

**HESPERIA COMMUNITY SCHOOLS**  
**GENERAL FUND BUDGET 2020-2021 January Amendment**

Major Class Code	Description	2019-2020 Proposed Amended June 2020	2020-2021 Proposed Amended 1/18/2021	Amount of Change June 2020 to January 2021
<b>REVENUE</b>				
100	Local Revenues	\$ 1,149,415	\$ 1,206,425	\$ 57,010 Fremont area Foundation and small local grants
200	Revenue Non-Ed or Political Entity			\$ -
300	State Revenue	\$ 7,323,353	\$ 7,950,305	\$ 626,952 Covid grants and increase to foundation allowance
400	Federal Sources	\$ 584,989	\$ 1,030,658	\$ 445,669 Covid grants and minor adjustments to Title
500	Incoming Transfers/Other	\$ 117,307	\$ 550,010	\$ 432,703 Bus Lease Flow through
600	Fund Modifications/Other Transfers In	\$ 8,900	\$ 8,900	\$ -
	<b>TOTAL REVENUE:</b>	\$ 9,183,964	\$ 10,746,298	\$ 1,562,334
<b>EXPENDITURES</b>				
<b>Major Function Code</b>				
<b>Instruction</b>				
110	Basic Programs	\$ 4,902,874	\$ 5,393,794	\$ 490,920 All teachers and hespa received wage/salary increases and Covid grant expenditures
120	Added Needs	\$ 1,803,671	\$ 1,880,576	\$ 76,905 Special education changes to staffing and additional needs due to case loads
<b>Support Services</b>				
210	Pupil	\$ 252,911	\$ 313,880	\$ 60,969 Additional time needed for Virtual learning, raises and covid costs, School nurse,
220	Instructional Staff	\$ 113,004	\$ 82,072	\$ (30,932) Reduction of workshop registration fees
230	General Administration	\$ 254,047	\$ 245,326	\$ (8,721) Due to miscellaneous decreases in expenses
240	School Administration	\$ 349,257	\$ 381,110	\$ 31,853 increase due to turn over of principal
250	Business	\$ 339,158	\$ 288,881	\$ (50,277) change of personnel
260	Operation & Maintenance	\$ 550,211	\$ 699,524	\$ 149,313 due to additional insurance claims and covid costs
270	Transportation	\$ 543,708	\$ 952,934	\$ 409,226 Bus Lease Flow through
280	Central	\$ 244,865	\$ 322,564	\$ 77,699 Covid costs for technology and increase to salary technology
293	Athletic Activities	\$ 229,338	\$ 228,594	\$ (744) activity down for athletics
<b>Community Services</b>				
300	Community Services	\$ 144,105	\$ 172,374	\$ 28,269 increase due to additional fund spending covid
<b>Payments to Others, Facilities Acquisition</b>				
400	Site Improvements	\$ 562	\$ 62	\$ (500)
<b>Other Financing Uses</b>				
510	Debt Service	\$ 56,244	\$ 56,244	\$ -
611	Fund Modifications (Indirect Costs)			
621	Transfer to Athletics			
	<b>TOTAL EXPENDITURES:</b>	\$ 9,783,955	\$ 11,017,935	\$ 1,233,980
<b>FUND BALANCE SUMMARY</b>		<b>2020-2021 Final Adopted Adopted 6/29/2020</b>	<b>2020-2021 Proposed Adopted 01/18/2021</b>	
Net Change in Fund Balance (Excess of Revenues Over (Under))		\$ (599,991)	\$ (271,637)	
<b>Fund Balance June 30, 2020: (Actual)</b>		\$ 1,210,802	\$ 1,210,802	*June 2020 Actual
<b>Fund Balance June 30, 2021: (Estimated)</b>		\$ 610,811	\$ 939,165	*June 2021 Estimated
Percent of Expenditures / Fund Balance		6.24%	8.52%	