Whitehall District Schools

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

2024-25 Budget Amendment #1
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund

Friday, December 13, 2024
(Finance Committee)
Monday, December 16, 2024
(Board of Education)

Whitehall District Schools

Budget Adoption
2024-25 Fiscal Year

Board of Education

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Business Manager

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WLACE Director

Whitehall District Schools Board of Education
2024-25 Budget Executive Summary
December 13, 2024

What follows is a brief summary of the items included in this packet covering the first amendment of the 2024-25 fiscal year budget.

All Funds:

Fund Balances were updated to start with the audited ending balances of the 2023-24 fiscal year. Revenue and expense lines were adjusted based on current year activity to date or looking at balances the previous two years. Funding levels for state aid and grants were updated to the most current allocations. Compensation was adjusted based on new rates, staffing in place, and continuing with the small class size program.

General Fund:

For revenue some of the significant changes are:

- The student count information for the K-12 is up 62.40 students from the June projection. The foundation grant is $9,608, down $241 from the June projection.

Year	K-12	Homeschool	Duck Creek	Total	Foundation Gant
2020-21	1977.04	31.24	104.10	2112.38	$8,111
2021-22	1946.30	34.36	93.50	2074.16	$8,700
2022-23	1907.49	33.39	109.00	2049.88	$9,150
2023-24	1878.60	34.55	115.20	2028.35	$9,608
2024-25 Adopt	1843.60	34.55	115.20	1993.35	$9,849
2024-25 Amend	1891.43	34.55	129.77	2055.75	$9,608
Difference	47.83	0.00	14.57	62.40	-241

  The budget impact is $109,827 increase for the combined change in enrollment and foundation grant.

- Local revenue was updated to reflect year to date activity resulting in an increase of $157,207.

- State categorical grants were updated along with their corresponding expenses which resulted in a positive impact of $186,531.

- Federal grants were updated along with their corresponding expenses which resulted in a positive impact of $58,950.

- Below is the current plan for this significant funding sources due to the pandemic. This funding has concluded and the budget reflects that.

Grant	2020-21	2021-22	2022-23	2023-24	2024-25
Coronavirus Relief Funds $350/pupil $12/pupil	 $734,010 $25,864				
ESSERS I	$259,045				
ESSERS Equity		$51,809			
ESSERS II *Sect. 98c*		$995,263	 $104,665		
American Rescue Plan ESSERS III			$709,568	$1,391,242	$135,999
Total	$1,018,919	$1,047,072	$814,233	$1,391,242	$135,999

On the expense side:

- Staffing changes resulted in an expenditure increase of $115,000.
  - Teaching – decrease of $19,000
  - OT/PT – decrease of $43,000
  - Support – increase of $30,000
  - Administration – increase of $147,000
- Health insurance premiums for January 2025 – June 2025 and plan status were updated resulting in an expenditure increase of $335,000.
  - Teaching – increase of $236,000
  - Administration and support staff – increase of $99,000
- The bus purchase account increased to $100,000 and capital expenditures remains at $300,000.
- Security purchases were increased to $700,000 for grant funded projects.
- Expense additions include:
  - $120,000 for building maintenance and grounds services and supplies
  - $30,000 for Alternative Ed van purchase
  - $120,000 for athletic capital projects
- Significant savings in expenses include:
  - $80,000 for Act 18 and ISD payments for Special Ed services

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

2024-25 Budget	2024-25 Adoption	2024-25 Amend #1
Beginning Fund Balance	$4,970,033	$6,364,661
Revenue	29,634,302	29,976,915
Expense	29,630,464	30,133,244
Surplus/(Deficit)	+3,838	-156,329
Ending Fund Balance	$4,973,871	$6,208,332
Percent of Expenditures	16.8%	20.60%

Community Education Fund:

The Community Education budget includes the pre-school & daycare programs for the White Lake Area Community Education consortium of five districts. The alternative and adult education programs are required to be shown in our General Fund but are tracked separately. The budget was updated for staffing and expected revenues. The GSRP and Head Start grants break even and Lighthouse (daycare) is currently operating with a deficit of about $110,000 due to the discontinuation of the federal childcare grants and the addition of the infant/toddler program.

Food Service Fund:

Revenue was updated to include the state community eligibility program funding. Capital expenses that were finished prior to June 30 were removed from this budget. We expect to end with a fund balance of $78,000.

Technology & Security Fund:

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

Activity Fund:

The Activity Fund continues with changes to keep each of the accounts positive. There are accounts for the district, community education, each of the schools, athletics, scholarships, and the graduating classes. The scholarships are down as some sponsoring groups have started paying the scholarships directly. Athletics revenue is up as we continue expanding our Vikings First program.

Debt Retirement Fund & Capital Projects Funds:

These funds are not part of the Appropriations Act because the Board of Education acts directly on the vast majority of expenses as they occur (issuances of bonds, awarding of contracts). The Debt Retirement revenue was set based on 5 mills.

Budget Planning:

This is the first amendment for the 2024-25 school year. We will be watching for state revenue news throughout the Spring as we plan for next year's budget. We typically have a final budget amendment in May near the end of the fiscal year to update figures. That budget serves as the starting point for next year's budget (2025-26) which must be adopted in June.

Budget Packet Appendix:

Also included in this Initial Budget packet are:

1. The resolution for all the funds.
2. Comparative budget worksheet showing line items as a percent of total revenues or expenditures. This gives us a manner of gauging where our resources are directed and how our budget decisions affect the allocation of those resources as pieces of the total pie.

3. A breakdown of our general fund budget into detailed functional and object categories. This shows the breakdown of salaries and wages, benefits, purchased services, supplies, capital outlay, and other expenditures in each function required in our reporting to the State of Michigan.
4. A glossary which defines the budget categories. This can be a useful reference if you have questions about what expenditures are included in certain areas.

Immediately following is the appropriations resolution. We recommend approval at the December 16, 2024 regular meeting.

CJ Van Wieren
Interim Superintendent of Schools

Tayler Zweigle
Business Manager

Whitehall District Schools
General Appropriations Act

RESOLVED, that this resolution shall be the General Appropriations of the Whitehall District Schools for the fiscal year ending June 30, 2025, 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
2024-25

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, 2025 is:

Revenue:		
Local Revenue	$	4,623,004
State Sources		22,884,419
Federal Sources		1,554,492
Intermediate Sources		845,000
Incoming Transfers & Other		70,000
Total Revenue	$	29,976,915
Fund Balance, July 1	$	6,364,661
Total Available Funds	$	36,341,576

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	$	13,535,492
Added Needs		3,700,837
Adult Education		170,466
Support Services		
Pupil Services		2,566,154
Instructional Support		1,318,215
General Adminstration		714,108
School Administration		1,594,676
Business Services		306,356
Operations & Maintenance		2,881,515
Pupil Transportation		1,371,075
Central Support		505,530
Athletics		942,147
Community Services		
Direction & Recreation		212,673
Outgoing Transfers, Capital, & Other		314,000
Total Appropriated	$	30,133,244

White Lake Area Community Education Fund
2024-25

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, 2025 is:

Revenue:		
General WLACE	$	22,150
Headstart		1,310,395
Great Start Readiness Program		1,911,853
Lighthouse Learning		1,175,672
Enrichment & Other		14,700
Total Revenue	$	4,434,770
Fund Balance, July 1	$	539,536
Total Available Funds	$	4,974,306

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

Expenditures:		
General WLACE	$	(54,926)
Headstart		1,310,395
Great Start Readiness Program		1,911,853
Lighthouse Learning		1,352,666
Enrichment & Other		24,920
Total Appropriated	$	4,544,908

Food Service Fund
2024-25

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, 2025 is:

Revenue:		
Local Sources	$	38,700
State Sources		377,755
Federal Sources		1,240,935
Other Sources		1,000
Total Revenue	$	1,658,390
Fund Balance, July 1	$	57,635
Total Available Funds	$	1,716,025

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

Expenditures:		
Wages	$	416,000
Benefits		228,128
Purchased Services		50,050
Supplies & Materials, incl Food & Drink		842,085
Equipment		15,000
Miscellaneous		7,000
Outgoing Transfers & Other		80,000
Total Appropriated	$	1,638,263

Technology - Security Fund
2024-25

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 fisc year ending June 30, 2025 is:

Revenue:		
Local Sources	$	500,000
Total Revenue	$	500,000
Fund Balance, July 1	$	576,256
Total Available Funds	$	1,076,256

BE IT FURTHER RESOLVED, that the Technology - Security Fund is hereby appropriated in the amoun and for the purposes set forth below:

Expenditures:		
Basic Instruction	$	252,832
Instruction Improvement		1,000
Educational Technology		54,396
Other Capital		181,000
Total Appropriated	$	489,228

Activity Fund
2024-25

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, 2025 is:

Revenue:		
Local Sources	$	448,475
Total Revenue	$	448,475
Fund Balance, July 1	$	322,684
Total Available Funds	$	771,159

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

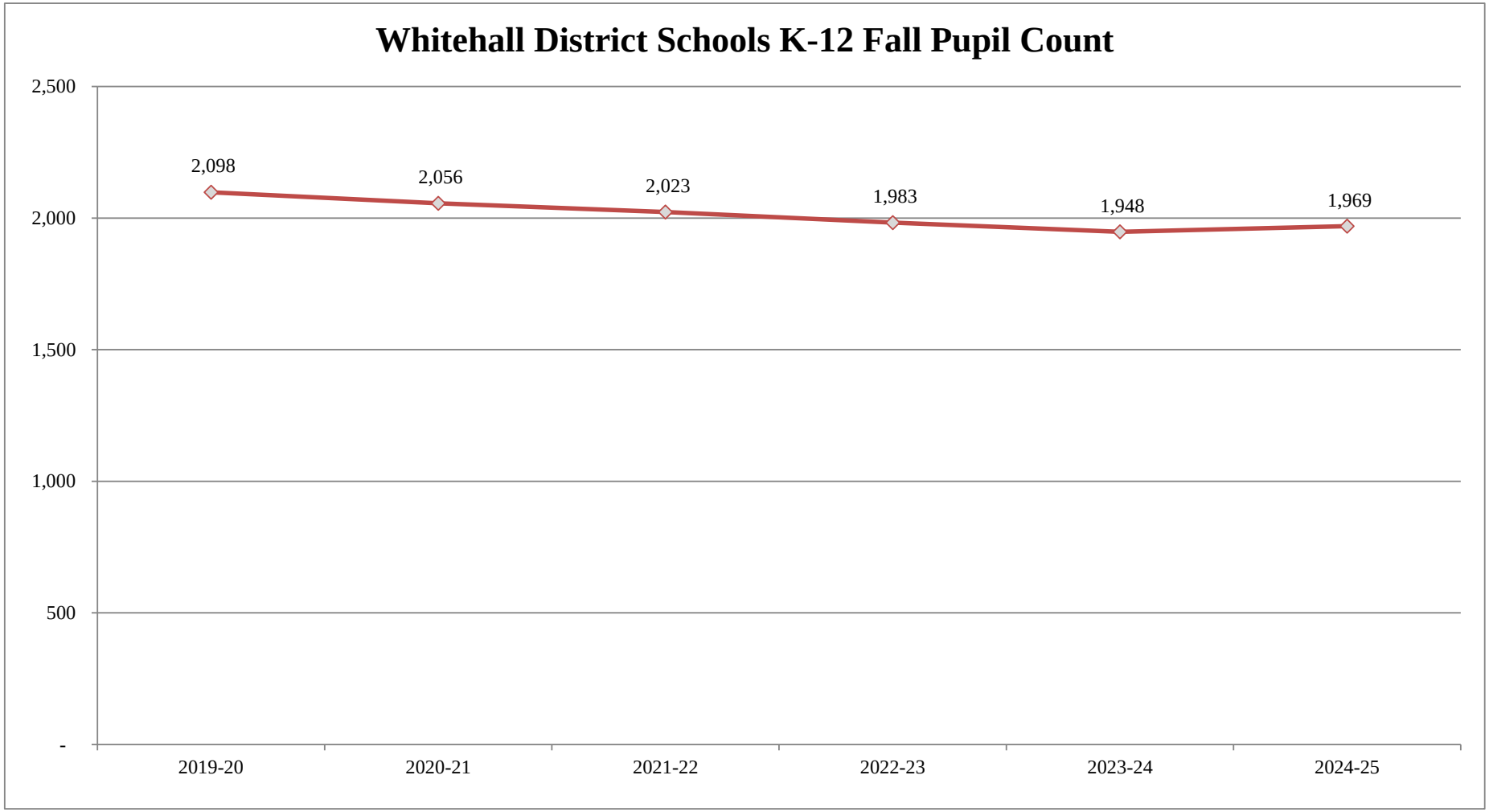
Expenditures:		
Activities	$	435,593
Total Appropriated	$	435,593

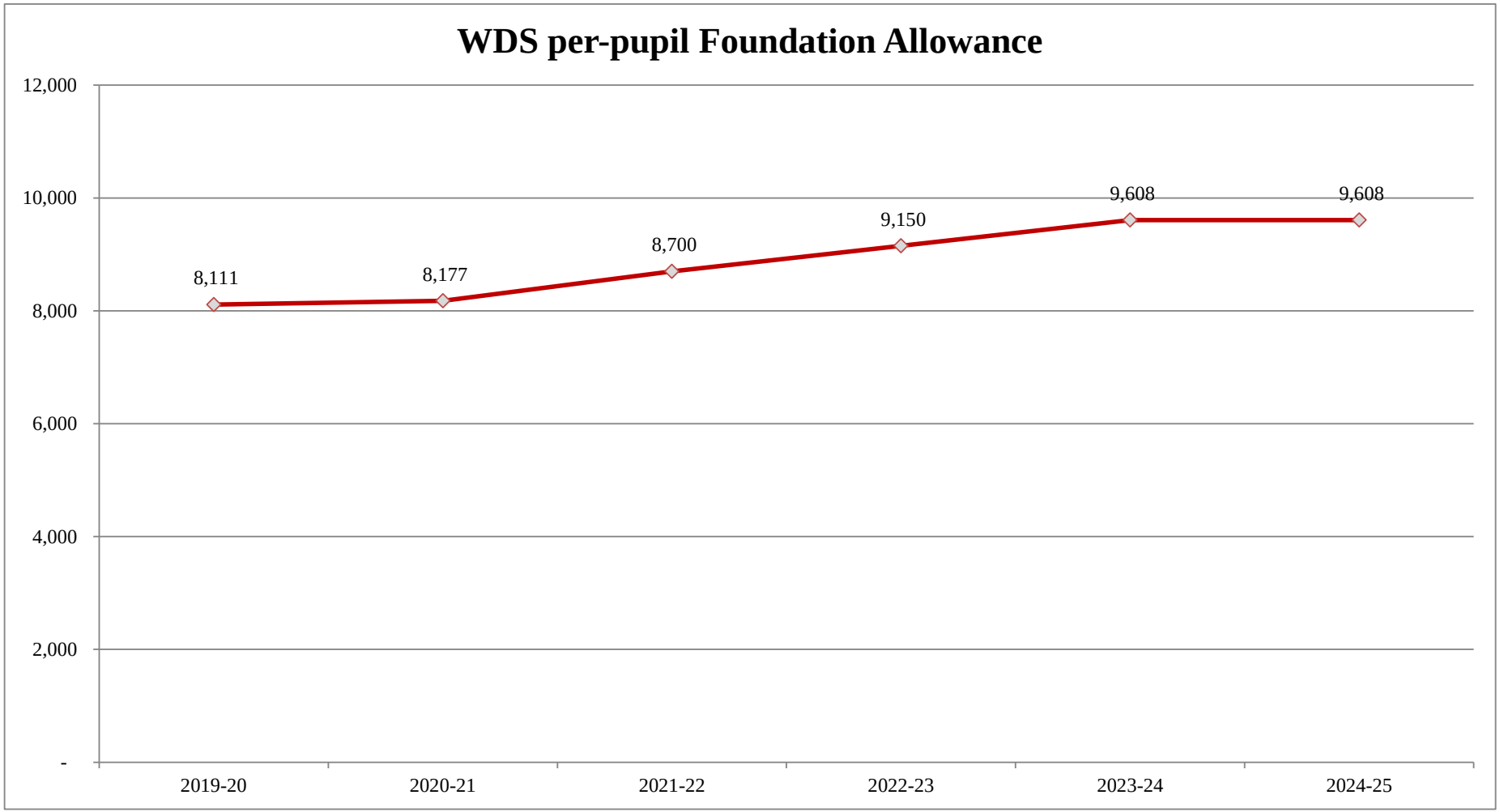
The Superintendent and Business Manager are charged with the general supervision of the execution of the above identified revenues and expenditures.

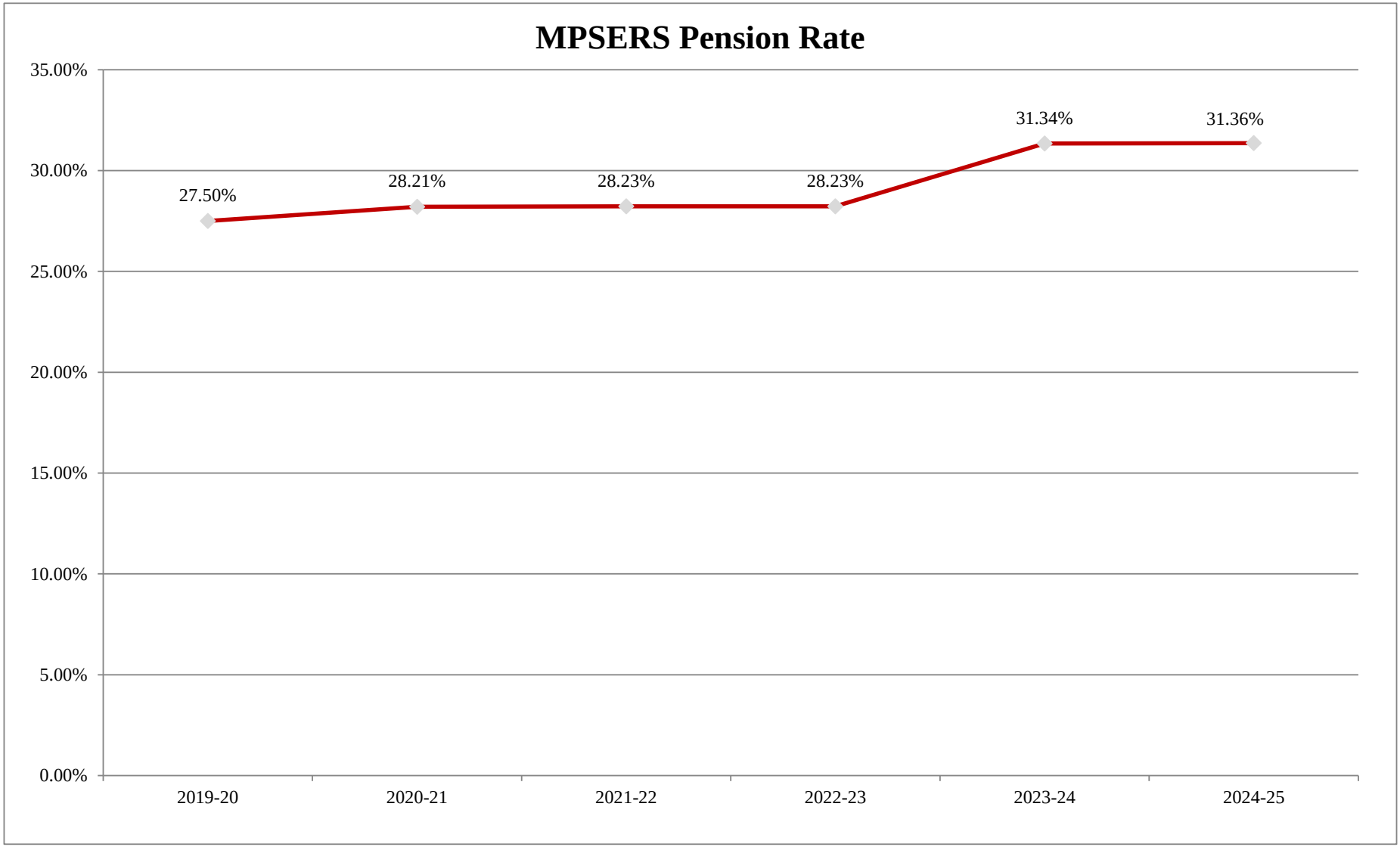
This resolution is effective December 16, 2024.

Signature & Date: Paula Martin 12-16-24

Secretary, Board of Education Date


Whitehall District Schools K-12 Fall Pupil Count
2,500
2,000
1,500
1,000
500
-
2,098
2,056
2,023
1,983
1,948
1,969
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25


WDS per-pupil Foundation Allowance
12,000
10,000
8,000
6,000
4,000
2,000
-
8,111
8,177
8,700
9,150
9,608
9,608
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25


MPSERS Pension Rate
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
27.50%
28.21%
28.23%
28.23%
31.34%
31.36%
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25

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

Function	2020-21 Audited	2020-21 Percent	2021-22 Audited	2021-22 Percent	2022-23 Audited	2022-23 Percent	2023-24 Audited	2023-24 Percent	2024-25 Original	2024-25 Original Percent	2024-25 Amend #1	2024-25 Amend #1 Percent
Revenues												
Local	3,450,148	13.9%	3,818,876	13.5%	3,884,293	13.0%	4,212,728	13.8%	4,419,771	14.9%	4,623,004	15.4%
State	18,484,333	74.8%	19,401,983	73.4%	22,539,239	76.0%	22,717,366	74.4%	23,157,084	78.1%	22,884,419	76.3%
Federal	1,921,502	8.2%	1,992,098	9.9%	1,762,302	7.4%	2,413,156	7.9%	970,753	3.3%	1,554,492	5.2%
Intermediate	707,319	2.8%	832,660	2.9%	791,555	2.8%	952,137	3.1%	895,000	3.0%	845,000	2.8%
Other	59,023	0.3%	55,531	0.3%	236,927	0.7%	218,582	0.7%	191,694	0.6%	70,000	0.2%
Total Revenues	24,622,325	100.0%	26,101,148	100.0%	29,214,316	100.0%	30,513,969	100.0%	29,634,302	100.0%	29,976,915	100.0%
Expenditures												
Instruction												
Basic Program	10,898,094	46.9%	12,675,015	47.0%	14,574,895	49.1%	13,976,426	48.1%	13,724,362	46.3%	13,535,492	44.9%
Added Needs	3,166,032	13.7%	2,811,603	14.5%	3,063,071	10.8%	2,950,637	10.1%	3,918,716	13.2%	3,700,837	12.3%
Adult Education	188,901	0.8%	137,883	0.8%	115,911	0.6%	137,838	0.5%	182,437	0.6%	170,466	0.6%
Support Services												
Pupil Services	1,716,190	7.2%	1,909,015	7.3%	2,323,257	7.9%	2,423,591	8.3%	2,644,987	8.9%	2,566,154	8.5%
Instructional Support	740,967	3.5%	995,791	3.3%	1,169,026	4.3%	1,226,239	4.2%	1,278,767	4.3%	1,318,215	4.4%
General Administration	484,441	2.1%	513,623	2.0%	590,000	2.1%	704,675	2.4%	762,918	2.6%	714,108	2.4%
School Administration	1,341,651	5.5%	1,521,951	5.3%	1,625,408	5.4%	1,577,261	5.4%	1,607,691	5.4%	1,594,676	5.3%
Business Services	448,652	2.1%	420,230	2.1%	513,409	1.7%	498,697	1.7%	305,636	1.0%	306,356	1.0%
Operations & Maintenance	1,755,586	7.0%	1,880,158	6.7%	2,150,510	6.9%	2,261,592	7.8%	2,108,037	7.1%	2,881,515	9.6%
Pupil Transportation	1,027,747	4.8%	1,082,384	4.5%	1,433,017	4.6%	1,461,172	5.0%	1,330,009	4.5%	1,371,075	4.6%
District Support	399,110	2.2%	458,346	2.1%	436,009	1.9%	461,294	1.6%	445,025	1.5%	505,530	1.7%
Athletics	511,658	2.2%	755,679	2.4%	920,705	2.8%	892,492	3.1%	799,419	2.7%	942,147	3.1%
Community Services	39,338	0.4%	155,460	0.7%	205,548	0.7%	258,104	0.9%	208,460	0.7%	212,673	0.7%
Transfers, Capital, & Other	373,918	1.7%	453,546	1.4%	375,544	1.2%	250,183	0.9%	314,000	1.1%	314,000	1.0%
Total Expenditures	23,092,285	100.0%	25,770,684	100.0%	29,496,310	100.0%	29,080,201	100.0%	29,630,464	100.0%	30,133,244	100.0%
Surplus/Deficit	1,530,040		330,464		(281,994)		1,433,768		3,838		(156,329)	
Beginning Fund Balance	3,352,383		4,882,423		5,212,887		4,930,893		4,970,033		6,364,661	
Ending Fund Balance	4,882,423		5,212,887		4,930,893		6,364,661		4,973,871		6,208,332	
Percentage of Expenditures	21.1%		20.2%		16.7%		21.9%		16.8%		20.6%	

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

Object	2020-21 Audited	Percent	2021-22 Audited	Percent	2022-23 Audited	Percent	2023-24 Audited	Percent	2024-25 Original	Percent	2024-25 Amend #1	Percent
Revenues												
Local	3,450,148	14.0%	3,818,876	14.6%	3,884,293	13.3%	4,212,728	13.8%	4,419,771	14.9%	4,623,004	15.4%
State	18,484,333	75.1%	19,401,983	74.3%	22,539,239	77.2%	22,717,366	74.4%	23,157,084	78.1%	22,884,419	76.3%
Federal	1,921,502	7.8%	1,992,098	7.6%	1,762,302	6.0%	2,413,156	7.9%	970,753	3.3%	1,554,492	5.2%
Intermediate	707,319	2.9%	832,660	3.2%	791,555	2.7%	952,137	3.1%	895,000	3.0%	845,000	2.8%
Other	59,023	0.2%	55,531	0.2%	236,927	0.8%	218,582	0.7%	191,694	0.6%	70,000	0.2%
Total Revenues	24,622,325	100.0%	26,101,148	100.0%	29,214,316	100.0%	30,513,969	100.0%	29,634,302	100.0%	29,976,915	100.0%
Expenditures												
Wages	11,071,476	47.9%	12,350,154	47.9%	13,141,846	44.6%	13,507,410	46.4%	13,814,410	46.6%	13,905,385	46.1%
Benefits	7,912,718	34.3%	8,903,021	34.5%	11,089,090	37.6%	10,599,907	36.5%	10,838,206	36.6%	10,400,407	34.5%
Purchased Services	1,586,586	6.9%	1,832,605	7.1%	2,079,843	7.1%	2,536,500	8.7%	2,278,060	7.7%	3,087,587	10.2%
Supplies	1,375,618	6.0%	1,497,875	5.8%	1,980,596	6.7%	1,587,856	5.5%	1,616,397	5.5%	1,721,635	5.7%
Capital Outlay	482,097	2.1%	510,330	2.0%	596,416	2.0%	402,150	1.4%	449,276	1.5%	596,500	2.0%
Other	663,790	2.9%	676,699	2.6%	608,519	2.1%	446,378	1.5%	634,115	2.1%	421,730	1.4%
Total Expenditures	23,092,285	100.0%	25,770,684	100.0%	29,496,310	100.0%	29,080,201	100.0%	29,630,464	100.0%	30,133,244	100.0%
Surplus/Deficit	1,530,040		330,464		(281,994)		1,433,768		3,838		(156,329)	
Beginning Fund Balance	3,352,383		4,882,423		5,212,887		4,930,893		4,970,033		6,364,661	
Ending Fund Balance	4,882,423		5,212,887		4,930,893		6,364,661		4,973,871		6,208,332	
Percentage of Expenditures	21.1%		20.2%		16.7%		21.9%		16.8%		20.6%	

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Revenues						
Local Revenue						
Property Taxes	3,257,028	3,329,685	3,440,714	3,636,267	3,986,471	4,028,634
Investment Earnings	1,177	154	44,493	118,520	80,000	150,000
Athletics	55,095	101,378	96,349	107,044	98,300	82,000
Charges for Services	71,088	169,287	197,634	218,539	92,000	159,500
Other	65,760	152,952	105,103	132,358	163,000	202,870
Total Local Revenue	3,450,148	3,753,456	3,884,293	4,212,728	4,419,771	4,623,004
State Revenue						
Foundation Allowance	13,468,981	13,861,445	14,664,510	15,116,201	14,427,726	14,408,474
Grants	4,373,782	4,885,855	6,957,692	6,657,686	7,760,408	7,435,510
Other	0	0	0	0	0	0
Total State Revenue	17,842,763	18,747,300	21,622,202	21,773,887	22,188,134	21,843,984
Federal Revenue						
Title Grants	369,648	417,754	362,623	340,580	328,935	355,927
IDEA Grants	407,469	441,205	488,664	459,649	441,483	447,878
Other incl. Pandemic	1,144,385	1,133,139	980,924	1,612,927	200,335	750,687
Total Federal Revenue	1,921,502	1,992,098	1,832,211	2,413,156	970,753	1,554,492
Intermediate Revenue						
Act 18	539,745	672,143	660,683	612,788	675,000	610,000
Medicaid	125,019	137,389	97,134	303,568	200,000	200,000
Other	42,555	23,128	100,108	35,781	20,000	20,000
WLACE - Adult & Alt Ed	641,570	654,683	917,037	943,479	968,950	1,040,435
WLACE - JTC	0	0	0	0	0	0
WLACE - Other	0	0	0	0	0	0
Total Intermediate Revenue	1,348,889	1,487,343	1,774,962	1,895,616	1,863,950	1,870,435
Incoming Transfers & Other						
Prior Period Adjustments	0	0	0	0	0	0
WLACE - Duck Creek	0	55,531	48,977	82,800	82,800	0
WLACE - JTC	0	0	0	0	0	0
WLACE - Other	0	0	69,661	38,894	38,894	0
Food Service	59,023	65,420	71,557	70,711	70,000	70,000
Other	0	0	0	26,177	0	15,000
Total Transfers & Other	59,023	120,951	190,195	218,582	191,694	85,000
Total Revenues	**24,622,325**	**26,101,148**	**29,303,863**	**30,513,969**	**29,634,302**	**29,976,915**

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Expenditures						
Basic Program						
Elementary (111)						
Wages	2,645,920	3,111,630	3,323,223	3,309,139	3,286,149	3,245,380
Benefits	1,984,615	2,321,922	2,961,752	2,758,923	2,836,698	2,624,531
Purchased Services	41,836	76,227	93,375	101,969	72,150	75,600
Supplies	147,057	116,462	336,232	173,856	182,223	311,825
Capital Outlay		0	0	0	0	0
Other	32	90	120	290	500	500
Total Elementary	4,819,460	5,626,331	6,714,702	6,344,177	6,377,720	6,257,836
Middle School (112)						
Wages	1,665,785	1,771,360	1,775,188	1,771,142	1,711,040	1,719,398
Benefits	1,212,240	1,310,929	1,536,511	1,467,536	1,364,272	1,322,930
Purchased Services	17,746	31,508	22,165	33,255	24,415	28,570
Supplies	37,792	46,218	65,507	69,934	95,376	90,000
Capital Outlay	0	1,499	0	190	1,500	1,500
Other	1,248	7,255	1,829	2,047	5,620	6,000
Total Middle School	2,934,811	3,168,769	3,401,200	3,344,104	3,202,223	3,168,398
High School (113)						
Wages	1,539,521	1,899,722	2,059,288	2,072,703	1,972,635	1,993,220
Benefits	1,163,398	1,469,089	1,792,234	1,681,687	1,636,007	1,533,138
Purchased Services	287,038	256,542	259,064	296,396	273,115	315,000
Supplies	61,157	94,046	184,249	138,169	114,758	116,450
Capital Outlay	0	207	6,756	0	8,276	7,000
Other	2,229	11,025	11,372	10,370	6,778	12,300
Total High School	3,053,343	3,730,631	4,312,963	4,199,325	4,011,569	3,977,108
Summer School (119)						
Wages	41,823	70,386	70,884	53,946	61,000	76,500
Benefits	20,929	36,386	45,934	28,929	33,850	39,150
Purchased Services	0	19,243	7,170	4,899	12,000	6,000
Supplies	27,728	23,269	22,041	1,041	26,000	10,500
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Summer School	90,480	149,284	146,029	88,815	132,850	132,150
Total Basic Instruction	10,898,094	12,675,015	14,574,894	13,976,420	13,724,362	13,535,492

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Added Needs						
Special Education (122)						
Wages	1,119,590	1,264,626	1,270,657	1,286,746	1,430,819	1,379,742
Benefits	748,210	841,778	1,005,937	945,839	1,074,830	998,978
Purchased Services	7,562	9,194	8,224	31,382	14,500	17,850
Supplies	11,540	13,756	11,095	7,753	12,724	11,300
Capital Outlay	0	0	0	0	0	0
Other	422,223	431,648	372,858	219,618	400,000	220,000
Total Special Education	2,309,125	2,561,002	2,668,771	2,491,338	2,932,873	2,627,870
Compensatory Education (125)						
Wages	436,876	139,404	211,120	255,897	572,024	621,019
Benefits	289,692	105,855	160,660	185,152	396,565	434,694
Purchased Services	0	3,192	14,740	13,300	15,000	15,000
Supplies	739	1,626	7,138	3,684	1,824	1,824
Capital Outlay	0	0	0	0	0	0
Other	477	524	642	1,267	430	430
Total Comp. Education	727,784	250,601	394,300	459,300	985,843	1,072,967
Vocational Education (127)						
Wages	74,250	0	0	0	0	0
Benefits	54,661	0	0	0	0	0
Purchased Services	212	0	0	0	0	0
Supplies	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Voc. Education	129,123	0	0	0	0	0
Total Added Needs	3,166,032	2,811,603	3,063,071	2,950,638	3,918,716	3,700,837
Adult Education						
Basic Adult Ed (131)						
Wages	49,832	35,468	49,637	63,005	65,205	70,246
Benefits	41,692	25,710	20,521	22,666	39,794	36,341
Purchased Services	5,660	1,727	1,416	3,602	2,000	2,500
Supplies	2	59	417	146	500	500
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Basic Adult Ed.	97,186	62,964	71,991	89,419	107,499	109,587

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Secondary Adult Ed (132)						
Wages	46,324	39,832	27,334	31,795	34,020	29,375
Benefits	39,596	26,134	12,348	12,788	26,592	24,778
Purchased Services	2,637	1,107	3,245	2,363	11,326	3,976
Supplies	2,958	7,371	993	1,473	2,500	2,500
Capital Outlay	72	0	0	0	0	0
Other	128	475	0	0	500	250
Total Secondary Adult Ed.	91,715	74,919	43,920	48,419	74,938	60,879
Total Adult Education	188,901	137,883	115,911	137,838	182,437	170,466
Support Services						
Pupil Support						
Attendance (211)						
Wages	37,112	4,207	3,391	7,428	6,973	6,973
Benefits	37,944	4,567	3,042	5,453	5,140	4,699
Total Attendance	75,056	8,774	6,433	12,881	12,113	11,672
Guidance (212)						
Wages	245,096	355,632	370,525	372,729	391,585	390,128
Benefits	189,243	249,874	320,954	308,593	331,813	304,352
Purchased Services	0	0	0	449	885	1,550
Supplies	649	410	1,174	2,276	1,985	3,250
Total Guidance	434,988	605,916	692,653	684,047	726,268	699,280
Health Services (213)						
Wages	61,303	57,342	96,078	111,579	124,009	141,099
Benefits	37,315	36,040	78,609	78,154	89,862	116,076
Purchased Services	138	285	0	0	1,200	700
Supplies	1,080	1,970	2,605	2,986	2,800	3,300
Total Health Services	99,836	95,637	177,292	192,719	217,871	261,175
Psychologist (214)						
Wages	137,500	95,900	105,000	120,383	165,875	164,375
Benefits	95,259	84,489	115,246	109,333	148,924	141,253
Purchased Services	473	351	541	235	1,200	1,000
Supplies	1,483	3,902	798	2,472	3,400	2,700
Capital Outlay	0	0	0	0	0	0
Other	520	0	0	0	400	200
Total Psychologist	235,235	184,642	221,585	232,423	319,799	309,528
Speech Therapy (215)						
Wages	187,750	231,360	247,394	232,185	267,500	267,500
Benefits	134,667	166,810	211,576	186,949	216,769	201,965
Purchased Services	0	0	1,141	1,801	300	1,500
Supplies	2,429	3,156	3,391	3,601	2,700	3,000
Total Speech Therapy	324,846	401,326	463,502	424,536	487,269	473,965

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Social Work (216)						
Wages	278,109	258,120	307,917	371,817	389,243	369,243
Benefits	197,407	197,588	274,078	312,745	326,384	312,265
Purchased Services	178	7,357	1,298	8,457	8,600	6,100
Supplies	1,978	1,800	3,722	11,188	3,500	14,156
Capital Outlay	0	0	0	0	0	0
Other	300	150	400	0	400	200
Total Social Work	477,972	465,015	587,415	704,207	728,127	701,964
Student Supervision (219)						
Wages	42,120	93,362	104,615	107,282	94,099	68,515
Benefits	26,138	54,343	69,762	65,496	59,441	40,055
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Total Student Supervision	68,258	147,705	174,377	172,778	153,540	108,570
Total Pupil Services	1,716,191	1,909,015	2,323,257	2,423,591	2,644,987	2,566,154
Instructional Staff Support						
Improve Instruction (221)						
Wages	10,962	164,912	218,817	243,833	227,860	238,750
Benefits	7,649	121,836	165,569	180,903	178,564	166,658
Purchased Services	6,517	8,873	13,496	66,096	93,977	53,500
Supplies	0	0	0	995		1,600
Capital Outlay	0	0	0	0	0	0
Other	0	23,211	18,007	19,890	25,000	25,000
Total Improvement	25,128	318,832	415,889	511,717	525,401	485,508
Library-Media (222)						
Wages	58,474	62,871	71,901	74,400	75,736	90,416
Benefits	31,847	35,758	51,824	45,054	50,450	59,544
Purchased Services	6,111	3,100	10,400	3,576	2,366	4,000
Supplies	6,873	4,322	8,024	3,819	8,376	7,600
Total Library-Media	103,305	106,051	142,149	126,849	136,928	161,560
Educational Technology (225)						
Wages			0	0	0	30,180
Benefits			0	0	0	36,776
Purchased Services	43,418	81,226	43,027	44,640	45,000	55,000
Supplies	110,508	0	0	19,929	20,000	20,000
Capital Outlay	0	0	6,546	26,177	10,000	10,000
Total Library-Media	153,926	81,226	49,573	90,746	75,000	151,956

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Program Direction (226)						
Wages	259,028	270,204	295,205	267,854	293,977	285,579
Benefits	189,212	187,340	224,643	190,560	205,911	188,757
Purchased Services	7,392	9,088	18,965	8,801	13,250	15,000
Supplies	2,686	1,801	3,492	3,133	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Other	290	749	665	0	500	500
Total Program Direction	458,608	469,182	542,970	470,348	515,638	491,836
Assessment (227)						
Purchased Services	0	20,500	16,800	22,657	24,000	23,875
Supplies	0	0	1,644	3,923	1,800	3,480
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Assessment	0	20,500	18,444	26,580	25,800	27,355
Other Instr Support (229)						
Wages						
Benefits						
Total Other Instr Support	0	0	0	0	0	0
Total Instruction Staff Suppport	740,967	995,791	1,169,025	1,226,240	1,278,767	1,318,215
General Administration						
Board of Education (231)						
Purchased Services	48,187	66,137	68,294	99,758	94,500	83,000
Supplies	565	1,821	2,765	2,840	2,000	18,000
Capital Outlay	0	0	0	0	0	3,000
Other	12,192	10	4,845	370	5,000	1,000
Total Board of Education	60,944	67,968	75,904	102,968	101,500	105,000
Superintendent (232)						
Wages	240,178	252,879	268,904	338,183	412,362	326,181
Benefits	158,622	170,108	224,934	236,597	218,056	251,802
Purchased Services	5,928	9,954	8,208	7,892	10,000	12,625
Supplies	9,995	9,328	7,847	9,829	11,000	8,500
Capital Outlay	0	0	0	0	0	0
Other	8,773	3,386	4,203	9,208	10,000	10,000
Total Superintendent	423,496	445,655	514,096	601,709	661,418	609,108
Total General Administration	484,440	513,623	590,000	704,677	762,918	714,108

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
School Administration						
Principals Office (241)						
Wages	746,347	826,655	831,998	854,164	890,339	918,368
Benefits	550,689	637,855	727,361	667,964	659,778	621,754
Purchased Services	10,963	15,712	16,419	10,018	14,476	11,904
Supplies	24,475	25,964	31,883	29,062	21,511	21,450
Capital Outlay	0	0	0	0	0	0
Other	2,250	3,711	6,145	2,729	1,587	4,200
Total Principals Office	1,334,724	1,509,897	1,613,806	1,563,937	1,587,691	1,577,676
Other School Admin (249)						
Graduation Services	0	5,434	6,611	5,885	10,000	7,000
Graduation Supplies	6,926	6,619	4,991	7,439	10,000	10,000
Total Other School Admin.	6,926	12,053	11,602	13,324	20,000	17,000
Total School Administration	1,341,650	1,521,950	1,625,408	1,577,261	1,607,691	1,594,676
Business Services						
Fiscal Services (252)						
Wages	214,138	213,800	227,350	237,256	132,500	140,000
Benefits	158,297	149,391	205,085	226,280	108,136	104,856
Purchased Services	3,542	7,937	6,279	6,545	10,000	10,000
Supplies	2,142	1,272	1,144	11,491	12,000	10,000
Capital Outlay	0	0	46,732	0	0	0
Other	9,972	10,748	1,258	0	10,000	10,000
Total Fiscal Services	388,091	383,148	487,848	481,572	272,636	274,856
Other Business Serv (259)						
Purchased Services	8,173	8,387	0	0	0	0
Other	52,388	28,695	25,561	17,125	33,000	31,500
Total Other Business	60,561	37,082	25,561	17,125	33,000	31,500
Total Business Services	448,652	420,230	513,409	498,697	305,636	306,356
Operations & Maintenance						
Operations (261)						
Wages	139,083	174,363	212,610	225,634	235,244	240,064
Benefits	98,302	131,433	177,522	178,476	178,773	169,319
Purchased Services	817,198	874,388	1,013,899	1,149,287	986,700	1,069,360
Supplies	685,082	673,524	679,639	640,450	657,820	634,100
Capital Outlay	0	19,250	0	21,233	25,000	25,000
Other	510	365	280	15	500	250
Total Operations	1,740,175	1,873,323	2,083,950	2,215,095	2,084,037	2,138,093

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Security Services (266)						
Wages	142	0	0	0	0	0
Benefits	413	0	0	0	0	0
Purchased Services	12,578	6,835	48,163	39,192	22,000	720,422
Supplies	2,278	0	18,398	7,305	2,000	23,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Security	15,411	6,835	66,561	46,497	24,000	743,422
Total Operations & Maint	1,755,586	1,880,158	2,150,511	2,261,592	2,108,037	2,881,515
Pupil Transportation (271)						
Wages	436,513	463,029	542,053	582,546	572,558	596,396
Benefits	278,110	289,656	393,218	374,423	379,251	355,589
Purchased Services	45,781	71,544	78,309	110,116	81,100	73,990
Supplies	119,871	209,912	259,575	240,203	216,600	219,600
Capital Outlay	147,378	47,300	159,747	152,987	80,000	125,000
Other	94	943	115	898	500	500
Total Transportation	1,027,747	1,082,384	1,433,017	1,461,173	1,330,009	1,371,075
Central Support						
Public Relations (282)						
Purchased Services	3,560	2,861	3,329	37,933	81,000	81,000
Supplies	0	0	0	0	0	0
Capital Outlay	0	0	9,491	0	0	0
Total Public Relations	3,560	2,861	12,820	37,933	81,000	81,000
Human Resources (283)						
Wages	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	25,871	22,055	16,004	22,940	27,500	24,750
Supplies	0	0	0	0	0	0
Other	0	0	90	90	0	0
Total Human Resources	25,871	22,055	16,094	23,030	27,500	24,750
Technology (284)						
Wages	68,079	71,123	76,245	78,236	0	30,180
Benefits	56,090	59,783	74,768	73,329	4,000	19,336
Purchased Services	72,476	54,236	23,424	64,917	53,500	50,000
Supplies	26,151	80,238	59,972	26,350	60,500	60,100
Capital Outlay	0	0	17,776	0	20,000	25,000
Other	60,933	63,629	51,020	50,093	61,000	60,500
Total Technology	283,729	329,009	303,205	292,925	199,000	245,116

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Registrar (285)						
Wages	30,150	30,780	29,724	31,744	33,513	68,378
Benefits	16,555	16,752	16,073	17,306	18,667	42,830
Purchased Services	0	0	0	24,485	11,000	12,000
Other	36,644	49,797	50,305	27,295	37,000	5,000
Total Registrar	83,349	97,329	96,102	100,830	100,180	128,208
Other Central Support (289)						
Wages	917	1,022	3,815	3,318	20,500	15,500
Benefits	13	214	2,588	1,809	11,845	7,956
Purchased Services	523	3,734	0	0	3,000	1,000
Supplies	1,148	2,120	1,386	1,450	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Total Other Central	2,601	7,090	7,789	6,577	37,345	26,456
Total Central Support	395,550	455,483	423,190	461,295	364,025	424,530
Athletics (293)						
Wages	239,935	323,547	254,522	268,020	265,500	285,000
Benefits	85,892	143,251	166,814	164,396	162,519	168,532
Purchased Services	101,785	146,849	244,187	294,027	237,000	269,815
Supplies	70,730	114,623	223,060	131,137	111,500	97,400
Capital Outlay	1,624	7,495	0	0	1,500	100,000
Other	11,692	19,914	32,122	34,912	21,400	21,400
Total Athletics	511,658	755,679	920,705	892,492	799,419	942,147
Community Services						
Community Serv - Direct (311)						
Wages	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Total Community Activities	0	0	0	0	0	0
Community Serv - Recr (321)						
Wages	18,617	66,616	86,450	134,440	82,145	97,680
Benefits	8,021	28,131	49,528	72,569	75,315	71,493
Purchased Services	3,104	7,022	31,651	19,631	21,000	16,000
Supplies	9,596	52,286	37,412	29,923	27,000	26,500
Capital Outlay	0	0	0	0	0	0
Other	0	1,405	507	1,541	3,000	1,000
Total Community Activities	39,338	155,460	205,548	258,104	208,460	212,673
Total Community Services	39,338	155,460	205,548	258,104	208,460	212,673

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Transfers & Capital						
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Capital Outlay	333,023	434,580	349,369	201,563	303,000	303,000
Other	40,896	18,969	26,175	48,620	11,000	11,000
Total Transfers & Capital	373,919	453,549	375,544	250,183	314,000	314,000
Total Payments and Transfers	373,919	453,549	375,544	250,183	314,000	314,000
Total Expenditures	**23,092,285**	**25,770,684**	**29,496,310**	**29,080,201**	**29,630,464**	**30,133,244**
Surplus/Deficit	**1,530,040**	**330,464**	**(192,447)**	**1,433,768**	**3,838**	**(156,329)**

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

Program	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Revenues						
General WLACE	2	9	0	47,311	28,150	22,150
Headstart	1,008,351	997,768	1,319,744	1,354,692	1,244,776	1,310,395
Great Start Readiness Program	1,822,959	2,206,997	1,997,737	1,941,059	2,020,909	1,911,853
Lighthouse & After School	891,109	1,318,142	1,618,308	1,698,153	1,652,552	1,175,672
Enrichment & Other	4,944	20,065	32,685	17,500	17,500	14,700
Playgroups	0	0	0	0	0	0
Total Revenues	3,727,365	4,542,981	4,968,474	5,058,715	4,963,887	4,434,770
Expenditures						
General WLACE	(30,249)	44,231	90,371	525,366	48,223	(54,926)
Headstart	1,008,351	997,539	1,320,576	1,355,208	1,244,776	1,310,395
Great Start Readiness Program	1,830,695	2,206,997	1,997,737	1,954,432	2,020,909	1,911,853
Lighthouse & After School	851,852	847,666	1,600,946	1,266,784	1,680,431	1,352,666
Enrichment & Other	19,835	22,060	19,716	28,168	28,890	24,920
Playgroups	0	0	0	0	0	0
Total Expenditures	3,680,484	4,118,493	5,029,346	5,129,958	5,023,229	4,544,908
Surplus/(Deficit)						
General WLACE	30,251	(44,222)	(90,371)	(478,055)	(20,073)	77,076
Headstart	0	229	(832)	(516)	0	0
Great Start Readiness Program	(7,736)	0	0	(13,373)	0	0
Lighthouse & After School	39,257	470,476	17,362	431,369	(27,879)	(176,994)
Enrichment & Other	(14,891)	(1,995)	12,969	(10,668)	(11,390)	(10,220)
Playgroups	0	0	0	0	0	0
Total Surplus/(Deficit)	46,881	424,488	(60,872)	(71,243)	(59,342)	(110,138)
Beginning Fund Balance	200,280	247,161	671,649	610,777	554,533	539,534
Ending Fund Balance	247,161	671,649	610,777	539,534	495,191	429,396
Percentage of Expenditures	6.7%	16.3%	12.1%	10.5%	9.9%	9.4%
Non-Grant Percent of Expense	29.4%	73.5%	35.7%	29.6%	28.2%	32.5%

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

Object	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Revenues						
Local	31,778	50,153	64,652	47,581	54,500	38,700
State	54,548	182,774	33,530	458,636	375,000	377,755
Federal	2,742,903	2,265,536	1,287,900	1,237,950	1,272,435	1,240,935
Other	9,874	1,108	1,006	978	1,000	1,000
Total Revenues	2,839,103	2,499,571	1,387,088	1,745,145	1,702,935	1,658,390
Expenditures						
Wages	301,018	418,974	520,350	449,056	456,000	416,000
Benefits	164,322	221,038	293,679	242,003	280,163	228,128
Purchased Services	98,046	54,716	60,529	166,380	182,700	50,050
Supplies, incl Food & Drink	1,160,379	992,964	1,116,295	1,184,744	764,935	842,085
Capital Equipment	0	37,663	21,355	304,937	40,000	15,000
Miscellaneous	71	8,917	19,055	6,680	9,000	7,000
Outgoing Transfers	527,651	368,182	71,557	70,711	80,000	80,000
Total Expenditures	2,251,487	2,102,454	2,102,820	2,424,511	1,812,798	1,638,263
Surplus/Deficit	587,616	397,117	(715,732)	(679,366)	(109,863)	20,127
Beginning Fund Balance	468,000	1,055,616	1,452,733	737,001	122,266	57,635
Ending Fund Balance	1,055,616	1,452,733	737,001	57,635	12,403	77,762
Percentage of Expenditures	46.9%	69.1%	35.0%	2.4%	0.7%	4.7%

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

Object	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Revenues						
ISD Levy	415,462	424,916	449,338	469,874	500,000	500,000
Other	1	0	0	0	0	0
Total Revenues	415,463	424,916	449,338	469,874	500,000	500,000
Expenditures						
Classroom Equip & Staff	190,759	231,481	294,000	259,409	255,324	252,832
Innovative Prof Dev	0	0	0	0	1,000	1,000
Educ Technology Support	75,460	0	0	0	152,723	54,396
Security Improvements	16,800	18,450	100,483	50,944	225,000	181,000
Total Expenditures	283,019	249,931	394,483	310,353	634,047	489,228
Surplus/Deficit	132,444	174,985	54,855	159,521	(134,047)	10,772
Beginning Fund Balance	54,451	186,895	361,880	416,735	349,611	576,256
Ending Fund Balance	186,895	361,880	416,735	576,256	215,564	587,028
Percentage of Expenditures	66.0%	144.8%	105.6%	185.7%	34.0%	120.0%

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

Object		2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Original	2024-25 Amend #1
Revenues							
District		153,143	22,938	18,909	23,116	19,951	22,200
WLACE		8,346	3,238	9,702	9,571	8,320	13,170
Shoreline		5,497	19,144	17,095	21,703	24,500	27,000
Ealy		13,696	9,113	20,691	33,323	22,480	33,000
Middle School		64,147	39,952	25,860	19,598	21,584	16,500
High School		74,235	64,059	83,210	99,517	91,855	66,400
Athletics		163,157	189,322	222,420	238,266	215,500	226,800
Classes		2,610	8,688	14,647	13,800	10,500	11,500
Scholarships		23,875	66,311	52,674	42,033	34,275	31,905
	Total Revenues	508,706	422,765	465,208	500,927	448,965	448,475
Expenditures							
District		13,394	15,015	21,857	14,935	30,628	23,600
WLACE		11,899	8,163	10,133	9,350	10,500	18,400
Shoreline		6,744	17,933	14,704	21,919	22,500	20,000
Ealy		10,618	15,089	26,004	31,600	15,500	16,500
Middle School		14,329	32,688	30,581	29,185	31,871	29,400
High School		34,791	51,208	85,000	84,695	96,518	62,704
Athletics		95,441	220,085	182,680	238,160	187,050	219,600
Classes		8,434	10,826	13,202	13,312	14,389	14,889
Scholarships		64,402	43,331	39,280	30,650	29,500	30,500
	Total Expenditures	260,052	414,338	423,441	473,806	438,456	435,593
Surplus/Deficit		248,654	8,427	41,767	27,121	10,509	12,882
Beginning Fund Balance		(3,285)	245,369	253,796	295,563	306,072	322,684
Ending Fund Balance		245,369	253,796	295,563	322,684	316,581	335,566
Percentage of Expenditures		94.4%	61.3%	69.8%	68.1%	72.2%	77.0%

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 used, 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 are 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 of 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.