

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF  
WHITEFORD AGRICULTURAL SCHOOL DISTRICT  
2020-2021 BUDGET AMENDMENTS  
February 8, 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:

<b>REVENUES:</b>	<b>2019-2020 Audited</b>	<b>11/9/2020</b>	<b>Change</b>	<b>2/8/2021</b>
Local	1,070,202	1,060,357	(8,909)	1,051,448
State	6,247,088	6,182,295	194,834	6,377,129
Federal	98,589	341,047	1,716	342,763
Incoming Transfers & Other Transactions	552,021	508,289	51,817	560,106
<b>Total Revenues</b>	<b>7,967,900</b>	<b>8,091,988</b>	<b>239,458</b>	<b>8,331,446</b>
 <b>EXPENDITURES:</b>				
<i>Instruction:</i>				
Basic Programs	3,860,544	4,309,963	263,207	4,573,170
Added Needs	904,245	754,967	36,817	791,784
 <i>Support Services:</i>				
Pupil	340,103	358,883	5,825	364,708
Instructional Staff	274,835	241,096	11,288	252,384
General Administration	285,905	303,934	15,104	319,038
School Administration	506,220	387,698	20,615	408,313
Business	221,186	223,249	12,432	235,681
Operation & Maintenance	784,584	773,793	1,424	775,217
Pupil Transportation	359,151	434,538	(5,845)	428,693
Support Services - Central	100,222	142,315	3,009	145,324
Support Services - Athletic Activities	221,848	249,639	4,812	254,451
Welfare Activities	244	0	140	140
Facilities Improvements	0	0	0	0
Outgoing Transfers & Other Transactions	0	0	0	0
<b>Total Expenditures</b>	<b>7,859,085</b>	<b>8,180,075</b>	<b>368,828</b>	<b>8,548,903</b>
 <b>Excess Expenditures over Revenues:</b>	 <b>108,814</b>	 <b>(88,087)</b>	 <b>(129,370)</b>	 <b>(217,457)</b>
 Fund Balance Beginning July 1	 2,177,074	 2,285,888		 2,285,888
Fund Balance Ending June 30	2,285,888	2,197,801		2,068,431

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:

<b><u>REVENUES:</u></b>	<b>2019-2020 Audited</b>	<b>11/9/2020</b>	<b>Change</b>	<b>2/8/2021</b>
Local	89,188	49,692	(37,500)	12,192
State	10,992	11,839	(3,029)	8,810
Federal	132,189	172,809	54,067	226,876
Incoming Transfers	0	0	0	0
<b>Total Revenues:</b>	<b>232,368</b>	<b>234,340</b>	<b>13,538</b>	<b>247,878</b>
<b><u>EXPENDITURES:</u></b>				
Food Service	226,401	224,956	29,136	254,092
<b>Total Expenditures:</b>	<b>226,401</b>	<b>224,956</b>	<b>29,136</b>	<b>254,092</b>
<b>Excess Expenditures over Revenue:</b>	<b>5,967</b>	<b>9,384</b>	<b>(15,598)</b>	<b>(6,214)</b>
Fund Balance Beginning July 1	61,633	67,600		67,600
Fund Balance Ending June 30	67,600	76,984		61,386

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:

<b><u>REVENUES:</u></b>	<b>2019-2020 Audited</b>	<b>11/9/2020</b>	<b>Change</b>	<b>2/8/2021</b>
Local	566,674	1,144,632	0	1,144,632
State	8,654	7,805	0	7,805
<b>Total Revenues:</b>	<b>575,327</b>	<b>1,152,437</b>	<b>0</b>	<b>1,152,437</b>
<b><u>EXPENDITURES:</u></b>				
Business	1,962	2,000	(500)	1,500
Principal	405,000	805,000	0	805,000
Fees & Interest	150,400	269,332	0	269,332
<b>Total Expenditures:</b>	<b>557,362</b>	<b>1,076,332</b>	<b>(500)</b>	<b>1,075,832</b>
<b>Excess Revenue over Expenditures</b>	<b>17,965</b>	<b>76,105</b>	<b>500</b>	<b>76,605</b>
Fund Balance Beginning July 1	111,586	129,551		129,551
Fund Balance Ending June 30	129,551	205,656		206,156

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:

<b><u>REVENUES:</u></b>	<b>2019-2020 Audited</b>	<b>11/9/2020</b>	<b>Change</b>	<b>2/8/2021</b>
Local	218,916	1,710	(0)	1,710
State	3,381	0	0	0
<b>Total Revenues:</b>	<b>222,297</b>	<b>1,710</b>	<b>(0)</b>	<b>1,710</b>
<b><u>EXPENDITURES:</u></b>				
Business	14	0	0	0
Operations & Maintenance	164	0	0	0
Facilities Improvements	369,377	27,913	(0)	27,913
<b>Total Expenditures:</b>	<b>369,555</b>	<b>27,913</b>	<b>(0)</b>	<b>27,913</b>
<b>Excess Expenditures over Revenue:</b>	<b>(147,258)</b>	<b>(26,203)</b>	<b>0</b>	<b>(26,203)</b>
Fund Balance Beginning July 1	173,461	26,203		26,203
Fund Balance Ending June 30	26,203	0		0

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

<b><u>REVENUES:</u></b>	<b>2019-2020 Audited</b>	<b>11/9/2020</b>	<b>Change</b>	<b>2/8/2021</b>
Local	4,892	2,500	0	2,500
Other Funding Sources	4,863,004	0	0	0
<b>Total Revenues:</b>	<b>4,867,895</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>
<b><u>EXPENDITURES:</u></b>				
General Administration	0	3,900	0	3,900
Business	142,790	1,500	3,000	4,500
Operations & Maintenance	687	1,000	(500)	500
Building Construction Services	265,271	1,364,500	43,500	1,408,000
Outgoing Transfers & Other Transactions	18,560	0	0	0
<b>Total Expenditures:</b>	<b>427,307</b>	<b>1,370,900</b>	<b>46,000</b>	<b>1,416,900</b>
<b>Excess Expenditures over Revenue:</b>	<b>4,440,588</b>	<b>(1,368,400)</b>	<b>(46,000)</b>	<b>(1,414,400)</b>
Fund Balance Beginning July 1	0	4,440,588		4,440,588
Fund Balance Ending June 30	4,440,588	3,072,188		3,026,188

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:

	<b>2019-2020</b>			
<b><u>REVENUES:</u></b>	<b>Audited</b>	<b>11/9/2020</b>	<b>Change</b>	<b>2/8/2021</b>
Local	0	160,000	0	160,000
Prior Period Adjustments	0	186,786	0	186,786
<b>Total Revenues:</b>	0	346,786	0	346,786
<b><u>EXPENDITURES:</u></b>				
Support Service - Other	0	160,000	0	160,000
<b>Total Expenditures:</b>	0	160,000	0	160,000
<b>Excess Revenue over Expenditures</b>	0	186,786	0	186,786
Fund Balance Beginning July 1	0	0		0
Fund Balance Ending June 30	0	186,786		186,786