

WHITMAN-HANSON PK-12 REGIONAL SCHOOL COMMITTEE

School Committee Meeting

AGENDA

Time: 6:30 PM
Place: Whitman-Hanson Regional High School
600 Franklin Street, Whitman
Date: January 12, 2023

AGENDA

Pledge of Allegiance

A. Preliminary FY24 budget presentation joint meeting with member towns

ADJOURNMENT

The listing of matters is that which is reasonably anticipated by the Chair to be discussed at the meeting. Not all items listed may be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

**Whitman-Hanson Regional
School District FY24 Joint**

**Meeting
Preliminary Budget
Presentation**

1/12/23

Whitman-Hanson Regional School District Mission Statement:

The Whitman-Hanson Regional School District is committed to providing each student with a high-quality education that promotes student success and responsible citizenship.

School Committee Focus Areas 2022-2023

- Tuition-Free Full Day Kindergarten
- One-to One Student Personal Device
- Robust Related Arts

School Committee Focus Areas 2023-2024

- School start times- Financial Impact
- Innovation pathways and early college-
- Robust K-8 Related Arts program- Financial impact
- Culture and climate-

FY24 Budget Proposal Goals and Purpose

- Support students educational needs and the District's operational needs
- Maintain current staffing levels for pre-K to 12
- Continue to address academic, social, and emotional regression due to COVID-19
- Provide Special Education programming to retain students in District
- Provide English Learners the support they need for success
- Address School start times
- Add Robust K-8 Related Arts proposal

WHRSD Enrollment Trends

- 2017 – 3,903 students
 - 2018 – 3,814 students
 - 2019 – 3,750 students
 - 2020 – 3,580 students
 - 2021 – 3,488 students
 - 2022 – 3,556 students
 - **2023 – 3,541 students**
- Source: October 1 DESE student enrollment reports

FY24 Budget Assumptions

- Salaries and Expenses – 3%
- Hold Harmless – 5% increase to Town’s required contributions
- Non-Mandated Busing – as calculated on 12/21/22
- Town Split – 60.61% Whitman, 39.39% Hanson (hypothetical)
- Debt – as per assumptions in budget packet
- 14% increase tuition increase in SPED Out of District placements to private schools

FY15-FY24 WHRSD Final Budgets

| Fiscal Year | Approved Budget | % Increase |
|--------------------|------------------------|-------------------|
| FY15 | \$45,318,587 | 1.67% |
| FY16 | \$45,688,067 | 0.82% |
| FY17 | \$47,079,141 | 3.04% |
| FY18 | \$48,688,028 | 3.42% |
| FY19 | \$50,523,181 | 3.77% |
| FY20 | \$52,425,738 | 3.77% |
| FY21 | \$55,320,238 | 5.52% |
| FY22 | \$56,797,579 | 2.67% |
| FY23 | \$58,492,314 | 2.98% |
| FY24 | \$60,984,583 | 4.19% |

FY24 Budget Additional Work

- Work with Budget Subcommittee on presentation of Budget for Feb 1st Public Hearing
- Prepare all FY24 budget documents for Feb. 1st Public Hearing
- Use ESSER III funding and refresh plan to absorb personnel when grant is no longer available
- Update assumptions based on actual costs to the extent possible
- Solidify expenses related to instructional support needs

FY24 Budget Timeline

- December 21, 2022 – Preliminary Budget Presentation
- January 11, 2023 – School Committee Meeting
- January 12, 2023 – School Committee Joint Meeting with member town officials on budget
- February 1, 2023 – School Committee Budget Public Hearing
- February 15, 2023 – School Committee Meeting
- March 1, 2023 – Governor’s FY24 Budget released

FY24 Budget Timeline (cont.)

- March 8, 2023 – School Committee Meeting (if needed)
- March 15, 2023 – School Committee Meeting
- March 16, 2023 – Deadline to submit budget to Towns
- April 5, 2023 – School Committee Meeting
- April 26, 2023 – School Committee Meeting (if needed)
- May 1, 2023 – Town Meeting votes

FY24 Non-Mandated Busing Calculations

- **Step 1 - Mileage Method Used in Calculations – actual miles from school for each student**
- **Step 2 - Expense allocation method – determine percentage of actual non-mandated and mandated busing expenses**
- **Step 3 - Split Mandated busing costs using Town Split**
- **Step 4 - Split non-mandated busing costs by total actual mileage for each Town**
- **Step 5 – Determine likely State Aid Reimbursement in FY25 using hypothetical State Reimbursement Rate**

FY24 Assessments

- **Operational – increases over last year**
- **Capital – increases over last year**
- **Non-Mandated Busing – comparisons to last year**

Questions?

Thank you!

WHITMAN-HANSON REGIONAL SCHOOL DISTRICT

FY24 FINANCIAL DOCUMENTS

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| WHRSD FY24 GENERAL FUND REVENUE/EXPENDITURES SUMMARY AS OF 1/12/23 | | Page 1 |
|--|--|------------------------|
| FY24 GENERAL FUND REVENUES | | AMOUNT |
| HANSON ASSESSMENTS | | \$14,617,854.34 |
| WHITMAN ASSESSMENTS | | \$18,799,037.67 |
| FEDERAL THRU STATE REVENUE | | \$200,850.00 |
| STATE AID | | \$27,069,132.59 |
| OTHER REVENUE | | \$11,330.00 |
| TRANSFERS IN FROM E&D | | \$240,000.00 |
| TRANSFERS IN FROM RESERVED FOR PREMIUMS | | \$2,671.47 |
| TOTAL FY24 GENERAL FUND REVENUE | | \$60,940,876.07 |
| FY24 GENERAL FUND EXPENDITURES | | AMOUNT |
| ADMINISTRATION | | \$1,279,040.18 |
| INSTRUCTION | | \$33,803,649.87 |
| PUPIL SERVICES | | \$4,434,278.20 |
| OPERATIONS & MAINTENANCE | | \$5,499,423.03 |
| BENEFITS & FIXED CHARGES | | \$10,584,975.54 |
| COMMUNITY SERVICES | | \$0.00 |
| ACQ.,IMPROVE., & REPLACE FIXED ASSETS | | \$41,200.00 |
| DEBT RETIREMENT AND SERVICE | | \$685,800.00 |
| PROGRAMS WITH OTHER DISTRICTS | | \$4,072,509.25 |
| TOTAL FY24 GENERAL FUND EXPENDITURES | | \$60,400,876.07 |
| \$300K CURRICULUM UPDATE | | \$300,000.00 |
| TRANSPORTATION REALIGNMENT | | \$240,000.00 |
| SPED OUT OF DISTRICT COSTS | | \$0.00 |
| TOTAL NEW INITIATIVES | | \$540,000.00 |
| TOTAL FY24 GENERAL FUND EXPENDITURES AND NEW INITIATIVES | | \$60,940,876.07 |
| FY24 GENERAL FUND SURPLUS/(DEFICIT) | | \$0.00 |

| WHRSD FY24 GENERAL FUND REVENUE/EXPENDITURES SUMMARY AS OF 1/12/23 | | | | | Page 2 |
|--|---|------------------------|------------------------|--------------------|------------------------|
| DESE # | DESE DESCRIPTION | SALARIES | EXPENSES | CAPITAL | TOTALS |
| 1110 | TOTAL SCHOOL COMMITTEE | \$19,003.96 | \$14,935.00 | \$0.00 | \$33,938.96 |
| 1210 | TOTAL SUPERINTENDENT | \$310,000.00 | \$58,771.80 | \$0.00 | \$368,771.80 |
| 1220 | TOTAL ASSISTANT SUPERINTENDENT | \$371,156.65 | \$0.00 | \$0.00 | \$371,156.65 |
| 1410 | TOTAL BUSINESS & FINANCE | \$421,742.77 | \$11,330.00 | \$0.00 | \$433,072.77 |
| 1430 | TOTAL LEGAL SERVICES FOR SCHOOL COMM. | \$0.00 | \$72,100.00 | \$0.00 | \$72,100.00 |
| 1000-1999 | TOTAL ADMINISTRATION | \$1,121,903.38 | \$157,136.80 | \$0.00 | \$1,279,040.18 |
| 2110 | TOTAL CURRICULUM DIRECTORS (SUPERV) | \$754,244.62 | \$169,950.00 | \$0.00 | \$924,194.62 |
| 2120 | TOTAL DEPARTMENT HEADS (NON-SUPERV) | \$125,083.20 | \$0.00 | \$0.00 | \$125,083.20 |
| 2130 | TOTAL INSTRUCTIONAL TECH LEADERSHIP | \$128,779.47 | \$0.00 | \$0.00 | \$128,779.47 |
| 2210 | TOTAL SCHOOL LEADERSHIP - BUILDING | \$2,276,896.31 | \$17,355.50 | \$0.00 | \$2,294,251.81 |
| 2305 | TOTAL CLASSROOM TEACHERS | \$22,702,019.95 | \$0.00 | \$0.00 | \$22,702,019.95 |
| 2310 | TOTAL SPECIALISTS TEACHERS | \$66,950.00 | \$0.00 | \$0.00 | \$66,950.00 |
| 2320 | TOTAL MEDICAL/THERAPEUTIC SERVICES | \$682,353.14 | \$0.00 | \$0.00 | \$682,353.14 |
| 2325 | TOTAL SUBSTITUTES TEACHERS | \$401,700.00 | \$0.00 | \$0.00 | \$401,700.00 |
| 2330 | TOTAL NON-CLERICAL PARAS/INSTRUCT ASS'TS | \$1,831,689.69 | \$0.00 | \$0.00 | \$1,831,689.69 |
| 2340 | TOTAL LIBRARIANS AND MEDIA DIRECTORS | \$120,200.60 | \$0.00 | \$0.00 | \$120,200.60 |
| 2356 | TOTAL PROFESSIONAL DEVELOPMENT | \$0.00 | \$92,700.00 | \$0.00 | \$92,700.00 |
| 2410 | TOTAL TEXTBOOKS/SOFTWARE/MEDIA | \$0.00 | \$631,428.25 | \$0.00 | \$631,428.25 |
| 2415 | TOTAL OTHER INSTRUCTIONAL MATERIALS | \$0.00 | \$10,815.00 | \$0.00 | \$10,815.00 |
| 2430 | TOTAL GENERAL SUPPLIES | \$0.00 | \$238,611.17 | \$0.00 | \$238,611.17 |
| 2440 | TOTAL OTHER INSTRUCTIONAL SERVICES | \$51,755.50 | \$1,267,122.24 | \$0.00 | \$1,318,877.74 |
| 2451 | TOTAL CLASSROOM INSTRUCTIONAL TECHNOLOGY | \$0.00 | \$678,364.47 | \$0.00 | \$678,364.47 |
| 2710 | TOTAL GUIDANCE & ADJUSTMENT COUNSELORS | \$1,325,051.93 | \$7,323.30 | \$0.00 | \$1,332,375.23 |
| 2800 | TOTAL PSYCHOLOGICAL SERVICES | \$523,255.53 | \$0.00 | \$0.00 | \$523,255.53 |
| 2000-2999 | TOTAL INSTRUCTION | \$30,989,979.93 | \$3,113,669.93 | \$0.00 | \$34,103,649.87 |
| 3100 | TOTAL ATTENDANCE & PARENT SERVICES | \$0.00 | \$17,091.75 | \$0.00 | \$17,091.75 |
| 3200 | TOTAL MEDICAL HEALTH SERVICES | \$638,376.21 | \$20,780.25 | \$0.00 | \$659,156.46 |
| 3300 | TOTAL TRANSPORTATION | \$139,622.93 | \$3,405,240.11 | \$0.00 | \$3,544,863.04 |
| 3510 | TOTAL ATHLETICS | \$337,266.90 | \$11,612.56 | \$0.00 | \$348,879.46 |
| 3520 | TOTAL OTHER STUDENT ACTIVITIES | \$104,287.50 | \$0.00 | \$0.00 | \$104,287.50 |
| 3000-3999 | TOTAL PUPIL SERVICES | \$1,219,553.54 | \$3,454,724.67 | \$0.00 | \$4,674,278.20 |
| 4110 | TOTAL CUSTODIAL SERVICES | \$783,315.62 | \$2,004,461.36 | \$0.00 | \$2,787,776.98 |
| 4130 | TOTAL UTILITY SERVICES | \$0.00 | \$1,634,374.74 | \$0.00 | \$1,634,374.74 |
| 4220 | TOTAL MAINTENANCE OF BUILDINGS | \$0.00 | \$214,232.98 | \$0.00 | \$214,232.98 |
| 4225 | TOTAL BUILDING SECURITY SYSTEM | \$0.00 | \$61,800.00 | \$0.00 | \$61,800.00 |
| 4230 | TOTAL MAINTENANCE OF EQUIPMENT | \$0.00 | \$245,140.00 | \$0.00 | \$245,140.00 |
| 4400 | TOTAL NETWORKING & TELECOMMUNICATION | \$556,098.34 | \$0.00 | \$0.00 | \$556,098.34 |
| 4000-4999 | TOTAL OPERATIONS & MAINTENANCE | \$1,339,413.96 | \$4,160,009.07 | \$0.00 | \$5,499,423.03 |
| 5100 | TOTAL EMPLOYEE RETIREMENT | \$0.00 | \$3,787,408.09 | \$0.00 | \$3,787,408.09 |
| 5150 | TOTAL EMPLOYEE SEPARATION COSTS | \$0.00 | \$700,000.00 | \$0.00 | \$700,000.00 |
| 5200 | TOTAL INSURANCE PROGRAMS | \$0.00 | \$6,097,567.45 | \$0.00 | \$6,097,567.45 |
| 5000-5999 | TOTAL BENEFITS & FIXED CHARGES | \$0.00 | \$10,584,975.54 | \$0.00 | \$10,584,975.54 |
| 6000-6999 | TOTAL COMMUNITY SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7350 | TOTAL CAPITAL TECHNOLOGY | \$0.00 | \$0.00 | \$41,200.00 | \$41,200.00 |
| 7000-7999 | TOTAL ACQ. IMPROVE, & REPLACE FIXED ASSETS | \$0.00 | \$0.00 | \$41,200.00 | \$41,200.00 |
| 8000-8999 | TOTAL DEBT RETIREMENT AND SERVICE | \$0.00 | \$685,800.00 | \$0.00 | \$685,800.00 |
| 9100 | TOTAL TUITION TO MASS. SCHOOLS | \$0.00 | \$2,767,844.30 | \$0.00 | \$2,767,844.30 |
| 9110 | TOTAL SCHOOL CHOICE TUITION | \$0.00 | \$229,364.52 | \$0.00 | \$229,364.52 |
| 9120 | TOTAL TUITION TO OTHER SCHOOLS | \$0.00 | \$1,075,300.43 | \$0.00 | \$1,075,300.43 |
| 9000-9999 | TOTAL PROGRAMS WITH OTHER DISTRICTS | \$0.00 | \$4,072,509.25 | \$0.00 | \$4,072,509.25 |
| 0001 | TOTAL GENERAL FUND | \$34,670,850.81 | \$26,228,825.26 | \$41,200.00 | \$60,940,876.07 |

DOCUMENT NO. 1: WHRSD FY24 GENERAL FUND REVENUE/EXPENDITURE SUMMARY

| WHRSD FY24 GENERAL FUND REVENUE/EXPENDITURES SUMMARY AS OF 1/12/23 | | | | Page 3 | |
|--|---|------------------------|------------------------|-----------------------|----------------|
| DESE # | DESE DESCRIPTION | FY23 BUDGET | FY24 BUDGET | INC/DEC (\$) | INC/DEC (%) |
| 1110 | TOTAL SCHOOL COMMITTEE | \$32,950.45 | \$33,938.96 | \$988.51 | 3.00% |
| 1210 | TOTAL SUPERINTENDENT | \$324,399.84 | \$368,771.80 | \$44,371.96 | 13.68% |
| 1220 | TOTAL ASSISTANT SUPERINTENDENT | \$360,346.26 | \$371,156.65 | \$10,810.39 | 3.00% |
| 1410 | TOTAL BUSINESS & FINANCE | \$420,459.00 | \$433,072.77 | \$12,613.77 | 3.00% |
| 1430 | TOTAL LEGAL SERVICES FOR SCHOOL COMM. | \$70,000.00 | \$72,100.00 | \$2,100.00 | 3.00% |
| 1000-1999 | TOTAL ADMINISTRATION | \$1,208,155.55 | \$1,279,040.18 | \$70,884.63 | 5.87% |
| 2110 | TOTAL CURRICULUM DIRECTORS (SUPERV) | \$897,276.33 | \$924,194.62 | \$26,918.29 | 3.00% |
| 2120 | TOTAL DEPARTMENT HEADS (NON-SUPERV) | \$121,440.00 | \$125,083.20 | \$3,643.20 | 3.00% |
| 2130 | TOTAL INSTRUCTIONAL TECH LEADERSHIP | \$125,028.61 | \$128,779.47 | \$3,750.86 | 3.00% |
| 2210 | TOTAL SCHOOL LEADERSHIP - BUILDING | \$2,227,428.94 | \$2,294,251.81 | \$66,822.87 | 3.00% |
| 2305 | TOTAL CLASSROOM TEACHERS | \$22,040,796.07 | \$22,702,019.95 | \$661,223.88 | 3.00% |
| 2310 | TOTAL SPECIALISTS TEACHERS | \$65,000.00 | \$66,950.00 | \$1,950.00 | 3.00% |
| 2320 | TOTAL MEDICAL/THERAPEUTIC SERVICES | \$662,478.78 | \$682,353.14 | \$19,874.36 | 3.00% |
| 2325 | TOTAL SUBSTITUTES TEACHERS | \$390,000.00 | \$401,700.00 | \$11,700.00 | 3.00% |
| 2330 | TOTAL NON-CLERICAL PARAS/INSTRUCT ASS'TS | \$1,778,339.50 | \$1,831,689.69 | \$53,350.18 | 3.00% |
| 2340 | TOTAL LIBRARIANS AND MEDIA DIRECTORS | \$116,699.61 | \$120,200.60 | \$3,500.99 | 3.00% |
| 2356 | TOTAL PROFESSIONAL DEVELOPMENT | \$90,000.00 | \$92,700.00 | \$2,700.00 | 3.00% |
| 2410 | TOTAL TEXTBOOKS/SOFTWARE/MEDIA | \$321,775.00 | \$631,428.25 | \$309,653.25 | 96.23% |
| 2415 | TOTAL OTHER INSTRUCTIONAL MATERIALS | \$10,500.00 | \$10,815.00 | \$315.00 | 3.00% |
| 2430 | TOTAL GENERAL SUPPLIES | \$231,661.33 | \$238,611.17 | \$6,949.84 | 3.00% |
| 2440 | TOTAL OTHER INSTRUCTIONAL SERVICES | \$1,280,463.83 | \$1,318,877.74 | \$38,413.91 | 3.00% |
| 2451 | TOTAL CLASSROOM INSTRUCTIONAL TECHNOLOGY | \$658,606.28 | \$678,364.47 | \$19,758.19 | 3.00% |
| 2710 | TOTAL GUIDANCE & ADJUSTMENT COUNSELORS | \$1,293,568.18 | \$1,332,375.23 | \$38,807.05 | 3.00% |
| 2800 | TOTAL PSYCHOLOGICAL SERVICES | \$508,015.08 | \$523,255.53 | \$15,240.45 | 3.00% |
| 2000-2999 | TOTAL INSTRUCTION | \$32,819,077.54 | \$34,103,649.87 | \$1,284,572.33 | 3.91% |
| 3100 | TOTAL ATTENDANCE & PARENT SERVICES | \$16,593.93 | \$17,091.75 | \$497.82 | 3.00% |
| 3200 | TOTAL MEDICAL HEALTH SERVICES | \$639,957.73 | \$659,156.46 | \$19,198.73 | 3.00% |
| 3300 | TOTAL TRANSPORTATION | \$3,208,604.89 | \$3,544,863.04 | \$336,258.15 | 10.48% |
| 3510 | TOTAL ATHLETICS | \$338,717.92 | \$348,879.46 | \$10,161.54 | 3.00% |
| 3520 | TOTAL OTHER STUDENT ACTIVITIES | \$101,250.00 | \$104,287.50 | \$3,037.50 | 3.00% |
| 3000-3999 | TOTAL PUPIL SERVICES | \$4,305,124.47 | \$4,674,278.20 | \$369,153.73 | 8.57% |
| 4110 | TOTAL CUSTODIAL SERVICES | \$2,706,579.59 | \$2,787,776.98 | \$81,197.39 | 3.00% |
| 4130 | TOTAL UTILITY SERVICES | \$1,586,771.59 | \$1,634,374.74 | \$47,603.15 | 3.00% |
| 4220 | TOTAL MAINTENANCE OF BUILDINGS | \$207,993.18 | \$214,232.98 | \$6,239.80 | 3.00% |
| 4225 | TOTAL BUILDING SECURITY SYSTEM | \$60,000.00 | \$61,800.00 | \$1,800.00 | 3.00% |
| 4230 | TOTAL MAINTENANCE OF EQUIPMENT | \$238,000.00 | \$245,140.00 | \$7,140.00 | 3.00% |
| 4400 | TOTAL NETWORKING & TELECOMMUNICATION | \$539,901.30 | \$556,098.34 | \$16,197.04 | 3.00% |
| 4000-4999 | TOTAL OPERATIONS & MAINTENANCE | \$5,339,245.66 | \$5,499,423.03 | \$160,177.37 | 3.00% |
| 5100 | TOTAL EMPLOYEE RETIREMENT | \$3,443,098.26 | \$3,787,408.09 | \$344,309.83 | 10.00% |
| 5150 | TOTAL EMPLOYEE SEPARATION COSTS | \$460,000.00 | \$700,000.00 | \$240,000.00 | 52.17% |
| 5200 | TOTAL INSURANCE PROGRAMS | \$5,825,144.64 | \$6,097,567.45 | \$272,422.81 | 4.68% |
| 5000-5999 | TOTAL BENEFITS & FIXED CHARGES | \$9,728,242.90 | \$10,584,975.54 | \$856,732.64 | 8.81% |
| 6000-6999 | TOTAL COMMUNITY SERVICES | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 7200 | TOTAL IMPROVEMENTS - LAND & BUILDING | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 7300 | TOTAL NEW EQUIPMENT | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 7350 | TOTAL CAPITAL TECHNOLOGY | \$440,000.00 | \$41,200.00 | (\$398,800.00) | -90.64% |
| 7000-7999 | TOTAL ACQ. IMPROVE, & REPLACE FIXED ASSETS | \$440,000.00 | \$41,200.00 | (\$398,800.00) | -90.64% |
| 8000-8999 | TOTAL DEBT RETIREMENT AND SERVICE | \$693,970.00 | \$685,800.00 | (\$8,170.00) | -1.18% |
| 9100 | TOTAL TUITION TO MASS. SCHOOLS | \$2,691,833.00 | \$2,767,844.30 | \$76,011.30 | 2.82% |
| 9110 | TOTAL SCHOOL CHOICE TUITION | \$222,684.00 | \$229,364.52 | \$6,680.52 | 3.00% |
| 9120 | TOTAL TUITION TO OTHER SCHOOLS | \$1,043,981.00 | \$1,075,300.43 | \$31,319.43 | 3.00% |
| 9000-9999 | TOTAL PROGRAMS WITH OTHER DISTRICTS | \$3,958,498.00 | \$4,072,509.25 | \$114,011.25 | 2.88% |
| 0001 | TOTAL GENERAL FUND | \$58,492,314.12 | \$60,940,876.07 | \$2,448,561.95 | 4.19% |

DOCUMENT NO. 2: WHRSD FY24 GENERAL FUND REVENUE DETAIL

| WHRSD FY24 GENERAL FUND REVENUE DETAIL AS OF 1/12/23 | | | | | | | | | |
|--|---|------------------------|------------------------|-----------------------|---------------------------|-----------------------|---------------------|--|--|
| Account Number | Account Description | FY22 Actual | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 | | |
| 000100-4311 | Hanson Operating Assessment | \$12,646,117.72 | \$13,245,052.04 | \$0.00 | \$14,288,680.97 | \$1,043,628.93 | 7.88% | | |
| 000100-4312 | Whitman Operating Assessment | \$16,104,903.22 | \$16,741,119.30 | \$0.00 | \$18,167,104.35 | \$1,425,985.05 | 8.52% | | |
| 000100-4321 | Hanson Non-Mandated Busing | \$117,956.00 | \$55,234.19 | \$0.00 | \$55,451.40 | \$217.21 | 0.39% | | |
| 000100-4322 | Whitman Non-Mandated Busing | \$411,746.00 | \$216,059.44 | \$0.00 | \$222,526.76 | \$6,467.32 | 2.99% | | |
| 000100-4331 | Hanson High School Bond Capital Assessment | \$277,465.02 | \$267,143.12 | \$267,143.24 | \$256,321.97 | (\$10,821.15) | -4.05% | | |
| 000100-4332 | Whitman High School Bond Capital Assessment | \$427,834.98 | \$410,885.41 | \$0.00 | \$394,406.56 | (\$16,478.85) | -4.01% | | |
| 000100-4333 | Hanson Technology Capital Assessment | \$7,666.14 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | | |
| 000100-4334 | Hanson HVAC Capital Assessment | \$0.00 | \$4,770.00 | \$0.00 | \$17,400.00 | \$12,630.00 | 264.78% | | |
| 000100-4335 | Whitman - WMS Feasibility Capital Assessment | \$0.00 | \$8,500.00 | \$0.00 | \$15,000.00 | \$6,500.00 | 76.47% | | |
| 000100-4581 | Medicaid Reimbursement | \$328,690.09 | \$195,000.00 | \$0.00 | \$200,850.00 | \$5,850.00 | 3.00% | | |
| 000100-4620 | Chapter 70 School Aid | \$24,882,540.00 | \$24,985,800.00 | \$1,025,134.00 | \$25,184,880.00 | \$199,080.00 | 0.80% | | |
| 000100-4621 | Charter School Reimbursement | \$214,138.00 | \$287,740.00 | \$32,130.00 | \$289,178.70 | \$1,438.70 | 0.50% | | |
| 000100-4622 | Chapter 71 Transportation | \$1,289,350.00 | \$1,426,642.12 | \$0.00 | \$1,483,707.80 | \$57,065.68 | 4.00% | | |
| 000100-4623 | Homeless Transportation Reimbursement | \$123,124.48 | \$110,812.03 | \$0.00 | \$111,366.09 | \$554.06 | 0.50% | | |
| 000100-4820 | Interest Income | \$16,482.98 | \$11,000.00 | \$11.43 | \$11,330.00 | \$330.00 | 3.00% | | |
| 000100-4840 | Miscellaneous Revenue | \$20,023.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | | |
| 000100-4972 | Interfund Transfers In from Special Revenue Funds | \$357,437.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | | |
| 000100-4975 | Transfer from Excess & Deficiency | \$0.00 | \$523,885.00 | \$523,885.00 | \$240,000.00 | (\$283,885.00) | -54.19% | | |
| 000100-4976 | Transfer from Reserve for BAN/Bond Premium | \$0.00 | \$2,671.47 | \$2,671.47 | \$2,671.47 | \$0.00 | 0.00% | | |
| Fund 0001 | Total General Fund Revenue | \$57,225,474.93 | \$58,492,314.12 | \$1,850,975.14 | \$60,940,876.07 | \$2,448,561.95 | 4.19% | | |

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|------------------|--|-----------------------|--------------------|-----------------------|-----------------------|---------------------------|----------------------|---------------------|
| 01101110-5200 | DISTRICT-WIDE SCHOOL COMMITTEE - CLERICAL SALARIES | \$0.00 | \$0.00 | \$18,450.45 | \$0.00 | \$19,003.96 | \$553.51 | 3.00% |
| | TOTAL SALARIES | \$0.00 | \$0.00 | \$18,450.45 | \$0.00 | \$19,003.96 | \$553.51 | 3.00% |
| 01101110-5500 | DISTRICT-WIDE SCHOOL COMMITTEE - SUPPLIES | \$124.46 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 01101110-5600 | DISTRICT-WIDE SCHOOL COMMITTEE - CLERICAL OTHER EXPENSES | \$7,788.00 | \$149.24 | \$9,000.00 | \$0.00 | \$9,270.00 | \$270.00 | 3.00% |
| 01101110-5610 | DISTRICT-WIDE SCHOOL COMMITTEE - TRAVEL | \$2,254.60 | \$0.00 | \$5,000.00 | \$0.00 | \$5,150.00 | \$150.00 | 3.00% |
| | TOTAL EXPENSES | \$10,167.06 | \$149.24 | \$14,500.00 | \$0.00 | \$14,935.00 | \$435.00 | 3.00% |
| 1110 | TOTAL SCHOOL COMMITTEE | \$10,167.06 | \$149.24 | \$32,950.45 | \$0.00 | \$33,938.96 | \$988.51 | 3.00% |
| 01101210-5110 | DISTRICT-WIDE CENTRAL OFFICE - SUPERINTENDENT SALARIES | \$190,033.93 | \$0.00 | \$181,616.29 | \$11,176.39 | \$200,000.00 | \$18,383.71 | 10.12% |
| 01101210-5200 | DISTRICT-WIDE CENTRAL OFFICE - CLERICAL SALARIES | \$104,888.67 | \$0.00 | \$85,723.55 | \$6,410.71 | \$110,000.00 | \$24,276.45 | 28.32% |
| | TOTAL SALARIES | \$294,922.60 | \$0.00 | \$267,339.84 | \$17,587.10 | \$310,000.00 | \$42,660.16 | 15.96% |
| 01101210-5400 | DISTRICT-WIDE CENTRAL OFFICE - SUPER CONTRACTED SERVICES | \$6,252.34 | \$0.00 | \$8,500.00 | \$0.00 | \$8,755.00 | \$255.00 | 3.00% |
| 01101210-5500 | DISTRICT-WIDE CENTRAL OFFICE - SUPER SUPPLIES | \$8,223.01 | \$0.00 | \$6,500.00 | \$0.00 | \$6,695.00 | \$195.00 | 3.00% |
| 01101210-5600 | DISTRICT-WIDE CENTRAL OFFICE - SUPER OTHER EXPENSES | \$6,545.08 | \$45.00 | \$7,500.00 | \$0.00 | \$7,725.00 | \$225.00 | 3.00% |
| 01101210-5610 | DISTRICT-WIDE CENTRAL OFFICE - SUPER-TRAVEL | \$9,785.76 | \$0.00 | \$12,500.00 | \$0.00 | \$12,875.00 | \$375.00 | 3.00% |
| 01101210-5620 | DISTRICT-WIDE CENTRAL OFFICE - SUPER PHOTOCOPIER | \$19,058.00 | \$0.00 | \$22,060.00 | \$0.00 | \$22,721.80 | \$661.80 | 3.00% |
| | TOTAL EXPENSES | \$49,864.19 | \$45.00 | \$57,060.00 | \$0.00 | \$58,771.80 | \$1,711.80 | 3.00% |
| 1210 | TOTAL SUPERINTENDENT | \$344,786.79 | \$45.00 | \$324,399.84 | \$17,587.10 | \$368,771.80 | \$44,371.96 | 13.68% |
| 01101220-5110 | DISTRICT-WIDE CENTRAL OFFICE - ASSISTANT SUPER SALARIES | \$165,988.85 | \$0.00 | \$157,506.00 | \$9,692.67 | \$162,231.18 | \$4,725.18 | 3.00% |
| 01101220-5200 | DISTRICT-WIDE CENTRAL OFFICE - ASST. SUPER CLERICAL SALARIES | \$72,535.52 | \$0.00 | \$68,885.70 | \$0.00 | \$70,952.27 | \$2,066.57 | 3.00% |
| 01101230-5110 | DISTRICT-WIDE CEN OFFICE - SPED CURR DIRECTORS SALARIES | \$134,106.09 | \$0.00 | \$133,954.56 | \$2,644.23 | \$137,973.20 | \$4,018.64 | 3.00% |
| | TOTAL SALARIES | \$372,630.46 | \$0.00 | \$360,346.26 | \$12,336.90 | \$371,156.65 | \$10,810.39 | 3.00% |
| 1220 | TOTAL ASSISTANT SUPERINTENDENT | \$372,630.46 | \$0.00 | \$360,346.26 | \$12,336.90 | \$371,156.65 | \$10,810.39 | 3.00% |
| 01101410-5110 | DISTRICT-WIDE BUSINESS & FINANCE - SALARIES | \$206,857.61 | \$0.00 | \$181,560.00 | \$9,146.16 | \$187,006.80 | \$5,446.80 | 3.00% |
| 01101410-5200 | DISTRICT-WIDE BUSINESS & FINANCE - CLERICAL SALARIES | \$229,839.99 | \$0.00 | \$227,899.00 | \$32,316.81 | \$234,735.97 | \$6,836.97 | 3.00% |
| | TOTAL SALARIES | \$436,697.60 | \$0.00 | \$409,459.00 | \$41,462.97 | \$421,742.77 | \$12,283.77 | 3.00% |
| 01101410-5500 | DISTRICT-WIDE BUSINESS & FINANCE - SUPPLIES | \$1,756.54 | \$0.00 | \$4,000.00 | \$0.00 | \$4,120.00 | \$120.00 | 3.00% |
| 01101410-5600 | DISTRICT-WIDE BUSINESS & OTHER - EXPENSES | \$6,840.90 | \$0.00 | \$7,000.00 | \$0.00 | \$7,210.00 | \$210.00 | 3.00% |
| | TOTAL EXPENSES | \$8,597.44 | \$0.00 | \$11,000.00 | \$0.00 | \$11,330.00 | \$330.00 | 3.00% |
| 1410 | TOTAL BUSINESS & FINANCE | \$445,295.04 | \$0.00 | \$420,459.00 | \$41,462.97 | \$433,072.77 | \$12,613.77 | 3.00% |
| 1010304-5630 | DISTRICT-WIDE BUSINESS & FINANCE - LEGAL SERVICES | \$6,698.44 | \$31,185.00 | \$0.00 | \$0.00 | \$72,100.00 | \$65,401.56 | 3.00% |
| | TOTAL EXPENSES | \$6,698.44 | \$31,185.00 | \$0.00 | \$0.00 | \$72,100.00 | \$65,401.56 | 3.00% |
| 1430 | TOTAL LEGAL SERVICES FOR SCHOOL COMM. | \$6,698.44 | \$31,185.00 | \$0.00 | \$0.00 | \$72,100.00 | \$65,401.56 | 3.00% |
| 1000-1999 | TOTAL ADMINISTRATION | \$1,229,577.79 | \$31,379.24 | \$1,208,155.55 | \$71,486.97 | \$1,279,040.18 | \$70,862.63 | 5.87% |
| 1020202-5100 | DISTRICT-WIDE CURRICULUM DIRECTOR - SALARIES | \$476,509.36 | \$0.00 | \$732,276.33 | \$38,563.43 | \$754,244.62 | \$21,968.29 | 3.00% |
| | TOTAL SALARIES | \$476,509.36 | \$0.00 | \$732,276.33 | \$38,563.43 | \$754,244.62 | \$21,968.29 | 3.00% |
| 1020102-5600 | DISTRICT-WIDE TEACHER LEARNING - OTHER EXPENSES | \$156,157.93 | \$11,183.99 | \$165,000.00 | \$3,974.00 | \$169,950.00 | \$4,950.00 | 3.00% |
| | TOTAL EXPENSES | \$156,157.93 | \$11,183.99 | \$165,000.00 | \$3,974.00 | \$169,950.00 | \$4,950.00 | 3.00% |
| 2110 | TOTAL CURRICULUM DIRECTORS (SUPERY) | \$632,667.29 | \$11,183.99 | \$897,276.33 | \$42,537.43 | \$924,194.62 | \$26,918.29 | 3.00% |

DOCUMENT NO. 3 - WHRSD FY24 GENERAL FUND EXPENDITURES DETAIL

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|---|------------------------|-----------------|------------------------|-----------------------|---------------------------|----------------------|---------------------|
| 1031003-5200 | DISTRICT-WIDE SPED CLERICAL - SALARIES | \$119,698.07 | \$0.00 | \$121,440.00 | \$5,835.89 | \$125,083.20 | \$3,643.20 | 3.00% |
| | TOTAL SALARIES | \$119,698.07 | \$0.00 | \$121,440.00 | \$5,835.89 | \$125,083.20 | \$3,643.20 | 3.00% |
| 2120 | TOTAL DEPARTMENT HEADS (NON-SUPERV) | \$119,698.07 | \$0.00 | \$121,440.00 | \$5,835.89 | \$125,083.20 | \$3,643.20 | 3.00% |
| 1022201-5100 | DISTRICT-WIDE TECH SERVICES INFO MGT. - SALARIES | \$225,616.70 | \$0.00 | \$125,028.61 | \$7,253.97 | \$128,779.47 | \$3,750.86 | 3.00% |
| | TOTAL SALARIES | \$225,616.70 | \$0.00 | \$125,028.61 | \$7,253.97 | \$128,779.47 | \$3,750.86 | 3.00% |
| 2130 | TOTAL INSTRUCTIONAL TECH LEADERSHIP | \$225,616.70 | \$0.00 | \$125,028.61 | \$7,253.97 | \$128,779.47 | \$3,750.86 | 3.00% |
| 1020201-5100 | DISTRICT-WIDE PRINCIPALS - SALARIES | \$1,710,086.08 | \$0.00 | \$1,720,092.61 | \$104,624.45 | \$1,771,695.39 | \$51,602.78 | 3.00% |
| 1020201-5200 | DISTRICT-WIDE PRINCIPALS - CLERICAL SALARIES | \$449,582.57 | \$0.00 | \$490,486.33 | \$23,059.77 | \$505,200.92 | \$14,714.59 | 3.00% |
| | TOTAL SALARIES | \$2,159,668.65 | \$0.00 | \$2,210,578.94 | \$127,684.22 | \$2,276,896.31 | \$66,317.37 | 3.00% |
| 0120201-5500 | INDIAN HEAD PRINCIPAL - SUPPLIES | \$155.89 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0320201-5500 | CONLEY PRINCIPAL - SUPPLIES | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0420201-5500 | DUVAL PRINCIPAL - SUPPLIES | \$493.17 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0620201-5500 | WHITMAN MS PRINCIPAL - SUPPLIES | \$609.74 | \$21.16 | \$1,100.00 | \$0.00 | \$1,133.00 | \$33.00 | 3.00% |
| 0620201-5600 | WHITMAN MS PRINCIPAL - OTHER EXPENSES | \$180.20 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0620201-5610 | WHITMAN MS PRINCIPAL - TRAVEL | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$412.00 | \$12.00 | 3.00% |
| 0720201-5500 | HANSON MS PRINCIPAL - SUPPLIES | \$0.00 | \$0.00 | \$900.00 | \$0.00 | \$927.00 | \$27.00 | 3.00% |
| 0720201-5600 | HANSON MS PRINCIPAL - OTHER EXPENSES | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0720201-5610 | HANSON MS PRINCIPAL - TRAVEL | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$412.00 | \$12.00 | 3.00% |
| 0820201-5500 | HIGH SCHOOL PRINCIPAL - SUPPLIES | \$1,391.30 | \$0.00 | \$3,050.00 | \$0.00 | \$3,141.50 | \$91.50 | 3.00% |
| 0820201-5600 | HIGH SCHOOL PRINCIPAL - OTHER EXPENSES | \$600.00 | \$0.00 | \$3,500.00 | \$0.00 | \$3,605.00 | \$105.00 | 3.00% |
| 0820201-5610 | HIGH SCHOOL PRINCIPAL - TRAVEL | \$4,275.00 | \$0.00 | \$5,000.00 | \$0.00 | \$5,150.00 | \$150.00 | 3.00% |
| | TOTAL EXPENSES | \$7,705.30 | \$21.16 | \$16,850.00 | \$0.00 | \$17,355.50 | \$505.50 | 3.00% |
| 2210 | TOTAL SCHOOL LEADERSHIP - BUILDING | \$2,167,373.95 | \$21.16 | \$2,227,428.94 | \$127,684.22 | \$2,294,251.81 | \$66,822.87 | 3.00% |
| 0120601-5100 | INDIAN HEAD ELEMENTARY TEACHERS - SALARIES | \$2,282,578.35 | \$0.00 | \$2,519,162.34 | \$0.00 | \$2,594,737.21 | \$75,574.87 | 3.00% |
| 0131001-5100 | INDIAN HEAD SPECIAL EDUCATION TEACHERS - SALARIES | \$334,731.42 | \$0.00 | \$344,911.98 | \$0.00 | \$355,259.34 | \$10,347.36 | 3.00% |
| 0320601-5100 | CONLEY ELEMENTARY TEACHERS - SALARIES | \$2,367,423.52 | \$0.00 | \$2,452,665.99 | \$0.00 | \$2,526,245.97 | \$73,579.98 | 3.00% |
| 0331001-5100 | CONLEY SPECIAL EDUCATION TEACHERS - SALARIES | \$301,570.07 | \$0.00 | \$270,609.06 | \$0.00 | \$278,727.33 | \$8,118.27 | 3.00% |
| 0420601-5100 | DUVAL ELEMENTARY TEACHERS - SALARIES | \$2,167,723.69 | \$0.00 | \$2,178,619.02 | \$0.00 | \$2,243,977.59 | \$65,358.57 | 3.00% |
| 0431001-5100 | DUVAL SPECIAL EDUCATION TEACHERS - SALARIES | \$328,986.35 | \$0.00 | \$319,091.70 | \$0.00 | \$328,664.45 | \$9,572.75 | 3.00% |
| 0621301-5100 | WHITMAN MIDDLE SCHOOL TEACHERS - SALARIES | \$2,653,888.55 | \$0.00 | \$2,379,025.36 | \$0.00 | \$2,450,396.12 | \$71,370.76 | 3.00% |
| 0631001-5100 | WHITMAN MIDDLE SCHOOL SPECIAL ED TEACHERS - SALARIES | \$614,210.75 | \$0.00 | \$628,552.46 | \$0.00 | \$647,409.03 | \$18,856.57 | 3.00% |
| 0721301-5100 | HANSON MIDDLE SCHOOL TEACHERS - SALARIES | \$2,214,812.46 | \$0.00 | \$2,475,880.48 | \$417.49 | \$2,550,156.89 | \$74,276.41 | 3.00% |
| 0731001-5100 | HANSON MIDDLE SCHOOL SPECIAL ED TEACHERS - SALARIES | \$668,072.48 | \$0.00 | \$670,509.24 | \$0.00 | \$742,764.11 | \$72,254.87 | 3.00% |
| 0820901-5100 | HIGH SCHOOL TEACHERS - SALARIES | \$5,026,613.79 | \$0.00 | \$5,187,507.74 | \$16,631.45 | \$5,343,132.97 | \$20,115.28 | 3.00% |
| 0831001-5100 | HIGH SCHOOL SPECIAL EDUCATION TEACHERS - SALARIES | \$1,003,988.90 | \$0.00 | \$758,431.20 | \$12,089.35 | \$1,556,252.23 | \$781,184.14 | 3.00% |
| 1020301-5100 | DISTRICT-WIDE ESL PROGRAMS TEACHERS - SALARIES | \$182,841.97 | \$0.00 | \$187,161.84 | \$0.00 | \$227,529.94 | \$40,368.10 | 3.00% |
| 1020301-5130 | DISTRICT-WIDE ELL TUTORS - SALARIES | \$27,282.80 | \$0.00 | \$63,982.91 | \$0.00 | \$192,776.70 | \$128,793.89 | 3.00% |
| 1020601-5100 | PRE-SCHOOL ACADEMY - PROFESSIONAL SALARIES | \$365,567.04 | \$0.00 | \$321,730.36 | \$0.00 | \$65,902.40 | \$1,919.49 | 3.00% |
| 1020701-5100 | DISTRICT-WIDE FULL DAY KINDERGARTEN TEACHERS - SALARIES | \$0.00 | \$0.00 | \$331,382.27 | \$0.00 | \$9,651.91 | \$9,651.91 | 3.00% |
| 1031002-5100 | DISTRICT-WIDE SPECIAL ED TEACHERS - SALARIES | \$324,678.00 | \$0.00 | \$618,241.91 | \$0.00 | \$636,789.17 | \$18,547.26 | 3.00% |
| 1031002-5130 | DISTRICT-WIDE SPECIAL ED TUTORS - SALARIES | \$54,819.91 | \$0.00 | \$434,880.06 | \$0.00 | \$447,926.46 | \$13,046.40 | 3.00% |
| 1031032-5100 | SUMMER EXTENDED SCHOOL YEAR - PROFESSIONAL SALARIES | \$72,268.58 | \$0.00 | \$63,223.60 | \$0.00 | \$65,120.31 | \$1,896.71 | 3.00% |
| 1031032-5300 | EXTENDED SCHOOL YEAR - PARAPROFESSIONAL SALARIES | \$28,110.68 | \$0.00 | \$72,654.82 | \$48,807.46 | \$74,834.46 | \$2,179.64 | 3.00% |
| 1031035-5100 | DISTRICT-WIDE POST GRADUATE TEACHERS - SALARIES | \$0.00 | \$0.00 | \$28,954.00 | \$0.00 | \$29,822.62 | \$868.62 | 3.00% |
| | TOTAL SALARIES | \$21,020,169.31 | \$0.00 | \$22,040,796.07 | \$77,945.75 | \$22,702,019.95 | \$661,223.88 | 3.00% |
| 2305 | TOTAL CLASSROOM TEACHERS | \$21,020,169.31 | \$0.00 | \$22,040,796.07 | \$77,945.75 | \$22,702,019.95 | \$661,223.88 | 3.00% |

DOCUMENT NO. 3: WHRSD FY24 GENERAL FUND EXPENDITURES DETAIL

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|--|-----------------------|-----------------|-----------------------|-----------------------|---------------------------|----------------------|---------------------|
| 1020311-5140 | DISTRICT - WIDE FAMILY LIAISON - SALARIES | \$15,027.17 | \$0.00 | \$0.00 | \$3,076.93 | \$0.00 | \$0.00 | #DIV/0! |
| 1031036-5100 | DISTRICT-WIDE MIDDLE SCHOOL ASD TEACHERS - SALARIES | \$0.00 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% |
| | TOTAL SALARIES | \$15,027.17 | \$0.00 | \$65,000.00 | \$3,076.93 | \$66,950.00 | \$1,950.00 | 3.00% |
| 2310 | TOTAL SPECIALISTS TEACHERS | \$15,027.17 | \$0.00 | \$65,000.00 | \$3,076.93 | \$66,950.00 | \$1,950.00 | 3.00% |
| 0131003-5100 | INDIAN HEAD - SPEECH SALARIES | \$135,138.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0331003-5100 | CONLEY - SPEECH SALARIES | \$71,023.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0431003-5100 | DUVAL - SPEECH SALARIES | \$94,236.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0631003-5100 | WHITMAN MIDDLE SCHOOL - SPEECH SALARIES | \$80,881.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0731003-5100 | HANSON MIDDLE SCHOOL - SPEECH SALARIES | \$132,755.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1031034-5100 | DISTRICT-WIDE - SPEECH SALARIES | \$115,898.00 | \$0.00 | \$662,478.78 | \$0.00 | \$682,353.14 | \$19,874.36 | 3.00% |
| | TOTAL SALARIES | \$629,932.61 | \$0.00 | \$662,478.78 | \$0.00 | \$682,353.14 | \$19,874.36 | 3.00% |
| 2320 | TOTAL MEDICAL/THERAPEUTIC SERVICES | \$629,932.61 | \$0.00 | \$662,478.78 | \$0.00 | \$682,353.14 | \$19,874.36 | 3.00% |
| 0122001-5320 | INDIAN HEAD SUBSTITUTES - SALARIES | \$47,596.05 | \$0.00 | \$39,000.00 | \$0.00 | \$40,170.00 | \$1,170.00 | 3.00% |
| 0322001-5320 | CONLEY SUBSTITUTES - SALARIES | \$62,026.76 | \$0.00 | \$46,000.00 | \$0.00 | \$47,380.00 | \$1,380.00 | 3.00% |
| 0422001-5320 | DUVAL SUBSTITUTES - SALARIES | \$103,080.17 | \$0.00 | \$49,000.00 | \$0.00 | \$50,470.00 | \$1,470.00 | 3.00% |
| 0622001-5320 | WHITMAN MIDDLE SCHOOL SUBSTITUTES - SALARIES | \$48,990.22 | \$0.00 | \$58,000.00 | \$0.00 | \$59,740.00 | \$1,740.00 | 3.00% |
| 0722001-5320 | HANSON MIDDLE SCHOOL SUBSTITUTES - SALARIES | \$112,574.80 | \$0.00 | \$54,000.00 | \$0.00 | \$55,620.00 | \$1,620.00 | 3.00% |
| 0822001-5320 | HIGH SCHOOL SUBSTITUTES - SALARIES | \$76,340.29 | \$0.00 | \$79,000.00 | \$0.00 | \$81,370.00 | \$2,370.00 | 3.00% |
| 1022003-5320 | DISTRICT-WIDE SUBSTITUTES - SALARIES | \$89,462.72 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% |
| | TOTAL SALARIES | \$540,071.01 | \$0.00 | \$390,000.00 | \$0.00 | \$401,700.00 | \$11,700.00 | 3.00% |
| 2325 | TOTAL SUBSTITUTES TEACHERS | \$540,071.01 | \$0.00 | \$390,000.00 | \$0.00 | \$401,700.00 | \$11,700.00 | 3.00% |
| 0120602-5300 | INDIAN HEAD - PARAPROFESSIONAL SALARIES | \$299,513.22 | \$0.00 | \$62,861.76 | \$0.00 | \$64,747.61 | \$1,885.85 | 3.00% |
| 0131002-5300 | CONLEY - SPED PARAPROFESSIONAL SALARIES | \$166,455.22 | \$0.00 | \$227,643.06 | \$0.00 | \$234,472.35 | \$6,829.29 | 3.00% |
| 0320603-5300 | CONLEY - PARAPROFESSIONAL SALARIES | \$123,386.13 | \$0.00 | \$67,458.82 | \$0.00 | \$69,482.58 | \$2,023.76 | 3.00% |
| 0331002-5300 | CONLEY - SPED PARAPROFESSIONAL SALARIES | \$125,748.06 | \$0.00 | \$203,060.07 | \$0.00 | \$209,151.87 | \$6,091.80 | 3.00% |
| 0420602-5300 | DUVAL - PARAPROFESSIONAL SALARIES | \$7,941.27 | \$0.00 | \$40,077.65 | \$0.00 | \$41,279.98 | \$1,202.33 | 3.00% |
| 0431002-5300 | DUVAL - SPED PARAPROFESSIONAL SALARIES | \$324,546.02 | \$0.00 | \$181,472.95 | \$0.00 | \$186,917.14 | \$5,444.19 | 3.00% |
| 0631002-5300 | WHITMAN MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES | \$239,180.69 | \$0.00 | \$197,039.74 | \$0.00 | \$202,950.93 | \$5,911.19 | 3.00% |
| 0731002-5300 | HANSON MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES | \$318,130.81 | \$0.00 | \$318,388.33 | \$0.00 | \$327,939.98 | \$9,551.65 | 3.00% |
| 0820902-5300 | HIGH SCHOOL - PARAPROFESSIONAL SALARIES | \$11,438.08 | \$0.00 | \$11,021.79 | \$0.00 | \$11,352.44 | \$330.65 | 3.00% |
| 0831002-5300 | HIGH SCHOOL - SPED PARAPROFESSIONAL SALARIES | \$246,128.60 | \$0.00 | \$264,433.38 | \$0.00 | \$272,366.38 | \$7,933.00 | 3.00% |
| 1020602-5300 | PRE-SCHOOL ACADEMY - PARAPROFESSIONAL SALARIES | \$109,780.10 | \$0.00 | \$82,316.60 | \$0.00 | \$84,786.10 | \$2,469.50 | 3.00% |
| 1020702-5300 | DISTRICT-WIDE FULL-DAY KINDERGARTEN- PARA SALARIES | \$0.00 | \$0.00 | \$122,565.35 | \$0.00 | \$126,242.31 | \$3,676.96 | 3.00% |
| 1031004-5300 | DISTRICT-WIDE SPED NON-CLERICAL- PARA SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| | TOTAL SALARIES | \$1,972,248.20 | \$0.00 | \$1,778,339.50 | \$0.00 | \$1,831,689.69 | \$53,350.19 | 3.00% |
| 2330 | TOTAL NON-CLERICAL PARAS/INSTRUCT ASS'TS | \$1,972,248.20 | \$0.00 | \$1,778,339.50 | \$0.00 | \$1,831,689.69 | \$53,350.19 | 3.00% |
| 0130805-5300 | INDIAN HEAD - LIBRARY PARAPROFESSIONAL SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0330805-5300 | CONLEY - LIBRARY PARAPROFESSIONAL SALARIES | \$20,124.29 | \$0.00 | \$20,526.79 | \$0.00 | \$21,142.59 | \$615.80 | 3.00% |
| 0430805-5300 | DUVAL - LIBRARY PARAPROFESSIONAL SALARIES | \$19,813.45 | \$0.00 | \$20,209.77 | \$0.00 | \$20,816.06 | \$606.29 | 3.00% |
| 0630805-5300 | WHITMAN MIDDLE - LIBRARY PARAPROFESSIONAL SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0730805-5100 | HANSON MIDDLE - LIBRARY SALARIES | \$65,280.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0830801-5300 | HIGH SCHOOL - LIBRARY SALARIES OTHER | \$1,455.00 | \$0.00 | \$963.05 | \$0.00 | \$991.94 | \$28.89 | 3.00% |
| 0830805-5100 | HIGH SCHOOL - LIBRARY SALARIES | \$93,280.72 | \$0.00 | \$75,000.00 | \$0.00 | \$77,250.00 | \$2,250.00 | 3.00% |
| | TOTAL SALARIES | \$199,953.46 | \$0.00 | \$116,699.61 | \$0.00 | \$120,200.60 | \$3,500.99 | 3.00% |

DOCUMENT NO. 3: WHRSD FY24 GENERAL FUND EXPENDITURES DETAIL

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|---|---------------------|--------------------|---------------------|-----------------------|---------------------------|----------------------|---------------------|
| 2340 | TOTAL LIBRARIANS AND MEDIA DIRECTORS | \$199,953.46 | \$0.00 | \$116,699.61 | \$0.00 | \$120,200.60 | \$3,500.99 | 3.00% |
| 1020104-5600 | DISTRICT-WIDE LEARNING- COURSE REIMBURSEMENT | \$55,728.50 | \$0.00 | \$90,000.00 | \$0.00 | \$92,700.00 | \$2,700.00 | 3.00% |
| | TOTAL EXPENSES | \$55,728.50 | \$0.00 | \$90,000.00 | \$0.00 | \$92,700.00 | \$2,700.00 | 3.00% |
| 2356 | TOTAL PROFESSIONAL DEVELOPMENT | \$55,728.50 | \$0.00 | \$90,000.00 | \$0.00 | \$92,700.00 | \$2,700.00 | 3.00% |
| 0120603-5500 | INDIAN HEAD - INSTRUCTIONAL MATERIALS | \$3,017.98 | \$9,394.08 | \$18,000.00 | \$0.00 | \$18,540.00 | \$540.00 | 3.00% |
| 0320604-5510 | CONLEY - INSTRUCTIONAL MATERIALS | \$10,077.12 | \$0.00 | \$19,600.00 | \$0.00 | \$20,188.00 | \$588.00 | 3.00% |
| 0420603-5510 | DUVAL - INSTRUCTIONAL MATERIALS | \$9,059.04 | \$0.00 | \$16,075.00 | \$0.00 | \$16,557.25 | \$482.25 | 3.00% |
| 0621302-5510 | WHITMAN MIDDLE - INSTRUCTIONAL MATERIALS | \$11,614.91 | \$938.37 | \$12,300.00 | \$0.00 | \$12,669.00 | \$369.00 | 3.00% |
| 0721302-5510 | HANSON MIDDLE - INSTRUCTIONAL MATERIALS | \$980.60 | \$0.00 | \$12,300.00 | \$0.00 | \$12,669.00 | \$369.00 | 3.00% |
| 0820903-5510 | HIGH SCHOOL - INSTRUCTIONAL MATERIALS | \$5,024.58 | \$0.00 | \$15,000.00 | \$0.00 | \$15,450.00 | \$450.00 | 3.00% |
| 1020106-5510 | DISTRICT-WIDE - INSTRUCTIONAL MATERIALS | \$945,341.63 | \$34,314.00 | \$225,000.00 | \$0.00 | \$231,750.00 | \$6,750.00 | 3.00% |
| | CURRICULUM UPDATE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300,000.00 | \$300,000.00 | #DIV/0! |
| 1020603-5510 | PRE-SCHOOL ACADEMY - INSTRUCTIONAL MATERIALS | \$2,796.58 | \$977.04 | \$3,500.00 | \$0.00 | \$3,605.00 | \$105.00 | 3.00% |
| | TOTAL EXPENSES | \$987,912.44 | \$45,623.49 | \$321,775.00 | \$0.00 | \$631,428.25 | \$309,653.25 | 96.23% |
| 2410 | TOTAL TEXTBOOKS/SOFTWARE/MEDIA | \$987,912.44 | \$45,623.49 | \$321,775.00 | \$0.00 | \$631,428.25 | \$309,653.25 | 96.23% |
| 0130801-5515 | INDIAN HEAD - LIBRARY INSTRUCTIONAL MATERIALS | \$1,064.67 | \$646.18 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0330801-5500 | CONLEY - LIBRARY INSTRUCTIONAL MATERIALS | \$426.48 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0430801-5500 | DUVAL - LIBRARY INSTRUCTIONAL MATERIALS | \$1,394.31 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0630801-5500 | WHITMAN MIDDLE - LIBRARY INSTRUCTIONAL MATERIALS | \$1,908.19 | \$0.00 | \$3,000.00 | \$0.00 | \$3,090.00 | \$90.00 | 3.00% |
| 0730801-5500 | HANSON MIDDLE - LIBRARY INSTRUCTIONAL MATERIALS | \$3,525.00 | \$0.00 | \$3,000.00 | \$0.00 | \$3,090.00 | \$90.00 | 3.00% |
| 0830802-5500 | HIGH SCHOOL - LIBRARY INSTRUCTIONAL MATERIALS | \$324.35 | \$0.00 | \$3,000.00 | \$0.00 | \$3,090.00 | \$90.00 | 3.00% |
| | TOTAL EXPENSES | \$8,643.00 | \$646.18 | \$10,500.00 | \$0.00 | \$10,815.00 | \$315.00 | 3.00% |
| 2415 | TOTAL OTHER INSTRUCTIONAL MATERIALS | \$8,643.00 | \$646.18 | \$10,500.00 | \$0.00 | \$10,815.00 | \$315.00 | 3.00% |
| 0120604-5500 | INDIAN HEAD - GENERAL SUPPLIES | \$9,707.98 | \$469.15 | \$10,300.00 | \$0.00 | \$10,609.00 | \$309.00 | 3.00% |
| 0320605-5500 | CONLEY - GENERAL SUPPLIES | \$7,340.72 | \$0.00 | \$10,560.00 | \$0.00 | \$10,876.80 | \$316.80 | 3.00% |
| 0420604-5500 | DUVAL - GENERAL SUPPLIES | \$5,808.35 | \$0.00 | \$8,860.00 | \$0.00 | \$9,125.80 | \$265.80 | 3.00% |
| 0621303-5500 | WHITMAN MIDDLE - GENERAL SUPPLIES | \$5,735.29 | \$0.00 | \$8,162.64 | \$0.00 | \$8,407.52 | \$244.88 | 3.00% |
| 0721303-5500 | HANSON MIDDLE - GENERAL SUPPLIES | \$5,638.69 | \$876.76 | \$10,200.00 | \$0.00 | \$10,506.00 | \$306.00 | 3.00% |
| 0820904-5500 | HIGH SCHOOL - GENERAL SUPPLIES | \$33,604.24 | \$0.00 | \$40,000.00 | \$0.00 | \$41,200.00 | \$1,200.00 | 3.00% |
| 1020305-5500 | DISTRICT-WIDE - GENERAL SUPPLIES AND MATERIALS | \$17,029.63 | \$0.00 | \$10,000.00 | \$0.00 | \$10,300.00 | \$300.00 | 3.00% |
| 1020604-5500 | PRE-SCHOOL ACADEMY - GENERAL SUPPLIES | \$2,122.08 | \$0.00 | \$2,078.69 | \$0.00 | \$2,141.05 | \$62.36 | 3.00% |
| 1022005-5500 | DISTRICT-WIDE INSTRUCTIONAL SUPPLIES - GENERAL SUPPLIES | \$36,583.47 | \$0.00 | \$60,000.00 | \$0.00 | \$61,800.00 | \$1,800.00 | 3.00% |
| 1031005-5500 | DISTRICT-WIDE SPED - GENERAL SUPPLIES | \$48,938.53 | \$0.00 | \$70,000.00 | \$0.00 | \$72,100.00 | \$2,100.00 | 3.00% |
| 1031005-5515 | EXTENDED SCHOOL YEAR - SUMMER MATERIALS | \$154.36 | \$0.00 | \$1,500.00 | \$0.00 | \$1,545.00 | \$45.00 | 3.00% |
| | TOTAL EXPENSES | \$172,663.34 | \$1,345.91 | \$231,661.33 | \$0.00 | \$238,611.17 | \$6,949.84 | 3.00% |
| 2430 | TOTAL GENERAL SUPPLIES | \$172,663.34 | \$1,345.91 | \$231,661.33 | \$0.00 | \$238,611.17 | \$6,949.84 | 3.00% |
| 0820905-5300 | HIGH SCHOOL - 21ST CENTURY SUPPORT SALARIES | \$77,642.80 | \$0.00 | \$42,989.65 | \$0.00 | \$44,279.34 | \$1,289.69 | 3.00% |
| 1022205-5300 | DISTRICT-WIDE - TECH SERVICES OIS SALARIES | \$12,426.75 | \$0.00 | \$7,258.41 | \$8,400.00 | \$7,476.16 | \$217.75 | 3.00% |
| | TOTAL SALARIES | \$90,069.55 | \$0.00 | \$50,248.06 | \$8,400.00 | \$51,755.50 | \$1,507.44 | 3.00% |
| 0121901-5500 | INDIAN HEAD - PHOTOCOPIER SUPPLIES | \$37,475.00 | \$0.00 | \$38,052.88 | \$0.00 | \$39,194.47 | \$1,141.59 | 3.00% |
| 0321901-5620 | CONLEY - PHOTOCOPIER EXPENSES | \$20,825.00 | \$0.00 | \$21,044.06 | \$0.00 | \$21,675.38 | \$631.32 | 3.00% |
| 0421901-5620 | DUVAL - PHOTOCOPIER EXPENSES | \$19,066.00 | \$0.00 | \$19,439.21 | \$0.00 | \$20,022.39 | \$583.18 | 3.00% |
| 0621901-5620 | WHITMAN MIDDLE - PHOTOCOPIER EXPENSES | \$19,800.00 | \$0.00 | \$20,219.07 | \$0.00 | \$20,825.64 | \$606.57 | 3.00% |
| 0721901-5620 | HANSON MIDDLE - PHOTOCOPIER EXPENSES | \$19,800.00 | \$0.00 | \$20,219.07 | \$0.00 | \$20,825.64 | \$606.57 | 3.00% |

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|---|-----------------------|--------------------|-----------------------|-----------------------|---------------------------|----------------------|---------------------|
| 0820905-5600 | HIGH SCHOOL - OTHER EXPENSES | \$55,466.91 | \$0.00 | \$49,885.30 | \$0.00 | \$51,381.86 | \$1,496.56 | 3.00% |
| 0820905-5630 | HIGH SCHOOL - GRADUATION EXPENSES | \$29,513.44 | \$1,139.90 | \$26,596.68 | \$0.00 | \$27,394.58 | \$797.90 | 3.00% |
| 0821901-5620 | HIGH SCHOOL - PHOTOCOPIER EXPENSES | \$68,200.00 | \$0.00 | \$69,206.94 | \$0.00 | \$71,283.15 | \$2,076.21 | 3.00% |
| 1021903-5620 | DISTRICT-WIDE - PHOTOCOPIER EXPENSES | \$90,467.66 | \$0.00 | \$118,127.80 | \$0.00 | \$121,671.63 | \$3,543.83 | 3.00% |
| 1022006-5400 | DISTRICT-WIDE - INSTRUC. SUPP. OIS CONTRACTED SERVICES | \$10,816.66 | \$0.00 | \$7,296.76 | \$0.00 | \$7,515.66 | \$218.90 | 3.00% |
| 1022006-5600 | DISTRICT-WIDE - INSTRUC. SUPP. OTHER EXPENSES | \$106,416.11 | \$11,934.07 | \$95,000.00 | \$0.00 | \$97,850.00 | \$2,850.00 | 3.00% |
| 1022006-5610 | DISTRICT-WIDE - INSTRUC. SUPP. TRAVEL | \$1,990.00 | \$0.00 | \$1,458.00 | \$0.00 | \$1,501.74 | \$43.74 | 3.00% |
| 1022206-5610 | DISTRICT-WIDE - TECH SERVICES - OIS TRAVEL | \$6,710.29 | \$0.00 | \$13,770.00 | \$0.00 | \$14,183.10 | \$413.10 | 3.00% |
| 1031011-5510 | DISTRICT-WIDE - SPED ELL INTERPRET & CURRICULUM | \$0.00 | \$0.00 | \$25,000.00 | \$0.00 | \$25,750.00 | \$750.00 | 3.00% |
| 1031006-5610 | DISTRICT-WIDE - SPED OIS TRAVEL | \$13,346.80 | \$0.00 | \$4,900.00 | \$0.00 | \$5,047.00 | \$147.00 | 3.00% |
| 1031007-5400 | DISTRICT-WIDE - SPED OIS CONTRACTED SERVICES | \$610,058.69 | \$3,821.83 | \$685,000.00 | \$4,635.00 | \$705,550.00 | \$20,550.00 | 3.00% |
| 1031007-5600 | DISTRICT-WIDE - SPED LEGAL | \$2,120.00 | \$0.00 | \$15,000.00 | \$0.00 | \$15,450.00 | \$450.00 | 3.00% |
| | TOTAL EXPENSES | \$1,112,072.56 | \$16,895.80 | \$1,230,215.77 | \$4,635.00 | \$1,267,122.24 | \$36,906.47 | 3.00% |
| 2440 | TOTAL OTHER INSTRUCTIONAL SERVICES | \$1,202,142.11 | \$16,895.80 | \$1,280,463.83 | \$13,035.00 | \$1,318,877.74 | \$38,413.91 | 3.00% |
| 0122201-5500 | INDIAN HEAD - TECHNICAL SERVICES SUPPLIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| | TOTAL EXPENSES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 2450 | TOTAL INSTRUCTIONAL TECHNOLOGY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1022207-5400 | DISTRICT-WIDE TECH SERVICES - CIT CONTRACTED SERVICES | \$278,865.51 | \$995.21 | \$286,000.00 | \$0.00 | \$294,580.00 | \$8,580.00 | 3.00% |
| 1022207-5430 | DISTRICT-WIDE TECH SERVICES - CIT EQUIPMENT MAINTENANCE | \$122,519.63 | \$3,774.16 | \$141,806.28 | \$0.00 | \$146,060.47 | \$4,254.19 | 3.00% |
| 1022207-5500 | DISTRICT-WIDE TECH SERVICES - CIT SUPPLIES | \$161,954.45 | \$15.57 | \$230,800.00 | \$0.00 | \$237,724.00 | \$6,924.00 | 3.00% |
| | TOTAL EXPENSES | \$563,339.59 | \$4,784.94 | \$658,606.28 | \$0.00 | \$678,364.47 | \$19,758.19 | 3.00% |
| 2451 | TOTAL CLASSROOM INSTRUCTIONAL TECHNOLOGY | \$563,339.59 | \$4,784.94 | \$658,606.28 | \$0.00 | \$678,364.47 | \$19,758.19 | 3.00% |
| 0130601-5105 | INDIAN HEAD - ADJUSTMENT COUNSELORS SALARIES | \$64,329.00 | \$0.00 | \$68,857.14 | \$0.00 | \$70,922.85 | \$2,065.71 | 3.00% |
| 0330601-5105 | CONLEY - ADJUSTMENT COUNSELORS SALARIES | \$61,149.00 | \$0.00 | \$65,615.58 | \$0.00 | \$67,584.05 | \$1,968.47 | 3.00% |
| 0430601-5105 | DUAL - ADJUSTMENT COUNSELORS SALARIES | \$19,023.00 | \$0.00 | \$76,008.36 | \$0.00 | \$78,288.61 | \$2,280.25 | 3.00% |
| 0630601-5100 | WHITMAN MIDDLE - GUIDANCE SALARIES | \$139,484.00 | \$0.00 | \$148,748.64 | \$0.00 | \$153,211.10 | \$4,462.46 | 3.00% |
| 0630601-5105 | WHITMAN MIDDLE - ADJUSTMENT COUNSELORS SALARIES | \$95,409.00 | \$0.00 | \$97,317.18 | \$0.00 | \$100,236.70 | \$2,919.52 | 3.00% |
| 0730601-5100 | HANSON MIDDLE - GUIDANCE SALARIES | \$96,242.01 | \$0.00 | \$98,166.84 | \$0.00 | \$101,111.85 | \$2,945.01 | 3.00% |
| 0730601-5105 | HANSON MIDDLE - ADJUSTMENT COUNSELORS SALARIES | \$154,116.00 | \$0.00 | \$163,692.66 | \$0.00 | \$168,603.44 | \$4,910.78 | 3.00% |
| 0830601-5100 | HIGH SCHOOL - GUIDANCE SALARIES | \$459,955.20 | \$0.00 | \$328,510.38 | \$7,701.91 | \$338,365.69 | \$9,855.31 | 3.00% |
| 0830601-5105 | HIGH SCHOOL - ADJUSTMENT COUNSELORS SALARIES | \$0.00 | \$0.00 | \$176,175.42 | \$0.00 | \$181,460.68 | \$5,285.26 | 3.00% |
| 1030601-5200 | DISTRICT-WIDE - GUIDANCE CLERICAL SALARIES | \$60,245.17 | \$0.00 | \$63,365.98 | \$3,785.87 | \$65,266.96 | \$1,900.98 | 3.00% |
| | TOTAL SALARIES | \$1,201,952.38 | \$0.00 | \$1,286,458.18 | \$11,487.78 | \$1,325,051.93 | \$38,593.75 | 3.00% |
| 0830602-5400 | HIGH SCHOOL - GUIDANCE CONTRACTED SERVICES | \$4,582.27 | \$0.00 | \$5,500.00 | \$0.00 | \$5,665.00 | \$165.00 | 3.00% |
| 0830602-5500 | HIGH SCHOOL - GUIDANCE SUPPLIES | \$1,703.46 | \$0.00 | \$1,610.00 | \$0.00 | \$1,638.30 | \$48.30 | 3.00% |
| | TOTAL EXPENSES | \$6,285.73 | \$0.00 | \$7,110.00 | \$0.00 | \$7,323.30 | \$213.30 | 3.00% |
| 2710 | TOTAL GUIDANCE & ADJUSTMENT COUNSELORS | \$1,208,238.11 | \$0.00 | \$1,293,568.18 | \$11,487.78 | \$1,332,375.23 | \$38,807.05 | 3.00% |
| 0130901-5100 | INDIAN HEAD - PSYCHOLOGICAL SERVICES SALARIES | \$97,247.00 | \$0.00 | \$99,191.94 | \$0.00 | \$102,167.70 | \$2,975.76 | 3.00% |
| 0330901-5100 | CONLEY - PSYCHOLOGICAL SERVICES SALARIES | \$83,425.00 | \$0.00 | \$88,359.54 | \$0.00 | \$91,010.33 | \$2,650.79 | 3.00% |
| 0430901-5100 | DUAL - PSYCHOLOGICAL SERVICES SALARIES | \$73,234.00 | \$0.00 | \$78,274.80 | \$0.00 | \$80,623.04 | \$2,348.24 | 3.00% |
| 0630901-5100 | WHITMAN MIDDLE - PSYCHOLOGICAL SERVICES SALARIES | \$68,139.00 | \$0.00 | \$72,755.58 | \$0.00 | \$74,938.25 | \$2,182.67 | 3.00% |
| 0730901-5100 | HANSON MIDDLE - PSYCHOLOGICAL SERVICES SALARIES | \$63,691.00 | \$0.00 | \$68,208.42 | \$0.00 | \$70,254.67 | \$2,046.25 | 3.00% |
| 0830901-5100 | HIGH SCHOOL - PSYCHOLOGICAL SERVICES SALARIES | \$99,240.00 | \$0.00 | \$101,224.80 | \$0.00 | \$104,261.54 | \$3,036.74 | 3.00% |
| | TOTAL SALARIES | \$484,976.00 | \$0.00 | \$508,015.08 | \$0.00 | \$523,255.53 | \$15,240.45 | 3.00% |

DOCUMENT NO. 3: WHRSD FY24 GENERAL FUND EXPENDITURES DETAIL

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|------------------|---|-----------------|-----------------|-------------------|-----------------------|---------------------------|----------------------|---------------------|
| 2800 | TOTAL PSYCHOLOGICAL SERVICES | \$484,976.00 | \$0.00 | \$508,015.08 | \$0.00 | \$523,255.53 | \$15,240.45 | 3.00% |
| 2000-2999 | TOTAL INSTRUCTION | \$32,206,400.86 | \$80,501.47 | \$32,819,077.54 | \$288,856.97 | \$34,103,649.87 | \$1,284,572.33 | 3.91% |
| 1031101-5100 | DISTRICT-WIDE - OPERATIONS LIAISON SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| | TOTAL SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1031102-5600 | DISTRICT-WIDE - OPERATIONS LIAISON EXPENSES | \$9,588.00 | \$0.00 | \$16,593.93 | \$0.00 | \$17,091.75 | \$497.82 | 3.00% |
| | TOTAL EXPENSES | \$9,588.00 | \$0.00 | \$16,593.93 | \$0.00 | \$17,091.75 | \$497.82 | 3.00% |
| 3100 | TOTAL ATTENDANCE & PARENT SERVICES | \$9,588.00 | \$0.00 | \$16,593.93 | \$0.00 | \$17,091.75 | \$497.82 | 3.00% |
| 1030301-5100 | DISTRICT-WIDE - CLINIC SALARIES | \$578,349.65 | \$0.00 | \$619,782.73 | \$0.00 | \$638,376.21 | \$18,593.48 | 3.00% |
| 1030301-5106 | DISTRICT-WIDE - CLINIC SUPERVISION | \$3,959.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| | TOTAL SALARIES | \$582,308.65 | \$0.00 | \$619,782.73 | \$0.00 | \$638,376.21 | \$18,593.48 | 3.00% |
| 0130301-5500 | INDIAN HEAD - CLINIC SUPPLIES | \$722.71 | \$0.00 | \$825.00 | \$0.00 | \$849.75 | \$24.75 | 3.00% |
| 0330301-5500 | CONLEY - CLINIC SUPPLIES | \$792.71 | \$0.00 | \$850.00 | \$0.00 | \$875.50 | \$25.50 | 3.00% |
| 0430301-5500 | DUVAL - CLINIC SUPPLIES | \$325.51 | \$0.00 | \$725.00 | \$0.00 | \$746.75 | \$21.75 | 3.00% |
| 0630301-5500 | WHITMAN MIDDLE - CLINIC SUPPLIES | \$1,355.62 | \$0.00 | \$1,500.00 | \$0.00 | \$1,545.00 | \$45.00 | 3.00% |
| 0730301-5500 | HANSON MIDDLE - CLINIC SUPPLIES | \$749.93 | \$0.00 | \$1,375.00 | \$0.00 | \$1,416.25 | \$41.25 | 3.00% |
| 0830304-5500 | HIGH SCHOOL - CLINIC SUPPLIES | \$1,487.08 | \$0.00 | \$2,600.00 | \$0.00 | \$2,678.00 | \$78.00 | 3.00% |
| 1030302-5400 | DISTRICT-WIDE - CONTRACTED SERVICES | \$10,000.00 | \$0.00 | \$10,500.00 | \$0.00 | \$10,815.00 | \$315.00 | 3.00% |
| 1030302-5500 | DISTRICT-WIDE - CLINIC SUPPLIES | \$1,309.86 | \$0.00 | \$1,500.00 | \$0.00 | \$1,545.00 | \$45.00 | 3.00% |
| 1030302-5610 | DISTRICT-WIDE - CLINIC TRAVEL | \$0.00 | \$0.00 | \$300.00 | \$0.00 | \$309.00 | \$9.00 | 3.00% |
| | TOTAL EXPENSES | \$16,743.42 | \$0.00 | \$20,175.00 | \$0.00 | \$20,780.25 | \$605.25 | 3.00% |
| 3200 | TOTAL MEDICAL HEALTH SERVICES | \$599,052.07 | \$0.00 | \$639,957.73 | \$0.00 | \$659,156.46 | \$19,198.73 | 3.00% |
| 1031201-5300 | DISTRICT-WIDE TRANSPORTATION - OTHER SALARIES | \$134,137.60 | \$0.00 | \$135,556.24 | \$8,318.65 | \$139,622.93 | \$4,066.69 | 3.00% |
| | TOTAL SALARIES | \$134,137.60 | \$0.00 | \$135,556.24 | \$8,318.65 | \$139,622.93 | \$4,066.69 | 3.00% |
| 1031008-5440 | DISTRICT-WIDE - SPED TRANSPORTATION CONTRACTED SERVICES | \$1,223,338.25 | \$0.00 | \$1,150,000.00 | \$0.00 | \$1,184,500.00 | \$34,500.00 | 3.00% |
| | TRANSPORTATION REALIGNMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$240,000.00 | \$240,000.00 | #DIV/0! |
| 1031202-5440 | DISTRICT-WIDE - TRANSPORTATION CONTRACTED SERVICES | \$1,728,089.86 | \$0.00 | \$1,843,048.65 | \$0.00 | \$1,898,340.11 | \$55,291.46 | 3.00% |
| 1031202-5441 | DISTRICT-WIDE - TRANSPORTATION MCKINNEY-VENTO | \$88,776.99 | \$0.00 | \$80,000.00 | \$0.00 | \$82,400.00 | \$2,400.00 | 3.00% |
| | TOTAL EXPENSES | \$3,040,205.10 | \$0.00 | \$3,073,048.65 | \$0.00 | \$3,405,240.11 | \$332,191.46 | 10.81% |
| 3300 | TOTAL TRANSPORTATION | \$3,174,342.70 | \$0.00 | \$3,208,604.89 | \$8,318.65 | \$3,544,863.04 | \$336,258.15 | 10.48% |
| 0830101-5100 | HIGH SCHOOL - ATHLETICS SALARIES | \$374,546.32 | \$0.00 | \$327,443.59 | \$1,732.93 | \$337,266.90 | \$9,823.31 | 3.00% |
| | TOTAL SALARIES | \$374,546.32 | \$0.00 | \$327,443.59 | \$1,732.93 | \$337,266.90 | \$9,823.31 | 3.00% |
| 0830102-5500 | HIGH SCHOOL - ATHLETICS SUPPLIES | \$6,175.09 | \$4,026.40 | \$9,330.33 | \$0.00 | \$9,610.24 | \$279.91 | 3.00% |
| 0830102-5610 | HIGH SCHOOL - ATHLETICS TRAVEL | \$1,800.00 | \$0.00 | \$1,944.00 | \$0.00 | \$2,002.32 | \$58.32 | 3.00% |
| | TOTAL EXPENSES | \$7,975.09 | \$4,026.40 | \$11,274.33 | \$0.00 | \$11,612.56 | \$338.23 | 3.00% |
| 3510 | TOTAL ATHLETICS | \$382,521.41 | \$4,026.40 | \$338,717.92 | \$1,732.93 | \$348,879.46 | \$10,161.54 | 3.00% |
| 0130401-5100 | INDIAN HEAD - CO-CURRICULUM ACTIVITY SALARIES | \$1,576.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,030.00 | \$30.00 | 3.00% |
| 0330401-5100 | CONLEY - CO-CURRICULUM ACTIVITY SALARIES | \$630.40 | \$0.00 | \$1,000.00 | \$0.00 | \$1,030.00 | \$30.00 | 3.00% |
| 0430401-5100 | DUVAL - CO-CURRICULUM ACTIVITY SALARIES | \$5,788.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,030.00 | \$30.00 | 3.00% |
| 0630401-5100 | WHITMAN MIDDLE - CO-CURRICULUM ACTIVITY SALARIES | \$9,456.00 | \$0.00 | \$5,250.00 | \$0.00 | \$5,407.50 | \$157.50 | 3.00% |
| 0730401-5100 | HANSON MIDDLE - CO-CURRICULUM ACTIVITY SALARIES | \$14,183.96 | \$0.00 | \$8,000.00 | \$0.00 | \$8,240.00 | \$240.00 | 3.00% |

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|------------------|---|-----------------------|---------------------|-----------------------|-----------------------|---------------------------|----------------------|---------------------|
| 0830405-5100 | HIGH SCHOOL - CO-CURRICULUM ACTIVITY SALARIES | \$89,599.40 | \$0.00 | \$85,000.00 | \$0.00 | \$87,550.00 | \$2,550.00 | 3.00% |
| | TOTAL SALARIES | \$121,233.76 | \$0.00 | \$101,250.00 | \$0.00 | \$104,287.50 | \$3,037.50 | 3.00% |
| 3520 | TOTAL OTHER STUDENT ACTIVITIES | \$121,233.76 | \$0.00 | \$101,250.00 | \$0.00 | \$104,287.50 | \$3,037.50 | 3.00% |
| 3000-3999 | TOTAL PUPIL SERVICES | \$4,286,737.94 | \$4,026.40 | \$4,305,124.47 | \$10,051.58 | \$4,674,278.20 | \$369,153.73 | 8.57% |
| 1040101-5320 | DISTRICT-WIDE - FACILITIES OVERTIME | \$40,919.46 | \$0.00 | \$35,000.00 | \$235.71 | \$36,050.00 | \$1,050.00 | 3.00% |
| 1040101-5330 | DISTRICT-WIDE - FACILITIES CUSTODIAN SALARIES | \$139,698.62 | \$0.00 | \$139,699.62 | \$128,669.66 | \$132,529.75 | \$3,860.09 | 3.00% |
| 1040101-5340 | DISTRICT-WIDE - FACILITIES MAINTENANCE SALARIES | \$565,699.89 | \$0.00 | \$596,830.94 | \$45,622.71 | \$614,735.87 | \$17,904.93 | 3.00% |
| | TOTAL SALARIES | \$746,317.97 | \$0.00 | \$760,500.60 | \$58,749.96 | \$783,315.62 | \$22,815.02 | 3.00% |
| 1031103-5600 | DISTRICT-WIDE - DISTRICT OPERATIONS POLICE DETAILS | \$3,112.72 | \$0.00 | \$6,000.00 | \$0.00 | \$6,180.00 | \$180.00 | 3.00% |
| 1040102-5433 | DISTRICT-WIDE - SNOW/INCLEMENT WEATHER | \$24,501.49 | \$5,749.25 | \$30,000.00 | \$0.00 | \$30,900.00 | \$900.00 | 3.00% |
| 1040102-5400 | DISTRICT-WIDE - FACILITIES CONTRACTED SERVICES | \$344,125.77 | \$252.00 | \$245,132.99 | \$0.00 | \$252,486.98 | \$7,353.99 | 3.00% |
| 1040102-5401 | DISTRICT-WIDE - FACILITIES CONTRACTED CLEANING | \$1,326,601.42 | \$111,446.25 | \$1,364,946.00 | \$0.00 | \$1,405,894.38 | \$40,948.38 | 3.00% |
| 1040102-5500 | DISTRICT-WIDE - FACILITIES SUPPLIES | \$230,478.66 | \$206.25 | \$225,000.00 | \$0.00 | \$231,750.00 | \$6,750.00 | 3.00% |
| 1040102-5600 | DISTRICT-WIDE - FACILITIES OTHER EXPENSES | \$64,359.28 | \$3,034.78 | \$75,000.00 | \$0.00 | \$77,250.00 | \$2,250.00 | 3.00% |
| | TOTAL EXPENSES | \$1,993,179.34 | \$120,688.65 | \$1,946,078.99 | \$0.00 | \$2,004,461.36 | \$58,382.37 | 3.00% |
| 4110 | TOTAL CUSTODIAL SERVICES | \$2,739,497.31 | \$120,688.65 | \$2,706,579.59 | \$58,749.96 | \$2,787,776.98 | \$81,197.39 | 3.00% |
| 1040201-5400 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES | \$495.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1040201-5410 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - ELECTRIC | \$1,032,374.33 | \$0.00 | \$990,000.00 | \$0.00 | \$1,019,700.00 | \$29,700.00 | 3.00% |
| 1040201-5420 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - TELEPHONE | \$73,519.15 | \$67.28 | \$70,000.00 | \$0.00 | \$72,100.00 | \$2,100.00 | 3.00% |
| 1040201-5460 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - OIL/GAS/WATER | \$454,742.26 | \$0.00 | \$526,771.59 | \$0.00 | \$542,574.74 | \$15,803.15 | 3.00% |
| | TOTAL EXPENSES | \$1,561,130.74 | \$67.28 | \$1,586,771.59 | \$0.00 | \$1,634,374.74 | \$47,603.15 | 3.00% |
| 4130 | TOTAL UTILITY SERVICES | \$1,561,130.74 | \$67.28 | \$1,586,771.59 | \$0.00 | \$1,634,374.74 | \$47,603.15 | 3.00% |
| 1040103-5400 | DISTRICT-WIDE - FACILITIES BUILDING MAINTENANCE | \$101,839.16 | \$10,698.00 | \$125,415.68 | \$0.00 | \$129,178.15 | \$3,762.47 | 3.00% |
| 1040202-5464 | DISTRICT-WIDE - UTILITIES RUBBISH REMOVAL | \$80,553.64 | \$0.00 | \$82,577.50 | \$0.00 | \$85,054.83 | \$2,477.33 | 3.00% |
| | TOTAL EXPENSES | \$182,392.80 | \$10,698.00 | \$207,993.18 | \$0.00 | \$214,232.98 | \$6,239.80 | 3.00% |
| 4220 | TOTAL MAINTENANCE OF BUILDINGS | \$182,392.80 | \$10,698.00 | \$207,993.18 | \$0.00 | \$214,232.98 | \$6,239.80 | 3.00% |
| 1022211-5400 | DISTRICT-WIDE - TECH SERVICES BSS CONTRACTED SERVICES | \$8,069.97 | \$0.00 | \$30,000.00 | \$0.00 | \$30,900.00 | \$900.00 | 3.00% |
| 1022211-5430 | DISTRICT-WIDE - TECH SERVICES BSS EQUIPMENT MAINTENANCE | \$9,671.93 | \$0.00 | \$30,000.00 | \$0.00 | \$30,900.00 | \$900.00 | 3.00% |
| | TOTAL EXPENSES | \$17,741.90 | \$0.00 | \$60,000.00 | \$0.00 | \$61,800.00 | \$1,800.00 | 3.00% |
| 4225 | TOTAL BUILDING SECURITY SYSTEM | \$17,741.90 | \$0.00 | \$60,000.00 | \$0.00 | \$61,800.00 | \$1,800.00 | 3.00% |
| 0820906-5430 | HIGH SCHOOL - EQUIPMENT MAINTENANCE | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$5,150.00 | \$150.00 | 3.00% |
| 0830103-5430 | HIGH SCHOOL - ATHLETICS EQUIPMENT/MAINTENANCE | \$7,340.70 | \$0.00 | \$8,000.00 | \$0.00 | \$8,240.00 | \$240.00 | 3.00% |
| 1040104-5430 | DISTRICT-WIDE - FACILITIES EQUIP/MAINTENANCE CONTRACT. SVCS. | \$85,050.03 | \$6,042.78 | \$100,000.00 | \$0.00 | \$103,000.00 | \$3,000.00 | 3.00% |
| 1040104-5431 | DISTRICT-WIDE - FACILITIES EMERGENCY REPAIRS | \$114,119.76 | \$0.00 | \$100,000.00 | \$0.00 | \$103,000.00 | \$3,000.00 | 3.00% |
| 1040104-5460 | DISTRICT-WIDE - FACILITIES FUEL/OIL/GAS | \$22,602.22 | \$0.00 | \$25,000.00 | \$0.00 | \$25,750.00 | \$750.00 | 3.00% |
| | TOTAL EXPENSES | \$229,112.71 | \$6,042.78 | \$238,000.00 | \$0.00 | \$245,140.00 | \$7,140.00 | 3.00% |
| 4230 | TOTAL MAINTENANCE OF EQUIPMENT | \$229,112.71 | \$6,042.78 | \$238,000.00 | \$0.00 | \$245,140.00 | \$7,140.00 | 3.00% |
| 1022203-5100 | DISTRICT-WIDE - TECH SERVICES BLDG TECH PROF. SALARIES | \$477,075.66 | \$0.00 | \$539,901.30 | \$29,299.29 | \$556,098.34 | \$16,197.04 | 3.00% |
| | TOTAL SALARIES | \$477,075.66 | \$0.00 | \$539,901.30 | \$29,299.29 | \$556,098.34 | \$16,197.04 | 3.00% |

DOCUMENT NO. 3: WHRSD FY24 GENERAL FUND EXPENDITURES DETAIL

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|--|----------------|-----------------|-------------------|-----------------------|---------------------------|----------------------|---------------------|
| 4400 | TOTAL NETWORKING & TELECOMMUNICATION | \$477,075.66 | \$0.00 | \$539,901.30 | \$29,299.29 | \$556,098.34 | \$16,197.04 | 3.00% |
| 4000-4999 | TOTAL OPERATIONS & MAINTENANCE | \$5,206,951.12 | \$137,496.71 | \$5,339,245.66 | \$88,049.25 | \$5,499,423.03 | \$160,177.37 | 3.00% |
| 1030702-5661 | DISTRICT-WIDE - INSURANCE EMPLOYMENT BENS-RETIREMENT | \$3,145,947.00 | \$0.00 | \$3,443,098.26 | \$1,491,409.00 | \$3,787,408.09 | \$344,309.83 | 10.00% |
| | TOTAL EXPENSES | \$3,145,947.00 | \$0.00 | \$3,443,098.26 | \$1,491,409.00 | \$3,787,408.09 | \$344,309.83 | 10.00% |
| 5100 | TOTAL EMPLOYEE RETIREMENT | \$3,145,947.00 | \$0.00 | \$3,443,098.26 | \$1,491,409.00 | \$3,787,408.09 | \$344,309.83 | 10.00% |
| 1030701-5110 | DISTRICT-WIDE - INSURANCE EMPLOY BENS - SALARY RESERVE | \$747,057.85 | \$0.00 | \$460,000.00 | \$0.00 | \$700,000.00 | \$240,000.00 | 52.17% |
| | TOTAL EXPENSES | \$747,057.85 | \$0.00 | \$460,000.00 | \$0.00 | \$700,000.00 | \$240,000.00 | 52.17% |
| 5150 | TOTAL EMPLOYEE SEPARATION COSTS | \$747,057.85 | \$0.00 | \$460,000.00 | \$0.00 | \$700,000.00 | \$240,000.00 | 52.17% |
| 1030102-5662 | DISTRICT-WIDE - ATHLETICS EMPLOYEE INSURANCE | \$5,970.00 | \$0.00 | \$6,447.60 | \$0.00 | \$6,250.00 | (\$197.60) | -3.06% |
| 1030703-5640 | DISTRICT-WIDE - EMP BENS MEDICARE TAX | \$495,114.10 | \$0.00 | \$487,796.60 | \$0.00 | \$505,000.00 | \$17,203.40 | 3.53% |
| 1030703-5641 | DISTRICT-WIDE - UNEMPLOYMENT TAX | \$0.00 | \$0.00 | \$100,000.00 | \$0.00 | \$103,000.00 | \$3,000.00 | 3.00% |
| 1030703-5662 | DISTRICT-WIDE - EMPLOYEE HEALTH INSURANCE | \$4,246,246.91 | \$1,800.00 | \$4,774,500.00 | \$400,403.65 | \$5,013,225.00 | \$238,725.00 | 5.00% |
| 1040301-5664 | DISTRICT-WIDE - BUILDING INSURANCE | \$431,737.11 | \$0.00 | \$456,400.44 | \$0.00 | \$470,092.45 | \$13,692.01 | 3.00% |
| | TOTAL EXPENSES | \$5,179,068.12 | \$1,800.00 | \$5,825,144.64 | \$400,403.65 | \$6,097,567.45 | \$272,422.81 | 4.68% |
| 5200 | TOTAL INSURANCE PROGRAMS | \$5,179,068.12 | \$1,800.00 | \$5,825,144.64 | \$400,403.65 | \$6,097,567.45 | \$272,422.81 | 4.68% |
| 5000-5999 | TOTAL BENEFITS & FIXED CHARGES | \$9,072,072.97 | \$1,800.00 | \$9,728,242.90 | \$1,891,812.65 | \$10,584,975.54 | \$856,732.64 | 8.81% |
| 6000-6999 | TOTAL COMMUNITY SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 1040108-5703 | HIGH SCHOOL- LIBRARY BUILDING IMPROVEMENTS | \$0.00 | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| | TOTAL CAPITAL | \$0.00 | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 7200 | TOTAL IMPROVEMENTS - LAND & BUILDING | \$0.00 | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1040106-5701 | DISTRICT-WIDE - FACILITIES NEW EQUIPMENT | \$10,704.80 | \$26,712.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| | TOTAL CAPITAL | \$10,704.80 | \$26,712.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 7300 | TOTAL NEW EQUIPMENT | \$10,704.80 | \$26,712.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1022212-5702 | DISTRICT-WIDE - TECHNOLOGY REPLACEMENT OF EQUIPMENT | \$2,760.00 | \$0.00 | \$40,000.00 | \$0.00 | \$41,200.00 | \$1,200.00 | 3.00% |
| 1022213-5701 | DISTRICT-WIDE - TECHNOLOGY 1 TO 1 INITIATIVE CHROMEBOOKS | \$0.00 | \$0.00 | \$400,000.00 | \$0.00 | \$0.00 | (\$400,000.00) | -100.00% |
| | TOTAL CAPITAL | \$2,760.00 | \$0.00 | \$440,000.00 | \$0.00 | \$41,200.00 | (\$398,800.00) | -90.64% |
| 7350 | TOTAL CAPITAL TECHNOLOGY | \$2,760.00 | \$0.00 | \$440,000.00 | \$0.00 | \$41,200.00 | (\$398,800.00) | -90.64% |
| 7000-7999 | TOTAL ACQ. IMPROVE, & REPLACE FIXED ASSETS | \$13,464.80 | \$61,712.00 | \$440,000.00 | \$0.00 | \$41,200.00 | (\$398,800.00) | -90.64% |
| 1010305-5801 | DISTRICT-WIDE - BUSINESS FINANCE - DEBT PRINCIPAL | \$615,000.00 | \$0.00 | \$615,000.00 | \$0.00 | \$600,000.00 | (\$15,000.00) | -2.44% |
| 1010305-5802 | DISTRICT-WIDE - BUSINESS FINANCE - DEBT INTEREST | \$97,966.14 | \$0.00 | \$78,970.00 | \$0.00 | \$85,800.00 | \$6,830.00 | 8.65% |
| | TOTAL EXPENSES | \$712,966.14 | \$0.00 | \$693,970.00 | \$0.00 | \$685,800.00 | (\$8,170.00) | -1.18% |
| 8200 | TOTAL LONG-TERM DEBT SERVICE/SCHOOL | \$712,966.14 | \$0.00 | \$693,970.00 | \$0.00 | \$685,800.00 | (\$8,170.00) | -1.18% |
| 8000-8999 | TOTAL DEBT RETIREMENT AND SERVICE | \$712,966.14 | \$0.00 | \$693,970.00 | \$0.00 | \$685,800.00 | (\$8,170.00) | -1.18% |

DOCUMENT NO. 3: WHRSD FY24 GENERAL FUND EXPENDITURES DETAIL

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|------------------|---|------------------------|---------------------|------------------------|-----------------------|---------------------------|-----------------------|---------------------|
| 1022007-5901 | DISTRICT-WIDE - TUITION TO OTHER SCHOOLS | \$1,493.00 | \$0.00 | \$30,000.00 | \$0.00 | \$30,900.00 | \$900.00 | 3.00% |
| 1022007-5902 | DISTRICT-WIDE - SPED STATE ASSESSMENT | \$10,779.00 | \$0.00 | \$11,210.00 | \$0.00 | \$11,546.30 | \$336.30 | 3.00% |
| | SPED OUT OF DISTRICT COSTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1031009-5901 | DISTRICT-WIDE - SPED TUITION TO OTHER SCHOOLS | \$3,147,934.57 | \$7,293.00 | \$2,650,623.00 | \$0.00 | \$2,725,398.00 | \$74,775.00 | 2.82% |
| | TOTAL EXPENSES | \$3,190,206.57 | \$7,293.00 | \$2,691,833.00 | \$0.00 | \$2,767,844.30 | \$76,011.30 | 2.82% |
| 9100 | TOTAL TUITION TO MASS. SCHOOLS | \$3,190,206.57 | \$7,293.00 | \$2,691,833.00 | \$0.00 | \$2,767,844.30 | \$76,011.30 | 2.82% |
| 1022008-5910 | DISTRICT-WIDE - SCHOOL CHOICE | \$206,835.00 | \$0.00 | \$222,684.00 | \$0.00 | \$229,364.52 | \$6,680.52 | 3.00% |
| | TOTAL EXPENSES | \$206,835.00 | \$0.00 | \$222,684.00 | \$0.00 | \$229,364.52 | \$6,680.52 | 3.00% |
| 9110 | TOTAL SCHOOL CHOICE TUITION | \$206,835.00 | \$0.00 | \$222,684.00 | \$0.00 | \$229,364.52 | \$6,680.52 | 3.00% |
| 1022009-5920 | DISTRICT-WIDE - CHARTER SCHOOLS | \$889,164.00 | \$0.00 | \$1,043,981.00 | \$0.00 | \$1,075,300.43 | \$31,319.43 | 3.00% |
| | TOTAL EXPENSES | \$889,164.00 | \$0.00 | \$1,043,981.00 | \$0.00 | \$1,075,300.43 | \$31,319.43 | 3.00% |
| 9120 | TOTAL TUITION TO OTHER SCHOOLS | \$889,164.00 | \$0.00 | \$1,043,981.00 | \$0.00 | \$1,075,300.43 | \$31,319.43 | 3.00% |
| 9000-9999 | TOTAL PROGRAMS WITH OTHER DISTRICTS | \$4,286,205.57 | \$7,293.00 | \$3,958,498.00 | \$0.00 | \$4,072,509.25 | \$114,011.25 | 2.88% |
| FUND 1 | GRAND TOTAL GENERAL FUND W/INITIATIVES | \$57,014,377.19 | \$324,208.82 | \$58,492,314.12 | \$2,350,257.42 | \$60,940,876.07 | \$2,448,561.95 | 4.19% |

DOCUMENT NO. 4: WHRSD FY24 GENERAL FUND INDIAN HEAD ELEMENTARY SCHOOL EXPENDITURES DETAIL

| Account Number | Account Description | FY22 | | FY23 | | FY23 Actual thru July | FY24 Budget as of 1/12/23 | FY23-FY24 | | % Inc/Dec FY23-FY24 |
|----------------|---|-----------------------|--------------------|-----------------------|---------------|-----------------------|---------------------------|---------------------|--------------|---------------------|
| | | Actual | Encumbered | Appropriated | | | | \$ Inc/Dec | | |
| 0120601-5100 | INDIAN HEAD ELEMENTARY TEACHERS - SALARIES | \$2,282,578.35 | \$0.00 | \$2,519,162.34 | \$0.00 | \$0.00 | \$2,594,737.21 | \$75,574.87 | 3.00% | |
| 0131001-5100 | INDIAN HEAD SPECIAL EDUCATION TEACHERS - SALARIES | \$334,731.42 | \$0.00 | \$344,911.98 | \$0.00 | \$0.00 | \$355,259.34 | \$10,347.36 | 3.00% | |
| 0131003-5100 | INDIAN HEAD - SPEECH SALARIES | \$135,138.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | |
| 0122001-5320 | INDIAN HEAD SUBSTITUTES - SALARIES | \$47,596.05 | \$0.00 | \$39,000.00 | \$0.00 | \$0.00 | \$40,170.00 | \$1,170.00 | 3.00% | |
| 0120602-5300 | INDIAN HEAD - PARAPROFESSIONAL SALARIES | \$299,513.22 | \$0.00 | \$62,861.76 | \$0.00 | \$0.00 | \$64,747.61 | \$1,885.85 | 3.00% | |
| 0131002-5300 | INDIAN HEAD - SPED PARAPROFESSIONAL SALARIES | \$166,455.22 | \$0.00 | \$227,643.06 | \$0.00 | \$0.00 | \$234,472.35 | \$6,829.29 | 3.00% | |
| 0130805-5300 | INDIAN HEAD - LIBRARY PARAPROFESSIONAL SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | |
| 0130601-5105 | INDIAN HEAD - ADJUSTMENT COUNSELORS SALARIES | \$64,329.00 | \$0.00 | \$68,857.14 | \$0.00 | \$0.00 | \$70,922.85 | \$2,065.71 | 3.00% | |
| 0130901-5100 | INDIAN HEAD - PSYCHOLOGICAL SERVICES SALARIES | \$97,247.00 | \$0.00 | \$99,191.94 | \$0.00 | \$0.00 | \$102,167.70 | \$2,975.76 | 3.00% | |
| 0130401-5100 | INDIAN HEAD - CO-CURRICULUM ACTIVITY SALARIES | \$1,576.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,030.00 | \$30.00 | 3.00% | |
| | TOTAL SALARIES | \$3,429,164.66 | \$0.00 | \$3,562,628.22 | \$0.00 | \$0.00 | \$3,463,507.07 | \$100,878.85 | 3.00% | |
| 0120201-5500 | INDIAN HEAD PRINCIPAL - SUPPLIES | \$155.89 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% | |
| 0120603-5500 | INDIAN HEAD - INSTRUCTIONAL MATERIALS | \$3,017.98 | \$9,394.08 | \$18,000.00 | \$0.00 | \$0.00 | \$18,540.00 | \$540.00 | 3.00% | |
| 0130801-5515 | INDIAN HEAD - LIBRARY INSTRUCTIONAL MATERIALS | \$1,064.67 | \$646.18 | \$500.00 | \$0.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% | |
| 0120604-5500 | INDIAN HEAD - GENERAL SUPPLIES | \$9,707.98 | \$469.15 | \$10,300.00 | \$0.00 | \$0.00 | \$10,609.00 | \$309.00 | 3.00% | |
| 0121901-5500 | INDIAN HEAD - PHOTOCOPIER SUPPLIES | \$37,475.00 | \$0.00 | \$38,052.88 | \$0.00 | \$0.00 | \$39,194.47 | \$1,141.59 | 3.00% | |
| 0122201-5500 | INDIAN HEAD - TECHNICAL SERVICES SUPPLIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | |
| 0130301-5500 | INDIAN HEAD - CLINIC SUPPLIES | \$722.71 | \$0.00 | \$825.00 | \$0.00 | \$0.00 | \$849.75 | \$24.75 | 3.00% | |
| | TOTAL EXPENSES | \$52,144.23 | \$10,509.41 | \$68,177.88 | \$0.00 | \$0.00 | \$70,223.22 | \$2,045.34 | 3.00% | |
| | GRAND TOTAL INDIAN HEAD ELEMENTARY SCHOOL | \$3,481,308.89 | \$10,509.41 | \$3,430,806.10 | \$0.00 | \$0.00 | \$3,533,730.28 | \$102,924.18 | 3.00% | |

DOCUMENT NO. 5: WHRSD FY24 GENERAL FUND CONLEY ELEMENTARY SCHOOL EXPENDITURES DETAIL

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|--|-----------------------|-----------------|-----------------------|-----------------------|---------------------------|----------------------|---------------------|
| 0320601-5100 | CONLEY ELEMENTARY TEACHERS - SALARIES | \$2,367,423.52 | \$0.00 | \$2,452,665.99 | \$0.00 | \$2,526,245.97 | \$73,579.98 | 3.00% |
| 0331001-5100 | CONLEY SPECIAL EDUCATION TEACHERS - SALARIES | \$301,570.07 | \$0.00 | \$270,609.06 | \$0.00 | \$278,727.33 | \$8,118.27 | 3.00% |
| 0331003-5100 | CONLEY - SPEECH SALARIES | \$71,023.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0322001-5320 | CONLEY SUBSTITUTES - SALARIES | \$62,026.76 | \$0.00 | \$46,000.00 | \$0.00 | \$47,380.00 | \$1,380.00 | 3.00% |
| 0320603-5300 | CONLEY - PARAPROFESSIONAL SALARIES | \$123,386.13 | \$0.00 | \$67,458.82 | \$0.00 | \$69,482.58 | \$2,023.76 | 3.00% |
| 0331002-5300 | CONLEY - LIBRARY PARAPROFESSIONAL SALARIES | \$125,748.06 | \$0.00 | \$203,060.07 | \$0.00 | \$209,151.87 | \$6,091.80 | 3.00% |
| 0330805-5300 | CONLEY - SPED PARAPROFESSIONAL SALARIES | \$20,124.29 | \$0.00 | \$20,526.79 | \$0.00 | \$21,142.59 | \$615.80 | 3.00% |
| 0330601-5105 | CONLEY - ADJUSTMENT COUNSELORS SALARIES | \$61,149.00 | \$0.00 | \$65,615.58 | \$0.00 | \$67,584.05 | \$1,968.47 | 3.00% |
| 0330901-5100 | CONLEY - PSYCHOLOGICAL SERVICES SALARIES | \$83,425.00 | \$0.00 | \$88,359.54 | \$0.00 | \$91,010.33 | \$2,650.79 | 3.00% |
| 0330401-5100 | CONLEY - CO-CURRICULUM ACTIVITY SALARIES | \$630.40 | \$0.00 | \$1,000.00 | \$0.00 | \$1,030.00 | \$30.00 | 3.00% |
| | TOTAL SALARIES | \$3,216,506.23 | \$0.00 | \$3,215,295.85 | \$0.00 | \$3,311,754.73 | \$96,458.88 | 3.00% |
| 0320201-5500 | CONLEY PRINCIPAL - SUPPLIES | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0320604-5510 | CONLEY - INSTRUCTIONAL MATERIALS | \$10,077.12 | \$0.00 | \$19,600.00 | \$0.00 | \$20,188.00 | \$588.00 | 3.00% |
| 0330801-5500 | CONLEY - LIBRARY INSTRUCTIONAL MATERIALS | \$426.48 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0320605-5500 | CONLEY - GENERAL SUPPLIES | \$7,340.72 | \$0.00 | \$10,560.00 | \$0.00 | \$10,876.80 | \$316.80 | 3.00% |
| 0321901-5620 | CONLEY - PHOTOCOPIER EXPENSES | \$20,825.00 | \$0.00 | \$21,044.06 | \$0.00 | \$21,675.38 | \$631.32 | 3.00% |
| 0330301-5500 | CONLEY - CLINIC SUPPLIES | \$792.71 | \$0.00 | \$850.00 | \$0.00 | \$875.50 | \$25.50 | 3.00% |
| | TOTAL EXPENSES | \$39,462.03 | \$0.00 | \$53,054.06 | \$0.00 | \$54,645.68 | \$1,591.62 | 3.00% |
| | GRAND TOTAL CONLEY ELEMENTARY SCHOOL | \$3,255,968.26 | \$0.00 | \$3,268,349.91 | \$0.00 | \$3,366,400.41 | \$98,050.50 | 3.00% |

DOCUMENT NO. 6: WHRSD FY24 GENERAL FUND DUVAL ELEMENTARY SCHOOL EXPENDITURES DETAIL

| Account Number | Account Description | FY22 | | FY23 | | FY23 Actual thru July | FY24 Budget as of 1/12/23 | FY23-FY24 | |
|----------------|---|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------------------|--------------------|--------------|
| | | Actual | Encumbered | Appropriated | Actual | | | % Inc/Dec | |
| 0420601-5100 | DUVAL ELEMENTARY TEACHERS - SALARIES | \$2,167,723.69 | \$0.00 | \$2,178,619.02 | \$0.00 | \$0.00 | \$2,243,977.59 | \$65,358.57 | 3.00% |
| 0431001-5100 | DUVAL SPECIAL EDUCATION TEACHERS - SALARIES | \$328,986.35 | \$0.00 | \$319,091.70 | \$0.00 | \$0.00 | \$328,664.45 | \$9,572.75 | 3.00% |
| 0431003-5100 | DUVAL - SPEECH SALARIES | \$94,236.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0422001-5320 | DUVAL SUBSTITUTES - SALARIES | \$103,080.17 | \$0.00 | \$49,000.00 | \$0.00 | \$0.00 | \$50,470.00 | \$1,470.00 | 3.00% |
| 0420602-5300 | DUVAL - PARAPROFESSIONAL SALARIES | \$7,941.27 | \$0.00 | \$40,077.65 | \$0.00 | \$0.00 | \$41,279.98 | \$1,202.33 | 3.00% |
| 0431002-5300 | DUVAL - SPED PARAPROFESSIONAL SALARIES | \$324,546.02 | \$0.00 | \$181,472.95 | \$0.00 | \$0.00 | \$186,917.14 | \$5,444.19 | 3.00% |
| 0430805-5300 | DUVAL - LIBRARY PARAPROFESSIONAL SALARIES | \$19,813.45 | \$0.00 | \$20,209.77 | \$0.00 | \$0.00 | \$20,816.06 | \$606.29 | 3.00% |
| 0430601-5105 | DUVAL - ADJUSTMENT COUNSELORS SALARIES | \$71,023.00 | \$0.00 | \$76,008.36 | \$0.00 | \$0.00 | \$78,288.61 | \$2,280.25 | 3.00% |
| 0430901-5100 | DUVAL - PSYCHOLOGICAL SERVICES SALARIES | \$73,234.00 | \$0.00 | \$78,274.80 | \$0.00 | \$0.00 | \$80,623.04 | \$2,348.24 | 3.00% |
| 0430401-5100 | DUVAL - CO-CURRICULUM ACTIVITY SALARIES | \$5,788.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,030.00 | \$30.00 | 3.00% |
| | TOTAL SALARIES | \$3,196,372.56 | \$0.00 | \$2,943,754.25 | \$0.00 | \$0.00 | \$3,032,066.88 | \$88,312.63 | 3.00% |
| 0420201-5500 | DUVAL PRINCIPAL - SUPPLIES | \$493.17 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0420603-5510 | DUVAL - INSTRUCTIONAL MATERIALS | \$9,059.04 | \$0.00 | \$16,075.00 | \$0.00 | \$0.00 | \$16,557.25 | \$482.25 | 3.00% |
| 0430801-5500 | DUVAL - LIBRARY INSTRUCTIONAL MATERIALS | \$1,394.31 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0420604-5500 | DUVAL - GENERAL SUPPLIES | \$5,808.35 | \$0.00 | \$8,860.00 | \$0.00 | \$0.00 | \$9,125.80 | \$265.80 | 3.00% |
| 0421901-5620 | DUVAL - PHOTOCOPIER EXPENSES | \$19,066.00 | \$0.00 | \$19,439.21 | \$0.00 | \$0.00 | \$20,022.39 | \$583.18 | 3.00% |
| 0430301-5500 | DUVAL - CLINIC SUPPLIES | \$325.51 | \$0.00 | \$725.00 | \$0.00 | \$0.00 | \$746.75 | \$21.75 | 3.00% |
| | TOTAL EXPENSES | \$36,146.38 | \$0.00 | \$46,099.21 | \$0.00 | \$0.00 | \$47,482.19 | \$1,382.98 | 3.00% |
| | GRAND TOTAL DUVAL ELEMENTARY SCHOOL | \$3,232,518.94 | \$0.00 | \$2,989,853.46 | \$0.00 | \$0.00 | \$3,079,549.06 | \$89,695.60 | 3.00% |

DOCUMENT NO. 7: WHRSD FY24 GENERAL FUND PRE-KINDERGARTEN EXPENDITURES DETAIL

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|--|---------------------|-----------------|---------------------|-----------------------|---------------------------|----------------------|---------------------|
| 1020601-5100 | PRE-SCHOOL ACADEMY - PROFESSIONAL SALARIES | \$365,567.04 | \$0.00 | \$321,730.36 | \$0.00 | \$331,382.27 | \$9,651.91 | 3.00% |
| 1020602-5300 | PRE-SCHOOL ACADEMY - PARAPROFESSIONAL SALARIES | \$109,780.10 | \$0.00 | \$82,316.60 | \$0.00 | \$84,786.10 | \$2,469.50 | 3.00% |
| | TOTAL SALARIES | \$475,347.14 | \$0.00 | \$404,046.96 | \$0.00 | \$416,168.37 | \$12,121.41 | 3.00% |
| 1020603-5510 | PRE-SCHOOL ACADEMY - INSTRUCTIONAL MATERIALS | \$2,796.58 | \$977.04 | \$3,500.00 | \$0.00 | \$3,605.00 | \$105.00 | 3.00% |
| 1020604-5500 | PRE-SCHOOL ACADEMY - GENERAL SUPPLIES | \$2,122.08 | \$0.00 | \$2,078.69 | \$0.00 | \$2,141.05 | \$62.36 | 3.00% |
| | TOTAL EXPENSES | \$4,918.66 | \$977.04 | \$5,578.69 | \$0.00 | \$5,746.05 | \$167.36 | 3.00% |
| | GRAND TOTAL PRE-SCHOOL ACADEMY | \$480,265.80 | \$977.04 | \$409,625.65 | \$0.00 | \$421,914.42 | \$12,288.77 | 3.00% |

DOCUMENT NO. 8: WHRSD FY24 GENERAL FUND WHITMAN MIDDLE SCHOOL EXPENDITURES DETAIL

| Account Number | Account Description | FY22 | | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|--|-----------------------|-----------------|-----------------------|-----------------------|---------------------------|----------------------|---------------------|
| | | Actual | Encumbered | | | | | |
| 0621301-5100 | WHITMAN MIDDLE SCHOOL TEACHERS - SALARIES | \$2,653,888.55 | \$0.00 | \$2,379,025.36 | \$0.00 | \$2,450,396.12 | \$71,370.76 | 3.00% |
| 0631001-5100 | WHITMAN MIDDLE SCHOOL SPECIAL ED TEACHERS - SALARIES | \$614,210.75 | \$0.00 | \$628,552.46 | \$0.00 | \$647,409.03 | \$18,856.57 | 3.00% |
| 0631003-5100 | WHITMAN MIDDLE SCHOOL - SPEECH SALARIES | \$80,881.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0622001-5320 | WHITMAN MIDDLE SCHOOL SUBSTITUTES - SALARIES | \$48,990.22 | \$0.00 | \$58,000.00 | \$0.00 | \$59,740.00 | \$1,740.00 | 3.00% |
| 0631002-5300 | WHITMAN MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES | \$239,180.69 | \$0.00 | \$197,039.74 | \$0.00 | \$202,950.93 | \$5,911.19 | 3.00% |
| 0630805-5300 | WHITMAN MIDDLE - LIBRARY PARAPROFESSIONAL SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0630601-5100 | WHITMAN MIDDLE - GUIDANCE SALARIES | \$139,484.00 | \$0.00 | \$148,748.64 | \$0.00 | \$153,211.10 | \$4,462.46 | 3.00% |
| 0630601-5105 | WHITMAN MIDDLE - ADJUSTMENT COUNSELORS SALARIES | \$95,409.00 | \$0.00 | \$97,317.18 | \$0.00 | \$100,236.70 | \$2,919.52 | 3.00% |
| 0630901-5100 | WHITMAN MIDDLE - PSYCHOLOGICAL SERVICES SALARIES | \$68,139.00 | \$0.00 | \$72,755.58 | \$0.00 | \$74,938.25 | \$2,182.67 | 3.00% |
| 0630401-5100 | WHITMAN MIDDLE - CO-CURRICULUM ACTIVITY SALARIES | \$9,456.00 | \$0.00 | \$5,250.00 | \$0.00 | \$5,407.50 | \$157.50 | 3.00% |
| | TOTAL SALARIES | \$3,949,639.21 | \$0.00 | \$3,586,688.96 | \$0.00 | \$3,694,289.63 | \$107,600.67 | 3.00% |
| 0620201-5500 | WHITMAN MS PRINCIPAL - SUPPLIES | \$609.74 | \$21.16 | \$1,100.00 | \$0.00 | \$1,133.00 | \$33.00 | 3.00% |
| 0620201-5600 | WHITMAN MS PRINCIPAL - OTHER EXPENSES | \$180.20 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 0620201-5610 | WHITMAN MS PRINCIPAL - TRAVEL | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$412.00 | \$12.00 | 3.00% |
| 0621302-5510 | WHITMAN MIDDLE - INSTRUCTIONAL MATERIALS | \$11,614.91 | \$938.37 | \$12,300.00 | \$0.00 | \$12,669.00 | \$369.00 | 3.00% |
| 0630801-5500 | WHITMAN MIDDLE - LIBRARY INSTRUCTIONAL MATERIALS | \$1,908.19 | \$0.00 | \$3,000.00 | \$0.00 | \$3,090.00 | \$90.00 | 3.00% |
| 0621303-5500 | WHITMAN MIDDLE - GENERAL SUPPLIES | \$5,735.29 | \$0.00 | \$8,162.64 | \$0.00 | \$8,407.52 | \$244.88 | 3.00% |
| 0621901-5620 | WHITMAN MIDDLE - PHOTOCOPIER EXPENSES | \$19,800.00 | \$0.00 | \$20,219.07 | \$0.00 | \$20,825.64 | \$606.57 | 3.00% |
| 0630301-5500 | WHITMAN MIDDLE - CLINIC SUPPLIES | \$1,355.62 | \$0.00 | \$1,500.00 | \$0.00 | \$1,545.00 | \$45.00 | 3.00% |
| | TOTAL EXPENSES | \$41,203.95 | \$959.53 | \$47,181.71 | \$0.00 | \$48,597.16 | \$1,415.45 | 3.00% |
| | GRAND TOTAL WHITMAN MIDDLE SCHOOL | \$3,990,843.16 | \$959.53 | \$3,633,870.67 | \$0.00 | \$3,742,886.79 | \$109,016.12 | 3.00% |

DOCUMENT NO. 9: WHRSD FY24 GENERAL FUND HANSON MIDDLE SCHOOL EXPENDITURES DETAIL

| Account Number | Account Description | FY22 | | FY23 Actual thru July | FY23 Appropriated | FY24 Budget as of 1/12/23 | FY23-FY24 | |
|----------------|---|-----------------------|-----------------|-----------------------|-----------------------|---------------------------|---------------------|--------------|
| | | Actual | Encumbered | | | | \$ Inc/Dec | % Inc/Dec |
| 0721301-5100 | HANSON MIDDLE SCHOOL TEACHERS - SALARIES | \$2,214,812.46 | \$0.00 | \$417.49 | \$2,475,880.48 | \$2,550,156.89 | \$74,276.41 | 3.00% |
| 0731001-5100 | HANSON MIDDLE SCHOOL SPECIAL ED TEACHERS - SALARIES | \$668,072.48 | \$0.00 | \$0.00 | \$670,509.24 | \$690,624.52 | \$20,115.28 | 3.00% |
| 0731003-5100 | HANSON MIDDLE SCHOOL - SPEECH SALARIES | \$132,755.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0722001-5320 | HANSON MIDDLE SCHOOL SUBSTITUTES - SALARIES | \$112,574.80 | \$0.00 | \$0.00 | \$54,000.00 | \$55,620.00 | \$1,620.00 | 3.00% |
| 0731002-5300 | HANSON MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES | \$318,130.81 | \$0.00 | \$0.00 | \$318,388.33 | \$327,939.98 | \$9,551.65 | 3.00% |
| 0730805-5100 | HANSON MIDDLE - LIBRARY SALARIES | \$65,280.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 0730601-5100 | HANSON MIDDLE - GUIDANCE SALARIES | \$96,242.01 | \$0.00 | \$0.00 | \$98,166.84 | \$101,111.85 | \$2,945.01 | 3.00% |
| 0730601-5105 | HANSON MIDDLE - ADJUSTMENT COUNSELORS SALARIES | \$154,116.00 | \$0.00 | \$0.00 | \$163,692.66 | \$168,603.44 | \$4,910.78 | 3.00% |
| 0730901-5100 | HANSON MIDDLE - PSYCHOLOGICAL SERVICES SALARIES | \$63,691.00 | \$0.00 | \$0.00 | \$68,208.42 | \$70,254.67 | \$2,046.25 | 3.00% |
| 0730401-5100 | HANSON MIDDLE - CO-CURRICULUM ACTIVITY SALARIES | \$14,183.96 | \$0.00 | \$0.00 | \$8,000.00 | \$8,240.00 | \$240.00 | 3.00% |
| | TOTAL SALARIES | \$3,839,859.12 | \$0.00 | \$417.49 | \$3,856,845.97 | \$3,972,551.35 | \$115,705.38 | 3.00% |
| 0720201-5500 | HANSON MS PRINCIPAL - SUPPLIES | \$0.00 | \$0.00 | \$0.00 | \$900.00 | \$927.00 | \$27.00 | 3.00% |
| 0720201-5600 | HANSON MS PRINCIPAL - OTHER EXPENSES | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$515.00 | \$15.00 | 3.00% |
| 0720201-5610 | HANSON MS PRINCIPAL - TRAVEL | \$0.00 | \$0.00 | \$0.00 | \$400.00 | \$412.00 | \$12.00 | 3.00% |
| 0721302-5510 | HANSON MIDDLE - INSTRUCTIONAL MATERIALS | \$980.60 | \$0.00 | \$0.00 | \$12,300.00 | \$12,669.00 | \$369.00 | 3.00% |
| 0730801-5500 | HANSON MIDDLE - LIBRARY INSTRUCTIONAL MATERIALS | \$3,525.00 | \$0.00 | \$0.00 | \$3,000.00 | \$3,090.00 | \$90.00 | 3.00% |
| 0721303-5500 | HANSON MIDDLE - GENERAL SUPPLIES | \$5,638.69 | \$876.76 | \$0.00 | \$10,200.00 | \$10,506.00 | \$306.00 | 3.00% |
| 0721901-5620 | HANSON MIDDLE - PHOTOCOPIER EXPENSES | \$19,800.00 | \$0.00 | \$0.00 | \$20,219.07 | \$20,825.64 | \$606.57 | 3.00% |
| 0730301-5500 | HANSON MIDDLE - CLINIC SUPPLIES | \$749.93 | \$0.00 | \$0.00 | \$1,375.00 | \$1,416.25 | \$41.25 | 3.00% |
| | TOTAL EXPENSES | \$30,694.22 | \$876.76 | \$0.00 | \$48,894.07 | \$50,360.89 | \$1,466.82 | 3.00% |
| | GRAND TOTAL HANSON MIDDLE SCHOOL | \$3,870,553.34 | \$876.76 | \$417.49 | \$3,905,740.04 | \$4,022,912.24 | \$117,172.20 | 3.00% |

DOCUMENT NO. 10: WHRSD FY24 GENERAL FUND REGIONAL HIGH SCHOOL EXPENDITURES DETAIL

| Account Number | Account Description | FY22 | | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|--|-----------------------|-------------------|-----------------------|-----------------------|---------------------------|----------------------|---------------------|
| | | Actual | Encumbered | | | | | |
| 0820901-5100 | HIGH SCHOOL TEACHERS - SALARIES | \$5,026,613.79 | \$0.00 | \$5,187,507.74 | \$16,631.45 | \$5,343,132.97 | \$155,625.23 | 3.00% |
| 0831001-5100 | HIGH SCHOOL SPECIAL EDUCATION TEACHERS - SALARIES | \$1,003,988.90 | \$0.00 | \$758,431.20 | \$12,089.35 | \$781,184.14 | \$22,752.94 | 3.00% |
| 0822001-5320 | HIGH SCHOOL SUBSTITUTES - SALARIES | \$76,340.29 | \$0.00 | \$79,000.00 | \$0.00 | \$81,370.00 | \$2,370.00 | 3.00% |
| 0820902-5300 | HIGH SCHOOL - PARAPROFESSIONAL SALARIES | \$11,438.08 | \$0.00 | \$11,021.79 | \$0.00 | \$11,352.44 | \$30.65 | 3.00% |
| 0831002-5300 | HIGH SCHOOL - SPED PARAPROFESSIONAL SALARIES | \$246,128.60 | \$0.00 | \$264,433.38 | \$0.00 | \$272,366.38 | \$7,933.00 | 3.00% |
| 0830801-5300 | HIGH SCHOOL - LIBRARY SALARIES OTHER | \$1,455.00 | \$0.00 | \$963.05 | \$0.00 | \$991.94 | \$28.89 | 3.00% |
| 0830805-5100 | HIGH SCHOOL - LIBRARY SALARIES | \$93,280.72 | \$0.00 | \$75,000.00 | \$0.00 | \$77,250.00 | \$2,250.00 | 3.00% |
| 0820905-5300 | HIGH SCHOOL - 21ST CENTURY SUPPORT SALARIES | \$77,642.80 | \$0.00 | \$42,989.65 | \$0.00 | \$44,279.34 | \$1,289.69 | 3.00% |
| 0830601-5100 | HIGH SCHOOL - GUIDANCE SALARIES | \$459,955.20 | \$0.00 | \$328,510.38 | \$7,701.91 | \$338,365.69 | \$9,855.31 | 3.00% |
| 0830601-5105 | HIGH SCHOOL - ADJUSTMENT COUNSELORS SALARIES | \$0.00 | \$0.00 | \$176,175.42 | \$0.00 | \$181,460.68 | \$5,285.26 | 3.00% |
| 0830901-5100 | HIGH SCHOOL - PSYCHOLOGICAL SERVICES SALARIES | \$99,240.00 | \$0.00 | \$101,224.80 | \$0.00 | \$104,261.54 | \$3,036.74 | 3.00% |
| 0830101-5100 | HIGH SCHOOL - ATHLETICS SALARIES | \$374,546.32 | \$0.00 | \$327,443.59 | \$1,732.93 | \$337,266.90 | \$9,823.31 | 3.00% |
| 0830405-5100 | HIGH SCHOOL - CO-CURRICULUM ACTIVITY SALARIES | \$89,599.40 | \$0.00 | \$85,000.00 | \$0.00 | \$87,550.00 | \$2,550.00 | 3.00% |
| | TOTAL SALARIES | \$7,560,229.10 | \$0.00 | \$7,437,701.00 | \$38,155.64 | \$7,660,832.03 | \$223,131.03 | 3.00% |
| 0820201-5500 | HIGH SCHOOL PRINCIPAL - SUPPLIES | \$1,391.30 | \$0.00 | \$3,050.00 | \$0.00 | \$3,141.50 | \$91.50 | 3.00% |
| 0820201-5600 | HIGH SCHOOL PRINCIPAL - OTHER EXPENSES | \$600.00 | \$0.00 | \$3,500.00 | \$0.00 | \$3,605.00 | \$105.00 | 3.00% |
| 0820201-5610 | HIGH SCHOOL PRINCIPAL - TRAVEL | \$4,275.00 | \$0.00 | \$5,000.00 | \$0.00 | \$5,150.00 | \$150.00 | 3.00% |
| 0820903-5510 | HIGH SCHOOL - INSTRUCTIONAL MATERIALS | \$5,024.58 | \$0.00 | \$15,000.00 | \$0.00 | \$15,450.00 | \$450.00 | 3.00% |
| 0830802-5500 | HIGH SCHOOL - LIBRARY INSTRUCTIONAL MATERIALS | \$324.35 | \$0.00 | \$3,000.00 | \$0.00 | \$3,090.00 | \$90.00 | 3.00% |
| 0820904-5500 | HIGH SCHOOL - GENERAL SUPPLIES | \$33,604.24 | \$0.00 | \$40,000.00 | \$0.00 | \$41,200.00 | \$1,200.00 | 3.00% |
| 0820905-5600 | HIGH SCHOOL - OTHER EXPENSES | \$55,466.91 | \$0.00 | \$49,885.30 | \$0.00 | \$51,381.86 | \$1,496.56 | 3.00% |
| 0820905-5630 | HIGH SCHOOL - GRADUATION EXPENSES | \$29,513.44 | \$1,139.90 | \$26,596.68 | \$0.00 | \$27,394.58 | \$797.90 | 3.00% |
| 0821901-5620 | HIGH SCHOOL - PHOTOCOPIER EXPENSES | \$68,200.00 | \$0.00 | \$69,206.94 | \$0.00 | \$71,283.15 | \$2,076.21 | 3.00% |
| 0830602-5400 | HIGH SCHOOL - GUIDANCE CONTRACTED SERVICES | \$4,582.27 | \$0.00 | \$5,500.00 | \$0.00 | \$5,665.00 | \$165.00 | 3.00% |
| 0830602-5500 | HIGH SCHOOL - GUIDANCE SUPPLIES | \$1,703.46 | \$0.00 | \$1,610.00 | \$0.00 | \$1,658.30 | \$48.30 | 3.00% |
| 0830304-5500 | HIGH SCHOOL - CLINIC SUPPLIES | \$1,487.08 | \$0.00 | \$2,600.00 | \$0.00 | \$2,678.00 | \$78.00 | 3.00% |
| 0830102-5500 | HIGH SCHOOL - ATHLETICS SUPPLIES | \$6,175.09 | \$4,026.40 | \$9,330.33 | \$0.00 | \$9,610.24 | \$279.91 | 3.00% |
| 0830102-5610 | HIGH SCHOOL - ATHLETICS TRAVEL | \$1,800.00 | \$0.00 | \$1,944.00 | \$0.00 | \$2,002.32 | \$58.32 | 3.00% |
| 0820906-5430 | HIGH SCHOOL - EQUIPMENT MAINTENANCE | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$5,150.00 | \$150.00 | 3.00% |
| 0830103-5430 | HIGH SCHOOL - ATHLETICS EQUIPMENT/MAINTENANCE | \$7,340.70 | \$0.00 | \$8,000.00 | \$0.00 | \$8,240.00 | \$240.00 | 3.00% |
| | TOTAL EXPENSES | \$221,488.42 | \$5,166.30 | \$249,223.25 | \$0.00 | \$256,699.95 | \$7,476.70 | 3.00% |
| | GRAND TOTAL WHITMAN-HANSON REGIONAL HIGH SCHOOL | \$7,781,717.52 | \$5,166.30 | \$7,686,924.25 | \$38,155.64 | \$7,917,531.98 | \$230,607.73 | 3.00% |

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/1/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|------------------|--|-----------------------|--------------------|-----------------------|-----------------------|--------------------------|----------------------|---------------------|
| 01101110-5200 | DISTRICT-WIDE SCHOOL COMMITTEE - CLERICAL SALARIES | \$0.00 | \$0.00 | \$18,450.45 | \$0.00 | \$19,003.96 | \$553.51 | 3.00% |
| | TOTAL SALARIES | \$0.00 | \$0.00 | \$18,450.45 | \$0.00 | \$19,003.96 | \$553.51 | 3.00% |
| 01101110-5500 | DISTRICT-WIDE SCHOOL COMMITTEE - SUPPLIES | \$124.46 | \$0.00 | \$500.00 | \$0.00 | \$515.00 | \$15.00 | 3.00% |
| 01101110-5600 | DISTRICT-WIDE SCHOOL COMMITTEE - CLERICAL OTHER EXPENSES | \$1,788.00 | \$149.24 | \$9,000.00 | \$0.00 | \$9,270.00 | \$270.00 | 3.00% |
| 01101110-5610 | DISTRICT-WIDE SCHOOL COMMITTEE - TRAVEL | \$2,254.60 | \$0.00 | \$5,000.00 | \$0.00 | \$150.00 | \$150.00 | 3.00% |
| | TOTAL EXPENSES | \$10,167.06 | \$149.24 | \$14,500.00 | \$0.00 | \$14,935.00 | \$435.00 | 3.00% |
| 1110 | TOTAL SCHOOL COMMITTEE | \$10,167.06 | \$149.24 | \$32,950.45 | \$0.00 | \$33,938.96 | \$988.51 | 3.00% |
| 01101210-5110 | DISTRICT-WIDE CENTRAL OFFICE - SUPERINTENDENT SALARIES | \$190,033.93 | \$0.00 | \$181,616.29 | \$11,176.39 | \$200,000.00 | \$18,383.71 | 10.12% |
| 01101210-5200 | DISTRICT-WIDE CENTRAL OFFICE - CLERICAL SALARIES | \$104,888.67 | \$0.00 | \$85,723.55 | \$6,410.71 | \$110,000.00 | \$24,276.45 | 28.32% |
| | TOTAL SALARIES | \$294,922.60 | \$0.00 | \$267,339.84 | \$17,587.10 | \$310,000.00 | \$42,660.16 | 15.96% |
| 01101210-5500 | DISTRICT-WIDE CENTRAL OFFICE - SUPER SUPPLIES | \$8,223.01 | \$0.00 | \$6,500.00 | \$0.00 | \$6,695.00 | \$195.00 | 3.00% |
| 01101210-5600 | DISTRICT-WIDE CENTRAL OFFICE - SUPER OTHER EXPENSES | \$6,545.08 | \$45.00 | \$7,500.00 | \$0.00 | \$7,225.00 | \$275.00 | 3.00% |
| 01101210-5610 | DISTRICT-WIDE CENTRAL OFFICE - SUPER TRAVEL | \$9,785.76 | \$0.00 | \$12,500.00 | \$0.00 | \$12,875.00 | \$375.00 | 3.00% |
| 01101210-5400 | DISTRICT-WIDE CENTRAL OFFICE - SUPER CONTRACTED SERVICES | \$6,252.34 | \$0.00 | \$8,500.00 | \$0.00 | \$8,755.00 | \$255.00 | 3.00% |
| 01101210-5620 | DISTRICT-WIDE CENTRAL OFFICE - SUPER PHOTOCOPIER | \$19,058.00 | \$0.00 | \$22,060.00 | \$0.00 | \$22,721.80 | \$661.80 | 3.00% |
| | TOTAL EXPENSES | \$49,864.19 | \$45.00 | \$57,060.00 | \$0.00 | \$58,771.80 | \$1,711.80 | 3.00% |
| 1210 | TOTAL SUPERINTENDENT | \$344,786.79 | \$45.00 | \$324,399.84 | \$17,587.10 | \$368,771.80 | \$44,371.96 | 13.68% |
| 01101220-5110 | DISTRICT-WIDE CENTRAL OFFICE - ASSISTANT SUPER SALARIES | \$165,988.85 | \$0.00 | \$157,506.00 | \$9,692.67 | \$162,231.18 | \$4,725.18 | 3.00% |
| 01101220-5200 | DISTRICT-WIDE CENTRAL OFFICE - ASST. SUPER CLERICAL SALARIES | \$72,535.52 | \$0.00 | \$68,885.70 | \$0.00 | \$70,952.27 | \$2,066.57 | 3.00% |
| 01101230-5110 | DISTRICT-WIDE CEN OFFICE - SPED CURR DIRECTORS SALARIES | \$134,106.09 | \$0.00 | \$133,954.56 | \$2,644.23 | \$137,973.20 | \$4,018.64 | 3.00% |
| | TOTAL SALARIES | \$372,630.46 | \$0.00 | \$360,346.26 | \$12,336.90 | \$371,156.65 | \$10,810.39 | 3.00% |
| 1220 | TOTAL ASSISTANT SUPERINTENDENT | \$372,630.46 | \$0.00 | \$360,346.26 | \$12,336.90 | \$371,156.65 | \$10,810.39 | 3.00% |
| 01101410-5110 | DISTRICT-WIDE BUSINESS & FINANCE - SALARIES | \$206,857.61 | \$0.00 | \$181,560.00 | \$9,146.16 | \$187,006.80 | \$5,446.80 | 3.00% |
| 01101410-5200 | DISTRICT-WIDE BUSINESS & FINANCE - CLERICAL SALARIES | \$229,839.99 | \$0.00 | \$227,899.00 | \$32,316.81 | \$234,735.97 | \$6,836.97 | 3.00% |
| | TOTAL SALARIES | \$436,697.60 | \$0.00 | \$409,459.00 | \$41,462.97 | \$421,742.77 | \$12,283.77 | 3.00% |
| 01101410-5500 | DISTRICT-WIDE BUSINESS & FINANCE - SUPPLIES | \$1,756.54 | \$0.00 | \$4,000.00 | \$0.00 | \$4,120.00 | \$120.00 | 3.00% |
| 01101410-5600 | DISTRICT-WIDE BUSINESS & OTHER - EXPENSES | \$6,840.90 | \$0.00 | \$7,000.00 | \$0.00 | \$7,210.00 | \$210.00 | 3.00% |
| | TOTAL EXPENSES | \$8,597.44 | \$0.00 | \$11,000.00 | \$0.00 | \$11,330.00 | \$330.00 | 3.00% |
| 1410 | TOTAL BUSINESS & FINANCE | \$445,295.04 | \$0.00 | \$420,459.00 | \$41,462.97 | \$433,072.77 | \$12,613.77 | 3.00% |
| 1010304-5630 | DISTRICT-WIDE BUSINESS & FINANCE - LEGAL SERVICES | \$56,698.44 | \$31,185.00 | \$70,000.00 | \$100.00 | \$72,100.00 | \$2,100.00 | 3.00% |
| | TOTAL EXPENSES | \$56,698.44 | \$31,185.00 | \$70,000.00 | \$100.00 | \$72,100.00 | \$2,100.00 | 3.00% |
| 1430 | TOTAL LEGAL SERVICES FOR SCHOOL COMM. | \$56,698.44 | \$31,185.00 | \$70,000.00 | \$100.00 | \$72,100.00 | \$2,100.00 | 3.00% |
| 1000-1999 | TOTAL ADMINISTRATION | \$1,229,577.79 | \$31,379.24 | \$1,208,155.55 | \$71,486.97 | \$1,279,040.18 | \$70,884.63 | 5.87% |
| 1020202-5100 | DISTRICT-WIDE CURRICULUM DIRECTOR - SALARIES | \$476,509.36 | \$0.00 | \$732,276.33 | \$38,563.43 | \$754,244.62 | \$21,968.29 | 3.00% |
| | TOTAL SALARIES | \$476,509.36 | \$0.00 | \$732,276.33 | \$38,563.43 | \$754,244.62 | \$21,968.29 | 3.00% |
| 1020102-5600 | DISTRICT-WIDE TEACHER LEARNING - OTHER EXPENSES | \$156,157.93 | \$11,183.99 | \$165,000.00 | \$3,974.00 | \$169,950.00 | \$4,950.00 | 3.00% |
| | TOTAL EXPENSES | \$156,157.93 | \$11,183.99 | \$165,000.00 | \$3,974.00 | \$169,950.00 | \$4,950.00 | 3.00% |
| 2110 | TOTAL CURRICULUM DIRECTORS (SUPERV) | \$632,667.29 | \$11,183.99 | \$897,276.33 | \$42,537.43 | \$924,194.62 | \$26,918.29 | 3.00% |
| 1031003-5200 | DISTRICT-WIDE SPED CLERICAL - SALARIES | \$119,698.07 | \$0.00 | \$121,440.00 | \$5,835.89 | \$125,083.20 | \$3,643.20 | 3.00% |
| | TOTAL SALARIES | \$119,698.07 | \$0.00 | \$121,440.00 | \$5,835.89 | \$125,083.20 | \$3,643.20 | 3.00% |
| 2120 | TOTAL DEPARTMENT HEADS (NON-SUPERV) | \$119,698.07 | \$0.00 | \$121,440.00 | \$5,835.89 | \$125,083.20 | \$3,643.20 | 3.00% |

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|---|-----------------------|--------------------|-----------------------|-----------------------|---------------------------|----------------------|---------------------|
| 1022201-5100 | DISTRICT-WIDE TECH SERVICES INFO MGT - SALARIES | \$225,616.70 | \$0.00 | \$125,028.61 | \$7,253.97 | \$128,779.47 | \$3,750.86 | 3.00% |
| | TOTAL SALARIES | \$225,616.70 | \$0.00 | \$125,028.61 | \$7,253.97 | \$128,779.47 | \$3,750.86 | 3.00% |
| 2130 | TOTAL INSTRUCTIONAL TECH LEADERSHIP | \$225,616.70 | \$0.00 | \$125,028.61 | \$7,253.97 | \$128,779.47 | \$3,750.86 | 3.00% |
| 1020201-5100 | DISTRICT-WIDE PRINCIPALS - SALARIES | \$1,710,086.08 | \$0.00 | \$1,720,092.61 | \$104,624.45 | \$1,771,693.39 | \$51,602.78 | 3.00% |
| 1020201-5200 | DISTRICT-WIDE PRINCIPALS - CLERICAL SALARIES | \$449,582.57 | \$0.00 | \$490,486.33 | \$23,059.77 | \$505,200.92 | \$14,714.59 | 3.00% |
| | TOTAL SALARIES | \$2,159,668.65 | \$0.00 | \$2,210,578.94 | \$127,684.22 | \$2,276,896.31 | \$66,317.37 | 3.00% |
| 2210 | TOTAL SCHOOL LEADERSHIP - BUILDING | \$2,159,668.65 | \$0.00 | \$2,210,578.94 | \$127,684.22 | \$2,276,896.31 | \$66,317.37 | 3.00% |
| 1020301-5100 | DISTRICT-WIDE ESL PROGRAMS TEACHERS - SALARIES | \$182,841.97 | \$0.00 | \$187,161.84 | \$0.00 | \$192,776.70 | \$5,614.86 | 3.00% |
| 1020301-5130 | DISTRICT-WIDE ELL TUTORS - SALARIES | \$27,282.80 | \$0.00 | \$63,982.91 | \$0.00 | \$65,902.40 | \$1,919.49 | 3.00% |
| 1020701-5100 | DISTRICT-WIDE FULL DAY KINDERGARTEN TEACHERS - SALARIES | \$0.00 | \$0.00 | \$618,241.91 | \$0.00 | \$636,789.17 | \$18,547.26 | 3.00% |
| 1031002-5100 | DISTRICT-WIDE SPECIAL ED TEACHERS - SALARIES | \$324,678.00 | \$0.00 | \$434,880.06 | \$0.00 | \$447,926.46 | \$13,046.40 | 3.00% |
| 1031002-5130 | DISTRICT-WIDE SPECIAL ED TUTORS - SALARIES | \$54,819.91 | \$0.00 | \$63,223.60 | \$0.00 | \$65,120.31 | \$1,896.71 | 3.00% |
| 1031032-5100 | SUMMER EXTENDED SCHOOL YEAR - PROFESSIONAL SALARIES | \$72,268.58 | \$0.00 | \$72,654.82 | \$48,807.46 | \$74,834.46 | \$2,179.64 | 3.00% |
| 1031032-5300 | EXTENDED SCHOOL YEAR - PARAPROFESSIONAL SALARIES | \$28,110.68 | \$0.00 | \$28,954.00 | \$0.00 | \$29,822.62 | \$868.62 | 3.00% |
| 1031035-5100 | DISTRICT-WIDE POST GRADUATE TEACHERS - SALARIES | \$0.00 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% |
| | TOTAL SALARIES | \$690,001.94 | \$0.00 | \$1,534,099.14 | \$48,807.46 | \$1,580,122.11 | \$46,022.97 | 3.00% |
| 2305 | TOTAL CLASSROOM TEACHERS | \$690,001.94 | \$0.00 | \$1,534,099.14 | \$48,807.46 | \$1,580,122.11 | \$46,022.97 | 3.00% |
| 1031036-5100 | DISTRICT-WIDE MIDDLE SCHOOL ASD TEACHERS - SALARIES | \$0.00 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% |
| | TOTAL SALARIES | \$0.00 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% |
| 2310 | TOTAL SPECIALISTS TEACHERS | \$0.00 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% |
| 1031034-5100 | DISTRICT-WIDE - SPEECH SALARIES | \$115,898.00 | \$0.00 | \$662,478.78 | \$0.00 | \$682,353.14 | \$19,874.36 | 3.00% |
| | TOTAL SALARIES | \$115,898.00 | \$0.00 | \$662,478.78 | \$0.00 | \$682,353.14 | \$19,874.36 | 3.00% |
| 2320 | TOTAL MEDICAL/THERAPEUTIC SERVICES | \$115,898.00 | \$0.00 | \$662,478.78 | \$0.00 | \$682,353.14 | \$19,874.36 | 3.00% |
| 1022003-5320 | DISTRICT-WIDE SUBSTITUTES - SALARIES | \$89,462.72 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% |
| | TOTAL SALARIES | \$89,462.72 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% |
| 2325 | TOTAL SUBSTITUTES TEACHERS | \$89,462.72 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% |
| 1020702-5300 | DISTRICT-WIDE FULL-DAY KINDERGARTEN - PARA SALARIES | \$0.00 | \$0.00 | \$122,565.35 | \$0.00 | \$126,242.31 | \$3,676.96 | 3.00% |
| 1031004-5300 | DISTRICT-WIDE SPED NON-CLERICAL - PARA SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| | TOTAL SALARIES | \$0.00 | \$0.00 | \$122,565.35 | \$0.00 | \$126,242.31 | \$3,676.96 | 3.00% |
| 2330 | TOTAL NON-CLERICAL PARAS/INSTRUCT ASS'TS | \$0.00 | \$0.00 | \$122,565.35 | \$0.00 | \$126,242.31 | \$3,676.96 | 3.00% |
| 1020104-5600 | DISTRICT-WIDE LEARNING- COURSE REIMBURSEMENT | \$55,728.50 | \$0.00 | \$90,000.00 | \$0.00 | \$92,700.00 | \$2,700.00 | 3.00% |
| | TOTAL EXPENSES | \$55,728.50 | \$0.00 | \$90,000.00 | \$0.00 | \$92,700.00 | \$2,700.00 | 3.00% |
| 2356 | TOTAL PROFESSIONAL DEVELOPMENT | \$55,728.50 | \$0.00 | \$90,000.00 | \$0.00 | \$92,700.00 | \$2,700.00 | 3.00% |
| 1020106-5510 | DISTRICT-WIDE - INSTRUCTIONAL MATERIALS | \$945,341.63 | \$34,314.00 | \$225,000.00 | \$0.00 | \$231,750.00 | \$6,750.00 | 3.00% |
| | CURRICULUM UPDATE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300,000.00 | \$300,000.00 | #DIV/0! |
| | TOTAL EXPENSES | \$945,341.63 | \$34,314.00 | \$225,000.00 | \$0.00 | \$531,750.00 | \$306,750.00 | 136.33% |
| 2410 | TOTAL TEXTBOOKS/SOFTWARE/MEDIA | \$945,341.63 | \$34,314.00 | \$225,000.00 | \$0.00 | \$531,750.00 | \$306,750.00 | 136.33% |
| 1020305-5500 | DISTRICT-WIDE - GENERAL SUPPLIES AND MATERIALS | \$17,029.63 | \$0.00 | \$10,000.00 | \$0.00 | \$10,300.00 | \$300.00 | 3.00% |
| 1022005-5500 | DISTRICT-WIDE INSTRUCTIONAL SUPPLIES - GENERAL SUPPLIES | \$36,583.47 | \$0.00 | \$60,000.00 | \$0.00 | \$61,800.00 | \$1,800.00 | 3.00% |

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|------------------|---|-----------------------|--------------------|-----------------------|-----------------------|---------------------------|----------------------|---------------------|
| 1031005-5500 | DISTRICT-WIDE SPED - GENERAL SUPPLIES | \$48,938.53 | \$0.00 | \$70,000.00 | \$0.00 | \$72,100.00 | \$2,100.00 | 3.00% |
| 1031005-5515 | EXTENDED SCHOOL YEAR - SUMMER MATERIALS | \$154.36 | \$0.00 | \$1,500.00 | \$0.00 | \$1,545.00 | \$45.00 | 3.00% |
| | TOTAL EXPENSES | \$102,705.99 | \$0.00 | \$141,500.00 | \$0.00 | \$145,745.00 | \$4,245.00 | 3.00% |
| 2430 | TOTAL GENERAL SUPPLIES | \$102,705.99 | \$0.00 | \$141,500.00 | \$0.00 | \$145,745.00 | \$4,245.00 | 3.00% |
| 1022205-5300 | DISTRICT-WIDE - TECH SERVICES OIS SALARIES | \$12,426.75 | \$0.00 | \$7,258.41 | \$8,400.00 | \$7,476.16 | \$217.75 | 3.00% |
| | TOTAL SALARIES | \$12,426.75 | \$0.00 | \$7,258.41 | \$8,400.00 | \$7,476.16 | \$217.75 | 3.00% |
| 1021003-5620 | DISTRICT-WIDE - PHOTOCOPIER EXPENSES | \$90,467.66 | \$0.00 | \$118,127.80 | \$0.00 | \$121,671.63 | \$3,543.83 | 3.00% |
| 1022006-5400 | DISTRICT-WIDE - INSTRUCT. SUPP. OIS CONTRACTED SERVICES | \$10,816.66 | \$0.00 | \$7,296.76 | \$0.00 | \$7,515.66 | \$218.90 | 3.00% |
| 1022006-5600 | DISTRICT-WIDE - INSTRUCT. SUPP. OTHER EXPENSES | \$106,416.11 | \$1,934.07 | \$95,000.00 | \$0.00 | \$97,850.00 | \$2,850.00 | 3.00% |
| 1022006-5610 | DISTRICT-WIDE - INSTRUCT. SUPP. TRAVEL | \$1,990.00 | \$0.00 | \$1,458.00 | \$0.00 | \$1,501.74 | \$43.74 | 3.00% |
| 1022206-5610 | DISTRICT-WIDE - TECH SERVICES - OIS TRAVEL | \$6,710.29 | \$0.00 | \$13,770.00 | \$0.00 | \$14,183.10 | \$413.10 | 3.00% |
| 1031011-5510 | DISTRICT-WIDE - SPED ELL INTERPRET & CURRICULUM | \$0.00 | \$0.00 | \$25,000.00 | \$0.00 | \$25,750.00 | \$750.00 | 3.00% |
| 1031006-5610 | DISTRICT-WIDE - SPED OIS TRAVEL | \$13,346.80 | \$0.00 | \$4,900.00 | \$0.00 | \$5,047.00 | \$147.00 | 3.00% |
| 1031007-5400 | DISTRICT-WIDE - SPED OIS CONTRACTED SERVICES | \$610,058.69 | \$3,821.83 | \$685,000.00 | \$4,635.00 | \$705,550.00 | \$20,550.00 | 3.00% |
| 1031007-5600 | DISTRICT-WIDE - SPED LEGAL | \$2,120.00 | \$0.00 | \$15,000.00 | \$0.00 | \$15,450.00 | \$450.00 | 3.00% |
| | TOTAL EXPENSES | \$841,926.21 | \$15,755.90 | \$965,552.56 | \$4,635.00 | \$994,519.14 | \$28,966.58 | 3.00% |
| 2440 | TOTAL OTHER INSTRUCTIONAL SERVICES | \$854,352.96 | \$15,755.90 | \$972,810.97 | \$13,035.00 | \$1,001,995.30 | \$29,184.33 | 3.00% |
| 1022207-5400 | DISTRICT-WIDE TECH SERVICES - CIT CONTRACTED SERVICES | \$278,865.51 | \$995.21 | \$286,000.00 | \$0.00 | \$294,580.00 | \$8,580.00 | 3.00% |
| 1022207-5430 | DISTRICT-WIDE TECH SERVICES - CIT EQUIPMENT MAINTENANCE | \$122,519.63 | \$3,774.16 | \$141,806.28 | \$0.00 | \$146,060.47 | \$4,254.19 | 3.00% |
| 1022207-5500 | DISTRICT-WIDE TECH SERVICES - CIT SUPPLIES | \$161,954.45 | \$15.57 | \$230,800.00 | \$0.00 | \$237,724.00 | \$6,924.00 | 3.00% |
| | TOTAL EXPENSES | \$563,339.59 | \$4,784.94 | \$658,606.28 | \$0.00 | \$678,364.47 | \$19,758.19 | 3.00% |
| 2451 | TOTAL CLASSROOM INSTRUCTIONAL TECHNOLOGY | \$563,339.59 | \$4,784.94 | \$658,606.28 | \$0.00 | \$678,364.47 | \$19,758.19 | 3.00% |
| 1030601-5200 | DISTRICT-WIDE - GUIDANCE CLERICAL SALARIES | \$60,245.17 | \$0.00 | \$63,365.98 | \$3,785.87 | \$65,266.96 | \$1,900.98 | 3.00% |
| | TOTAL SALARIES | \$60,245.17 | \$0.00 | \$63,365.98 | \$3,785.87 | \$65,266.96 | \$1,900.98 | 3.00% |
| 2710 | TOTAL GUIDANCE & ADJUSTMENT COUNSELORS | \$60,245.17 | \$0.00 | \$63,365.98 | \$3,785.87 | \$65,266.96 | \$1,900.98 | 3.00% |
| 2000-2999 | TOTAL INSTRUCTION | \$6,614,727.21 | \$66,038.83 | \$7,954,750.38 | \$248,939.84 | \$8,493,392.89 | \$538,642.51 | 6.77% |
| 1031101-5100 | DISTRICT-WIDE - OPERATIONS LIAISON SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| | TOTAL SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1031102-5600 | DISTRICT-WIDE - OPERATIONS LIAISON EXPENSES | \$9,588.00 | \$0.00 | \$16,593.93 | \$0.00 | \$17,091.75 | \$497.82 | 3.00% |
| | TOTAL EXPENSES | \$9,588.00 | \$0.00 | \$16,593.93 | \$0.00 | \$17,091.75 | \$497.82 | 3.00% |
| 3100 | TOTAL ATTENDANCE & PARENT SERVICES | \$9,588.00 | \$0.00 | \$16,593.93 | \$0.00 | \$17,091.75 | \$497.82 | 3.00% |
| 1030301-5100 | DISTRICT-WIDE - CLINIC SALARIES | \$78,349.65 | 0 | 619782.73 | 0 | 638376.2119 | 18593.4819 | 3.00% |
| 1030301-5106 | DISTRICT-WIDE - CLINIC SUPERVISION | 3959 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | TOTAL SALARIES | \$582,308.65 | \$0.00 | \$619,782.73 | \$0.00 | \$638,376.21 | \$18,593.48 | 3.00% |
| 1030302-5400 | DISTRICT-WIDE - CONTRACTED SERVICES | \$10,000.00 | \$0.00 | \$10,500.00 | \$0.00 | \$10,815.00 | \$315.00 | 3.00% |
| 1030302-5500 | DISTRICT-WIDE - CLINIC SUPPLIES | \$1,309.86 | \$0.00 | \$1,500.00 | \$0.00 | \$1,545.00 | \$45.00 | 3.00% |
| 1030302-5610 | DISTRICT-WIDE - CLINIC TRAVEL | \$0.00 | \$0.00 | \$300.00 | \$0.00 | \$309.00 | \$9.00 | 3.00% |
| | TOTAL EXPENSES | \$11,309.86 | \$0.00 | \$12,300.00 | \$0.00 | \$12,669.00 | \$369.00 | 3.00% |
| 3200 | TOTAL MEDICAL HEALTH SERVICES | \$593,618.51 | \$0.00 | \$632,082.73 | \$0.00 | \$651,045.21 | \$18,962.48 | 3.00% |
| 1031201-5300 | DISTRICT-WIDE TRANSPORTATION - OTHER SALARIES | \$134,137.60 | \$0.00 | \$135,556.24 | \$8,318.65 | \$139,622.93 | \$4,066.69 | 3.00% |
| | TOTAL SALARIES | \$134,137.60 | \$0.00 | \$135,556.24 | \$8,318.65 | \$139,622.93 | \$4,066.69 | 3.00% |

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|--|----------------|-----------------|-------------------|-----------------------|---------------------------|----------------------|---------------------|
| 1031008-5440 | DISTRICT-WIDE - SPED TRANSPORTATION CONTRACTED SERVICES | \$1,223,338.25 | \$0.00 | \$1,150,000.00 | \$0.00 | \$1,184,500.00 | \$34,500.00 | 3.00% |
| 0 | TRANSPORTATION REALIGNMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$240,000.00 | \$240,000.00 | #DIV/0! |
| 1031202-5440 | DISTRICT-WIDE - TRANSPORTATION CONTRACTED SERVICES | \$1,728,089.86 | \$0.00 | \$1,843,048.65 | \$0.00 | \$1,898,340.11 | \$55,291.46 | 3.00% |
| 1031202-5441 | DISTRICT-WIDE - TRANSPORTATION MCKINNEY-VENTO | \$88,776.99 | \$0.00 | \$80,000.00 | \$0.00 | \$82,400.00 | \$2,400.00 | 3.00% |
| | TOTAL EXPENSES | \$3,040,245.10 | \$0.00 | \$3,073,048.65 | \$0.00 | \$3,405,240.11 | \$332,191.46 | 10.81% |
| 3300 | TOTAL TRANSPORTATION | \$3,174,342.70 | \$0.00 | \$3,208,604.89 | \$8,318.65 | \$3,544,863.04 | \$336,258.15 | 10.48% |
| 3000-3999 | TOTAL PUPIL SERVICES | \$3,777,549.21 | \$0.00 | \$3,857,281.55 | \$8,318.65 | \$4,213,000.00 | \$355,718.45 | 9.22% |
| 1040101-5320 | DISTRICT-WIDE - FACILITIES OVERTIME | \$40,919.46 | \$0.00 | \$35,000.00 | \$235.71 | \$36,050.00 | \$1,050.00 | 3.00% |
| 1040101-5330 | DISTRICT-WIDE - FACILITIES CUSTODIAN SALARIES | \$139,698.62 | \$0.00 | \$128,669.66 | \$12,891.54 | \$132,529.75 | \$3,860.09 | 3.00% |
| 1040101-5340 | DISTRICT-WIDE - FACILITIES MAINTENANCE SALARIES | \$565,699.89 | \$0.00 | \$596,830.94 | \$45,622.71 | \$614,735.87 | \$17,904.93 | 3.00% |
| | TOTAL SALARIES | \$746,317.97 | \$0.00 | \$760,500.60 | \$58,749.96 | \$783,315.62 | \$22,815.02 | 3.00% |
| 1031103-5600 | DISTRICT-WIDE - DISTRICT OPERATIONS POLICE DETAILS | \$3,112.72 | \$0.00 | \$6,000.00 | \$0.00 | \$6,180.00 | \$180.00 | 3.00% |
| 1040102-5433 | DISTRICT-WIDE - SNOW/INCLEMENT WEATHER | \$24,501.49 | \$5,749.25 | \$30,000.00 | \$0.00 | \$30,900.00 | \$900.00 | 3.00% |
| 1040102-5400 | DISTRICT-WIDE - FACILITIES CONTRACTED SERVICES | \$344,125.77 | \$252.00 | \$245,132.99 | \$0.00 | \$252,486.98 | \$7,353.99 | 3.00% |
| 1040102-5401 | DISTRICT-WIDE - FACILITIES CONTRACTED CLEANING | \$1,376,601.42 | \$111,446.37 | \$1,364,946.00 | \$0.00 | \$1,405,894.38 | \$40,948.38 | 3.00% |
| 1040102-5500 | DISTRICT-WIDE - FACILITIES SUPPLIES | \$230,478.66 | \$206.25 | \$225,000.00 | \$0.00 | \$231,750.00 | \$6,750.00 | 3.00% |
| 1040102-5600 | DISTRICT-WIDE - FACILITIES OTHER EXPENSES | \$64,359.28 | \$3,034.78 | \$75,000.00 | \$0.00 | \$77,250.00 | \$2,250.00 | 3.00% |
| | TOTAL EXPENSES | \$1,993,179.34 | \$120,688.65 | \$1,946,078.99 | \$0.00 | \$2,004,461.36 | \$58,382.37 | 3.00% |
| 4110 | TOTAL CUSTODIAL SERVICES | \$2,739,497.31 | \$120,688.65 | \$2,706,579.59 | \$58,749.96 | \$2,787,776.98 | \$81,197.39 | 3.00% |
| 1040201-5400 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES | \$495.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1040201-5410 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - ELECTRIC | \$1,032,374.33 | \$0.00 | \$990,000.00 | \$0.00 | \$1,019,700.00 | \$29,700.00 | 3.00% |
| 1040201-5420 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - TELEPHONE | \$73,519.15 | \$67.28 | \$70,000.00 | \$0.00 | \$72,100.00 | \$2,100.00 | 3.00% |
| 1040201-5460 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - OIL/GAS/WATER | \$454,742.26 | \$0.00 | \$526,771.59 | \$0.00 | \$542,574.74 | \$15,803.15 | 3.00% |
| | TOTAL EXPENSES | \$1,561,130.74 | \$67.28 | \$1,586,771.59 | \$0.00 | \$1,634,374.74 | \$47,603.15 | 3.00% |
| 4130 | TOTAL UTILITY SERVICES | \$1,561,130.74 | \$67.28 | \$1,586,771.59 | \$0.00 | \$1,634,374.74 | \$47,603.15 | 3.00% |
| 1040103-5400 | DISTRICT-WIDE - FACILITIES BUILDING MAINTENANCE | \$101,839.16 | \$10,698.00 | \$125,415.68 | \$0.00 | \$129,178.15 | \$3,762.47 | 3.00% |
| 1040202-5464 | DISTRICT-WIDE - UTILITIES RUBBISH REMOVAL | \$80,553.64 | \$0.00 | \$82,571.50 | \$0.00 | \$85,054.83 | \$2,477.33 | 3.00% |
| | TOTAL EXPENSES | \$182,392.80 | \$10,698.00 | \$207,993.18 | \$0.00 | \$214,232.98 | \$6,239.80 | 3.00% |
| 4220 | TOTAL MAINTENANCE OF BUILDINGS | \$182,392.80 | \$10,698.00 | \$207,993.18 | \$0.00 | \$214,232.98 | \$6,239.80 | 3.00% |
| 1022211-5400 | DISTRICT-WIDE - TECH SERVICES BSS CONTRACTED SERVICES | \$8,069.97 | \$0.00 | \$30,000.00 | \$0.00 | \$30,900.00 | \$900.00 | 3.00% |
| 1022211-5430 | DISTRICT-WIDE - TECH SERVICES BSS EQUIPMENT MAINTENANCE | \$9,671.93 | \$0.00 | \$30,000.00 | \$0.00 | \$30,900.00 | \$900.00 | 3.00% |
| | TOTAL EXPENSES | \$17,741.90 | \$0.00 | \$60,000.00 | \$0.00 | \$61,800.00 | \$1,800.00 | 3.00% |
| 4225 | TOTAL BUILDING SECURITY SYSTEM | \$17,741.90 | \$0.00 | \$60,000.00 | \$0.00 | \$61,800.00 | \$1,800.00 | 3.00% |
| 1040104-5430 | DISTRICT-WIDE - FACILITIES EQUIPMENT MAINTENANCE CONTRACT. SVCS. | \$85,050.03 | \$6,042.78 | \$100,000.00 | \$0.00 | \$103,000.00 | \$3,000.00 | 3.00% |
| 1040104-5431 | DISTRICT-WIDE - FACILITIES EMERGENCY REPAIRS | \$114,119.76 | \$0.00 | \$100,000.00 | \$0.00 | \$103,000.00 | \$3,000.00 | 3.00% |
| 1040104-5460 | DISTRICT-WIDE - FACILITIES FUEL/OIL/GAS | \$22,602.22 | \$0.00 | \$25,000.00 | \$0.00 | \$25,750.00 | \$750.00 | 3.00% |
| | TOTAL EXPENSES | \$221,772.01 | \$6,042.78 | \$225,000.00 | \$0.00 | \$231,750.00 | \$6,750.00 | 3.00% |
| 4230 | TOTAL MAINTENANCE OF EQUIPMENT | \$221,772.01 | \$6,042.78 | \$225,000.00 | \$0.00 | \$231,750.00 | \$6,750.00 | 3.00% |
| 1022203-5100 | DISTRICT-WIDE - TECH SERVICES BLDG TECH PROF. SALARIES | \$477,075.66 | \$0.00 | \$539,901.30 | \$29,299.29 | \$556,098.34 | \$16,197.04 | 3.00% |
| | TOTAL SALARIES | \$477,075.66 | \$0.00 | \$539,901.30 | \$29,299.29 | \$556,098.34 | \$16,197.04 | 3.00% |
| 4400 | TOTAL NETWORKING & TELECOMMUNICATION | \$477,075.66 | \$0.00 | \$539,901.30 | \$29,299.29 | \$556,098.34 | \$16,197.04 | 3.00% |
| 4000-4999 | TOTAL OPERATIONS & MAINTENANCE | \$5,199,610.42 | \$137,496.71 | \$5,326,245.66 | \$88,049.25 | \$5,486,033.03 | \$159,787.37 | 3.00% |

DOCUMENT NO. 11: WHRSD FY24 GENERAL FUND DISTRICT-WIDE EXPENDITURES DETAIL

| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/1/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|------------------|--|-----------------------|--------------------|-----------------------|-----------------------|--------------------------|-----------------------|---------------------|
| 1030702-5661 | DISTRICT-WIDE - INSURANCE EMPLOYEES BENEFITS RETIREMENT | \$3,145,947.00 | \$0.00 | \$3,443,098.26 | \$1,491,409.00 | \$3,787,408.09 | \$344,309.83 | 10.00% |
| | TOTAL EXPENSES | \$3,145,947.00 | \$0.00 | \$3,443,098.26 | \$1,491,409.00 | \$3,787,408.09 | \$344,309.83 | 10.00% |
| 5100 | TOTAL EMPLOYEE RETIREMENT | \$3,145,947.00 | \$0.00 | \$3,443,098.26 | \$1,491,409.00 | \$3,787,408.09 | \$344,309.83 | 10.00% |
| 1030701-5110 | DISTRICT-WIDE - INSURANCE EMPLOYEES - SALARY RESERVE | \$747,057.85 | \$0.00 | \$460,000.00 | \$0.00 | \$700,000.00 | \$240,000.00 | 52.17% |
| | TOTAL EXPENSES | \$747,057.85 | \$0.00 | \$460,000.00 | \$0.00 | \$700,000.00 | \$240,000.00 | 52.17% |
| 5150 | TOTAL EMPLOYEE SEPARATION COSTS | \$747,057.85 | \$0.00 | \$460,000.00 | \$0.00 | \$700,000.00 | \$240,000.00 | 52.17% |
| 1030102-5662 | DISTRICT-WIDE - ATHLETICS EMPLOYEE INSURANCE | \$5,970.00 | \$0.00 | \$6,447.60 | \$0.00 | \$6,250.00 | (\$197.60) | -3.06% |
| 1030703-5640 | DISTRICT-WIDE - EMP BENEFITS MEDICARE TAX | \$495,114.10 | \$0.00 | \$487,796.60 | \$0.00 | \$505,000.00 | \$17,203.40 | 3.53% |
| 1030703-5641 | DISTRICT-WIDE - UNEMPLOYMENT TAX | \$0.00 | \$0.00 | \$100,000.00 | \$0.00 | \$103,000.00 | \$3,000.00 | 3.00% |
| 1030703-5662 | DISTRICT-WIDE - EMPLOYEE HEALTH INSURANCE | \$4,246,246.91 | \$1,800.00 | \$4,774,500.00 | \$400,403.65 | \$5,013,225.00 | \$238,725.00 | 5.00% |
| 1040301-5664 | DISTRICT-WIDE - BUILDING INSURANCE | \$431,737.11 | \$0.00 | \$456,400.44 | \$0.00 | \$470,092.45 | \$13,692.01 | 3.00% |
| | TOTAL EXPENSES | \$5,179,068.12 | \$1,800.00 | \$5,825,144.64 | \$400,403.65 | \$6,097,567.45 | \$272,422.81 | 4.68% |
| 5200 | TOTAL INSURANCE PROGRAMS | \$5,179,068.12 | \$1,800.00 | \$5,825,144.64 | \$400,403.65 | \$6,097,567.45 | \$272,422.81 | 4.68% |
| 5000-5999 | TOTAL BENEFITS & FIXED CHARGES | \$9,072,072.97 | \$1,800.00 | \$9,728,242.90 | \$1,891,812.65 | \$10,584,975.54 | \$856,732.64 | 8.81% |
| 6000-6999 | TOTAL COMMUNITY SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 1040108-5703 | HIGH SCHOOL - LIBRARY BUILDING IMPROVEMENTS | \$0.00 | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| | TOTAL CAPITAL | \$0.00 | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 7200 | TOTAL IMPROVEMENTS - LAND & BUILDING | \$0.00 | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1040108-5701 | DISTRICT-WIDE - FACILITIES NEW EQUIPMENT | \$10,704.80 | \$26,712.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| | TOTAL CAPITAL | \$10,704.80 | \$26,712.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 7300 | TOTAL NEW EQUIPMENT | \$10,704.80 | \$26,712.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 102212-5702 | DISTRICT-WIDE - TECHNOLOGY REPLACEMENT OF EQUIPMENT | \$2,760.00 | \$0.00 | \$40,000.00 | \$0.00 | \$41,200.00 | \$1,200.00 | 3.00% |
| 102213-5701 | DISTRICT-WIDE - TECHNOLOGY I TO I INITIATIVE CHROMEBOOKS | \$0.00 | \$0.00 | \$400,000.00 | \$0.00 | \$0.00 | (\$400,000.00) | -100.00% |
| | TOTAL CAPITAL | \$2,760.00 | \$0.00 | \$440,000.00 | \$0.00 | \$41,200.00 | (\$398,800.00) | -90.64% |
| 7350 | TOTAL CAPITAL TECHNOLOGY | \$2,760.00 | \$0.00 | \$440,000.00 | \$0.00 | \$41,200.00 | (\$398,800.00) | -90.64% |
| 7000-7999 | TOTAL ACQ. IMPROVE, & REPLACE FIXED ASSETS | \$13,464.80 | \$61,712.00 | \$440,000.00 | \$0.00 | \$41,200.00 | (\$398,800.00) | -90.64% |
| 1010305-5801 | DISTRICT-WIDE - BUSINESS FINANCE - DEBT PRINCIPAL | \$615,000.00 | \$0.00 | \$615,000.00 | \$0.00 | \$600,000.00 | (\$15,000.00) | -2.44% |
| 1010305-5802 | DISTRICT-WIDE - BUSINESS FINANCE - DEBT INTEREST | \$97,966.14 | \$0.00 | \$78,970.00 | \$0.00 | \$85,800.00 | \$6,830.00 | 8.65% |
| | TOTAL EXPENSES | \$712,966.14 | \$0.00 | \$693,970.00 | \$0.00 | \$685,800.00 | (\$8,170.00) | -1.18% |
| 8200 | TOTAL LONG-TERM DEBT SERVICE/SCHOOL | \$712,966.14 | \$0.00 | \$693,970.00 | \$0.00 | \$685,800.00 | (\$8,170.00) | -1.18% |
| 8000-8999 | TOTAL DEBT RETIREMENT AND SERVICE | \$712,966.14 | \$0.00 | \$693,970.00 | \$0.00 | \$685,800.00 | (\$8,170.00) | -1.18% |
| 1022007-5901 | DISTRICT-WIDE - TUITION TO OTHER SCHOOLS | \$31,493.00 | \$0.00 | \$30,000.00 | \$0.00 | \$30,900.00 | \$900.00 | 3.00% |
| 1022007-5902 | DISTRICT-WIDE - SPED STATE ASSESSMENT | \$10,779.00 | \$0.00 | \$11,210.00 | \$0.00 | \$11,546.30 | \$336.30 | 3.00% |
| | 0 SPED OUT OF DISTRICT COSTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| 1031009-5901 | DISTRICT-WIDE - SPED TUITION TO OTHER SCHOOLS | \$3,147,934.57 | \$7,293.00 | \$2,650,623.00 | \$0.00 | \$2,725,398.00 | \$74,775.00 | 2.82% |
| | TOTAL EXPENSES | \$3,190,206.57 | \$7,293.00 | \$2,691,833.00 | \$0.00 | \$2,767,844.30 | \$76,011.30 | 2.82% |
| 9100 | TOTAL TUITION TO MASS. SCHOOLS | \$3,190,206.57 | \$7,293.00 | \$2,691,833.00 | \$0.00 | \$2,767,844.30 | \$76,011.30 | 2.82% |

DOCUMENT NO. 11: WHRSD FY24 GENERAL FUND DISTRICT-WIDE EXPENDITURES DETAIL

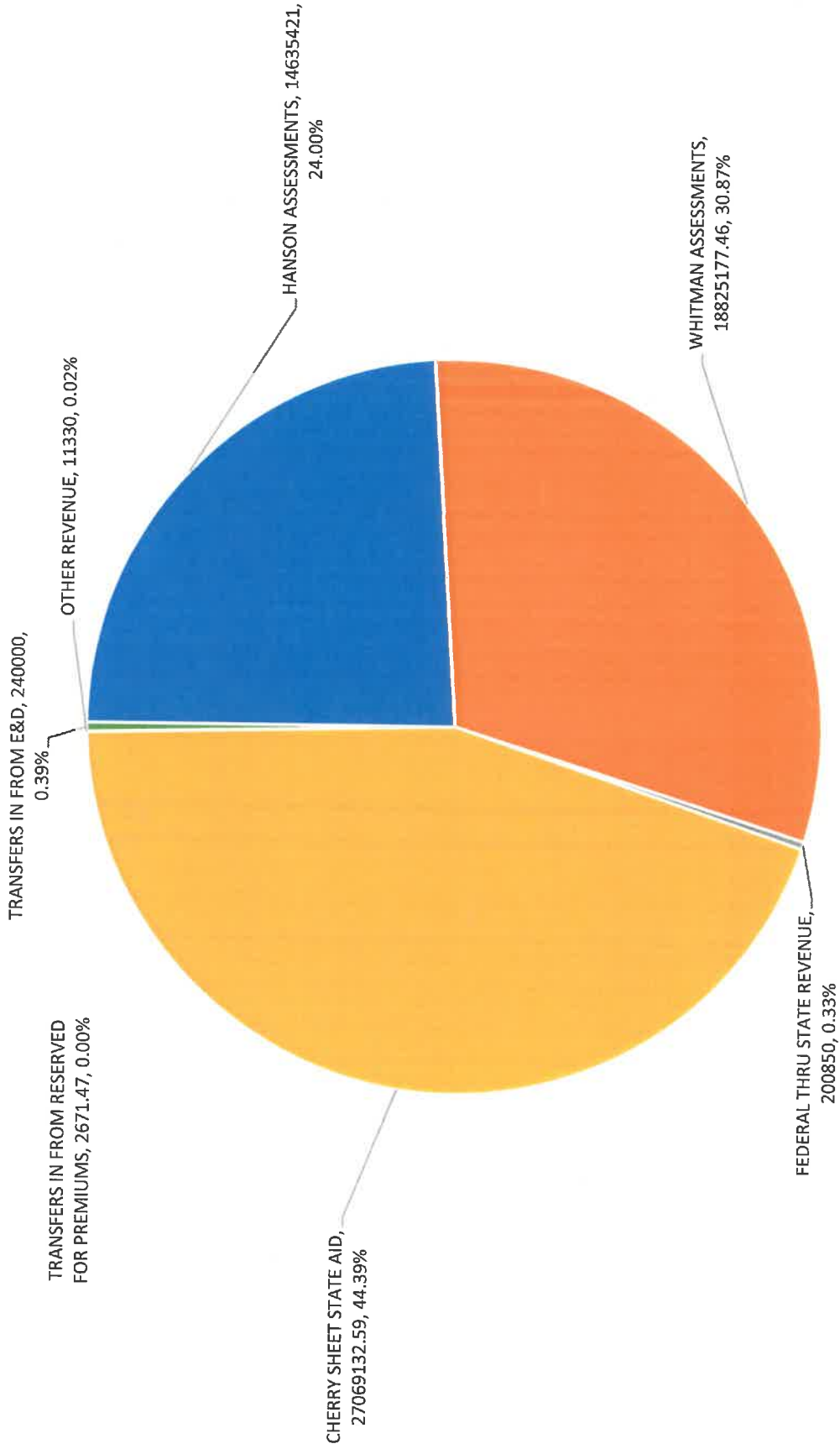
| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 |
|----------------|--|-----------------|-----------------|-------------------|-----------------------|---------------------------|----------------------|---------------------|
| 1022008-5910 | DISTRICT-WIDE - SCHOOL CHOICE | \$206,835.00 | \$0.00 | \$222,684.00 | \$0.00 | \$229,364.52 | \$6,680.52 | 3.00% |
| | TOTAL EXPENSES | \$206,835.00 | \$0.00 | \$222,684.00 | \$0.00 | \$229,364.52 | \$6,680.52 | 3.00% |
| 9110 | TOTAL SCHOOL CHOICE TUITION | \$206,835.00 | \$0.00 | \$222,684.00 | \$0.00 | \$229,364.52 | \$6,680.52 | 3.00% |
| 1022009-5920 | DISTRICT-WIDE - CHARTER SCHOOLS | \$889,164.00 | \$0.00 | \$1,043,981.00 | \$0.00 | \$1,075,300.43 | \$31,319.43 | 3.00% |
| | TOTAL EXPENSES | \$889,164.00 | \$0.00 | \$1,043,981.00 | \$0.00 | \$1,075,300.43 | \$31,319.43 | 3.00% |
| 9120 | TOTAL SCHOOL CHOICE TUITION | \$889,164.00 | \$0.00 | \$1,043,981.00 | \$0.00 | \$1,075,300.43 | \$31,319.43 | 3.00% |
| 9000-9999 | TOTAL PROGRAMS WITH OTHER DISTRICTS | \$4,286,205.57 | \$7,293.00 | \$3,958,498.00 | \$0.00 | \$4,072,509.25 | \$114,011.25 | 2.88% |
| FUND 1 | GRAND TOTAL GENERAL FUND W/INITIATIVES | \$30,906,174.11 | \$305,719.78 | \$33,167,144.04 | \$2,308,607.36 | \$34,855,950.89 | \$1,688,806.85 | 5.09% |

| WHITMAN-HANSON REGIONAL SCHOOL DISTRICT APPENDIX A-SPECIAL EDUCATION - RELATED REVENUES AND EXPENDITURES AS OF 1/12/23 | | | | | | | | | | |
|--|--|-----------------|-------------------|-----------------------|---------------------------|---------------------------|----------------------|---------------------|--|--|
| FY24 | GENERAL FUND SPECIAL EDUCATION-RELATED REVENUE USED IN OPERATING BUDGET | | | | | | | | | |
| Assumptions: | NOTE: CIRCUIT BREAKER REVENUE HAS BEEN UTILIZED TO OFFSET SPECIAL EDUCATION EXPENSES IN THE BUDGET. SPECIFICALLY, THE SPED TUITION TO OTHER SCHOOLS BUDGET (ACCOUNT NO. 1031009-590J) HAS BEEN REDUCED AS FOLLOWS: | | | | | | | | | |
| | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 | | | |
| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 | | |
| 000110-4970 | DISTRICT-WIDE - SPED TUITION TO OTHER SCHOOLS | \$3,147,934.57 | \$7,293.00 | \$2,650,623.00 | \$0.00 | \$2,725,398.00 | \$74,775.00 | 2.82% | | |
| | 0 SPED OUT OF DISTRICT COSTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | | |
| FUND 4400 | SPED COSTS PAID FROM CIRCUIT BREAKER REVENUE | \$1,312,380.91 | \$0.00 | \$1,720,000.00 | \$0.00 | \$2,257,112.00 | \$537,112.00 | 31.23% | | |
| | TOTAL DISTRICT-WIDE SPED TUITION TO OTHER SCHOOLS BUDGET | \$4,460,315.48 | \$7,293.00 | \$4,370,623.00 | \$0.00 | \$4,982,510.00 | \$611,887.00 | 14.00% | | |
| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 | | |
| 01101230-5110 | DISTRICT-WIDE GEN OFFICE - SPED CURR DIRECTORS SALARIES | \$134,106.09 | \$0.00 | \$133,954.56 | \$2,644.23 | \$137,973.20 | \$4,018.64 | 3.00% | | |
| | TOTAL SALARIES | \$134,106.09 | \$0.00 | \$133,954.56 | \$2,644.23 | \$137,973.20 | \$4,018.64 | 3.00% | | |
| 1220 | TOTAL ASSISTANT SUPERINTENDENT | \$134,106.09 | \$0.00 | \$133,954.56 | \$2,644.23 | \$137,973.20 | \$4,018.64 | 3.00% | | |
| 1031003-5200 | DISTRICT-WIDE SPED CLERICAL - SALARIES | \$119,698.07 | \$0.00 | \$121,440.00 | \$5,835.89 | \$125,083.20 | \$3,643.20 | 3.00% | | |
| | TOTAL SALARIES | \$119,698.07 | \$0.00 | \$121,440.00 | \$5,835.89 | \$125,083.20 | \$3,643.20 | 3.00% | | |
| 2120 | TOTAL DEPARTMENT HEADS (NON-SUPERV) | \$119,698.07 | \$0.00 | \$121,440.00 | \$5,835.89 | \$125,083.20 | \$3,643.20 | 3.00% | | |
| 0131001-5100 | INDIAN HEAD SPECIAL EDUCATION TEACHERS - SALARIES | \$334,731.42 | \$0.00 | \$344,911.98 | \$0.00 | \$355,259.34 | \$10,347.36 | 3.00% | | |
| 0331001-5100 | CONLEY SPECIAL EDUCATION TEACHERS - SALARIES | \$301,570.07 | \$0.00 | \$270,609.06 | \$0.00 | \$278,727.33 | \$8,118.27 | 3.00% | | |
| 0431001-5100 | DUVAL SPECIAL EDUCATION TEACHERS - SALARIES | \$328,986.35 | \$0.00 | \$319,091.70 | \$0.00 | \$328,664.45 | \$9,572.75 | 3.00% | | |
| 0631001-5100 | WHITMAN MIDDLE SCHOOL SPECIAL ED TEACHERS - SALARIES | \$614,210.75 | \$0.00 | \$628,552.46 | \$0.00 | \$647,409.03 | \$18,856.57 | 3.00% | | |
| 0731001-5100 | HANSON MIDDLE SCHOOL SPECIAL ED TEACHERS - SALARIES | \$668,072.48 | \$0.00 | \$670,509.24 | \$0.00 | \$690,624.52 | \$20,115.28 | 3.00% | | |
| 0831001-5100 | HIGH SCHOOL SPECIAL EDUCATION TEACHERS - SALARIES | \$1,003,985.90 | \$0.00 | \$758,431.20 | \$12,089.35 | \$781,184.14 | \$22,752.94 | 3.00% | | |
| 1031002-5100 | DISTRICT-WIDE SPECIAL ED TEACHERS - SALARIES | \$324,678.00 | \$0.00 | \$434,880.06 | \$0.00 | \$447,926.46 | \$13,046.40 | 3.00% | | |
| 1031002-5130 | DISTRICT-WIDE SPECIAL ED TUTORS - SALARIES | \$54,819.91 | \$0.00 | \$63,223.60 | \$0.00 | \$65,120.31 | \$1,896.71 | 3.00% | | |
| 1031032-5100 | SUMMER EXTENDED SCHOOL YEAR - PROFESSIONAL SALARIES | \$72,268.58 | \$0.00 | \$72,654.82 | \$48,807.46 | \$74,834.46 | \$2,179.64 | 3.00% | | |
| 1031032-5300 | EXTENDED SCHOOL YEAR - PARAPROFESSIONAL SALARIES | \$28,110.68 | \$0.00 | \$28,954.00 | \$0.00 | \$29,822.62 | \$868.62 | 3.00% | | |
| 1031035-5100 | DISTRICT-WIDE POST GRADUATE TEACHERS - SALARIES | \$0.00 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% | | |
| | TOTAL SALARIES | \$3,731,437.14 | \$0.00 | \$3,656,818.12 | \$60,896.81 | \$3,766,522.66 | \$109,704.54 | 3.00% | | |
| 2305 | TOTAL CLASSROOM TEACHERS | \$3,731,437.14 | \$0.00 | \$3,656,818.12 | \$60,896.81 | \$3,766,522.66 | \$109,704.54 | 3.00% | | |
| 1031036-5100 | DISTRICT-WIDE MIDDLE SCHOOL ASD TEACHERS - SALARIES | \$0.00 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% | | |
| | TOTAL SALARIES | \$0.00 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% | | |
| 2310 | TOTAL SPECIALISTS TEACHERS | \$0.00 | \$0.00 | \$65,000.00 | \$0.00 | \$66,950.00 | \$1,950.00 | 3.00% | | |
| 0131003-5100 | INDIAN HEAD - SPEECH SALARIES | \$135,138.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | | |
| 0331003-5100 | CONLEY - SPEECH SALARIES | \$71,023.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | | |
| 0431003-5100 | DUVAL - SPEECH SALARIES | \$94,236.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | | |
| 0631003-5100 | WHITMAN MIDDLE SCHOOL - SPEECH SALARIES | \$80,881.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | | |
| 0731003-5100 | HANSON MIDDLE SCHOOL - SPEECH SALARIES | \$132,755.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | | |
| 1031034-5100 | DISTRICT-WIDE - SPEECH SALARIES | \$115,898.00 | \$0.00 | \$662,478.78 | \$0.00 | \$682,353.14 | \$19,874.36 | 3.00% | | |
| | TOTAL SALARIES | \$629,932.61 | \$0.00 | \$662,478.78 | \$0.00 | \$682,353.14 | \$19,874.36 | 3.00% | | |

| WHITMAN-HANSON REGIONAL SCHOOL DISTRICT APPENDIX A-SPECIAL EDUCATION - RELATED REVENUES AND EXPENDITURES AS OF 1/12/23 | | | | | | | | | |
|--|---|------------------------|--------------------|------------------------|-----------------------|---------------------------|----------------------|---------------------|--|
| GENERAL FUND SPECIAL EDUCATION-RELATED REVENUE USED IN OPERATING BUDGET | | | | | | | | | |
| Account Number | Account Description | FY22 Actual | FY22 Encumbered | FY23 Appropriated | FY23 Actual thru July | FY24 Budget as of 1/12/23 | \$ Inc/Dec FY23-FY24 | % Inc/Dec FY23-FY24 | |
| 2320 | TOTAL MEDICAL/THERAPEUTIC SERVICES | \$629,932.61 | \$0.00 | \$662,478.78 | \$0.00 | \$682,353.14 | \$19,874.36 | 3.00% | |
| 0131002-5300 | INDIAN HEAD - SPED PARAPROFESSIONAL SALARIES | \$166,455.22 | \$0.00 | \$227,643.06 | \$0.00 | \$234,472.35 | \$6,829.29 | 3.00% | |
| 0331002-5300 | CONLEY - SPED PARAPROFESSIONAL SALARIES | \$125,748.06 | \$0.00 | \$203,060.07 | \$0.00 | \$209,151.87 | \$6,091.80 | 3.00% | |
| 0431002-5300 | DUVAL - SPED PARAPROFESSIONAL SALARIES | \$324,546.02 | \$0.00 | \$181,472.95 | \$0.00 | \$186,917.14 | \$5,444.19 | 3.00% | |
| 0631002-5300 | WHITMAN MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES | \$239,180.69 | \$0.00 | \$197,039.74 | \$0.00 | \$202,950.93 | \$5,911.19 | 3.00% | |
| 0731002-5300 | HANSON MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES | \$318,130.81 | \$0.00 | \$318,388.33 | \$0.00 | \$327,939.98 | \$9,551.65 | 3.00% | |
| 0831002-5300 | HIGH SCHOOL - SPED PARAPROFESSIONAL SALARIES | \$246,128.60 | \$0.00 | \$264,433.38 | \$0.00 | \$272,366.38 | \$7,933.00 | 3.00% | |
| 1031004-5300 | DISTRICT-WIDE SPED NON-CLERICAL-PARA SALARIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | |
| | TOTAL SALARIES | \$1,420,189.40 | \$0.00 | \$1,392,037.53 | \$0.00 | \$1,433,798.66 | \$41,761.13 | 3.00% | |
| 2330 | TOTAL NON-CLERICAL PARAS/INSTRUCT ASS'TS | \$1,420,189.40 | \$0.00 | \$1,392,037.53 | \$0.00 | \$1,433,798.66 | \$41,761.13 | 3.00% | |
| 1020604-5500 | PRE-SCHOOL ACADEMY - GENERAL SUPPLIES | \$2,122.08 | \$0.00 | \$2,078.69 | \$0.00 | \$2,141.05 | \$62.36 | 3.00% | |
| 1031005-5500 | DISTRICT-WIDE SPED - GENERAL SUPPLIES | \$48,938.53 | \$0.00 | \$70,000.00 | \$0.00 | \$72,100.00 | \$2,100.00 | 3.00% | |
| 1031005-5515 | EXTENDED SCHOOL YEAR - SUMMER MATERIALS | \$154.36 | \$0.00 | \$1,500.00 | \$0.00 | \$1,545.00 | \$45.00 | 3.00% | |
| | TOTAL EXPENSES | \$51,214.97 | \$0.00 | \$73,578.69 | \$0.00 | \$75,786.05 | \$2,207.36 | 3.00% | |
| 2430 | TOTAL GENERAL SUPPLIES | \$51,214.97 | \$0.00 | \$73,578.69 | \$0.00 | \$75,786.05 | \$2,207.36 | 3.00% | |
| 1031011-5510 | DISTRICT-WIDE - SPED ELL INTERPRET & CURRICULUM | \$0.00 | \$0.00 | \$25,000.00 | \$0.00 | \$25,750.00 | \$750.00 | 3.00% | |
| 1031006-5610 | DISTRICT-WIDE - SPED OIS TRAVEL | \$13,346.80 | \$0.00 | \$4,900.00 | \$0.00 | \$5,047.00 | \$147.00 | 3.00% | |
| 1031007-5400 | DISTRICT-WIDE - SPED OIS CONTRACTED SERVICES | \$610,058.69 | \$3,821.83 | \$685,000.00 | \$4,635.00 | \$705,550.00 | \$20,550.00 | 3.00% | |
| 1031007-5600 | DISTRICT-WIDE - SPED LEGAL | \$2,120.00 | \$0.00 | \$15,000.00 | \$0.00 | \$15,450.00 | \$450.00 | 3.00% | |
| | TOTAL EXPENSES | \$625,525.49 | \$3,821.83 | \$729,900.00 | \$4,635.00 | \$751,797.00 | \$21,897.00 | 3.00% | |
| 2440 | TOTAL OTHER INSTRUCTIONAL SERVICES | \$625,525.49 | \$3,821.83 | \$729,900.00 | \$4,635.00 | \$751,797.00 | \$21,897.00 | 3.00% | |
| 1031008-5440 | DISTRICT-WIDE - SPED TRANSPORTATION CONTRACTED SERVICES | \$1,223,338.25 | \$0.00 | \$1,150,000.00 | \$0.00 | \$1,184,500.00 | \$34,500.00 | 3.00% | |
| | TOTAL EXPENSES | \$1,223,338.25 | \$0.00 | \$1,150,000.00 | \$0.00 | \$1,184,500.00 | \$34,500.00 | 3.00% | |
| 3300 | TOTAL TRANSPORTATION | \$1,223,338.25 | \$0.00 | \$1,150,000.00 | \$0.00 | \$1,184,500.00 | \$34,500.00 | 3.00% | |
| 1022007-5902 | DISTRICT-WIDE - SPED STATE ASSESSMENT | \$10,779.00 | \$0.00 | \$11,210.00 | \$0.00 | \$11,546.30 | \$336.30 | 3.00% | |
| 1031009-5901 | DISTRICT-WIDE - SPED TUITION TO OTHER SCHOOLS | \$3,147,934.57 | \$7,293.00 | \$2,650,623.00 | \$0.00 | \$2,725,398.00 | \$74,775.00 | 2.82% | |
| | TOTAL EXPENSES | \$3,158,713.57 | \$7,293.00 | \$2,661,833.00 | \$0.00 | \$2,736,944.30 | \$75,111.30 | 2.82% | |
| 9100 | TOTAL TUITION TO MASS. SCHOOLS | \$3,158,713.57 | \$7,293.00 | \$2,661,833.00 | \$0.00 | \$2,736,944.30 | \$75,111.30 | 2.82% | |
| FUND 1 | GRAND TOTAL GENERAL FUND W/INITIATIVES | \$11,094,155.59 | \$11,114.83 | \$10,647,040.68 | \$74,011.93 | \$10,961,708.21 | \$314,667.53 | 2.96% | |

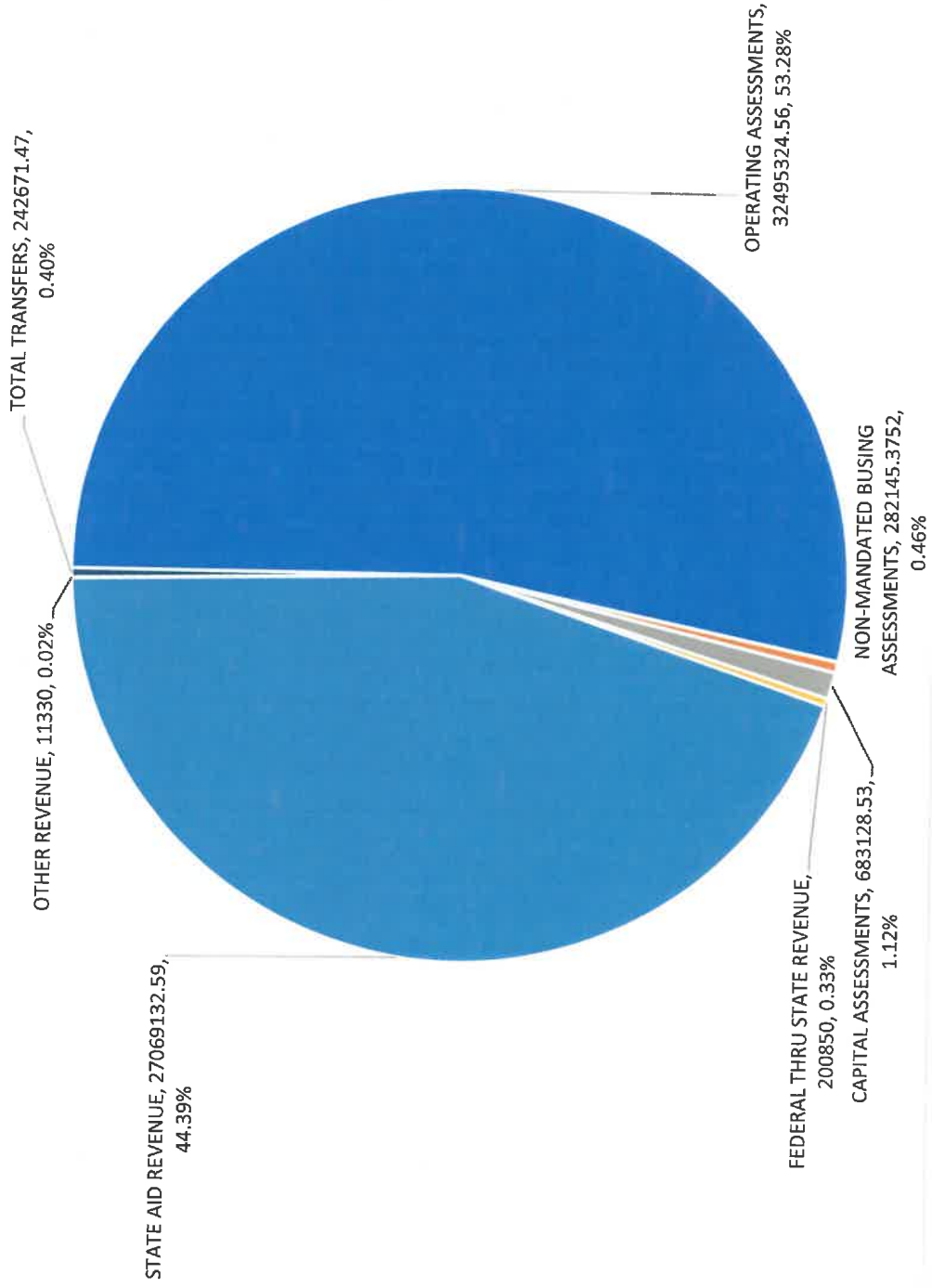
DOCUMENT NO. 13: WHRSD FY24 BUDGET GRAPH - GENERAL FUND REVENUE BY TOWN

FY24 WHRSD GENERAL FUND REVENUE BY TOWN



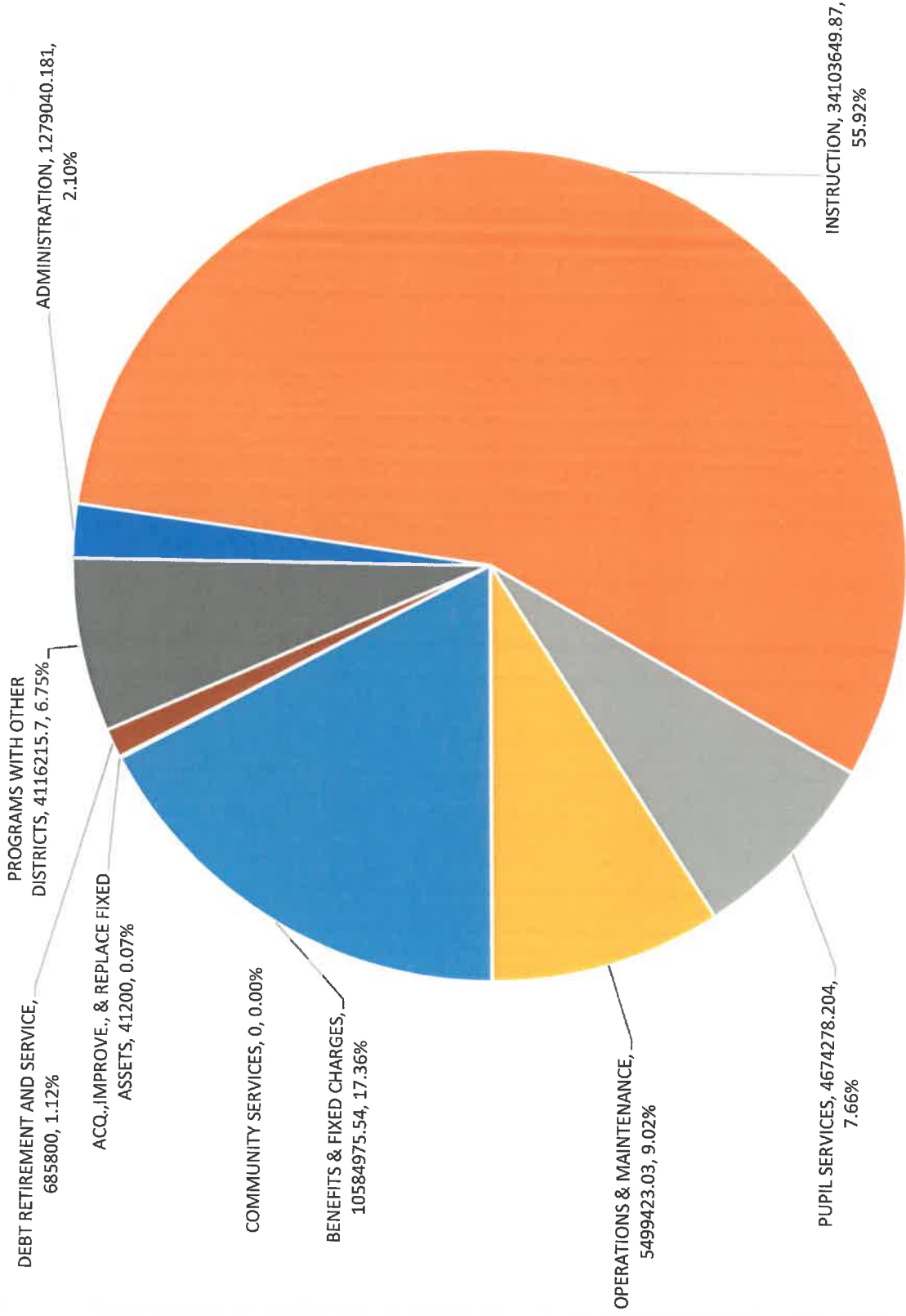
DOCUMENT NO. 14: WHRSD FY24 BUDGET GRAPH - GENERAL FUND REVENUE BY TYPE

FY24 WHRSD GENERAL FUND REVENUE BY TYPE



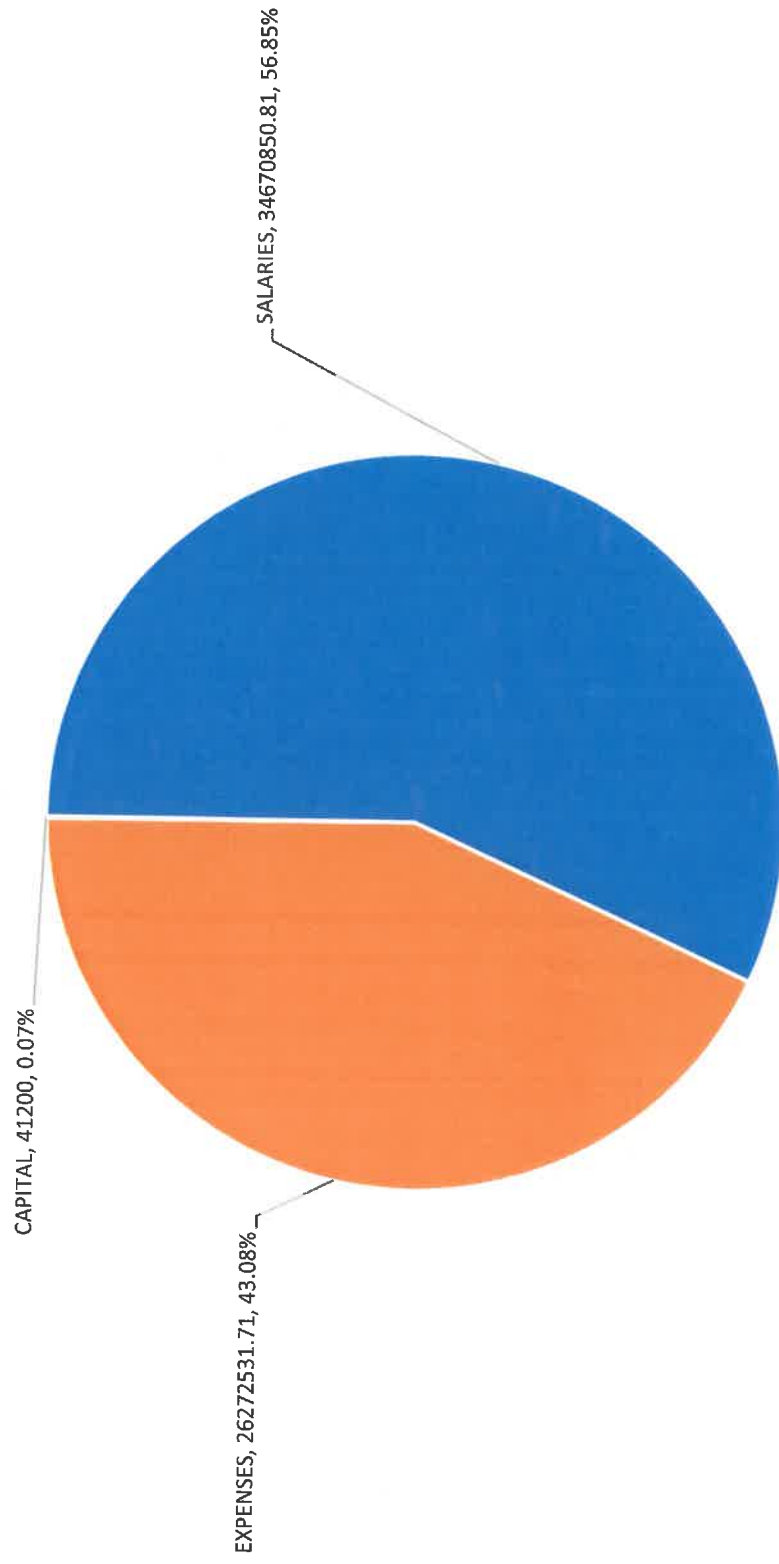
DOCUMENT NO. 15: WHRSD FY24 BUDGET GRAPH - GENERAL FUND EXPENDITURES BY DESE FUNCTION

FY24 WHRSD GENERAL FUND EXPENDITURES BY FUNCTION



DOCUMENT NO. 16: WHRSD FY24 BUDGET GRAPH - GENERAL FUND EXPENDITURES BY TYPE

FY24 WHRSD GENERAL FUND EXPENDITURES BY TYPE



DOCUMENT NO. 17: WHRSD FY24 DEBT ASSUMPTIONS

| WHRSD WHITMAN PROJECTED FY24 DEBT SERVICE PAYMENTS AS OF 1/12/23 | | | |
|---|--|---------------------|--|
| | FY24 Assumptions: | | as per budget projections |
| | | 39.39% | Hanson Student Percentage |
| | | 60.61% | Whitman Student Percentage |
| W-D1 | High School Excluded Debt | \$653,400.00 | Total Payment |
| | | \$396,025.74 | Whitman FY24 Percentage |
| | | (\$1,619.18) | Whitman BAN Premium % age |
| | | \$394,406.56 | Total FY24 Whitman HS Debt Pmt |
| W-D2 | Whitman Middle School Feasibility Study | \$850,000.00 | Authorized |
| | | \$375,000.00 | Re-Borrowed at 4% BAN |
| | | \$15,000.00 | Total FY24 WMS Feasibility BAN Debt |
| | Total FY24 Whitman Debt Payments | \$409,406.56 | General Fund Capital Assessments |
| | | \$0.00 | Capital Projects Fund Capital Assessments |
| | | \$409,406.56 | Total FY24 Debt Assessments |
| H-D1 | High School Excluded Debt | \$653,400.00 | Total Payment |
| | | \$257,374.26 | Hanson FY24 Percentage |
| | | (\$1,052.29) | Hanson BAN Premium % age |
| | | \$256,321.97 | Total FY24 Hanson HS Debt Pmt |
| H-D2 | Hanson Middle School HVAC BAN #1 | \$500,000.00 | Authorized |
| | | \$60,000.00 | Principal Paid on BAN |
| | | \$60,000.00 | Re-Borrowed at 4% BAN |
| | | \$2,400.00 | Interest on Remaining Balance |
| | | \$62,400.00 | Total FY24 HMS HVAC BAN #1 Debt |
| H-D3 | Hanson Middle School HVAC BAN #2 | \$675,000.00 | Authorized |
| | | \$150,000.00 | Principal Paid on BAN |
| | | \$375,000.00 | Re-Borrowed at 4% BAN |
| | | \$15,000.00 | Interest on Remaining Balance |
| | | \$165,000.00 | Total FY24 HMS HVAC BAN #2 Debt |
| | Total FY24 Hanson Debt Payments | \$273,721.97 | General Fund Capital Assessments |
| | | \$210,000.00 | Capital Projects Fund Capital Assessments |
| | | \$483,721.97 | Total FY24 Debt Assessments |

DOCUMENT NO. 18: WHRSD FY24 MANDATED-NON-MANDATED BUSING CALCULATIONS

| WHRSD FY24 BUSING ANALYSIS AS OF 1/12/23 | | | | | | | | | |
|---|---|----------------------------------|-----------------------|--|--|--|--|--|--|
| FY24 Mandated Busing: | | | | | | | | | |
| Ref. Letter | School | Total Miles from School | Total No. Students | | | | | | |
| a) | Conley | 185.67 | 96 | | | | | | |
| b) | Duval | 161.67 | 91 | | | | | | |
| c) | WMS | 499.98 | 229 | | | | | | |
| d) | HS-Whitman | 1,879.62 | 589 | | | | | | |
| e) | Indian Head | 887.71 | 347 | | | | | | |
| f) | HMS | 1,071.80 | 379 | | | | | | |
| g) | HS-Hanson | 1,635.32 | 380 | | | | | | |
| h) | Total FY24 Mandated Busing | 6,321.77 | 2,111 | | | | | | |
| FY24 Non-Mandated Busing: | | | | | | | | | |
| Ref. Letter | School | Total Miles from School | Total No. Students | | | | | | |
| i) | Conley | 337.42 | 362 | | | | | | |
| j) | Duval | 273.10 | 271 | | | | | | |
| k) | WMS | 187.19 | 172 | | | | | | |
| l) | HS-Whitman | 1.48 | 2 | | | | | | |
| m) | Indian Head | 130.75 | 132 | | | | | | |
| n) | HMS | 68.40 | 61 | | | | | | |
| o) | HS-Hanson | 0.00 | 0 | | | | | | |
| p) | Total FY24 Non-Mandated Busing | 998.34 | 1,000 | | | | | | |
| q) | Grand Total Mandated & Non-Mandated Busing | 7,320.11 | 3,111 | | | | | | |
| r) | Total Mandated Busing | 86.36% | 67.86% | | | | | | |
| s) | Total Non-Mandated Busing | 13.64% | 32.14% | | | | | | |
| | Total FY24 Busing | 100.00% | 100.00% | | | | | | |
| Ref. Letter | | Total FY24 Transportation Budget | Calculations | | | | | | |
| t) | FY24 Reimbursable Transport Salaries | | \$139,622.93 | | | | | | |
| u) | FY24 DW Transport - Contracted Services | | \$1,898,340.11 | | | | | | |
| | Total FY24 Transportation Budget | | \$2,037,963.04 | | | | | | |
| v) | Total Mandated Busing | | 86.36% | | | | | | |
| w) | Total Non-Mandated Busing | | 13.64% | | | | | | |
| | Total FY24 Busing | | 100.00% | | | | | | |
| x) | Total FY24 Mandated Busing | | \$1,759,984.88 | | | | | | |
| y) | Total FY24 Non-Mandated Busing | | \$277,978.16 | | | | | | |
| | Total Mandated-Non Mandated Expenses | | \$2,037,963.04 | | | | | | |
| FY24 Split of Mandated Busing Costs: | | | | | | | | | |
| z) | Whitman (60.61%) | | \$1,066,726.84 | | | | | | |
| aa) | Hanson (39.39%) | | \$693,238.04 | | | | | | |
| | Total | | \$1,759,984.88 | | | | | | |
| FY24 Split of Non-Mandated Busing Costs: | | | | | | | | | |
| bb) | Whitman Actual Miles 799.19/998.34 | | \$222,526.76 | | | | | | |
| cc) | Hanson 199.15/998.34 | | \$55,451.40 | | | | | | |
| | Total | | \$277,978.16 | | | | | | |
| Action: | Potential FY24 State Reimburse Estimate | Amount | | | | | | | |
| Begin: | FY24 Reimbursable Transport Salaries | \$139,622.93 | | | | | | | |
| Add: | FY24 DW Transport - Contracted Services | \$1,898,340.11 | | | | | | | |
| Subtract: | FY24 Whitman Non-Mandated Assess. | (\$222,526.76) | | | | | | | |
| Subtract: | FY24 Hanson Non-Mandated Assess. | (\$55,451.40) | | | | | | | |
| Equals: | FY24 Reimbursable Expenses | \$1,759,984.88 | | | | | | | |
| Multiply: | FY25 State Reimbursement Hypothetical Percentage | 85.00% | | | | | | | |
| Equals: | State Reimburse Amount Received in FY25 | \$1,495,987.15 | | | | | | | |

DOCUMENT NO. 19: WHRSD FY23-FY24 MANDATED-NON-MANDATED BUSING CALCULATIONS COMPARISONS

| WHRSD FY24 BUSING ANALYSIS AS OF 1/12/23 | | | | | | | | | |
|--|---|------------------------------|-------------------------|------------------------------|-------------------------|---|------------------------------------|--|--|
| Mandated Busing: | | | | | | | | | |
| Ref. Letter | School | FY24 Total Miles from School | FY24 Total No. Students | FY23 Total Miles from School | FY23 Total No. Students | FY24-FY23 Diff. Total Miles from School | FY24-FY23 Diff. Total No. Students | | |
| a) | Conley | 185.67 | 96 | 167.87 | 86 | 17.80 | 10 | | |
| b) | Duval | 161.67 | 91 | 157.09 | 87 | 4.58 | 4 | | |
| c) | WMS | 499.98 | 229 | 514.56 | 235 | (14.58) | (6) | | |
| d) | HS-Whitman | 1,879.62 | 589 | 1,395.94 | 440 | 483.68 | 149 | | |
| e) | Indian Head | 887.71 | 347 | 827.62 | 326 | 60.09 | 21 | | |
| f) | HMS | 1,071.80 | 379 | 1,021.10 | 358 | 50.70 | 21 | | |
| g) | HS-Hanson | 1,635.32 | 380 | 1,107.16 | 254 | 528.16 | 126 | | |
| h) | Total Mandated Busing | 6,321.77 | 2,111 | 5,191.34 | 1,786 | 1,130.43 | 325 | | |
| Non-Mandated Busing: | | | | | | | | | |
| Ref. Letter | School | FY24 Total Miles from School | FY24 Total No. Students | FY23 Total Miles from School | FY23 Total No. Students | FY24-FY23 Diff. Total Miles from School | FY24-FY23 Diff. Total No. Students | | |
| i) | Conley | 337.42 | 362 | 299.70 | 328 | 37.72 | 34 | | |
| j) | Duval | 273.10 | 271 | 254.30 | 253 | 18.80 | 18 | | |
| k) | WMS | 187.19 | 172 | 197.01 | 173 | (9.82) | (1) | | |
| l) | HS-Whitman | 1.48 | 2 | 0.74 | 1 | 0.74 | 1 | | |
| m) | Indian Head | 130.75 | 132 | 122.78 | 127 | 7.97 | 5 | | |
| n) | HMS | 68.40 | 61 | 69.40 | 61 | (1.00) | 0 | | |
| o) | HS-Hanson | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | | |
| p) | Total Non-Mandated Busing | 998.34 | 1,000 | 943.93 | 943 | 54.41 | 57 | | |
| Grand Total Mandated & Non-Mandated Busing | | | | | | | | | |
| q) | Grand Total Mandated & Non-Mandated Busing | 7,320.11 | 3,111 | 6,135.27 | 2,729 | 1,184.84 | 382 | | |
| r) | Total Mandated Busing | 86.36% | 67.86% | 84.61% | 65.45% | 95.41% | 85.08% | | |
| s) | Total Non-Mandated Busing | 13.64% | 32.14% | 15.39% | 34.55% | 4.59% | 14.92% | | |
| | Total Busing | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | | |

| WHITMAN-HANSON REGIONAL SCHOOL DISTRICT FY24 ASSESSMENT CALCULATIONS | | | |
|---|----------------------------|---|---------------------------|
| | | | as of 1/12/23 |
| Step 1: General Fund Budget minus Transportation and General Fund Capital | | | |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | General Fund Budget | Proposed Budget | \$60,940,876.07 |
| Less: | Separate Assessment | FY24 Transportation Costs | (\$1,898,340.11) |
| Less: | Capital Assessment | FY24 High School Debt Service | (\$650,728.53) |
| Less: | Capital Assessment | FY24 Hanson HVAC General Fund Debt Service | (\$17,400.00) |
| Less: | Capital Assessment | FY24 Whitman Feasibility Study Debt Service | (\$15,000.00) |
| | | Assessment Subtotal | \$58,359,407.43 |
| Step 2: Assessment Minus Other Budgeted Revenues = Net School Spending Budget | | | |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | Assessment | Assessment Subtotal | \$58,359,407.43 |
| Less: | Local Revenue | Medicaid Reimbursement | (\$200,850.00) |
| Less: | State Revenue | less: Ch. 70 Aid | (\$25,184,880.00) |
| Less: | State Revenue | less: Charter School Reimbursement | (\$289,178.70) |
| Less: | State Revenue | less: McKinney-Vento Reimbursement | (\$111,366.09) |
| Less: | Local Revenue | less: Interest Income | (\$11,330.00) |
| Less: | Local Revenue | less: Use of Excess & Deficiency | (\$240,000.00) |
| Less: | Local Revenue | less: Bond/BAN Premiums | (\$2,671.47) |
| Less: | State Revenue Charge | add: Special Education Cherry Sheet Charge | included in FY24 Budget |
| Less: | State Revenue Charge | add: School Choice Sending Tuition Charge | included in FY24 Budget |
| Less: | State Revenue Charge | add: Charter School Sending Tuition Charge | included in FY24 Budget |
| | | Total Net School Spending Budget | \$32,319,131.17 |
| Step 3: Net School Spending Budget Minus Required Minimum Contribution = Additional Assessment | | | |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | Net School Spending | Net School Spending Budget | \$32,319,131.17 |
| Less: | DESE Calculations | Hanson Required Minimum Contribution | (\$10,649,024.40) |
| Less: | DESE Calculations | Whitman Required Minimum Contribution | (\$12,566,708.70) |
| | | Total Additional Amount to Be Assessed | \$9,103,398.07 |
| Step 4: Determine Students from Each Town and Percentages | | | |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | Student Count | Town of Hanson Students | 1,344 |
| Add: | Student Count | Town of Whitman Students | 2,068 |
| Equals: | Student Count | Total Students | 3,412 |
| Equals: | Student Percentage | Town of Hanson Student Percentage | 39.39% |
| Equals: | Student Percentage | Town of Whitman Student Percentage | 60.61% |

| WHITMAN-HANSON REGIONAL SCHOOL DISTRICT FY24 ASSESSMENT CALCULATIONS | | | |
|---|--------------------------------|--|---------------------------|
| | | | as of 1/12/23 |
| Step 5: Determine Total Additional Amount to be Assessed to Each Town | | | |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | Assessed Amount | Total Additional Amount to Be Assessed | \$9,103,398.07 |
| Add: | Student Percentage | Town of Hanson Student Percentage | 39.39% |
| Equals: | Additional Assessments | Total Hanson Additional Assessment | \$3,585,828.50 |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | Assessed Amount | Total Additional Amount to Be Assessed | \$9,103,398.07 |
| Add: | Student Percentage | Town of Whitman Student Percentage | 60.61% |
| Equals: | Additional Assessments | Total Whitman Additional Assessment | \$5,517,569.57 |
| | | Total Additional Amount to Be Assessed | \$9,103,398.07 |
| Step 6: Determine Transportation Operational Assessment | | | |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | Transport Budget | FY24 Transportation Costs | \$1,898,340.11 |
| Less: | State Revenue | Regional School Transport 90% w/Mileage Method | (\$1,483,707.80) |
| Less: | Separate Assessment | Whitman Non-Mandated Busing | (\$222,526.76) |
| Less: | Separate Assessment | Hanson Non-Mandated Busing | (\$55,451.40) |
| Equals: | Additional Assessments | Amounts to be Assessed for Transportation | \$136,654.15 |
| Begin: | Assessed Amount | Amount to be Assessed for Transportation | \$136,654.15 |
| Multiply: | Student Percentage | Town of Hanson Student Percentage | 39.39% |
| Equals: | Additional Assessments | Total Hanson Additional Assessment Transport | \$53,828.07 |
| Begin: | Assessed Amount | Amount to be Assessed for Transportation | \$136,654.15 |
| Multiply: | Student Percentage | Town of Whitman Student Percentage | 60.61% |
| Equals: | Additional Assessments | Total Whitman Additional Assessment Transport | \$82,826.08 |
| | | Total Transportation Amount to Be Assessed | \$136,654.15 |
| Step 7: Determine Each Town's Operational Assessment (General plus Transportation) | | | |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | DESE Calculations | Hanson Required Minimum Contribution | \$10,649,024.40 |
| Add: | Additional Assessments | Total Hanson Additional Assessment | \$3,585,828.50 |
| Add: | Assessed Amount | Total Hanson Additional Assessment Transport | \$53,828.07 |
| Equals: | Total Oper. Assessments | Total Hanson Operational Assessment | \$14,288,680.97 |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | DESE Calculations | Whitman Required Minimum Contribution | \$12,566,708.70 |
| Add: | Additional Assessments | Total Whitman Additional Assessment | \$5,517,569.57 |
| Add: | Assessed Amount | Total Whitman Additional Assessment Transport | \$82,826.08 |
| Equals: | Total Oper. Assessments | Total Whitman Operational Assessment | \$18,167,104.35 |

DOCUMENT NO. 21: WHRSD FY24 CAPITAL ASSESSMENTS METHODOLOGY

| WHITMAN-HANSON REGIONAL SCHOOL DISTRICT FY24 ASSESSMENT CALCULATIONS | | | |
|--|---|---|---------------------------|
| | | | as of 1/12/23 |
| Step 8: Determine Each Town's Non-Mandated Busing Assessment | | | |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | Separate Assessment | FY24 Budget Non-Mandated Transportation | \$277,978.16 |
| Actual | Ridership on 12/16/22 | Hanson Assessment | \$55,451.40 |
| Actual | Ridership on 12/16/22 | Whitman Assessment | \$222,526.76 |
| | | Total FY24 Non-Mandated Transportation | \$277,978.16 |
| Step 9: Determine Each Town's General Fund and Capital Projects Fund Assessment | | | |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | General Fund Assessment | HS Construction Debt | \$653,400.00 |
| Multiply: | Student Percentage: | Town of Hanson Student Percentage | 39.39% |
| Equals: | Gen. Fund Capital Assessments | Subtotal Hanson HS Construction Debt | \$257,374.26 |
| Less: | Bond/BAN Premium | Bond/BAN Premium Amortization | (\$1,052.29) |
| Equals: | General Fund Assessment | Total Hanson HS Construction Debt | (\$1,052.29) |
| Add: | General Fund Assessments | Hanson Middle School HVAC BAN #1 Interest | \$2,400.00 |
| Add: | General Fund Assessments | Hanson Middle School HVAC BAN #2 Interest | \$15,000.00 |
| Equals: | General Fund Assessments | Total HVAC BAN Interest Debt | \$17,400.00 |
| | General Fund Capital Assessments | Total Hanson General Fund Capital Assessments | \$273,721.97 |
| Begin: | Capital Projects Funds Assessments | Hanson Middle School HVAC BAN #1 Interest | \$60,000.00 |
| Add: | Capital Projects Funds Assessments | Hanson Middle School HVAC BAN #2 Interest | \$150,000.00 |
| Equals: | Capital Projects Funds Assessments | Total HVAC BAN Principal Paydown | \$210,000.00 |
| | Capital Project Fund Assessments | Total Hanson Capital Projects Fund Assessments | \$210,000.00 |
| Begin: | All Capital Assessments | Total Hanson General Fund Capital Assessments | \$273,721.97 |
| Add: | All Capital Assessments | Total Hanson Capital Projects Fund Assessments | \$210,000.00 |
| Equals: | Grand Total | Total Hanson Capital Assessments | \$483,721.97 |
| Action | Budget Function | Budget Description | FY24 Budget Amount |
| Begin: | General Fund Assessment | HS Construction Debt | \$653,400.00 |
| Multiply: | Student Percentage: | Town of Whitman Student Percentage | 60.61% |
| Equals: | Gen. Fund Capital Assessments | Subtotal Whitman HS Construction Debt | \$396,025.74 |
| Less: | Bond/BAN Premium | Bond/BAN Premium Amortization | (\$1,619.18) |
| Equals: | General Fund Assessment | Total Whitman HS Construction Debt | \$394,406.56 |
| Add: | General Fund Assessments | Whitman Middle School (WMS) Feasibility Study | \$15,000.00 |
| Equals: | General Fund Assessments | Total WMS Feasibility Study BAN Interest | \$15,000.00 |
| Begin: | All Capital Assessments | Total Whitman HS Construction Debt | \$394,406.56 |
| Add: | All Capital Assessments | Total WMS Feasibility Study BAN Interest | \$15,000.00 |
| Equals: | Grand Total | Total Whitman General Fund Capital Assessments | \$409,406.56 |