



Whitehall District Schools

**541 E. Slocum St.
Whitehall, Michigan 49461
www.whitehallschools.net**

**2020-21 Budget Amendment #2
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund**

**Wednesday, May 12, 2021
(Finance Committee)
Monday, May 17, 2021
(Board of Education)**

Whitehall District Schools

Budget Amendment #2

2020-21 Fiscal Year

Board of Education

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Superintendent

Steve Aardema
Director of Finance

Tom Moore
WLACE Director



Whitehall District Schools Board of Education
2020-21 Budget Executive Summary
May 17, 2021

What follows is a brief summary of the items included in this packet covering the second amended budget for the 2020-21 fiscal year.

All Funds:

Revenue and expense lines were updated based on year-to-date amounts. Funding levels for the foundation grant and other grants are updated based on the recent April State Aid Summary. Enrollment is based the funded level in the April State Aid. Many staff changes and compensation figures were updated based on current assignments. The district's insurance rates for employee benefits were updated to the January renewal amounts.

General Fund:

For revenue some of the significant changes are:

- ◆ State aid is based on the higher enrollment of either Fall 2019 or Fall 2020. With that adjustment we saw an increase of \$250,000. Depending on future legislation, this could affect us in future budgets. Other state categorical grants increased by \$111,000.
- ◆ Enrollment at Duck Creek is up from last year which increased revenue by \$50,000. It was offset by \$19,000 as a result of a lower adult education federal grant.
- ◆ Local revenues were decreased by \$50,000 due to sports admissions and lower rents.

On the expense side:

- ◆ Many staff assignments were changed to accommodate virtual learning and smaller class sizes. Changes in teaching staff added \$74,000 to expenses.
- ◆ The previous budget projected an increase in health care of 2.5%. The rates were a little less than that for a savings of \$47,000.
- ◆ Costs for substitute teachers were reduced by \$40,000.
- ◆ Some expense lines were increased as follows: \$25,000 for custodial equipment at the WLCC, \$75,000 for dual enrollment tuition late billing, \$55,000 for land purchase, and \$53,000 for track & field surfacing.

The beginning and ending fund balance are as follows:

2020-21 Budget	Original	Amend #1	Amend #2
Beginning Fund Balance	\$3,085,971	\$3,352,383	\$3,352,383
Revenue	21,529,829	23,841,326	24,186,277
Expense	22,091,203	23,774,930	23,984,615
Surplus/(Deficit)	-561,374	+66,396	+201,662
Ending Fund Balance	\$2,524,597	\$3,418,779	\$3,554,045
Percent of Expenditures	11.4%	14.4%	14.8%

Community Education Fund:

The Community Education budget includes the pre-school & daycare programs for the White Lake Area Community Education consortium of five districts. The alternative and adult education programs are required to be shown in our General Fund but are tracked separately. Changes were made based on year-to-date activity. Also, staffing and compensation were adjusted based on current personnel. The fund balance is expected to end at \$110,973. Tom is monitoring the day care budget closely in order to set appropriate rates for next year.

Food Service Fund:

Our revenue and expense are up significantly due to the community feeding program. Revenue is budgeted for an increase of \$1,500,000 and expenses are increased by just under \$900,000. With those changes we could see a fund balance of 34.2%. We have been working with Dan on ideas to bring that balance down with eligible improvements such as kitchen equipment and cafeteria furniture. Because this is a federally funded program, funds must be spent in the food service area.

Technology & Security Fund:

This is the seventh year of the ten-year Technology & Security Fund. Expenses were moved from security to classroom equipment to install technology in the WLCC rooms.

Activity Fund:

The Activity Fund has been converted from Fund 61 to Fund 29 and must be included in the appropriations resolution. There are accounts for the district, community education, each of the schools, athletics, scholarships, and the graduating classes.

Debt Retirement Fund & Capital Projects Funds:

These funds are not part of the Appropriations Act because the Board of Education acts directly on the vast majority of expenses as they occur (issuances of bonds, awarding of contracts).

Budget Planning:

This is the final budget for the 2020-21 school year. We will use this as the basis for the budget for next school year which will be presented at the June meeting. The State is holding a Revenue Estimating Conference on Friday, May 21. The Governor, Senate, House have presented their proposals but won't finalize an agreement until the new revenue forecasts are settled. The foundation grant proposed increases range from \$100/pupil (House) to \$250/pupil (Senate). The differences often are a result of moving funds from other areas and could be closer to \$164/pupil (Governor).

Budget Packet Appendix:

Also included in this Initial Budget packet are:

1. The resolution for all the funds.
2. Comparative budget worksheet showing line items as a percent of total revenues or expenditures. This gives us a manner of gauging where our resources are directed and how our budget decisions affect the allocation of those resources as pieces of the total pie.
3. A breakdown of our general fund budget into detailed functional and object categories. This shows the breakdown of salaries and wages, benefits, purchased services, supplies, capital outlay, and other expenditures in each function required in our reporting to the State of Michigan.
4. A glossary which defines the budget categories. This can be a useful reference if you have questions about what expenditures are included in certain areas.

Immediately following is the appropriations resolution. We recommend approval at the May 17, 2021 regular meeting.

Jerry McDowell
Superintendent of Schools

Steve Aardema
Director of Finance

**Whitehall District Schools
General Appropriations Act**

RESOLVED, that this resolution shall be the General Appropriations of the Whitehall District Schools for the fiscal year ending June 30, 2021, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Whitehall District Schools.

Millage

BE IT FURTHER RESOLVED, that this resolution includes local revenue based on a district millage levy of 18.00 mills on non-homestead and non-qualified agricultural property for operating purposes.

**General Fund
2020-21**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Whitehall District Schools for the fiscal year ending June 30, 2021 is:

Revenue:	
Local Revenue	\$ 3,360,908
State Sources	18,079,708
Federal Sources	1,984,481
Intermediate Sources	683,000
Incoming Transfers & Other	78,180
Total Revenue	<u>\$ 24,186,277</u>
 Fund Balance, July 1	 \$ 3,352,383
 Total Available Funds	 <u><u>\$ 27,538,660</u></u>

BE IT FURTHER RESOLVED, that the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instruction

Basic Program	\$ 11,237,776
Added Needs	3,277,282
Adult Education	192,912

Support Services

Pupil Services	1,720,309
Instructional Support	838,568
General Administration	492,126
School Administration	1,329,377
Business Services	512,259
Operations & Maintenance	1,686,392
Pupil Transportation	1,150,179
Central Support	516,321
Athletics	518,220

Community Services

Direction & Recreation	97,894
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Outgoing Transfers, Capital, & Other	415,000
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Total Appropriated	<u>\$ 23,984,615</u>
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**White Lake Area Community Education Fund
2020-21**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the WLACE Fund of the Whitehall District Schools for the fiscal year ending June 30, 2021 is:

Revenue:	
General WLACE	\$ 1,000
Headstart	967,711
Great Start Readiness Program	1,921,668
Lighthouse Learning	873,300
Enrichment & Other	-
Total Revenue	<u>\$ 3,763,679</u>
Fund Balance, July 1	\$ 200,280
Total Available Funds	<u><u>\$ 3,963,959</u></u>

BE IT FURTHER RESOLVED, that the WLACE Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
General WLACE	\$ 200
Headstart	967,711
Great Start Readiness Program	1,921,668
Lighthouse Learning	939,295
Enrichment & Other	24,112
Total Appropriated	<u><u>\$ 3,852,986</u></u>

**Food Service Fund
2020-21**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the Whitehall District Schools for the fiscal year ending June 30, 2021 is:

Revenue:	
Local Sources	\$ 16,000
State Sources	48,255
Federal Sources	2,910,000
Other Sources	7,000
Total Revenue	<u>\$ 2,981,255</u>
Fund Balance, July 1	\$ 468,000
Total Available Funds	<u><u>\$ 3,449,255</u></u>

BE IT FURTHER RESOLVED, that the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Wages	\$ 326,000
Benefits	188,014
Purchased Services	100,300
Supplies & Materials, incl Food & Drink	1,271,000
Equipment	22,000
Miscellaneous	8,200
Outgoing Transfers & Other	654,000
Total Appropriated	<u><u>\$ 2,569,514</u></u>

**Technology - Security Fund
2020-21**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Technology - Security Fund of the Whitehall District Schools for the fiscal year ending June 30, 2021 is:

Revenue:	
Local Sources	\$ 400,500
Total Revenue	<u>\$ 400,500</u>
Fund Balance, July 1	\$ 54,451
Total Available Funds	<u><u>\$ 454,951</u></u>

BE IT FURTHER RESOLVED, that the Technology - Security Fund is hereby appropriated in the amount: and for the purposes set forth below:

Expenditures:	
Basic Instruction	\$ 299,000
Instruction Improvement	1,000
Educational Technology	81,552
Other Capital	38,000
Total Appropriated	<u><u>\$ 419,552</u></u>

**Activity Fund
2020-21**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Activity Fund of the Whitehall District Schools for the fiscal year ending June 30, 2021 is:

Revenue:	
Local Sources	\$ 183,953
Total Revenue	<u>\$ 183,953</u>
Fund Balance, July 1	\$ 305,779
Total Available Funds	<u><u>\$ 489,732</u></u>

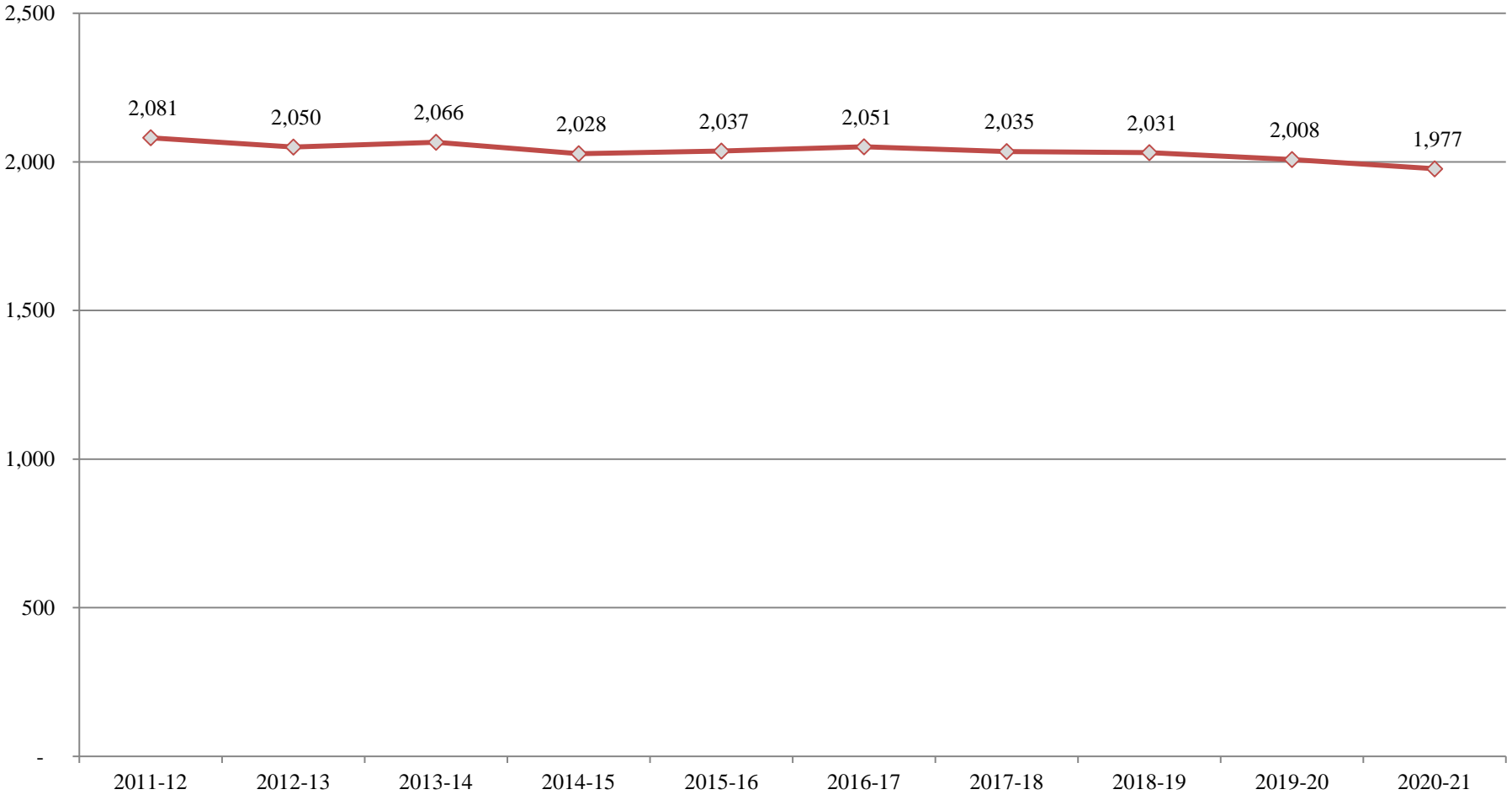
BE IT FURTHER RESOLVED, that the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Activities	\$ 295,900
Total Appropriated	<u><u>\$ 295,900</u></u>

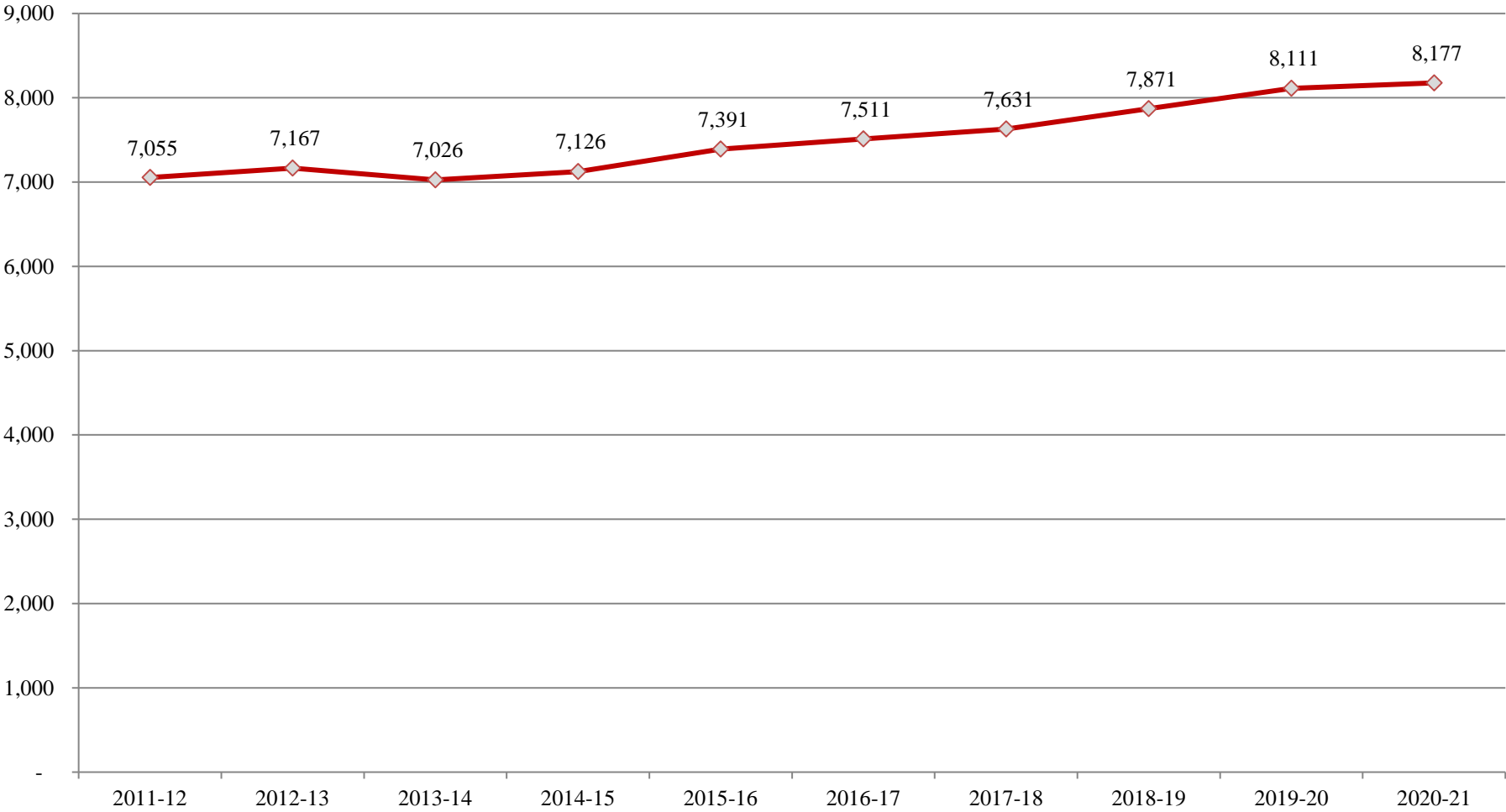
The Superintendent and Director of Finance are charged with the general supervision of the execution of the above identified revenues and expenditures.

This resolution is effective May 17, 2021.

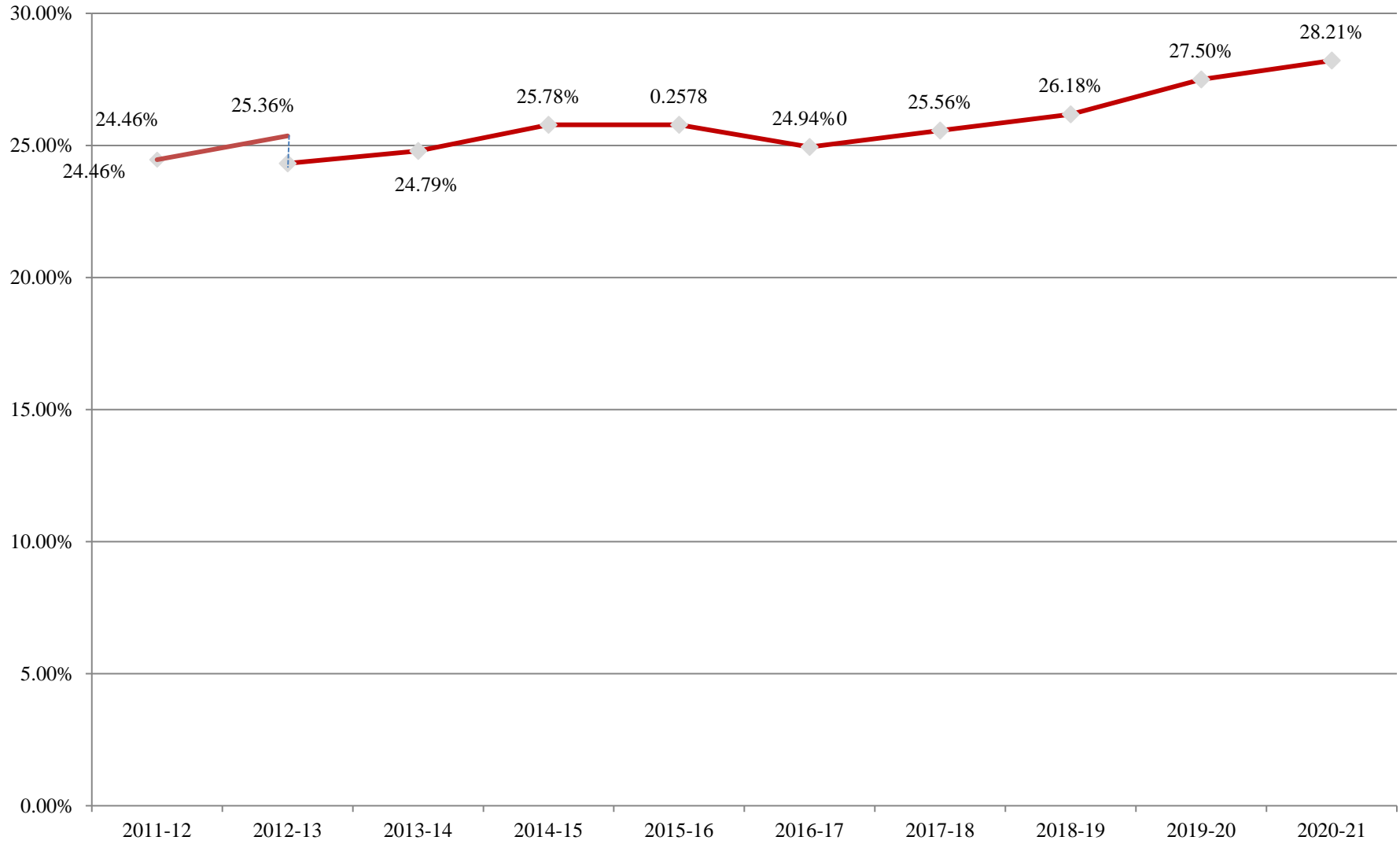
Whitehall District Schools K-12 Blended Pupil Count



WDS per-pupil Foundation Allowance



MPSERS Pension Rate



Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
General Fund - History by Function

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Revenues							
Local	3,130,020	3,224,944	3,446,630	3,398,669	3,467,052	3,522,099	3,360,908
State	16,876,989	17,558,466	17,659,474	17,648,189	16,130,626	17,569,520	18,079,708
Federal	913,629	929,456	907,332	949,583	1,195,153	1,992,709	1,984,481
Intermediate	620,676	674,895	725,429	964,581	677,000	687,000	683,000
Other	57,384	39,451	37,348	47,114	59,998	69,998	78,180
Total Revenues	21,598,698	22,427,212	22,776,213	23,008,136	21,529,829	23,841,326	24,186,277
Expenditures							
Instruction							
Basic Program	10,604,462	10,628,683	10,633,596	10,680,683	10,657,037	11,438,896	11,237,776
Added Needs	3,238,072	3,444,121	3,226,892	3,266,765	3,140,800	2,949,522	3,277,282
Adult Education	231,455	213,929	228,435	216,247	202,389	198,076	192,912
Support Services							
Pupil Services	1,380,428	1,391,661	1,597,558	1,584,470	1,634,992	1,734,746	1,720,309
Instructional Support	960,020	872,892	891,456	818,469	784,285	860,627	838,568
General Administration	422,278	464,301	450,879	465,558	461,169	489,251	492,126
School Administration	1,045,989	1,083,194	1,089,133	1,175,545	1,023,417	1,311,943	1,329,377
Business Services	440,578	453,186	495,242	522,552	474,728	526,646	512,259
Operations & Maintenance	1,334,379	1,508,426	1,522,829	1,450,364	1,506,637	1,654,995	1,686,392
Pupil Transportation	710,889	844,426	1,119,001	1,048,304	980,444	1,165,028	1,150,179
District Support	419,028	461,408	489,814	389,536	509,113	523,207	516,321
Athletics	507,192	506,997	512,564	476,509	492,126	513,712	518,220
Community Services	0	518	498	31,731	100,166	101,281	97,894
Transfers, Capital, & Other	96,602	160,539	233,326	554,170	123,900	307,000	415,000
Total Expenditures	21,391,372	22,034,281	22,491,223	22,680,903	22,091,203	23,774,930	23,984,615
Surplus/Deficit	207,326	392,931	284,990	327,233	(561,374)	66,396	201,662
Beginning Fund Balance	2,139,903	2,347,229	2,740,160	3,025,150	3,085,971	3,352,383	3,352,383
Ending Fund Balance	2,347,229	2,740,160	3,025,150	3,352,383	2,524,597	3,418,779	3,554,045
Percentage of Expenditures	11.0%	12.4%	13.5%	14.8%	11.4%	14.4%	14.8%

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
General Fund - History by Function & Percent

Function	2016-17		2017-18		2018-19		2019-20		2020-21		2020-21		2020-21	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent	Amend #2	Percent
Revenues														
Local	3,130,020	14.3%	3,224,944	14.0%	3,446,630	15.1%	3,398,669	14.8%	3,467,052	16.1%	3,522,099	14.8%	3,360,908	13.9%
State	16,876,989	78.5%	17,558,466	78.6%	17,659,474	77.5%	17,648,189	76.7%	16,130,626	74.9%	17,569,520	73.7%	18,079,708	74.8%
Federal	913,629	4.2%	929,456	4.3%	907,332	4.0%	949,583	4.1%	1,195,153	5.6%	1,992,709	8.4%	1,984,481	8.2%
Intermediate	620,676	2.8%	674,895	3.0%	725,429	3.2%	964,581	4.2%	677,000	3.1%	687,000	2.9%	683,000	2.8%
Other	57,384	0.2%	39,451	0.2%	37,348	0.2%	47,114	0.2%	59,998	0.3%	69,998	0.3%	78,180	0.3%
Total Revenues	21,598,698	100.0%	22,427,212	100.0%	22,776,213	100.0%	23,008,136	100.0%	21,529,829	100.0%	23,841,326	100.0%	24,186,277	100.0%
Expenditures														
Instruction														
Basic Program	10,604,462	48.8%	10,628,683	47.9%	10,633,596	47.3%	10,680,683	47.1%	10,657,037	48.2%	11,438,896	48.1%	11,237,776	46.9%
Added Needs	3,238,072	14.9%	3,444,121	15.8%	3,226,892	14.3%	3,266,765	14.4%	3,140,800	14.2%	2,949,522	12.4%	3,277,282	13.7%
Adult Education	231,455	1.1%	213,929	1.0%	228,435	1.0%	216,247	1.0%	202,389	0.9%	198,076	0.8%	192,912	0.8%
Support Services														
Pupil Services	1,380,428	6.6%	1,391,661	6.4%	1,597,558	7.1%	1,584,470	7.0%	1,634,992	7.4%	1,734,746	7.3%	1,720,309	7.2%
Instructional Support	960,020	4.7%	872,892	3.9%	891,456	4.0%	818,469	3.6%	784,285	3.6%	860,627	3.6%	838,568	3.5%
General Administration	422,278	2.0%	464,301	2.2%	450,879	2.0%	465,558	2.1%	461,169	2.1%	489,251	2.1%	492,126	2.1%
School Administration	1,045,989	4.9%	1,083,194	4.9%	1,089,133	4.8%	1,175,545	5.2%	1,023,417	4.6%	1,311,943	5.5%	1,329,377	5.5%
Business Services	440,578	2.0%	453,186	2.0%	495,242	2.2%	522,552	2.3%	474,728	2.1%	526,646	2.2%	512,259	2.1%
Operations & Maintenance	1,334,379	6.4%	1,508,426	6.5%	1,522,829	6.8%	1,450,364	6.4%	1,506,637	6.8%	1,654,995	7.0%	1,686,392	7.0%
Pupil Transportation	710,889	3.4%	844,426	3.9%	1,119,001	5.0%	1,048,304	4.6%	980,444	4.4%	1,165,028	4.9%	1,150,179	4.8%
District Support	419,028	2.1%	461,408	2.2%	489,814	2.2%	389,536	1.7%	509,113	2.3%	523,207	2.2%	516,321	2.2%
Athletics	507,192	2.3%	506,997	2.3%	512,564	2.3%	476,509	2.1%	492,126	2.2%	513,712	2.2%	518,220	2.2%
Community Services	0	0.0%	518	0.0%	498	0.0%	31,731	0.1%	100,166	0.5%	101,281	0.4%	97,894	0.4%
Transfers, Capital, & Other	96,602	0.7%	160,539	0.9%	233,326	1.0%	554,170	2.4%	123,900	0.6%	307,000	1.3%	415,000	1.7%
Total Expenditures	21,391,372	100.0%	22,034,281	100.0%	22,491,223	100.0%	22,680,903	100.0%	22,091,203	100.0%	23,774,930	100.0%	23,984,615	100.0%
Surplus/Deficit	207,326		392,931		284,990		327,233		(561,374)		66,396		201,662	
Beginning Fund Balance	2,139,903		2,347,229		2,740,160		3,025,150		3,085,971		3,352,383		3,352,383	
Ending Fund Balance	2,347,229		2,740,160		3,025,150		3,352,383		2,524,597		3,418,779		3,554,045	
Percentage of Expenditures	11.0%		12.4%		13.5%		14.8%		11.4%		14.4%		14.8%	

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
General Fund - History by Object & Percent

Object	2016-17		2017-18		2018-19		2019-20		2020-21		2020-21		2020-21	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent	Amend #2	Percent
Revenues														
Local	3,130,020	14.5%	3,224,944	14.3%	3,446,630	15.1%	3,398,669	14.8%	3,467,052	16.1%	3,522,099	14.8%	3,360,908	13.9%
State	16,876,989	77.6%	17,558,466	78.5%	17,659,474	77.5%	17,648,189	76.7%	16,130,626	74.9%	17,569,520	73.7%	18,079,708	74.8%
Federal	913,629	4.7%	929,456	4.2%	907,332	4.0%	949,583	4.1%	1,195,153	5.6%	1,992,709	8.4%	1,984,481	8.2%
Intermediate	620,676	3.0%	674,895	2.8%	725,429	3.2%	964,581	4.2%	677,000	3.1%	687,000	2.9%	683,000	2.8%
Other	57,384	0.2%	39,451	0.2%	37,348	0.2%	47,114	0.2%	59,998	0.3%	69,998	0.3%	78,180	0.3%
Total Revenues	21,598,698	100.0%	22,427,212	100.0%	22,776,213	100.0%	23,008,136	100.0%	21,529,829	100.0%	23,841,326	100.0%	24,186,277	100.0%
Expenditures														
Wages	10,664,841	49.7%	10,807,556	48.8%	11,076,722	49.2%	11,181,576	49.3%	10,864,039	49.2%	11,269,104	47.4%	11,267,826	47.0%
Benefits	6,915,969	32.9%	7,385,524	33.8%	7,417,924	33.0%	7,619,078	33.6%	7,692,434	34.8%	8,204,996	34.5%	8,250,698	34.4%
Purchased Services	1,745,956	8.1%	1,699,202	7.6%	1,675,389	7.4%	1,463,933	6.5%	1,580,138	7.2%	1,659,438	7.0%	1,654,088	6.9%
Supplies	1,216,655	6.0%	1,110,098	4.8%	1,289,744	5.7%	1,085,058	4.8%	1,157,731	5.2%	1,490,231	6.3%	1,557,642	6.5%
Capital Outlay	73,082	0.8%	237,632	1.3%	296,267	1.3%	288,534	1.3%	98,176	0.4%	400,476	1.7%	510,376	2.1%
Other	774,869	2.6%	794,269	3.6%	735,177	3.3%	1,042,724	4.6%	698,685	3.2%	750,685	3.2%	743,985	3.1%
Total Expenditures	21,391,372	100.0%	22,034,281	100.0%	22,491,223	100.0%	22,680,903	100.0%	22,091,203	100.0%	23,774,930	100.0%	23,984,615	100.0%
Surplus/Deficit	207,326		392,931		284,990		327,233		(561,374)		66,396		201,662	
Beginning Fund Balance	2,139,903		2,347,229		2,740,160		3,025,150		3,085,971		3,352,383		3,352,383	
Ending Fund Balance	2,347,229		2,740,160		3,025,150		3,352,383		2,524,597		3,418,779		3,554,045	
Percentage of Expenditures	11.0%		12.4%		13.5%		14.8%		11.4%		14.4%		14.8%	

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Revenues							
Local Revenue							
Property Taxes	2,921,732	2,972,374	3,170,965	3,171,786	3,265,052	3,336,099	3,226,908
Investment Earnings	11,355	20,365	42,018	19,501	30,000	20,000	1,000
Athletics	80,584	90,039	74,615	75,042	72,000	55,000	52,000
Charges for Services	53,356	69,466	67,199	86,077	53,000	49,000	34,000
Other	62,993	72,700	91,833	46,264	47,000	62,000	47,000
Total Local Revenue	3,130,020	3,224,944	3,446,630	3,398,670	3,467,052	3,522,099	3,360,908
State Revenue							
Foundation Allowance	12,697,005	12,699,574	13,157,004	13,150,269	11,575,692	13,100,228	13,443,800
Grants	3,118,275	3,842,741	3,623,112	3,843,846	3,885,598	3,856,798	3,992,173
Other	0	0	0	0	0	0	0
Total State Revenue	15,815,280	16,542,315	16,780,116	16,994,115	15,461,290	16,957,026	17,435,973
Federal Revenue							
Title Grants	424,431	414,134	378,238	329,008	466,186	437,162	437,529
IDEA Grants	395,758	403,502	422,269	408,152	407,469	407,469	407,469
Other	93,441	111,820	106,825	212,422	321,498	1,148,078	1,139,483
Total Federal Revenue	913,630	929,456	907,332	949,582	1,195,153	1,992,709	1,984,481
Intermediate Revenue							
Act 18	535,254	605,339	542,263	471,440	540,000	540,000	540,000
Medicaid	64,167	51,756	164,703	139,735	120,000	130,000	125,000
Other	0	17,800	18,463	353,406	17,000	17,000	18,000
WLACE - Adult & Alt Ed	1,082,963	1,016,151	879,358	654,074	669,336	612,494	643,735
WLACE - JTC	0	0	0	0	0	0	0
WLACE - Other	0	0	0	0	0	0	0
Total Intermediate Revenue	1,682,384	1,691,046	1,604,787	1,618,655	1,346,336	1,299,494	1,326,735
Incoming Transfers & Other							
Prior Period Adjustments	0	0	0	0	0	0	0
WLACE - Adult Ed	0	0	0	0	0	0	0
WLACE - JTC	0	0	0	0	0	0	0
WLACE - Other	20,936	0	0	0	21,998	21,998	24,180
Food Service	36,448	39,451	37,348	47,114	38,000	48,000	54,000
Other	0	0	0	0	0	0	0
Total Transfers & Other	57,384	39,451	37,348	47,114	59,998	69,998	78,180
Total Revenues	21,598,698	22,427,212	22,776,213	23,008,136	21,529,829	23,841,326	24,186,277

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Expenditures							
Basic Program							
Elementary (111)							
Wages	2,490,765	2,576,267	2,679,694	2,716,622	2,692,623	2,897,678	2,632,787
Benefits	1,689,410	1,828,017	1,842,558	1,940,224	2,015,069	2,261,371	2,114,256
Purchased Services	105,836	108,020	112,679	74,191	74,700	62,700	41,600
Supplies	213,831	89,007	96,691	85,496	57,303	126,203	137,803
Capital Outlay	0	0	0	0	2,500	2,500	0
Other	215	409	39	156	200	200	100
Total Elementary	4,500,057	4,601,720	4,731,661	4,816,689	4,842,395	5,350,652	4,926,546
Middle School (112)							
Wages	1,552,621	1,445,280	1,509,305	1,515,805	1,508,139	1,622,050	1,706,572
Benefits	1,077,640	1,029,909	1,037,422	1,050,049	1,128,472	1,216,498	1,285,930
Purchased Services	35,948	30,333	29,529	22,755	28,415	28,415	23,415
Supplies	61,822	31,770	30,843	35,965	54,097	54,097	65,097
Capital Outlay	11,220	2,605	5,000	4,629	14,000	11,500	1,500
Other	1,234	3,908	3,601	4,678	5,620	5,620	5,620
Total Middle School	2,740,485	2,543,805	2,615,700	2,633,881	2,738,743	2,938,180	3,088,134
High School (113)							
Wages	1,732,108	1,801,566	1,655,873	1,627,544	1,529,200	1,548,905	1,547,905
Benefits	1,233,513	1,289,674	1,191,846	1,184,767	1,177,000	1,206,160	1,212,042
Purchased Services	256,269	274,709	253,319	276,857	231,465	241,465	302,565
Supplies	68,626	79,738	129,735	81,825	61,722	77,222	79,222
Capital Outlay	4,925	8,238	4,108	149	5,976	5,776	5,776
Other	7,282	8,747	14,588	9,108	9,778	9,778	9,778
Total High School	3,302,723	3,462,672	3,249,469	3,180,250	3,015,141	3,089,306	3,157,288
Summer School (119)							
Wages	37,313	13,772	17,103	16,970	24,000	24,000	24,000
Benefits	18,862	5,979	7,721	8,500	10,808	10,808	10,808
Purchased Services	2,564	0	2,529	623	950	950	500
Supplies	2,457	735	9,412	23,769	25,000	25,000	30,500
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Summer School	61,196	20,486	36,765	49,862	60,758	60,758	65,808
Total Basic Instruction	10,604,461	10,628,683	10,633,595	10,680,682	10,657,037	11,438,896	11,237,776

Whitehall District Schools
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General Fund - History by Function

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Added Needs							
Special Education (122)							
Wages	1,110,442	1,111,113	1,155,931	1,210,415	1,210,841	1,175,838	1,169,322
Benefits	703,515	733,001	756,006	744,975	785,569	788,724	788,903
Purchased Services	21,889	23,396	11,010	11,388	14,500	14,500	14,500
Supplies	13,088	9,941	10,272	19,736	7,124	8,124	12,724
Capital Outlay	0	0	0	0	0	0	0
Other	512,263	505,855	367,760	408,642	385,000	410,000	410,000
Total Special Education	2,361,197	2,383,306	2,300,979	2,395,156	2,403,034	2,397,186	2,395,449
Compensatory Education (125)							
Wages	475,032	552,446	475,612	429,244	352,598	257,848	477,470
Benefits	268,998	346,571	305,350	273,416	201,199	143,633	253,674
Purchased Services	0	0	0	212	0	0	0
Supplies	6,942	660	2,609	3,154	1,713	1,713	1,424
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Comp. Education	750,972	899,677	783,571	706,026	555,510	403,194	732,568
Vocational Education (127)							
Wages	68,250	67,750	74,250	94,323	95,900	74,500	74,500
Benefits	37,497	75,025	52,039	67,572	68,356	56,642	56,765
Purchased Services	16,900	13,059	13,380	3,167	15,000	15,000	15,000
Supplies	3,256	5,304	2,673	521	3,000	3,000	3,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Voc. Education	125,903	161,138	142,342	165,583	182,256	149,142	149,265
Total Added Needs	3,238,072	3,444,121	3,226,892	3,266,765	3,140,800	2,949,522	3,277,282
Adult Education							
Basic Adult Ed (131)							
Wages	53,529	54,259	75,775	58,970	60,032	51,002	46,500
Benefits	26,325	26,371	40,899	47,031	40,543	43,500	42,428
Purchased Services	824	4,786	7,158	3,645	4,000	7,800	7,100
Supplies	0	1,552	1,243	485	500	500	400
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Basic Adult Ed.	80,678	86,968	125,075	110,131	105,075	102,802	96,428

Whitehall District Schools
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General Fund - History by Function

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Secondary Adult Ed (132)							
Wages	69,593	68,689	54,014	53,696	53,019	43,750	46,500
Benefits	45,966	45,643	34,727	44,045	36,695	42,324	42,484
Purchased Services	15,561	6,612	9,196	5,515	5,500	5,200	3,400
Supplies	15,954	3,719	3,566	2,364	1,500	3,500	3,500
Capital Outlay	1,603	1,826	1,723	0	0	0	100
Other	2,100	472	134	496	600	500	500
Total Secondary Adult Ed.	150,777	126,961	103,360	106,116	97,314	95,274	96,484
Total Adult Education	231,455	213,929	228,435	216,247	202,389	198,076	192,912
Support Services							
Pupil Support							
Attendance (211)							
Wages	29,702	52,313	34,357	29,697	41,616	35,214	37,253
Benefits	26,463	41,910	35,353	49,608	38,476	35,877	40,358
Total Attendance	56,165	94,223	69,710	79,305	80,092	71,091	77,611
Guidance (212)							
Wages	213,366	210,634	224,808	225,866	228,370	240,480	242,446
Benefits	136,574	140,648	143,053	147,674	151,933	161,892	163,226
Purchased Services	0	27	88	0	885	885	885
Supplies	163	538	217	715	1,985	1,985	1,985
Total Guidance	350,103	351,847	368,166	374,255	383,173	405,242	408,542
Health Services (213)							
Wages	89,779	53,710	66,540	56,942	55,600	63,600	64,800
Benefits	46,382	32,401	38,928	33,341	33,462	39,326	40,249
Purchased Services	6,678	33,736	4,643	0	5,000	5,200	3,200
Supplies	2,124	2,499	3,079	3,164	5,000	4,800	4,800
Total Health Services	144,963	122,346	113,190	93,447	99,062	112,926	113,049
Psychologist (214)							
Wages	58,000	84,600	95,686	97,000	97,000	137,500	137,500
Benefits	36,727	58,745	71,335	66,323	70,746	92,403	94,465
Purchased Services	41,686	1,411	2,809	1,466	2,700	2,700	1,200
Supplies	2,721	1,304	1,842	1,794	2,900	2,900	4,400
Capital Outlay	0	0	0	0	0	0	0
Other	160	0	135	220	400	400	400
Total Psychologist	139,294	146,060	171,807	166,803	173,746	235,903	237,965
Speech Therapy (215)							
Wages	157,824	175,000	180,250	182,750	187,750	187,750	187,750
Benefits	96,693	115,224	120,918	124,356	132,236	135,114	135,459
Purchased Services	512	3,801	298	116	900	900	700
Supplies	1,938	578	1,493	1,037	2,100	2,100	2,300
Total Speech Therapy	256,967	294,603	302,959	308,259	322,986	325,864	326,209

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General Fund - History by Function

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Social Work (216)							
Wages	223,064	204,540	265,740	273,271	278,609	278,609	278,609
Benefits	140,236	144,391	191,969	186,398	192,491	198,247	199,932
Purchased Services	2,788	845	4,409	422	2,400	2,400	1,200
Supplies	1,791	1,087	506	460	500	500	2,100
Capital Outlay	0	0	0	0	0	0	0
Other	150	300	150	300	300	300	300
Total Social Work	368,029	351,163	462,774	460,851	474,300	480,056	482,141
Student Supervision (219)							
Wages	44,458	21,293	73,366	64,276	54,102	61,230	45,399
Benefits	19,889	10,126	35,587	37,275	47,531	42,434	29,393
Purchased Services	561	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Total Student Supervision	64,908	31,419	108,953	101,551	101,633	103,664	74,792
Total Pupil Services	1,380,429	1,391,661	1,597,559	1,584,471	1,634,992	1,734,746	1,720,309
Instructional Staff Support							
Improve Instruction (221)							
Wages	36,953	1,426	57,268	75,800	81,000	26,250	26,250
Benefits	24,003	3,640	39,788	53,844	58,539	18,003	18,032
Purchased Services	67,074	42,882	39,653	18,479	25,877	25,877	13,977
Supplies	841	0	0	1,473	1,500	1,500	500
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Improvement	128,871	47,948	136,709	149,596	166,916	71,630	58,759
Library-Media (222)							
Wages	48,619	74,923	69,839	61,302	76,999	80,061	80,061
Benefits	25,295	39,051	32,663	29,960	37,454	41,054	41,064
Purchased Services	2,800	3,059	7,464	6,111	2,170	2,170	2,170
Supplies	4,616	4,178	8,668	7,502	8,376	8,376	8,376
Total Library-Media	81,330	121,211	118,634	104,875	124,999	131,661	131,671
Educational Technology (225)							
Purchased Services						45,000	45,000
Supplies						125,000	125,000
Total Library-Media	0	0	0	0	124,999	170,000	170,000
Program Direction (226)							
Wages	422,149	389,849	357,970	325,377	273,734	266,709	261,213
Benefits	231,024	244,935	235,072	210,356	188,136	191,027	191,125
Purchased Services	25,745	20,023	14,357	9,992	12,100	11,400	12,400
Supplies	8,936	4,905	6,164	4,504	2,900	2,700	2,600
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	595	172	500	500	300
Total Program Direction	687,854	659,712	614,158	550,401	477,370	472,336	467,638

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General Fund - History by Function

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Assessment (227)							
Purchased Services	61,633	42,082	19,404	7,200	7,500	7,500	7,500
Supplies	332	939	2,550	6,397	7,500	7,500	3,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	1,000	0	0	0	0	0
Total Assessment	61,965	44,021	21,954	13,597	15,000	15,000	10,500
Other Instr Support (229)							
Wages							
Benefits							
Total Other Instr Support	0	0	0	0	0	0	0
Total Instruction Staff Support	960,020	872,892	891,455	818,469	784,285	860,627	838,568
General Administration							
Board of Education (231)							
Purchased Services	53,619	55,865	58,725	57,205	50,000	55,000	55,000
Supplies	1,660	205	1,293	793	1,500	1,500	1,500
Capital Outlay	0	0	0	0	0	0	0
Other	4,497	39,584	4,359	0	5,000	5,000	5,000
Total Board of Education	59,776	95,654	64,377	57,998	56,500	61,500	61,500
Superintendent (232)							
Wages	215,456	212,854	221,481	233,121	225,250	235,930	235,930
Benefits	127,074	133,372	138,697	146,182	143,419	155,821	158,696
Purchased Services	8,078	8,999	8,886	6,500	13,000	13,000	13,000
Supplies	8,374	7,036	7,127	13,610	10,000	11,000	11,000
Capital Outlay	0	0	0	0	0	0	0
Other	3,520	6,386	10,311	8,147	13,000	12,000	12,000
Total Superintendent	362,502	368,647	386,502	407,560	404,669	427,751	430,626
Total General Administration	422,278	464,301	450,879	465,558	461,169	489,251	492,126
School Administration							
Principals Office (241)							
Wages	617,202	616,394	624,647	655,737	575,574	739,253	741,526
Benefits	392,580	430,075	428,803	478,880	411,077	533,424	548,585
Purchased Services	9,812	5,121	6,315	4,689	10,168	10,168	11,168
Supplies	18,851	23,731	21,579	28,539	20,011	22,511	21,511
Capital Outlay	0	0	0	0	0	0	0
Other	1,948	1,783	2,890	2,910	1,587	1,587	1,587
Total Principals Office	1,040,393	1,077,104	1,084,234	1,170,755	1,018,417	1,306,943	1,324,377
Other School Admin (249)							
Graduation Supplies	5,596	6,090	4,899	4,789	5,000	5,000	5,000
Total Other School Admin.	5,596	6,090	4,899	4,789	5,000	5,000	5,000
Total School Administration	1,045,989	1,083,194	1,089,133	1,175,544	1,023,417	1,311,943	1,329,377

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General Fund - History by Function

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Business Services							
Fiscal Services (252)							
Wages	214,687	220,362	215,658	229,191	219,300	222,800	212,925
Benefits	138,635	144,984	138,770	169,959	136,428	159,846	155,434
Purchased Services	1,062	0	1,000	3,398	4,000	4,000	4,000
Supplies	1,145	1,744	1,188	2,926	5,000	5,000	2,000
Capital Outlay	0	0	0	0	0	0	0
Other	525	746	587	172	1,000	1,000	9,000
Total Fiscal Services	356,054	367,836	357,203	405,646	365,728	392,646	383,359
Other Business Serv (259)							
Purchased Services	8,799	8,610	17,850	8,244	9,000	9,000	8,900
Other	75,725	76,740	120,190	108,662	100,000	125,000	120,000
Total Other Business	84,524	85,350	138,040	116,906	109,000	134,000	128,900
Total Business Services	440,578	453,186	495,243	522,552	474,728	526,646	512,259
Operations & Maintenance							
Operations (261)							
Wages	128,279	143,006	121,020	137,323	141,614	142,334	144,334
Benefits	78,647	102,609	76,059	90,019	94,727	96,865	99,398
Purchased Services	617,269	631,465	668,957	662,881	640,900	693,800	703,500
Supplies	488,891	561,308	637,393	518,595	592,900	699,900	726,400
Capital Outlay	0	62,361	679	11,728	0	0	0
Other	0	0	257	164	500	500	500
Total Operations	1,313,086	1,500,749	1,504,365	1,420,710	1,470,641	1,633,399	1,674,132
Security Services (266)							
Wages	0	0	3,074	13,095	14,477	4,823	149
Benefits	0	0	2,333	10,193	11,519	6,773	2,111
Purchased Services	16,235	5,657	13,044	4,281	8,000	8,000	8,000
Supplies	5,058	2,020	13	2,085	2,000	2,000	2,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Security	21,293	7,677	18,464	29,654	35,996	21,596	12,260
Total Operations & Maint	1,334,379	1,508,426	1,522,829	1,450,364	1,506,637	1,654,995	1,686,392
Pupil Transportation (271)							
Wages	309,937	352,664	441,392	453,554	464,493	495,982	486,965
Benefits	160,642	201,358	252,029	275,549	289,151	313,746	308,714
Purchased Services	88,657	97,010	104,683	85,440	81,500	81,000	62,100
Supplies	139,761	167,234	193,345	142,034	144,800	148,800	148,900
Capital Outlay	11,175	26,017	127,344	90,719	0	125,000	143,000
Other	717	143	208	1,008	500	500	500
Total Transportation	710,889	844,426	1,119,001	1,048,304	980,444	1,165,028	1,150,179

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Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Central Support							
Public Relations (282)							
Purchased Services	0	0	3,714	301	1,100	5,000	4,500
Supplies	0	0	0	0	0	0	0
Total Public Relations	0	0	3,714	301	1,100	5,000	4,500
Human Resources (283)							
Wages	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	18,432	18,184	36,697	26,891	31,908	31,908	31,908
Supplies	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Human Resources	18,432	18,184	36,697	26,891	31,908	31,908	31,908
Technology (284)							
Wages	67,323	74,061	76,517	77,247	65,716	67,974	67,974
Benefits	46,341	56,199	58,032	58,474	58,222	60,012	61,611
Purchased Services	83,194	88,813	63,149	30,595	89,500	89,500	89,500
Supplies	75,927	53,542	64,892	31,493	69,500	69,500	69,500
Capital Outlay	0	0	0	0	0	0	0
Other	67,038	70,053	68,913	62,308	71,000	71,000	61,000
Total Technology	339,823	342,668	331,503	260,117	353,938	357,986	349,585
Registrar (285)							
Wages	0	21,297	32,337	30,291	30,740	31,581	32,921
Benefits	0	10,979	16,235	16,211	15,925	17,942	18,618
Purchased Services	10,216	11,374	11,285	11,192	12,000	12,000	11,000
Other	31,332	35,936	36,240	37,036	36,000	36,000	37,000
Total Registrar	41,548	79,586	96,097	94,730	94,665	97,523	99,539
Other Central Support (289)							
Wages	15,880	17,820	17,674	4,455	17,000	17,000	17,000
Benefits	2,777	2,698	3,009	26	8,502	8,790	8,789
Purchased Services	0	0	223	2,742	1,000	4,000	4,000
Supplies	568	452	897	275	1,000	1,000	1,000
Capital Outlay	0	0	0	0	0	0	0
Total Other Central	19,225	20,970	21,803	7,498	27,502	30,790	30,789
Total Central Support	419,028	461,408	486,100	389,236	508,013	518,207	511,821

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Athletics (293)							
Wages	182,511	189,668	199,540	215,488	161,500	191,000	196,000
Benefits	84,262	91,988	90,724	81,731	78,926	96,012	98,520
Purchased Services	165,311	159,322	148,937	110,528	187,000	156,000	148,200
Supplies	61,387	47,765	45,054	43,079	45,200	51,200	60,100
Capital Outlay	165	2,350	10,019	12,156	5,700	5,700	2,000
Other	13,556	15,904	18,290	13,527	13,800	13,800	13,400
Total Athletics	507,192	506,997	512,564	476,509	492,126	513,712	518,220
Community Services							
Community Serv - Direct (311)							
Wages	0	0	0	0	20,000	5,000	0
Benefits	0	0	0	0	16,602	9,410	6,900
Purchased Services	0	0	0	0	0	0	0
Supplies	0	0	0	0	1,000	1,000	2,000
Total Community Activities	0	0	0	0	37,602	15,410	8,900
Community Serv - Recr (321)							
Wages	0	0	0	5,907	27,243	42,453	45,265
Benefits	0	0	0	2,437	13,221	21,318	22,729
Purchased Services	0	0	0	6,942	7,000	7,000	3,000
Supplies	0	518	498	16,445	15,100	15,100	18,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Community Activities	0	518	498	31,731	62,564	85,871	88,994
Total Community Services	0	518	498	31,731	100,166	101,281	97,894
Transfers & Capital							
Purchased Services	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Capital Outlay	43,994	134,235	147,395	168,984	123,000	303,000	411,000
Other	52,608	26,304	85,931	385,186	900	4,000	4,000
Total Transfers & Capital	96,602	160,539	233,326	554,170	123,900	307,000	415,000
Total Payments and Transfers	96,602	160,539	233,326	554,170	123,900	307,000	415,000
Total Expenditures	21,391,372	22,034,281	22,491,223	22,680,903	22,091,203	23,774,930	23,984,615
Surplus/Deficit	207,326	392,931	284,990	327,233	(561,374)	66,396	201,662

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
Community Services Fund

Program	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Revenues							
General WLACE	454	703	86,238	1,167	1,000	1,000	1,000
Headstart	784,810	855,110	887,296	983,347	971,515	933,047	967,711
Great Start Readiness Program	2,128,476	2,227,636	1,920,695	1,964,777	1,920,691	1,922,386	1,921,668
Lighthouse & After School	619,568	681,182	663,702	675,588	632,000	849,300	873,300
Enrichment & Other	37,857	33,331	45,613	27,065	26,100	0	0
Credit Recovery	15,360	0	0	0	0	0	0
Playgroups	6,726	938	7,543	2,376	0	0	0
Total Revenues	3,593,251	3,798,900	3,611,087	3,654,320	3,551,306	3,705,733	3,763,679
Expenditures							
General WLACE	1,970	(55,287)	(59,151)	(63,682)	(4,832)	(2,182)	200
Headstart	856,910	852,370	887,296	983,347	971,515	933,047	967,711
Great Start Readiness Program	2,137,014	2,227,688	2,075,506	1,969,405	1,920,691	1,922,386	1,921,668
Lighthouse & After School	649,705	671,488	675,387	641,418	599,405	962,209	939,295
Enrichment & Other	60,798	58,349	62,376	51,506	45,812	33,411	24,112
Credit Recovery	11,366	5,455	0	0	0	0	0
Playgroups	3,963	4,575	3,455	2,427	0	0	0
Total Expenditures	3,721,726	3,764,638	3,644,869	3,584,421	3,532,591	3,848,871	3,852,986
Surplus/(Deficit)							
General WLACE	(1,516)	55,990	145,389	64,849	5,832	3,182	800
Headstart	(72,100)	2,740	0	0	0	0	0
Great Start Readiness Program	(8,538)	(52)	(154,811)	(4,628)	0	0	0
Lighthouse & After School	(30,137)	9,694	(11,685)	34,170	32,595	(112,909)	(65,995)
Enrichment & Other	(22,941)	(25,018)	(16,763)	(24,441)	(19,712)	(33,411)	(24,112)
Credit Recovery	3,994	(5,455)	0	0	0	0	0
Playgroups	2,763	(3,637)	4,088	(51)	0	0	0
Total Surplus/(Deficit)	(128,475)	34,262	(33,782)	69,899	18,715	(143,138)	(89,307)
Beginning Fund Balance	258,376	129,901	164,163	130,381	25,114	200,280	200,280
Ending Fund Balance	129,901	164,163	130,381	200,280	43,829	57,142	110,973
Percentage of Expenditures	3.5%	4.4%	3.6%	0.7%	1.2%	1.5%	2.9%
Non-Grant Percent of Expense	17.8%	24.0%	19.1%	3.3%	6.8%	5.8%	11.5%

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
Food Service Fund

Object	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Revenues							
Local	290,894	276,364	265,091	243,521	243,000	78,000	16,000
State	40,097	60,983	62,405	43,101	39,335	36,335	48,255
Federal	627,340	663,414	632,440	1,361,485	670,000	1,350,000	2,910,000
Other	0	0	931	16,608	900	1,000	7,000
Total Revenues	958,331	1,000,761	960,867	1,664,715	953,235	1,465,335	2,981,255
Expenditures							
Wages	218,167	234,568	228,697	256,094	248,000	289,000	326,000
Benefits	105,552	124,495	111,528	129,771	135,294	166,160	188,014
Purchased Services	99,040	122,869	157,401	120,042	152,100	97,500	100,300
Supplies, incl Food & Drink	503,310	502,796	478,193	800,490	419,000	1,057,000	1,271,000
Capital Equipment	9,542	4,704	36,175	11,369	6,000	13,000	22,000
Miscellaneous	10,158	13,953	8,184	9,577	11,000	11,000	8,200
Outgoing Transfers	36,448	39,451	37,348	47,114	38,000	48,000	654,000
Total Expenditures	982,217	1,042,836	1,057,526	1,374,457	1,009,394	1,681,660	2,569,514
Surplus/Deficit	(23,886)	(42,075)	(96,659)	290,258	(56,159)	(216,325)	411,741
Beginning Fund Balance	340,362	316,476	274,401	177,742	128,975	448,320	468,000
Ending Fund Balance	316,476	274,401	177,742	468,000	72,816	231,995	879,741
Percentage of Expenditures	32.2%	26.3%	16.8%	34.0%	7.2%	13.8%	34.2%

**Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
Technology & Security Fund**

Object	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Original	2020-21 Amend #1	2020-21 Amend #2
Revenues							
ISD Levy	345,506	350,749	383,914	398,466	400,000	400,000	400,000
Other	113	516	1,651	542	1,000	500	500
Total Revenues	345,619	351,265	385,565	399,008	401,000	400,500	400,500
Expenditures							
Classroom Equipment	175,071	105,788	236,430	184,533	174,000	244,000	299,000
Innovative Prof Dev	1,264	14,893	0	0	1,000	1,000	1,000
Educ Technology Support	154,832	122,476	124,743	160,048	181,138	81,339	81,552
Security Improvements	6,642	25,260	21,400	111,190	41,000	66,000	38,000
Total Expenditures	337,809	268,417	382,573	455,771	397,138	392,339	419,552
Surplus/Deficit	7,810	82,848	2,992	(56,763)	3,862	8,161	(19,052)
Beginning Fund Balance	17,564	25,374	108,222	111,214	17,515	54,451	54,451
Ending Fund Balance	25,374	108,222	111,214	54,451	21,377	62,612	35,399
Percentage of Expenditures	7.5%	40.3%	29.1%	11.9%	5.4%	16.0%	8.4%

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
Activity Fund

Object	2020-21 Amend #2
Revenues	
District	9,350
WLACE	8,100
Shoreline	4,600
Ealy	12,400
Middle School	12,740
High School	26,763
Athletics	57,000
Classes	200
Scholarships	52,800
Total Revenues	183,953
Expenditures	
District	41,400
WLACE	18,400
Shoreline	5,500
Ealy	14,600
Middle School	26,500
High School	32,900
Athletics	83,700
Classes	5,200
Scholarships	67,700
Total Expenditures	295,900
Surplus/Deficit	(111,947)
Beginning Fund Balance	305,779
Ending Fund Balance	193,832
Percentage of Expenditures	65.5%

Definitions of Operating Expenditure Categories:

Instructional Expenditures – Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom or in another location. Included here are the activities of classroom teachers, classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. This includes basic instruction, pre-school, summer school, and added needs instruction, which covers special education and other compensatory programs. CEPI also includes athletic program expenditures in this category.

Pupil Support Services - Consist of those activities that are designed to assess and improve the well-being of pupils and to supplement the teaching process. Included in this area are the cost of guidance counselors, occupational therapy and other health services, psychological services, speech pathology, social work, and other pupil support activities.

Instructional Staff Support Services - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include curriculum development, techniques of instruction, in-service training for instructional staff, library and educational media services, and supervision and direction of instructional services and program compliance.

General Administration - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations. This area covers the board of education and superintendent's office.

School Administration - Consist of those activities concerned with overall administrative responsibility for a single school. This covers the office of the principal and related building-specific administrative staff.

Business Services - Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district. This includes fiscal services, which covers budgeting, accounting, and payroll services, as well as costs associated with short-term borrowing.

Operations and Maintenance - Activities concerned with keeping the physical plant open, clean, and ready for daily use, as well as maintaining order and safety in school buildings. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs.

Transportation - Activities concerned with the conveyance of pupils to and from school. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc.

Central and Other Support Services - Activities other than general administration that support each of the other instructional service programs. This covers a number of areas, including human resources, technology services, pupil accounting, and other support services. Human resources covers such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. Technology services include supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Includes costs associated with the administration and supervision of technology personnel,

systems planning and analysis, systems application development, systems operations, network support services, and hardware maintenance and support.

Community Services – Services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Facilities Acquisition - Activities concerned with initially acquiring and improving sites. This includes architectural services, site work, construction, and building improvements.

Debt Service – Payments made for principal and interest on short- or long-term obligations.

Capital Outlay - Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

Other Transactions – Payments to other school districts in a sub-grantee relationship, and prior period adjustments.

Fund Modifications – Inter-fund transactions paid to distinct funds within the district's control to support operations in that fund.