

**HESPERIA COMMUNITY SCHOOLS**  
**Resolution for Adoption by the Board of Education**  
**2013-2014 General Fund Budget Amendment Resolution**

BE IT RESOLVED, that this resolution shall be the general appropriations of Hesperia Community School District for the 2013-2014 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Hesperia Community School District.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for fiscal year 2013-2014 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

**Revenue:**

Major Class Code	Description	Amount
100	Local Revenue	\$ 964,912
200	Revenue No-Ed or Political Entity	\$ 0
300	State Revenue	\$ 8,189,056
400	Federal Sources	\$ 689,215
500	Incoming Transfers/Other	\$ 146,000
600	Fund Modifications/Other Transfers In	\$ 0
	<b>Total Revenue:</b>	<b>\$ 9,989,183</b>
	Fund Balance July 1, 2013	\$ 1,370,073
	Assigned Fund Balance	\$ 319,231*
	Unassigned Fund Balance Available to Appropriate	\$ 1,050,842
	<b>Total Available to Appropriate:</b>	<b>\$11,359,256</b>

BE IT FURTHER RESOLVED, that \$10,255,983 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

**Expenditures:**

Major Class Code	Description	Amount
110	Basic Programs	\$ 5,509,400
120	Added Needs	\$ 1,448,785
130	Adult Education	\$ 98,014
210	Pupil	\$ 264,617
220	Instructional Staff	\$ 168,949
230	General Administration	\$ 202,874
240	School Administration	\$ 435,627
250	Business	\$ 285,161
260	Operation and Maintenance	\$ 674,740
270	Transportation	\$ 611,071
280	Central	\$ 227,217
293	Athletic Activities	\$ 202,819
300	Community Services	\$ 21,483
400	Transfers Out	\$ 0
510	Debt Service	\$ 105,226
611	Fund Modifications	\$ 0
	<b>Total Expenditures Appropriated:</b>	<b>\$ 10,255,983</b>
	Estimated Unassigned Fund Balance June 30, 2014	\$ 1,050,842
	Estimated Assigned Fund Balance June 30, 2014	\$ 52,431**
	<b>Total Estimated Fund Balance June 30, 2014</b>	<b>\$ 1,103,273</b>

\*Assigned fund balance includes inventory, reserve for band uniforms, and the estimated use of fund balance in the 2013-2014 General Fund Budget.

\*\* Assigned fund balance includes inventory and reserve for band uniforms.

Further Resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

This resolution shall take immediate effect.

Amended: January 27, 2014

**HESPERIA COMMUNITY SCHOOLS  
GENERAL FUND BUDGET 2013-2014**

Major Class Code	Description	Adopted 2013-2014 General Fund Adopted 6/30/2013	Proposed Amended 2013-2014 General Fund Amended 01/27/2014	Change From June 2013 to January 2014
	<b>REVENUE</b>			
100	Local Revenues	\$ 979,203	\$ 964,912	\$ (14,291)
200	Revenue Non-Ed or Political Entity			
300	State Revenue	\$ 8,574,287	\$ 8,189,056	\$ (385,231)
400	Federal Sources	\$ 672,385	\$ 689,215	\$ 16,830
500	Incoming Transfers/Other	\$ 301,785	\$ 146,000	\$ (155,785)
600	Fund Modifications/Other Transfers In			
	<b>TOTAL REVENUE:</b>	\$ 10,527,660	\$ 9,989,183	\$ (538,477)
<b>Major Function Code</b>	<b>EXPENDITURES</b>			
<b>Instruction</b>				
110	Basic Programs	\$ 5,531,964	\$ 5,509,400	\$ (22,564)
120	Added Needs	\$ 1,519,550	\$ 1,448,785	\$ (70,765)
130	Adult Education	\$ 121,137	\$ 98,014	\$ (23,123)
<b>Support Services</b>				
210	Pupil	\$ 227,908	\$ 264,617	\$ 36,709
220	Instructional Staff	\$ 183,775	\$ 168,949	\$ (14,826)
230	General Administration	\$ 159,888	\$ 202,874	\$ 42,986
240	School Administration	\$ 392,805	\$ 435,627	\$ 42,822
250	Business	\$ 282,940	\$ 285,161	\$ 2,221
260	Operation & Maintenance	\$ 687,242	\$ 674,740	\$ (12,502)
270	Transportation	\$ 685,054	\$ 611,071	\$ (73,983)
280	Central	\$ 352,401	\$ 227,217	\$ (125,184)
293	Athletic Activities	\$ 245,628	\$ 202,819	\$ (42,809)
<b>Community Services</b>				
300	Community Services	\$ 34,572	\$ 21,483	\$ (13,089)
<b>Payments to Others</b>				
400	Transfers - Out			
<b>Other Financing Uses</b>				
510	Debt Service	\$ 105,226	\$ 105,226	\$ -
611	Fund Modifications (Indirect Costs)	\$ 1,235	\$ -	\$ (1,235)
621	Transfer to Athletics			
	<b>TOTAL EXPENDITURES:</b>	\$ 10,531,325	\$ 10,255,983	\$ (275,342)
<b>Net Change in Fund Balance</b>				
(Excess of Revenues Over (Under))		\$ (3,665)	\$ (266,800)	\$ (263,135)
<b>Audited Fund Balance: June 30, 2013</b>		\$ 1,370,073	\$ 1,370,073	\$ -
<b>Estimated Fund Balance: June 30, 2014</b>		\$ 1,366,408	\$ 1,103,273	\$ (263,135)
<b>Percent of Expenditures / Fund Balance</b>		12.97%	10.76%	