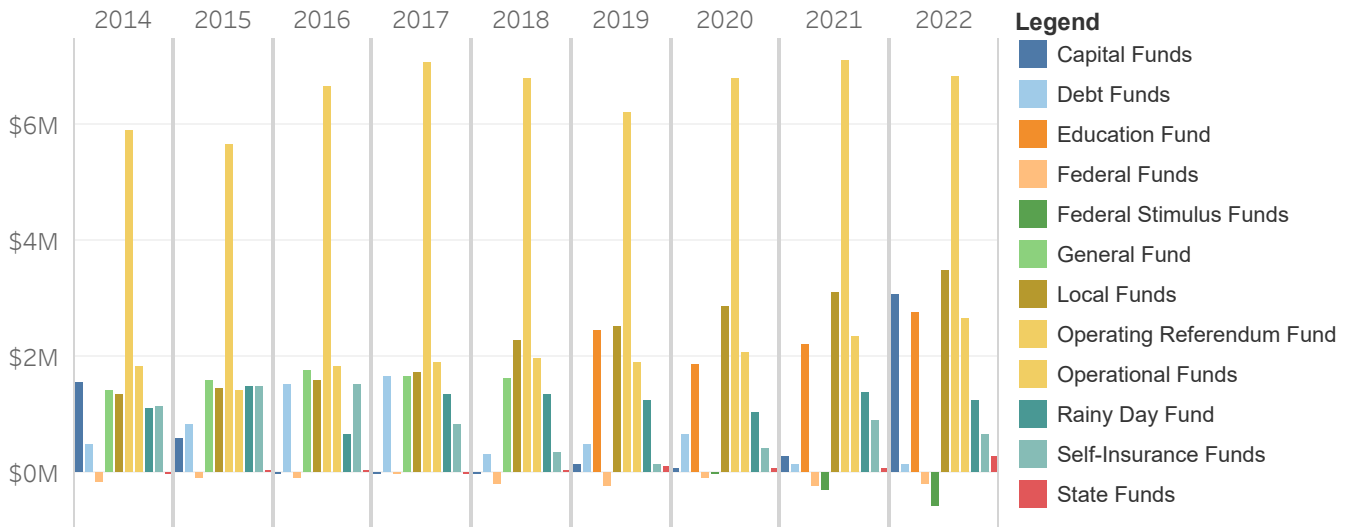
■ Fall In-Person ■ Fall Virtual Count ■ Spring In-Person Count ■ Spring Virtual Count

## Fund Balances\*

Fund Balances as of December 31 of the calendar year listed.

Select Funds by Fund Classification: All  
 Classification v Sum Classification

### Fund Balances

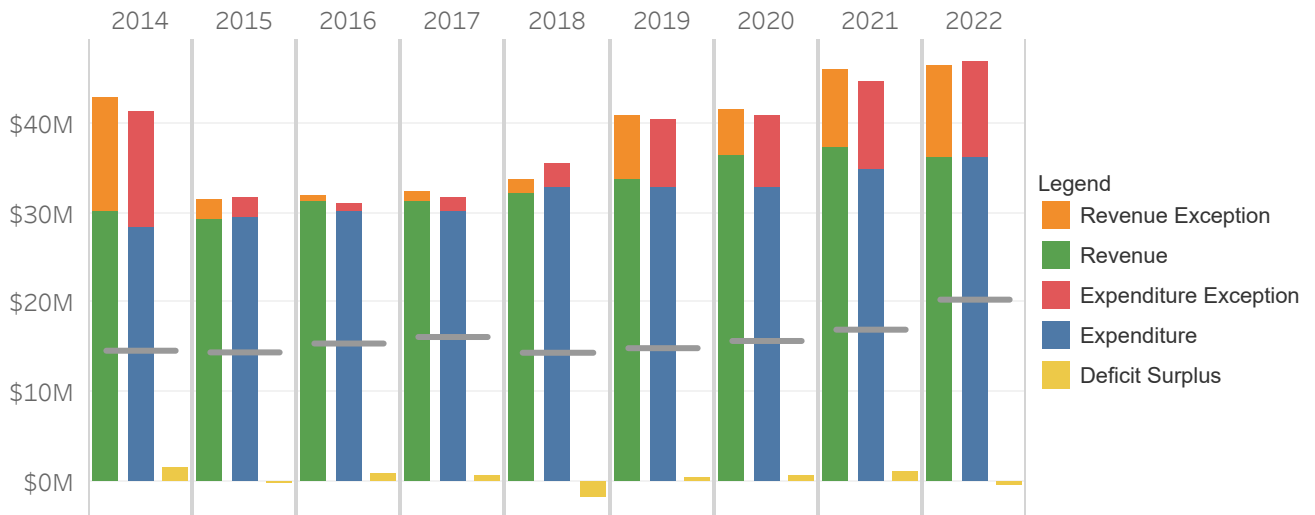


## Annual Deficit/Surplus\*

This indicator provides a comparison of revenue to expenditures on a calendar year basis, including whether the school corporation had an operating deficit or surplus for that year. **Exceptions can be transfers from one fund to another or adjusting entries for accounting purposes.** Fund balance is also included to assist in identifying situations in which the school corporation utilized existing fund balances to fund expenditures.

Select Funds by Fund Classification: All

### Annual Deficit/Surplus



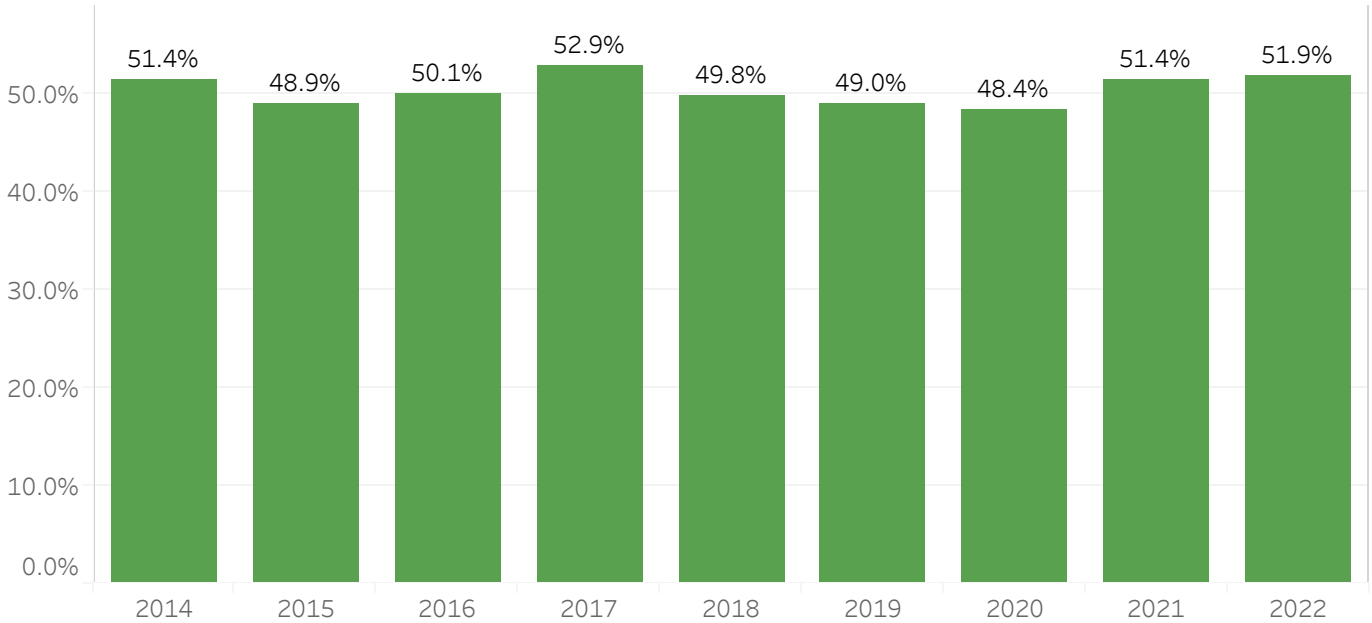
## Fund Balances as Percent of Operations Expenditures\*

This indicator considers the ability of the school corporation to maintain operations in the event of delays in revenue by utilizing existing fund balance to fund operations. Fund balances for this metric include the Education Fund, General Fund, Operating Referendum Fund, Operational Funds, and Rainy Day Fund

Select Funds by Fund Classification:

All

### Fund Balances As Percent Of Expenditures



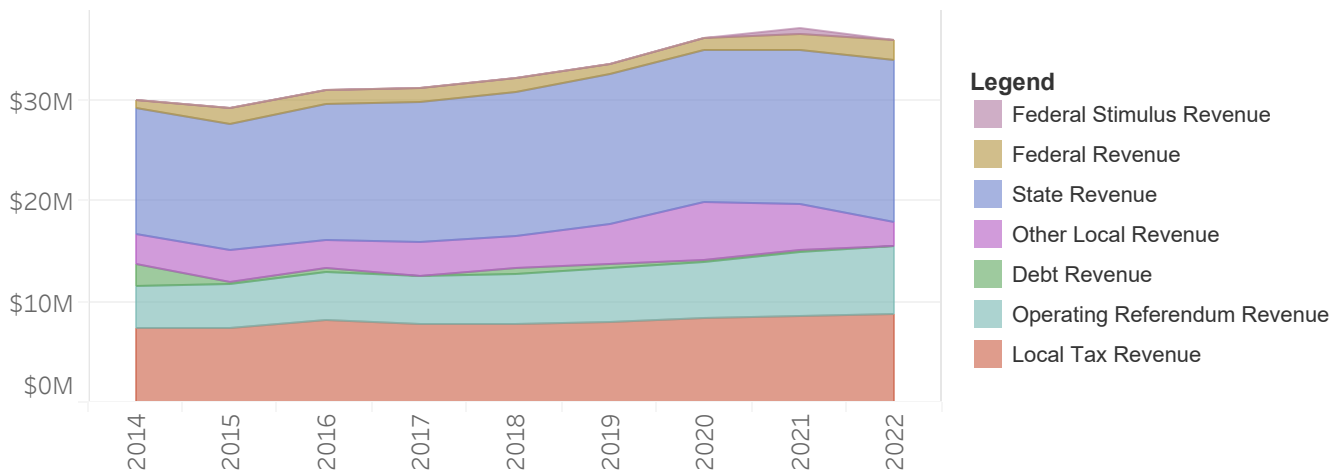
## Revenue by Type

Local Tax revenue includes property tax, income tax, and other taxes as applicable. Other local revenue will include revenue sources such as rental income and sale of property. Debt revenue includes bond and loan proceeds. State revenue includes tuition support and other grants received from the State. Federal revenue includes grant funding received from the Federal government.

Select Funds by Fund Classification:

All

### Revenue by Type



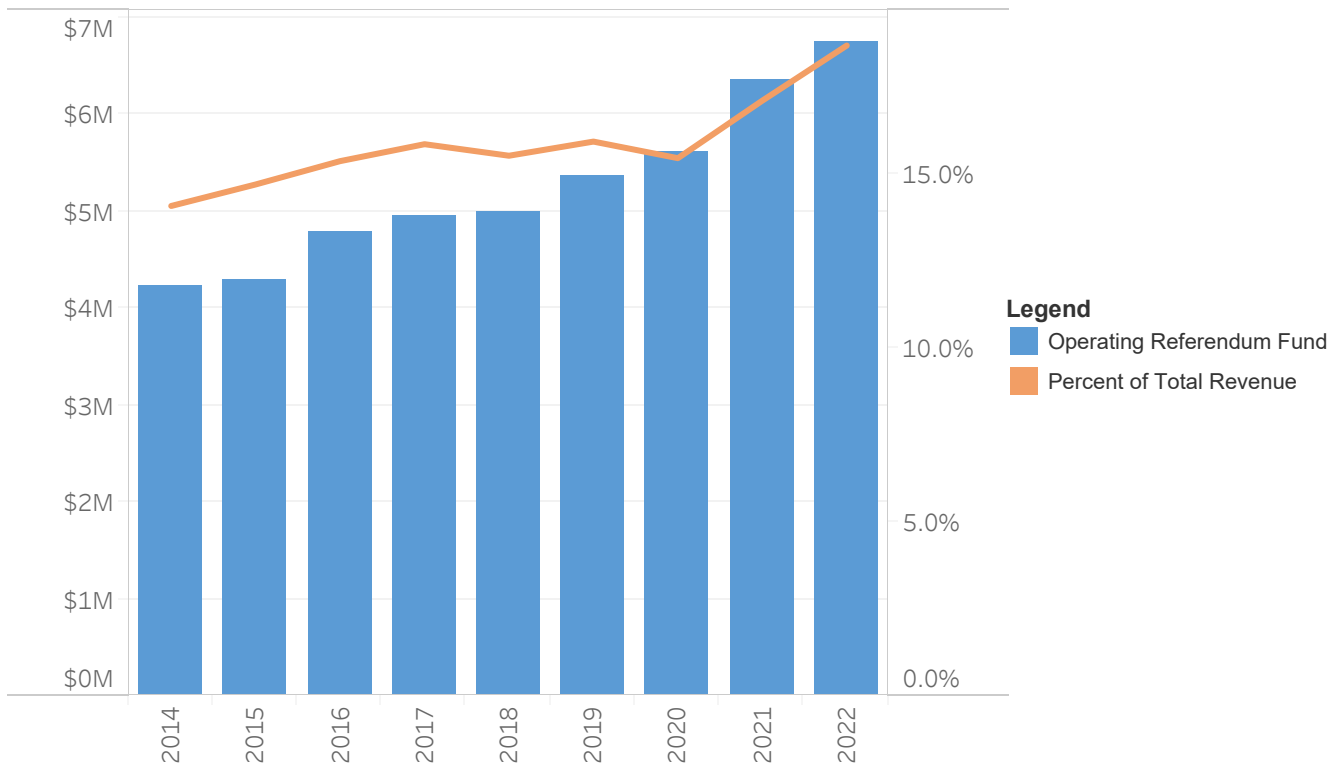
## Operating Referendum Revenue as Percent of Total Revenue

For those school corporations that have successfully obtained an operating referendum, this indicator provides data on the importance of the referendum revenue to the school corporation's revenue picture. For additional information, visit the Department of Local Government Finance's Referendum Information page (<https://www.in.gov/dlgf/8789.htm>).

Select Funds by Fund Classification:

All

### Operating Referendum Revenue as Percent of Total Revenue



#### For More Information:

Indiana Department of Education School Finance Dashboard (<https://eddata.doe.in.gov/PublicHome>)

Indiana Graduates Prepared to Succeed (<https://indianagaps.doe.in.gov/>)

State Board of Accounts Audit Reports (<https://secure.in.gov/apps/sboa/audit-reports/#/>)

Indiana Gateway for Government Units (<https://gateway.ifionline.org/>)

For technical problems, questions or feedback about the Indicators Dashboard, please contact [indicators@duab.in.gov](mailto:indicators@duab.in.gov).

School Corporation Fiscal Indicators Data Sources

(<https://www.in.gov/duab/files/School-Corporation-Fiscal-Indicators-Data-Sources.pdf>)

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