

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF
WHITEFORD AGRICULTURAL SCHOOL DISTRICT
2020-2021 BUDGET AMENDMENTS
June 14, 2021**

RESOLVED, that this resolution shall be the general appropriation of Whiteford Agricultural School District for the fiscal year 2020-2021. BE IT FURTHER RESOLVED, that the total appropriations in the GENERAL FUND of the Whiteford Agricultural School District for fiscal year 2020-2021 be amended as follows:

	2019-2020			
REVENUES:	Audited	2/8/2021	Change	6/14/2021
Local	1,070,202	1,051,448	(23,276)	1,028,172
State	6,247,088	6,377,129	305,771	6,682,900
Federal	98,589	342,763	150,897	493,660
Incoming Transfers & Other Transactions	552,021	560,106	31,709	591,815
Total Revenues	7,967,900	8,331,446	465,101	8,796,547
EXPENDITURES:				
<i>Instruction:</i>				
Basic Programs	3,860,544	4,573,170	(24,734)	4,548,436
Added Needs	904,245	791,784	3,991	795,775
<i>Support Services:</i>				
Pupil	340,103	364,708	23,706	388,414
Instructional Staff	274,835	252,384	13,110	265,494
General Administration	285,905	319,038	(4,164)	314,874
School Administration	506,220	408,313	9,934	418,247
Business	221,186	235,681	3,007	238,688
Operation & Maintenance	784,584	775,217	(67,246)	707,971
Pupil Transportation	359,151	428,693	(8,794)	419,899
Support Services - Central	100,222	145,324	86,024	231,348
Support Services - Athletic Activities	221,848	254,451	(6,032)	248,419
Welfare Activities	244	140	0	140
Facilities Improvements	0	0	0	0
Outgoing Transfers & Other Transactions	0	0	0	0
Total Expenditures	7,859,085	8,548,903	28,802	8,577,705
Excess Expenditures over Revenues:	108,814	(217,457)	436,299	218,842
Fund Balance Beginning July 1	2,177,074	2,285,888		2,285,888
Fund Balance Ending June 30	2,285,888	2,068,431		2,504,730

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the SCHOOL LUNCH FUND of the Whiteford Agricultural School District for fiscal year 2020 - 2021 is as follows:

<u>REVENUES:</u>	2019-2020 Audited	2/8/2021	Change	6/14/2021
Local	89,188	12,192	3,078	15,270
State	10,992	8,810	1,202	10,012
Federal	132,189	226,876	51,767	278,643
Incoming Transfers	0	0	0	0
Total Revenues:	232,368	247,878	56,047	303,925
<u>EXPENDITURES:</u>				
Food Service	226,401	254,092	20,044	274,136
Total Expenditures:	226,401	254,092	20,044	274,136
Excess Expenditures over Revenue:	5,967	(6,214)	36,003	29,789
Fund Balance Beginning July 1	61,633	67,600		67,600
Fund Balance Ending June 30	67,600	61,386		97,389

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the STUDENT/SCHOOL ACTIVITY FUND of the Whiteford Agricultural School District for 2020 - 2021 is as follows:

<u>REVENUES:</u>	2019-2020 Audited	2/8/2021	Change	6/14/2021
Local	0	160,000	(45,000)	115,000
Prior Period Adjustments	0	186,786	(3,000)	183,786
Total Revenues:	0	346,786	(48,000)	298,786
<u>EXPENDITURES:</u>				
Support Service - Other	0	160,000	(70,000)	90,000
Total Expenditures:	0	160,000	(70,000)	90,000
Excess Revenue over Expenditures	0	186,786	22,000	208,786
Fund Balance Beginning July 1	0	0		0
Fund Balance Ending June 30	0	186,786		208,786

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the SCHOOL BOND DEBT RETIREMENT FUND of the Whiteford Agricultural School District for fiscal year 2020 - 2021 is as follows:

	2019-2020 Audited	2/8/2021	Change	6/14/2021
REVENUES:				
Local	566,674	1,144,632	(10,026)	1,134,606
State	8,654	7,805	244	8,049
Total Revenues:	575,327	1,152,437	(9,782)	1,142,655
EXPENDITURES:				
Business	1,962	1,500	75	1,575
Principal	405,000	805,000	0	805,000
Fees & Interest	150,400	269,332	0	269,332
Total Expenditures:	557,362	1,075,832	75	1,075,907
Excess Revenue over Expenditures	17,965	76,605	(9,857)	66,748
Fund Balance Beginning July 1	111,586	129,551		129,551
Fund Balance Ending June 30	129,551	206,156		196,299

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the SINKING FUND of the Whiteford Agricultural School District for 2020 - 2021 is as follows:

	2019-2020 Audited	2/8/2021	Change	6/14/2021
REVENUES:				
Local	218,916	1,710	18	1,728
State	3,381	0	3,105	3,105
Total Revenues:	222,297	1,710	3,123	4,833
EXPENDITURES:				
Business	14	0	0	0
Operations & Maintenance	164	0	0	0
Facilities Improvements	369,377	27,913	(2,818)	25,095
Total Expenditures:	369,555	27,913	(2,818)	25,095
Excess Expenditures over Revenue:	(147,258)	(26,203)	5,941	(20,262)
Fund Balance Beginning July 1	173,461	26,203		26,203
Fund Balance Ending June 30	26,203	0		5,941

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the CAPITAL FROJECTS FUND of the Whiteford Agricultural School District for 2020 - 2021 is as follows:

	2019-2020			
<u>REVENUES:</u>	Audited	2/8/2021	Change	6/14/2021
Local	4,892	2,500	4,000	6,500
Other Funding Sources	4,863,004	0	0	0
Total Revenues:	4,867,895	2,500	4,000	6,500
<u>EXPENDITURES:</u>				
General Administration	0	3,900	0	3,900
Business	142,790	4,500	1,500	6,000
Operations & Maintenance	687	500	(240)	260
Building Construction Services	265,271	1,408,000	96,500	1,504,500
<i>Outgoing Transfers & Other Transactions</i>	18,560	0	0	0
Total Expenditures:	427,307	1,416,900	97,760	1,514,660
Excess Expenditures over Revenue:	4,440,588	(1,414,400)	(93,760)	(1,508,160)
Fund Balance Beginning July 1	0	4,440,588		4,440,588
Fund Balance Ending June 30	4,440,588	3,026,188		2,932,428