



Whitehall District Schools

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

**2023-24 Budget Amendment #2
General Fund**

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

**Monday, May 13, 2024
(Finance Committee)
Monday, May 20, 2024
(Board of Education)**

Whitehall District Schools

Budget Adoption 2023-24 Fiscal Year

Board of Education

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WLACE Director



Whitehall District Schools Board of Education
2023-24 Budget Executive Summary
May 20, 2024

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

All Funds:

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 0.20 students from the December amendment. The foundation grant is \$9,608.

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 #1	<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>
2023-24 Amend #2	<u>1878.60</u>	<u>34.55</u>	<u>115.00</u>	<u>2028.15</u>	<u>\$9,608</u>
Difference	<u>0.00</u>	<u>0.00</u>	<u>-0.20</u>	<u>-0.20</u>	<u>0</u>

The budget impact is \$1,734 less for the enrollment change.

- ◆ Local revenue is up approximately \$80,000 due to VAC, rent, and athletics revenue.
- ◆ State categorical grants were updated along with their corresponding expenses which resulted in a positive impact of \$263,000. This includes the new enrollment stabilization categorical of \$141,000.

- ◆ The federal grants were set to the initial allocations for the current year. Below is the current plan for the 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</i>		\$995,263			
<i>Sect. 98c</i>			\$104,665		
<i>American Rescue Plan ESSERS III</i>			\$709,568	\$1,422,924	\$104,317
Total	\$1,018,919	\$1,047,072	\$814,233	\$1,422,924	\$104,317

On the expense side:

- ◆ Moved a technology position to the Tech and Security Fund which saved the General Fund \$75,000.
- ◆ The bus purchase account remains the same at \$155,000 and capital expenditures remains at \$300,000.
- ◆ Expense additions include:
 - \$25,000 for building maintenance,
 - \$13,000 for athletic officials and fees,
 - \$5,000 per building budget,
 - \$35,000 for district math curriculum

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	2023-24 Amend #2
Beginning Fund Balance	\$4,819,936	\$4,930,893	\$4,930,893
Revenue	28,896,248	29,840,947	29,789,394
Expense	28,798,102	29,718,205	29,750,254
Surplus/(Deficit)	+98,146	+122,742	+39,140
Ending Fund Balance	\$4,918,082	\$5,053,635	\$4,970,033
Percent of Expenditures	17.1%	17.0%	16.7%

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 \$24,781 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 were increased \$17,000 to handle the completion of the Ealy projects. We expect to end with a fund balance of \$122,000.

Technology & Security Fund:

Expenses were increased \$70,000 for security projects throughout the district. 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.

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 second amendment for the 2023-24 school year. This budget serves as the starting point for next year's (2024-25) 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 May 20, 2024 regular meeting.

Jerry McDowell
Superintendent of Schools

Taylor Zweigle
Business Manager

**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	\$ 4,202,406
State Sources	22,212,638
Federal Sources	2,289,390
Intermediate Sources	895,000
Incoming Transfers & Other	191,694
Total Revenue	<u>\$ 29,791,128</u>
 Fund Balance, July 1	 \$ 4,930,893
 Total Available Funds	 <u><u>\$ 34,722,021</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	\$ 14,105,502
Added Needs	3,146,452
Adult Education	136,366
Support Services	
Pupil Services	2,560,585
Instructional Support	1,322,031
General Administration	692,651
School Administration	1,544,344
Business Services	487,902
Operations & Maintenance	2,135,730
Pupil Transportation	1,404,032
Central Support	560,976
Athletics	782,026
Community Services	
Direction & Recreation	291,098
Outgoing Transfers, Capital, & Other	580,559
Total Appropriated	<u>\$ 29,750,254</u>

**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	\$ 28,150
Headstart	1,221,394
Great Start Readiness Program	1,984,064
Lighthouse Learning	1,652,552
Enrichment & Other	17,500
Total Revenue	<u>\$ 4,903,660</u>
Fund Balance, July 1	\$ 610,777
Total Available Funds	<u><u>\$ 5,514,437</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	\$ 48,223
Headstart	1,221,394
Great Start Readiness Program	1,984,064
Lighthouse Learning	1,677,333
Enrichment & Other	28,890
Total Appropriated	<u><u>\$ 4,959,904</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	\$	59,500
State Sources		347,208
Federal Sources		1,257,435
Other Sources		1,000
Total Revenue	\$	<u>1,665,143</u>
Fund Balance, July 1	\$	737,001
Total Available Funds	\$	<u><u>2,402,144</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	\$	456,000
Benefits		280,243
Purchased Services		182,700
Supplies & Materials, incl Food & Drink		974,935
Equipment		297,000
Miscellaneous		9,000
Outgoing Transfers & Other		80,000
Total Appropriated	\$	<u><u>2,279,878</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 amounts and for the purposes set forth below:

Expenditures:	
Basic Instruction	\$ 315,924
Instruction Improvement	1,000
Educational Technology	200
Other Capital	225,000
Total Appropriated	<u><u>\$ 542,124</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	\$ 448,965
Total Revenue	<u>\$ 448,965</u>
 Fund Balance, July 1	 \$ 295,563
 Total Available Funds	 <u><u>\$ 744,528</u></u>

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

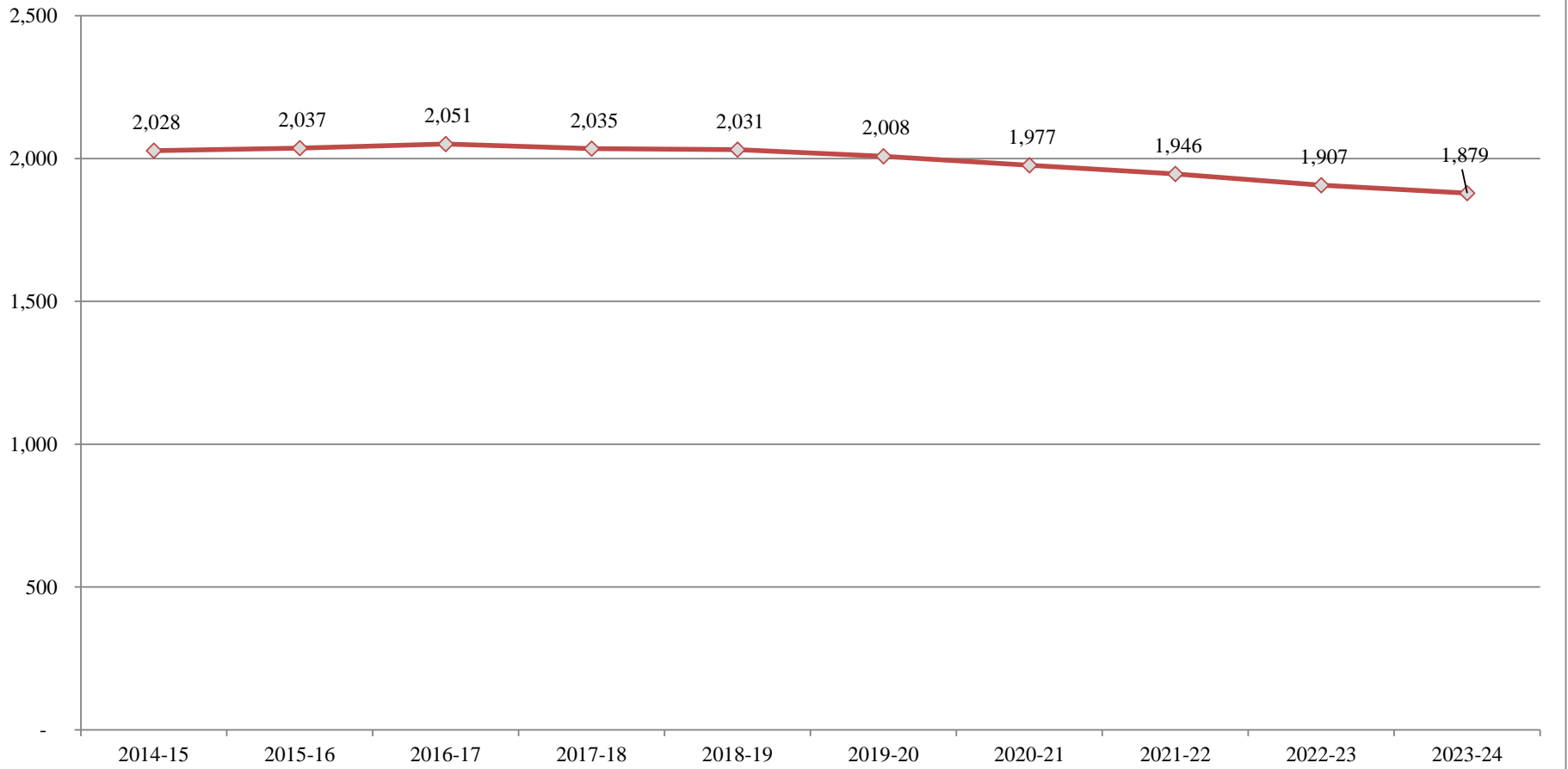
Expenditures:	
Activities	\$ 438,456
Total Appropriated	<u><u>\$ 438,456</u></u>

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

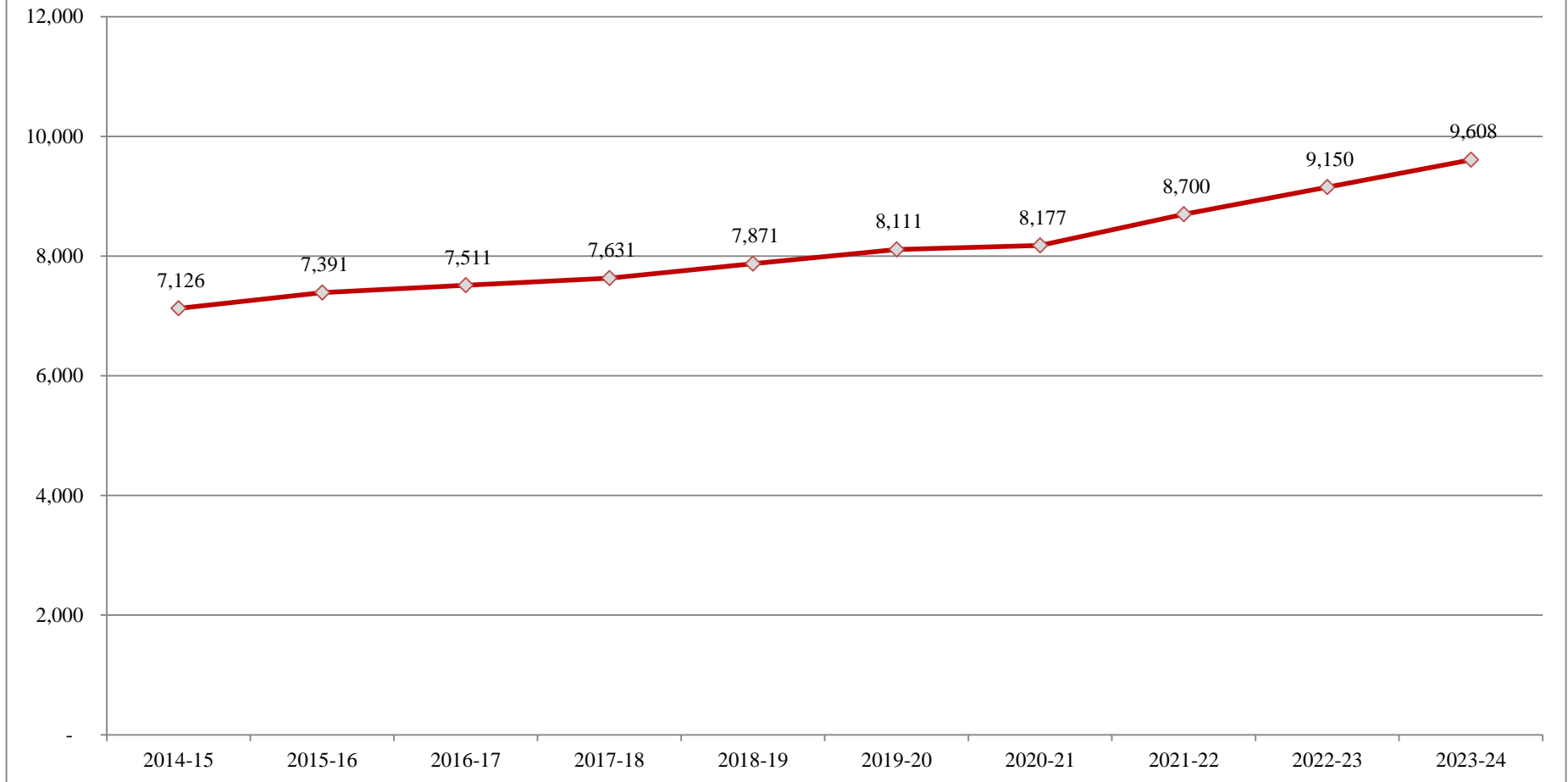
This resolution is effective May 20, 2024.

Signature & Date: Paula Martin _____ Date _____
Secretary, Board of Education

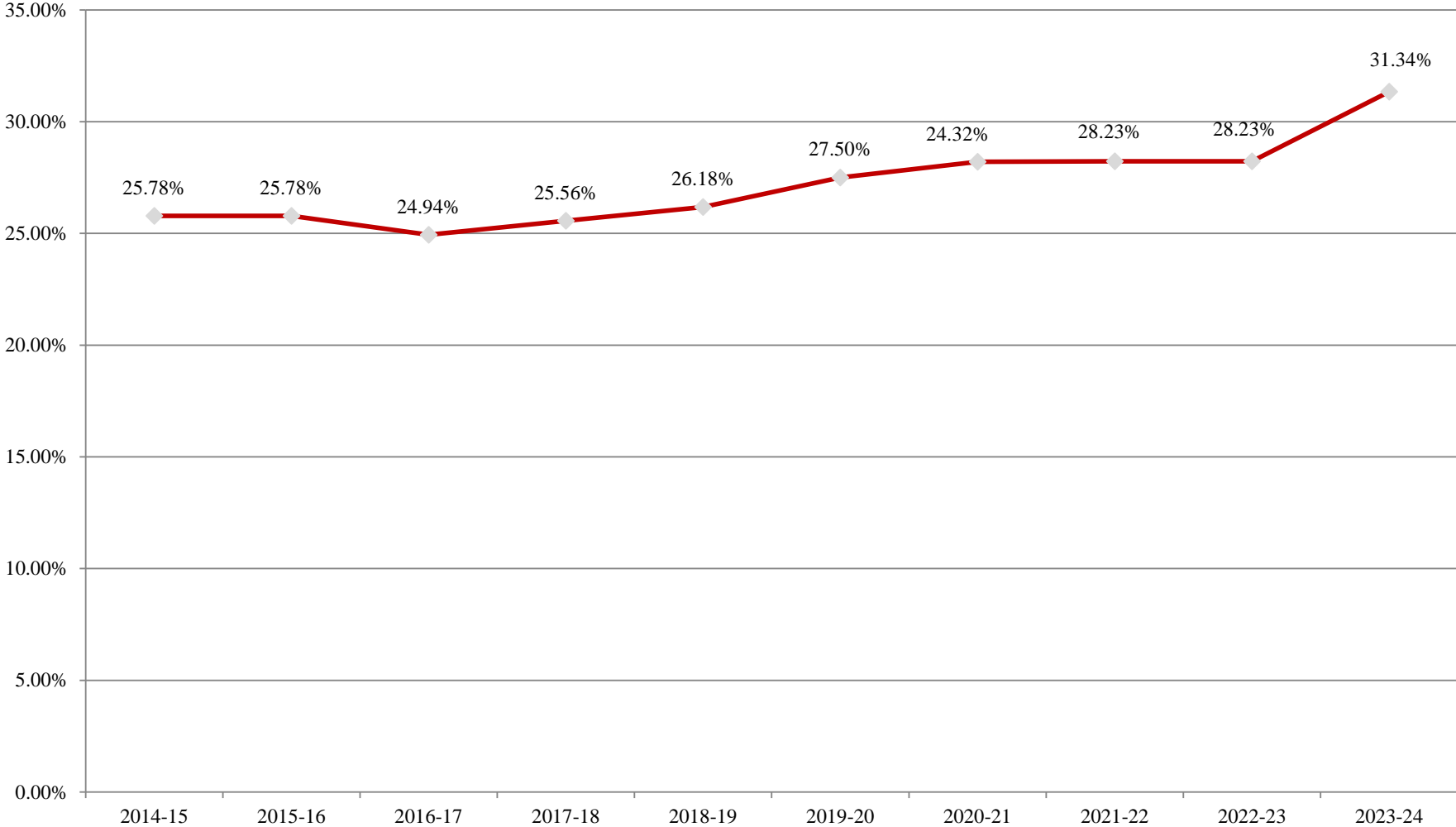
Whitehall District Schools K-12 Blended Pupil Count



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	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
	Audited	Audited	Audited	Audited	Original	Amend #1	Amend #2
Revenues							
Local	3,398,669	3,450,148	3,818,876	3,884,293	4,055,209	4,123,106	4,202,406
State	17,648,189	18,484,333	19,401,983	22,539,239	21,678,266	22,469,181	22,210,904
Federal	949,583	1,921,502	1,992,098	1,762,302	2,125,973	2,206,860	2,289,390
Intermediate	964,581	707,319	832,660	791,555	820,000	820,000	895,000
Other	47,114	59,023	55,531	236,927	216,800	221,800	191,694
Total Revenues	23,008,136	24,622,325	26,101,148	29,214,316	28,896,248	29,840,947	29,789,394
Expenditures							
Instruction							
Basic Program	10,680,683	10,898,094	12,675,015	14,574,895	13,720,924	14,023,902	14,105,502
Added Needs	3,266,765	3,166,032	2,811,603	3,063,071	3,383,958	3,172,420	3,146,452
Adult Education	216,247	188,901	137,883	115,911	188,369	154,599	136,366
Support Services							
Pupil Services	1,584,470	1,716,190	1,909,015	2,323,257	2,453,647	2,561,531	2,560,585
Instructional Support	818,469	740,967	995,791	1,169,026	1,311,135	1,373,212	1,322,031
General Administration	465,558	484,441	513,623	590,000	581,457	677,427	692,651
School Administration	1,175,545	1,341,651	1,521,951	1,625,408	1,510,770	1,544,088	1,544,344
Business Services	522,552	448,652	420,230	513,409	474,342	496,614	487,902
Operations & Maintenance	1,450,364	1,755,586	1,880,158	2,150,510	2,000,073	2,109,698	2,135,730
Pupil Transportation	1,048,304	1,027,747	1,082,384	1,433,017	1,340,044	1,411,748	1,404,032
District Support	389,536	399,110	458,346	436,009	554,837	561,390	560,976
Athletics	476,509	511,658	755,679	920,705	729,221	769,328	782,026
Community Services	31,731	39,338	155,460	205,548	185,325	281,689	291,098
Transfers, Capital, & Other	554,170	373,918	453,546	375,544	364,000	580,559	580,559
Total Expenditures	22,680,903	23,092,285	25,770,684	29,496,310	28,798,102	29,718,205	29,750,254
Surplus/Deficit	327,233	1,530,040	330,464	(281,994)	98,146	122,742	39,140
Beginning Fund Balance	3,025,150	3,352,383	4,882,423	5,212,887	4,819,936	4,930,893	4,930,893
Ending Fund Balance	3,352,383	4,882,423	5,212,887	4,930,893	4,918,082	5,053,635	4,970,033
Percentage of Expenditures	14.8%	21.1%	20.2%	16.7%	17.1%	17.0%	16.7%

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		2023-24	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent	Amend #2	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%	4,202,406	14.1%
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%	22,210,904	74.6%
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%	2,289,390	7.7%
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%	895,000	3.0%
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%	191,694	0.6%
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%	29,789,394	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%	14,105,502	47.4%
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%	3,146,452	10.6%
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%	136,366	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%	2,560,585	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%	1,322,031	4.4%
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%	692,651	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%	1,544,344	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%	487,902	1.6%
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%	2,135,730	7.2%
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%	1,404,032	4.7%
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%	560,976	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%	782,026	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%	291,098	1.0%
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%	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%	29,750,254	100.0%
Surplus/Deficit	327,233		1,530,040		330,464		(281,994)		98,146		122,742		39,140	
Beginning Fund Balance	3,025,150		3,352,383		4,882,423		5,212,887		4,819,936		4,930,893		4,930,893	
Ending Fund Balance	3,352,383		4,882,423		5,212,887		4,930,893		4,918,082		5,053,635		4,970,033	
Percentage of Expenditures	14.8%		21.1%		20.2%		16.7%		17.1%		17.0%		16.7%	

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		2023-24	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent	Amend #2	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%	4,202,406	14.1%
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%	22,210,904	74.6%
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%	2,289,390	7.7%
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%	895,000	3.0%
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%	191,694	0.6%
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%	29,789,394	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%	13,661,617	45.9%
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%	10,768,825	36.2%
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%	2,273,465	7.6%
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%	1,616,397	5.4%
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%	795,835	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%	634,115	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%	29,750,254	100.0%
Surplus/Deficit	327,233		1,530,040		330,464		(281,994)		98,146		122,742		39,140	
Beginning Fund Balance	3,025,150		3,352,383		4,882,423		5,212,887		4,819,936		4,930,893		4,930,893	
Ending Fund Balance	3,352,383		4,882,423		5,212,887		4,930,893		4,918,082		5,053,635		4,970,033	
Percentage of Expenditures	14.8%		21.1%		20.2%		16.7%		17.1%		17.0%		16.7%	

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	2023-24 Amend #2
Revenues							
General WLACE	1,167	2	9	0	10,000	15,000	28,150
Headstart	983,347	1,008,351	997,768	1,319,744	1,267,866	1,319,248	1,221,394
Great Start Readiness Program	1,964,777	1,822,959	2,206,997	1,997,737	2,012,570	1,971,748	1,984,064
Lighthouse & After School	675,588	891,109	1,318,142	1,618,308	1,908,100	1,365,000	1,652,552
Enrichment & Other	27,065	4,944	20,065	32,685	16,000	17,500	17,500
Playgroups	2,376	0	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	4,903,660
Expenditures							
General WLACE	(63,682)	(30,249)	44,231	90,371	52,633	52,633	48,223
Headstart	983,347	1,008,351	997,539	1,320,576	1,267,866	1,319,248	1,221,394
Great Start Readiness Program	1,969,405	1,830,695	2,206,997	1,997,737	2,012,570	1,971,748	1,984,064
Lighthouse & After School	641,418	851,852	847,666	1,600,946	1,982,683	1,651,235	1,677,333
Enrichment & Other	51,506	19,835	22,060	19,716	23,720	28,890	28,890
Playgroups	2,427	0	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	4,959,904
Surplus/(Deficit)							
General WLACE	64,849	30,251	(44,222)	(90,371)	(42,633)	(37,633)	(20,073)
Headstart	0	0	229	(832)	0	0	0
Great Start Readiness Program	(4,628)	(7,736)	0	0	0	0	0
Lighthouse & After School	34,170	39,257	470,476	17,362	(74,583)	(286,235)	(24,781)
Enrichment & Other	(24,441)	(14,891)	(1,995)	12,969	(7,720)	(11,390)	(11,390)
Playgroups	(51)	0	0	0	0	0	0
Total Surplus/(Deficit)	69,899	46,881	424,488	(60,872)	(124,936)	(335,258)	(56,244)
Beginning Fund Balance	130,381	200,280	247,161	671,649	564,984	610,777	610,777
Ending Fund Balance	200,280	247,161	671,649	610,777	440,048	275,519	554,533
Percentage of Expenditures	5.6%	6.7%	16.3%	12.1%	8.2%	5.5%	11.2%
Non-Grant Percent of Expense	31.7%	29.4%	73.5%	35.7%	21.4%	15.9%	31.6%

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	2023-24 Amend #2
Revenues							
Local	243,521	31,778	50,153	64,652	154,000	63,500	59,500
State	43,101	54,548	182,774	33,530	56,598	284,241	347,208
Federal	1,361,485	2,742,903	2,265,536	1,287,900	1,329,000	1,314,500	1,257,435
Other	16,608	9,874	1,108	1,006	1,000	1,000	1,000
Total Revenues	1,664,715	2,839,103	2,499,571	1,387,088	1,540,598	1,663,241	1,665,143
Expenditures							
Wages	256,094	301,018	418,974	520,350	414,000	418,000	456,000
Benefits	129,771	164,322	221,038	293,679	252,922	257,598	280,243
Purchased Services	120,042	98,046	54,716	60,529	61,500	167,700	182,700
Supplies, incl Food & Drink	800,490	1,160,379	992,964	1,116,295	769,500	928,500	974,935
Capital Equipment	11,369	0	37,663	21,355	0	280,000	297,000
Miscellaneous	9,577	71	8,917	19,055	15,000	11,000	9,000
Outgoing Transfers	47,114	527,651	368,182	71,557	75,000	80,000	80,000
Total Expenditures	1,374,457	2,251,487	2,102,454	2,102,820	1,587,922	2,142,798	2,279,878
Surplus/Deficit	290,258	587,616	397,117	(715,732)	(47,324)	(479,557)	(614,735)
Beginning Fund Balance	177,742	468,000	1,055,616	1,452,733	152,688	737,001	737,001
Ending Fund Balance	468,000	1,055,616	1,452,733	737,001	105,364	257,444	122,266
Percentage of Expenditures	34.0%	46.9%	69.1%	35.0%	6.6%	12.0%	5.4%

**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	2023-24 Amend #2
Revenues							
ISD Levy	398,466	415,462	424,916	449,338	475,000	475,000	475,000
Other	542	1	0	0	0	0	0
Total Revenues	399,008	415,463	424,916	449,338	475,000	475,000	475,000
Expenditures							
Classroom Equip & Staff	184,533	190,759	231,481	294,000	253,916	315,924	315,924
Innovative Prof Dev	0	0	0	0	1,000	1,000	1,000
Educ Technology Support	160,048	75,460	0	0	200	200	200
Security Improvements	111,190	16,800	18,450	100,483	215,000	155,000	225,000
Total Expenditures	455,771	283,019	249,931	394,483	470,116	472,124	542,124
Surplus/Deficit	(56,763)	132,444	174,985	54,855	4,884	2,876	(67,124)
Beginning Fund Balance	111,214	54,451	186,895	361,880	365,474	416,735	416,735
Ending Fund Balance	54,451	186,895	361,880	416,735	370,358	419,611	349,611
Percentage of Expenditures	11.9%	66.0%	144.8%	105.6%	78.8%	88.9%	64.5%

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	2023-24 Amend #2
Revenues						
District	153,143	22,938	18,909	21,600	15,800	19,951
WLACE	8,346	3,238	9,702	8,000	8,400	8,320
Shoreline	5,497	19,144	17,095	12,100	19,500	24,500
Ealy	13,696	9,113	20,691	15,500	24,880	22,480
Middle School	64,147	39,952	25,860	27,000	23,563	21,584
High School	74,235	64,059	83,210	80,800	78,700	91,855
Athletics	163,157	189,322	222,420	197,100	204,900	215,500
Classes	2,610	8,688	14,647	9,250	14,700	10,500
Scholarships	23,875	66,311	52,674	81,050	39,250	34,275
Total Revenues	508,706	422,765	465,208	452,400	429,693	448,965
Expenditures						
District	13,394	15,015	21,857	37,100	37,876	30,628
WLACE	11,899	8,163	10,133	10,100	11,300	10,500
Shoreline	6,744	17,933	14,704	13,700	18,000	22,500
Ealy	10,618	15,089	26,004	17,400	22,400	15,500
Middle School	14,329	32,688	30,581	42,200	41,900	31,871
High School	34,791	51,208	85,000	86,000	92,545	96,518
Athletics	95,441	220,085	182,680	176,700	200,300	187,050
Classes	8,434	10,826	13,202	5,400	9,989	14,389
Scholarships	64,402	43,331	39,280	44,550	50,000	29,500
Total Expenditures	260,052	414,338	423,441	433,150	484,310	438,456
Surplus/Deficit	248,654	8,427	41,767	19,250	(54,617)	10,509
Beginning Fund Balance	(3,285)	245,369	253,796	213,986	295,563	295,563
Ending Fund Balance	245,369	253,796	295,563	233,236	240,946	306,072
Percentage of Expenditures	94.4%	61.3%	69.8%	53.8%	49.8%	69.8%

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.