



Whitehall District Schools

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

**2021-22 Budget Amendment #1
General Fund**

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

**Wednesday, December 8, 2021
(Finance Committee)
Monday, December 13, 2021
(Board of Education)**

Whitehall District Schools

Budget Adoption 2021-22 Fiscal Year

Board of Education

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Director of Finance

Tom Moore
WLACE Director



Whitehall District Schools Board of Education
2021-22 Budget Executive Summary
December 7, 2021

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

All Funds:

Fund Balances were updated to start with the audited ending balances of the 2020-21 budget fiscal year. Revenue and expense lines were adjusted based on current year activity to date or looking at balances the previous two years. Funding levels for state aid and grants were updated to the most current allocations. 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:

- ◆ In the original budget, we estimated the foundation grant would be \$8,411 per pupil and kept \$650,000 in Coronavirus Relief Funds (CRF) in the revenue. The actual foundation grant is \$8,700 per pupil for an increase of \$580,000 but the CRF funds were removed. Enrollments are unaudited and will be updated with the next budget. It appears we will be down about 18 fte or \$156,600.
- ◆ Grants and positions were added for two positions in mental health. The revenue and expense are about \$176,000 in a combination of state and federal funds.
- ◆ Categorical state grants were increased based on the November State Aid. The increase was almost all in At Risk funds in the amount of \$222,000.
- ◆ Local revenue is up as Fall sports are in action this year as well as VAC revenue. This helped the budget by \$76,000.
- ◆ Finally, a transfer of \$83,000 is included from Community Ed to cover deficits in the adult and alternative ed program. We had budgeted this two years ago but did not make the transfer due to the positive year we had last year. Last year's surplus was not enough to cover the prior deficits and it appears this year will not be able to offset the past deficit.
- ◆

On the expense side:

- ◆ We are planning to continue the small class size arrangement of last year. Some of the position changes include removal of the unfilled construction trades position, removal of social worker position (filled with grant funded mental health above), added a partial year speech therapist, and added a teaching position at Shoreline.
- ◆ The budget for State Aid Note (cash flow borrowing) was reduced by \$40,000.
- ◆ Capital expenses were increased by \$40,000 for replacement buses (total = \$140,000) and \$50,000 for capital projects (total = \$350,000).

The beginning and ending fund balance are as follows:

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

This update will serve as the starting point as we plan for next year's budget (2022-23). I will need to update the enrollment and project for the following year. 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). State Aid projections will occur this Spring and hopefully be finalized in May.

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. There is a possibility of another federal grant for that program that is not in this budget.

Food Service Fund:

Compensation and capital expenses were increased in Food Service. 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. A teacher at the HS was moved to this fund as his assignment is totally technology related. Security expenses were increased by \$39,000 for a possible upcoming 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.

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 first amendment for the 2021-22 school year. We will be watching for state revenue news throughout the Spring as we plan for next year's budget. A final amendment is usually done in May.

Budget Packet Appendix:

Also included in this Initial Budget packet are:

1. The resolution for all the funds.
2. Comparative budget worksheet showing line items as a percent of total revenues or expenditures. This gives us a manner of gauging where our resources are directed and how our budget decisions affect the allocation of those resources as pieces of the total pie.
3. A breakdown of our general fund budget into detailed functional and object categories. This shows the breakdown of salaries and wages, benefits, purchased services, supplies, capital outlay, and other expenditures in each function required in our reporting to the State of Michigan.
4. A glossary which defines the budget categories. This can be a useful reference if you have questions about what expenditures are included in certain areas.

Immediately following is the appropriations resolution. We recommend approval at the December 13, 2021 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, 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	\$ 3,582,196
State Sources	19,301,777
Federal Sources	1,881,698
Intermediate Sources	733,000
Incoming Transfers & Other	167,397
Total Revenue	<u>\$ 25,666,068</u>
 Fund Balance, July 1	 \$ 4,882,423
 Total Available Funds	 <u><u>\$ 30,548,491</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	\$ 12,662,272
Added Needs	2,861,403
Adult Education	153,437

Support Services

Pupil Services	1,916,156
Instructional Support	1,041,070
General Administration	510,804
School Administration	1,462,522
Business Services	461,882
Operations & Maintenance	1,763,573
Pupil Transportation	1,136,031
Central Support	498,183
Athletics	641,742

Community Services

Direction & Recreation	109,481
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Outgoing Transfers, Capital, & Other	407,000
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Total Appropriated	<u>\$ 25,625,556</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	\$ 1,000
Headstart	995,477
Great Start Readiness Program	2,160,389
Lighthouse Learning	772,000
Enrichment & Other	16,000
Total Revenue	<u>\$ 3,944,866</u>
Fund Balance, July 1	\$ 247,161
Total Available Funds	<u><u>\$ 4,192,027</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	995,477
Great Start Readiness Program	2,160,389
Lighthouse Learning	899,377
Enrichment & Other	19,981
Total Appropriated	<u><u>\$ 4,158,641</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	\$	16,000
State Sources		41,615
Federal Sources		2,890,000
Other Sources		2,000
Total Revenue	\$	<u>2,949,615</u>
Fund Balance, July 1	\$	1,020,790
Total Available Funds	\$	<u><u>3,970,405</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	\$	457,000
Benefits		246,636
Purchased Services		96,000
Supplies & Materials, incl Food & Drink		1,251,000
Equipment		300,000
Miscellaneous		8,500
Outgoing Transfers & Other		660,000
Total Appropriated	\$	<u><u>3,019,136</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	127,000
Total Appropriated	<u><u>\$ 544,911</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	\$ 261,850
Total Revenue	<u>\$ 261,850</u>
Fund Balance, July 1	\$ 245,369
Total Available Funds	<u><u>\$ 507,219</u></u>

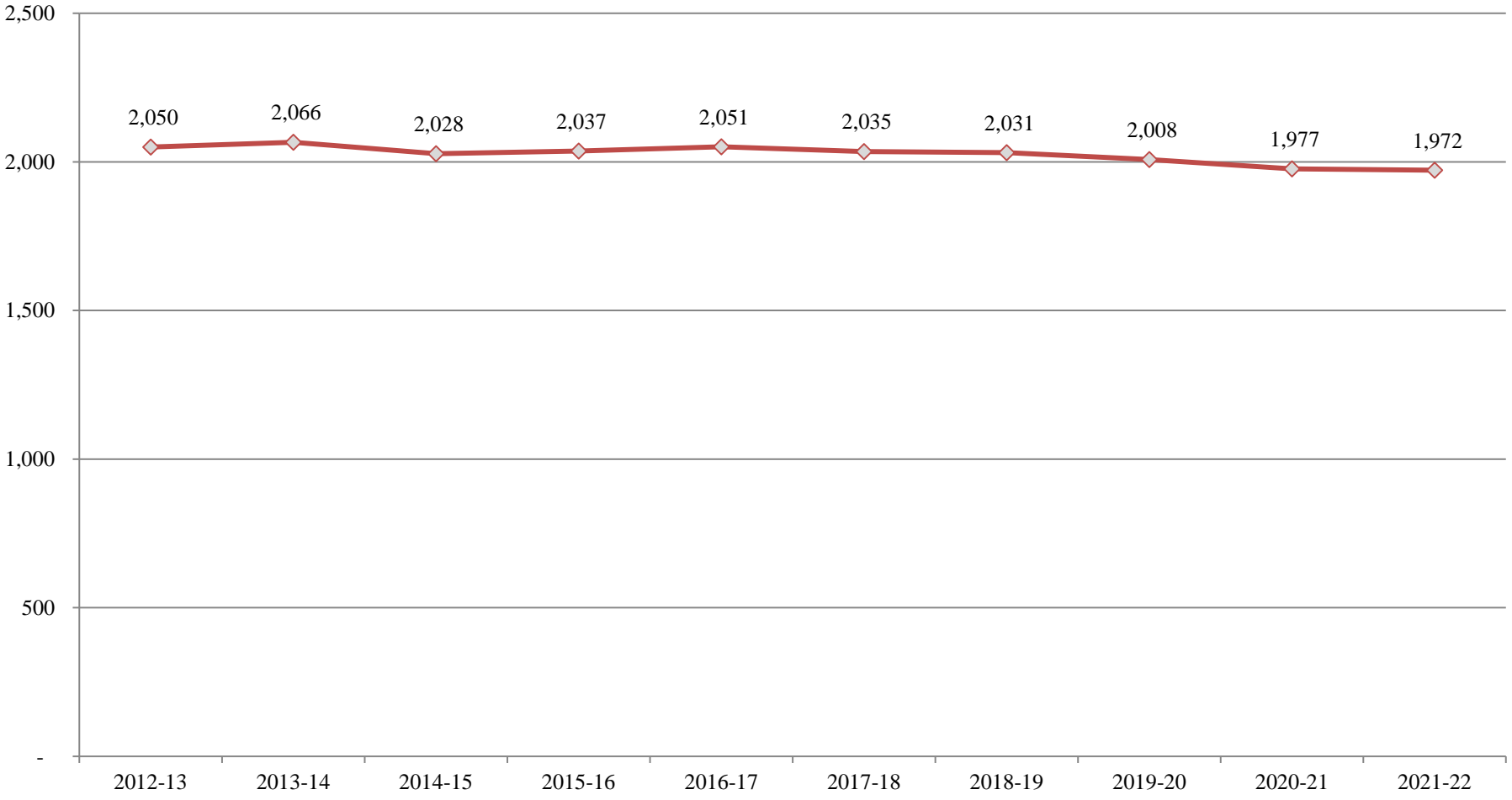
BE IT FURTHER RESOLVED, that the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Activities	\$ 262,250
Total Appropriated	<u><u>\$ 262,250</u></u>

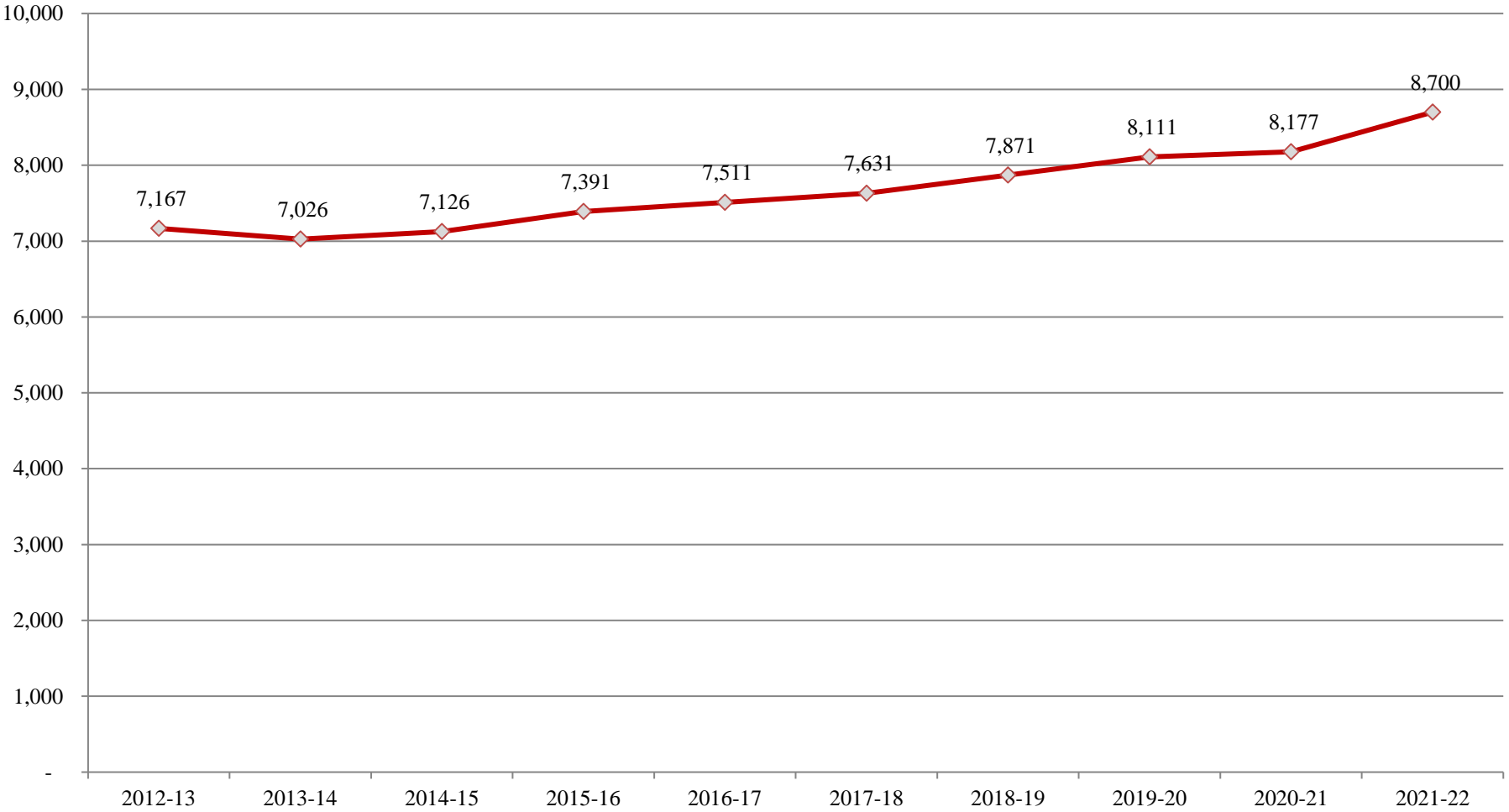
The Superintendent and Director of Finance are charged with the general supervision of the execution of the above identified revenues and expenditures.

This resolution is effective December 13, 2021

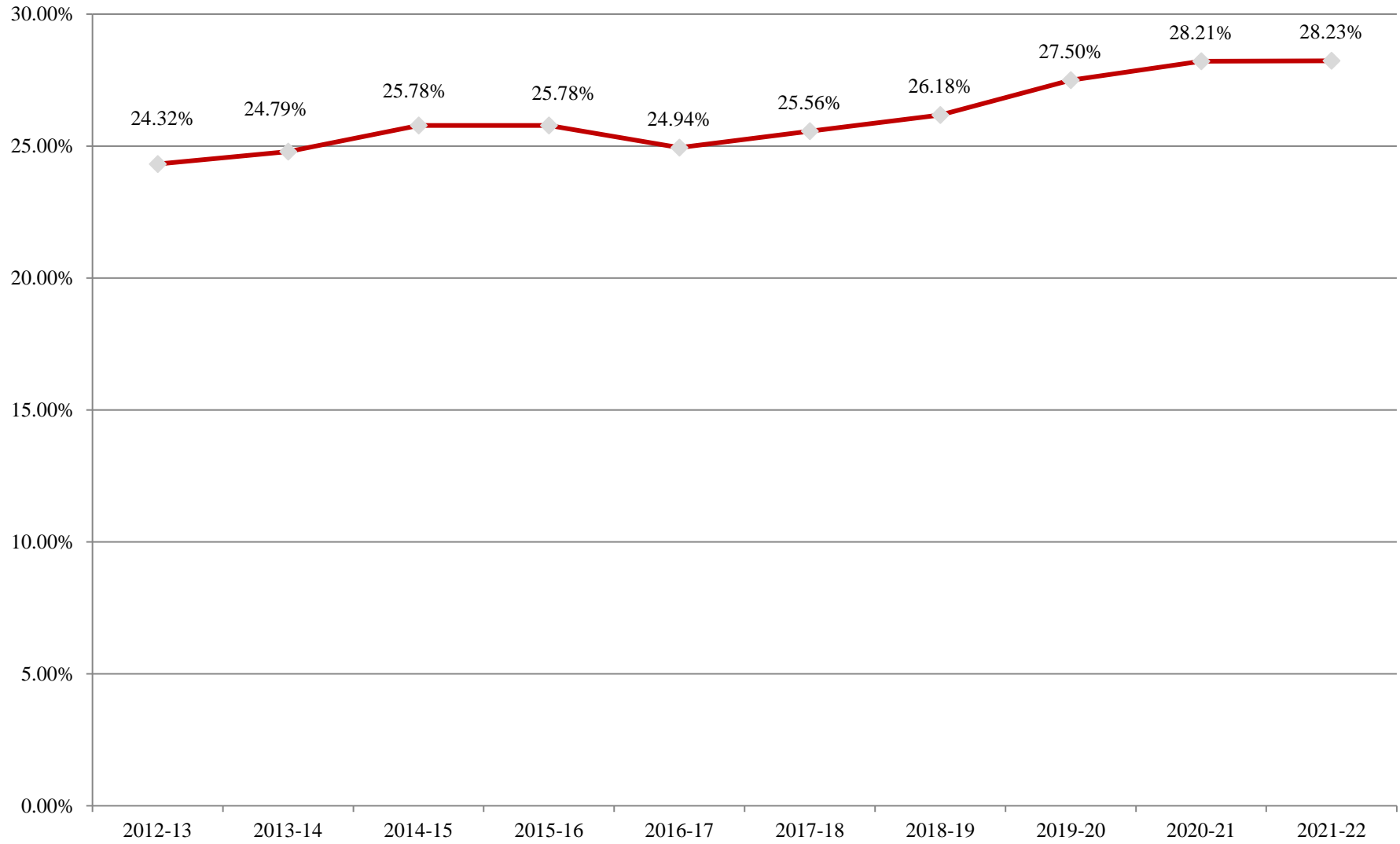
Whitehall District Schools K-12 Blended Pupil Count



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 Final	2021-22 Original	2021-22 Amend #1
Revenues						
Local	3,224,944	3,446,630	3,398,669	3,360,908	3,360,908	3,582,196
State	17,558,466	17,659,474	17,648,189	18,079,708	18,281,123	19,301,777
Federal	929,456	907,332	949,583	1,984,481	2,465,505	1,881,698
Intermediate	674,895	725,429	964,581	683,000	733,000	733,000
Other	39,451	37,348	47,114	78,180	78,180	167,397
Total Revenues	22,427,212	22,776,213	23,008,136	24,186,277	24,918,716	25,666,068
Expenditures						
Instruction						
Basic Program	10,628,683	10,633,596	10,680,683	11,237,776	11,686,791	12,662,272
Added Needs	3,444,121	3,226,892	3,266,765	3,277,282	3,598,515	2,861,403
Adult Education	213,929	228,435	216,247	192,912	192,912	153,437
Support Services						
Pupil Services	1,391,661	1,597,558	1,584,470	1,720,309	1,819,437	1,916,156
Instructional Support	872,892	891,456	818,469	838,568	809,213	1,041,070
General Administration	464,301	450,879	465,558	492,126	490,762	510,804
School Administration	1,083,194	1,089,133	1,175,545	1,329,377	1,324,895	1,462,522
Business Services	453,186	495,242	522,552	512,259	511,030	461,882
Operations & Maintenance	1,508,426	1,522,829	1,450,364	1,686,392	1,675,558	1,763,573
Pupil Transportation	844,426	1,119,001	1,048,304	1,150,179	1,117,358	1,136,031
District Support	461,408	489,814	389,536	516,321	515,830	498,183
Athletics	506,997	512,564	476,509	518,220	605,013	641,742
Community Services	518	498	31,731	97,894	181,824	109,481
Transfers, Capital, & Other	160,539	233,326	554,170	415,000	357,000	407,000
Total Expenditures	22,034,281	22,491,223	22,680,903	23,984,615	24,886,138	25,625,556
Surplus/Deficit	392,931	284,990	327,233	201,662	32,578	40,512
Beginning Fund Balance	2,347,229	2,740,160	3,025,150	3,352,383	3,554,045	4,882,423
Ending Fund Balance	2,740,160	3,025,150	3,352,383	3,554,045	3,586,623	4,922,935
Percentage of Expenditures	12.4%	13.5%	14.8%	14.8%	14.4%	19.2%

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	
	Audited	Percent	Audited	Percent	Audited	Percent	Final	Percent	Original	Percent	Amend #1	Percent
Revenues												
Local	3,224,944	14.0%	3,446,630	15.1%	3,398,669	14.8%	3,360,908	13.9%	3,360,908	13.5%	3,582,196	14.0%
State	17,558,466	78.6%	17,659,474	77.5%	17,648,189	76.7%	18,079,708	74.8%	18,281,123	73.4%	19,301,777	75.2%
Federal	929,456	4.3%	907,332	4.0%	949,583	4.1%	1,984,481	8.2%	2,465,505	9.9%	1,881,698	7.3%
Intermediate	674,895	3.0%	725,429	3.2%	964,581	4.2%	683,000	2.8%	733,000	2.9%	733,000	2.9%
Other	39,451	0.2%	37,348	0.2%	47,114	0.2%	78,180	0.3%	78,180	0.3%	167,397	0.7%
Total Revenues	22,427,212	100.0%	22,776,213	100.0%	23,008,136	100.0%	24,186,277	100.0%	24,918,716	100.0%	25,666,068	100.0%
Expenditures												
Instruction												
Basic Program	10,628,683	47.9%	10,633,596	47.3%	10,680,683	47.1%	11,237,776	46.9%	11,686,791	47.0%	12,662,272	49.4%
Added Needs	3,444,121	15.8%	3,226,892	14.3%	3,266,765	14.4%	3,277,282	13.7%	3,598,515	14.5%	2,861,403	11.2%
Adult Education	213,929	1.0%	228,435	1.0%	216,247	1.0%	192,912	0.8%	192,912	0.8%	153,437	0.6%
Support Services												
Pupil Services	1,391,661	6.4%	1,597,558	7.1%	1,584,470	7.0%	1,720,309	7.2%	1,819,437	7.3%	1,916,156	7.5%
Instructional Support	872,892	3.9%	891,456	4.0%	818,469	3.6%	838,568	3.5%	809,213	3.3%	1,041,070	4.1%
General Administration	464,301	2.2%	450,879	2.0%	465,558	2.1%	492,126	2.1%	490,762	2.0%	510,804	2.0%
School Administration	1,083,194	4.9%	1,089,133	4.8%	1,175,545	5.2%	1,329,377	5.5%	1,324,895	5.3%	1,462,522	5.7%
Business Services	453,186	2.0%	495,242	2.2%	522,552	2.3%	512,259	2.1%	511,030	2.1%	461,882	1.8%
Operations & Maintenance	1,508,426	6.5%	1,522,829	6.8%	1,450,364	6.4%	1,686,392	7.0%	1,675,558	6.7%	1,763,573	6.9%
Pupil Transportation	844,426	3.9%	1,119,001	5.0%	1,048,304	4.6%	1,150,179	4.8%	1,117,358	4.5%	1,136,031	4.4%
District Support	461,408	2.2%	489,814	2.2%	389,536	1.7%	516,321	2.2%	515,830	2.1%	498,183	1.9%
Athletics	506,997	2.3%	512,564	2.3%	476,509	2.1%	518,220	2.2%	605,013	2.4%	641,742	2.5%
Community Services	518	0.0%	498	0.0%	31,731	0.1%	97,894	0.4%	181,824	0.7%	109,481	0.4%
Transfers, Capital, & Other	160,539	0.9%	233,326	1.0%	554,170	2.4%	415,000	1.7%	357,000	1.4%	407,000	1.6%
Total Expenditures	22,034,281	100.0%	22,491,223	100.0%	22,680,903	100.0%	23,984,615	100.0%	24,886,138	100.0%	25,625,556	100.0%
Surplus/Deficit	392,931		284,990		327,233		201,662		32,578		40,512	
Beginning Fund Balance	2,347,229		2,740,160		3,025,150		3,352,383		3,554,045		4,882,423	
Ending Fund Balance	2,740,160		3,025,150		3,352,383		3,554,045		3,586,623		4,922,935	
Percentage of Expenditures	12.4%		13.5%		14.8%		14.8%		14.4%		19.2%	

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	
	Audited	Percent	Audited	Percent	Audited	Percent	Final	Percent	Original	Percent	Amend #1	Percent
Revenues												
Local	3,224,944	14.3%	3,446,630	15.1%	3,398,669	14.8%	3,360,908	13.9%	3,360,908	13.5%	3,582,196	14.0%
State	17,558,466	78.5%	17,659,474	77.5%	17,648,189	76.7%	18,079,708	74.8%	18,281,123	73.4%	19,301,777	75.2%
Federal	929,456	4.2%	907,332	4.0%	949,583	4.1%	1,984,481	8.2%	2,465,505	9.9%	1,881,698	7.3%
Intermediate	674,895	2.8%	725,429	3.2%	964,581	4.2%	683,000	2.8%	733,000	2.9%	733,000	2.9%
Other	39,451	0.2%	37,348	0.2%	47,114	0.2%	78,180	0.3%	78,180	0.3%	167,397	0.7%
Total Revenues	22,427,212	100.0%	22,776,213	100.0%	23,008,136	100.0%	24,186,277	100.0%	24,918,716	100.0%	25,666,068	100.0%
Expenditures												
Wages	10,807,556	48.8%	11,076,722	49.2%	11,181,576	49.3%	11,267,826	47.0%	12,034,426	48.4%	12,258,358	47.8%
Benefits	7,385,524	33.8%	7,417,924	33.0%	7,619,078	33.6%	8,250,698	34.4%	8,588,621	34.5%	9,029,107	35.2%
Purchased Services	1,699,202	7.6%	1,675,389	7.4%	1,463,933	6.5%	1,654,088	6.9%	1,694,088	6.8%	1,755,988	6.9%
Supplies	1,110,098	4.8%	1,289,744	5.7%	1,085,058	4.8%	1,557,642	6.5%	1,402,642	5.6%	1,344,842	5.2%
Capital Outlay	237,632	1.3%	296,267	1.3%	288,534	1.3%	510,376	2.1%	422,376	1.7%	512,776	2.0%
Other	794,269	3.6%	735,177	3.3%	1,042,724	4.6%	743,985	3.1%	743,985	3.0%	724,485	2.8%
Total Expenditures	22,034,281	100.0%	22,491,223	100.0%	22,680,903	100.0%	23,984,615	100.0%	24,886,138	100.0%	25,625,556	100.0%
Surplus/Deficit	392,931		284,990		327,233		201,662		32,578		40,512	
Beginning Fund Balance	2,347,229		2,740,160		3,025,150		3,352,383		4,882,423		4,882,423	
Ending Fund Balance	2,740,160		3,025,150		3,352,383		3,554,045		4,915,001		4,922,935	
Percentage of Expenditures	12.4%		13.5%		14.8%		14.8%		14%		19.2%	

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 Final	2021-22 Original	2021-22 Amend #1
Revenues						
Local Revenue						
Property Taxes	2,972,374	3,170,965	3,171,786	3,226,908	3,226,908	3,372,196
Investment Earnings	20,365	42,018	19,501	1,000	1,000	1,000
Athletics	90,039	74,615	75,042	52,000	52,000	52,000
Charges for Services	69,466	67,199	86,077	34,000	34,000	48,000
Other	72,700	91,833	46,264	47,000	47,000	109,000
Total Local Revenue	3,224,944	3,446,630	3,398,670	3,360,908	3,360,908	3,582,196
State Revenue						
Foundation Allowance	12,699,574	13,157,004	13,150,269	13,443,800	13,632,937	14,049,619
Grants	3,842,741	3,623,112	3,843,846	3,992,173	3,992,301	4,648,777
Other	0	0	0	0	0	0
Total State Revenue	16,542,315	16,780,116	16,994,115	17,435,973	17,625,238	18,698,396
Federal Revenue						
Title Grants	414,134	378,238	329,008	437,529	335,299	349,683
IDEA Grants	403,502	422,269	408,152	407,469	407,469	407,469
Other incl. Pandemic	111,820	106,825	212,422	1,139,483	1,722,737	1,124,546
Total Federal Revenue	929,456	907,332	949,582	1,984,481	2,465,505	1,881,698
Intermediate Revenue						
Act 18	605,339	542,263	471,440	540,000	540,000	540,000
Medicaid	51,756	164,703	139,735	125,000	125,000	125,000
Other	17,800	18,463	353,406	18,000	68,000	68,000
WLACE - Adult & Alt Ed	1,016,151	879,358	654,074	643,735	655,885	603,381
WLACE - JTC	0	0	0	0	0	0
WLACE - Other	0	0	0	0	0	0
Total Intermediate Revenue	1,691,046	1,604,787	1,618,655	1,326,735	1,388,885	1,336,381
Incoming Transfers & Other						
Prior Period Adjustments	0	0	0	0	0	0
WLACE - Duck Creek	0	0	0	0	0	83,217
WLACE - JTC	0	0	0	0	0	0
WLACE - Other	0	0	0	24,180	24,180	24,180
Food Service	39,451	37,348	47,114	54,000	54,000	60,000
Other	0	0	0	0	0	0
Total Transfers & Other	39,451	37,348	47,114	78,180	78,180	167,397
Total Revenues	22,427,212	22,776,213	23,008,136	24,186,277	24,918,716	25,666,068

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 Final	2021-22 Original	2021-22 Amend #1
Expenditures						
Basic Program						
Elementary (111)						
Wages	2,576,267	2,679,694	2,716,622	2,632,787	2,796,582	3,110,450
Benefits	1,828,017	1,842,558	1,940,224	2,114,256	2,158,605	2,395,556
Purchased Services	108,020	112,679	74,191	41,600	41,600	51,600
Supplies	89,007	96,691	85,496	137,803	107,803	107,803
Capital Outlay	0	0	0	0	0	0
Other	409	39	156	100	100	100
Total Elementary	4,601,720	4,731,661	4,816,689	4,926,546	5,104,690	5,665,509
Middle School (112)						
Wages	1,445,280	1,509,305	1,515,805	1,706,572	1,787,727	1,753,330
Benefits	1,029,909	1,037,422	1,050,049	1,285,930	1,311,146	1,332,302
Purchased Services	30,333	29,529	22,755	23,415	23,415	23,415
Supplies	31,770	30,843	35,965	65,097	65,097	65,097
Capital Outlay	2,605	5,000	4,629	1,500	1,500	1,500
Other	3,908	3,601	4,678	5,620	5,620	5,620
Total Middle School	2,543,805	2,615,700	2,633,881	3,088,134	3,194,505	3,181,264
High School (113)						
Wages	1,801,566	1,655,873	1,627,544	1,547,905	1,656,740	1,868,230
Benefits	1,289,674	1,191,846	1,184,767	1,212,042	1,267,707	1,451,498
Purchased Services	274,709	253,319	276,857	302,565	302,565	307,565
Supplies	79,738	129,735	81,825	79,222	79,222	77,222
Capital Outlay	8,238	4,108	149	5,776	5,776	5,776
Other	8,747	14,588	9,108	9,778	9,778	11,278
Total High School	3,462,672	3,249,469	3,180,250	3,157,288	3,321,788	3,721,569
Summer School (119)						
Wages	13,772	17,103	16,970	24,000	24,000	41,000
Benefits	5,979	7,721	8,500	10,808	10,808	19,930
Purchased Services	0	2,529	623	500	500	7,000
Supplies	735	9,412	23,769	30,500	30,500	26,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Summer School	20,486	36,765	49,862	65,808	65,808	93,930
Total Basic Instruction	10,628,683	10,633,595	10,680,682	11,237,776	11,686,791	12,662,272

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 Final	2021-22 Original	2021-22 Amend #1
Added Needs						
Special Education (122)						
Wages	1,111,113	1,155,931	1,210,415	1,169,322	1,249,212	1,275,375
Benefits	733,001	756,006	744,975	788,903	824,600	879,678
Purchased Services	23,396	11,010	11,388	14,500	14,500	14,500
Supplies	9,941	10,272	19,736	12,724	12,724	12,724
Capital Outlay	0	0	0	0	0	0
Other	505,855	367,760	408,642	410,000	410,000	430,000
Total Special Education	2,383,306	2,300,979	2,395,156	2,395,449	2,511,036	2,612,277
Compensatory Education (125)						
Wages	552,446	475,612	429,244	477,470	539,630	138,369
Benefits	346,571	305,350	273,416	253,674	274,470	109,333
Purchased Services	0	0	212	0	0	0
Supplies	660	2,609	3,154	1,424	1,424	1,424
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Comp. Education	899,677	783,571	706,026	732,568	815,524	249,126
Vocational Education (127)						
Wages	67,750	74,250	94,323	74,500	143,265	0
Benefits	75,025	52,039	67,572	56,765	110,690	0
Purchased Services	13,059	13,380	3,167	15,000	15,000	0
Supplies	5,304	2,673	521	3,000	3,000	0
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Voc. Education	161,138	142,342	165,583	149,265	271,955	0
Total Added Needs	3,444,121	3,226,892	3,266,765	3,277,282	3,598,515	2,861,403
Adult Education						
Basic Adult Ed (131)						
Wages	54,259	75,775	58,970	46,500	46,500	40,171
Benefits	26,371	40,899	47,031	42,428	42,428	28,673
Purchased Services	4,786	7,158	3,645	7,100	7,100	6,000
Supplies	1,552	1,243	485	400	400	500
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Basic Adult Ed.	86,968	125,075	110,131	96,428	96,428	75,344

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 Final	2021-22 Original	2021-22 Amend #1
Secondary Adult Ed (132)						
Wages	68,689	54,014	53,696	46,500	46,500	40,170
Benefits	45,643	34,727	44,045	42,484	42,484	26,523
Purchased Services	6,612	9,196	5,515	3,400	3,400	3,400
Supplies	3,719	3,566	2,364	3,500	3,500	7,500
Capital Outlay	1,826	1,723	0	100	100	0
Other	472	134	496	500	500	500
Total Secondary Adult Ed.	126,961	103,360	106,116	96,484	96,484	78,093
Total Adult Education	213,929	228,435	216,247	192,912	192,912	153,437
Support Services						
Pupil Support						
Attendance (211)						
Wages	52,313	34,357	29,697	37,253	37,253	3,954
Benefits	41,910	35,353	49,608	40,358	40,144	2,709
Total Attendance	94,223	69,710	79,305	77,611	77,397	6,663
Guidance (212)						
Wages	210,634	224,808	225,866	242,446	255,946	357,959
Benefits	140,648	143,053	147,674	163,226	160,535	255,342
Purchased Services	27	88	0	885	885	885
Supplies	538	217	715	1,985	1,985	1,985
Total Guidance	351,847	368,166	374,255	408,542	419,351	616,171
Health Services (213)						
Wages	53,710	66,540	56,942	64,800	68,800	60,800
Benefits	32,401	38,928	33,341	40,249	41,783	38,487
Purchased Services	33,736	4,643	0	3,200	3,200	1,200
Supplies	2,499	3,079	3,164	4,800	4,800	4,800
Total Health Services	122,346	113,190	93,447	113,049	118,583	105,287
Psychologist (214)						
Wages	84,600	95,686	97,000	137,500	161,500	116,900
Benefits	58,745	71,335	66,323	94,465	105,416	79,113
Purchased Services	1,411	2,809	1,466	1,200	1,200	1,200
Supplies	1,304	1,842	1,794	4,400	4,400	4,400
Capital Outlay	0	0	0	0	0	0
Other	0	135	220	400	400	400
Total Psychologist	146,060	171,807	166,803	237,965	272,916	202,013
Speech Therapy (215)						
Wages	175,000	180,250	182,750	187,750	202,125	230,875
Benefits	115,224	120,918	124,356	135,459	142,210	170,768
Purchased Services	3,801	298	116	700	700	700
Supplies	578	1,493	1,037	2,300	2,300	2,300
Total Speech Therapy	294,603	302,959	308,259	326,209	347,335	404,643

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 Final	2021-22 Original	2021-22 Amend #1
Social Work (216)						
Wages	204,540	265,740	273,271	278,609	297,124	244,855
Benefits	144,391	191,969	186,398	199,932	208,384	190,214
Purchased Services	845	4,409	422	1,200	1,200	1,100
Supplies	1,087	506	460	2,100	2,100	2,100
Capital Outlay	0	0	0	0	0	0
Other	300	150	300	300	300	300
Total Social Work	351,163	462,774	460,851	482,141	509,108	438,569
Student Supervision (219)						
Wages	21,293	73,366	64,276	45,399	45,399	89,626
Benefits	10,126	35,587	37,275	29,393	29,348	53,184
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Total Student Supervision	31,419	108,953	101,551	74,792	74,747	142,810
Total Pupil Services	1,391,661	1,597,559	1,584,471	1,720,309	1,819,437	1,916,156
Instructional Staff Support						
Improve Instruction (221)						
Wages	1,426	57,268	75,800	26,250	103,360	183,360
Benefits	3,640	39,788	53,844	18,032	71,087	135,331
Purchased Services	42,882	39,653	18,479	13,977	13,977	13,977
Supplies	0	0	1,473	500	500	500
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Improvement	47,948	136,709	149,596	58,759	188,924	333,168
Library-Media (222)						
Wages	74,923	69,839	61,302	80,061	80,061	63,394
Benefits	39,051	32,663	29,960	41,064	40,514	33,713
Purchased Services	3,059	7,464	6,111	2,170	2,170	2,170
Supplies	4,178	8,668	7,502	8,376	8,376	8,376
Total Library-Media	121,211	118,634	104,875	131,671	131,121	107,653
Educational Technology (225)						
Purchased Services				45,000	45,000	85,000
Supplies				125,000	50,000	10,000
Total Library-Media	0	0	0	170,000	95,000	95,000
Program Direction (226)						
Wages	389,849	357,970	325,377	261,213	218,713	279,072
Benefits	244,935	235,072	210,356	191,125	149,655	186,877
Purchased Services	20,023	14,357	9,992	12,400	12,400	12,300
Supplies	4,905	6,164	4,504	2,600	2,600	2,700
Capital Outlay	0	0	0	0	0	0
Other	0	595	172	300	300	300
Total Program Direction	659,712	614,158	550,401	467,638	383,668	481,249

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 Final	2021-22 Original	2021-22 Amend #1
Assessment (227)						
Purchased Services	42,082	19,404	7,200	7,500	7,500	21,000
Supplies	939	2,550	6,397	3,000	3,000	3,000
Capital Outlay	0	0	0	0	0	0
Other	1,000	0	0	0	0	0
Total Assessment	44,021	21,954	13,597	10,500	10,500	24,000
Other Instr Support (229)						
Wages						
Benefits						
Total Other Instr Support	0	0	0	0	0	0
Total Instruction Staff Support	872,892	891,455	818,469	838,568	809,213	1,041,070
General Administration						
Board of Education (231)						
Purchased Services	55,865	58,725	57,205	55,000	55,000	55,000
Supplies	205	1,293	793	1,500	1,500	1,500
Capital Outlay	0	0	0	0	0	0
Other	39,584	4,359	0	5,000	5,000	5,000
Total Board of Education	95,654	64,377	57,998	61,500	61,500	61,500
Superintendent (232)						
Wages	212,854	221,481	233,121	235,930	235,930	245,530
Benefits	133,372	138,697	146,182	158,696	157,332	167,774
Purchased Services	8,999	8,886	6,500	13,000	13,000	13,000
Supplies	7,036	7,127	13,610	11,000	11,000	11,000
Capital Outlay	0	0	0	0	0	0
Other	6,386	10,311	8,147	12,000	12,000	12,000
Total Superintendent	368,647	386,502	407,560	430,626	429,262	449,304
Total General Administration	464,301	450,879	465,558	492,126	490,762	510,804
School Administration						
Principals Office (241)						
Wages	616,394	624,647	655,737	741,526	741,526	793,547
Benefits	430,075	428,803	478,880	548,585	544,103	626,801
Purchased Services	5,121	6,315	4,689	11,168	11,168	14,076
Supplies	23,731	21,579	28,539	21,511	21,511	21,511
Capital Outlay	0	0	0	0	0	0
Other	1,783	2,890	2,910	1,587	1,587	1,587
Total Principals Office	1,077,104	1,084,234	1,170,755	1,324,377	1,319,895	1,457,522
Other School Admin (249)						
Graduation Supplies	6,090	4,899	4,789	5,000	5,000	5,000
Total Other School Admin.	6,090	4,899	4,789	5,000	5,000	5,000
Total School Administration	1,083,194	1,089,133	1,175,544	1,329,377	1,324,895	1,462,522

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 Final	2021-22 Original	2021-22 Amend #1
Business Services						
Fiscal Services (252)						
Wages	220,362	215,658	229,191	212,925	212,925	211,775
Benefits	144,984	138,770	169,959	155,434	154,205	146,207
Purchased Services	0	1,000	3,398	4,000	4,000	4,000
Supplies	1,744	1,188	2,926	2,000	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Other	746	587	172	9,000	9,000	9,000
Total Fiscal Services	367,836	357,203	405,646	383,359	382,130	372,982
Other Business Serv (259)						
Purchased Services	8,610	17,850	8,244	8,900	8,900	8,900
Other	76,740	120,190	108,662	120,000	120,000	80,000
Total Other Business	85,350	138,040	116,906	128,900	128,900	88,900
Total Business Services	453,186	495,243	522,552	512,259	511,030	461,882
Operations & Maintenance						
Operations (261)						
Wages	143,006	121,020	137,323	144,334	144,334	166,632
Benefits	102,609	76,059	90,019	99,398	98,564	118,541
Purchased Services	631,465	668,957	662,881	703,500	743,500	802,500
Supplies	561,308	637,393	518,595	726,400	676,400	663,400
Capital Outlay	62,361	679	11,728	0	0	0
Other	0	257	164	500	500	500
Total Operations	1,500,749	1,504,365	1,420,710	1,674,132	1,663,298	1,751,573
Security Services (266)						
Wages	0	3,074	13,095	149	149	0
Benefits	0	2,333	10,193	2,111	2,111	0
Purchased Services	5,657	13,044	4,281	8,000	8,000	10,000
Supplies	2,020	13	2,085	2,000	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Security	7,677	18,464	29,654	12,260	12,260	12,000
Total Operations & Maint	1,508,426	1,522,829	1,450,364	1,686,392	1,675,558	1,763,573
Pupil Transportation (271)						
Wages	352,664	441,392	453,554	486,965	486,965	472,100
Benefits	201,358	252,029	275,549	308,714	305,893	299,431
Purchased Services	97,010	104,683	85,440	62,100	62,100	62,100
Supplies	167,234	193,345	142,034	148,900	148,900	148,900
Capital Outlay	26,017	127,344	90,719	143,000	113,000	153,000
Other	143	208	1,008	500	500	500
Total Transportation	844,426	1,119,001	1,048,304	1,150,179	1,117,358	1,136,031

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 Final	2021-22 Original	2021-22 Amend #1
Central Support						
Public Relations (282)						
Purchased Services	0	3,714	301	4,500	4,500	4,500
Supplies	0	0	0	0	0	0
Total Public Relations	0	3,714	301	4,500	4,500	4,500
Human Resources (283)						
Wages	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	18,184	36,697	26,891	31,908	31,908	29,000
Supplies	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Human Resources	18,184	36,697	26,891	31,908	31,908	29,000
Technology (284)						
Wages	74,061	76,517	77,247	67,974	67,974	70,362
Benefits	56,199	58,032	58,474	61,611	61,218	63,961
Purchased Services	88,813	63,149	30,595	89,500	89,500	69,500
Supplies	53,542	64,892	31,493	69,500	69,500	69,500
Capital Outlay	0	0	0	0	0	0
Other	70,053	68,913	62,308	61,000	61,000	61,000
Total Technology	342,668	331,503	260,117	349,585	349,192	334,323
Registrar (285)						
Wages	21,297	32,337	30,291	32,921	32,921	32,617
Benefits	10,979	16,235	16,211	18,618	18,618	18,612
Purchased Services	11,374	11,285	11,192	11,000	11,000	11,000
Other	35,936	36,240	37,036	37,000	37,000	37,000
Total Registrar	79,586	96,097	94,730	99,539	99,539	99,229
Other Central Support (289)						
Wages	17,820	17,674	4,455	17,000	17,000	17,000
Benefits	2,698	3,009	26	8,789	8,691	9,131
Purchased Services	0	223	2,742	4,000	4,000	3,000
Supplies	452	897	275	1,000	1,000	2,000
Capital Outlay	0	0	0	0	0	0
Total Other Central	20,970	21,803	7,498	30,789	30,691	31,131
Total Central Support	461,408	486,100	389,236	511,821	511,330	493,683

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 Final	2021-22 Original	2021-22 Amend #1
Athletics (293)						
Wages	189,668	199,540	215,488	196,000	241,500	295,000
Benefits	91,988	90,724	81,731	98,520	139,813	158,842
Purchased Services	159,322	148,937	110,528	148,200	148,200	112,400
Supplies	47,765	45,054	43,079	60,100	60,100	60,600
Capital Outlay	2,350	10,019	12,156	2,000	2,000	1,500
Other	15,904	18,290	13,527	13,400	13,400	13,400
Total Athletics	506,997	512,564	476,509	518,220	605,013	641,742
Community Services						
Community Serv - Direct (311)						
Wages	0	0	0	0	0	0
Benefits	0	0	0	6,900	0	0
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	2,000	0	0
Total Community Activities	0	0	0	8,900	0	0
Community Serv - Recr (321)						
Wages	0	0	5,907	45,265	92,765	55,905
Benefits	0	0	2,437	22,729	66,059	30,576
Purchased Services	0	0	6,942	3,000	3,000	4,000
Supplies	518	498	16,445	18,000	20,000	19,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Community Activities	518	498	31,731	88,994	181,824	109,481
Total Community Services	518	498	31,731	97,894	181,824	109,481
Transfers & Capital						
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Capital Outlay	134,235	147,395	168,984	411,000	353,000	403,000
Other	26,304	85,931	385,186	4,000	4,000	4,000
Total Transfers & Capital	160,539	233,326	554,170	415,000	357,000	407,000
Total Payments and Transfers	160,539	233,326	554,170	415,000	357,000	407,000
Total Expenditures	22,034,281	22,491,223	22,680,903	23,984,615	24,886,138	25,625,556
Surplus/Deficit	392,931	284,990	327,233	201,662	32,578	40,512

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 Final	2021-22 Original	2021-22 Amend #1
Revenues						
General WLACE	703	86,238	1,167	1,000	1,000	1,000
Headstart	855,110	887,296	983,347	967,711	967,655	995,477
Great Start Readiness Program	2,227,636	1,920,695	1,964,777	1,921,668	1,921,668	2,160,389
Lighthouse & After School	681,182	663,702	675,588	873,300	876,000	772,000
Enrichment & Other	33,331	45,613	27,065	0	0	16,000
Credit Recovery	0	0	0	0	0	0
Playgroups	938	7,543	2,376	0	0	0
Total Revenues	3,798,900	3,611,087	3,654,320	3,763,679	3,766,323	3,944,866
Expenditures						
General WLACE	(55,287)	(59,151)	(63,682)	200	200	83,417
Headstart	852,370	887,296	983,347	967,711	967,655	995,477
Great Start Readiness Program	2,227,688	2,075,506	1,969,405	1,921,668	1,921,668	2,160,389
Lighthouse & After School	671,488	675,387	641,418	939,295	939,295	899,377
Enrichment & Other	58,349	62,376	51,506	24,112	24,112	19,981
Credit Recovery	5,455	0	0	0	0	0
Playgroups	4,575	3,455	2,427	0	0	0
Total Expenditures	3,764,638	3,644,869	3,584,421	3,852,986	3,852,930	4,158,641
Surplus/(Deficit)						
General WLACE	55,990	145,389	64,849	800	800	(82,417)
Headstart	2,740	0	0	0	0	0
Great Start Readiness Program	(52)	(154,811)	(4,628)	0	0	0
Lighthouse & After School	9,694	(11,685)	34,170	(65,995)	(63,295)	(127,377)
Enrichment & Other	(25,018)	(16,763)	(24,441)	(24,112)	(24,112)	(3,981)
Credit Recovery	(5,455)	0	0	0	0	0
Playgroups	(3,637)	4,088	(51)	0	0	0
Total Surplus/(Deficit)	34,262	(33,782)	69,899	(89,307)	(86,607)	(213,775)
Beginning Fund Balance	129,901	164,163	130,381	200,280	110,973	247,161
Ending Fund Balance	164,163	130,381	200,280	110,973	24,366	33,386
Percentage of Expenditures	4.4%	3.6%	5.6%	2.9%	0.6%	0.8%
Non-Grant Percent of Expense	24.0%	19.1%	31.7%	11.5%	2.5%	3.3%

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 Final	2021-22 Original	2021-22 Amend #1
Revenues						
Local	276,364	265,091	243,521	16,000	16,000	16,000
State	60,983	62,405	43,101	48,255	41,615	41,615
Federal	663,414	632,440	1,361,485	2,910,000	2,890,000	2,890,000
Other	0	931	16,608	7,000	2,000	2,000
Total Revenues	1,000,761	960,867	1,664,715	2,981,255	2,949,615	2,949,615
Expenditures						
Wages	234,568	228,697	256,094	326,000	457,000	457,000
Benefits	124,495	111,528	129,771	188,014	246,636	246,636
Purchased Services	122,869	157,401	120,042	100,300	96,000	96,000
Supplies, incl Food & Drink	502,796	478,193	800,490	1,271,000	1,251,000	1,251,000
Capital Equipment	4,704	36,175	11,369	22,000	300,000	300,000
Miscellaneous	13,953	8,184	9,577	8,200	8,500	8,500
Outgoing Transfers	39,451	37,348	47,114	654,000	660,000	660,000
Total Expenditures	1,042,836	1,057,526	1,374,457	2,569,514	3,019,136	3,019,136
Surplus/Deficit	(42,075)	(96,659)	290,258	411,741	(69,521)	(69,521)
Beginning Fund Balance	316,476	274,401	177,742	468,000	879,741	1,020,790
Ending Fund Balance	274,401	177,742	468,000	879,741	810,220	951,269
Percentage of Expenditures	26.3%	16.8%	34.0%	34.2%	26.8%	31.5%

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 Final	2021-22 Original	2021-22 Amend #1
Revenues						
ISD Levy	350,749	383,914	398,466	400,000	425,000	425,000
Other	516	1,651	542	500	100	0
Total Revenues	351,265	385,565	399,008	400,500	425,100	425,000
Expenditures						
Classroom Equipment	105,788	236,430	184,533	299,000	254,000	393,634
Innovative Prof Dev	14,893	0	0	1,000	1,000	1,000
Educ Technology Support	122,476	124,743	160,048	81,552	85,214	23,277
Security Improvements	25,260	21,400	111,190	38,000	88,000	127,000
Total Expenditures	268,417	382,573	455,771	419,552	428,214	544,911
Surplus/Deficit	82,848	2,992	(56,763)	(19,052)	(3,114)	(119,911)
Beginning Fund Balance	25,374	108,222	111,214	54,451	35,399	186,895
Ending Fund Balance	108,222	111,214	54,451	35,399	32,285	66,984
Percentage of Expenditures	40.3%	29.1%	11.9%	8.4%	7.5%	12.3%

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

Object	2020-21 Final	2021-22 Original	2021-22 Amend #1
Revenues			
District	9,350	9,350	13,800
WLACE	8,100	8,100	8,400
Shoreline	4,600	4,600	5,400
Ealy	12,400	12,400	13,600
Middle School	12,740	12,740	15,400
High School	26,763	49,560	39,400
Athletics	57,000	57,000	110,500
Classes	200	200	2,900
Scholarships	52,800	52,800	52,450
Total Revenues	183,953	206,750	261,850
Expenditures			
District	41,400	26,900	47,500
WLACE	18,400	15,900	11,700
Shoreline	5,500	5,500	6,800
Ealy	14,600	12,100	8,700
Middle School	26,500	21,700	13,900
High School	53,000	42,300	37,950
Athletics	83,700	68,900	117,200
Classes	5,200	5,000	5,600
Scholarships	67,700	45,200	12,900
Total Expenditures	316,000	243,500	262,250
Surplus/Deficit	(132,047)	(36,750)	(400)
Beginning Fund Balance	305,779	173,732	245,369
Ending Fund Balance	173,732	136,982	244,969
Percentage of Expenditures	55.0%	56.3%	93.4%

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.