



Whitehall District Schools

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

**2021-22 Budget Amendment #2
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund**

**Wednesday, May 11, 2022
(Finance Committee)
Monday, May 16, 2022
(Board of Education)**

Whitehall District Schools

Budget Adoption 2021-22 Fiscal Year

Board of Education

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Director of Finance

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WLACE Director



Whitehall District Schools Board of Education
2021-22 Budget Executive Summary
May 9, 2022

What follows is a brief summary of the items included in this packet covering the final amendment of the 2021-22 fiscal year.

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. Enrollment was updated based on the unaudited Fall count. 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, homeschool, and alternative education programs was down 34.41 students. At a foundation grant of \$8,700 the budget was reduced by \$299,000. The information below is based on Fall Count only. The Spring count has an additional 10% impact.

Year	K-12	Homeschool	Duck Creek	Total
2019-20	2009.57	54.81	83.63	2148.01
2020-21	1977.04	31.24	104.10	2112.38
2021-22 June	1974.53	31.24	103.55	2109.32
2021-22 May	<u>1946.30</u>	<u>34.36</u>	<u>93.50</u>	<u>2074.16</u>
difference	<u>-28.23</u>	<u>+3.12</u>	<u>-10.05</u>	<u>-35.16</u>

- ◆ Categorical state grants were increased based on the April State Aid. The increase was \$45,000.
- ◆ Local revenue is up as more sports are in action this year as well as VAC revenue. This helped the budget by \$60,000 and \$39,000 respectively.
- ◆ Revenue for Duck creek virtual course was added and a transfer from Fund 23 was reduced with a positive impact of \$107,000.
- ◆ Federal grants were adjusted for carryover and actual final allocations for a positive impact of \$98,000.

On the expense side:

- ◆ The budget for replacement buses was reduced from \$140,000 to \$55,000.
- ◆ Updates to staffing and wages scales increased expenses by \$276,000.
- ◆ Substitute costs and new curriculum costs were budgeted higher by \$45,000 and \$18,000 respectively.
- ◆ Natural gas was increase by \$44,000 and Transportation fuel was increased by \$40,000.
- ◆ Capital expenses were increased by \$30,000 for remodeling at the Middle School and VAC equipment.

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

2021-22 Budget	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Beginning Fund Balance	\$3,554,045	\$4,882,423	\$4,882,423
Revenue	24,918,716	25,666,068	25,777,229
Expense	24,886,138	25,625,556	26,050,205
Surplus/(Deficit)	+32,578	+40,512	-279,976
Ending Fund Balance	\$3,586,623	\$4,922,935	\$4,602,447
Percent of Expenditures	14.4%	19.2%	17.7%

This update will serve as the starting point for next year's budget (2022-23). Enrollment projections will be made based on moving all the grades up and past trends. State Aid projections have been proposed and will hopefully be finalized soon. We will likely have \$2.2 million in ESSERS III funds but only \$1.5 million has been allocated yet and can be spent over two years (2022-23 and 2023-24).

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 levels and revenue to date. The GSRP and Headstart grants break even and Lighthouse (daycare) is currently operating with a surplus. We are working with the other districts on the allocation and use of those funds. There is a possibility of another federal grant for that program that is not in this budget.

Food Service Fund:

Revenue and expense are both down as the community feeding program has been reduced from the high levels during the height of the pandemic. We are looking at some projects to help reduce the fund balance.

Technology & Security Fund:

This is the eighth year of the ten-year Technology & Security Fund. Security expenses were increased by \$50,000 for the recently approved bus camera upgrade.

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. Student activities are up this year and getting back to normal which affects both revenue and expense. In particular, Athletics is up in both revenue and expense especially due to concessions.

Debt Retirement Fund & Capital Projects Funds:

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

Budget Planning:

This is the final amendment for the 2021-22 school year. We are monitoring the state aid proposals from the State which include foundation grant proposals of \$435 from the Governor, \$450 from the Senate, and \$300 from the House. There are significant differences in categorical funding (specific programs, some new) in the proposals.

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 16, 2022 regular meeting.

Jerry McDowell
Superintendent of Schools

Steve Aardema
Director of Finance

**Whitehall District Schools
General Appropriations Act**

RESOLVED, that this resolution shall be the General Appropriations of the Whitehall District Schools for the fiscal year ending June 30, 2022, 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
2021-22**

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, 2022 is:

Revenue:	
Local Revenue	\$ 3,649,585
State Sources	19,271,066
Federal Sources	1,981,156
Intermediate Sources	733,000
Incoming Transfers & Other	135,422
Total Revenue	<u>\$ 25,770,229</u>
 Fund Balance, July 1	 \$ 4,882,423
 Total Available Funds	 <u><u>\$ 30,652,652</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	\$ 12,698,102
Added Needs	2,972,115
Adult Education	193,317

Support Services

Pupil Services	1,936,646
Instructional Support	1,062,944
General Administration	528,320
School Administration	1,512,695
Business Services	461,342
Operations & Maintenance	1,798,421
Pupil Transportation	1,124,403
Central Support	501,103
Athletics	687,440

Community Services

Direction & Recreation	136,357
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Outgoing Transfers, Capital, & Other	437,000
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Total Appropriated	<u>\$ 26,050,205</u>
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**White Lake Area Community Education Fund
2021-22**

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, 2022 is:

Revenue:	
General WLACE	\$ -
Headstart	934,223
Great Start Readiness Program	2,236,297
Lighthouse Learning	1,721,010
Enrichment & Other	19,000
Total Revenue	<u>\$ 4,910,530</u>
Fund Balance, July 1	\$ 247,161
Total Available Funds	<u><u>\$ 5,157,691</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	\$ 83,417
Headstart	934,223
Great Start Readiness Program	2,236,297
Lighthouse Learning	1,262,085
Enrichment & Other	19,982
Total Appropriated	<u><u>\$ 4,536,004</u></u>

Food Service Fund
2021-22

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, 2022 is:

Revenue:		
Local Sources	\$	34,000
State Sources		37,974
Federal Sources		2,421,000
Other Sources		11,000
Total Revenue	\$	<u>2,503,974</u>
Fund Balance, July 1	\$	1,055,616
Total Available Funds	\$	<u><u>3,559,590</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	\$	464,000
Benefits		255,565
Purchased Services		65,000
Supplies & Materials, incl Food & Drink		1,075,800
Equipment		300,000
Miscellaneous		10,000
Outgoing Transfers & Other		265,000
Total Appropriated	\$	<u><u>2,435,365</u></u>

Technology - Security Fund
2021-22

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, 2022 is:

Revenue:	
Local Sources	\$ 425,000
Total Revenue	<u>\$ 425,000</u>
Fund Balance, July 1	\$ 186,895
Total Available Funds	<u><u>\$ 611,895</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	\$ 393,634
Instruction Improvement	1,000
Educational Technology	23,277
Other Capital	177,000
Total Appropriated	<u><u>\$ 594,911</u></u>

**Activity Fund
2021-22**

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, 2022 is:

Revenue:	
Local Sources	\$ 327,203
Total Revenue	<u>\$ 327,203</u>
Fund Balance, July 1	\$ 245,369
Total Available Funds	<u><u>\$ 572,572</u></u>

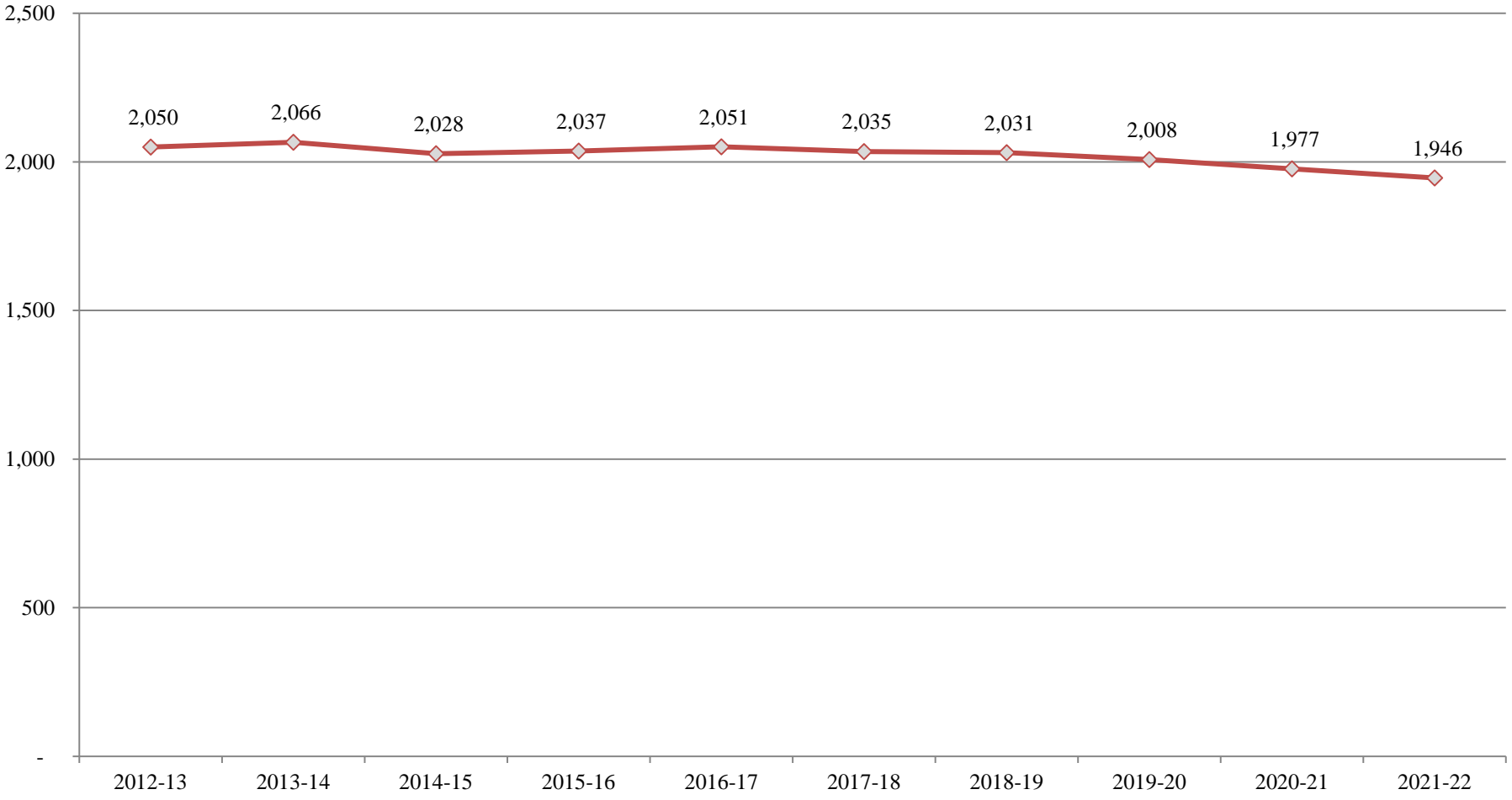
BE IT FURTHER RESOLVED, that the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Activities	\$ 344,860
Total Appropriated	<u><u>\$ 344,860</u></u>

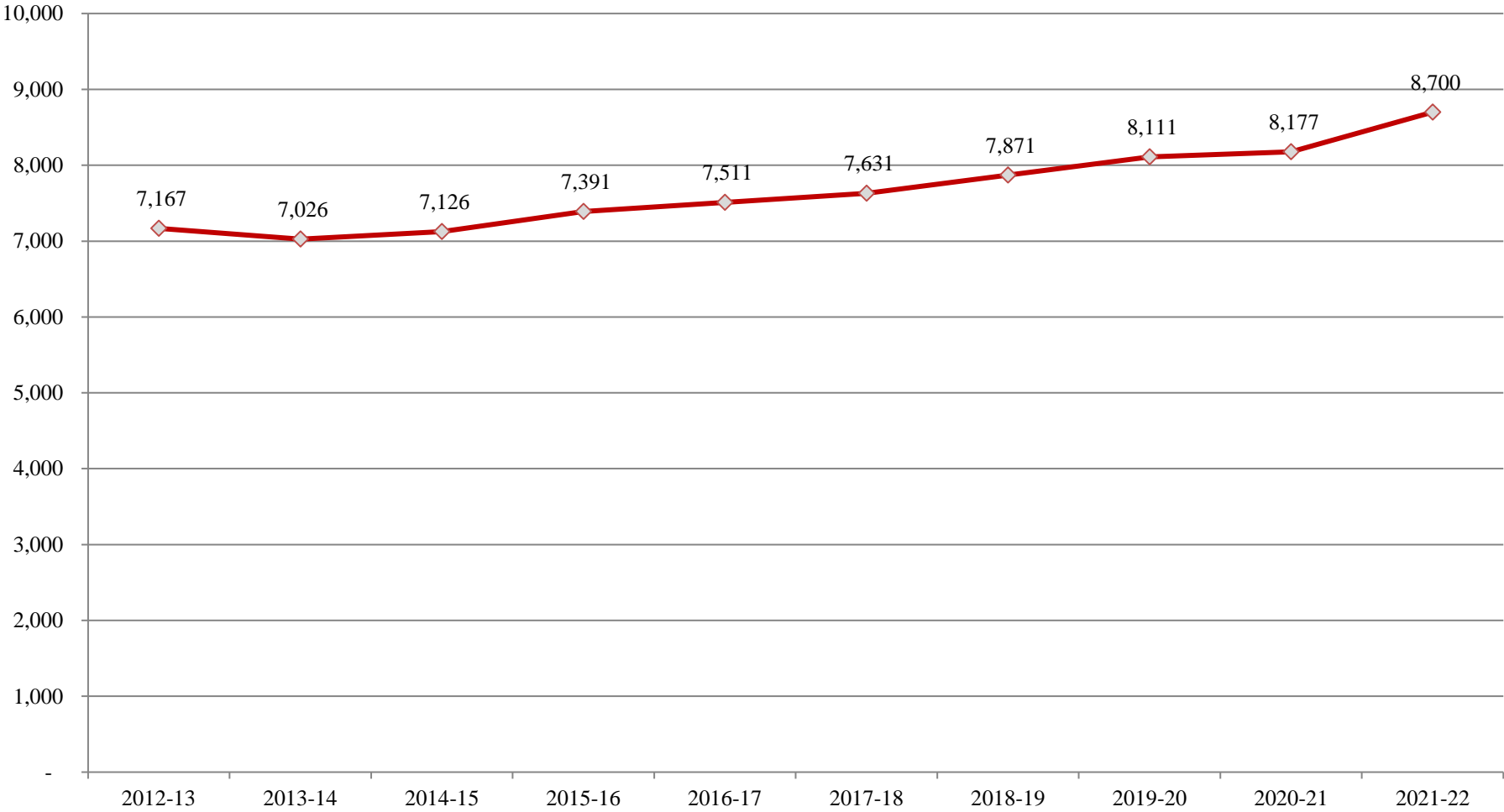
The Superintendent and Director of Finance are charged with the general supervision of the execution of the above identified revenues and expenditures.

This resolution is effective Dmay 16, 2022.

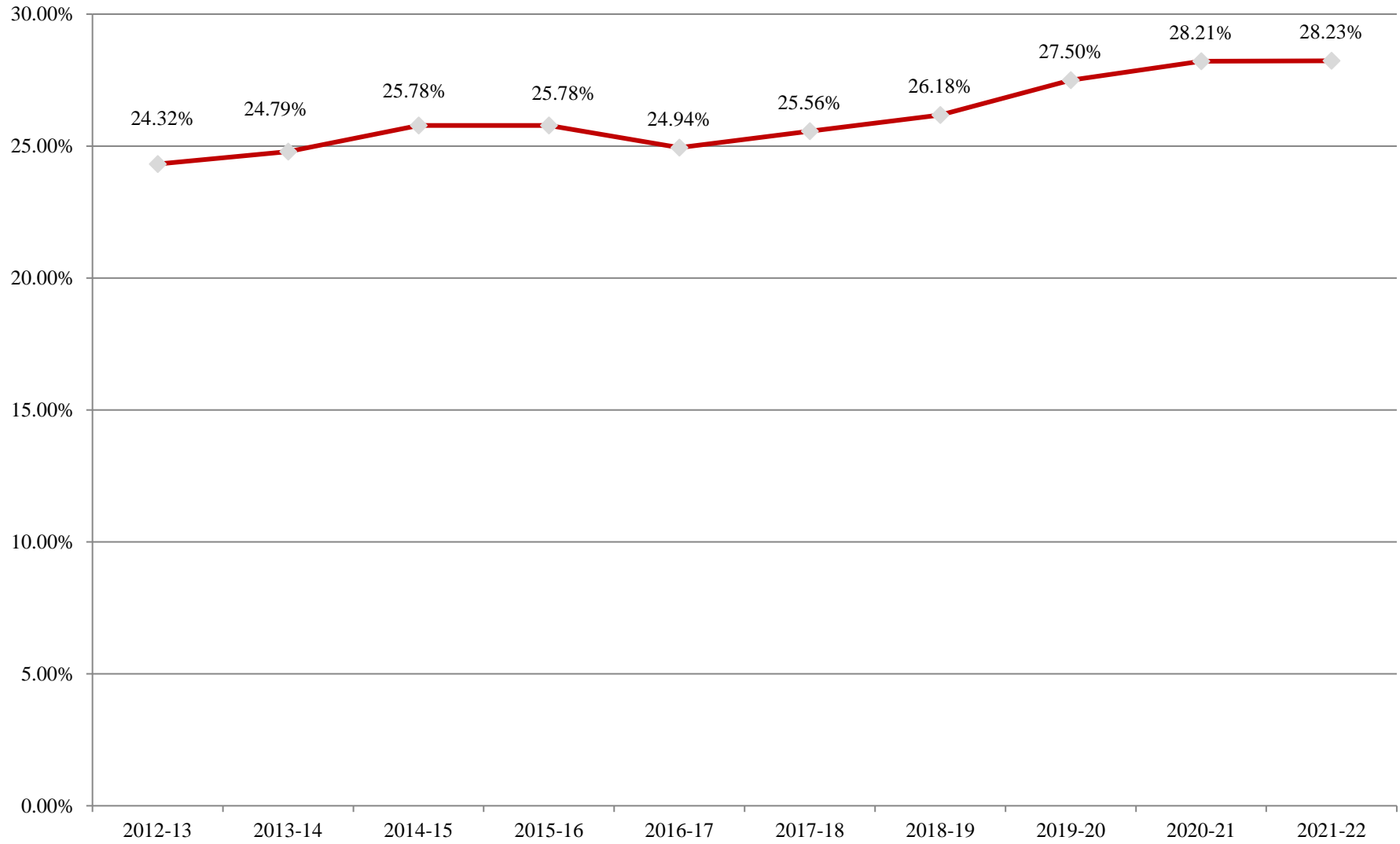
Whitehall District Schools K-12 Blended Pupil Count



WDS per-pupil Foundation Allowance



MPSERS Pension Rate



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

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Revenues							
Local	3,224,944	3,446,630	3,398,669	3,450,148	3,360,908	3,582,196	3,649,585
State	17,558,466	17,659,474	17,648,189	18,484,333	18,281,123	19,301,777	19,271,066
Federal	929,456	907,332	949,583	1,921,502	2,465,505	1,881,698	1,981,156
Intermediate	674,895	725,429	964,581	707,319	733,000	733,000	733,000
Other	39,451	37,348	47,114	59,023	78,180	167,397	135,422
Total Revenues	22,427,212	22,776,213	23,008,136	24,622,325	24,918,716	25,666,068	25,770,229
Expenditures							
Instruction							
Basic Program	10,628,683	10,633,596	10,680,683	10,898,094	11,686,791	12,662,272	12,698,102
Added Needs	3,444,121	3,226,892	3,266,765	3,166,032	3,598,515	2,861,403	2,972,115
Adult Education	213,929	228,435	216,247	188,901	192,912	153,437	193,317
Support Services							
Pupil Services	1,391,661	1,597,558	1,584,470	1,716,190	1,819,437	1,916,156	1,936,646
Instructional Support	872,892	891,456	818,469	740,967	809,213	1,041,070	1,062,944
General Administration	464,301	450,879	465,558	484,441	490,762	510,804	528,320
School Administration	1,083,194	1,089,133	1,175,545	1,341,651	1,324,895	1,462,522	1,512,695
Business Services	453,186	495,242	522,552	448,652	511,030	461,882	461,342
Operations & Maintenance	1,508,426	1,522,829	1,450,364	1,755,586	1,675,558	1,763,573	1,798,421
Pupil Transportation	844,426	1,119,001	1,048,304	1,027,747	1,117,358	1,136,031	1,124,403
District Support	461,408	489,814	389,536	399,110	515,830	498,183	501,103
Athletics	506,997	512,564	476,509	511,658	605,013	641,742	687,440
Community Services	518	498	31,731	39,338	181,824	109,481	136,357
Transfers, Capital, & Other	160,539	233,326	554,170	373,918	357,000	407,000	437,000
Total Expenditures	22,034,281	22,491,223	22,680,903	23,092,285	24,886,138	25,625,556	26,050,205
Surplus/Deficit	392,931	284,990	327,233	1,530,040	32,578	40,512	(279,976)
Beginning Fund Balance	2,347,229	2,740,160	3,025,150	3,352,383	3,554,045	4,882,423	4,882,423
Ending Fund Balance	2,740,160	3,025,150	3,352,383	4,882,423	3,586,623	4,922,935	4,602,447
Percentage of Expenditures	12.4%	13.5%	14.8%	21.1%	14.4%	19.2%	17.7%

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

Function	2017-18		2018-19		2019-20		2020-21		2021-22		2021-22		2021-22	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent	Amend #2	Percent
Revenues														
Local	3,224,944	14.0%	3,446,630	15.1%	3,398,669	14.8%	3,450,148	13.9%	3,360,908	13.5%	3,582,196	14.0%	3,649,585	14.2%
State	17,558,466	78.6%	17,659,474	77.5%	17,648,189	76.7%	18,484,333	74.8%	18,281,123	73.4%	19,301,777	75.2%	19,271,066	74.8%
Federal	929,456	4.3%	907,332	4.0%	949,583	4.1%	1,921,502	8.2%	2,465,505	9.9%	1,881,698	7.3%	1,981,156	7.7%
Intermediate	674,895	3.0%	725,429	3.2%	964,581	4.2%	707,319	2.8%	733,000	2.9%	733,000	2.9%	733,000	2.8%
Other	39,451	0.2%	37,348	0.2%	47,114	0.2%	59,023	0.3%	78,180	0.3%	167,397	0.7%	135,422	0.5%
Total Revenues	22,427,212	100.0%	22,776,213	100.0%	23,008,136	100.0%	24,622,325	100.0%	24,918,716	100.0%	25,666,068	100.0%	25,770,229	100.0%
Expenditures														
Instruction														
Basic Program	10,628,683	47.9%	10,633,596	47.3%	10,680,683	47.1%	10,898,094	46.9%	11,686,791	47.0%	12,662,272	49.4%	12,698,102	48.7%
Added Needs	3,444,121	15.8%	3,226,892	14.3%	3,266,765	14.4%	3,166,032	13.7%	3,598,515	14.5%	2,861,403	11.2%	2,972,115	11.4%
Adult Education	213,929	1.0%	228,435	1.0%	216,247	1.0%	188,901	0.8%	192,912	0.8%	153,437	0.6%	193,317	0.7%
Support Services														
Pupil Services	1,391,661	6.4%	1,597,558	7.1%	1,584,470	7.0%	1,716,190	7.2%	1,819,437	7.3%	1,916,156	7.5%	1,936,646	7.4%
Instructional Support	872,892	3.9%	891,456	4.0%	818,469	3.6%	740,967	3.5%	809,213	3.3%	1,041,070	4.1%	1,062,944	4.1%
General Administration	464,301	2.2%	450,879	2.0%	465,558	2.1%	484,441	2.1%	490,762	2.0%	510,804	2.0%	528,320	2.0%
School Administration	1,083,194	4.9%	1,089,133	4.8%	1,175,545	5.2%	1,341,651	5.5%	1,324,895	5.3%	1,462,522	5.7%	1,512,695	5.8%
Business Services	453,186	2.0%	495,242	2.2%	522,552	2.3%	448,652	2.1%	511,030	2.1%	461,882	1.8%	461,342	1.8%
Operations & Maintenance	1,508,426	6.5%	1,522,829	6.8%	1,450,364	6.4%	1,755,586	7.0%	1,675,558	6.7%	1,763,573	6.9%	1,798,421	6.9%
Pupil Transportation	844,426	3.9%	1,119,001	5.0%	1,048,304	4.6%	1,027,747	4.8%	1,117,358	4.5%	1,136,031	4.4%	1,124,403	4.3%
District Support	461,408	2.2%	489,814	2.2%	389,536	1.7%	399,110	2.2%	515,830	2.1%	498,183	1.9%	501,103	1.9%
Athletics	506,997	2.3%	512,564	2.3%	476,509	2.1%	511,658	2.2%	605,013	2.4%	641,742	2.5%	687,440	2.6%
Community Services	518	0.0%	498	0.0%	31,731	0.1%	39,338	0.4%	181,824	0.7%	109,481	0.4%	136,357	0.5%
Transfers, Capital, & Other	160,539	0.9%	233,326	1.0%	554,170	2.4%	373,918	1.7%	357,000	1.4%	407,000	1.6%	437,000	1.7%
Total Expenditures	22,034,281	100.0%	22,491,223	100.0%	22,680,903	100.0%	23,092,285	100.0%	24,886,138	100.0%	25,625,556	100.0%	26,050,205	100.0%
Surplus/Deficit	392,931		284,990		327,233		1,530,040		32,578		40,512		(279,976)	
Beginning Fund Balance	2,347,229		2,740,160		3,025,150		3,352,383		3,554,045		4,882,423		4,882,423	
Ending Fund Balance	2,740,160		3,025,150		3,352,383		4,882,423		3,586,623		4,922,935		4,602,447	
Percentage of Expenditures	12.4%		13.5%		14.8%		21.1%		14.4%		19.2%		17.7%	

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

Object	2017-18		2018-19		2019-20		2020-21		2021-22		2021-22		2021-22	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent	Amend #2	Percent
Revenues														
Local	3,224,944	14.3%	3,446,630	15.1%	3,398,669	14.8%	3,450,148	13.9%	3,360,908	13.5%	3,582,196.00	14.0%	3,649,585	14.2%
State	17,558,466	78.5%	17,659,474	77.5%	17,648,189	76.7%	18,484,333	74.8%	18,281,123	73.4%	19,301,777.00	75.2%	19,271,066	74.8%
Federal	929,456	4.2%	907,332	4.0%	949,583	4.1%	1,921,502	8.2%	2,465,505	9.9%	1,881,698.00	7.3%	1,981,156	7.7%
Intermediate	674,895	2.8%	725,429	3.2%	964,581	4.2%	707,319	2.8%	733,000	2.9%	733,000.00	2.9%	733,000	2.8%
Other	39,451	0.2%	37,348	0.2%	47,114	0.2%	59,023	0.3%	78,180	0.3%	167,397.00	0.7%	135,422	0.5%
Total Revenues	22,427,212	100.0%	22,776,213	100.0%	23,008,136	100.0%	24,622,325	100.0%	24,918,716	100.0%	25,666,068	100.0%	25,770,229	100.0%
Expenditures														
Wages	10,807,556	48.8%	11,076,722	49.2%	11,181,576	49.3%	11,071,476	47.0%	12,034,426	48.4%	12,258,358.00	47.8%	12,258,358	47.8%
Benefits	7,385,524	33.8%	7,417,924	33.0%	7,619,078	33.6%	7,912,718	34.4%	8,588,621	34.5%	9,029,107.00	35.2%	9,029,107	35.2%
Purchased Services	1,699,202	7.6%	1,675,389	7.4%	1,463,933	6.5%	1,586,586	6.9%	1,694,088	6.8%	1,755,988.00	6.9%	1,755,988	6.9%
Supplies	1,110,098	4.8%	1,289,744	5.7%	1,085,058	4.8%	1,375,618	6.5%	1,402,642	5.6%	1,344,842.00	5.2%	1,344,842	5.2%
Capital Outlay	237,632	1.3%	296,267	1.3%	288,534	1.3%	482,097	2.1%	422,376	1.7%	512,776.00	2.0%	512,776	2.0%
Other	794,269	3.6%	735,177	3.3%	1,042,724	4.6%	663,790	3.1%	743,985	3.0%	724,485.00	2.8%	724,485	2.8%
Total Expenditures	22,034,281	100.0%	22,491,223	100.0%	22,680,903	100.0%	23,092,285	100.0%	24,886,138	100.0%	25,625,556	100.0%	25,625,556	100.0%
Surplus/Deficit	392,931		284,990		327,233		1,530,040		32,578		40,512		144,673	
Beginning Fund Balance	2,347,229		2,740,160		3,025,150		3,352,383		4,882,423		4,882,423		4,882,423	
Ending Fund Balance	2,740,160		3,025,150		3,352,383		4,882,423		4,915,001		4,922,935		5,027,096	
Percentage of Expenditures	12.4%		13.5%		14.8%		21.1%		14%		19.2%		19.6%	

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

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Revenues							
Local Revenue							
Property Taxes	2,972,374	3,170,965	3,171,786	3,257,028	3,226,908	3,372,196	3,287,585
Investment Earnings	20,365	42,018	19,501	1,177	1,000	1,000	1,000
Athletics	90,039	74,615	75,042	55,095	52,000	52,000	91,000
Charges for Services	69,466	67,199	86,077	71,088	34,000	48,000	60,000
Other	72,700	91,833	46,264	65,760	47,000	109,000	210,000
Total Local Revenue	3,224,944	3,446,630	3,398,670	3,450,148	3,360,908	3,582,196	3,649,585
State Revenue							
Foundation Allowance	12,699,574	13,157,004	13,150,269	13,468,981	13,632,937	14,049,619	13,866,299
Grants	3,842,741	3,623,112	3,843,846	4,373,782	3,992,301	4,648,777	4,693,467
Other	0	0	0	0	0	0	0
Total State Revenue	16,542,315	16,780,116	16,994,115	17,842,763	17,625,238	18,698,396	18,559,766
Federal Revenue							
Title Grants	414,134	378,238	329,008	369,648	335,299	349,683	401,813
IDEA Grants	403,502	422,269	408,152	407,469	407,469	407,469	441,205
Other incl. Pandemic	111,820	106,825	212,422	1,144,385	1,722,737	1,124,546	1,138,138
Total Federal Revenue	929,456	907,332	949,582	1,921,502	2,465,505	1,881,698	1,981,156
Intermediate Revenue							
Act 18	605,339	542,263	471,440	539,745	540,000	540,000	540,000
Medicaid	51,756	164,703	139,735	125,019	125,000	125,000	125,000
Other	17,800	18,463	353,406	42,555	68,000	68,000	68,000
WLACE - Adult & Alt Ed	1,016,151	879,358	654,074	641,570	655,885	603,381	711,300
WLACE - JTC	0	0	0	0	0	0	0
WLACE - Other	0	0	0	0	0	0	0
Total Intermediate Revenue	1,691,046	1,604,787	1,618,655	1,348,889	1,388,885	1,336,381	1,444,300
Incoming Transfers & Other							
Prior Period Adjustments	0	0	0	0	0	0	0
WLACE - Duck Creek	0	0	0	0	0	83,217	55,600
WLACE - JTC	0	0	0	0	0	0	0
WLACE - Other	0	0	0	0	24,180	24,180	19,822
Food Service	39,451	37,348	47,114	59,023	54,000	60,000	60,000
Other	0	0	0	0	0	0	0
Total Transfers & Other	39,451	37,348	47,114	59,023	78,180	167,397	135,422
Total Revenues	22,427,212	22,776,213	23,008,136	24,622,325	24,918,716	25,666,068	25,770,229

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

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Expenditures							
Basic Program							
Elementary (111)							
Wages	2,576,267	2,679,694	2,716,622	2,645,920	2,796,582	3,110,450	3,115,882
Benefits	1,828,017	1,842,558	1,940,224	1,984,615	2,158,605	2,395,556	2,390,523
Purchased Services	108,020	112,679	74,191	41,836	41,600	51,600	61,600
Supplies	89,007	96,691	85,496	147,057	107,803	107,803	92,103
Capital Outlay	0	0	0	0	0	0	0
Other	409	39	156	32	100	100	100
Total Elementary	4,601,720	4,731,661	4,816,689	4,819,460	5,104,690	5,665,509	5,660,208
Middle School (112)							
Wages	1,445,280	1,509,305	1,515,805	1,665,785	1,787,727	1,753,330	1,760,125
Benefits	1,029,909	1,037,422	1,050,049	1,212,240	1,311,146	1,332,302	1,331,356
Purchased Services	30,333	29,529	22,755	17,746	23,415	23,415	33,415
Supplies	31,770	30,843	35,965	37,792	65,097	65,097	60,097
Capital Outlay	2,605	5,000	4,629	0	1,500	1,500	1,500
Other	3,908	3,601	4,678	1,248	5,620	5,620	5,620
Total Middle School	2,543,805	2,615,700	2,633,881	2,934,811	3,194,505	3,181,264	3,192,113
High School (113)							
Wages	1,801,566	1,655,873	1,627,544	1,539,521	1,656,740	1,868,230	1,875,280
Benefits	1,289,674	1,191,846	1,184,767	1,163,398	1,267,707	1,451,498	1,441,730
Purchased Services	274,709	253,319	276,857	287,038	302,565	307,565	337,565
Supplies	79,738	129,735	81,825	61,157	79,222	77,222	74,722
Capital Outlay	8,238	4,108	149	0	5,776	5,776	5,776
Other	8,747	14,588	9,108	2,229	9,778	11,278	11,778
Total High School	3,462,672	3,249,469	3,180,250	3,053,343	3,321,788	3,721,569	3,746,851
Summer School (119)							
Wages	13,772	17,103	16,970	41,823	24,000	41,000	41,000
Benefits	5,979	7,721	8,500	20,929	10,808	19,930	19,930
Purchased Services	0	2,529	623	0	500	7,000	12,000
Supplies	735	9,412	23,769	27,728	30,500	26,000	26,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Summer School	20,486	36,765	49,862	90,480	65,808	93,930	98,930
Total Basic Instruction	10,628,683	10,633,595	10,680,682	10,898,094	11,686,791	12,662,272	12,698,102

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

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Added Needs							
Special Education (122)							
Wages	1,111,113	1,155,931	1,210,415	1,119,590	1,249,212	1,275,375	1,313,846
Benefits	733,001	756,006	744,975	748,210	824,600	879,678	895,203
Purchased Services	23,396	11,010	11,388	7,562	14,500	14,500	14,500
Supplies	9,941	10,272	19,736	11,540	12,724	12,724	12,724
Capital Outlay	0	0	0	0	0	0	0
Other	505,855	367,760	408,642	422,223	410,000	430,000	430,000
Total Special Education	2,383,306	2,300,979	2,395,156	2,309,125	2,511,036	2,612,277	2,666,273
Compensatory Education (125)							
Wages	552,446	475,612	429,244	436,876	539,630	138,369	155,315
Benefits	346,571	305,350	273,416	289,692	274,470	109,333	144,103
Purchased Services	0	0	212	0	0	0	5,000
Supplies	660	2,609	3,154	739	1,424	1,424	1,424
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	477	0	0	0
Total Comp. Education	899,677	783,571	706,026	727,784	815,524	249,126	305,842
Vocational Education (127)							
Wages	67,750	74,250	94,323	74,250	143,265	0	0
Benefits	75,025	52,039	67,572	54,661	110,690	0	0
Purchased Services	13,059	13,380	3,167	212	15,000	0	0
Supplies	5,304	2,673	521	0	3,000	0	0
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Voc. Education	161,138	142,342	165,583	129,123	271,955	0	0
Total Added Needs	3,444,121	3,226,892	3,266,765	3,166,032	3,598,515	2,861,403	2,972,115
Adult Education							
Basic Adult Ed (131)							
Wages	54,259	75,775	58,970	49,832	46,500	40,171	48,271
Benefits	26,371	40,899	47,031	41,692	42,428	28,673	32,741
Purchased Services	4,786	7,158	3,645	5,660	7,100	6,000	6,000
Supplies	1,552	1,243	485	2	400	500	500
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Basic Adult Ed.	86,968	125,075	110,131	97,186	96,428	75,344	87,512

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

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Secondary Adult Ed (132)							
Wages	68,689	54,014	53,696	46,324	46,500	40,170	54,990
Benefits	45,643	34,727	44,045	39,596	42,484	26,523	39,415
Purchased Services	6,612	9,196	5,515	2,637	3,400	3,400	3,400
Supplies	3,719	3,566	2,364	2,958	3,500	7,500	7,500
Capital Outlay	1,826	1,723	0	72	100	0	0
Other	472	134	496	128	500	500	500
Total Secondary Adult Ed.	126,961	103,360	106,116	91,715	96,484	78,093	105,805
Total Adult Education	213,929	228,435	216,247	188,901	192,912	153,437	193,317
Support Services							
Pupil Support							
Attendance (211)							
Wages	52,313	34,357	29,697	37,112	37,253	3,954	3,954
Benefits	41,910	35,353	49,608	37,944	40,144	2,709	2,710
Total Attendance	94,223	69,710	79,305	75,056	77,397	6,663	6,664
Guidance (212)							
Wages	210,634	224,808	225,866	245,096	255,946	357,959	356,928
Benefits	140,648	143,053	147,674	189,243	160,535	255,342	253,893
Purchased Services	27	88	0	0	885	885	885
Supplies	538	217	715	649	1,985	1,985	1,985
Total Guidance	351,847	368,166	374,255	434,988	419,351	616,171	613,691
Health Services (213)							
Wages	53,710	66,540	56,942	61,303	68,800	60,800	60,800
Benefits	32,401	38,928	33,341	37,315	41,783	38,487	38,331
Purchased Services	33,736	4,643	0	138	3,200	1,200	1,200
Supplies	2,499	3,079	3,164	1,080	4,800	4,800	2,800
Total Health Services	122,346	113,190	93,447	99,836	118,583	105,287	103,131
Psychologist (214)							
Wages	84,600	95,686	97,000	137,500	161,500	116,900	116,900
Benefits	58,745	71,335	66,323	95,259	105,416	79,113	78,814
Purchased Services	1,411	2,809	1,466	473	1,200	1,200	1,200
Supplies	1,304	1,842	1,794	1,483	4,400	4,400	3,400
Capital Outlay	0	0	0	0	0	0	0
Other	0	135	220	520	400	400	400
Total Psychologist	146,060	171,807	166,803	235,235	272,916	202,013	200,714
Speech Therapy (215)							
Wages	175,000	180,250	182,750	187,750	202,125	230,875	232,125
Benefits	115,224	120,918	124,356	134,667	142,210	170,768	172,239
Purchased Services	3,801	298	116	0	700	700	300
Supplies	578	1,493	1,037	2,429	2,300	2,300	2,700
Total Speech Therapy	294,603	302,959	308,259	324,846	347,335	404,643	407,364

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

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Social Work (216)							
Wages	204,540	265,740	273,271	278,109	297,124	244,855	244,855
Benefits	144,391	191,969	186,398	197,407	208,384	190,214	189,722
Purchased Services	845	4,409	422	178	1,200	1,100	8,100
Supplies	1,087	506	460	1,978	2,100	2,100	2,100
Capital Outlay	0	0	0	0	0	0	0
Other	300	150	300	300	300	300	300
Total Social Work	351,163	462,774	460,851	477,972	509,108	438,569	445,077
Student Supervision (219)							
Wages	21,293	73,366	64,276	42,120	45,399	89,626	100,529
Benefits	10,126	35,587	37,275	26,138	29,348	53,184	59,476
Purchased Services	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Total Student Supervision	31,419	108,953	101,551	68,258	74,747	142,810	160,005
Total Pupil Services	1,391,661	1,597,559	1,584,471	1,716,191	1,819,437	1,916,156	1,936,646
Instructional Staff Support							
Improve Instruction (221)							
Wages	1,426	57,268	75,800	10,962	103,360	183,360	183,360
Benefits	3,640	39,788	53,844	7,649	71,087	135,331	134,865
Purchased Services	42,882	39,653	18,479	6,517	13,977	13,977	14,077
Supplies	0	0	1,473	0	500	500	500
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Improvement	47,948	136,709	149,596	25,128	188,924	333,168	332,802
Library-Media (222)							
Wages	74,923	69,839	61,302	58,474	80,061	63,394	68,959
Benefits	39,051	32,663	29,960	31,847	40,514	33,713	36,444
Purchased Services	3,059	7,464	6,111	6,111	2,170	2,170	2,170
Supplies	4,178	8,668	7,502	6,873	8,376	8,376	8,376
Total Library-Media	121,211	118,634	104,875	103,305	131,121	107,653	115,949
Educational Technology (225)							
Purchased Services				43,418	45,000	85,000	90,000
Supplies				110,508	50,000	10,000	5,000
Total Library-Media	0	0	0	153,926	95,000	95,000	95,000
Program Direction (226)							
Wages	389,849	357,970	325,377	259,028	218,713	279,072	289,295
Benefits	244,935	235,072	210,356	189,212	149,655	186,877	191,998
Purchased Services	20,023	14,357	9,992	7,392	12,400	12,300	10,800
Supplies	4,905	6,164	4,504	2,686	2,600	2,700	2,600
Capital Outlay	0	0	0	0	0	0	0
Other	0	595	172	290	300	300	500
Total Program Direction	659,712	614,158	550,401	458,608	383,668	481,249	495,193

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

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Assessment (227)							
Purchased Services	42,082	19,404	7,200	0	7,500	21,000	21,000
Supplies	939	2,550	6,397	0	3,000	3,000	3,000
Capital Outlay	0	0	0	0	0	0	0
Other	1,000	0	0	0	0	0	0
Total Assessment	44,021	21,954	13,597	0	10,500	24,000	24,000
Other Instr Support (229)							
Wages							
Benefits							
Total Other Instr Support	0	0	0	0	0	0	0
Total Instruction Staff Support	872,892	891,455	818,469	740,967	809,213	1,041,070	1,062,944
General Administration							
Board of Education (231)							
Purchased Services	55,865	58,725	57,205	48,187	55,000	55,000	65,000
Supplies	205	1,293	793	565	1,500	1,500	1,500
Capital Outlay	0	0	0	0	0	0	0
Other	39,584	4,359	0	12,192	5,000	5,000	5,000
Total Board of Education	95,654	64,377	57,998	60,944	61,500	61,500	71,500
Superintendent (232)							
Wages	212,854	221,481	233,121	240,178	235,930	245,530	250,890
Benefits	133,372	138,697	146,182	158,622	157,332	167,774	169,930
Purchased Services	8,999	8,886	6,500	5,928	13,000	13,000	13,000
Supplies	7,036	7,127	13,610	9,995	11,000	11,000	11,000
Capital Outlay	0	0	0	0	0	0	0
Other	6,386	10,311	8,147	8,773	12,000	12,000	12,000
Total Superintendent	368,647	386,502	407,560	423,496	429,262	449,304	456,820
Total General Administration	464,301	450,879	465,558	484,440	490,762	510,804	528,320
School Administration							
Principals Office (241)							
Wages	616,394	624,647	655,737	746,347	741,526	793,547	824,604
Benefits	430,075	428,803	478,880	550,689	544,103	626,801	640,917
Purchased Services	5,121	6,315	4,689	10,963	11,168	14,076	14,076
Supplies	23,731	21,579	28,539	24,475	21,511	21,511	21,511
Capital Outlay	0	0	0	0	0	0	0
Other	1,783	2,890	2,910	2,250	1,587	1,587	1,587
Total Principals Office	1,077,104	1,084,234	1,170,755	1,334,724	1,319,895	1,457,522	1,502,695
Other School Admin (249)							
Graduation Supplies	6,090	4,899	4,789	6,926	5,000	5,000	10,000
Total Other School Admin.	6,090	4,899	4,789	6,926	5,000	5,000	10,000
Total School Administration	1,083,194	1,089,133	1,175,544	1,341,650	1,324,895	1,462,522	1,512,695

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

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Business Services							
Fiscal Services (252)							
Wages	220,362	215,658	229,191	214,138	212,925	211,775	211,775
Benefits	144,984	138,770	169,959	158,297	154,205	146,207	145,667
Purchased Services	0	1,000	3,398	3,542	4,000	4,000	10,000
Supplies	1,744	1,188	2,926	2,142	2,000	2,000	2,000
Capital Outlay	0	0	0	0	0	0	0
Other	746	587	172	9,972	9,000	9,000	10,000
Total Fiscal Services	367,836	357,203	405,646	388,091	382,130	372,982	379,442
Other Business Serv (259)							
Purchased Services	8,610	17,850	8,244	8,173	8,900	8,900	8,900
Other	76,740	120,190	108,662	52,388	120,000	80,000	73,000
Total Other Business	85,350	138,040	116,906	60,561	128,900	88,900	81,900
Total Business Services	453,186	495,243	522,552	448,652	511,030	461,882	461,342
Operations & Maintenance							
Operations (261)							
Wages	143,006	121,020	137,323	139,083	144,334	166,632	172,024
Benefits	102,609	76,059	90,019	98,302	98,564	118,541	120,997
Purchased Services	631,465	668,957	662,881	817,198	743,500	802,500	832,200
Supplies	561,308	637,393	518,595	685,082	676,400	663,400	645,700
Capital Outlay	62,361	679	11,728	0	0	0	15,000
Other	0	257	164	510	500	500	500
Total Operations	1,500,749	1,504,365	1,420,710	1,740,175	1,663,298	1,751,573	1,786,421
Security Services (266)							
Wages	0	3,074	13,095	142	149	0	0
Benefits	0	2,333	10,193	413	2,111	0	0
Purchased Services	5,657	13,044	4,281	12,578	8,000	10,000	10,000
Supplies	2,020	13	2,085	2,278	2,000	2,000	2,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Security	7,677	18,464	29,654	15,411	12,260	12,000	12,000
Total Operations & Maint	1,508,426	1,522,829	1,450,364	1,755,586	1,675,558	1,763,573	1,798,421
Pupil Transportation (271)							
Wages	352,664	441,392	453,554	436,513	486,965	472,100	488,596
Benefits	201,358	252,029	275,549	278,110	305,893	299,431	307,507
Purchased Services	97,010	104,683	85,440	45,781	62,100	62,100	71,600
Supplies	167,234	193,345	142,034	119,871	148,900	148,900	188,200
Capital Outlay	26,017	127,344	90,719	147,378	113,000	153,000	68,000
Other	143	208	1,008	94	500	500	500
Total Transportation	844,426	1,119,001	1,048,304	1,027,747	1,117,358	1,136,031	1,124,403

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General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Central Support							
Public Relations (282)							
Purchased Services	0	3,714	301	3,560	4,500	4,500	5,000
Supplies	0	0	0	0	0	0	0
Total Public Relations	0	3,714	301	3,560	4,500	4,500	5,000
Human Resources (283)							
Wages	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0
Purchased Services	18,184	36,697	26,891	25,871	31,908	29,000	29,600
Supplies	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Human Resources	18,184	36,697	26,891	25,871	31,908	29,000	29,600
Technology (284)							
Wages	74,061	76,517	77,247	68,079	67,974	70,362	72,972
Benefits	56,199	58,032	58,474	56,090	61,218	63,961	65,135
Purchased Services	88,813	63,149	30,595	72,476	89,500	69,500	58,500
Supplies	53,542	64,892	31,493	26,151	69,500	69,500	80,500
Capital Outlay	0	0	0	0	0	0	0
Other	70,053	68,913	62,308	60,933	61,000	61,000	61,000
Total Technology	342,668	331,503	260,117	283,729	349,192	334,323	338,107
Registrar (285)							
Wages	21,297	32,337	30,291	30,150	32,921	32,617	31,346
Benefits	10,979	16,235	16,211	16,555	18,618	18,612	17,963
Purchased Services	11,374	11,285	11,192	0	11,000	11,000	11,000
Other	35,936	36,240	37,036	36,644	37,000	37,000	37,000
Total Registrar	79,586	96,097	94,730	83,349	99,539	99,229	97,309
Other Central Support (289)							
Wages	17,820	17,674	4,455	917	17,000	17,000	17,000
Benefits	2,698	3,009	26	13	8,691	9,131	9,087
Purchased Services	0	223	2,742	523	4,000	3,000	3,000
Supplies	452	897	275	1,148	1,000	2,000	2,000
Capital Outlay	0	0	0	0	0	0	0
Total Other Central	20,970	21,803	7,498	2,601	30,691	31,131	31,087
Total Central Support	461,408	486,100	389,236	395,550	511,330	493,683	496,103

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

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Athletics (293)							
Wages	189,668	199,540	215,488	239,935	241,500	295,000	308,000
Benefits	91,988	90,724	81,731	85,892	139,813	158,842	164,840
Purchased Services	159,322	148,937	110,528	101,785	148,200	112,400	107,700
Supplies	47,765	45,054	43,079	70,730	60,100	60,600	89,000
Capital Outlay	2,350	10,019	12,156	1,624	2,000	1,500	1,500
Other	15,904	18,290	13,527	11,692	13,400	13,400	16,400
Total Athletics	506,997	512,564	476,509	511,658	605,013	641,742	687,440
Community Services							
Community Serv - Direct (311)							
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
Total Community Activities	0	0	0	0	0	0	0
Community Serv - Recr (321)							
Wages	0	0	5,907	18,617	92,765	55,905	67,762
Benefits	0	0	2,437	8,021	66,059	30,576	36,595
Purchased Services	0	0	6,942	3,104	3,000	4,000	6,000
Supplies	518	498	16,445	9,596	20,000	19,000	24,000
Capital Outlay	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	2,000
Total Community Activities	518	498	31,731	39,338	181,824	109,481	136,357
Total Community Services	518	498	31,731	39,338	181,824	109,481	136,357
Transfers & Capital							
Purchased Services	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Capital Outlay	134,235	147,395	168,984	333,023	353,000	403,000	433,000
Other	26,304	85,931	385,186	40,896	4,000	4,000	4,000
Total Transfers & Capital	160,539	233,326	554,170	373,919	357,000	407,000	437,000
Total Payments and Transfers	160,539	233,326	554,170	373,919	357,000	407,000	437,000
Total Expenditures	22,034,281	22,491,223	22,680,903	23,092,285	24,886,138	25,625,556	26,050,205
Surplus/Deficit	392,931	284,990	327,233	1,530,040	32,578	40,512	(279,976)

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

Program	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Revenues							
General WLACE	703	86,238	1,167	2	1,000	1,000	0
Headstart	855,110	887,296	983,347	1,008,351	967,655	995,477	934,223
Great Start Readiness Program	2,227,636	1,920,695	1,964,777	1,822,959	1,921,668	2,160,389	2,236,297
Lighthouse & After School	681,182	663,702	675,588	891,109	876,000	772,000	1,721,010
Enrichment & Other	33,331	45,613	27,065	4,944	0	16,000	19,000
Credit Recovery	0	0	0	0	0	0	0
Playgroups	938	7,543	2,376	0	0	0	0
Total Revenues	3,798,900	3,611,087	3,654,320	3,727,365	3,766,323	3,944,866	4,910,530
Expenditures							
General WLACE	(55,287)	(59,151)	(63,682)	(30,249)	200	83,417	83,417
Headstart	852,370	887,296	983,347	1,008,351	967,655	995,477	934,223
Great Start Readiness Program	2,227,688	2,075,506	1,969,405	1,830,695	1,921,668	2,160,389	2,236,297
Lighthouse & After School	671,488	675,387	641,418	851,852	939,295	899,377	1,262,085
Enrichment & Other	58,349	62,376	51,506	19,835	24,112	19,981	19,982
Credit Recovery	5,455	0	0	0	0	0	0
Playgroups	4,575	3,455	2,427	0	0	0	0
Total Expenditures	3,764,638	3,644,869	3,584,421	3,680,484	3,852,930	4,158,641	4,536,004
Surplus/(Deficit)							
General WLACE	55,990	145,389	64,849	30,251	800	(82,417)	(83,417)
Headstart	2,740	0	0	0	0	0	0
Great Start Readiness Program	(52)	(154,811)	(4,628)	(7,736)	0	0	0
Lighthouse & After School	9,694	(11,685)	34,170	39,257	(63,295)	(127,377)	458,925
Enrichment & Other	(25,018)	(16,763)	(24,441)	(14,891)	(24,112)	(3,981)	(982)
Credit Recovery	(5,455)	0	0	0	0	0	0
Playgroups	(3,637)	4,088	(51)	0	0	0	0
Total Surplus/(Deficit)	34,262	(33,782)	69,899	46,881	(86,607)	(213,775)	374,526
Beginning Fund Balance	129,901	164,163	130,381	200,280	110,973	247,161	247,161
Ending Fund Balance	164,163	130,381	200,280	247,161	24,366	33,386	621,687
Percentage of Expenditures	4.4%	3.6%	5.6%	6.7%	0.6%	0.8%	13.7%
Non-Grant Percent of Expense	24.0%	19.1%	31.7%	29.4%	2.5%	3.3%	45.5%

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

Object	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Revenues							
Local	276,364	265,091	243,521	31,778	34,000	16,000	34,000
State	60,983	62,405	43,101	54,548	37,974	41,615	37,974
Federal	663,414	632,440	1,361,485	2,742,903	2,421,000	2,890,000	2,421,000
Other	0	931	16,608	9,874	11,000	2,000	11,000
Total Revenues	1,000,761	960,867	1,664,715	2,839,103	2,503,974	2,949,615	2,503,974
Expenditures							
Wages	234,568	228,697	256,094	301,018	464,000	457,000	464,000
Benefits	124,495	111,528	129,771	164,322	255,565	246,636	255,565
Purchased Services	122,869	157,401	120,042	98,046	65,000	96,000	65,000
Supplies, incl Food & Drink	502,796	478,193	800,490	1,160,379	1,075,800	1,251,000	1,075,800
Capital Equipment	4,704	36,175	11,369	0	300,000	300,000	300,000
Miscellaneous	13,953	8,184	9,577	71	10,000	8,500	10,000
Outgoing Transfers	39,451	37,348	47,114	527,651	265,000	660,000	265,000
Total Expenditures	1,042,836	1,057,526	1,374,457	2,251,487	2,435,365	3,019,136	2,435,365
Surplus/Deficit	(42,075)	(96,659)	290,258	587,616	68,609	(69,521)	68,609
Beginning Fund Balance	316,476	274,401	177,742	468,000	879,741	1,020,790	1,055,616
Ending Fund Balance	274,401	177,742	468,000	1,055,616	948,350	951,269	1,124,225
Percentage of Expenditures	26.3%	16.8%	34.0%	46.9%	38.9%	31.5%	46.2%

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

Object	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Revenues							
ISD Levy	350,749	383,914	398,466	415,462	425,000	425,000	425,000
Other	516	1,651	542	1	100	0	0
Total Revenues	351,265	385,565	399,008	415,463	425,100	425,000	425,000
Expenditures							
Classroom Equip & Staff	105,788	236,430	184,533	190,759	254,000	393,634	393,634
Innovative Prof Dev	14,893	0	0	0	1,000	1,000	1,000
Educ Technology Support	122,476	124,743	160,048	75,460	85,214	23,277	23,277
Security Improvements	25,260	21,400	111,190	16,800	88,000	127,000	177,000
Total Expenditures	268,417	382,573	455,771	283,019	428,214	544,911	594,911
Surplus/Deficit	82,848	2,992	(56,763)	132,444	(3,114)	(119,911)	(169,911)
Beginning Fund Balance	25,374	108,222	111,214	54,451	35,399	186,895	186,895
Ending Fund Balance	108,222	111,214	54,451	186,895	32,285	66,984	16,984
Percentage of Expenditures	40.3%	29.1%	11.9%	66.0%	7.5%	12.3%	2.9%

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

Object	2020-21 Audited	2021-22 Original	2021-22 Amend #1	2021-22 Amend #2
Revenues				
District	153,143	9,350	13,800	16,410
WLACE	8,346	8,100	8,400	1,000
Shoreline	5,497	4,600	5,400	17,750
Ealy	13,696	12,400	13,600	6,580
Middle School	64,147	12,740	15,400	25,950
High School	74,235	49,560	39,400	51,703
Athletics	163,157	57,000	110,500	143,950
Classes	2,610	200	2,900	1,130
Scholarships	23,875	52,800	52,450	62,730
Total Revenues	508,706	206,750	261,850	327,203
Expenditures				
District	13,394	26,900	47,500	45,000
WLACE	11,899	15,900	11,700	10,810
Shoreline	6,744	5,500	6,800	19,800
Ealy	10,618	12,100	8,700	12,400
Middle School	14,329	21,700	13,900	31,260
High School	34,791	42,300	37,950	33,960
Athletics	95,441	68,900	117,200	164,380
Classes	8,434	5,000	5,600	5,270
Scholarships	64,402	45,200	12,900	21,980
Total Expenditures	260,052	243,500	262,250	344,860
Surplus/Deficit	248,654	(36,750)	(400)	(17,657)
Beginning Fund Balance	(3,285)	173,732	245,369	245,369
Ending Fund Balance	245,369	136,982	244,969	227,712
Percentage of Expenditures	94.4%	56.3%	93.4%	66.0%

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.