

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**West Lafayette Com School Corp (7875)**

<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>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$793,830	\$1,003,217	\$1,028,584	\$1,060,289	7.50%	3.08%
Non - Certified Salaries	120	\$537,890	\$440,791	\$445,888	\$438,410	-4.98%	-1.68%
Group Health Insurance	222	\$143,066	\$299,041	\$310,601	\$319,001	22.20%	2.70%
Teacher Retirement Fund, After 7-1-95	216	\$72,522	\$95,278	\$90,236	\$85,803	4.29%	-4.91%
Social Security Certified	212	\$61,519	\$79,393	\$79,829	\$80,697	7.02%	1.09%
Severance/Early Retirement Pay	213	\$54,297	\$56,817	\$58,112	\$58,112	1.71%	0.00%
Public Employees Retirement Fund	214	\$36,844	\$40,549	\$46,008	\$41,291	2.89%	-10.25%
Stipends	131	\$19,050	\$34,100	\$34,257	\$36,545	17.69%	6.68%
Social Security Noncertified	211	\$39,406	\$32,459	\$33,016	\$32,431	-4.75%	-1.77%
Other Group Insurance Authorized by Statute	224	\$19,660	\$21,335	\$21,412	\$20,777	1.39%	-2.96%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,804	\$8,114	\$10,697	\$10,877	8.66%	1.69%
Operational Supplies	611	\$3,712	\$5,844	\$4,007	\$6,567	15.33%	63.88%
Other Professional and Technical Services	319	\$6,190	\$5,679	\$6,802	\$6,527	1.33%	-4.04%
Group Life Insurance	221	\$2,582	\$3,781	\$3,225	\$3,041	4.17%	-5.71%
Travel	580	\$45	\$0	\$222	\$1,050	119.78%	372.97%
Professional Development	748	\$0	\$611	\$0	\$0	NA	NA
Group Accident Insurance	223	\$140,086	\$0	\$0	\$0	-100.00%	NA
Overtime Salaries	140	\$0	\$0	\$181	\$0	NA	-100.00%

<b>Student Instructional Support Total</b>		<b>\$1,938,502</b>	<b>\$2,127,009</b>	<b>\$2,173,077</b>	<b>\$2,201,418</b>	<b>3.23%</b>	<b>1.30%</b>
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**Student Academic Achievement**

Certified Salaries	110	\$7,642,725	\$7,448,222	\$7,810,817	\$8,079,441	1.40%	3.44%
Group Health Insurance	222	\$642,773	\$1,261,835	\$1,361,977	\$1,420,640	21.93%	4.31%
Transfer Tuition to Ed. Service Agencies Within State	564	\$413,603	\$487,993	\$594,963	\$754,938	16.23%	26.89%
Non - Certified Salaries	120	\$534,755	\$577,800	\$641,517	\$660,381	5.42%	2.94%
Social Security Certified	212	\$557,418	\$537,605	\$562,695	\$582,822	1.12%	3.58%
Teacher Retirement Fund, After 7-1-95	216	\$405,860	\$486,251	\$548,714	\$581,662	9.41%	6.00%
Textbooks	630	\$213,061	\$222,322	\$211,769	\$373,121	15.04%	76.19%
Computer Hardware	741	\$301,325	\$329,411	\$439,759	\$305,414	0.34%	-30.55%
Content	747	\$42	\$0	\$79,413	\$246,036	773.61%	209.82%
Operational Supplies	611	\$193,559	\$248,876	\$249,380	\$231,407	4.57%	-7.21%

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Severance/Early Retirement Pay	213	\$107,407	\$150,171	\$174,718	\$223,267	20.07%	27.79%
Other Group Insurance Authorized by Statute	224	\$105,252	\$105,168	\$111,362	\$113,131	1.82%	1.59%
Other Professional and Technical Services	319	\$75,260	\$106,838	\$117,551	\$96,285	6.35%	-18.09%
Transfer Tuition to Other School Corps Within State	561	\$57,573	\$65,904	\$80,961	\$88,951	11.49%	9.87%
Nonlicensed Employees	136	\$58,648	\$56,921	\$84,429	\$77,654	7.27%	-8.02%
Repairs and Maintenance Services	430	\$103,035	\$135,790	\$158,052	\$73,769	-8.01%	-53.33%
Teacher Retirement Fund, Prior to 7-1-95	215	\$109,154	\$82,378	\$74,814	\$71,571	-10.01%	-4.33%
Social Security Noncertified	211	\$45,261	\$48,598	\$56,374	\$57,878	6.34%	2.67%
Licensed Employees	135	\$172,391	\$32,603	\$59,107	\$55,355	-24.72%	-6.35%
Connectivity	744	\$14,301	\$22,489	\$7,218	\$28,902	19.23%	300.39%
Group Life Insurance	221	\$18,710	\$24,675	\$24,440	\$22,896	5.18%	-6.32%
Public Employees Retirement Fund	214	\$30,306	\$28,503	\$26,261	\$14,426	-16.94%	-45.06%
Instructional Programs Improvement Services	312	\$147,313	\$59,555	\$28,853	\$9,997	-48.96%	-65.35%
Stipends	131	\$6,625	\$13,249	\$13,114	\$9,749	10.14%	-25.66%
Other Supplies and Materials	615, 660 - 689	\$49,825	\$28,106	\$11,271	\$8,692	-35.37%	-22.88%
Professional Development	748	\$22,957	\$8,803	\$6,349	\$7,546	-24.28%	18.84%
Travel	580	\$20,225	\$10,067	\$10,969	\$5,979	-26.26%	-45.49%
Dues and Fees	810	\$5,041	\$12,721	\$5,076	\$3,415	-9.27%	-32.73%
Rentals	440	\$9,629	\$3,248	\$12,116	\$1,094	-41.95%	-90.97%
Other Communication Services	533 - 539	\$2,037	\$0	\$0	\$0	-100.00%	NA
Other Purchased Property Services	490 - 499	\$27,356	\$0	\$0	\$0	-100.00%	NA
Other Employee Benefits	241 - 290	\$59,144	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$20,373	\$0	\$0	\$0	-100.00%	NA
Group Accident Insurance	223	\$744,062	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$1,473	\$559	\$6,088	\$0	-100.00%	-100.00%
Periodicals	650	\$3,476	\$0	\$0	\$0	-100.00%	NA
Library Books	640	\$35,053	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$37	\$0	\$0	\$0	-100.00%	NA
Data Processing Services	316	\$2,948	\$0	\$0	\$0	-100.00%	NA
Telephone	531	\$3	\$0	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$12,959,994</b>	<b>\$12,596,662</b>	<b>\$13,570,126</b>	<b>\$14,206,420</b>	<b>2.32%</b>	<b>4.69%</b>

**Overhead and Operational**

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**West Lafayette Com School Corp (7875)**

<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>
Non - Certified Salaries	120	\$1,654,098	\$1,789,069	\$2,087,407	\$2,386,758	9.60%	14.34%
Light and Power - Other Than Heating and Cooling	625	\$291,660	\$496,647	\$479,474	\$464,834	12.36%	-3.05%
Severance/Early Retirement Pay	213	\$320,350	\$207,116	\$284,933	\$445,341	8.58%	56.30%
Food Purchases	614	\$423,120	\$417,121	\$415,195	\$445,259	1.28%	7.24%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$310,430	\$310,755	\$319,905	\$407,900	7.06%	27.51%
Group Health Insurance	222	\$238,103	\$507,019	\$482,712	\$404,850	14.19%	-16.13%
Repairs and Maintenance Services	430	\$181,514	\$231,493	\$177,602	\$350,210	17.86%	97.19%
Certified Salaries	110	\$315,464	\$421,691	\$376,706	\$279,781	-2.96%	-25.73%
Other Supplies and Materials	615, 660 - 689	\$58,946	\$392,360	\$245,757	\$266,590	45.83%	8.48%
Student Transportation Services	510	\$169,949	\$125,578	\$139,963	\$172,377	0.36%	23.16%
Other Professional and Technical Services	319	\$21,434	\$44,805	\$103,484	\$165,488	66.69%	59.92%
Insurance	520	\$140,841	\$92,798	\$113,749	\$143,594	0.49%	26.24%
Social Security Noncertified	211	\$128,098	\$133,637	\$133,211	\$142,231	2.65%	6.77%
Water and Sewage	411	\$72,243	\$79,112	\$118,381	\$133,321	16.55%	12.62%
Operational Supplies	611	\$167,046	\$132,674	\$136,421	\$121,581	-7.63%	-10.88%
Heating and Cooling for Buildings - Gas	622	\$118,620	\$108,303	\$128,277	\$106,997	-2.55%	-16.59%
Board of Education Services	318	\$23,540	\$43,440	\$84,177	\$101,648	44.15%	20.75%
Vehicles	731	\$0	\$0	\$114,624	\$85,842	NA	-25.11%
Instructional Programs Improvement Services	312	\$9,457	\$41,676	\$39,532	\$77,303	69.09%	95.55%
Workers Compensation Insurance	225	\$31,515	\$56,099	\$69,776	\$60,167	17.55%	-13.77%
Gasoline and Lubricants	613	\$89,167	\$93,661	\$71,436	\$57,051	-10.56%	-20.14%
Dues and Fees	810	\$16,778	\$20,186	\$57,156	\$54,950	34.53%	-3.86%
Travel	580	\$32,683	\$38,279	\$26,587	\$50,023	11.23%	88.15%
Stipends	131	\$25,230	\$64,911	\$61,315	\$49,561	18.39%	-19.17%
Public Employees Retirement Fund	214	\$34,528	\$41,288	\$33,335	\$38,691	2.89%	16.07%
Telephone	531	\$39,523	\$34,833	\$38,115	\$38,005	-0.97%	-0.29%
Board Member Compensation	115	\$14,000	\$12,000	\$24,700	\$36,600	27.16%	48.18%
Professional Development	748	\$0	\$13,208	\$32,434	\$33,545	NA	3.43%
Overtime Salaries	140	\$8,320	\$17,033	\$18,611	\$27,012	34.23%	45.14%
Bank Service Charges	871	\$9,135	\$12,507	\$19,382	\$26,620	30.65%	37.35%
Equipment	730	\$9,500	\$21,801	\$28,796	\$25,992	28.61%	-9.74%
Miscellaneous Objects	876 - 899	\$27,114	\$1,113	\$0	\$23,170	-3.85%	NA
Social Security Certified	212	\$23,013	\$30,749	\$28,381	\$18,965	-4.72%	-33.18%

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<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>
Other Group Insurance Authorized by Statute	224	\$23,805	\$23,377	\$22,214	\$18,222	-6.46%	-17.97%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,611	\$10,351	\$9,908	\$10,620	12.58%	7.19%
Textbooks	630	\$1,984	\$3,659	\$6,316	\$9,188	46.69%	45.48%
Postage and Postage Machine Rental	532	\$10,655	\$11,132	\$10,523	\$7,689	-7.83%	-26.93%
Tires and Repairs	612	\$12,905	\$4,160	\$3,710	\$5,863	-17.90%	58.02%
Group Life Insurance	221	\$5,731	\$5,997	\$5,594	\$4,489	-5.93%	-19.76%
Nonlicensed Employees	136	\$461	\$4,088	\$9,171	\$4,423	76.00%	-51.77%
Entertainment	240	\$3,404	\$5,866	\$8,614	\$4,125	4.92%	-52.12%
Advertising	540	\$2,933	\$4,721	\$3,250	\$2,622	-2.77%	-19.33%
Unemployment Insurance	230	\$13,782	\$4,220	\$945	\$2,278	-36.24%	141.06%
Official Bond Premiums	525	\$1,777	\$1,350	\$1,350	\$1,900	1.69%	40.74%
Periodicals	650	\$1,541	\$1,302	\$174	\$1,676	2.13%	863.80%
Awards	875	(\$961)	\$1,319	\$309	\$806	NA	160.70%
Computer Hardware	741	\$1,685	\$423	\$11,592	\$709	-19.46%	-93.88%
Removal of Refuse and Garbage	412	\$3,008	\$607	\$192	\$192	-49.73%	0.00%
Teacher Retirement Fund, After 7-1-95	216	\$30	\$3	\$50	\$188	57.76%	278.68%
Rentals	440	\$72,000	\$0	\$0	\$0	-100.00%	NA
Heating and Cooling for Buildings - Electricity	621	\$126,506	\$0	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$576	\$0	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$11,056	\$5,316	\$0	\$0	-100.00%	NA
Group Accident Insurance	223	\$192,939	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$98	\$74	\$0	\$0	-100.00%	NA
<b>Overhead and Operational Total</b>		<b>\$5,497,944</b>	<b>\$6,120,923</b>	<b>\$6,585,442</b>	<b>\$7,317,244</b>	<b>7.41%</b>	<b>11.11%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$3,368,567	\$3,962,034	\$3,047,607	\$3,731,250	2.59%	22.43%
Repairs and Maintenance Services	430	\$1,261,388	\$1,770,479	\$990,792	\$1,096,154	-3.45%	10.63%
Interest	832	\$882,285	\$794,569	\$646,844	\$555,745	-10.91%	-14.08%
Other Professional and Technical Services	319	\$371,055	\$361,162	\$793,217	\$387,230	1.07%	-51.18%
Equipment	730	\$384,647	\$456,484	\$402,337	\$364,600	-1.33%	-9.38%
Certified Salaries	110	\$88,618	\$162,474	\$121,468	\$165,550	16.91%	36.29%
Non - Certified Salaries	120	\$179,368	\$118,087	\$132,790	\$140,185	-5.98%	5.57%
Improvements Other Than Buildings	715	\$22,134	\$20,270	\$3,155	\$70,660	33.67%	2139.51%

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Teacher Retirement Fund, After 7-1-95	216	\$15,719	\$14,510	\$10,928	\$14,405	-2.16%	31.82%
Social Security Certified	212	\$15,236	\$11,845	\$10,327	\$13,526	-2.93%	30.97%
Connectivity	744	\$29,839	\$32,906	\$15,186	\$13,337	-18.24%	-12.18%
Social Security Noncertified	211	\$10,375	\$9,262	\$9,957	\$10,982	1.43%	10.30%
Nonlicensed Employees	136	\$13,932	\$8,745	\$11,220	\$10,440	-6.96%	-6.95%
Operational Supplies	611	\$8,573	\$31,442	\$15,151	\$8,463	-0.32%	-44.14%
Rentals	440	\$1,147	\$1,251	\$792	\$5,697	49.30%	619.76%
Severance/Early Retirement Pay	213	\$1,636	\$3,478	\$2,657	\$3,616	21.92%	36.12%
Public Employees Retirement Fund	214	\$0	\$855	\$770	\$680	NA	-11.63%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,135	\$641	\$495	\$588	-38.59%	18.79%
Dues and Fees	810	\$0	\$5,000	\$0	\$0	NA	NA
Bank Service Charges	871	\$400	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$90,860	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$164,130	\$0	\$0	\$0	-100.00%	NA
Vehicles	731	\$68,262	\$23,560	\$0	\$0	-100.00%	NA
Buildings	720	\$9,872	\$0	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$1,190	\$0	\$0	\$0	-100.00%	NA
Group Life Insurance	221	\$0	\$0	\$54	\$0	NA	-100.00%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$205	\$0	NA	-100.00%
Group Health Insurance	222	\$0	\$0	\$2,879	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$6,993,365</b>	<b>\$7,789,055</b>	<b>\$6,218,829</b>	<b>\$6,593,109</b>	<b>-1.46%</b>	<b>6.02%</b>
<b>Grand Total</b>		<b>\$27,389,805</b>	<b>\$28,633,648</b>	<b>\$28,547,473</b>	<b>\$30,318,191</b>	<b>2.57%</b>	<b>6.20%</b>