

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	\$ 984,571
200	Revenue No-Ed or Political Entity	\$ 0
300	State Revenue	\$ 8,107,038
400	Federal Sources	\$ 691,129
500	Incoming Transfers/Other	\$ 232,996
600	Fund Modifications/Other Transfers In	\$ 0
	Total Revenue:	\$ 10,015,734
	Fund Balance July 1, 2013	\$ 1,370,073
	Fund Balance Available to Appropriate	\$ 1,370,073
	Total Available to Appropriate:	\$11,385,807

BE IT FURTHER RESOLVED, that \$10,387,102 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	\$ 5,560,770
120	Added Needs	\$ 1,428,299
130	Adult Education	\$ 75,883
210	Pupil	\$ 265,267
220	Instructional Staff	\$ 147,863
230	General Administration	\$ 230,290
240	School Administration	\$ 442,493
250	Business	\$ 265,610
260	Operation and Maintenance	\$ 685,236
270	Transportation	\$ 686,766
280	Central	\$ 218,405
293	Athletic Activities	\$ 201,319
300	Community Services	\$ 31,468
400	Transfers Out	\$ 0
510	Debt Service	\$ 147,433
611	Fund Modifications	\$ 0
	Total Expenditures Appropriated:	\$ 10,387,102
		\$
		\$
	Total Estimated Fund Balance June 30, 2014	\$ 998,705

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: June 30, 2014

**HESPERIA COMMUNITY SCHOOLS
GENERAL FUND BUDGET 2013-1014**

Major Class Code	Description	Adopted 2013-2014 General Fund Adopted 6/30/2013	Amended 2013-2014 General Fund Amended 01/27/2014	Proposed Final Amended General Fund Amended 6/30/2014	Difference January 2014 to June 2014	Difference January 2014 to June 2014
REVENUE						
100	Local Revenues	\$ 979,203	\$ 964,912	\$ 984,571	\$ 19,659	1
200	Revenue Non-Ed or Political Entity					
300	State Revenue	\$ 8,574,287	\$ 8,189,056	\$ 8,107,038	\$ (82,018)	2
400	Federal Sources	\$ 672,385	\$ 689,215	\$ 691,129	\$ 1,914	3
500	Incoming Transfers/Other	\$ 301,785	\$ 146,000	\$ 232,996	\$ 86,996	4
600	Fund Modifications/Other Transfers In					
	TOTAL REVENUE:	\$ 10,527,660	\$ 9,989,183	\$ 10,015,734	\$ 26,551	
Major Function Code EXPENDITURES						
Instruction						
110	Basic Programs	\$ 5,531,964	\$ 5,509,400	\$ 5,560,770	\$ 51,370	1
120	Added Needs	\$ 1,519,550	\$ 1,448,785	\$ 1,428,299	\$ (20,486)	2
130	Adult Education	\$ 121,137	\$ 98,014	\$ 75,883	\$ (22,131)	3
Support Services						
210	Pupil	\$ 227,908	\$ 264,617	\$ 265,267	\$ 650	4
220	Instructional Staff	\$ 183,775	\$ 168,949	\$ 147,863	\$ (21,086)	5
230	General Administration	\$ 159,888	\$ 202,874	\$ 230,290	\$ 27,416	6
240	School Administration	\$ 392,805	\$ 435,627	\$ 442,493	\$ 6,866	7
250	Business	\$ 282,940	\$ 285,161	\$ 265,610	\$ (19,551)	8
260	Operation & Maintenance	\$ 687,242	\$ 674,740	\$ 685,236	\$ 10,496	9
270	Transportation	\$ 685,054	\$ 611,071	\$ 686,766	\$ 75,695	10
280	Central	\$ 352,401	\$ 227,217	\$ 218,405	\$ (8,812)	11
293	Athletic Activities	\$ 245,628	\$ 202,819	\$ 201,319	\$ (1,500)	12
Community Services						
300	Community Services	\$ 34,572	\$ 21,483	\$ 31,468	\$ 9,985	13
Payments to Others						
400	Transfers - Out					
Other Financing Uses						
510	Debt Service	\$ 105,226	\$ 105,226	\$ 147,433	\$ 42,207	14
611	Fund Modifications (Indirect Costs)	\$ 1,235	\$ -	\$ -	\$ -	
621	Transfer to Athletics					
	TOTAL EXPENDITURES:	\$ 10,531,325	\$ 10,255,983	\$ 10,387,102	\$ 131,119	
Net Change in Fund Balance						
	(Excess of Revenues Over (Under))	\$ (3,665)	\$ (266,800)	\$ (371,368)	\$ (104,568)	15
	Audited Fund Balance: June 30, 2013	\$ 1,370,073	\$ 1,370,073	\$ 1,370,073		
	Estimated Fund Balance: June 30, 2014	\$ 1,366,408	\$ 1,103,273	\$ 998,705	\$ (104,568)	
Percent of Expenditures / Fund Balance						
		12.97%	10.76%	9.61%		