



Whitehall District Schools

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

**2023-24 Budget Amendment #1
General Fund**

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

**Wednesday, December 13, 2023
(Finance Committee)
Monday, December 18, 2023
(Board of Education)**

Whitehall District Schools

Budget Adoption 2023-24 Fiscal Year

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WLACE Director



Whitehall District Schools Board of Education
2023-24 Budget Executive Summary
December 13, 2023

What follows is a brief summary of the items included in this packet covering the first amendment of the 2023-24 fiscal year budget.

All Funds:

Fund Balances were updated to start with the audited ending balances of the 2022-23 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 new rates, 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 1.53 students from the June projection. The foundation grant is \$9,608, as expected.

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	1907.49	33.39	109.00	2049.88	\$9,150
2023-24 Adopt	1887.49	33.39	109.00	2029.88	\$9,608
2023-24 Amend	<u>1878.60</u>	<u>34.55</u>	<u>115.20</u>	<u>2028.35</u>	<u>\$9,608</u>
Difference	<u>-8.89</u>	<u>1.16</u>	<u>6.20</u>	<u>-1.53</u>	<u>0</u>

The budget impact is \$9,804 less for the enrollment change.

- ◆ State categorical grants were updated along with their corresponding expenses which resulted in a positive impact of \$243,873.

- ◆ The federal grants were set to the initial allocations for the current year, resulting in an increase of \$61,816. Below is the current plan for this significant funding sources due to the pandemic.

Grant	2020-21	2021-22	2022-23	2023-24	2024-25
<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 Sect. 98c</i>		\$995,263	\$104,665		
<i>American Rescue Plan ESSERS III</i>			\$709,568	\$1,390,210	\$137,031
Total	\$1,018,919	\$1,047,072	\$814,233	\$1,390,210	\$137,031

On the expense side:

- ◆ The teaching wage scale had adjustments which added \$252,350 in wages.
- ◆ Staffing changes resulted in an expenditure decrease of \$134,200. Multiple At-Risk math positions were unfilled and hourly staff were updated.
- ◆ The bus purchase account remains the same at \$155,000 and capital expenditures remains at \$300,000.
- ◆ Expense additions include:
 - \$50,000 for building maintenance and grounds equipment,
 - \$50,000 for athletic coaches and officials
- ◆ Some significant savings in expenses include:
 - \$25,000 for substitute teachers,
 - \$50,000 for special ed services from the ISD

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

2023-24 Budget	2023-24 Adoption	2023-24 Amend #1
Beginning Fund Balance	\$4,819,936	\$4,930,893
Revenue	28,896,248	29,840,947
Expense	28,798,102	29,718,205
Surplus/(Deficit)	+98,146	+122,742
Ending Fund Balance	\$4,918,082	\$5,053,635
Percent of Expenditures	17.1%	17.0%

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 for staffing and expected revenues. The GSRP and Head Start grants break even and Lighthouse (daycare) is currently operating with a deficit of about \$286,235 due to the discontinuation of the federal childcare grants and the disbursement to participating districts.

Food Service Fund:

Revenue was updated to include the state community eligibility program funding. Capital expenses that were not incurred prior to June 30, 2023 were added back into this budget year. We expect to end with a fund balance of \$257,000.

Technology & Security Fund:

Expenses were set to end with a minimal fund balance but no specific projects have been approved yet. The budget includes one teacher and the chromebook program for students.

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. The scholarships are down as some sponsoring groups have started paying the scholarships directly.

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). The Debt Retirement revenue was set based on 5 mills.

Budget Planning:

This is the first amendment for the 2023-24 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 (2024-25). 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 December 18, 2023 regular meeting.

Jerry McDowell
Superintendent of Schools

Steve Aardema
Director of Finance

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.

**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, 2024, 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
2023-24**

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, 2024 is:

Revenue:	
Local Revenue	\$ 4,123,106
State Sources	22,469,181
Federal Sources	2,206,860
Intermediate Sources	820,000
Incoming Transfers & Other	221,800
Total Revenue	<u>\$ 29,840,947</u>
 Fund Balance, July 1	 \$ 4,930,893
 Total Available Funds	 <u><u>\$ 34,771,840</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	\$ 14,023,902
Added Needs	3,172,420
Adult Education	154,599

Support Services

Pupil Services	2,561,531
Instructional Support	1,373,212
General Administration	677,427
School Administration	1,544,088
Business Services	496,614
Operations & Maintenance	2,109,698
Pupil Transportation	1,411,748
Central Support	561,390
Athletics	769,328

Community Services

Direction & Recreation	281,689
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Outgoing Transfers, Capital, & Other

Total Appropriated	<u>\$ 29,718,205</u>
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**White Lake Area Community Education Fund
2023-24**

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, 2024 is:

Revenue:	
General WLACE	\$ 15,000
Headstart	1,319,248
Great Start Readiness Program	1,971,748
Lighthouse Learning	1,365,000
Enrichment & Other	17,500
Total Revenue	<u>\$ 4,688,496</u>
Fund Balance, July 1	\$ 610,777
Total Available Funds	<u><u>\$ 5,299,273</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	\$ 52,633
Headstart	1,319,248
Great Start Readiness Program	1,971,748
Lighthouse Learning	1,651,235
Enrichment & Other	28,890
Total Appropriated	<u><u>\$ 5,023,754</u></u>

Food Service Fund
2023-24

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, 2024 is:

Revenue:		
Local Sources	\$	63,500
State Sources		284,241
Federal Sources		1,314,500
Other Sources		1,000
Total Revenue	\$	<u>1,663,241</u>
Fund Balance, July 1	\$	737,001
Total Available Funds	\$	<u><u>2,400,242</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	\$	418,000
Benefits		257,598
Purchased Services		167,700
Supplies & Materials, incl Food & Drink		928,500
Equipment		280,000
Miscellaneous		11,000
Outgoing Transfers & Other		80,000
Total Appropriated	\$	<u><u>2,142,798</u></u>

Technology - Security Fund
2023-24

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, 2024 is:

Revenue:	
Local Sources	\$ 475,000
Total Revenue	<u>\$ 475,000</u>
Fund Balance, July 1	\$ 416,735
Total Available Funds	<u><u>\$ 891,735</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	\$ 315,924
Instruction Improvement	1,000
Educational Technology	200
Other Capital	155,000
Total Appropriated	<u><u>\$ 472,124</u></u>

**Activity Fund
2023-24**

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, 2024 is:

Revenue:	
Local Sources	\$ 429,693
Total Revenue	<u>\$ 429,693</u>
Fund Balance, July 1	\$ 295,563
Total Available Funds	<u><u>\$ 725,256</u></u>

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

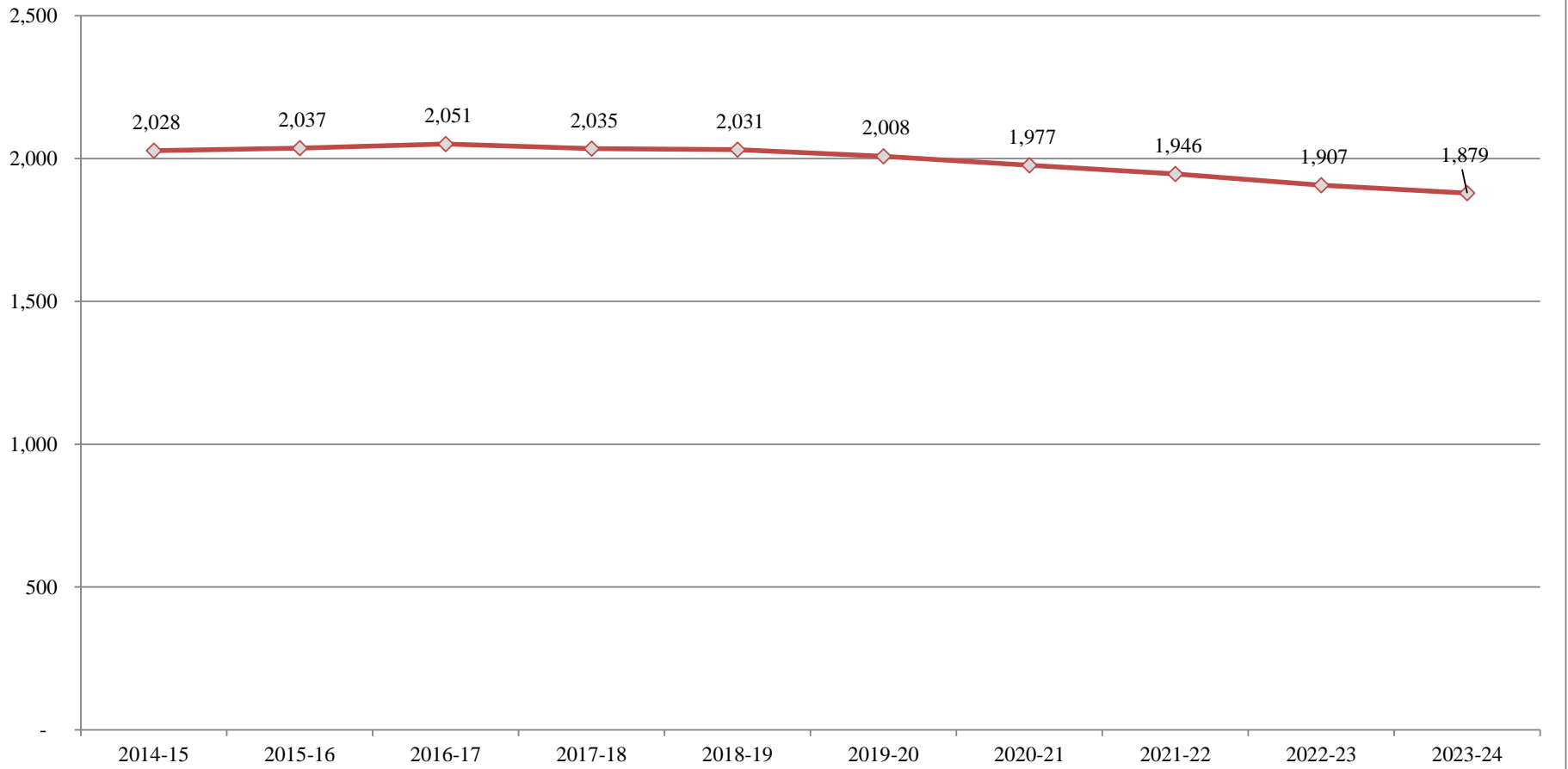
Expenditures:	
Activities	\$ 484,310
Total Appropriated	<u><u>\$ 484,310</u></u>

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

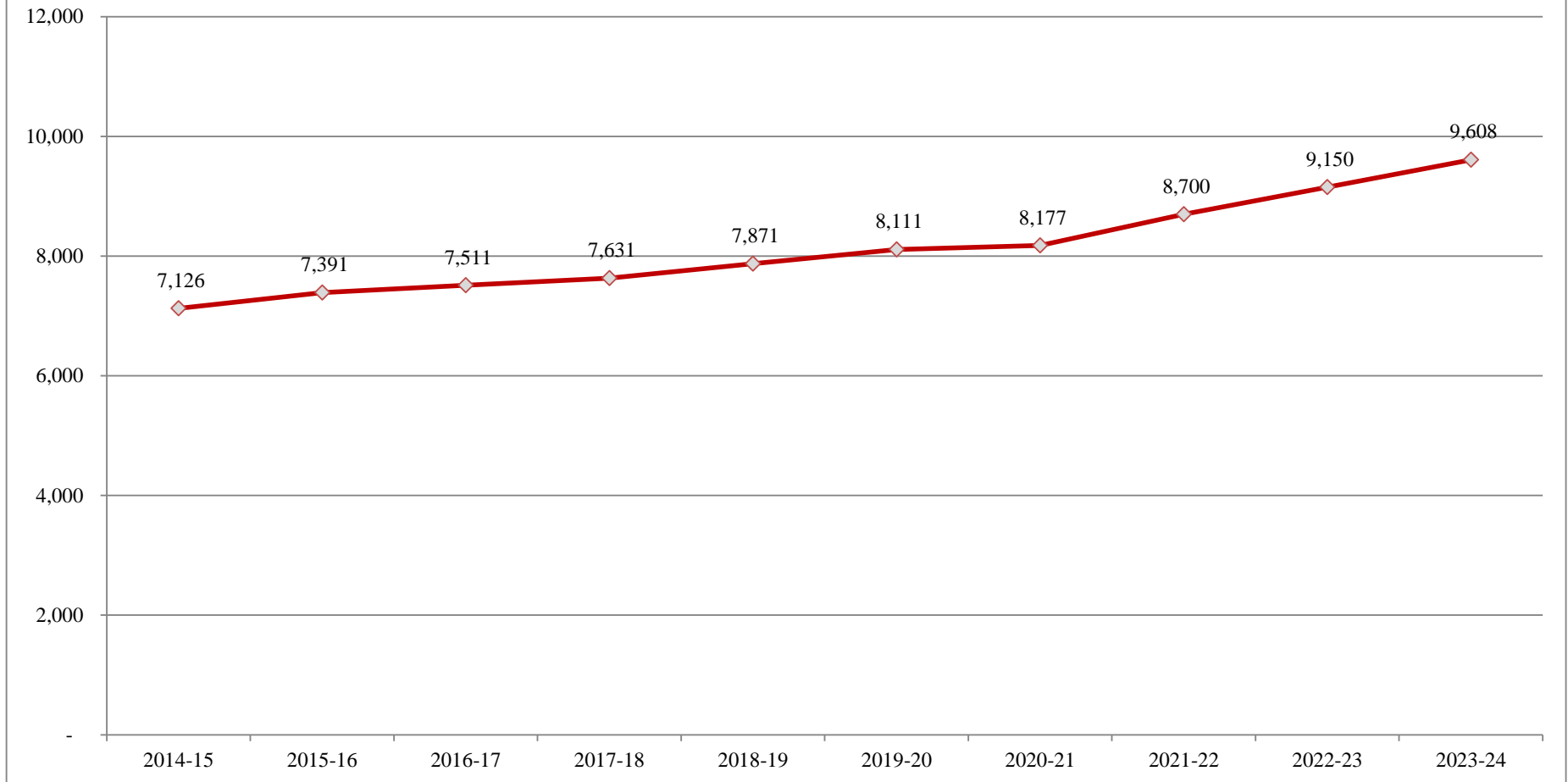
This resolution is effective December 18, 2023.

Signature & Date: _____
Secretary, Board of Education Date

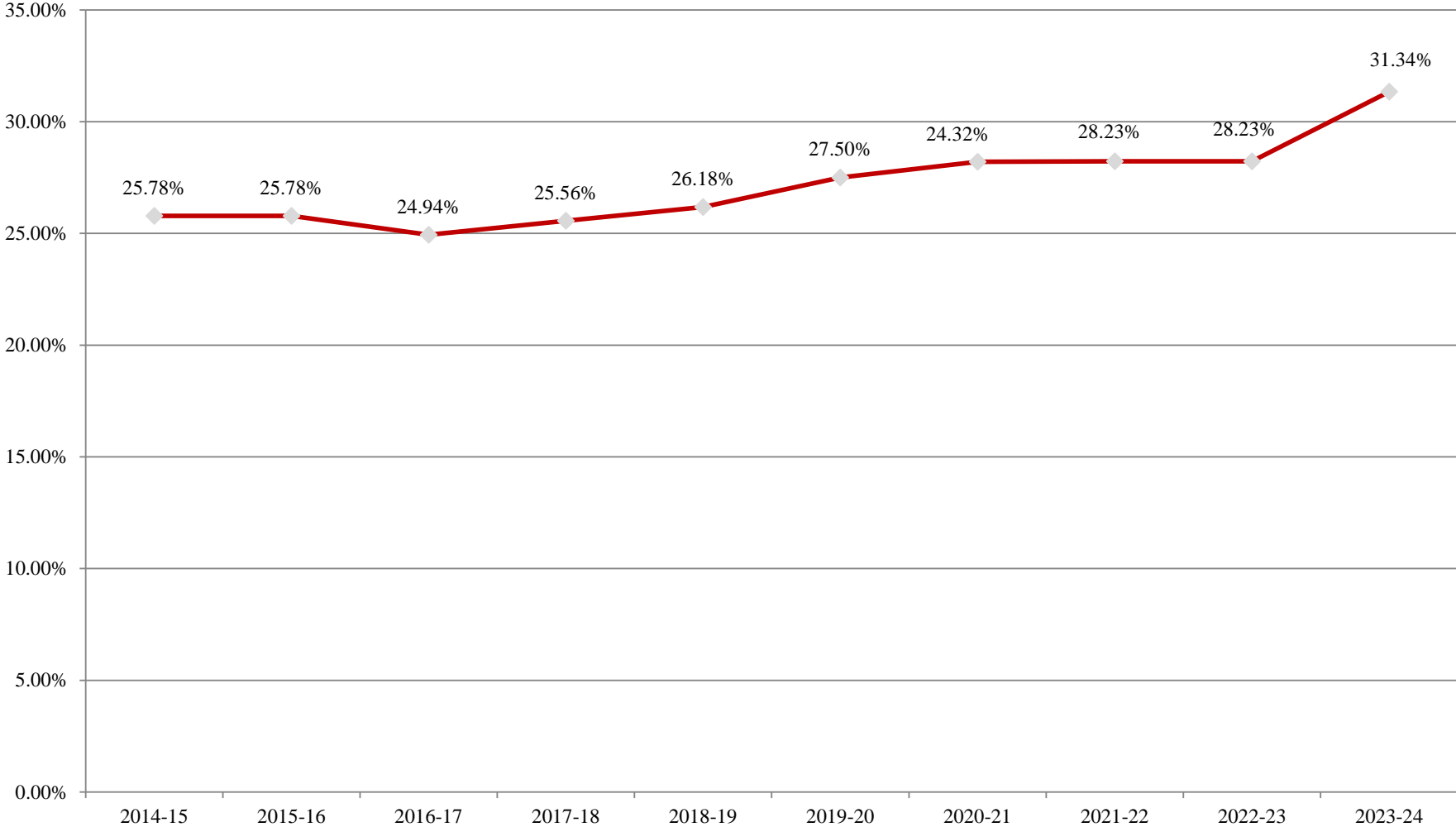
Whitehall District Schools K-12 Blended Pupil Count



WDS per-pupil Foundation Allowance



MPSERS Pension Rate



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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Revenues						
Local	3,398,669	3,450,148	3,818,876	3,884,293	4,055,209	4,123,106
State	17,648,189	18,484,333	19,401,983	22,539,239	21,678,266	22,469,181
Federal	949,583	1,921,502	1,992,098	1,762,302	2,125,973	2,206,860
Intermediate	964,581	707,319	832,660	791,555	820,000	820,000
Other	47,114	59,023	55,531	236,927	216,800	221,800
Total Revenues	23,008,136	24,622,325	26,101,148	29,214,316	28,896,248	29,840,947
Expenditures						
Instruction						
Basic Program	10,680,683	10,898,094	12,675,015	14,574,895	13,720,924	14,023,902
Added Needs	3,266,765	3,166,032	2,811,603	3,063,071	3,383,958	3,172,420
Adult Education	216,247	188,901	137,883	115,911	188,369	154,599
Support Services						
Pupil Services	1,584,470	1,716,190	1,909,015	2,323,257	2,453,647	2,561,531
Instructional Support	818,469	740,967	995,791	1,169,026	1,311,135	1,373,212
General Administration	465,558	484,441	513,623	590,000	581,457	677,427
School Administration	1,175,545	1,341,651	1,521,951	1,625,408	1,510,770	1,544,088
Business Services	522,552	448,652	420,230	513,409	474,342	496,614
Operations & Maintenance	1,450,364	1,755,586	1,880,158	2,150,510	2,000,073	2,109,698
Pupil Transportation	1,048,304	1,027,747	1,082,384	1,433,017	1,340,044	1,411,748
District Support	389,536	399,110	458,346	436,009	554,837	561,390
Athletics	476,509	511,658	755,679	920,705	729,221	769,328
Community Services	31,731	39,338	155,460	205,548	185,325	281,689
Transfers, Capital, & Other	554,170	373,918	453,546	375,544	364,000	580,559
Total Expenditures	22,680,903	23,092,285	25,770,684	29,496,310	28,798,102	29,718,205
Surplus/Deficit	327,233	1,530,040	330,464	(281,994)	98,146	122,742
Beginning Fund Balance	3,025,150	3,352,383	4,882,423	5,212,887	4,819,936	4,930,893
Ending Fund Balance	3,352,383	4,882,423	5,212,887	4,930,893	4,918,082	5,053,635
Percentage of Expenditures	14.8%	21.1%	20.2%	16.7%	17.1%	17.0%

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

Function	2019-20		2020-21		2021-22		2022-23		2023-24		2023-24	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent
Revenues												
Local	3,398,669	14.8%	3,450,148	13.9%	3,818,876	13.5%	3,884,293	13.0%	4,055,209	14.0%	4,123,106	13.8%
State	17,648,189	76.7%	18,484,333	74.8%	19,401,983	73.4%	22,539,239	76.0%	21,678,266	75.0%	22,469,181	75.3%
Federal	949,583	4.1%	1,921,502	8.2%	1,992,098	9.9%	1,762,302	7.4%	2,125,973	7.4%	2,206,860	7.4%
Intermediate	964,581	4.2%	707,319	2.8%	832,660	2.9%	791,555	2.8%	820,000	2.8%	820,000	2.7%
Other	47,114	0.2%	59,023	0.3%	55,531	0.3%	236,927	0.7%	216,800	0.8%	221,800	0.7%
Total Revenues	23,008,136	100.0%	24,622,325	100.0%	26,101,148	100.0%	29,214,316	100.0%	28,896,248	100.0%	29,840,947	100.0%
Expenditures												
Instruction												
Basic Program	10,680,683	47.1%	10,898,094	46.9%	12,675,015	47.0%	14,574,895	49.1%	13,720,924	47.6%	14,023,902	47.2%
Added Needs	3,266,765	14.4%	3,166,032	13.7%	2,811,603	14.5%	3,063,071	10.8%	3,383,958	11.8%	3,172,420	10.7%
Adult Education	216,247	1.0%	188,901	0.8%	137,883	0.8%	115,911	0.6%	188,369	0.7%	154,599	0.5%
Support Services												
Pupil Services	1,584,470	7.0%	1,716,190	7.2%	1,909,015	7.3%	2,323,257	7.9%	2,453,647	8.5%	2,561,531	8.6%
Instructional Support	818,469	3.6%	740,967	3.5%	995,791	3.3%	1,169,026	4.3%	1,311,135	4.6%	1,373,212	4.6%
General Administration	465,558	2.1%	484,441	2.1%	513,623	2.0%	590,000	2.1%	581,457	2.0%	677,427	2.3%
School Administration	1,175,545	5.2%	1,341,651	5.5%	1,521,951	5.3%	1,625,408	5.4%	1,510,770	5.2%	1,544,088	5.2%
Business Services	522,552	2.3%	448,652	2.1%	420,230	2.1%	513,409	1.7%	474,342	1.6%	496,614	1.7%
Operations & Maintenance	1,450,364	6.4%	1,755,586	7.0%	1,880,158	6.7%	2,150,510	6.9%	2,000,073	6.9%	2,109,698	7.1%
Pupil Transportation	1,048,304	4.6%	1,027,747	4.8%	1,082,384	4.5%	1,433,017	4.6%	1,340,044	4.7%	1,411,748	4.8%
District Support	389,536	1.7%	399,110	2.2%	458,346	2.1%	436,009	1.9%	554,837	1.9%	561,390	1.9%
Athletics	476,509	2.1%	511,658	2.2%	755,679	2.4%	920,705	2.8%	729,221	2.5%	769,328	2.6%
Community Services	31,731	0.1%	39,338	0.4%	155,460	0.7%	205,548	0.7%	185,325	0.6%	281,689	0.9%
Transfers, Capital, & Other	554,170	2.4%	373,918	1.7%	453,546	1.4%	375,544	1.2%	364,000	1.3%	580,559	2.0%
Total Expenditures	22,680,903	100.0%	23,092,285	100.0%	25,770,684	100.0%	29,496,310	100.0%	28,798,102	100.0%	29,718,205	100.0%
Surplus/Deficit	327,233		1,530,040		330,464		(281,994)		98,146		122,742	
Beginning Fund Balance	3,025,150		3,352,383		4,882,423		5,212,887		4,819,936		4,930,893	
Ending Fund Balance	3,352,383		4,882,423		5,212,887		4,930,893		4,918,082		5,053,635	
Percentage of Expenditures	14.8%		21.1%		20.2%		16.7%		17.1%		17.0%	

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

Object	2019-20		2020-21		2021-22		2022-23		2023-24		2023-24	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent
Revenues												
Local	3,398,669	14.8%	3,450,148	14.0%	3,818,876	14.6%	3,884,293	13.3%	4,055,209	14.0%	4,123,106	13.8%
State	17,648,189	76.7%	18,484,333	75.1%	19,401,983	74.3%	22,539,239	77.2%	21,678,266	75.0%	22,469,181	75.3%
Federal	949,583	4.1%	1,921,502	7.8%	1,992,098	7.6%	1,762,302	6.0%	2,125,973	7.4%	2,206,860	7.4%
Intermediate	964,581	4.2%	707,319	2.9%	832,660	3.2%	791,555	2.7%	820,000	2.8%	820,000	2.7%
Other	47,114	0.2%	59,023	0.2%	55,531	0.2%	236,927	0.8%	216,800	0.8%	221,800	0.7%
Total Revenues	23,008,136	100.0%	24,622,325	100.0%	26,101,148	100.0%	29,214,316	100.0%	28,896,248	100.0%	29,840,947	100.0%
Expenditures												
Wages	11,181,576	49.3%	11,071,476	47.9%	12,350,154	47.9%	13,141,846	44.6%	13,597,245	47.2%	13,710,876	46.1%
Benefits	7,619,078	33.6%	7,912,718	34.3%	8,903,021	34.5%	11,089,090	37.6%	10,385,740	36.1%	10,797,717	36.3%
Purchased Services	1,463,933	6.5%	1,586,586	6.9%	1,832,605	7.1%	2,079,843	7.1%	2,069,014	7.2%	2,213,265	7.4%
Supplies	1,085,058	4.8%	1,375,618	6.0%	1,497,875	5.8%	1,980,596	6.7%	1,525,542	5.3%	1,569,297	5.3%
Capital Outlay	288,534	1.3%	482,097	2.1%	510,330	2.0%	596,416	2.0%	528,776	1.8%	798,335	2.7%
Other	1,042,724	4.6%	663,790	2.9%	676,699	2.6%	608,519	2.1%	691,785	2.4%	628,715	2.1%
Total Expenditures	22,680,903	100.0%	23,092,285	100.0%	25,770,684	100.0%	29,496,310	100.0%	28,798,102	100.0%	29,718,205	100.0%
Surplus/Deficit	327,233		1,530,040		330,464		(281,994)		98,146		122,742	
Beginning Fund Balance	3,025,150		3,352,383		4,882,423		5,212,887		4,819,936		4,930,893	
Ending Fund Balance	3,352,383		4,882,423		5,212,887		4,930,893		4,918,082		5,053,635	
Percentage of Expenditures	14.8%		21.1%		20.2%		16.7%		17.1%		17.0%	

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Revenues						
Local Revenue						
Property Taxes	3,171,786	3,257,028	3,329,685	3,440,714	3,696,209	3,769,106
Investment Earnings	19,501	1,177	154	44,493	25,000	45,000
Athletics	75,042	55,095	101,378	96,349	91,000	91,000
Charges for Services	86,077	71,088	169,287	197,634	153,000	75,000
Other	46,264	65,760	152,952	105,103	90,000	143,000
Total Local Revenue	3,398,670	3,450,148	3,753,456	3,884,293	4,055,209	4,123,106
State Revenue						
Foundation Allowance	13,150,269	13,468,981	13,861,445	14,664,510	14,685,163	14,524,184
Grants	3,843,846	4,373,782	4,885,855	6,957,692	6,151,053	6,996,013
Other	0	0	0	0	0	0
Total State Revenue	16,994,115	17,842,763	18,747,300	21,622,202	20,836,216	21,520,197
Federal Revenue						
Title Grants	329,008	369,648	417,754	362,623	321,300	283,520
IDEA Grants	408,152	407,469	441,205	488,664	488,664	437,082
Other incl. Pandemic	212,422	1,144,385	1,133,139	891,377	1,316,009	1,486,258
Total Federal Revenue	949,582	1,921,502	1,992,098	1,742,664	2,125,973	2,206,860
Intermediate Revenue						
Act 18	471,440	539,745	672,143	660,683	675,000	675,000
Medicaid	139,735	125,019	137,389	97,134	125,000	125,000
Other	353,406	42,555	23,128	100,108	20,000	20,000
WLACE - Adult & Alt Ed	654,074	641,570	654,683	917,037	842,050	948,984
WLACE - JTC	0	0	0	0	0	0
WLACE - Other	0	0	0	0	0	0
Total Intermediate Revenue	1,618,655	1,348,889	1,487,343	1,774,962	1,662,050	1,768,984
Incoming Transfers & Other						
Prior Period Adjustments	0	0	0	0	0	0
WLACE - Duck Creek	0	0	55,531	48,977	82,800	82,800
WLACE - JTC	0	0	0	0	0	0
WLACE - Other	0	0	0	69,661	69,000	69,000
Food Service	47,114	59,023	65,420	71,557	65,000	70,000
Other	0	0	0	0	0	0
Total Transfers & Other	47,114	59,023	120,951	190,195	216,800	221,800
Total Revenues	23,008,136	24,622,325	26,101,148	29,214,316	28,896,248	29,840,947

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Expenditures						
Basic Program						
Elementary (111)						
Wages	2,716,622	2,645,920	3,111,630	3,323,223	3,259,782	3,297,341
Benefits	1,940,224	1,984,615	2,321,922	2,961,752	2,689,565	2,831,077
Purchased Services	74,191	41,836	76,227	93,375	69,000	62,150
Supplies	85,496	147,057	116,462	336,232	133,103	145,723
Capital Outlay	0		0	0	0	0
Other	156	32	90	120	100	100
Total Elementary	4,816,689	4,819,460	5,626,331	6,714,702	6,151,550	6,336,391
Middle School (112)						
Wages	1,515,805	1,665,785	1,771,360	1,775,188	1,783,035	1,781,690
Benefits	1,050,049	1,212,240	1,310,929	1,536,511	1,380,884	1,441,082
Purchased Services	22,755	17,746	31,508	22,165	29,415	24,415
Supplies	35,965	37,792	46,218	65,507	94,097	95,376
Capital Outlay	4,629	0	1,499	0	1,500	1,500
Other	4,678	1,248	7,255	1,829	5,620	5,620
Total Middle School	2,633,881	2,934,811	3,168,769	3,401,200	3,294,551	3,349,683
High School (113)						
Wages	1,627,544	1,539,521	1,899,722	2,059,288	2,089,050	2,110,832
Benefits	1,184,767	1,163,398	1,469,089	1,792,234	1,662,082	1,706,269
Purchased Services	276,857	287,038	256,542	259,064	235,548	267,065
Supplies	81,825	61,157	94,046	184,249	132,239	103,258
Capital Outlay	149	0	207	6,756	12,776	10,776
Other	9,108	2,229	11,025	11,372	10,278	6,778
Total High School	3,180,250	3,053,343	3,730,631	4,312,963	4,141,973	4,204,978
Summer School (119)						
Wages	16,970	41,823	70,386	70,884	61,000	61,000
Benefits	8,500	20,929	36,386	45,934	33,850	33,850
Purchased Services	623	0	19,243	7,170	12,000	12,000
Supplies	23,769	27,728	23,269	22,041	26,000	26,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Summer School	49,862	90,480	149,284	146,029	132,850	132,850
Total Basic Instruction	10,680,682	10,898,094	12,675,015	14,574,894	13,720,924	14,023,902

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Added Needs						
Special Education (122)						
Wages	1,210,415	1,119,590	1,264,626	1,270,657	1,289,861	1,303,349
Benefits	744,975	748,210	841,778	1,005,937	945,731	990,903
Purchased Services	11,388	7,562	9,194	8,224	14,500	14,500
Supplies	19,736	11,540	13,756	11,095	12,724	12,724
Capital Outlay	0	0	0	0	0	0
Other	408,642	422,223	431,648	372,858	450,000	400,000
Total Special Education	2,395,156	2,309,125	2,561,002	2,668,771	2,712,816	2,721,476
Compensatory Education (125)						
Wages	429,244	436,876	139,404	211,120	373,413	250,132
Benefits	273,416	289,692	105,855	160,660	281,305	183,558
Purchased Services	212	0	3,192	14,740	15,000	15,000
Supplies	3,154	739	1,626	7,138	1,424	1,824
Capital Outlay	0	0	0	0	0	0
Other	0	477	524	642	0	430
Total Comp. Education	706,026	727,784	250,601	394,300	671,142	450,944
Vocational Education (127)						
Wages	94,323	74,250	0	0	0	0
Benefits	67,572	54,661	0	0	0	0
Purchased Services	3,167	212	0	0	0	0
Supplies	521	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Voc. Education	165,583	129,123	0	0	0	0
Total Added Needs	3,266,765	3,166,032	2,811,603	3,063,071	3,383,958	3,172,420
Adult Education						
Basic Adult Ed (131)						
Wages	58,970	49,832	35,468	49,637	57,218	45,279
Benefits	47,031	41,692	25,710	20,521	46,564	36,256
Purchased Services	3,645	5,660	1,727	1,416	2,000	2,000
Supplies	485	2	59	417	500	500
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Basic Adult Ed.	110,131	97,186	62,964	71,991	106,282	84,035

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Secondary Adult Ed (132)						
Wages	53,696	46,324	39,832	27,334	42,075	29,418
Benefits	44,045	39,596	26,134	12,348	32,186	26,820
Purchased Services	5,515	2,637	1,107	3,245	3,826	11,326
Supplies	2,364	2,958	7,371	993	3,500	2,500
Capital Outlay	0	72	0	0	0	0
Other	496	128	475	0	500	500
Total Secondary Adult Ed.	106,116	91,715	74,919	43,920	82,087	70,564
Total Adult Education	216,247	188,901	137,883	115,911	188,369	154,599
Support Services						
Pupil Support						
Attendance (211)						
Wages	29,697	37,112	4,207	3,391	4,299	7,947
Benefits	49,608	37,944	4,567	3,042	3,025	5,056
Total Attendance	79,305	75,056	8,774	6,433	7,324	13,003
Guidance (212)						
Wages	225,866	245,096	355,632	370,525	370,306	373,378
Benefits	147,674	189,243	249,874	320,954	281,305	295,942
Purchased Services	0	0	0	0	885	885
Supplies	715	649	410	1,174	1,985	1,985
Total Guidance	374,255	434,988	605,916	692,653	654,481	672,190
Health Services (213)						
Wages	56,942	61,303	57,342	96,078	114,510	123,613
Benefits	33,341	37,315	36,040	78,609	79,764	88,679
Purchased Services	0	138	285	0	1,200	1,200
Supplies	3,164	1,080	1,970	2,605	2,800	2,800
Total Health Services	93,447	99,836	95,637	177,292	198,274	216,292
Psychologist (214)						
Wages	97,000	137,500	95,900	105,000	178,500	196,750
Benefits	66,323	95,259	84,489	115,246	133,153	157,675
Purchased Services	1,466	473	351	541	1,200	1,200
Supplies	1,794	1,483	3,902	798	3,400	3,400
Capital Outlay	0	0	0	0	0	0
Other	220	520	0	0	400	400
Total Psychologist	166,803	235,235	184,642	221,585	316,653	359,425
Speech Therapy (215)						
Wages	182,750	187,750	231,360	247,394	245,000	250,000
Benefits	124,356	134,667	166,810	211,576	177,416	203,541
Purchased Services	116	0	0	1,141	300	300
Supplies	1,037	2,429	3,156	3,391	2,700	2,700
Total Speech Therapy	308,259	324,846	401,326	463,502	425,416	456,541

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Social Work (216)						
Wages	273,271	278,109	258,120	307,917	368,500	372,650
Benefits	186,398	197,407	197,588	274,078	293,631	312,191
Purchased Services	422	178	7,357	1,298	8,100	8,100
Supplies	460	1,978	1,800	3,722	2,500	3,500
Capital Outlay	0	0	0	0	0	0
Other	300	300	150	400	400	400
Total Social Work	460,851	477,972	465,015	587,415	673,131	696,841
Student Supervision (219)						
Wages	64,276	42,120	93,362	104,615	110,402	89,660
Benefits	37,275	26,138	54,343	69,762	67,966	57,579
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Total Student Supervision	101,551	68,258	147,705	174,377	178,368	147,239
Total Pupil Services	1,584,471	1,716,191	1,909,015	2,323,257	2,453,647	2,561,531
Instructional Staff Support						
Improve Instruction (221)						
Wages	75,800	10,962	164,912	218,817	205,360	222,859
Benefits	53,844	7,649	121,836	165,569	155,541	173,080
Purchased Services	18,479	6,517	8,873	13,496	66,677	91,977
Supplies	1,473	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other	0	0	23,211	18,007	25,000	25,000
Total Improvement	149,596	25,128	318,832	415,889	452,578	512,916
Library-Media (222)						
Wages	61,302	58,474	62,871	71,901	72,418	67,088
Benefits	29,960	31,847	35,758	51,824	46,857	45,607
Purchased Services	6,111	6,111	3,100	10,400	2,170	2,366
Supplies	7,502	6,873	4,322	8,024	8,376	8,376
Total Library-Media	104,875	103,305	106,051	142,149	129,821	123,437
Educational Technology (225)						
Wages				0	27,300	36,400
Benefits				0	19,632	27,095
Purchased Services		43,418	81,226	43,027	85,000	55,000
Supplies		110,508	0	0	0	20,000
Capital		0	0	6,546	0	10,000
Total Library-Media	0	153,926	81,226	49,573	131,932	148,495

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Program Direction (226)						
Wages	325,377	259,028	270,204	295,205	328,637	321,778
Benefits	210,356	189,212	187,340	224,643	231,167	224,786
Purchased Services	9,992	7,392	9,088	18,965	12,100	13,100
Supplies	4,504	2,686	1,801	3,492	2,400	2,400
Capital Outlay	0	0	0	0	0	0
Other	172	290	749	665	500	500
Total Program Direction	550,401	458,608	469,182	542,970	574,804	562,564
Assessment (227)						
Purchased Services	7,200	0	20,500	16,800	21,000	24,000
Supplies	6,397	0	0	1,644	1,000	1,800
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Assessment	13,597	0	20,500	18,444	22,000	25,800
Other Instr Support (229)						
Wages						
Benefits						
Total Other Instr Support	0	0	0	0	0	0
Total Instruction Staff Support	818,469	740,967	995,791	1,169,025	1,311,135	1,373,212
General Administration						
Board of Education (231)						
Purchased Services	57,205	48,187	66,137	68,294	70,000	79,500
Supplies	793	565	1,821	2,765	1,500	2,000
Capital Outlay	0	0	0	0	0	0
Other	0	12,192	10	4,845	5,000	5,000
Total Board of Education	57,998	60,944	67,968	75,904	76,500	86,500
Superintendent (232)						
Wages	233,121	240,178	252,879	268,904	280,920	346,220
Benefits	146,182	158,622	170,108	224,934	193,037	213,707
Purchased Services	6,500	5,928	9,954	8,208	10,000	10,000
Supplies	13,610	9,995	9,328	7,847	11,000	11,000
Capital Outlay	0	0	0	0	0	0
Other	8,147	8,773	3,386	4,203	10,000	10,000
Total Superintendent	407,560	423,496	445,655	514,096	504,957	590,927
Total General Administration	465,558	484,440	513,623	590,000	581,457	677,427

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
School Administration						
Principals Office (241)						
Wages	655,737	746,347	826,655	831,998	831,834	850,618
Benefits	478,880	550,689	637,855	727,361	621,762	635,896
Purchased Services	4,689	10,963	15,712	16,419	14,076	14,476
Supplies	28,539	24,475	25,964	31,883	21,511	21,511
Capital Outlay	0	0	0	0	0	0
Other	2,910	2,250	3,711	6,145	1,587	1,587
Total Principals Office	1,170,755	1,334,724	1,509,897	1,613,806	1,490,770	1,524,088
Other School Admin (249)						
Graduation Services	0	0	5,434	6,611	10,000	10,000
Graduation Supplies	4,789	6,926	6,619	4,991	10,000	10,000
Total Other School Admin.	4,789	6,926	12,053	11,602	20,000	20,000
Total School Administration	1,175,544	1,341,650	1,521,950	1,625,408	1,510,770	1,544,088
Business Services						
Fiscal Services (252)						
Wages	229,191	214,138	213,800	227,350	228,500	239,000
Benefits	169,959	158,297	149,391	205,085	171,942	183,714
Purchased Services	3,398	3,542	7,937	6,279	10,000	10,000
Supplies	2,926	2,142	1,272	1,144	2,000	12,000
Capital Outlay	0	0	0	46,732	0	0
Other	172	9,972	10,748	1,258	10,000	10,000
Total Fiscal Services	405,646	388,091	383,148	487,848	422,442	454,714
Other Business Serv (259)						
Purchased Services	8,244	8,173	8,387	0	8,900	8,900
Other	108,662	52,388	28,695	25,561	43,000	33,000
Total Other Business	116,906	60,561	37,082	25,561	51,900	41,900
Total Business Services	522,552	448,652	420,230	513,409	474,342	496,614
Operations & Maintenance						
Operations (261)						
Wages	137,323	139,083	174,363	212,610	235,485	235,054
Benefits	90,019	98,302	131,433	177,522	174,088	178,119
Purchased Services	662,881	817,198	874,388	1,013,899	907,300	958,300
Supplies	518,595	685,082	673,524	679,639	642,700	658,320
Capital Outlay	11,728	0	19,250	0	0	25,000
Other	164	510	365	280	500	500
Total Operations	1,420,710	1,740,175	1,873,323	2,083,950	1,960,073	2,055,293

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Security Services (266)						
Wages	13,095	142	0	0	0	0
Benefits	10,193	413	0	0	0	0
Purchased Services	4,281	12,578	6,835	48,163	38,000	52,405
Supplies	2,085	2,278	0	18,398	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Security	29,654	15,411	6,835	66,561	40,000	54,405
Total Operations & Maint	1,450,364	1,755,586	1,880,158	2,150,511	2,000,073	2,109,698
Pupil Transportation (271)						
Wages	453,554	436,513	463,029	542,053	537,428	573,516
Benefits	275,549	278,110	289,656	393,218	349,816	380,032
Purchased Services	85,440	45,781	71,544	78,309	70,700	81,100
Supplies	142,034	119,871	209,912	259,575	221,600	216,600
Capital Outlay	90,719	147,378	47,300	159,747	160,000	160,000
Other	1,008	94	943	115	500	500
Total Transportation	1,048,304	1,027,747	1,082,384	1,433,017	1,340,044	1,411,748
Central Support						
Public Relations (282)						
Purchased Services	301	3,560	2,861	3,329	13,100	31,500
Supplies	0	0	0	0	0	0
Capital Outlay	0	0	0	9,491	0	0
Total Public Relations	301	3,560	2,861	12,820	13,100	31,500
Human Resources (283)						
Wages	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	26,891	25,871	22,055	16,004	27,500	27,500
Supplies	0	0	0	0	0	0
Other	0	0	0	90	0	0
Total Human Resources	26,891	25,871	22,055	16,094	27,500	27,500
Technology (284)						
Wages	77,247	68,079	71,123	76,245	89,620	82,520
Benefits	58,474	56,090	59,783	74,768	77,603	74,236
Purchased Services	30,595	72,476	54,236	23,424	58,500	58,500
Supplies	31,493	26,151	80,238	59,972	80,500	60,500
Capital Outlay	0	0	0	17,776	0	20,000
Other	62,308	60,933	63,629	51,020	61,000	61,000
Total Technology	260,117	283,729	329,009	303,205	367,223	356,756

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Registrar (285)						
Wages	30,291	30,150	30,780	29,724	32,780	32,737
Benefits	16,211	16,555	16,752	16,073	20,239	18,236
Purchased Services	11,192	0	0	0	11,000	11,000
Other	37,036	36,644	49,797	50,305	37,000	37,000
Total Registrar	94,730	83,349	97,329	96,102	101,019	98,973
Other Central Support (289)						
Wages	4,455	917	1,022	3,815	26,400	26,400
Benefits	26	13	214	2,588	14,595	15,261
Purchased Services	2,742	523	3,734	0	3,000	3,000
Supplies	275	1,148	2,120	1,386	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Total Other Central	7,498	2,601	7,090	7,789	45,995	46,661
Total Central Support	389,236	395,550	455,483	423,190	541,737	529,890
Athletics (293)						
Wages	215,488	239,935	323,547	254,522	268,000	254,250
Benefits	81,731	85,892	143,251	166,814	152,321	156,178
Purchased Services	110,528	101,785	146,849	244,187	179,500	229,500
Supplies	43,079	70,730	114,623	223,060	111,500	111,500
Capital Outlay	12,156	1,624	7,495	0	1,500	1,500
Other	13,527	11,692	19,914	32,122	16,400	16,400
Total Athletics	476,509	511,658	755,679	920,705	729,221	769,328
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	5,907	18,617	66,616	86,450	85,612	129,397
Benefits	2,437	8,021	28,131	49,528	48,713	101,292
Purchased Services	6,942	3,104	7,022	31,651	21,000	21,000
Supplies	16,445	9,596	52,286	37,412	27,000	27,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	1,405	507	3,000	3,000
Total Community Activities	31,731	39,338	155,460	205,548	185,325	281,689
Total Community Services	31,731	39,338	155,460	205,548	185,325	281,689

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Transfers & Capital						
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Capital Outlay	168,984	333,023	434,580	349,369	353,000	569,559
Other	385,186	40,896	18,969	26,175	11,000	11,000
Total Transfers & Capital	554,170	373,919	453,549	375,544	364,000	580,559
Total Payments and Transfers	554,170	373,919	453,549	375,544	364,000	580,559
Total Expenditures	22,680,903	23,092,285	25,770,684	29,496,310	28,798,102	29,718,205
Surplus/Deficit	327,233	1,530,040	330,464	(281,994)	98,146	122,742

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

Program	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Revenues						
General WLACE	1,167	2	9	0	10,000	15,000
Headstart	983,347	1,008,351	997,768	1,319,744	1,267,866	1,319,248
Great Start Readiness Program	1,964,777	1,822,959	2,206,997	1,997,737	2,012,570	1,971,748
Lighthouse & After School	675,588	891,109	1,318,142	1,618,308	1,908,100	1,365,000
Enrichment & Other	27,065	4,944	20,065	32,685	16,000	17,500
Playgroups	2,376	0	0	0	0	0
Total Revenues	3,654,320	3,727,365	4,542,981	4,968,474	5,214,536	4,688,496
Expenditures						
General WLACE	(63,682)	(30,249)	44,231	90,371	52,633	52,633
Headstart	983,347	1,008,351	997,539	1,320,576	1,267,866	1,319,248
Great Start Readiness Program	1,969,405	1,830,695	2,206,997	1,997,737	2,012,570	1,971,748
Lighthouse & After School	641,418	851,852	847,666	1,600,946	1,982,683	1,651,235
Enrichment & Other	51,506	19,835	22,060	19,716	23,720	28,890
Playgroups	2,427	0	0	0	0	0
Total Expenditures	3,584,421	3,680,484	4,118,493	5,029,346	5,339,472	5,023,754
Surplus/(Deficit)						
General WLACE	64,849	30,251	(44,222)	(90,371)	(42,633)	(37,633)
Headstart	0	0	229	(832)	0	0
Great Start Readiness Program	(4,628)	(7,736)	0	0	0	0
Lighthouse & After School	34,170	39,257	470,476	17,362	(74,583)	(286,235)
Enrichment & Other	(24,441)	(14,891)	(1,995)	12,969	(7,720)	(11,390)
Playgroups	(51)	0	0	0	0	0
Total Surplus/(Deficit)	69,899	46,881	424,488	(60,872)	(124,936)	(335,258)
Beginning Fund Balance	130,381	200,280	247,161	671,649	564,984	610,777
Ending Fund Balance	200,280	247,161	671,649	610,777	440,048	275,519
Percentage of Expenditures	5.6%	6.7%	16.3%	12.1%	8.2%	5.5%
Non-Grant Percent of Expense	31.7%	29.4%	73.5%	35.7%	21.4%	15.9%

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

Object	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Revenues						
Local	243,521	31,778	50,153	64,652	154,000	63,500
State	43,101	54,548	182,774	33,530	56,598	284,241
Federal	1,361,485	2,742,903	2,265,536	1,287,900	1,329,000	1,314,500
Other	16,608	9,874	1,108	1,006	1,000	1,000
Total Revenues	1,664,715	2,839,103	2,499,571	1,387,088	1,540,598	1,663,241
Expenditures						
Wages	256,094	301,018	418,974	520,350	414,000	418,000
Benefits	129,771	164,322	221,038	293,679	252,922	257,598
Purchased Services	120,042	98,046	54,716	60,529	61,500	167,700
Supplies, incl Food & Drink	800,490	1,160,379	992,964	1,116,295	769,500	928,500
Capital Equipment	11,369	0	37,663	21,355	0	280,000
Miscellaneous	9,577	71	8,917	19,055	15,000	11,000
Outgoing Transfers	47,114	527,651	368,182	71,557	75,000	80,000
Total Expenditures	1,374,457	2,251,487	2,102,454	2,102,820	1,587,922	2,142,798
Surplus/Deficit	290,258	587,616	397,117	(715,732)	(47,324)	(479,557)
Beginning Fund Balance	177,742	468,000	1,055,616	1,452,733	152,688	737,001
Ending Fund Balance	468,000	1,055,616	1,452,733	737,001	105,364	257,444
Percentage of Expenditures	34.0%	46.9%	69.1%	35.0%	6.6%	12.0%

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

Object	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Revenues						
ISD Levy	398,466	415,462	424,916	449,338	475,000	475,000
Other	542	1	0	0	0	0
Total Revenues	399,008	415,463	424,916	449,338	475,000	475,000
Expenditures						
Classroom Equip & Staff	184,533	190,759	231,481	294,000	253,916	315,924
Innovative Prof Dev	0	0	0	0	1,000	1,000
Educ Technology Support	160,048	75,460	0	0	200	200
Security Improvements	111,190	16,800	18,450	100,483	215,000	155,000
Total Expenditures	455,771	283,019	249,931	394,483	470,116	472,124
Surplus/Deficit	(56,763)	132,444	174,985	54,855	4,884	2,876
Beginning Fund Balance	111,214	54,451	186,895	361,880	365,474	416,735
Ending Fund Balance	54,451	186,895	361,880	416,735	370,358	419,611
Percentage of Expenditures	11.9%	66.0%	144.8%	105.6%	78.8%	88.9%

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

Object	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1
Revenues					
District	153,143	22,938	18,909	21,600	15,800
WLACE	8,346	3,238	9,702	8,000	8,400
Shoreline	5,497	19,144	17,095	12,100	19,500
Ealy	13,696	9,113	20,691	15,500	24,880
Middle School	64,147	39,952	25,860	27,000	23,563
High School	74,235	64,059	83,210	80,800	78,700
Athletics	163,157	189,322	222,420	197,100	204,900
Classes	2,610	8,688	14,647	9,250	14,700
Scholarships	23,875	66,311	52,674	81,050	39,250
Total Revenues	508,706	422,765	465,208	452,400	429,693
Expenditures					
District	13,394	15,015	21,857	37,100	37,876
WLACE	11,899	8,163	10,133	10,100	11,300
Shoreline	6,744	17,933	14,704	13,700	18,000
Ealy	10,618	15,089	26,004	17,400	22,400
Middle School	14,329	32,688	30,581	42,200	41,900
High School	34,791	51,208	85,000	86,000	92,545
Athletics	95,441	220,085	182,680	176,700	200,300
Classes	8,434	10,826	13,202	5,400	9,989
Scholarships	64,402	43,331	39,280	44,550	50,000
Total Expenditures	260,052	414,338	423,441	433,150	484,310
Surplus/Deficit	248,654	8,427	41,767	19,250	(54,617)
Beginning Fund Balance	(3,285)	245,369	253,796	213,986	295,563
Ending Fund Balance	245,369	253,796	295,563	233,236	240,946
Percentage of Expenditures	94.4%	61.3%	69.8%	53.8%	49.8%

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.