



Whitehall District Schools

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

**2019-20 Budget Amendment #2
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund**

**Thursday, May 14, 2020
(Finance Committee)
Monday, May 18, 2020
(Board of Education)**

Whitehall District Schools

Budget Amendment #2

2019-20 Fiscal Year

Board of Education

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Superintendent

Steve Aardema
Director of Finance

Tom Moore
WLACE Director



Whitehall District Schools Board of Education
2019-20 Budget Executive Summary
May 11, 2020

What follows is a brief summary of the items included in this packet covering the second Budget Amendment for the 2019-20 fiscal year.

All Funds:

This budget is different from a lot of years. The executive orders as a result of the pandemic have our buildings closed for regular activities and has instruction happening as the Continuity of Learning Plan is implemented. Revenue from Spring activities (sports, daycare, etc.) are excluded. To date, state and federal revenues have been coming in as planned. We expect a Revenue Consensus Hearing on Friday, May 15 to show State revenues short of what was appropriated. The Governor and Legislature will hopefully decide on actions to take soon after that for both the remainder of this year and the upcoming 2020-21 year. Our staffing costs and utilities are continuing as the new learning method continues.

Revenue, expense, and compensation were updated based on year to date levels.

General Fund:

For revenue:

- ◆ This budget still has the Foundation Grant at \$8,111 per student. The State's fiscal year began in October so it was almost half way through the year when the response to the pandemic occurred. The State and the district have fund balance that could help with reductions. As a district, we typically underspend the budget so that could help as well.
- ◆ The State updated our property tax figures after the appeals throughout the year. That reduced our local revenue by \$129,000 but it is made up by the State Aid. Other State Aid increased by about \$127,000 for Special Education cost reimbursement.
- ◆ We had planned to help the Duck Creek Alternative Education program with a transfer from the Community Services fund. Due to the lost revenue there, we reduced the transfer by about \$37,000.

On the expense side:

- ◆ Pupil Services increased in Alternative Education for staffing levels there by about \$31,000.
- ◆ The budget for transportation was increased with staffing costs contributing to the \$67,000 increase.

The beginning and ending fund balance are as follows:

	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Beginning Fund Balance	\$2,800,059	\$3,025,150	\$3,025,150
Revenue	23,106,251	23,458,384	23,587,329
Expense	23,072,779	23,352,132	23,526,508
Surplus/(Deficit)	33,472	106,252	60,821
Ending Fund Balance	\$2,833,531	\$3,131,402	\$3,085,971
Percent of Expenditures	12.3%	13.4%	13.1%

Community Education Fund:

The Community Education budget includes the pre-school 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. To date, the state and federal funding are continuing for the preschools and the DHS payments for child care. However, the parent paid portion of child care revenue has discontinued. Tom Moore and Susan Mulvey (Day Care Supervisor) are applying for a grant under the CARES Act. We have included \$100,000 of revenue from that grant. As a result of the lower overall revenue, we have reduced the amount of transfer to cover the alternative education programs we approved in December.

Food Service Fund:

The Food Service Fund is also impacted by the pandemic. Our district has not run a summer program before. Many districts have responded with authorization from the State to begin a “summer” program immediately (in March) to provide food to families. Revenue and expense from that program is making up for the normal, in-school operation. It currently appears to be have a positive financial impact as revenue continues but service supplies are down. The budget is showing fund balance of \$129,000 or 12.8%, much better than the original and first amended budgets.

Technology & Security Fund:

This is the sixth year of the ten-year Technology & Security Fund. We bought some computers for the High School CAD lab early this summer which increased the budget for 2019-20. Also, the security budget was increased for the High School flashing signs for the school zone and the camera upgrades.

Activity Fund:

The Activity Fund as a revenue & expense budget was added in December. I was informed today (Monday, May 11) that the GASB requirement to create this fund has been delayed. I am continuing to include it as we have already transitioned several accounts from the old fund (#61) to the new one (#29). For this fiscal year, we will likely have both funds as we continue to move toward Fund #29 fully.

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 funds are now being tracked in the new Capital Projects fund (#42) and included in the current common Debt Retirement Fund (#31). The Debt Fund payments have been made including the \$360,000 call of the 2010-B issue.

Budget Planning:

This is the last budget of the 2019-20 fiscal year. We use this budget as the starting point for budgeting the upcoming 2020-21 year.

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 18, 2020 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, 2020, 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
2019-20 Budget**

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, 2020 is:

Revenue:	
Local Revenue	\$ 3,349,400
State Sources	18,084,095
Federal Sources	986,836
Intermediate Sources	1,012,000
Incoming Transfers & Other	154,998
Total Revenue	<u>\$ 23,587,329</u>
 Fund Balance, July 1	 \$ 3,025,150
 Total Available Funds	 <u><u>\$ 26,612,479</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	\$ 10,962,415
Added Needs	3,347,010
Adult Education	202,389

Support Services

Pupil Services	1,642,466
Instructional Support	868,704
General Administration	482,111
School Administration	1,128,328
Business Services	491,724
Operations & Maintenance	1,503,612
Pupil Transportation	1,137,321
Central Support	526,050
Athletics	524,908

Community Services

Direction & Recreation	99,570
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Outgoing Transfers, Capital, & Other

Total Appropriated	<u>\$ 23,526,508</u>
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**White Lake Area Community Education Fund
2019-20 Budget**

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, 2020 is:

Revenue:	
General WLACE	\$ 1,000
Headstart	980,463
Great Start Readiness Program	1,930,466
Lighthouse Learning	632,000
Enrichment & Other	26,100
Total Revenue	<u>\$ 3,570,029</u>
Fund Balance, July 1	\$ 130,381
Total Available Funds	<u><u>\$ 3,700,410</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	\$ 90,168
Headstart	980,463
Great Start Readiness Program	1,930,466
Lighthouse Learning	620,036
Enrichment & Other	54,163
Total Appropriated	<u><u>\$ 3,675,296</u></u>

**Food Service Fund
2019-20 Budget**

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, 2020 is:

Revenue:		
Local Sources	\$	243,000
State Sources		43,828
Federal Sources		670,000
Other Sources		900
Total Revenue	\$	<u>957,728</u>
Fund Balance, July 1	\$	177,742
Total Available Funds	\$	<u><u>1,135,470</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	\$	248,000
Benefits		132,395
Purchased Services		152,100
Supplies & Materials, incl Food & Drink		419,000
Equipment		6,000
Miscellaneous		11,000
Outgoing Transfers & Other		38,000
Total Appropriated	\$	<u><u>1,006,495</u></u>

**Technology - Security Fund
2019-20 Budget**

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, 2020 is:

Revenue:	
Local Sources	\$ 391,000
Total Revenue	<u>\$ 391,000</u>
Fund Balance, July 1	\$ 111,214
Total Available Funds	<u><u>\$ 502,214</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	\$ 199,000
Instruction Improvement	1,000
Educational Technology	160,699
Other Capital	124,000
Total Appropriated	<u><u>\$ 484,699</u></u>

**Activity Fund
2019-20 Budget**

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, 2020 is:

Revenue:	
Local Sources	\$ 607,465
Total Revenue	<u>\$ 607,465</u>
Fund Balance, July 1	\$ 311,656
Total Available Funds	<u><u>\$ 919,121</u></u>

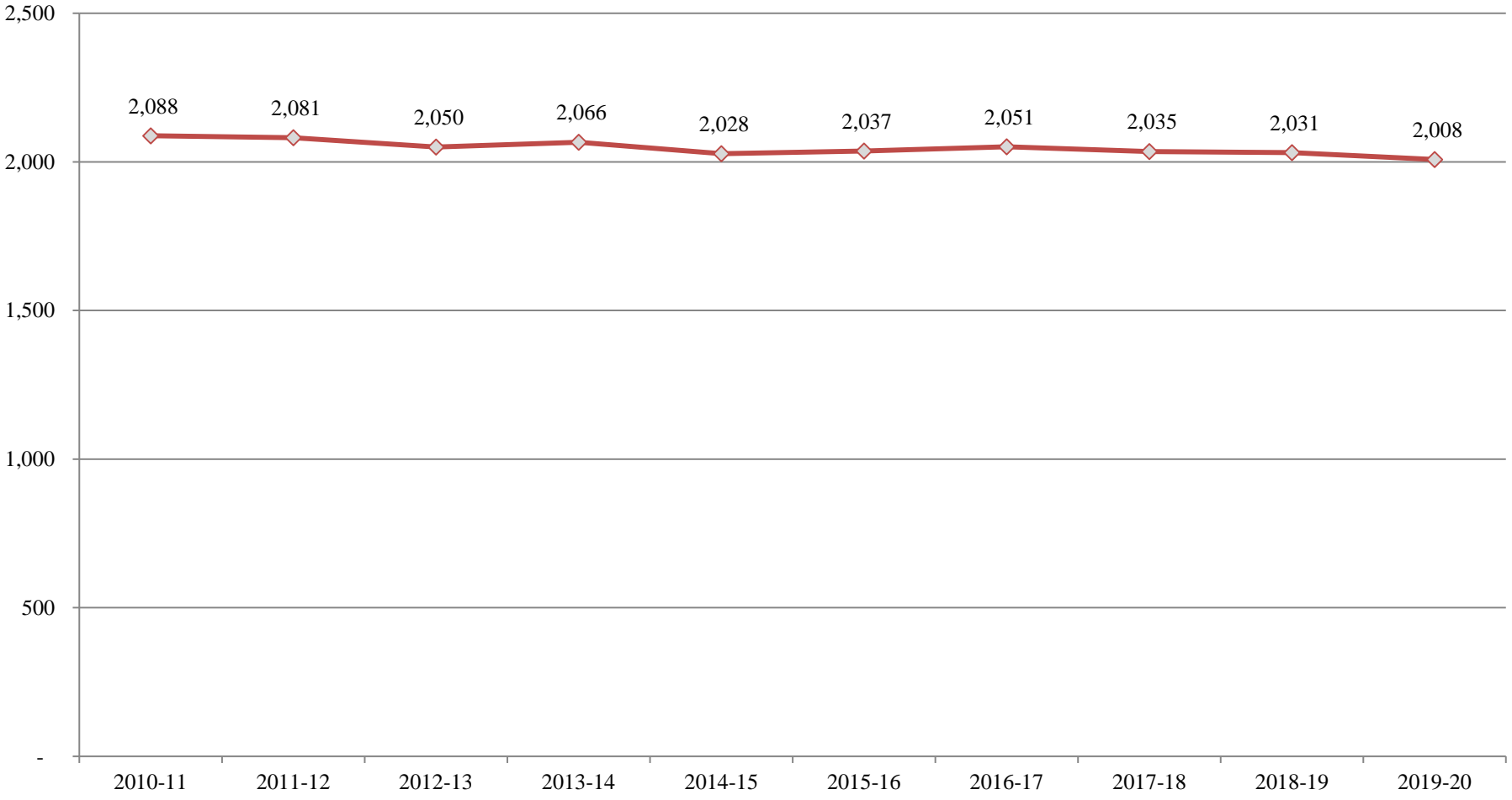
BE IT FURTHER RESOLVED, that the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Activities	\$ 604,491
Total Appropriated	<u><u>\$ 604,491</u></u>

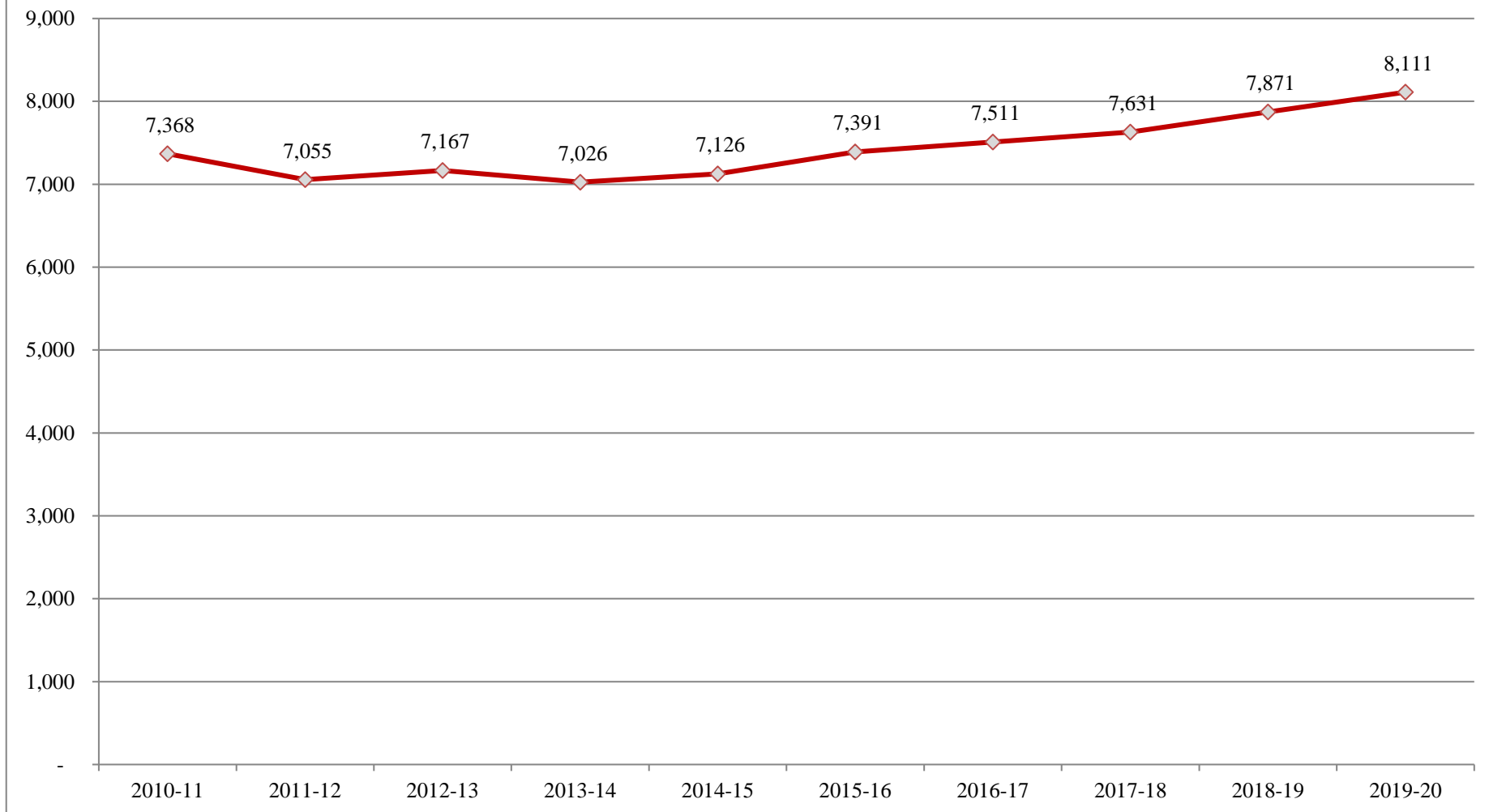
The Superintendent and Director of Finance are charged with the general supervision of the execution of the above identified revenues and expenditures.

This resolution is effective May 18, 2020.

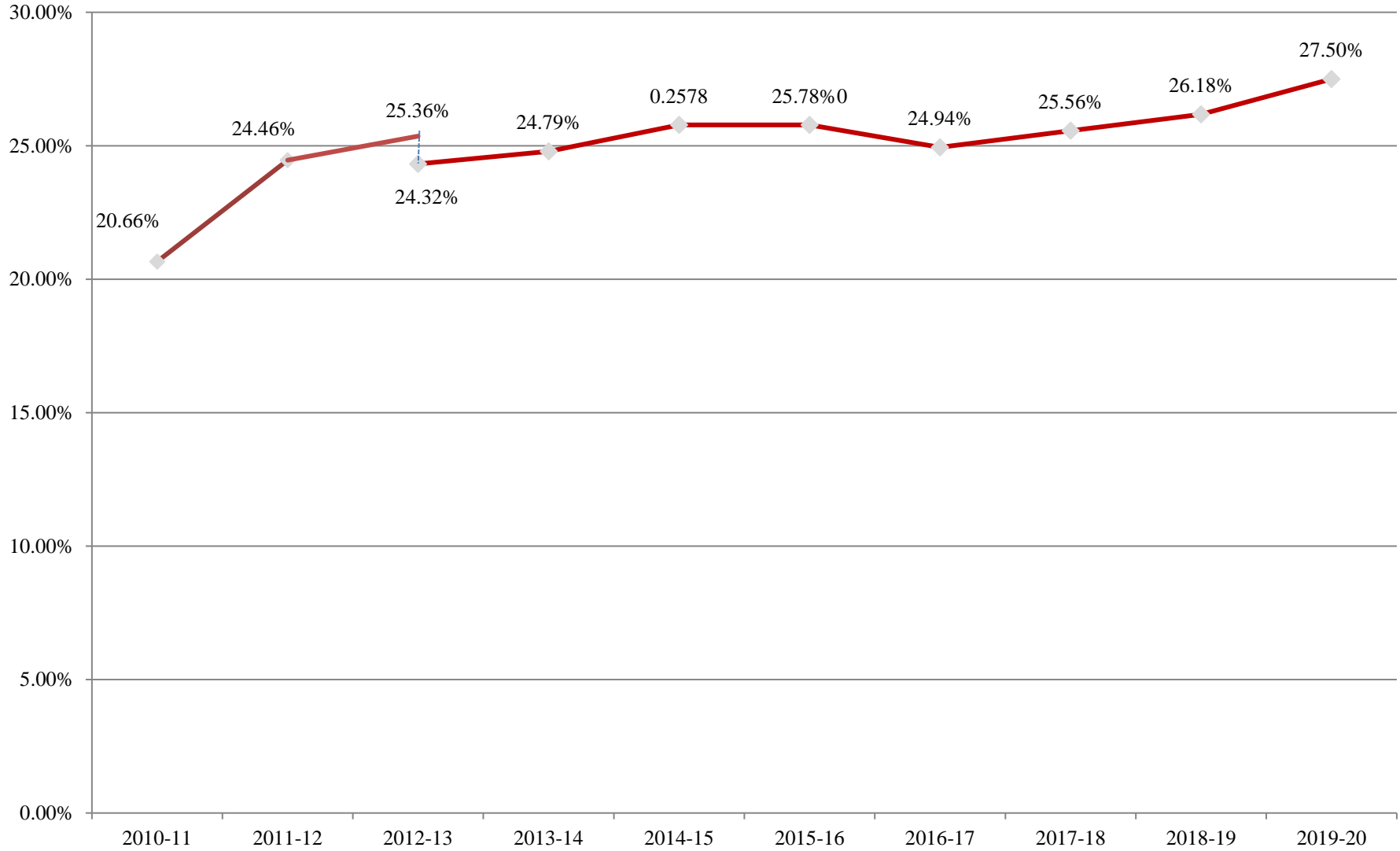
Whitehall District Schools K-12 Blended Pupil Count



WDS per-pupil Foundation Allowance



MPERS Pension Rate



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

Function	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20
	Audited	Audited	Audited	Audited	Original	Amend #1	Amend #2
Revenues							
Local	3,058,504	3,130,020	3,224,944	3,446,630	3,344,094	3,545,950	3,349,400
State	16,132,487	16,876,989	17,558,466	17,659,474	18,019,439	17,767,801	18,084,095
Federal	849,846	913,629	929,456	907,332	885,720	986,498	986,836
Intermediate	590,085	620,676	674,895	725,429	798,000	966,000	1,012,000
Other	52,257	57,384	39,451	37,348	58,998	192,135	154,998
Total Revenues	20,683,179	21,598,698	22,427,212	22,776,213	23,106,251	23,458,384	23,587,329
Expenditures							
Instruction							
Basic Program	9,857,700	10,604,462	10,628,683	10,633,596	11,147,751	10,925,822	10,962,415
Added Needs	2,992,160	3,238,072	3,444,121	3,226,892	3,311,430	3,312,640	3,347,010
Adult Education	709,066	231,455	213,929	228,435	225,888	213,734	202,389
Support Services							
Pupil Services	1,190,425	1,380,428	1,391,661	1,597,558	1,576,404	1,596,853	1,642,466
Instructional Support	852,417	960,020	872,892	891,456	915,394	880,255	868,704
General Administration	404,997	422,278	464,301	450,879	484,246	485,967	482,111
School Administration	1,022,228	1,045,989	1,083,194	1,089,133	1,111,681	1,118,581	1,128,328
Business Services	399,417	440,578	453,186	495,242	476,032	491,870	491,724
Operations & Maintenance	1,336,450	1,334,379	1,508,426	1,522,829	1,442,875	1,504,707	1,503,612
Pupil Transportation	744,239	710,889	844,426	1,119,001	1,042,995	1,064,281	1,137,321
District Support	406,925	419,028	461,408	489,814	523,972	529,154	526,050
Athletics	498,163	507,192	506,997	512,564	506,811	520,068	524,908
Community Services	0	0	518	498	98,300	98,300	99,570
Transfers, Capital, & Other	278,790	96,602	160,539	233,326	209,000	609,900	609,900
Total Expenditures	20,692,977	21,391,372	22,034,281	22,491,223	23,072,779	23,352,132	23,526,508
Surplus/Deficit	(9,798)	207,326	392,931	284,990	33,472	106,252	60,821
Beginning Fund Balance	2,149,701	2,139,903	2,347,229	2,740,160	2,800,059	3,025,150	3,025,150
Ending Fund Balance	2,139,903	2,347,229	2,740,160	3,025,150	2,833,531	3,131,402	3,085,971
Percentage of Expenditures	10.3%	11.0%	12.4%	13.5%	12.3%	13.4%	13.1%

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

Function	2015-16		2016-17		2017-18		2018-19		2019-20		2019-20		2019-20	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent	Amend #2	Percent
Revenues														
Local	3,058,504	14.8%	3,130,020	14.3%	3,224,944	14.0%	3,446,630	15.1%	3,344,094	14.5%	3,545,950	15.1%	3,349,400	14.2%
State	16,132,487	78.0%	16,876,989	78.5%	17,558,466	78.6%	17,659,474	77.5%	18,019,439	78.0%	17,767,801	75.7%	18,084,095	76.7%
Federal	849,846	4.1%	913,629	4.2%	929,456	4.3%	907,332	4.0%	885,720	3.8%	986,498	4.2%	986,836	4.2%
Intermediate	590,085	2.9%	620,676	2.8%	674,895	3.0%	725,429	3.2%	798,000	3.5%	966,000	4.1%	1,012,000	4.3%
Other	52,257	0.3%	57,384	0.2%	39,451	0.2%	37,348	0.2%	58,998	0.3%	192,135	0.8%	154,998	0.7%
Total Revenues	20,683,179	100.0%	21,598,698	100.0%	22,427,212	100.0%	22,776,213	100.0%	23,106,251	100.0%	23,458,384	100.0%	23,587,329	100.0%
Expenditures														
Instruction														
Basic Program	9,857,700	47.6%	10,604,462	48.8%	10,628,683	47.9%	10,633,596	47.3%	11,147,751	48.3%	10,925,822	46.8%	10,962,415	46.6%
Added Needs	2,992,160	14.5%	3,238,072	14.9%	3,444,121	15.8%	3,226,892	14.3%	3,311,430	14.4%	3,312,640	14.2%	3,347,010	14.2%
Adult Education	709,066	3.4%	231,455	1.1%	213,929	1.0%	228,435	1.0%	225,888	1.0%	213,734	0.9%	202,389	0.9%
Support Services														
Pupil Services	1,190,425	5.8%	1,380,428	6.6%	1,391,661	6.4%	1,597,558	7.1%	1,576,404	6.8%	1,596,853	6.8%	1,642,466	7.0%
Instructional Support	852,417	4.1%	960,020	4.7%	872,892	3.9%	891,456	4.0%	915,394	4.0%	880,255	3.8%	868,704	3.7%
General Administration	404,997	2.0%	422,278	2.0%	464,301	2.2%	450,879	2.0%	484,246	2.1%	485,967	2.1%	482,111	2.0%
School Administration	1,022,228	4.9%	1,045,989	4.9%	1,083,194	4.9%	1,089,133	4.8%	1,111,681	4.8%	1,118,581	4.8%	1,128,328	4.8%
Business Services	399,417	1.9%	440,578	2.0%	453,186	2.0%	495,242	2.2%	476,032	2.1%	491,870	2.1%	491,724	2.1%
Operations & Maintenance	1,336,450	6.5%	1,334,379	6.4%	1,508,426	6.5%	1,522,829	6.8%	1,442,875	6.3%	1,504,707	6.4%	1,503,612	6.4%
Pupil Transportation	744,239	3.6%	710,889	3.4%	844,426	3.9%	1,119,001	5.0%	1,042,995	4.5%	1,064,281	4.6%	1,137,321	4.8%
District Support	406,925	2.0%	419,028	2.1%	461,408	2.2%	489,814	2.2%	523,972	2.3%	529,154	2.3%	526,050	2.2%
Athletics	498,163	2.4%	507,192	2.3%	506,997	2.3%	512,564	2.3%	506,811	2.2%	520,068	2.2%	524,908	2.2%
Community Services	0	0.0%	0	0.0%	518	0.0%	498	0.0%	98,300	0.4%	98,300	0.4%	99,570	0.4%
Transfers, Capital, & Other	278,790	1.3%	96,602	0.7%	160,539	0.9%	233,326	1.0%	209,000	0.9%	609,900	2.6%	609,900	2.6%
Total Expenditures	20,692,977	100.0%	21,391,372	100.0%	22,034,281	100.0%	22,491,223	100.0%	23,072,779	100.0%	23,352,132	100.0%	23,526,508	100.0%
Surplus/Deficit	(9,798)		207,326		392,931		284,990		33,472		106,252		60,821	
Beginning Fund Balance	2,149,701		2,139,903		2,347,229		2,740,160		2,800,059		3,025,150		3,025,150	
Ending Fund Balance	2,139,903		2,347,229		2,740,160		3,025,150		2,833,531		3,131,402		3,085,971	
Percentage of Expenditures	10.3%		11.0%		12.4%		13.5%		12.3%		13.4%		13.1%	

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

Object	2015-16		2016-17		2017-18		2018-19		2019-20		2019-20		2019-20	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent	Amend #2	Percent
Revenues														
Local	3,058,504	14.9%	3,130,020	14.5%	3,224,944	14.3%	3,446,630	15.1%	3,344,094	14.5%	3,545,950	15.1%	3,349,400	14.2%
State	16,132,487	77.0%	16,876,989	77.6%	17,558,466	78.5%	17,659,474	77.5%	18,019,439	78.0%	17,767,801	75.7%	18,084,095	76.7%
Federal	849,846	4.2%	913,629	4.7%	929,456	4.2%	907,332	4.0%	885,720	3.8%	986,498	4.2%	986,836	4.2%
Intermediate	590,085	3.7%	620,676	3.0%	674,895	2.8%	725,429	3.2%	798,000	3.5%	966,000	4.1%	1,012,000	4.3%
Other	52,257	0.2%	57,384	0.2%	39,451	0.2%	37,348	0.2%	58,998	0.3%	192,135	0.8%	154,998	0.7%
Total Revenues	20,683,179	100.0%	21,598,698	100.0%	22,427,212	100.0%	22,776,213	100.0%	23,106,251	100.0%	23,458,384	100.0%	23,587,329	100.0%
Expenditures														
Wages	10,383,840	49.2%	10,664,841	49.7%	10,807,556	48.8%	11,076,722	49.2%	11,181,750	48.5%	11,300,357	48.4%	11,380,450	48.4%
Benefits	6,592,357	32.2%	6,915,969	32.9%	7,385,524	33.8%	7,417,924	33.0%	7,877,642	34.1%	7,846,053	33.6%	7,919,828	33.7%
Purchased Services	1,722,930	7.8%	1,745,956	8.1%	1,699,202	7.6%	1,675,389	7.4%	1,702,906	7.4%	1,629,756	7.0%	1,637,138	7.0%
Supplies	1,024,731	5.8%	1,216,655	6.0%	1,110,098	4.8%	1,289,744	5.7%	1,192,940	5.2%	1,211,125	5.2%	1,216,231	5.2%
Capital Outlay	400,153	1.6%	73,082	0.8%	237,632	1.3%	296,267	1.3%	309,441	1.3%	377,541	1.6%	374,176	1.6%
Other	568,966	3.3%	774,869	2.6%	794,269	3.6%	735,177	3.3%	808,100	3.5%	987,300	4.2%	998,685	4.2%
Total Expenditures	20,692,977	100.0%	21,391,372	100.0%	22,034,281	100.0%	22,491,223	100.0%	23,072,779	100.0%	23,352,132	100.0%	23,526,508	100.0%
Surplus/Deficit	(9,798)		207,326		392,931		284,990		33,472		106,252		60,821	
Beginning Fund Balance	2,149,701		2,139,903		2,347,229		2,740,160		2,800,059		3,025,150		3,025,150	
Ending Fund Balance	2,139,903		2,347,229		2,740,160		3,025,150		2,833,531		3,131,402		3,085,971	
Percentage of Expenditures	10.3%		11.0%		12.4%		13.5%		12.3%		13.4%		13.1%	

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Revenues							
Local Revenue							
Property Taxes	2,837,061	2,921,732	2,972,374	3,170,965	3,075,794	3,275,950	3,147,400
Investment Earnings	12,152	11,355	20,365	42,018	30,000	30,000	30,000
Athletics	116,063	80,584	90,039	74,615	73,000	78,000	72,000
Charges for Services	43,643	53,356	69,466	67,199	83,000	80,000	53,000
Other	49,585	62,993	72,700	91,833	82,300	82,000	47,000
Total Local Revenue	3,058,504	3,130,020	3,224,944	3,446,630	3,344,094	3,545,950	3,349,400
State Revenue							
Foundation Allowance	11,839,621	12,697,005	12,699,574	13,157,004	13,487,453	13,315,865	13,465,524
Grants	4,292,866	3,118,275	3,842,741	3,623,112	3,643,138	3,785,082	3,949,235
Other	0	0	0	0	0	0	0
Total State Revenue	16,132,487	15,815,280	16,542,315	16,780,116	17,130,591	17,100,947	17,414,759
Federal Revenue							
Title Grants	464,585	424,431	414,134	378,238	369,451	465,788	466,186
IDEA Grants	286,843	395,758	403,502	422,269	405,711	408,152	408,152
Other	98,418	93,441	111,820	106,825	110,558	112,558	112,498
Total Federal Revenue	849,846	913,630	929,456	907,332	885,720	986,498	986,836
Intermediate Revenue							
Act 18	489,597	535,254	605,339	542,263	605,000	540,000	540,000
Medicaid	81,942	64,167	51,756	164,703	150,000	100,000	120,000
Other	17,768	0	17,800	18,463	43,000	326,000	352,000
WLACE - Adult & Alt Ed	0	1,082,963	1,016,151	879,358	888,848	666,854	669,336
WLACE - JTC	0	0	0	0	0	0	0
WLACE - Other	0	0	0	0	0	0	0
Total Intermediate Revenue	589,307	1,682,384	1,691,046	1,604,787	1,686,848	1,632,854	1,681,336
Incoming Transfers & Other							
Prior Period Adjustments	0	0	0	0	0	0	0
WLACE - Adult Ed	0	0	0	0	0	0	0
WLACE - JTC	0	0	0	0	0	0	0
WLACE - Other	21,398	20,936	0	0	21,998	154,135	116,998
Food Service	30,859	36,448	39,451	37,348	37,000	38,000	38,000
Other	778	0	0	0	0	0	0
Total Transfers & Other	53,035	57,384	39,451	37,348	58,998	192,135	154,998
Total Revenues	20,683,179	21,598,698	22,427,212	22,776,213	23,106,251	23,458,384	23,587,329

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Expenditures							
Basic Program							
Elementary (111)							
Wages	2,593,943	2,490,765	2,576,267	2,679,694	2,667,088	2,718,090	2,732,504
Benefits	1,702,212	1,689,410	1,828,017	1,842,558	1,987,414	2,028,661	2,027,054
Purchased Services	106,498	105,836	108,020	112,679	89,600	84,100	89,200
Supplies	63,269	213,831	89,007	96,691	85,203	83,503	82,303
Capital Outlay	0	0	0	0	2,500	2,500	2,500
Other	143	215	409	39	200	100	200
Total Elementary	4,466,065	4,500,057	4,601,720	4,731,661	4,832,005	4,916,954	4,933,761
Middle School (112)							
Wages	1,473,247	1,552,621	1,445,280	1,509,305	1,606,117	1,538,867	1,538,867
Benefits	965,262	1,077,640	1,029,909	1,037,422	1,186,274	1,126,982	1,134,407
Purchased Services	28,822	35,948	30,333	29,529	31,415	31,415	33,415
Supplies	54,075	61,822	31,770	30,843	62,034	62,034	59,097
Capital Outlay	14,711	11,220	2,605	5,000	14,000	14,000	14,000
Other	2,752	1,234	3,908	3,601	2,683	2,683	5,620
Total Middle School	2,538,869	2,740,485	2,543,805	2,615,700	2,902,523	2,775,981	2,785,406
High School (113)							
Wages	1,527,944	1,732,108	1,801,566	1,655,873	1,679,890	1,611,440	1,611,440
Benefits	1,007,468	1,233,513	1,289,674	1,191,846	1,300,819	1,227,748	1,224,609
Purchased Services	218,396	256,269	274,709	253,319	248,265	247,265	246,465
Supplies	66,520	68,626	79,738	129,735	125,637	86,322	84,222
Capital Outlay	7,876	4,925	8,238	4,108	7,276	6,276	5,976
Other	6,094	7,282	8,747	14,588	7,278	9,778	9,778
Total High School	2,834,298	3,302,723	3,462,672	3,249,469	3,369,165	3,188,829	3,182,490
Summer School (119)							
Wages	9,450	37,313	13,772	17,103	24,000	24,000	24,000
Benefits	4,170	18,862	5,979	7,721	10,808	10,808	10,808
Purchased Services	3,380	2,564	0	2,529	950	950	950
Supplies	1,466	2,457	735	9,412	8,300	8,300	25,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total High School	18,466	61,196	20,486	36,765	44,058	44,058	60,758
Total Basic Instruction	9,857,698	10,604,461	10,628,683	10,633,595	11,147,751	10,925,822	10,962,415

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Added Needs							
Special Education (122)							
Wages	974,466	1,110,442	1,111,113	1,155,931	1,197,715	1,223,973	1,236,208
Benefits	635,294	703,515	733,001	756,006	790,202	779,861	798,044
Purchased Services	43,268	21,889	23,396	11,010	30,000	30,000	30,000
Supplies	8,352	13,088	9,941	10,272	12,124	12,124	12,124
Capital Outlay	0	0	0	0	0	0	0
Other	427,705	512,263	505,855	367,760	520,000	385,000	385,000
Total Special Education	2,089,085	2,361,197	2,383,306	2,300,979	2,550,041	2,430,958	2,461,376
Compensatory Education (125)							
Wages	485,387	475,032	552,446	475,612	374,231	440,539	444,748
Benefits	268,405	268,998	346,571	305,350	238,182	258,432	258,459
Purchased Services	0	0	0	0	0	0	0
Supplies	21,545	6,942	660	2,609	1,213	1,713	1,713
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Comp. Education	775,337	750,972	899,677	783,571	613,626	700,684	704,920
Vocational Education (127)							
Wages	68,144	68,250	67,750	74,250	74,500	95,900	95,900
Benefits	36,451	37,497	75,025	52,039	55,263	67,098	66,814
Purchased Services	14,990	16,900	13,059	13,380	15,000	15,000	15,000
Supplies	8,153	3,256	5,304	2,673	3,000	3,000	3,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Voc. Education	127,738	125,903	161,138	142,342	147,763	180,998	180,714
Total Added Needs	2,992,160	3,238,072	3,444,121	3,226,892	3,311,430	3,312,640	3,347,010
Adult Education							
Basic Adult Ed (131)							
Wages	8,329	53,529	54,259	75,775	71,018	56,526	60,032
Benefits	3,325	26,325	26,371	40,899	52,467	47,321	40,543
Purchased Services	353	824	4,786	7,158	5,600	3,300	4,000
Supplies	0	0	1,552	1,243	1,200	1,000	500
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Basic Adult Ed.	12,007	80,678	86,968	125,075	130,285	108,147	105,075

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Secondary Adult Ed (132)							
Wages	350,769	69,593	68,689	54,014	49,513	58,678	53,019
Benefits	254,816	45,966	45,643	34,727	34,990	39,609	36,695
Purchased Services	49,231	15,561	6,612	9,196	6,500	4,800	5,500
Supplies	36,018	15,954	3,719	3,566	3,500	2,100	1,500
Capital Outlay	1,185	1,603	1,826	1,723	900	0	0
Other	5,040	2,100	472	134	200	400	600
Total Secondary Adult Ed.	697,059	150,777	126,961	103,360	95,603	105,587	97,314
Total Adult Education	709,066	231,455	213,929	228,435	225,888	213,734	202,389
Support Services							
Pupil Support							
Attendance (211)							
Wages	31,304	29,702	52,313	34,357	67,218	39,971	41,616
Benefits	29,348	26,463	41,910	35,353	49,565	36,990	37,710
Purchased Services	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Attendance	60,652	56,165	94,223	69,710	116,783	76,961	79,326
Guidance (212)							
Wages	211,278	213,366	210,634	224,808	222,619	222,781	228,370
Benefits	139,100	136,574	140,648	143,053	148,274	146,434	148,529
Purchased Services	150	0	27	88	1,105	1,105	885
Supplies	627	163	538	217	1,985	1,985	1,985
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Guidance	351,155	350,103	351,847	368,166	373,983	372,305	379,769
Health Services (213)							
Wages	63,195	89,779	53,710	66,540	55,600	55,600	55,600
Benefits	28,818	46,382	32,401	38,928	45,040	32,869	32,818
Purchased Services	0	6,678	33,736	4,643	9,500	5,000	5,000
Supplies	429	2,124	2,499	3,079	3,100	5,000	5,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Health Services	92,442	144,963	122,346	113,190	113,240	98,469	98,418

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Psychologist (214)							
Wages	70,587	58,000	84,600	95,686	94,000	97,000	97,000
Benefits	45,648	36,727	58,745	71,335	68,075	69,206	69,159
Purchased Services	8,599	41,686	1,411	2,809	2,700	2,700	2,700
Supplies	312	2,721	1,304	1,842	2,900	2,900	2,900
Capital Outlay	0	0	0	0	0	0	0
Other	384	160	0	135	400	400	400
Total Psychologist	125,530	139,294	146,060	171,807	168,075	172,206	172,159
Speech Therapy (215)							
Wages	126,500	157,824	175,000	180,250	182,750	182,750	182,750
Benefits	77,070	96,693	115,224	120,918	120,868	119,376	126,930
Purchased Services	18,640	512	3,801	298	900	900	900
Supplies	0	1,938	578	1,493	2,100	2,100	2,100
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Speech Therapy	222,210	256,967	294,603	302,959	306,618	305,126	312,680
Social Work (216)							
Wages	177,876	223,064	204,540	265,740	265,785	273,609	273,609
Benefits	102,331	140,236	144,391	191,969	185,080	187,222	186,707
Purchased Services	109	2,788	845	4,409	2,200	2,400	2,400
Supplies	61	1,791	1,087	506	800	600	500
Capital Outlay	0	0	0	0	0	0	0
Other	0	150	300	150	200	200	300
Total Social Work	280,377	368,029	351,163	462,774	454,065	464,031	463,516
Student Supervision (219)							
Wages	40,183	44,458	21,293	73,366	29,209	70,197	75,242
Benefits	17,877	19,889	10,126	35,587	14,431	37,558	61,356
Purchased Services	0	561	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Student Supervision	58,060	64,908	31,419	108,953	43,640	107,755	136,598
Total Pupil Services	1,190,426	1,380,429	1,391,661	1,597,559	1,576,404	1,596,853	1,642,466
Instructional Staff Support Improve Instruction (221)							
Wages	62,617	36,953	1,426	57,268	58,100	81,000	81,000
Benefits	37,821	24,003	3,640	39,788	41,534	57,441	57,171
Purchased Services	47,061	67,074	42,882	39,653	52,357	27,657	27,877
Supplies	727	841	0	0	1,500	1,500	1,500
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Improvement	148,226	128,871	47,948	136,709	153,491	167,598	167,548

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Library-Media (222)							
Wages	62,618	48,619	74,923	69,839	78,448	76,274	77,724
Benefits	31,203	25,295	39,051	32,663	37,574	36,292	36,900
Purchased Services	2,940	2,800	3,059	7,464	2,170	2,170	2,170
Supplies	6,019	4,616	4,178	8,668	8,376	8,376	8,376
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Library-Media	102,780	81,330	121,211	118,634	126,568	123,112	125,170
Program Direction (226)							
Wages	338,204	422,149	389,849	357,970	343,783	329,592	322,835
Benefits	177,385	231,024	244,935	235,072	224,852	216,853	210,151
Purchased Services	12,810	25,745	20,023	14,357	11,700	10,600	12,100
Supplies	5,533	8,936	4,905	6,164	5,000	4,500	2,900
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	595	0	500	500
Total Program Direction	533,932	687,854	659,712	614,158	585,335	562,045	548,486
Assessment (227)							
Wages	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	63,283	61,633	42,082	19,404	45,000	20,000	20,000
Supplies	688	332	939	2,550	5,000	7,500	7,500
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	1,000	0	0	0	0
Total Assessment	63,971	61,965	44,021	21,954	50,000	27,500	27,500
Other Instr Support (229)							
Wages	2,420	0	0	0	0	0	0
Benefits	1,088	0	0	0	0	0	0
Total Other Instr Support	3,508	0	0	0	0	0	0
Total Instruction Staff Support	852,417	960,020	872,892	891,455	915,394	880,255	868,704
General Administration							
Board of Education (231)							
Wages	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	71,169	53,619	55,865	58,725	73,500	73,500	73,500
Supplies	1,996	1,660	205	1,293	2,400	2,500	2,500
Capital Outlay	0	0	0	0	0	0	0
Other	4,696	4,497	39,584	4,359	5,000	5,000	5,000
Total Board of Education	77,861	59,776	95,654	64,377	80,900	81,000	81,000

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Superintendent (232)							
Wages	185,768	215,456	212,854	221,481	223,671	225,250	225,250
Benefits	122,479	127,074	133,372	138,697	143,675	143,717	139,861
Purchased Services	6,242	8,078	8,999	8,886	13,000	13,000	13,000
Supplies	9,004	8,374	7,036	7,127	9,000	9,000	10,000
Capital Outlay	0	0	0	0	0	0	0
Other	3,643	3,520	6,386	10,311	14,000	14,000	13,000
Total Superintendent	327,136	362,502	368,647	386,502	403,346	404,967	401,111
Total General Administration	404,997	422,278	464,301	450,879	484,246	485,967	482,111
School Administration							
Principals Office (241)							
Wages	592,832	617,202	616,394	624,647	644,709	650,774	650,774
Benefits	390,817	392,580	430,075	428,803	430,206	431,041	440,788
Purchased Services	13,981	9,812	5,121	6,315	11,168	11,168	10,168
Supplies	17,269	18,851	23,731	21,579	19,011	19,011	20,011
Capital Outlay	0	0	0	0	0	0	0
Other	2,363	1,948	1,783	2,890	1,587	1,587	1,587
Total Principals Office	1,017,262	1,040,393	1,077,104	1,084,234	1,106,681	1,113,581	1,123,328
Other School Admin (249)							
Wages	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0	0
Supplies	4,966	5,596	6,090	4,899	5,000	5,000	5,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Other School Admin.	4,966	5,596	6,090	4,899	5,000	5,000	5,000
Total School Administration	1,022,228	1,045,989	1,083,194	1,089,133	1,111,681	1,118,581	1,128,328
Business Services							
Fiscal Services (252)							
Wages	207,963	214,687	220,362	215,658	222,196	228,010	227,969
Benefits	130,978	138,635	144,984	138,770	143,536	144,860	144,755
Purchased Services	514	1,062	0	1,000	1,200	1,200	4,000
Supplies	2,133	1,145	1,744	1,188	8,000	8,000	5,000
Capital Outlay	0	0	0	0	0	0	0
Other	44	525	746	587	800	800	1,000
Total Fiscal Services	341,632	356,054	367,836	357,203	375,732	382,870	382,724

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Other Business Serv (259)							
Wages	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	9,787	8,799	8,610	17,850	9,900	9,000	9,000
Supplies	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other	47,998	75,725	76,740	120,190	90,400	100,000	100,000
Total Other Business	57,785	84,524	85,350	138,040	100,300	109,000	109,000
Total Business Services	399,417	440,578	453,186	495,243	476,032	491,870	491,724
Operations & Maintenance							
Operations (261)							
Wages	128,200	128,279	143,006	121,020	146,614	141,614	141,614
Benefits	75,157	78,647	102,609	76,059	95,235	92,332	92,174
Purchased Services	627,775	617,269	631,465	668,957	648,950	643,400	640,900
Supplies	466,082	488,891	561,308	637,393	536,600	588,600	592,900
Capital Outlay	27,733	0	62,361	679	0	0	0
Other	0	0	0	257	0	500	500
Total Operations	1,324,947	1,313,086	1,500,749	1,504,365	1,427,399	1,466,446	1,468,088
Security Services (266)							
Wages	0	0	0	3,074	1,000	14,189	14,477
Benefits	0	0	0	2,333	476	10,072	11,047
Purchased Services	9,483	16,235	5,657	13,044	13,000	13,000	8,000
Supplies	2,020	5,058	2,020	13	1,000	1,000	2,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Security	11,503	21,293	7,677	18,464	15,476	38,261	35,524
Total Operations & Maint	1,336,450	1,334,379	1,508,426	1,522,829	1,442,875	1,504,707	1,503,612
Pupil Transportation (271)							
Wages	290,413	309,937	352,664	441,392	436,566	465,377	510,303
Benefits	145,474	160,642	201,358	252,029	260,229	279,204	310,218
Purchased Services	49,095	88,657	97,010	104,683	74,200	78,500	81,500
Supplies	137,345	139,761	167,234	193,345	151,600	150,700	144,800
Capital Outlay	120,557	11,175	26,017	127,344	120,000	90,000	90,000
Other	1,355	717	143	208	400	500	500
Total Transportation	744,239	710,889	844,426	1,119,001	1,042,995	1,064,281	1,137,321

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Central Support							
Public Relations (282)							
Wages	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	0	0	0	3,714	4,100	4,100	1,100
Supplies	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Public Relations	0	0	0	3,714	4,100	4,100	1,100
Human Resources (283)							
Wages	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	25,113	18,432	18,184	36,697	31,908	31,908	31,908
Supplies	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Human Resources	25,113	18,432	18,184	36,697	31,908	31,908	31,908
Technology (284)							
Wages	104,715	67,323	74,061	76,517	76,770	78,316	78,316
Benefits	74,141	46,341	56,199	58,032	62,369	62,859	62,774
Purchased Services	119,695	83,194	88,813	63,149	94,900	89,500	89,500
Supplies	54,257	75,927	53,542	64,892	64,100	69,500	69,500
Capital Outlay	0	0	0	0	0	0	0
Other	1,136	67,038	70,053	68,913	71,000	71,000	71,000
Total Technology	353,944	339,823	342,668	331,503	369,139	371,175	371,090
Registrar (285)							
Wages	0	0	21,297	32,337	30,740	30,740	30,740
Benefits	0	0	10,979	16,235	15,709	15,925	15,925
Purchased Services	14,155	10,216	11,374	11,285	12,000	12,000	12,000
Other	0	31,332	35,936	36,240	36,000	36,000	36,000
Total Registrar	14,155	41,548	79,586	96,097	94,449	94,665	94,665
Other Central Support (289)							
Wages	10,118	15,880	17,820	17,674	15,000	17,000	17,000
Benefits	1,383	2,777	2,698	3,009	7,376	8,306	8,287
Purchased Services	1,210	0	0	223	1,000	1,000	1,000
Supplies	1,003	568	452	897	1,000	1,000	1,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Other Central	13,714	19,225	20,970	21,803	24,376	27,306	27,287
Total Central Support	406,926	419,028	461,408	486,100	519,872	525,054	524,950

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Athletics (293)							
Wages	185,370	182,511	189,668	199,540	192,900	202,300	204,300
Benefits	86,834	84,262	91,988	90,724	94,819	98,676	99,908
Purchased Services	156,180	165,311	159,322	148,937	154,118	154,118	156,000
Supplies	54,865	61,387	47,765	45,054	51,257	51,257	45,200
Capital Outlay	1,908	165	2,350	10,019	3,765	3,765	5,700
Other	13,006	13,556	15,904	18,290	9,952	9,952	13,800
Total Athletics	498,163	507,192	506,997	512,564	506,811	520,068	524,908
Community Services							
Community Serv - Direct (311)							
Wages	0	0	0	0	20,000	20,000	20,000
Benefits	0	0	0	0	17,100	17,100	16,350
Purchased Services	0	0	0	0	0	0	0
Supplies	0	0	0	0	1,000	1,000	1,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Community Activities	0	0	0	0	38,100	38,100	37,350
Community Serv - Recr (321)							
Wages	0	0	0	0	30,000	30,000	27,243
Benefits	0	0	0	0	15,200	15,200	12,877
Purchased Services	0	0	0	0	5,000	5,000	7,000
Supplies	0	0	518	498	10,000	10,000	15,100
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Community Activities	0	0	518	498	60,200	60,200	62,220
Total Community Services	0	0	518	498	98,300	98,300	99,570
Transfers & Capital							
Wages	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Capital Outlay	226,182	43,994	134,235	147,395	161,000	309,000	309,000
Other	52,608	52,608	26,304	85,931	48,000	300,900	300,900
Total Transfers & Capital	278,790	96,602	160,539	233,326	209,000	609,900	609,900
Total Payments and Transfers	278,790	96,602	160,539	233,326	209,000	609,900	609,900
Total Expenditures	20,692,977	21,391,372	22,034,281	22,491,223	23,072,779	23,352,132	23,526,508
Surplus/Deficit	(9,798)	207,326	392,931	284,990	33,472	106,252	60,821

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

Program	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Revenues							
General WLACE	714	454	703	86,238	1,000	1,000	1,000
Early Headstart	148,545	0	0	0	0	0	0
Headstart	1,159,554	784,810	855,110	887,296	865,395	956,623	980,463
Great Start Readiness Program	2,328,307	2,128,476	2,227,636	1,920,695	2,066,385	1,985,575	1,930,466
Lighthouse & After School	622,052	619,568	681,182	663,702	683,000	745,000	632,000
Enrichment & Other	38,461	37,857	33,331	45,613	45,000	31,020	26,100
Credit Recovery	5,899	15,360	0	0	0	0	0
Playgroups	3,897	6,726	938	7,543	0	0	0
Total Revenues	4,307,429	3,593,251	3,798,900	3,594,130	3,660,780	3,719,218	3,570,029
Expenditures							
General WLACE	(17,484)	1,970	(55,287)	(59,151)	1,500	133,637	90,168
Early Headstart	148,885	0	0	0	0	0	0
Headstart	1,090,964	856,910	852,370	887,296	865,395	956,623	980,463
Great Start Readiness Program	2,199,115	2,137,014	2,227,688	2,075,506	2,066,385	1,985,575	1,930,466
Lighthouse & After School	683,587	649,705	671,488	675,387	673,660	692,559	620,036
Enrichment & Other	70,185	60,798	58,349	62,376	75,230	51,371	54,163
Credit Recovery	11,136	11,366	5,455	0	0	0	0
Playgroups	4,096	3,963	4,575	3,455	0	0	0
Total Expenditures	4,190,484	3,721,726	3,764,638	3,644,869	3,682,170	3,819,765	3,675,296
Surplus/(Deficit)							
General WLACE	18,198	(1,516)	55,990	145,389	(500)	(132,637)	(89,168)
Early Headstart	(340)	0	0	0	0	0	0
Headstart	68,590	(72,100)	2,740	0	0	0	0
Great Start Readiness Program	129,192	(8,538)	(52)	(154,811)	0	0	0
Lighthouse & After School	(61,535)	(30,137)	9,694	(11,685)	9,340	52,441	11,964
Enrichment & Other	(31,724)	(22,941)	(25,018)	(16,763)	(30,230)	(20,351)	(28,063)
Credit Recovery	(5,237)	3,994	(5,455)	0	0	0	0
Playgroups	(199)	2,763	(3,637)	4,088	0	0	0
Total Surplus/(Deficit)	116,945	(128,475)	34,262	(33,782)	(21,390)	(100,547)	(105,267)
Beginning Fund Balance	141,431	258,376	129,901	164,163	77,494	130,381	130,381
Ending Fund Balance	258,376	129,901	164,163	130,381	56,104	29,834	25,114
Percentage of Expenditures	6.2%	3.5%	4.4%	3.6%	1.5%	0.8%	0.7%
Non-Grant Percent of Expense	34.4%	17.8%	24.0%	19.1%	7.5%	3.4%	3.3%

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

Object	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Revenues							
Local	316,056	290,894	276,364	265,091	256,000	259,000	243,000
State	36,595	40,097	60,983	62,405	46,510	46,510	43,828
Federal	626,603	627,340	663,414	632,440	585,000	630,000	670,000
Other	0	0	0	931	0	900	900
Total Revenues	979,254	958,331	1,000,761	960,867	887,510	936,410	957,728
Expenditures							
Wages	199,438	218,167	234,568	228,697	230,000	248,000	248,000
Benefits	93,471	105,552	124,495	111,528	134,414	132,640	132,395
Purchased Services	99,036	99,040	122,869	157,401	150,550	156,000	152,100
Supplies, incl Food & Drink	484,226	503,310	502,796	478,193	443,200	420,000	419,000
Capital Equipment	46,369	9,542	4,704	36,175	5,000	6,000	6,000
Miscellaneous	10,682	10,158	13,953	8,184	7,300	16,000	11,000
Outgoing Transfers	30,859	36,448	39,451	37,348	37,000	38,000	38,000
Total Expenditures	964,081	982,217	1,042,836	1,057,526	1,007,464	1,016,640	1,006,495
Surplus/Deficit	15,173	(23,886)	(42,075)	(96,659)	(119,954)	(80,230)	(48,767)
Beginning Fund Balance	325,189	340,362	316,476	274,401	147,477	177,742	177,742
Ending Fund Balance	340,362	316,476	274,401	177,742	27,523	97,512	128,975
Percentage of Expenditures	35.3%	32.2%	26.3%	16.8%	2.7%	9.6%	12.8%

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

Object	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Original	2019-20 Amend #1	2019-20 Amend #2
Revenues							
ISD Levy	350,527	345,506	350,749	383,914	362,000	385,000	390,000
Other	106	113	516	1,651	1,000	1,000	1,000
Total Revenues	350,633	345,619	351,265	385,565	363,000	386,000	391,000
Expenditures							
Classroom Equipment	167,592	175,071	105,788	236,430	104,000	184,000	199,000
Innovative Prof Dev	3,686	1,264	14,893	0	1,000	1,000	1,000
Educ Technology Support	171,510	154,832	122,476	124,743	180,978	160,981	160,699
Security Improvements	10,584	6,642	25,260	21,400	78,000	129,000	124,000
Total Expenditures	353,372	337,809	268,417	382,573	363,978	474,981	484,699
Surplus/Deficit	(2,739)	7,810	82,848	2,992	(978)	(88,981)	(93,699)
Beginning Fund Balance	20,303	17,564	25,374	108,222	20,202	111,214	111,214
Ending Fund Balance	17,564	25,374	108,222	111,214	19,224	22,233	17,515
Percentage of Expenditures	5.0%	7.5%	40.3%	29.1%	5.3%	4.7%	3.6%

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.