

# White Pine County School District

## Reconciliation of Audited Fund Balances – All Funds

2021-2022 School Year

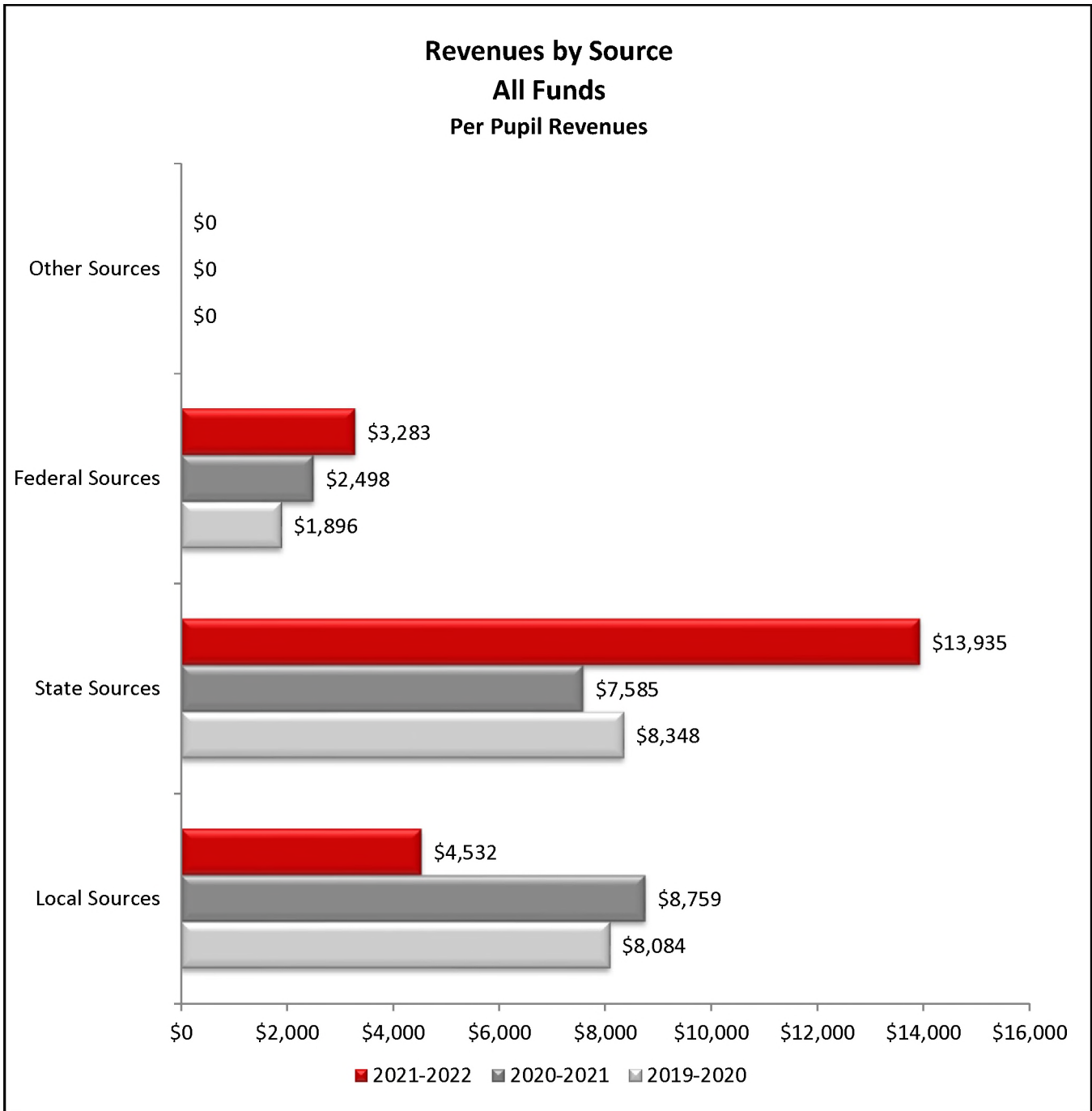
Description	Amount	%-To-Total Revenues
<b>Beginning Fund Balance per Audited Financial Statements</b>	<b>\$10,625,765</b>	
Revenues (from Audited Financial Statements)		
Local Sources	\$5,619,387	20.8%
State Sources	\$17,279,441	64.1%
Federal Sources	\$4,070,462	15.1%
Other Sources	\$0	0.0%
<b>Total Revenues</b>	<b>\$26,969,290</b>	<b>100.0%</b>
Net Proceeds from Bonds	<b>\$0</b>	
	<b>Amount</b>	<b>%-To-Total Expenditures</b>
Expenditures (Analyzed in In\$ite)		
Instruction		
Face-To-Face Teaching	\$8,024,392	35.8%
Classroom Materials	\$560,924	2.5%
Instructional Support		
Pupil Support	\$1,600,317	7.1%
Teacher Support	\$1,268,579	5.7%
Program Support	\$689,377	3.1%
Operations		
Non-Instructional Pupil Services	\$1,736,419	7.8%
Facilities	\$2,330,291	10.4%
Business Services	\$1,603,300	7.2%
Other Commitments		
Contingencies	\$0	0.0%
Capital	\$1,280,246	5.7%
Out-of-District Obligations	\$466,530	2.1%
Legal Obligations	\$0	0.0%
Leadership		
School Management	\$1,678,279	7.5%
Program/Operations Management	\$170,644	0.8%
District Management	\$406,770	1.8%
<b>Total Expenditures Analyzed in In\$ite</b>	<b>\$21,816,069</b>	
District Expenditures Excluded from (Included in) In\$ite Analysis <sup>1</sup>	\$569,101	2.5%
<b>Total Expenditures</b>	<b>22,385,170</b>	<b>100.0%</b>
Other Financing Sources (Uses)		
Net transfers from (to) other funds	\$0	
Net other sources (uses) of funds	\$0	
<b>Total Other Financing Sources (Uses)</b>	<b>\$0</b>	
Net Addition (Reduction) <sup>2</sup> to Fund Balance	\$4,584,120	
<b>Ending Fund Balance per Audited Financial Statements</b>	<b>\$15,209,885</b>	
Ending Fund Balance - Per Audit	\$15,209,885	
Difference	\$0	

<sup>1</sup> District expenditures included in (excluded from) In\$ite analysis:

Prison Expenditures	(\$569,212)
Internal Service	\$0
Food Service Enterprise	\$0
Activity Funds	\$0
Other:	\$0
Variance between district general ledger and audited financial statements	(\$111)

<sup>2</sup> Net addition (reduction) in fund balance equals total revenues plus proceeds from bonds less total expenditures

# White Pine County School District



2021-2022 Pupil Count: 1,240	2021-2022 School Year		
	Revenues by Source	Total Revenues	Per Pupil Revenues
Local Sources	\$5,619,387	\$4,532	20.8%
State Sources	\$17,279,441	\$13,935	64.1%
Federal Sources	\$4,070,462	\$3,283	15.1%
Other Sources	\$0	\$0	0.0%
<b>Total Revenues</b>	<b>\$26,969,290</b>	<b>\$21,749</b>	<b>100.0%</b>

# White Pine County School District

## Reconciliation of Audited Fund Balances – General Fund

2021-2022 School Year

Description	Amount	%-To-Total Revenues
<b>Beginning Fund Balance per Audited Financial Statements</b>	<b>\$6,897,417</b>	
Revenues (from Audited Financial Statements)		
Local Sources	\$1,467,940	8.9%
State Sources	\$14,557,681	88.5%
Federal Sources	\$426,003	2.6%
Other Sources	\$0	0.0%
<b>Total Revenues</b>	<b>\$16,451,624</b>	<b>100.0%</b>
Net Proceeds from Bonds	<b>\$0</b>	
	<b>Amount</b>	<b>%-To-Total Expenditures</b>
Expenditures (Analyzed in In\$ite)		
<b>Instruction</b>		
Face-To-Face Teaching	\$5,074,041	37.6%
Classroom Materials	\$207,314	1.5%
<b>Instructional Support</b>		
Pupil Support	\$712,232	5.3%
Teacher Support	\$158,633	1.2%
Program Support	\$0	0.0%
<b>Operations</b>		
Non-Instructional Pupil Services	\$1,082,974	8.0%
Facilities	\$2,316,330	17.2%
Business Services	\$1,585,584	11.7%
<b>Other Commitments</b>		
Contingencies	\$0	0.0%
Capital	\$0	0.0%
Out-of-District Obligations	\$466,530	3.5%
Legal Obligations	\$0	0.0%
<b>Leadership</b>		
School Management	\$1,465,595	10.9%
Program/Operations Management	\$28,112	0.2%
District Management	\$403,926	3.0%
<b>Total Expenditures Analyzed in In\$ite</b>	<b>\$13,501,271</b>	
District Expenditures Excluded from (Included in) In\$ite Analysis <sup>1</sup>	(\$1)	0.0%
<b>Total Expenditures</b>	<b>\$13,501,270</b>	<b>100.0%</b>
Other Financing Sources (Uses)		
Net transfers from (to) other funds	(\$3,785,891)	
Net other sources (uses) of funds	\$0	
<b>Total Other Financing Sources (Uses)</b>	<b>(\$3,785,891)</b>	
Net Addition (Reduction) <sup>2</sup> to Fund Balance	(\$835,537)	
<b>Ending Fund Balance per Audited Financial Statements</b>	<b>\$6,061,880</b>	
Ending Fund Balance - Per Audit	\$6,061,880	
Difference	\$0	

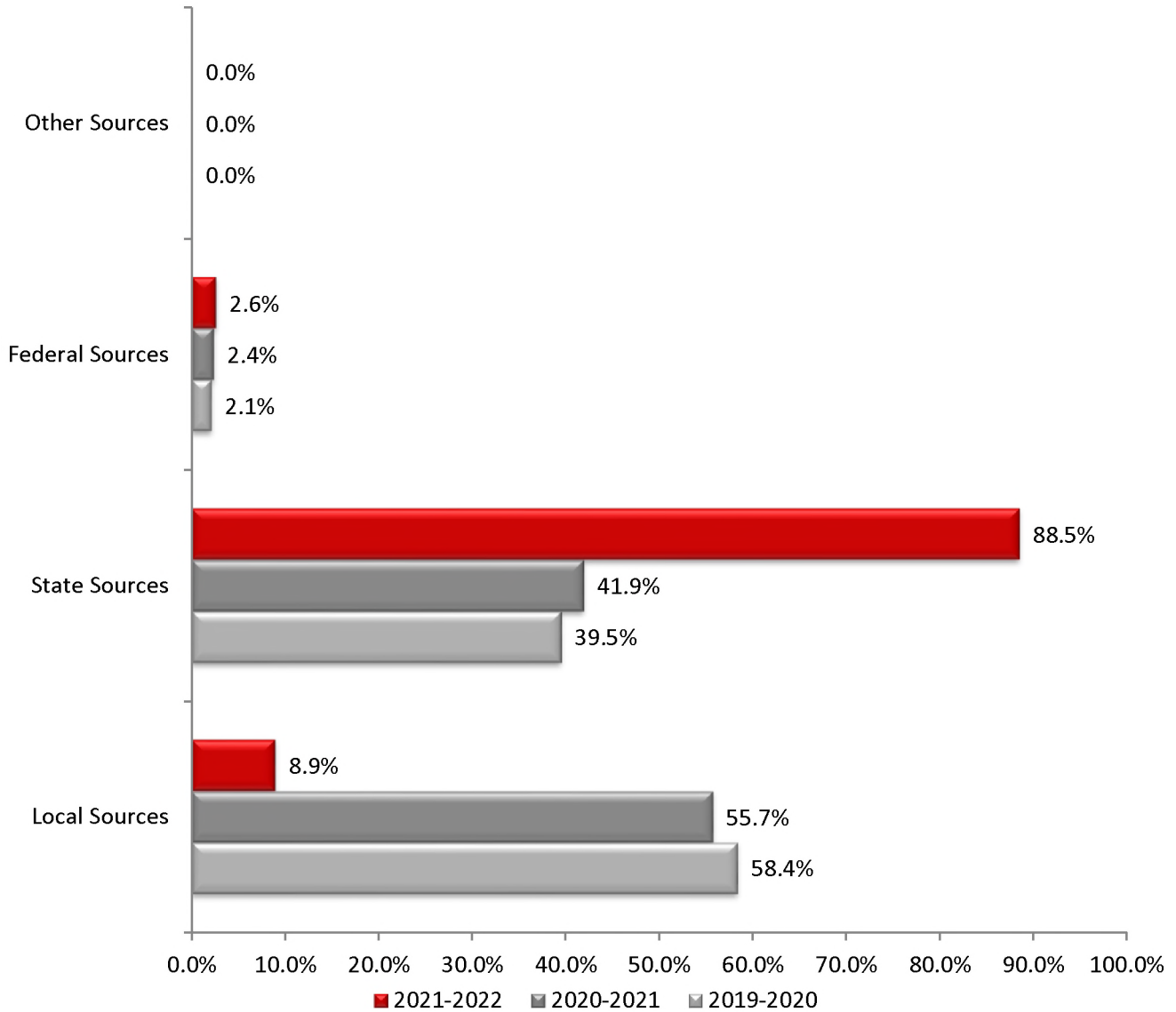
<sup>1</sup> District expenditures included in (excluded from) In\$ite analysis:

Prison Expenditures	\$0
Internal Service	\$0
Food Service Enterprise	\$0
Activity Funds	\$0
Other:	\$0
Variance between district general ledger and audited financial statements	(\$1)

<sup>2</sup> Net addition (reduction) in fund balance equals total revenues plus proceeds from bonds less total expenditures

# White Pine County School District

**Revenues by Source  
General Fund  
%-To-Total Revenues**



2021-2022 School Year		
Revenues by Source	Total Revenues	%-To-Total Revenues
Local Sources	\$1,467,940	8.9%
State Sources	\$14,557,681	88.5%
Federal Sources	\$426,003	2.6%
Other Sources	\$0	0.0%
<b>Total Revenues</b>	<b>\$16,451,624</b>	<b>100.0%</b>

# White Pine County School District

## Reconciliation of Audited Fund Balances – Special Education Fund

2021-2022 School Year

Description	Amount	%-To-Total Revenues
<b>Beginning Fund Balance per Audited Financial Statements</b>	<b>\$0</b>	
Revenues (from Audited Financial Statements)		
Local Sources	\$0	0.0%
State Sources	\$1,330,142	100.0%
Federal Sources	\$0	0.0%
Other Sources	\$0	0.0%
<b>Total Revenues</b>	<b>\$1,330,142</b>	<b>100.0%</b>
Net Proceeds from Bonds	<b>\$0</b>	
	<b>Amount</b>	<b>%-To-Total Expenditures</b>
Expenditures (Analyzed in In\$ite)		
Instruction		
Face-To-Face Teaching	\$1,177,980	61.0%
Classroom Materials	\$4,976	0.3%
Instructional Support		
Pupil Support	\$496	0.0%
Teacher Support	\$44,733	2.3%
Program Support	\$560,450	29.0%
Operations		
Non-Instructional Pupil Services	\$0	0.0%
Facilities	\$28	0.0%
Business Services	\$0	0.0%
Other Commitments	\$0	
Contingencies	\$0	0.0%
Capital		0.0%
Out-of-District Obligations	\$0	0.0%
Legal Obligations	\$0	0.0%
Leadership		
School Management	\$698	0.0%
Program/Operations Management	\$140,527	7.3%
District Management	\$0	0.0%
<b>Total Expenditures Analyzed in In\$ite</b>	<b>\$1,929,887</b>	
District Expenditures Excluded from (Included in) In\$ite Analysis <sup>1</sup>	(\$0)	0.0%
<b>Total Expenditures</b>	<b>\$1,929,887</b>	<b>100.0%</b>
Other Financing Sources (Uses)		
Net transfers from (to) other funds	\$599,745	
Net other sources (uses) of funds	\$0	
<b>Total Other Financing Sources (Uses)</b>	<b>\$599,745</b>	
Net Addition (Reduction) <sup>2</sup> to Fund Balance	\$0	
<b>Ending Fund Balance per Audited Financial Statements</b>	<b>\$0</b>	
Ending Fund Balance - Per Audit	\$0	
Difference	\$0	

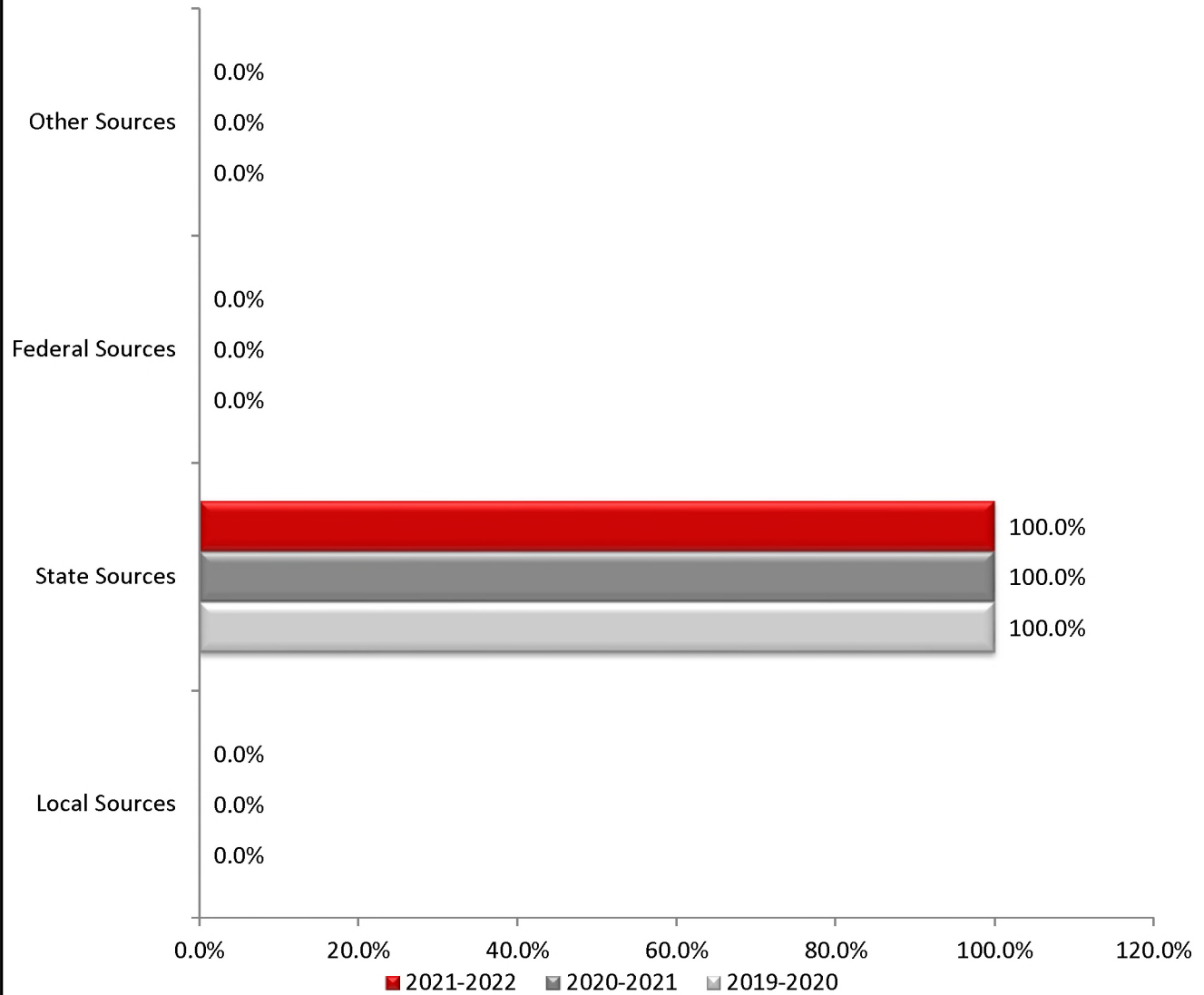
<sup>1</sup> District expenditures included in (excluded from) In\$ite analysis:

Prison Expenditures	\$0
Internal Service	\$0
Food Service Enterprise	\$0
Activity Funds	\$0
Other:	\$0
Variance between district general ledger and audited financial statements	(\$0)

<sup>2</sup> Net addition (reduction) in fund balance equals total revenues plus proceeds from bonds less total expenditures

# White Pine County School District

## Revenues by Source Special Education Fund %-To-Total Revenues



2021-2022 School Year		
Revenues by Source	Total Revenues	%-To-Total Revenues
Local Sources	\$0	0.0%
State Sources	\$1,330,142	100.0%
Federal Sources	\$0	0.0%
Other Sources	\$0	0.0%
<b>Total Revenues</b>	<b>\$1,330,142</b>	<b>100.0%</b>