Whitehall District Schools

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

2025-26 Budget Amendment #1
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund

Friday, December 12, 2025
(Finance Committee)
Monday, December 15, 2025
(Board of Education)

Whitehall District Schools

Budget Adoption

2025-26 Fiscal Year

Board of Education

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Tom Moore
WLACE Director

Whitehall District Schools Board of Education
2025-26 Budget Executive Summary
December 12, 2025

What follows is a brief summary of the items included in this packet covering the first amendment of the 2025-26 fiscal year budget.

All Funds:

Fund Balances were updated to start with the audited ending balances of the 2024-25 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 7.41 students from the June projection. The foundation grant is $10,050, up $50 from the June projection.

Year	K-12	Homeschool	Duck Creek	Total	Foundation Gant
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	1884.60	37.78	129.51	2051.89	$9,608
2025-26 Adopt	1867.57	34.55	120.00	2022.12	$10,000
2025-26 Amend	1859.45	53.64	116.44	2029.53	$10,050
Difference	-8.12	+19.09	-3.56	+7.41	+50

  The budget impact is $175,000 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 $51,000.

- State categorical grants were updated along with their corresponding expenses which resulted in a positive impact of $251,101. This includes updating State Aid calculations as needed.

- Federal grants were updated along with their corresponding expenses which resulted in a positive impact of $13,437.

On the expense side:

- Staffing changes resulted in an expenditure increase of $87,000.
    - Teaching – decrease of $109,000
    - Building Support – increase of $146,000
    - Maintenance & Transportation – increase of $64,000
    - Administration – decrease of $14,000
- Health insurance premiums for January 2026 – June 2026 and plan status were updated resulting in an expenditure increase of $150,000.
    - Teaching – increase of $119,000
    - Administration and support staff – increase of $31,000
- The bus purchase account decreased to $50,000 and capital expenditures were set at $225,000.
- Expense additions include:
    - $65,000 for legal fees
    - $50,000 for expansion of E-Rate project
    - $38,000 for building supplies and testing services
- Significant savings in expenses include:
    - $50,000 for communications
    - $30,000 for bond preparation.
    - $16,000 for custodial costs

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

2025-26 Budget	**2025-26 Adoption**	**2025-26 Amend #1**
Beginning Fund Balance	$5,875,847	$6,919,601
Revenue	29,706,052	30,323,054
Expense	30,041,762	30,520,177
Surplus/(Deficit)	-335,710	-197,123
Ending Fund Balance	$5,540,137	$6,722,478
Percent of Expenditures	18.44%	22.03%

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 $230,000. Light House rates were increased to combat this deficit and additional funding resources are being pursued.

Food Service Fund:

Revenue was updated to include the continuation of the state community eligibility program funding. Expenses were updated to reflect current staffing and supply needs. We expect to end with a fund balance of $285,450.

Technology & Security Fund:

Expenses were set to use a portion of the fund balance. The budget regularly includes one teacher, one tech support specialist, and the Chromebook program for students. Additional purchases approved this year include fiber replacement and Chromebook carts.

Activity Fund:

The Activity Fund continues with changes to keep each of the accounts positive. There are accounts for the district, community education, each of the schools, athletics, scholarships, and the graduating classes.

Debt Retirement Fund & Capital Projects Funds:

These funds are not part of the Appropriations Act because the Board of Education acts directly on the vast majority of expenses as they occur (issuances of bonds, awarding of contracts). The Debt Retirement revenue was set based on 3.2 mills.

Budget Planning:

This is the first amendment for the 2025-26 school year. We will be watching for state revenue news throughout the Spring as we plan for next year's budget. This update will serve as the starting point as we plan for next year's budget (2026-27). 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 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 15, 2025 regular meeting.

CJ Van Wieren
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, 2026, 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 17.4975 mills on non-homestead and non-qualified agricultural property for operating purposes.

General Fund
2025-26

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, 2026 is:

Revenue:		
Local Revenue	$	4,677,799
State Sources		23,820,209
Federal Sources		927,546
Intermediate Sources		827,500
Incoming Transfers & Other		70,000
Total Revenue	$	30,323,054
Fund Balance, July 1	$	6,919,601
Total Available Funds	$	37,242,655

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	$	13,618,589
Added Needs		4,235,521
Adult Education		220,719
Support Services		
Pupil Services		2,620,508
Instructional Support		1,181,567
General Adminstration		747,702
School Administration		1,598,693
Business Services		346,987
Operations & Maintenance		2,677,146
Pupil Transportation		1,319,834
Central Support		554,441
Athletics		916,149
Community Services		
Direction & Recreation		226,899
Outgoing Transfers, Capital, & Other		255,422
Total Appropriated	$	30,520,177

White Lake Area Community Education Fund
2025-26

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, 2026 is:

Revenue:		
General WLACE	$	49,252
Headstart		1,350,251
Great Start Readiness Program		1,991,921
Lighthouse Learning		1,218,800
Enrichment & Other		17,500
Total Revenue	$	4,627,724
Fund Balance, July 1	$	283,708
Total Available Funds	$	4,911,432

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

Expenditures:		
General WLACE	$	(21,828)
Headstart		1,350,251
Great Start Readiness Program		1,991,921
Lighthouse Learning		1,451,197
Enrichment & Other		26,915
Total Appropriated	$	4,798,456

Food Service Fund
2025-26

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, 2026 is:

Revenue:		
Local Sources	$	51,500
State Sources		380,555
Federal Sources		1,627,000
Other Sources		1,000
Total Revenue	$	2,060,055
Fund Balance, July 1	$	132,432
Total Available Funds	$	2,192,487

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

Expenditures:		
Wages	$	464,060
Benefits		279,952
Purchased Services		45,025
Supplies & Materials, incl Food & Drink		1,000,500
Equipment		7,500
Miscellaneous		15,000
Outgoing Transfers & Other		95,000
Total Appropriated	$	1,907,037

Technology - Security Fund
2025-26

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, 2026 is:

Revenue:		
Local Sources	$	510,000
Total Revenue	$	510,000
Fund Balance, July 1	$	601,741
Total Available Funds	$	1,111,741

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

Expenditures:		
Basic Instruction	$	264,855
Instruction Improvement		1,000
Educational Technology		51,332
Other Capital		238,100
Total Appropriated	$	555,287

Activity Fund
2025-26

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, 2026 is:

Revenue:		
Local Sources	$	419,900
Total Revenue	$	419,900
Fund Balance, July 1	$	331,190
Total Available Funds	$	751,090

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

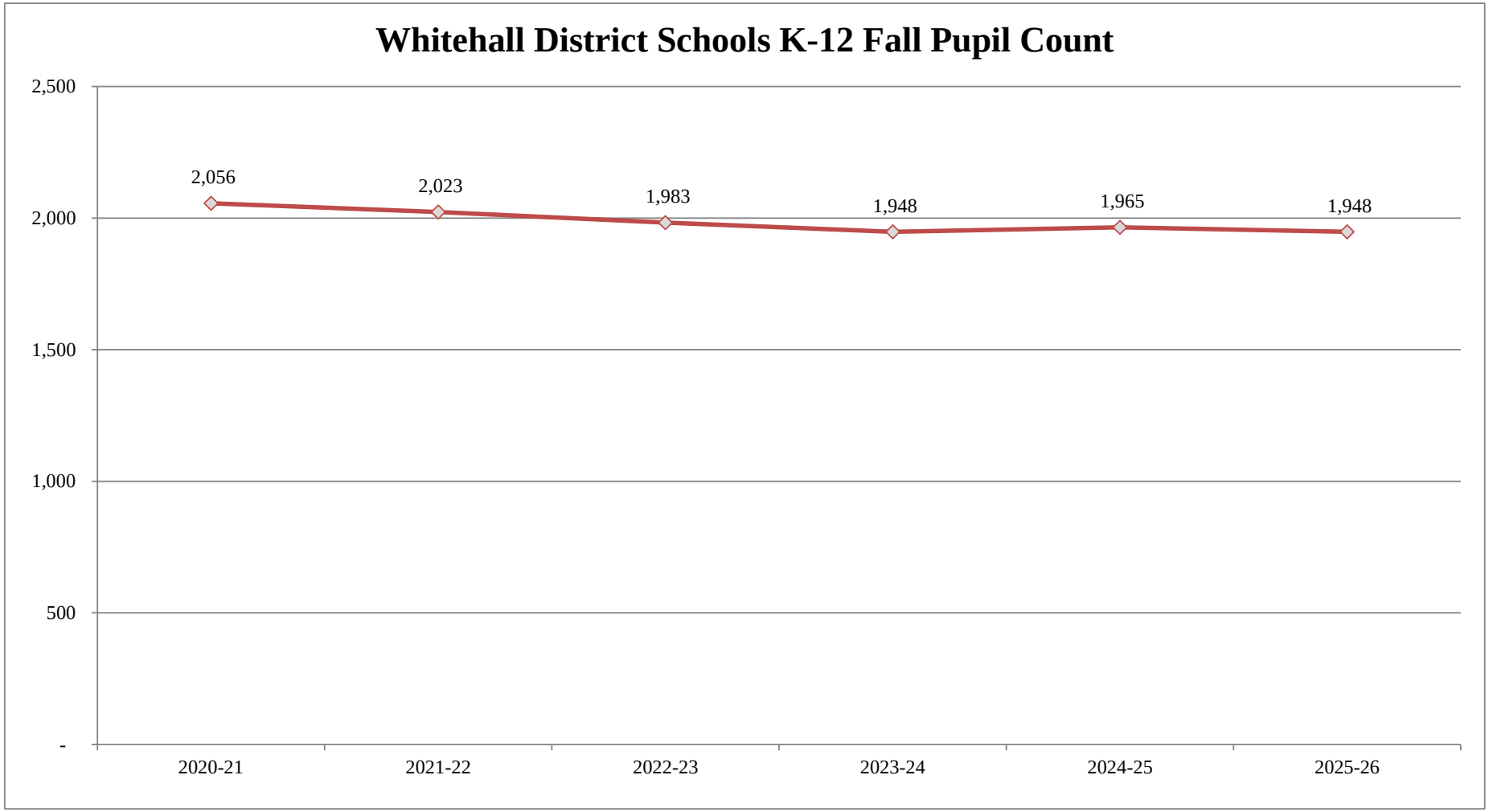
Expenditures:		
Activities	$	425,438
Total Appropriated	$	425,438

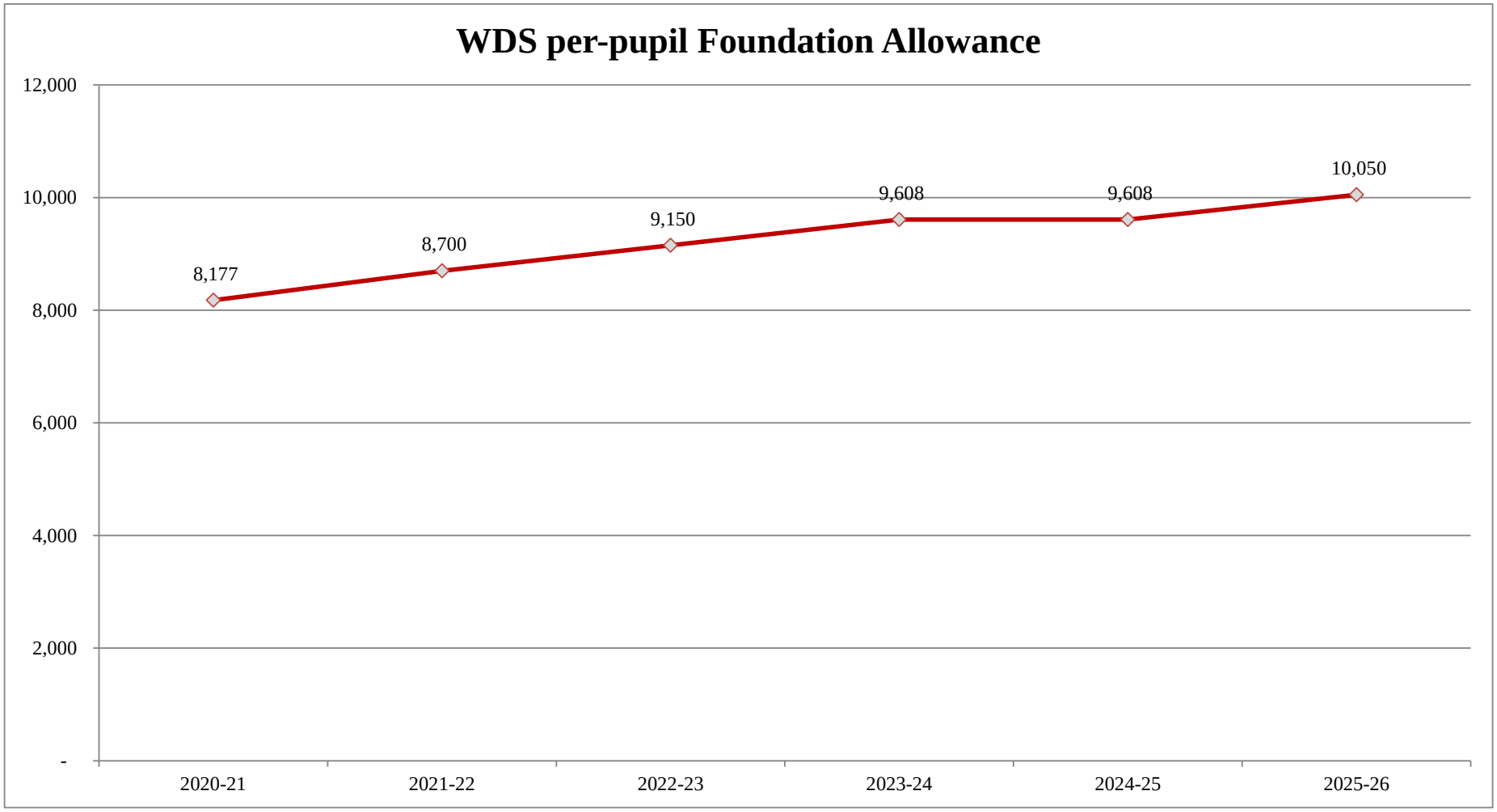
The Superintendent and Business Manager are charged with the general supervision of the execution of the above identified revenues and expenditures.

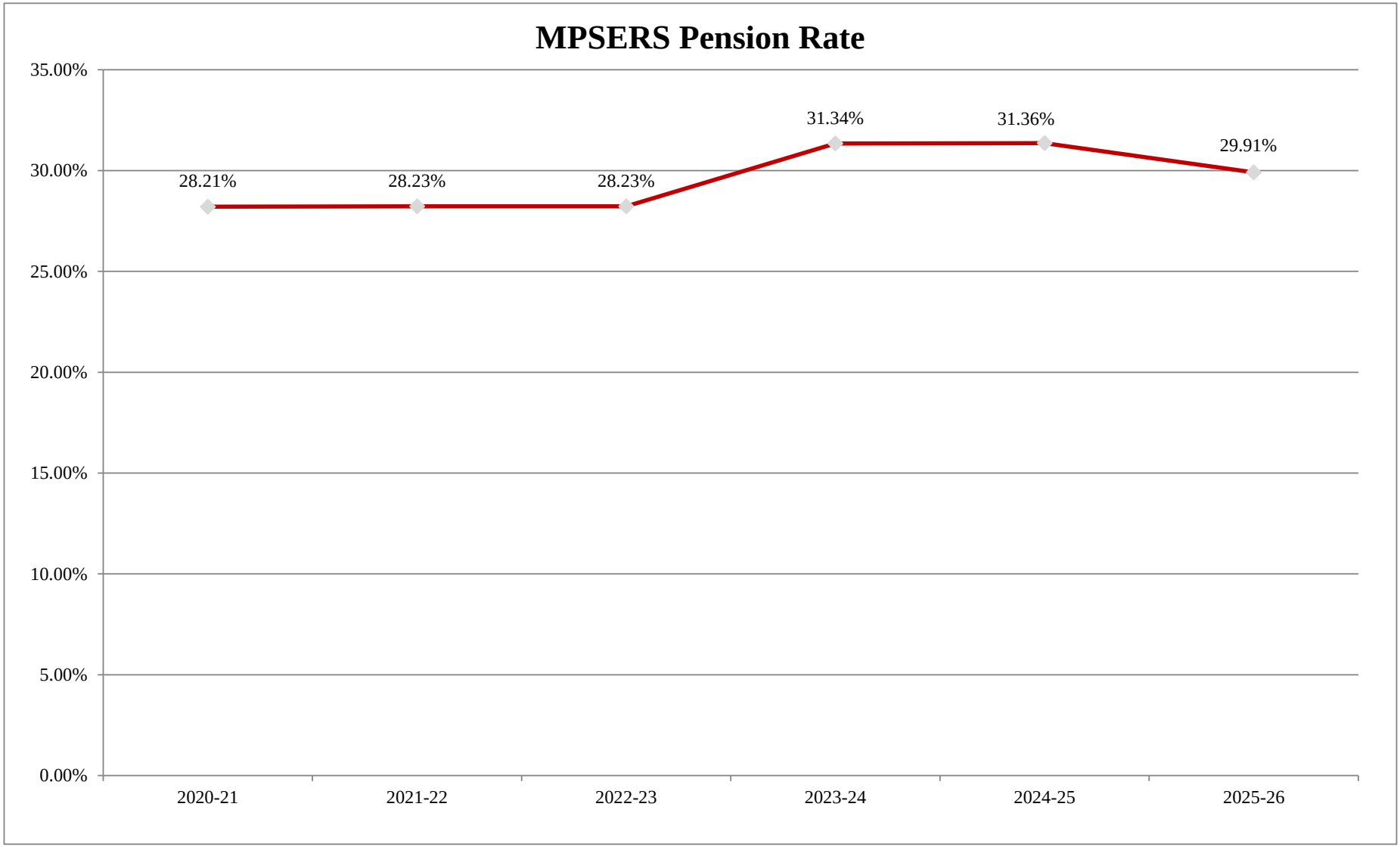
This resolution is effective December 15, 2025.

Signature & Date: Paula Martin 12-15-25

Secretary, Board of Education — Date


Whitehall District Schools K-12 Fall Pupil Count
2,500
2,000
1,500
1,000
500
-
2,056
2,023
1,983
1,948
1,965
1,948
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26


WDS per-pupil Foundation Allowance
12,000
10,000
8,000
6,000
4,000
2,000
-
8,177
8,700
9,150
9,608
9,608
10,050
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26


MPSERS Pension Rate
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
28.21%
28.23%
28.23%
31.34%
31.36%
29.91%
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26

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

Function	2021-22 Audited	Percent	2022-23 Audited	Percent	2023-24 Audited	Percent	2024-25 Audited	Percent	2025-26 Original	Percent	2025-26 Amend #1	Percent
Revenues												
Local	3,818,876	13.5%	3,884,293	13.0%	4,212,728	13.8%	4,475,999	14.2%	4,286,921	14.4%	4,677,799	15.4%
State	19,401,983	73.4%	22,539,239	76.0%	22,717,366	74.4%	24,346,543	77.5%	23,609,842	79.5%	23,820,209	78.6%
Federal	1,992,098	9.9%	1,762,302	7.4%	2,413,156	7.9%	1,683,043	5.4%	911,789	3.1%	927,546	3.1%
Intermediate	832,660	2.9%	791,555	2.8%	952,137	3.1%	825,842	2.6%	827,500	2.8%	827,500	2.7%
Other	55,531	0.3%	236,927	0.7%	218,582	0.7%	79,094	0.3%	70,000	0.2%	70,000	0.2%
Total Revenues	26,101,148	100.0%	29,214,316	100.0%	30,513,969	100.0%	31,410,521	100.0%	29,706,052	100.0%	30,323,054	100.0%
Expenditures												
Instruction												
Basic Program	12,675,015	47.0%	14,574,895	49.1%	13,976,426	48.1%	13,317,674	43.2%	13,691,566	45.6%	13,618,589	44.6%
Added Needs	2,811,603	14.5%	3,063,071	10.8%	2,950,637	10.1%	3,895,508	12.6%	4,135,603	13.8%	4,235,521	13.9%
Adult Education	137,883	0.8%	115,911	0.6%	137,838	0.5%	151,783	0.5%	180,570	0.6%	220,719	0.7%
Support Services												
Pupil Services	1,909,015	7.3%	2,323,257	7.9%	2,423,591	8.3%	2,620,089	8.5%	2,635,111	8.8%	2,620,508	8.6%
Instructional Support	995,791	3.3%	1,169,026	4.3%	1,226,239	4.2%	1,255,841	4.1%	1,241,968	4.1%	1,181,567	3.9%
General Administration	513,623	2.0%	590,000	2.1%	704,675	2.4%	800,445	2.6%	577,057	1.9%	747,702	2.4%
School Administration	1,521,951	5.3%	1,625,408	5.4%	1,577,261	5.4%	1,602,803	5.2%	1,558,851	5.2%	1,598,693	5.2%
Business Services	420,230	2.1%	513,409	1.7%	498,697	1.7%	277,424	0.9%	359,483	1.2%	346,987	1.1%
Operations & Maintenance	1,880,158	6.7%	2,150,510	6.9%	2,261,592	7.8%	3,268,778	10.6%	2,473,769	8.2%	2,677,146	8.8%
Pupil Transportation	1,082,384	4.5%	1,433,017	4.6%	1,461,172	5.0%	1,593,340	5.2%	1,333,643	4.4%	1,319,834	4.3%
District Support	458,346	2.1%	436,009	1.9%	461,294	1.6%	465,042	1.5%	515,385	1.7%	554,441	1.8%
Athletics	755,679	2.4%	920,705	2.8%	892,492	3.1%	1,010,166	3.3%	888,714	3.0%	916,149	3.0%
Community Services	155,460	0.7%	205,548	0.7%	258,104	0.9%	219,717	0.7%	221,940	0.7%	226,899	0.7%
Transfers, Capital, & Other	453,546	1.4%	375,544	1.2%	250,183	0.9%	376,971	1.2%	228,102	0.8%	255,422	0.8%
Total Expenditures	25,770,684	100.0%	29,496,310	100.0%	29,080,201	100.0%	30,855,581	100.0%	30,041,762	100.0%	30,520,177	100.0%
Surplus/Deficit	330,464		(281,994)		1,433,768		554,940		(335,710)		(197,123)	
Beginning Fund Balance	4,882,423		5,212,887		4,930,893		6,364,661		5,875,847		6,919,601	
Ending Fund Balance	5,212,887		4,930,893		6,364,661		6,919,601		5,540,137		6,722,478	
Percentage of Expenditures	20.2%		16.7%		21.9%		22.4%		18.4%		22.0%	

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

Object	2021-22 Audited	2021-22 Percent	2022-23 Audited	2022-23 Percent	2023-24 Audited	2023-24 Percent	2024-25 Audited	2024-25 Percent	2025-26 Original	2025-26 Original Percent	2025-26 Amend #1	2025-26 Amend #1 Percent
Revenues												
Local	3,818,876	14.6%	3,884,293	13.3%	4,212,728	13.8%	4,475,999	14.2%	4,286,921	14.4%	4,677,799	15.4%
State	19,401,983	74.3%	22,539,239	77.2%	22,717,366	74.4%	24,346,543	77.5%	23,609,842	79.5%	23,820,209	78.6%
Federal	1,992,098	7.6%	1,762,302	6.0%	2,413,156	7.9%	1,683,043	5.4%	911,789	3.1%	927,546	3.1%
Intermediate	832,660	3.2%	791,555	2.7%	952,137	3.1%	825,842	2.6%	827,500	2.8%	827,500	2.7%
Other	55,531	0.2%	236,927	0.8%	218,582	0.7%	79,094	0.3%	70,000	0.2%	70,000	0.2%
Total Revenues	26,101,148	100.0%	29,214,316	100.0%	30,513,969	100.0%	31,410,521	100.0%	29,706,052	100.0%	30,323,054	100.0%
Expenditures												
Wages	12,350,154	47.9%	13,141,846	44.6%	13,507,410	46.4%	14,165,599	45.9%	14,302,150	47.6%	14,327,445	46.9%
Benefits	8,903,021	34.5%	11,089,090	37.6%	10,599,907	36.5%	10,186,114	33.0%	10,315,253	34.3%	10,508,442	34.4%
Purchased Services	1,832,605	7.1%	2,079,843	7.1%	2,536,500	8.7%	2,635,088	8.5%	2,673,462	8.9%	2,707,374	8.9%
Supplies	1,497,875	5.8%	1,980,596	6.7%	1,587,856	5.5%	1,564,780	5.1%	1,654,895	5.5%	1,603,638	5.3%
Capital Outlay	510,330	2.0%	596,416	2.0%	402,150	1.4%	1,714,212	5.6%	546,500	1.8%	811,500	2.7%
Other	676,699	2.6%	608,519	2.1%	446,378	1.5%	589,788	1.9%	549,502	1.8%	561,778	1.8%
Total Expenditures	25,770,684	100.0%	29,496,310	100.0%	29,080,201	100.0%	30,855,581	100.0%	30,041,762	100.0%	30,520,177	100.0%
Surplus/Deficit	330,464		(281,994)		1,433,768		554,940		(335,710)		(197,123)	
Beginning Fund Balance	4,882,423		5,212,887		4,930,893		6,364,661		5,875,847		6,919,601	
Ending Fund Balance	5,212,887		4,930,893		6,364,661		6,919,601		5,540,137		6,722,478	
Percentage of Expenditures	20.2%		16.7%		21.9%		22.4%		18.4%		22.0%	

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Revenues						
Local Revenue						
Property Taxes	3,329,685	3,440,714	3,636,267	3,818,134	3,717,051	4,075,799
Investment Earnings	154	44,493	118,520	144,232	120,000	140,000
Athletics	101,378	96,349	107,044	85,132	81,000	81,000
Charges for Services	169,287	197,634	218,539	228,257	133,000	145,000
Other	152,952	105,103	132,358	200,206	235,870	236,000
Total Local Revenue	3,753,456	3,884,293	4,212,728	4,475,961	4,286,921	4,677,799
State Revenue						
Foundation Allowance	13,861,445	14,664,510	15,116,201	15,059,685	15,140,121	15,530,657
Grants	4,885,855	6,957,692	6,657,686	8,258,794	7,396,067	7,179,568
Other	0	0	0	0	0	0
Total State Revenue	18,747,300	21,622,202	21,773,887	23,318,479	22,536,188	22,710,225
Federal Revenue						
Title Grants	417,754	362,623	340,580	360,056	360,379	360,379
IDEA Grants	441,205	488,664	459,649	447,878	447,878	463,635
Other	1,133,139	980,924	1,612,927	875,109	103,532	103,532
Total Federal Revenue	1,992,098	1,832,211	2,413,156	1,683,043	911,789	927,546
Intermediate Revenue						
Act 18	672,143	660,683	612,788	578,132	580,000	580,000
Medicaid	137,389	97,134	303,568	208,793	200,000	200,000
Other	23,128	100,108	35,781	56,620	47,500	47,500
WLACE - Adult & Alt Ed	654,683	917,037	943,479	1,028,102	1,073,654	1,109,984
WLACE - JTC	0	0	0	0	0	0
WLACE - Other	0	0	0	0	0	0
Total Intermediate Revenue	1,487,343	1,774,962	1,895,616	1,871,647	1,901,154	1,937,484
Incoming Transfers & Other						
Prior Period Adjustments	0	0	0	0	0	0
WLACE - Duck Creek	55,531	48,977	82,800	0	0	0
WLACE - JTC	0	0	0	0	0	0
WLACE - Other	0	69,661	38,894	0	0	0
Food Service	65,420	71,557	70,711	61,391	70,000	70,000
Other	0	0	26,177	0	0	0
Total Transfers & Other	120,951	190,195	218,582	61,391	70,000	70,000
Total Revenues	**26,101,148**	**29,303,863**	**30,513,969**	**31,410,521**	**29,706,052**	**30,323,054**

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Expenditures						
Basic Program						
Elementary (111)						
Wages	3,111,630	3,323,223	3,309,139	3,355,021	3,360,039	3,351,705
Benefits	2,321,922	2,961,752	2,758,923	2,486,944	2,611,391	2,631,961
Purchased Services	76,227	93,375	101,969	85,420	80,600	83,600
Supplies	116,462	336,232	173,856	251,163	299,825	216,701
Capital Outlay	0	0	0	0	0	0
Other	90	120	290	45	500	250
Total Elementary	5,626,331	6,714,702	6,344,177	6,178,593	6,352,355	6,284,217
Middle School (112)						
Wages	1,771,360	1,775,188	1,771,142	1,757,656	1,708,450	1,702,389
Benefits	1,310,929	1,536,511	1,467,536	1,252,093	1,272,508	1,279,180
Purchased Services	31,508	22,165	33,255	36,310	37,350	37,350
Supplies	46,218	65,507	69,934	53,231	68,500	68,500
Capital Outlay	1,499	0	190	0	1,500	1,500
Other	7,255	1,829	2,047	2,335	6,000	6,000
Total Middle School	3,168,769	3,401,200	3,344,104	3,101,625	3,094,308	3,094,919
High School (113)						
Wages	1,899,722	2,059,288	2,072,703	2,011,441	2,093,459	2,081,134
Benefits	1,469,089	1,792,234	1,681,687	1,452,451	1,559,644	1,565,519
Purchased Services	256,542	259,064	296,396	293,137	314,500	314,500
Supplies	94,046	184,249	138,169	144,708	121,450	131,450
Capital Outlay	207	6,756	0	0	7,000	7,000
Other	11,025	11,372	10,370	10,517	12,300	14,300
Total High School	3,730,631	4,312,963	4,199,325	3,912,254	4,108,353	4,113,903
Summer School (119)						
Wages	70,386	70,884	53,946	73,841	81,500	77,500
Benefits	36,386	45,934	28,929	40,274	38,550	38,050
Purchased Services	19,243	7,170	4,899	10,851	6,000	5,000
Supplies	23,269	22,041	1,041	246	10,500	5,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Summer School	149,284	146,029	88,815	125,212	136,550	125,550
Total Basic Instruction	12,675,015	14,574,894	13,976,420	13,317,684	13,691,566	13,618,589

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Added Needs						
Special Education (122)						
Wages	1,264,626	1,270,657	1,286,746	1,406,930	1,497,791	1,529,882
Benefits	841,778	1,005,937	945,839	1,008,827	1,043,301	1,050,293
Purchased Services	9,194	8,224	31,382	13,047	17,350	15,050
Supplies	13,756	11,095	7,753	8,377	11,300	26,500
Capital Outlay	0	0	0	0	0	0
Other	431,648	372,858	219,618	361,657	330,000	350,000
Total Special Education	2,561,002	2,668,771	2,491,338	2,798,838	2,899,742	2,971,725
Compensatory Education (125)						
Wages	139,404	211,120	255,897	631,743	743,265	735,909
Benefits	105,855	160,660	185,152	462,373	483,376	515,051
Purchased Services	3,192	14,740	13,300	0	5,000	5,000
Supplies	1,626	7,138	3,684	407	1,220	3,130
Capital Outlay	0	0	0	0	0	0
Other	524	642	1,267	2,144	3,000	4,706
Total Comp. Education	250,601	394,300	459,300	1,096,667	1,235,861	1,263,796
Vocational Education (127)						
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
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Voc. Education	0	0	0	0	0	0
Total Added Needs	2,811,603	3,063,071	2,950,638	3,895,505	4,135,603	4,235,521
Adult Education						
Basic Adult Ed (131)						
Wages	35,468	49,637	63,005	71,219	70,246	71,400
Benefits	25,710	20,521	22,666	23,182	39,880	66,290
Purchased Services	1,727	1,416	3,602	1,785	2,500	2,500
Supplies	59	417	146	279	500	500
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Basic Adult Ed.	62,964	71,991	89,419	96,465	113,126	140,690

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Secondary Adult Ed (132)						
Wages	39,832	27,334	31,795	31,264	30,261	33,600
Benefits	26,134	12,348	12,788	14,090	24,457	31,198
Purchased Services	1,107	3,245	2,363	1,917	3,976	3,050
Supplies	7,371	993	1,473	2,455	2,500	2,500
Capital Outlay	0	0	0	0	0	0
Other	475	0	0	55	250	250
Total Secondary Adult Ed.	74,919	43,920	48,419	49,781	61,444	70,598
Occupational Training Adult Ed (135)						
Purchased Services	0	0	0	5,534	6,000	9,431
Total Occ. Train. Adult Ed				5,534	6,000	9,431
Total Adult Education	137,883	115,911	137,838	151,780	180,570	220,719
Support Services						
Pupil Support						
Attendance (211)						
Wages	4,207	3,391	7,428	25,242	21,276	3,509
Benefits	4,567	3,042	5,453	17,259	15,402	1,675
Total Attendance	8,774	6,433	12,881	42,501	36,678	5,184
Guidance (212)						
Wages	355,632	370,525	372,729	386,403	403,270	396,702
Benefits	249,874	320,954	308,593	302,993	304,558	308,058
Purchased Services	0	0	449	12,322	11,550	16,196
Supplies	410	1,174	2,276	12,310	5,750	5,000
Total Guidance	605,916	692,653	684,047	714,028	725,128	725,956
Health Services (213)						
Wages	57,342	96,078	111,579	152,697	162,439	163,632
Benefits	36,040	78,609	78,154	131,030	124,760	133,595
Purchased Services	285	0	0	14	450	300
Supplies	1,970	2,605	2,986	2,020	3,000	3,000
Total Health Services	95,637	177,292	192,719	285,761	290,649	300,527
Psychologist (214)						
Wages	95,900	105,000	120,383	141,253	149,750	149,750
Benefits	84,489	115,246	109,333	132,414	126,775	126,757
Purchased Services	351	541	235	181	750	750
Supplies	3,902	798	2,472	1,635	2,700	2,200
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	200	200
Total Psychologist	184,642	221,585	232,423	275,483	280,175	279,657

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Speech Therapy (215)						
Wages	231,360	247,394	232,185	270,318	283,118	283,230
Benefits	166,810	211,576	186,949	230,587	204,961	239,249
Purchased Services	0	1,141	1,801	1,776	1,500	1,500
Supplies	3,156	3,391	3,601	2,272	3,000	2,500
Total Speech Therapy	401,326	463,502	424,536	504,953	492,579	526,479
Social Work (216)						
Wages	258,120	307,917	371,817	368,857	389,804	346,303
Benefits	197,588	274,078	312,745	328,221	320,607	306,259
Purchased Services	7,357	1,298	8,457	521	5,100	2,800
Supplies	1,800	3,722	11,188	15,308	5,000	5,000
Capital Outlay	0	0	0	0	0	0
Other	150	400	0	0	200	200
Total Social Work	465,015	587,415	704,207	712,907	720,711	660,562
Student Supervision (219)						
Wages	93,362	104,615	107,282	53,697	57,823	81,234
Benefits	54,343	69,762	65,496	30,768	31,368	40,909
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Total Student Supervision	147,705	174,377	172,778	84,465	89,191	122,143
Total Pupil Services	1,909,015	2,323,257	2,423,591	2,620,098	2,635,111	2,620,508
Instructional Staff Support						
Improve Instruction (221)						
Wages	164,912	218,817	243,833	198,127	179,222	101,501
Benefits	121,836	165,569	180,903	150,366	107,618	56,589
Purchased Services	8,873	13,496	66,096	52,984	53,500	69,050
Supplies	0	0	995	0	0	0
Capital Outlay	0	0	0	0	0	0
Other	23,211	18,007	19,890	0	25,000	0
Total Improvement	318,832	415,889	511,717	401,477	365,340	227,140
Library-Media (222)						
Wages	62,871	71,901	74,400	92,485	87,424	96,867
Benefits	35,758	51,824	45,054	53,045	55,783	51,437
Purchased Services	3,100	10,400	3,576	4,646	4,000	4,000
Supplies	4,322	8,024	3,819	2,818	7,600	4,800
Total Library-Media	106,051	142,149	126,849	152,994	154,807	157,104

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Educational Technology (225)						
Wages		0	0	0	0	0
Benefits		0	0	0	0	0
Purchased Services	81,226	43,027	44,640	67,518	83,484	63,292
Supplies	0	0	19,929	20,935	40,000	80,757
Capital Outlay	0	6,546	26,177	17,703	10,000	15,000
Total Library-Media	81,226	49,573	90,746	106,156	133,484	159,049
Program Direction (226)						
Wages	270,204	295,205	267,854	329,614	326,142	327,157
Benefits	187,340	224,643	190,560	220,637	217,820	211,866
Purchased Services	9,088	18,965	8,801	14,433	15,000	15,000
Supplies	1,801	3,492	3,133	4,932	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Other	749	665	0	600	500	500
Total Program Direction	469,182	542,970	470,348	570,216	561,462	556,523
Assessment (227)						
Purchased Services	20,500	16,800	22,657	38,714	23,875	57,000
Supplies	0	1,644	3,923	3,985	3,000	2,000
Capital Outlay	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Assessment	20,500	18,444	26,580	42,699	26,875	59,000
Other Instr Support (229)						
Wages						
Benefits						
Total Other Instr Support	0	0	0	0	0	0
Total Instruction Staff Suppport	995,791	1,169,025	1,226,240	1,273,542	1,241,968	1,158,816
General Administration						
Board of Education (231)						
Purchased Services	66,137	68,294	99,758	143,005	133,000	171,000
Supplies	1,821	2,765	2,840	4,467	3,000	3,050
Capital Outlay	0	0	0	0	0	0
Other	10	4,845	370	256	1,000	500
Total Board of Education	67,968	75,904	102,968	147,728	137,000	174,550
Superintendent (232)						
Wages	252,879	268,904	338,183	331,133	207,500	207,831
Benefits	170,108	224,934	236,597	246,897	145,604	142,479
Purchased Services	9,954	8,208	7,892	19,904	12,625	18,625
Supplies	9,328	7,847	9,829	5,740	8,500	6,000
Capital Outlay	0	0	0	0	0	0
Other	3,386	4,203	9,208	14,356	10,000	9,500
Total Superintendent	445,655	514,096	601,709	618,030	384,229	384,435

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Grant Administration (233)						
Wages				19,813	23,000	115,000
Benefits	0	0	0	14,873	32,828	73,717
Total Grant Admin.				34,686	55,828	188,717
Total General Administration	513,623	590,000	704,677	800,444	577,057	747,702
School Administration						
Principals Office (241)						
Wages	826,655	831,998	854,164	924,739	907,072	908,131
Benefits	637,855	727,361	667,964	626,913	597,159	635,942
Purchased Services	15,712	16,419	10,018	7,434	11,970	13,470
Supplies	25,964	31,883	29,062	28,911	21,450	19,950
Capital Outlay	0	0	0	0	0	
Other	3,711	6,145	2,729	2,692	4,200	4,200
Total Principals Office	1,509,897	1,613,806	1,563,937	1,590,689	1,541,851	1,581,693
Other School Admin (249)						
Graduation Services	5,434	6,611	5,885	1,575	7,000	7,000
Graduation Supplies	6,619	4,991	7,439	10,537	10,000	10,000
Total Other School Admin.	12,053	11,602	13,324	12,112	17,000	17,000
Total School Administration	1,521,950	1,625,408	1,577,261	1,602,801	1,558,851	1,598,693
Business Services						
Fiscal Services (252)						
Wages	213,800	227,350	237,256	142,454	185,000	175,000
Benefits	149,391	205,085	226,280	102,185	125,483	126,487
Purchased Services	7,937	6,279	6,545	1,784	10,000	7,500
Supplies	1,272	1,144	11,491	4,934	7,500	7,500
Capital Outlay	0	46,732	0	0	0	0
Other	10,748	1,258	0	584	5,000	5,000
Total Fiscal Services	383,148	487,848	481,572	251,941	332,983	321,487
Other Business Serv (259)						
Purchased Services	8,387	0	0	0	0	0
Other	28,695	25,561	17,125	25,484	26,500	25,500
Total Other Business	37,082	25,561	17,125	25,484	26,500	25,500
Total Business Services	420,230	513,409	498,697	277,425	359,483	346,987

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Operations & Maintenance						
Operations (261)						
Wages	174,363	212,610	225,634	230,624	233,359	233,227
Benefits	131,433	177,522	178,476	164,968	160,868	169,769
Purchased Services	874,388	1,013,899	1,149,287	1,239,687	1,267,292	1,258,400
Supplies	673,524	679,639	640,450	670,560	629,000	632,500
Capital Outlay	19,250	0	21,233	9,201	20,000	20,000
Other	365	280	15	0	250	250
Total Operations	1,873,323	2,083,950	2,215,095	2,315,040	2,310,769	2,314,146
Security Services (266)						
Wages	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	6,835	48,163	39,192	22,811	11,000	11,000
Supplies	0	18,398	7,305	2,418	2,000	2,000
Capital Outlay	0	0	0	928,505	150,000	350,000
Other	0	0	0	0	0	0
Total Security	6,835	66,561	46,497	953,734	163,000	363,000
Total Operations & Maint	1,880,158	2,150,511	2,261,592	3,268,774	2,473,769	2,677,146
Pupil Transportation (271)						
Wages	463,029	542,053	582,546	617,028	578,462	616,400
Benefits	289,656	393,218	374,423	345,560	334,591	359,074
Purchased Services	71,544	78,309	110,116	82,347	80,490	88,260
Supplies	209,912	259,575	240,203	200,590	214,600	195,600
Capital Outlay	47,300	159,747	152,987	347,544	125,000	60,000
Other	943	115	898	268	500	500
Total Transportation	1,082,384	1,433,017	1,461,173	1,593,337	1,333,643	1,319,834
Central Support						
Public Relations (282)						
Purchased Services	2,861	3,329	37,933	56,162	81,000	31,000
Supplies	0	0	0	0	0	0
Capital Outlay	0	9,491	0	0	0	0
Total Public Relations	2,861	12,820	37,933	56,162	81,000	31,000
Human Resources (283)						
Wages	0	0	0	0	0	0
Benefits	0	0	0	0	0	0
Purchased Services	22,055	16,004	22,940	17,625	20,750	21,750
Supplies	0	0	0	0	0	0
Other	0	90	90	35	0	0
Total Human Resources	22,055	16,094	23,030	17,660	20,750	21,750

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Technology (284)						
Wages	71,123	76,245	78,236	60,993	60,360	60,360
Benefits	59,783	74,768	73,329	54,575	55,616	56,475
Purchased Services	54,236	23,424	64,917	40,560	49,500	59,500
Supplies	80,238	59,972	26,350	4,484	40,100	20,100
Capital Outlay	0	17,776	0	34,966	20,000	120,000
Other	63,629	51,020	50,093	56,532	55,500	55,500
Total Technology	329,009	303,205	292,925	252,110	281,076	371,935
Registrar (285)						
Wages	30,780	29,724	31,744	67,941	68,378	73,905
Benefits	16,752	16,073	17,306	43,825	41,663	43,570
Purchased Services	0	0	24,485	24,954	12,000	13,000
Other	49,797	50,305	27,295	0	0	13,000
Total Registrar	97,329	96,102	100,830	136,720	122,041	143,475
Other Central Support (289)						
Wages	1,022	3,815	3,318	1,403	5,000	4,000
Benefits	214	2,588	1,809	757	2,518	2,032
Purchased Services	3,734	0	0	230	1,000	1,000
Supplies	2,120	1,386	1,450	0	2,000	2,000
Capital Outlay	0	0	0	0	0	0
Total Other Central	7,090	7,789	6,577	2,390	10,518	9,032
Total Central Support	455,483	423,190	461,295	465,042	434,385	546,192
Athletics (293)						
Wages	323,547	254,522	268,020	306,629	287,500	297,500
Benefits	143,251	166,814	164,396	170,261	163,964	169,249
Purchased Services	146,849	244,187	294,027	320,983	287,350	286,500
Supplies	114,623	223,060	131,137	84,034	97,400	109,900
Capital Outlay	7,495	0	0	90,455	15,000	15,000
Other	19,914	32,122	34,912	37,801	37,500	38,000
Total Athletics	755,679	920,705	892,492	1,010,163	888,714	916,149
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

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Community Serv - Recr (321)						
Wages	66,616	86,450	134,440	105,037	101,240	102,687
Benefits	28,131	49,528	72,569	77,739	72,200	75,712
Purchased Services	7,022	31,651	19,631	14,919	16,000	14,000
Supplies	52,286	37,412	29,923	21,025	31,500	33,500
Capital Outlay	0	0	0		0	0
Other	1,405	507	1,541	998	1,000	1,000
Total Community Activities	155,460	205,548	258,104	219,718	221,940	226,899
Total Community Services	155,460	205,548	258,104	219,718	221,940	226,899
Transfers & Capital						
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Capital Outlay	434,580	349,369	201,563	316,829	198,000	223,000
Other	18,969	26,175	48,620	42,439	30,102	32,422
Total Transfers & Capital	453,549	375,544	250,183	359,268	228,102	255,422
Total Payments and Transfers	453,549	375,544	250,183	359,268	228,102	255,422
Total Expenditures	**25,770,684**	**29,496,310**	**29,080,201**	**30,855,581**	**30,041,762**	**30,520,177**
Surplus/Deficit	**330,464**	**(192,447)**	**1,433,768**	**554,940**	**(335,710)**	**(197,123)**

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

Program	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Revenues						
General WLACE	9	0	47,311	81,469	64,252	49,252
Headstart	997,768	1,319,744	1,354,692	1,371,140	1,374,482	1,350,251
Great Start Readiness Program	2,206,997	1,997,737	1,941,059	2,104,081	2,105,234	1,991,921
Lighthouse & After School	1,318,142	1,618,308	1,698,153	1,283,021	1,195,172	1,218,800
Enrichment & Other	20,065	32,685	17,500	20,900	16,400	17,500
Playgroups	0	0	0	0	0	0
Total Revenues	4,542,981	4,968,474	5,058,715	4,860,611	4,755,540	4,627,724
Expenditures						
General WLACE	44,231	90,371	525,364	844	(21,828)	(21,828)
Headstart	997,539	1,320,576	1,355,208	1,371,140	1,374,482	1,350,251
Great Start Readiness Program	2,206,997	1,997,737	1,954,432	2,182,730	2,105,234	1,991,921
Lighthouse & After School	847,666	1,600,946	1,266,784	1,536,531	1,391,940	1,451,197
Enrichment & Other	22,060	19,716	28,168	25,192	24,920	26,915
Playgroups	0	0	0	0	0	0
Total Expenditures	4,118,493	5,029,346	5,129,956	5,116,437	4,874,748	4,798,456
Surplus/(Deficit)						
General WLACE	(44,222)	(90,371)	(478,053)	80,625	86,080	71,080
Headstart	229	(832)	(516)	0	0	0
Great Start Readiness Program	0	0	(13,373)	(78,649)	0	0
Lighthouse & After School	470,476	17,362	431,369	(253,510)	(196,768)	(232,397)
Enrichment & Other	(1,995)	12,969	(10,668)	(4,292)	(8,520)	(9,415)
Playgroups	0	0	0	0	0	0
Total Surplus/(Deficit)	424,488	(60,872)	(71,241)	(255,826)	(119,208)	(170,732)
Beginning Fund Balance	247,161	671,649	610,777	539,534	432,715	283,708
Ending Fund Balance	671,649	610,777	539,534	283,708	313,507	112,976
Percentage of Expenditures	16.3%	12.1%	10.5%	5.5%	6.4%	2.4%
Non-Grant Percent of Expense	73.5%	35.7%	29.6%	18.2%	22.5%	7.8%

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

Object	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Revenues						
Local	50,153	64,652	47,581	47,789	44,700	51,500
State	182,774	33,530	458,636	366,710	327,755	380,555
Federal	2,265,536	1,287,900	1,237,950	1,335,694	1,307,000	1,627,000
Other	1,108	1,006	978	943	1,000	1,000
Total Revenues	2,499,571	1,387,088	1,745,145	1,751,136	1,680,455	2,060,055
Expenditures						
Wages	418,974	520,350	449,056	437,392	441,180	464,060
Benefits	221,038	293,679	242,003	238,013	235,733	279,952
Purchased Services	54,716	60,529	166,380	29,157	50,025	45,025
Supplies, incl Food & Drink	992,964	1,116,295	1,184,744	894,113	845,750	1,000,500
Capital Equipment	37,663	21,355	304,937	0	7,500	7,500
Miscellaneous	8,917	19,055	6,679	16,274	7,000	15,000
Outgoing Transfers	368,182	71,557	70,711	61,391	80,000	95,000
Total Expenditures	2,102,454	2,102,820	2,424,510	1,676,340	1,667,188	1,907,037
Surplus/Deficit	397,117	(715,732)	(679,365)	74,796	13,267	153,018
Beginning Fund Balance	1,055,616	1,452,733	737,001	57,636	73,062	132,432
Ending Fund Balance	1,452,733	737,001	57,636	132,432	86,329	285,450
Percentage of Expenditures	69.1%	35.0%	2.4%	7.9%	5.2%	15.0%

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

Object	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Revenues						
ISD Levy	424,916	449,338	469,874	488,178	500,000	510,000
Other	0	0	0	0	0	0
Total Revenues	424,916	449,338	469,874	488,178	500,000	510,000
Expenditures						
Classroom Equip & Staff	231,481	294,000	259,409	256,653	254,334	264,855
Innovative Prof Dev	0	0	0	0	1,000	1,000
Educ Technology Support	0	0	0	0	53,816	51,332
Security Improvements	18,450	100,483	50,944	206,040	238,100	238,100
Total Expenditures	249,931	394,483	310,353	462,693	547,250	555,287
Surplus/Deficit	174,985	54,855	159,521	25,485	(47,250)	(45,287)
Beginning Fund Balance	186,895	361,880	416,735	576,256	529,928	601,741
Ending Fund Balance	361,880	416,735	576,256	601,741	482,678	556,454
Percentage of Expenditures	144.8%	105.6%	185.7%	130.1%	88.2%	100.2%

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

Object	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Original	2025-26 Amend #1
Revenues						
District	22,938	18,909	23,116	17,427	21,000	29,450
WLACE	3,238	9,702	9,571	13,536	12,850	14,000
Shoreline	19,144	17,095	21,703	35,087	34,500	11,000
Ealy	9,113	20,691	33,323	21,300	24,000	19,000
Middle School	39,952	25,860	19,598	16,505	18,050	14,000
High School	64,059	83,210	99,517	83,082	69,965	78,050
Athletics	189,322	222,420	238,266	287,555	226,580	223,600
Classes	8,688	14,647	13,800	12,465	9,100	8,000
Scholarships	66,311	52,674	42,033	37,057	28,210	22,800
Total Revenues	422,765	465,208	500,927	524,014	444,255	419,900
Expenditures						
District	15,015	21,857	14,939	21,958	27,050	33,500
WLACE	8,163	10,133	9,350	20,652	17,450	13,800
Shoreline	17,933	14,704	21,919	15,582	19,000	18,500
Ealy	15,089	26,004	31,600	15,749	13,000	12,774
Middle School	32,688	30,581	29,185	29,034	23,500	16,300
High School	51,208	85,000	84,695	100,819	84,800	81,097
Athletics	220,085	182,680	238,160	255,976	199,580	218,850
Classes	10,826	13,202	13,312	11,733	6,700	12,617
Scholarships	43,331	39,280	30,650	44,001	40,750	18,000
Total Expenditures	414,338	423,441	473,810	515,504	431,830	425,438
Surplus/Deficit	8,427	41,767	27,117	8,510	12,425	(5,538)
Beginning Fund Balance	245,369	253,796	295,563	322,680	335,109	331,190
Ending Fund Balance	253,796	295,563	322,680	331,190	347,534	325,652
Percentage of Expenditures	61.3%	69.8%	68.1%	64.2%	80.5%	76.5%

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.