



Whitehall District Schools

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

**2022-23 Budget Amendment #1
General Fund**

**White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund**

**Thursday, February 2, 2023
(Finance Committee)
Monday, February 13, 2023
(Board of Education)**

Whitehall District Schools

Budget Amendment #1

2022-23 Fiscal Year

Board of Education

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Director of Finance

Tom Moore
WLACE Director



Whitehall District Schools Board of Education
2022-23 Budget Executive Summary
January 31, 2023

What follows is a brief summary of the items included in this packet covering the first amendment of the 2022-23 fiscal year budget.

All Funds:

Fund Balances were updated to start with the audited ending balances of the 2021-22 fiscal year. Revenue and expense lines were adjusted based on current year activity to date or looking at balances the previous two years. Funding levels for state aid and grants were updated to the most current allocations. Compensation was adjusted based on staffing in place and continuing with the small class size program.

General Fund:

For revenue some of the significant changes are:

- ◆ The student count information for the K-12 is down 8 students in addition to the 15 projected in the original budget. The foundation grant is \$9,150 for an increase of \$15 from the projected amount.

Year	K-12	Homeschool	Duck Creek	Total	Foundation Gant
2019-20	2009.57	54.81	83.63	2148.01	\$7,936
2020-21	1977.04	31.24	104.10	2112.38	\$8,111
2021-22	1946.30	34.36	93.50	2074.16	\$8,700
2022-23 Adopt	1931.30	34.36	93.50	2059.16	\$9,135
2022-23 Amend	<u>1908.72</u>	<u>33.39</u>	<u>109.00</u>	<u>2051.11</u>	<u>\$9,150</u>
Difference	<u>-22.58</u>	<u>-0.97</u>	<u>+15.50</u>	<u>-8.05</u>	<u>+15</u>

The budget impacts are \$88,000 less for the enrollment change and \$54,000 more for the increase in foundation grant.

- ◆ State Categorical grants are up \$314,000 with \$208,000 of the increase in At-Risk
- ◆ Federal grants changed little overall. Below is the current plan for the various pandemic related grants.

Grant	2020-21	2021-22	2022-23	2023-24
<i>Coronavirus Relief Funds</i>				
\$350/pupil	\$734,010			
\$12/pupil	\$25,864			
<i>ESSERS I</i>	\$259,045			
<i>ESSERS Equity</i>		\$51,809		
<i>ESSERS II</i>		\$995,263		
<i>American Rescue Plan ESSERS III</i>			\$1,118,404	\$1,118,405
Total	\$1,018,919	\$1,047,072	\$1,118,404	\$1,118,405

- ◆ Other revenue changes include an increase of \$87,000 for ISD Act 18 (special education millage), \$49,000 for payments to local districts from the WLACE daycare consortium, and \$40,000 for mid-year enrollments at Duck Creek.

On the expense side:

- ◆ The teaching wage scale had adjustments for the second year of the agreement added \$183,000 in wages.
- ◆ Staffing changes for K-12 staff increased by \$442,000 with updated wages, hours, and positions. Changes include an additional teacher at Shoreline, aides at the Middle and High Schools, and added time for Occupational and Physical Therapy.
- ◆ Staffing increased by \$59,000 at Duck Creek as a position added at the end of last year is full-year in this budget.
- ◆ Expense additions include:
 - \$22,000 for school improvement,
 - \$20,000 for school budgets (\$5,000 per building),
 - \$20,000 for special educations services from the ISD,
 - \$59,000 for athletic spending, and
 - \$10,000 for VAC services.
- ◆ Some significant savings in expenses include:
 - \$20,000 less in Tax Judgements,
 - \$10,000 due to no cash flow borrowing interest,
 - \$80,000 less in capital budgeting leaving a balance of \$300,000.

The beginning and ending fund balance are as follows. While trying to be accurate and conservative, we typically finish better than what we budget.

2021-23 Budgets	2022-23 Adoption	2022-23 Amend #1
Beginning Fund Balance	\$4,602,447	\$5,212,920
Revenue	26,573,660	27,283,757
Expense	26,568,993	27,390,269
Surplus +/-Deficit -	+4,667	-106,512
Ending Fund Balance	\$4,607,114	\$5,106,408
Percent of Expenditures	17.3%	18.6%

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. The budget was updated staffing levels and expected revenues. The GSRP and Headstart grants break even and Lighthouse (daycare) is currently operating with a surplus of about \$43,000.

Food Service Fund:

Revenue was updated for year-to-date receipts in the current year. Compensation was increased based on current staffing levels. A significant budget for supplies and capital, \$950,000, is included as we continue to work on reducing the fund balance.

Technology & Security Fund:

This is the ninth year of the ten-year Technology & Security Fund. There are no significant changes in this budget adoption other than updating the starting fund balance.

Activity Fund:

The Activity Fund continues with changes to keep each of the accounts positive. There are accounts for the district, community education, each of the schools, athletics, scholarships, and the graduating classes. Changes were updated based on prior year totals and year to date activity.

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 (issuance of bonds, awarding of contracts).

Budget Planning:

This is the first amendment for the 2022-23 school year. We will be watching for state revenue news throughout the Spring as we plan for next year's budget. This update will serve as the starting point as we plan for next year's budget (2023-24). We typically have a final budget amendment in May near the end of the fiscal year to update figures. That budget serves as the starting point for next year's budget which must be adopted in June.

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 February 13, 2023 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, 2023, 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
2022-23**

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, 2023 is:

Revenue:	
Local Revenue	\$ 3,874,259
State Sources	20,310,762
Federal Sources	2,061,936
Intermediate Sources	820,000
Incoming Transfers & Other	216,800
Total Revenue	<u>\$ 27,283,757</u>
 Fund Balance, July 1	 \$ 5,212,920
 Total Available Funds	 <u><u>\$ 32,496,677</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	\$ 13,407,711
Added Needs	3,010,156
Adult Education	186,621

Support Services

Pupil Services	2,181,948
Instructional Support	1,148,105
General Administration	573,961
School Administration	1,449,937
Business Services	468,048
Operations & Maintenance	1,878,671
Pupil Transportation	1,283,169
Central Support	525,957
Athletics	747,530

Community Services

Direction & Recreation	174,455
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Outgoing Transfers, Capital, & Other 354,000

Total Appropriated \$ 27,390,269

**White Lake Area Community Education Fund
2022-23**

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, 2023 is:

Revenue:	
General WLACE	\$ -
Headstart	1,156,119
Great Start Readiness Program	1,948,795
Lighthouse Learning	1,611,000
Enrichment & Other	16,000
Total Revenue	<u>\$ 4,731,914</u>
Fund Balance, July 1	\$ 671,649
Total Available Funds	<u><u>\$ 5,403,563</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	\$ 82,800
Headstart	1,156,119
Great Start Readiness Program	1,948,795
Lighthouse Learning	1,567,888
Enrichment & Other	23,720
Total Appropriated	<u><u>\$ 4,779,322</u></u>

Food Service Fund
2022-23

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, 2023 is:

Revenue:	
Local Sources	\$ 33,000
State Sources	56,598
Federal Sources	2,139,000
Other Sources	1,000
Total Revenue	<u>\$ 2,229,598</u>
Fund Balance, July 1	\$ 1,452,733
Total Available Funds	<u><u>\$ 3,682,331</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	\$ 587,000
Benefits	327,681
Purchased Services	53,000
Supplies & Materials, incl Food & Drink	765,500
Equipment	750,000
Miscellaneous	21,000
Outgoing Transfers & Other	365,000
Total Appropriated	<u><u>\$ 2,869,181</u></u>

**Technology - Security Fund
2022-23**

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, 2023 is:

Revenue:	
Local Sources	\$ 450,000
Total Revenue	<u>\$ 450,000</u>
Fund Balance, July 1	\$ 361,880
Total Available Funds	<u><u>\$ 811,880</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	\$ 242,166
Instruction Improvement	1,000
Educational Technology	23,519
Other Capital	180,000
Total Appropriated	<u><u>\$ 446,685</u></u>

**Activity Fund
2022-23**

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, 2023 is:

Revenue:	
Local Sources	\$ 391,150
Total Revenue	<u>\$ 391,150</u>
Fund Balance, July 1	\$ 253,796
Total Available Funds	<u><u>\$ 644,946</u></u>

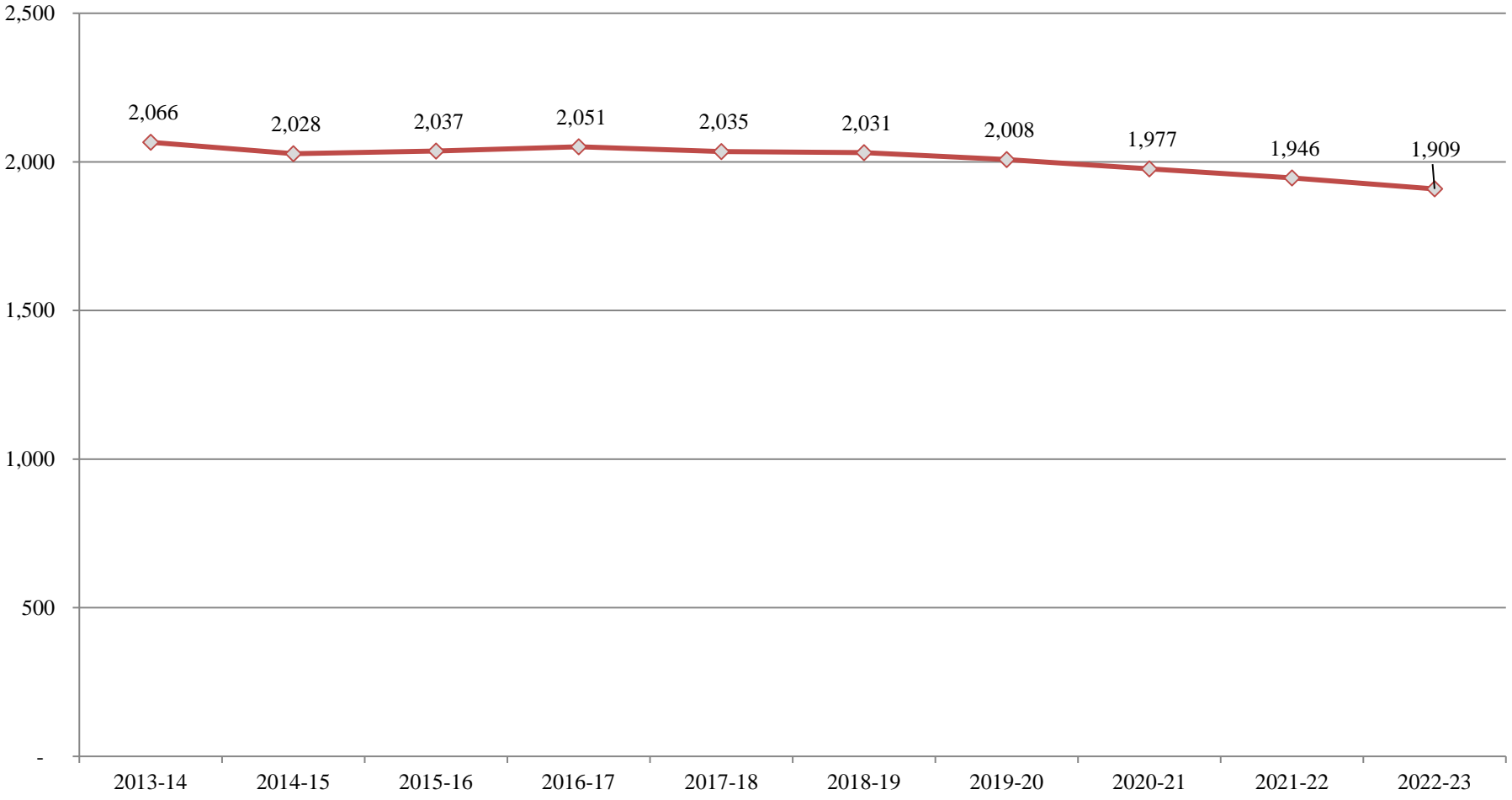
BE IT FURTHER RESOLVED, that the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Activities	\$ 422,910
Total Appropriated	<u><u>\$ 422,910</u></u>

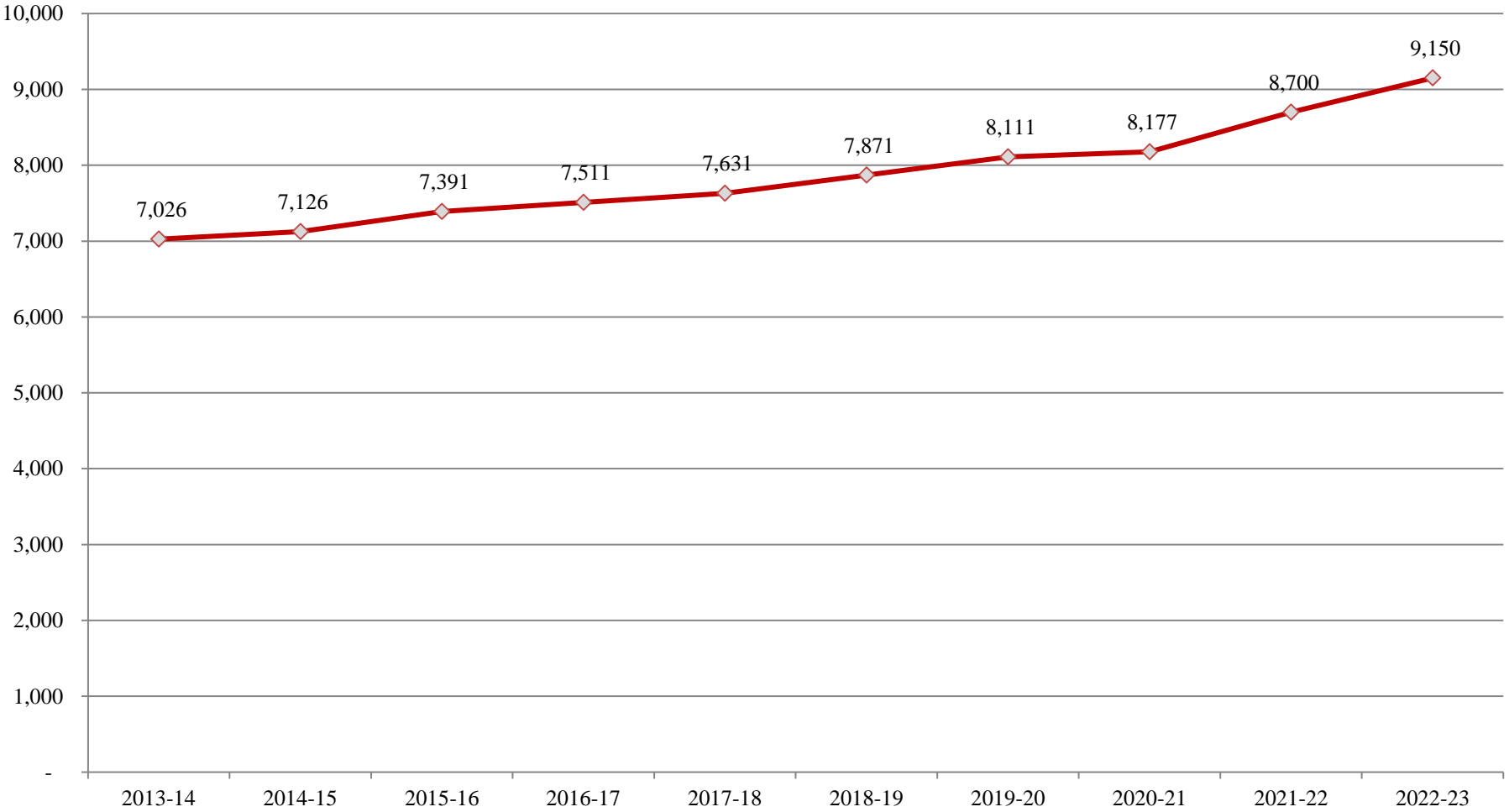
The Superintendent and Director of Finance are charged with the general supervision of the execution of the above identified revenues and expenditures.

This resolution is effective February 13, 2023.

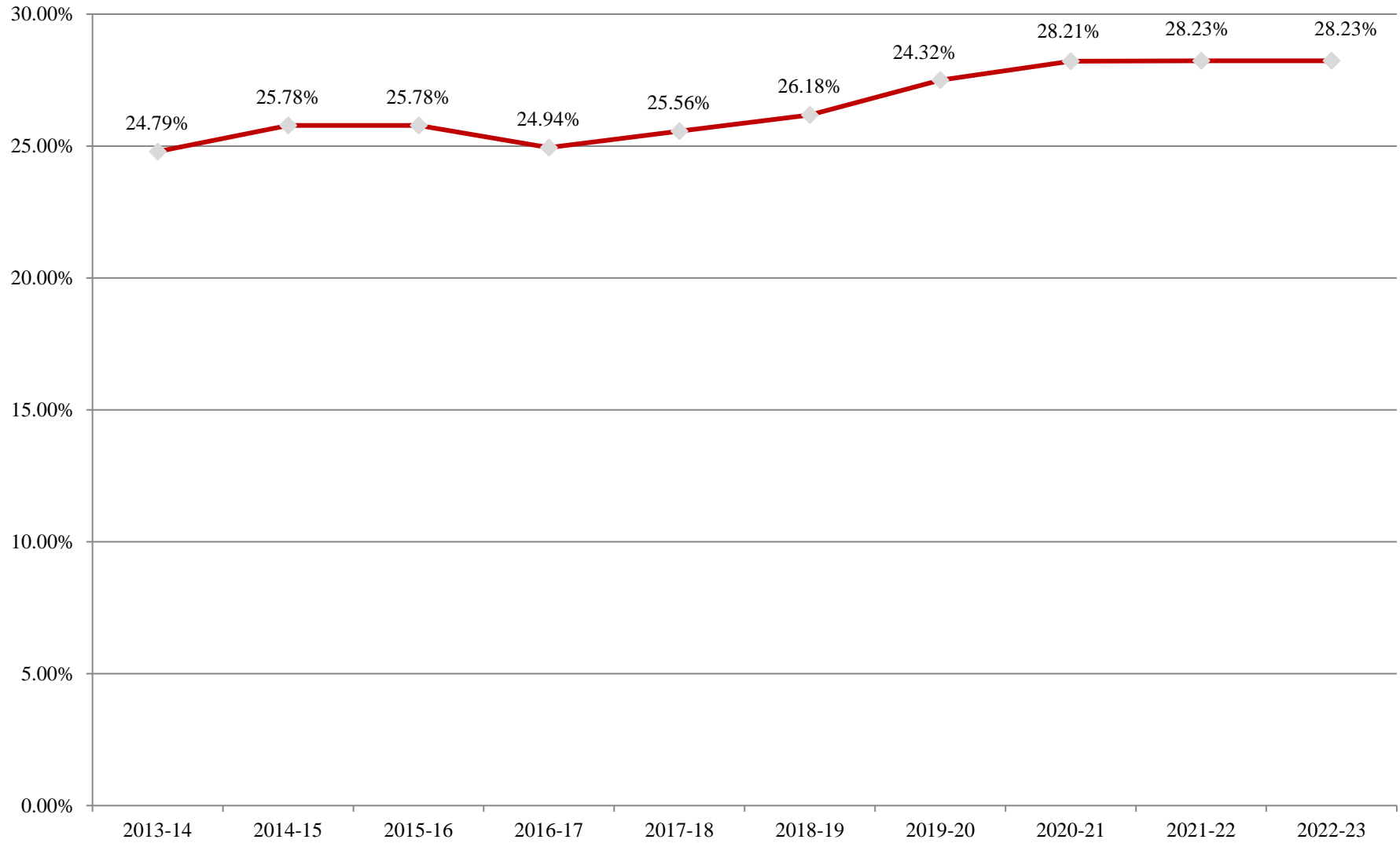
Whitehall District Schools K-12 Blended Pupil Count



WDS per-pupil Foundation Allowance



MPSERS Pension Rate



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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Revenues						
Local	3,446,630	3,398,669	3,450,148	3,674,460	3,879,644	3,874,259
State	17,659,474	17,648,189	18,484,333	19,481,013	19,773,106	20,310,762
Federal	907,332	949,583	1,921,502	2,003,401	2,052,488	2,061,936
Intermediate	725,429	964,581	707,319	821,357	733,000	820,000
Other	37,348	47,114	59,023	120,950	135,422	216,800
Total Revenues	22,776,213	23,008,136	24,622,325	26,101,181	26,573,660	27,283,757
Expenditures						
Instruction						
Basic Program	10,633,596	10,680,683	10,898,094	12,675,015	12,855,494	13,407,711
Added Needs	3,226,892	3,266,765	3,166,032	2,811,603	2,940,599	3,010,156
Adult Education	228,435	216,247	188,901	137,883	193,317	186,621
Support Services						
Pupil Services	1,597,558	1,584,470	1,716,190	1,909,015	2,065,384	2,181,948
Instructional Support	891,456	818,469	740,967	995,791	1,137,700	1,148,105
General Administration	450,879	465,558	484,441	513,623	541,645	573,961
School Administration	1,089,133	1,175,545	1,341,651	1,521,951	1,529,525	1,449,937
Business Services	495,242	522,552	448,652	420,230	482,284	468,048
Operations & Maintenance	1,522,829	1,450,364	1,755,586	1,880,158	1,805,489	1,878,671
Pupil Transportation	1,119,001	1,048,304	1,027,747	1,082,384	1,248,206	1,283,169
District Support	489,814	389,536	399,110	458,346	517,259	525,957
Athletics	512,564	476,509	511,658	755,679	678,935	747,530
Community Services	498	31,731	39,338	155,460	136,156	174,455
Transfers, Capital, & Other	233,326	554,170	373,918	453,546	437,000	354,000
Total Expenditures	22,491,223	22,680,903	23,092,285	25,770,684	26,568,993	27,390,269
Surplus/Deficit	284,990	327,233	1,530,040	330,497	4,667	(106,512)
Beginning Fund Balance	2,740,160	3,025,150	3,352,383	4,882,423	4,602,447	5,212,920
Ending Fund Balance	3,025,150	3,352,383	4,882,423	5,212,920	4,607,114	5,106,408
Percentage of Expenditures	13.5%	14.8%	21.1%	20.2%	17.3%	18.6%

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

Function	2018-19		2019-20		2020-21		2021-22		2022-23		2022-23	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent
Revenues												
Local	3,446,630	15.1%	3,398,669	14.8%	3,450,148	13.9%	3,674,460	13.5%	3,879,644	14.6%	3,874,259	14.2%
State	17,659,474	77.5%	17,648,189	76.7%	18,484,333	74.8%	19,481,013	73.4%	19,773,106	74.4%	20,310,762	74.4%
Federal	907,332	4.0%	949,583	4.1%	1,921,502	8.2%	2,003,401	9.9%	2,052,488	7.7%	2,061,936	7.6%
Intermediate	725,429	3.2%	964,581	4.2%	707,319	2.8%	821,357	2.9%	733,000	2.8%	820,000	3.0%
Other	37,348	0.2%	47,114	0.2%	59,023	0.3%	120,950	0.3%	135,422	0.5%	216,800	0.8%
Total Revenues	22,776,213	100.0%	23,008,136	100.0%	24,622,325	100.0%	26,101,181	100.0%	26,573,660	100.0%	27,283,757	100.0%
Expenditures												
Instruction												
Basic Program	10,633,596	47.3%	10,680,683	47.1%	10,898,094	46.9%	12,675,015	47.0%	12,855,494	48.4%	13,407,711	49.0%
Added Needs	3,226,892	14.3%	3,266,765	14.4%	3,166,032	13.7%	2,811,603	14.5%	2,940,599	11.1%	3,010,156	11.0%
Adult Education	228,435	1.0%	216,247	1.0%	188,901	0.8%	137,883	0.8%	193,317	0.7%	186,621	0.7%
Support Services												
Pupil Services	1,597,558	7.1%	1,584,470	7.0%	1,716,190	7.2%	1,909,015	7.3%	2,065,384	7.8%	2,181,948	8.0%
Instructional Support	891,456	4.0%	818,469	3.6%	740,967	3.5%	995,791	3.3%	1,137,700	4.3%	1,148,105	4.2%
General Administration	450,879	2.0%	465,558	2.1%	484,441	2.1%	513,623	2.0%	541,645	2.0%	573,961	2.1%
School Administration	1,089,133	4.8%	1,175,545	5.2%	1,341,651	5.5%	1,521,951	5.3%	1,529,525	5.8%	1,449,937	5.3%
Business Services	495,242	2.2%	522,552	2.3%	448,652	2.1%	420,230	2.1%	482,284	1.8%	468,048	1.7%
Operations & Maintenance	1,522,829	6.8%	1,450,364	6.4%	1,755,586	7.0%	1,880,158	6.7%	1,805,489	6.8%	1,878,671	6.9%
Pupil Transportation	1,119,001	5.0%	1,048,304	4.6%	1,027,747	4.8%	1,082,384	4.5%	1,248,206	4.7%	1,283,169	4.7%
District Support	489,814	2.2%	389,536	1.7%	399,110	2.2%	458,346	2.1%	517,259	1.9%	525,957	1.9%
Athletics	512,564	2.3%	476,509	2.1%	511,658	2.2%	755,679	2.4%	678,935	2.6%	747,530	2.7%
Community Services	498	0.0%	31,731	0.1%	39,338	0.4%	155,460	0.7%	136,156	0.5%	174,455	0.6%
Transfers, Capital, & Other	233,326	1.0%	554,170	2.4%	373,918	1.7%	453,546	1.4%	437,000	1.6%	354,000	1.3%
Total Expenditures	22,491,223	100.0%	22,680,903	100.0%	23,092,285	100.0%	25,770,684	100.0%	26,568,993	100.0%	27,390,269	100.0%
Surplus/Deficit	284,990		327,233		1,530,040		330,497		4,667		(106,512)	
Beginning Fund Balance	2,740,160		3,025,150		3,352,383		4,882,423		4,602,447		5,212,920	
Ending Fund Balance	3,025,150		3,352,383		4,882,423		5,212,920		4,607,114		5,106,408	
Percentage of Expenditures	13.5%		14.8%		21.1%		20.2%		17.3%		18.6%	

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

Object	2018-19		2019-20		2020-21		2021-22		2022-23		2022-23	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent
Revenues												
Local	3,446,630	15.1%	3,398,669	14.8%	3,450,148	13.9%	3,674,460	13.5%	3,879,644	14.6%	3,874,259	14.2%
State	17,659,474	77.5%	17,648,189	76.7%	18,484,333	74.8%	19,481,013	73.4%	19,773,106	74.4%	20,310,762	74.4%
Federal	907,332	4.0%	949,583	4.1%	1,921,502	8.2%	2,003,401	9.9%	2,052,488	7.7%	2,061,936	7.6%
Intermediate	725,429	3.2%	964,581	4.2%	707,319	2.8%	821,357	2.9%	733,000	2.8%	820,000	3.0%
Other	37,348	0.2%	47,114	0.2%	59,023	0.3%	120,950	0.3%	135,422	0.5%	216,800	0.8%
Total Revenues	22,776,213	100.0%	23,008,136	100.0%	24,622,325	100.0%	26,101,181	100.0%	26,573,660	100.0%	27,283,757	100.0%
Expenditures												
Wages	11,076,722	49.2%	11,181,576	49.3%	11,071,476	47.0%	12,350,154	48.4%	12,736,463	47.9%	13,251,912	48.4%
Benefits	7,417,924	33.0%	7,619,078	33.6%	7,912,718	34.4%	8,903,021	34.5%	9,216,839	34.7%	9,594,766	35.0%
Purchased Services	1,675,389	7.4%	1,463,933	6.5%	1,586,586	6.9%	1,832,605	6.8%	1,888,788	7.1%	1,862,788	6.8%
Supplies	1,289,744	5.7%	1,085,058	4.8%	1,375,618	6.5%	1,497,875	5.6%	1,419,942	5.3%	1,479,742	5.4%
Capital Outlay	296,267	1.3%	288,534	1.3%	482,097	2.1%	510,330	1.7%	582,776	2.2%	517,276	1.9%
Other	735,177	3.3%	1,042,724	4.6%	663,790	3.1%	676,699	3.0%	724,185	2.7%	683,785	2.5%
Total Expenditures	22,491,223	100.0%	22,680,903	100.0%	23,092,285	100.0%	25,770,684	100.0%	26,568,993	100.0%	27,390,269	100.0%
Surplus/Deficit	284,990		327,233		1,530,040		330,497		4,667		(106,512)	
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Percentage of Expenditures	13.5%		14.8%		21.1%		20.2%		17.3%		18.6%	

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Revenues						
Local Revenue						
Property Taxes	3,170,965	3,171,786	3,257,028	3,329,685	3,517,644	3,527,259
Investment Earnings	42,018	19,501	1,177	154	1,000	1,000
Athletics	74,615	75,042	55,095	130,822	91,000	116,000
Charges for Services	67,199	86,077	71,088	169,320	60,000	150,000
Other	91,833	46,264	65,760	123,508	210,000	80,000
Total Local Revenue	3,446,630	3,398,670	3,450,148	3,753,489	3,879,644	3,874,259
State Revenue						
Foundation Allowance	13,157,004	13,150,269	13,468,981	13,861,445	14,355,714	14,178,498
Grants	3,623,112	3,843,846	4,373,782	4,922,092	4,715,692	5,292,340
Other	0	0	0	0	0	0
Total State Revenue	16,780,116	16,994,115	17,842,763	18,783,537	19,071,406	19,470,838
Federal Revenue						
Title Grants	378,238	329,008	369,648	417,754	401,813	362,905
IDEA Grants	422,269	408,152	407,469	441,205	441,205	487,725
Other incl. Pandemic	106,825	212,422	1,144,385	1,144,442	1,209,470	1,211,306
Total Federal Revenue	907,332	949,582	1,921,502	2,003,401	2,052,488	2,061,936
Intermediate Revenue						
Act 18	542,263	471,440	539,745	672,143	540,000	675,000
Medicaid	164,703	139,735	125,019	126,086	125,000	125,000
Other	18,463	353,406	42,555	23,128	68,000	20,000
WLACE - Adult & Alt Ed	879,358	654,074	641,570	618,446	701,700	839,924
WLACE - JTC	0	0	0	0	0	0
WLACE - Other	0	0	0	0	0	0
Total Intermediate Revenue	1,604,787	1,618,655	1,348,889	1,439,803	1,434,700	1,659,924
Incoming Transfers & Other						
Prior Period Adjustments	0	0	0	0	0	0
WLACE - Duck Creek	0	0	0	55,531	55,600	82,800
WLACE - JTC	0	0	0	0	0	0
WLACE - Other	0	0	0	0	19,822	69,000
Food Service	37,348	47,114	59,023	65,420	60,000	65,000
Other	0	0	0	0	0	0
Total Transfers & Other	37,348	47,114	59,023	120,951	135,422	216,800
Total Revenues	22,776,213	23,008,136	24,622,325	26,101,181	26,573,660	27,283,757

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Expenditures						
Basic Program						
Elementary (111)						
Wages	2,679,694	2,716,622	2,645,920	3,111,630	3,206,174	3,336,500
Benefits	1,842,558	1,940,224	1,984,615	2,321,922	2,434,046	2,620,130
Purchased Services	112,679	74,191	41,836	76,227	59,600	52,000
Supplies	96,691	85,496	147,057	116,462	102,103	123,103
Capital Outlay	0	0		0	0	0
Other	39	156	32	90	100	100
Total Elementary	4,731,661	4,816,689	4,819,460	5,626,331	5,802,023	6,131,833
Middle School (112)						
Wages	1,509,305	1,515,805	1,665,785	1,771,360	1,688,060	1,777,310
Benefits	1,037,422	1,050,049	1,212,240	1,310,929	1,282,102	1,321,146
Purchased Services	29,529	22,755	17,746	31,508	33,415	34,415
Supplies	30,843	35,965	37,792	46,218	85,097	89,097
Capital Outlay	5,000	4,629	0	1,499	1,500	1,500
Other	3,601	4,678	1,248	7,255	5,620	5,620
Total Middle School	2,615,700	2,633,881	2,934,811	3,168,769	3,095,794	3,229,088
High School (113)						
Wages	1,655,873	1,627,544	1,539,521	1,899,722	1,940,875	2,023,250
Benefits	1,191,846	1,184,767	1,163,398	1,469,089	1,488,031	1,536,869
Purchased Services	253,319	276,857	287,038	256,542	337,565	290,965
Supplies	129,735	81,825	61,157	94,046	74,722	72,722
Capital Outlay	4,108	149	0	207	5,776	12,776
Other	14,588	9,108	2,229	11,025	11,778	11,278
Total High School	3,249,469	3,180,250	3,053,343	3,730,631	3,858,747	3,947,860
Summer School (119)						
Wages	17,103	16,970	41,823	70,386	41,000	41,000
Benefits	7,721	8,500	20,929	36,386	19,930	19,930
Purchased Services	2,529	623	0	19,243	12,000	12,000
Supplies	9,412	23,769	27,728	23,269	26,000	26,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Summer School	36,765	49,862	90,480	149,284	98,930	98,930
Total Basic Instruction	10,633,595	10,680,682	10,898,094	12,675,015	12,855,494	13,407,711

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Added Needs						
Special Education (122)						
Wages	1,155,931	1,210,415	1,119,590	1,264,626	1,325,322	1,288,559
Benefits	756,006	744,975	748,210	841,778	877,507	888,539
Purchased Services	11,010	11,388	7,562	9,194	14,500	14,500
Supplies	10,272	19,736	11,540	13,756	12,724	12,724
Capital Outlay	0	0	0	0	0	0
Other	367,760	408,642	422,223	431,648	430,000	450,000
Total Special Education	2,300,979	2,395,156	2,309,125	2,561,002	2,660,053	2,654,322
Compensatory Education (125)						
Wages	475,612	429,244	436,876	139,404	154,299	227,130
Benefits	305,350	273,416	289,692	105,855	119,823	122,280
Purchased Services	0	212	0	3,192	5,000	5,000
Supplies	2,609	3,154	739	1,626	1,424	1,424
Capital Outlay	0	0	0	0	0	0
Other	0	0	477	524	0	0
Total Comp. Education	783,571	706,026	727,784	250,601	280,546	355,834
Vocational Education (127)						
Wages	74,250	94,323	74,250	0	0	0
Benefits	52,039	67,572	54,661	0	0	0
Purchased Services	13,380	3,167	212	0	0	0
Supplies	2,673	521	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Voc. Education	142,342	165,583	129,123	0	0	0
Total Added Needs	3,226,892	3,266,765	3,166,032	2,811,603	2,940,599	3,010,156
Adult Education						
Basic Adult Ed (131)						
Wages	75,775	58,970	49,832	35,468	48,271	56,695
Benefits	40,899	47,031	41,692	25,710	32,741	42,253
Purchased Services	7,158	3,645	5,660	1,727	6,000	3,500
Supplies	1,243	485	2	59	500	100
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Basic Adult Ed.	125,075	110,131	97,186	62,964	87,512	102,548

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Secondary Adult Ed (132)						
Wages	54,014	53,696	46,324	39,832	54,990	42,075
Benefits	34,727	44,045	39,596	26,134	39,415	31,098
Purchased Services	9,196	5,515	2,637	1,107	3,400	3,900
Supplies	3,566	2,364	2,958	7,371	7,500	6,500
Capital Outlay	1,723	0	72	0	0	0
Other	134	496	128	475	500	500
Total Secondary Adult Ed.	103,360	106,116	91,715	74,919	105,805	84,073
Total Adult Education	228,435	216,247	188,901	137,883	193,317	186,621
Support Services						
Pupil Support						
Attendance (211)						
Wages	34,357	29,697	37,112	4,207	3,954	4,299
Benefits	35,353	49,608	37,944	4,567	2,710	2,872
Total Attendance	69,710	79,305	75,056	8,774	6,664	7,171
Guidance (212)						
Wages	224,808	225,866	245,096	355,632	360,678	364,306
Benefits	143,053	147,674	189,243	249,874	254,758	261,151
Purchased Services	88	0	0	0	885	885
Supplies	217	715	649	410	1,985	1,985
Total Guidance	368,166	374,255	434,988	605,916	618,306	628,327
Health Services (213)						
Wages	66,540	56,942	61,303	57,342	63,300	105,910
Benefits	38,928	33,341	37,315	36,040	39,440	62,398
Purchased Services	4,643	0	138	285	1,200	1,200
Supplies	3,079	3,164	1,080	1,970	2,800	2,800
Total Health Services	113,190	93,447	99,836	95,637	106,740	172,308
Psychologist (214)						
Wages	95,686	97,000	137,500	95,900	126,000	126,000
Benefits	71,335	66,323	95,259	84,489	83,160	89,462
Purchased Services	2,809	1,466	473	351	1,200	1,200
Supplies	1,842	1,794	1,483	3,902	3,400	3,400
Capital Outlay	0	0	0	0	0	0
Other	135	220	520	0	400	400
Total Psychologist	171,807	166,803	235,235	184,642	214,160	220,462
Speech Therapy (215)						
Wages	180,250	182,750	187,750	231,360	237,000	242,500
Benefits	120,918	124,356	134,667	166,810	174,059	174,807
Purchased Services	298	116	0	0	300	300
Supplies	1,493	1,037	2,429	3,156	2,700	2,700
Total Speech Therapy	302,959	308,259	324,846	401,326	414,059	420,307

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Social Work (216)						
Wages	265,740	273,271	278,109	258,120	298,355	306,000
Benefits	191,969	186,398	197,407	197,588	223,801	231,310
Purchased Services	4,409	422	178	7,357	8,100	8,100
Supplies	506	460	1,978	1,800	2,100	2,500
Capital Outlay	0	0	0	0	0	0
Other	150	300	300	150	300	400
Total Social Work	462,774	460,851	477,972	465,015	532,656	548,310
Student Supervision (219)						
Wages	73,366	64,276	42,120	93,362	108,977	116,546
Benefits	35,587	37,275	26,138	54,343	63,822	68,517
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Total Student Supervision	108,953	101,551	68,258	147,705	172,799	185,063
Total Pupil Services	1,597,559	1,584,471	1,716,191	1,909,015	2,065,384	2,181,948
Instructional Staff Support						
Improve Instruction (221)						
Wages	57,268	75,800	10,962	164,912	183,360	205,360
Benefits	39,788	53,844	7,649	121,836	134,314	148,357
Purchased Services	39,653	18,479	6,517	8,873	36,077	36,177
Supplies	0	1,473	0	0	500	500
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	23,211	0	0
Total Improvement	136,709	149,596	25,128	318,832	354,251	390,394
Library-Media (222)						
Wages	69,839	61,302	58,474	62,871	87,050	73,960
Benefits	32,663	29,960	31,847	35,758	45,586	39,505
Purchased Services	7,464	6,111	6,111	3,100	2,170	2,170
Supplies	8,668	7,502	6,873	4,322	8,376	8,376
Total Library-Media	118,634	104,875	103,305	106,051	143,182	124,011
Educational Technology (225)						
Purchased Services			43,418	81,226	90,000	85,000
Supplies			110,508	0	5,000	0
Total Library-Media	0	0	153,926	81,226	95,000	85,000
Program Direction (226)						
Wages	357,970	325,377	259,028	270,204	306,695	311,241
Benefits	235,072	210,356	189,212	187,340	200,672	208,459
Purchased Services	14,357	9,992	7,392	9,088	10,800	4,000
Supplies	6,164	4,504	2,686	1,801	2,600	2,500
Capital Outlay	0	0	0	0	0	0
Other	595	172	290	749	500	500
Total Program Direction	614,158	550,401	458,608	469,182	521,267	526,700

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Assessment (227)						
Purchased Services	19,404	7,200	0	20,500	21,000	21,000
Supplies	2,550	6,397	0	0	3,000	1,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Assessment	21,954	13,597	0	20,500	24,000	22,000
Other Instr Support (229)						
Wages						
Benefits						
Total Other Instr Support	0	0	0	0	0	0
Total Instruction Staff Support	891,455	818,469	740,967	995,791	1,137,700	1,148,105
General Administration						
Board of Education (231)						
Purchased Services	58,725	57,205	48,187	66,137	65,000	70,000
Supplies	1,293	793	565	1,821	1,500	1,500
Capital Outlay	0	0	0	0	0	0
Other	4,359	0	12,192	10	5,000	5,000
Total Board of Education	64,377	57,998	60,944	67,968	71,500	76,500
Superintendent (232)						
Wages	221,481	233,121	240,178	252,879	260,170	280,920
Benefits	138,697	146,182	158,622	170,108	173,975	185,541
Purchased Services	8,886	6,500	5,928	9,954	13,000	10,000
Supplies	7,127	13,610	9,995	9,328	11,000	11,000
Capital Outlay	0	0	0	0	0	0
Other	10,311	8,147	8,773	3,386	12,000	10,000
Total Superintendent	386,502	407,560	423,496	445,655	470,145	497,461
Total General Administration	450,879	465,558	484,440	513,623	541,645	573,961
School Administration						
Principals Office (241)						
Wages	624,647	655,737	746,347	826,655	837,333	828,288
Benefits	428,803	478,880	550,689	637,855	645,018	574,475
Purchased Services	6,315	4,689	10,963	15,712	14,076	14,076
Supplies	21,579	28,539	24,475	25,964	21,511	21,511
Capital Outlay	0	0	0	0	0	0
Other	2,890	2,910	2,250	3,711	1,587	1,587
Total Principals Office	1,084,234	1,170,755	1,334,724	1,509,897	1,519,525	1,439,937
Other School Admin (249)						
Graduation Services	0	0	0	5,434	0	5,000
Graduation Supplies	4,899	4,789	6,926	6,619	10,000	5,000
Total Other School Admin.	4,899	4,789	6,926	12,053	10,000	10,000
Total School Administration	1,089,133	1,175,544	1,341,650	1,521,950	1,529,525	1,449,937

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Business Services						
Fiscal Services (252)						
Wages	215,658	229,191	214,138	213,800	226,000	228,500
Benefits	138,770	169,959	158,297	149,391	152,384	165,648
Purchased Services	1,000	3,398	3,542	7,937	10,000	10,000
Supplies	1,188	2,926	2,142	1,272	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Other	587	172	9,972	10,748	10,000	10,000
Total Fiscal Services	357,203	405,646	388,091	383,148	400,384	416,148
Other Business Serv (259)						
Purchased Services	17,850	8,244	8,173	8,387	8,900	8,900
Other	120,190	108,662	52,388	28,695	73,000	43,000
Total Other Business	138,040	116,906	60,561	37,082	81,900	51,900
Total Business Services	495,243	522,552	448,652	420,230	482,284	468,048
Operations & Maintenance						
Operations (261)						
Wages	121,020	137,323	139,083	174,363	177,024	211,719
Benefits	76,059	90,019	98,302	131,433	123,065	158,552
Purchased Services	668,957	662,881	817,198	874,388	832,200	826,700
Supplies	637,393	518,595	685,082	673,524	645,700	644,200
Capital Outlay	679	11,728	0	19,250	15,000	15,000
Other	257	164	510	365	500	500
Total Operations	1,504,365	1,420,710	1,740,175	1,873,323	1,793,489	1,856,671
Security Services (266)						
Wages	3,074	13,095	142	0	0	0
Benefits	2,333	10,193	413	0	0	0
Purchased Services	13,044	4,281	12,578	6,835	10,000	20,000
Supplies	13	2,085	2,278	0	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Security	18,464	29,654	15,411	6,835	12,000	22,000
Total Operations & Maint	1,522,829	1,450,364	1,755,586	1,880,158	1,805,489	1,878,671
Pupil Transportation (271)						
Wages	441,392	453,554	436,513	463,029	498,596	531,580
Benefits	252,029	275,549	278,110	289,656	311,310	331,789
Purchased Services	104,683	85,440	45,781	71,544	71,600	65,700
Supplies	193,345	142,034	119,871	209,912	188,200	193,100
Capital Outlay	127,344	90,719	147,378	47,300	178,000	160,500
Other	208	1,008	94	943	500	500
Total Transportation	1,119,001	1,048,304	1,027,747	1,082,384	1,248,206	1,283,169

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Central Support						
Public Relations (282)						
Purchased Services	3,714	301	3,560	2,861	5,000	13,100
Supplies	0	0	0	0	0	0
Total Public Relations	3,714	301	3,560	2,861	5,000	13,100
Human Resources (283)						
Wages	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	36,697	26,891	25,871	22,055	29,600	27,500
Supplies	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Human Resources	36,697	26,891	25,871	22,055	29,600	27,500
Technology (284)						
Wages	76,517	77,247	68,079	71,123	74,472	74,472
Benefits	58,032	58,474	56,090	59,783	65,694	65,457
Purchased Services	63,149	30,595	72,476	54,236	58,500	58,500
Supplies	64,892	31,493	26,151	80,238	80,500	80,500
Capital Outlay	0	0	0	0	0	0
Other	68,913	62,308	60,933	63,629	61,000	61,000
Total Technology	331,503	260,117	283,729	329,009	340,166	339,929
Registrar (285)						
Wages	32,337	30,291	30,150	30,780	31,346	32,780
Benefits	16,235	16,211	16,555	16,752	17,963	19,219
Purchased Services	11,285	11,192	0	0	11,000	11,000
Other	36,240	37,036	36,644	49,797	37,000	37,000
Total Registrar	96,097	94,730	83,349	97,329	97,309	99,999
Other Central Support (289)						
Wages	17,674	4,455	917	1,022	26,400	26,400
Benefits	3,009	26	13	214	13,784	14,029
Purchased Services	223	2,742	523	3,734	3,000	3,000
Supplies	897	275	1,148	2,120	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Total Other Central	21,803	7,498	2,601	7,090	45,184	45,429
Total Central Support	486,100	389,236	395,550	455,483	512,259	512,857

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Athletics (293)						
Wages	199,540	215,488	239,935	323,547	303,000	303,000
Benefits	90,724	81,731	85,892	143,251	161,335	164,130
Purchased Services	148,937	110,528	101,785	146,849	107,700	127,000
Supplies	45,054	43,079	70,730	114,623	89,000	135,500
Capital Outlay	10,019	12,156	1,624	7,495	1,500	1,500
Other	18,290	13,527	11,692	19,914	16,400	16,400
Total Athletics	512,564	476,509	511,658	755,679	678,935	747,530
Community Services						
Community Serv - Direct (311)						
Wages	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Total Community Activities	0	0	0	0	0	0
Community Serv - Recr (321)						
Wages	0	5,907	18,617	66,616	67,762	85,612
Benefits	0	2,437	8,021	28,131	36,394	46,843
Purchased Services	0	6,942	3,104	7,022	6,000	16,000
Supplies	498	16,445	9,596	52,286	24,000	24,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	1,405	2,000	2,000
Total Community Activities	498	31,731	39,338	155,460	136,156	174,455
Total Community Services	498	31,731	39,338	155,460	136,156	174,455
Transfers & Capital						
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Capital Outlay	147,395	168,984	333,023	434,580	433,000	353,000
Other	85,931	385,186	40,896	18,969	4,000	1,000
Total Transfers & Capital	233,326	554,170	373,919	453,549	437,000	354,000
Total Payments and Transfers	233,326	554,170	373,919	453,549	437,000	354,000
Total Expenditures	22,491,223	22,680,903	23,092,285	25,770,684	26,568,993	27,390,269
Surplus/Deficit	284,990	327,233	1,530,040	330,497	4,667	(106,512)

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

Program	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Revenues						
General WLACE	86,238	1,167	2	9	0	0
Headstart	887,296	983,347	1,008,351	997,768	975,865	1,156,119
Great Start Readiness Program	1,920,695	1,964,777	1,822,959	2,206,997	2,334,438	1,948,795
Lighthouse & After School	663,702	675,588	891,109	1,318,142	1,387,000	1,611,000
Enrichment & Other	45,613	27,065	4,944	20,065	19,000	16,000
Playgroups	7,543	2,376	0	0	0	0
Total Revenues	3,611,087	3,654,320	3,727,365	4,542,981	4,716,303	4,731,914
Expenditures						
General WLACE	(59,151)	(63,682)	(30,249)	44,231	55,800	82,800
Headstart	887,296	983,347	1,008,351	997,539	975,865	1,156,119
Great Start Readiness Program	2,075,506	1,969,405	1,830,695	2,206,997	2,334,438	1,948,795
Lighthouse & After School	675,387	641,418	851,852	847,666	1,363,998	1,567,888
Enrichment & Other	62,376	51,506	19,835	22,060	17,480	23,720
Playgroups	3,455	2,427	0	0	0	0
Total Expenditures	3,644,869	3,584,421	3,680,484	4,118,493	4,747,581	4,779,322
Surplus/(Deficit)						
General WLACE	145,389	64,849	30,251	(44,222)	(55,800)	(82,800)
Headstart	0	0	0	229	0	0
Great Start Readiness Program	(154,811)	(4,628)	(7,736)	0	0	0
Lighthouse & After School	(11,685)	34,170	39,257	470,476	23,002	43,112
Enrichment & Other	(16,763)	(24,441)	(14,891)	(1,995)	1,520	(7,720)
Playgroups	4,088	(51)	0	0	0	0
Total Surplus/(Deficit)	(33,782)	69,899	46,881	424,488	(31,278)	(47,408)
Beginning Fund Balance	164,163	130,381	200,280	247,161	621,687	671,649
Ending Fund Balance	130,381	200,280	247,161	671,649	590,409	624,241
Percentage of Expenditures	3.6%	5.6%	6.7%	16.3%	12.4%	13.1%
Non-Grant Percent of Expense	19.1%	31.7%	29.4%	73.5%	41.1%	37.3%

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

Object	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Revenues						
Local	265,091	243,521	31,778	50,153	41,000	33,000
State	62,405	43,101	54,548	182,774	31,721	56,598
Federal	632,440	1,361,485	2,742,903	2,265,536	2,226,000	2,139,000
Other	931	16,608	9,874	1,108	1,000	1,000
Total Revenues	960,867	1,664,715	2,839,103	2,499,571	2,299,721	2,229,598
Expenditures						
Wages	228,697	256,094	301,018	418,974	443,000	587,000
Benefits	111,528	129,771	164,322	221,038	248,444	327,681
Purchased Services	157,401	120,042	98,046	54,716	67,000	53,000
Supplies, incl Food & Drink	478,193	800,490	1,160,379	992,964	1,075,800	765,500
Capital Equipment	36,175	11,369	0	37,663	300,000	750,000
Miscellaneous	8,184	9,577	71	8,917	10,000	21,000
Outgoing Transfers	37,348	47,114	527,651	368,182	335,000	365,000
Total Expenditures	1,057,526	1,374,457	2,251,487	2,102,454	2,479,244	2,869,181
Surplus/Deficit	(96,659)	290,258	587,616	397,117	(179,523)	(639,583)
Beginning Fund Balance	274,401	177,742	468,000	1,055,616	1,124,225	1,452,733
Ending Fund Balance	177,742	468,000	1,055,616	1,452,733	944,702	813,150
Percentage of Expenditures	16.8%	34.0%	46.9%	69.1%	38.1%	28.3%

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

Object	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Revenues						
ISD Levy	383,914	398,466	415,462	424,916	450,000	450,000
Other	1,651	542	1	0	0	0
Total Revenues	385,565	399,008	415,463	424,916	450,000	450,000
Expenditures						
Classroom Equip & Staff	236,430	184,533	190,759	231,481	241,190	242,166
Innovative Prof Dev	0	0	0	0	1,000	1,000
Educ Technology Support	124,743	160,048	75,460	0	23,277	23,519
Security Improvements	21,400	111,190	16,800	18,450	180,000	180,000
Total Expenditures	382,573	455,771	283,019	249,931	445,467	446,685
Surplus/Deficit	2,992	(56,763)	132,444	174,985	4,533	3,315
Beginning Fund Balance	108,222	111,214	54,451	186,895	16,984	361,880
Ending Fund Balance	111,214	54,451	186,895	361,880	21,517	365,195
Percentage of Expenditures	29.1%	11.9%	66.0%	144.8%	4.8%	81.8%

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

Object	2020-21 Audited	2021-22 Audited	2022-23 Original	2022-23 Amend #1
Revenues				
District	153,143	22,938	24,950	16,700
WLACE	8,346	3,238	4,530	6,500
Shoreline	5,497	19,144	18,330	19,100
Ealy	13,696	9,113	9,330	9,100
Middle School	64,147	39,952	31,300	31,920
High School	74,235	64,059	59,763	61,200
Athletics	163,157	189,322	173,630	186,880
Classes	2,610	8,688	10,560	9,200
Scholarships	23,875	66,311	75,390	50,550
Total Revenues	508,706	422,765	407,783	391,150
Expenditures				
District	13,394	15,015	42,750	35,200
WLACE	11,899	8,163	8,670	11,450
Shoreline	6,744	17,933	19,000	19,000
Ealy	10,618	15,089	13,280	14,620
Middle School	14,329	32,688	52,080	45,900
High School	34,791	51,208	69,830	63,000
Athletics	95,441	220,085	188,160	168,100
Classes	8,434	10,826	20,664	15,340
Scholarships	64,402	43,331	62,940	50,300
Total Expenditures	260,052	414,338	477,374	422,910
Surplus/Deficit	248,654	8,427	(69,591)	(31,760)
Beginning Fund Balance	(3,285)	245,369	227,712	253,796
Ending Fund Balance	245,369	253,796	158,121	222,036
Percentage of Expenditures	94.4%	61.3%	33.1%	52.5%

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.