

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF  
WHITEFORD AGRICULTURAL SCHOOL DISTRICT  
2021-2022 BUDGET AMENDMENTS  
January 10, 2022**

RESOLVED, that this resolution shall be the general appropriation of Whiteford Agricultural School District for the fiscal year 2021-2022. BE IT FURTHER RESOLVED, that the total appropriations in the GENERAL FUND of the Whiteford Agricultural School District for fiscal year 2021-2022 be amended as follows:

	<b>2020-2021</b>			
<b>REVENUES:</b>	<b>Audited</b>	<b>6/14/2021</b>	<b>Change</b>	<b>1/10/2022</b>
Local	1,044,140	1,074,535	0	1,074,535
State	6,687,768	6,465,907	0	6,465,907
Federal	416,239	335,632	0	335,632
Incoming Transfers & Other Transactions	591,816	528,223	0	528,223
<b>Total Revenues</b>	<b>8,739,963</b>	<b>8,404,297</b>	<b>0</b>	<b>8,404,297</b>
 <b>EXPENDITURES:</b>				
<i>Instruction:</i>				
Basic Programs	4,544,644	4,287,737	0	4,287,737
Added Needs	786,276	915,671	0	915,671
 <i>Support Services:</i>				
Pupil	376,866	433,071	0	433,071
Instructional Staff	267,389	225,058	0	225,058
General Administration	316,686	329,921	0	329,921
School Administration	414,404	546,036	0	546,036
Business	235,194	246,184	0	246,184
Operation & Maintenance	585,336	806,651	0	806,651
Pupil Transportation	401,028	417,625	0	417,625
Support Services - Central	126,427	114,947	0	114,947
Support Services - Athletic Activities	241,144	257,548	0	257,548
Welfare Activities	140	0	0	0
<i>Outgoing Transfers &amp; Other Transactions</i>	0	0	0	0
<b>Total Expenditures</b>	<b>8,295,534</b>	<b>8,580,449</b>	<b>0</b>	<b>8,580,449</b>
 <b>Excess Expenditures over Revenues:</b>	 <b>444,429</b>	 <b>(176,152)</b>	 <b>0</b>	 <b>(176,152)</b>
 Fund Balance Beginning July 1	 2,285,888	 2,504,730		 2,730,317
Fund Balance Ending June 30	2,730,317	2,328,578		2,554,165

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 2021 - 2022 is as follows:

<b><u>REVENUES:</u></b>	<b>2020-2021 Audited</b>	<b>6/14/2021</b>	<b>Change</b>	<b>1/10/2022</b>
Local	15,827	31,480	(2,878)	28,602
State	10,012	10,410	(170)	10,240
Federal	333,498	182,874	200,501	383,375
Incoming Transfers	0	0	0	0
<b>Total Revenues:</b>	<b>359,337</b>	<b>224,764</b>	<b>197,453</b>	<b>422,217</b>
<b><u>EXPENDITURES:</u></b>				
Food Service	269,179	288,409	28,492	316,901
<b>Total Expenditures:</b>	<b>269,179</b>	<b>288,409</b>	<b>28,492</b>	<b>316,901</b>
<b>Excess Revenue over Expenditures:</b>	<b>90,158</b>	<b>(63,645)</b>	<b>168,961</b>	<b>105,316</b>
Fund Balance Beginning July 1	67,603	97,389		157,761
Fund Balance Ending June 30	157,761	33,744		263,077

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 2021 - 2022 is as follows:

<b><u>REVENUES:</u></b>	<b>2020-2021 Audited</b>	<b>6/14/2021</b>	<b>Change</b>	<b>1/10/2022</b>
Local	112,447	120,000	0	120,000
Prior Period Adjustments	0	0	0	0
<b>Total Revenues:</b>	<b>112,447</b>	<b>120,000</b>	<b>0</b>	<b>120,000</b>
<b><u>EXPENDITURES:</u></b>				
Support Service - Other	98,854	100,000	0	100,000
<b>Total Expenditures:</b>	<b>98,854</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>Excess Revenue over Expenditures:</b>	<b>13,593</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
Fund Balance Beginning July 1	183,786	208,786		197,379
Fund Balance Ending June 30	197,379	228,786		217,379

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 2021 - 2022 is as follows:

<b><u>REVENUES:</u></b>	<b><u>2020-2021 Audited</u></b>	<b><u>6/14/2021</u></b>	<b><u>Change</u></b>	<b><u>1/10/2022</u></b>
Local	1,148,115	1,177,597	2,162	1,179,759
State	8,048	7,290	0	7,290
<b>Total Revenues:</b>	<b>1,156,163</b>	<b>1,184,887</b>	<b>2,162</b>	<b>1,187,049</b>
<b><u>EXPENDITURES:</u></b>				
Business	1,698	2,000	0	2,000
Principal	805,000	930,000	0	930,000
Fees & Interest	269,332	242,450	0	242,450
<b>Total Expenditures:</b>	<b>1,076,030</b>	<b>1,174,450</b>	<b>0</b>	<b>1,174,450</b>
<b>Excess Revenue over Expenditures</b>	<b>80,133</b>	<b>10,437</b>	<b>2,162</b>	<b>12,599</b>
Fund Balance Beginning July 1	129,551	196,299		209,684
Fund Balance Ending June 30	209,684	206,736		222,283

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 2021 - 2022 is as follows:

<b><u>REVENUES:</u></b>	<b><u>2020-2021 Audited</u></b>	<b><u>6/14/2021</u></b>	<b><u>Change</u></b>	<b><u>1/10/2022</u></b>
Local	1,949	0	60	60
State	3,105	0	0	0
<b>Total Revenues:</b>	<b>5,054</b>	<b>0</b>	<b>60</b>	<b>60</b>
<b><u>EXPENDITURES:</u></b>				
Business	0	0	0	0
Operations & Maintenance	0	0	0	0
Facilities Improvements	25,093	5,941	282	6,223
<b>Total Expenditures:</b>	<b>25,093</b>	<b>5,941</b>	<b>282</b>	<b>6,223</b>
<b>Excess Expenditures over Revenue:</b>	<b>(20,039)</b>	<b>(5,941)</b>	<b>(222)</b>	<b>(6,163)</b>
Fund Balance Beginning July 1	26,202	5,941		6,163
Fund Balance Ending June 30	6,163	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 2021 - 2022 is as follows:

	<b>2020-2021 Audited</b>	<b>6/14/2021</b>	<b>Change</b>	<b>1/10/2022</b>
<b><u>REVENUES:</u></b>				
Local	16,636	10,000	0	10,000
<b>Total Revenues:</b>	16,636	10,000	0	10,000
<b><u>EXPENDITURES:</u></b>				
General Administration	3,900	5,000	(1,500)	3,500
Business	4,850	6,000	0	6,000
Operations & Maintenance	250	500	0	500
Building Construction Services	1,323,165	1,415,000	1,706,000	3,121,000
<b>Total Expenditures:</b>	1,332,165	1,426,500	1,704,500	3,131,000
<b>Excess Expenditures over Revenue:</b>	<u>(1,315,529)</u>	<u>(1,416,500)</u>	<u>(1,704,500)</u>	<u>(3,121,000)</u>
Fund Balance Beginning July 1	4,440,588	2,932,428		3,125,059
Fund Balance Ending June 30	3,125,059	1,515,928		4,059