



District Budget Santa Rosa County School Board

BUDGET AMENDMENT #14/01

Fiscal Year July 1, 2013 – June 30, 2014

Prepared by M. Susan McCole, CPA
Assistant Superintendent for Finance
School Board Meeting: November 14, 2014
5086 Canal Street, Milton, FL 32570

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #14/01 For Month Ending September 30, 2013

FISCAL YEAR 2013 - 2014

Board Meeting Date: 14-Nov-13

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2013	RESTRICTED FUND BAL. 6/30/2013	ASSIGNED FUND BAL. 6/30/2013	COMMITTED FUND BAL. 6/30/2013	NON-SPENDABLE FUND BAL. 6/30/2013	BALANCE FORWARD 6/30/2013	SEPTEMBER 2013-14 EST. REVENUE	SEPTEMBER 2013-14 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/14
100	GENERAL OPERATING	\$ 9,997,913.93	\$ 1,807,439.69	\$ 584,365.04	\$ 2,596,063.94	\$ 132,395.63	\$ 15,118,178.23	\$ 171,087,001.18	\$ 184,503,966.68	\$ 5,945,505.73
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,244,293.00	\$ -	\$ -
TOTAL PART 1-OPERATING		\$ 9,997,913.93	\$ 1,807,439.69	\$ 584,365.04	\$ 2,596,063.94	\$ 132,395.63	\$ 15,118,178.23	\$ 175,331,294.18	\$ 184,503,966.68	\$ 5,945,505.73
210	SBE & COBI BONDS	\$ -	\$ 115,737.25	\$ -	\$ -	\$ -	\$ 115,737.25	\$ 850,000.00	\$ 856,295.00	\$ 109,442.25
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 803,843.97	\$ -	\$ -	\$ -	\$ 803,843.97	\$ 223,250.00	\$ 196,460.00	\$ 830,633.97
290	OTHER DEBT SERVICE	\$ -	\$ 1,341,376.12	\$ -	\$ -	\$ -	\$ 1,341,376.12	\$ 3,650,000.00	\$ 3,650,000.00	\$ 1,341,376.12
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,260,957.34	\$ -	\$ -	\$ -	\$ 2,260,957.34	\$ 4,723,250.00	\$ 4,702,755.00	\$ 2,281,452.34
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	PUBLIC ED. CAPITAL OUTLAY-09-10	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 8.51	\$ 50,000.00	\$ 8.51
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ 215.09	\$ -	\$ -	\$ -	\$ 215.09	\$ 2.34	\$ 217.43	\$ -
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 99,506.57	\$ -	\$ -	\$ -	\$ 99,506.57	\$ 125,000.00	\$ 221,642.07	\$ 2,864.50
370	LOCAL CAPITAL OUTLAY TAX-09-10	\$ -	\$ 58,489.73	\$ -	\$ -	\$ -	\$ 58,489.73	\$ -	\$ 58,489.50	\$ 0.23
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 556,807.83	\$ -	\$ -	\$ -	\$ 556,807.83	\$ -	\$ 556,807.83	\$ -
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 770,178.05	\$ -	\$ -	\$ -	\$ 770,178.05	\$ -	\$ 645,804.94	\$ 124,373.11
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 3,283,869.12	\$ -	\$ -	\$ -	\$ 3,283,869.12	\$ -	\$ 3,219,197.17	\$ 64,671.95
374	LOCAL CAPITAL OUTLAY TAX-13-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,108,602.00	\$ 10,989,063.00	\$ 119,539.00
379	LOCAL CAPITAL OUTLAY TAX-08-09	\$ -	\$ 298.51	\$ -	\$ -	\$ -	\$ 298.51	\$ -	\$ 298.51	\$ -
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 824,317.90	\$ -	\$ -	\$ -	\$ 824,317.90	\$ 400,000.00	\$ 258,294.86	\$ 966,023.04
392	1/2 CENT SALES TAX	\$ -	\$ 12,439,938.49	\$ -	\$ -	\$ -	\$ 12,439,938.49	\$ 6,300,000.00	\$ 16,605,121.17	\$ 2,134,817.32
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 14,733.00	\$ 14,733.00	\$ 6,812.80
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
398	CERTIFICATES OF PARTICIPATION - 2009	\$ -	\$ 2,137,748.33	\$ -	\$ -	\$ -	\$ 2,137,748.33	\$ 10,000.00	\$ 2,011,971.91	\$ 135,776.42
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 20,228,182.42	\$ -	\$ -	\$ -	\$ 20,228,182.42	\$ 17,958,345.85	\$ 34,631,641.39	\$ 3,554,886.88
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,301,201.99	\$ 11,301,201.99	\$ -
410	FOOD SERVICE	\$ -	\$ -	\$ 1,572,809.56	\$ -	\$ 115,727.41	\$ 1,688,536.97	\$ 10,853,832.00	\$ 11,829,068.99	\$ 713,299.98
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,072.96	\$ 600,072.96	\$ -
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,427,830.34	\$ 2,427,830.34	\$ -
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ 1,572,809.56	\$ -	\$ 115,727.41	\$ 1,688,536.97	\$ 25,182,937.29	\$ 26,158,174.28	\$ 713,299.98
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ -
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 124,177.17	\$ -	\$ -	\$ 124,177.17	\$ 110,000.00	\$ 215,113.53	\$ 19,063.64
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 124,177.17	\$ -	\$ -	\$ 124,177.17	\$ 150,000.00	\$ 255,113.53	\$ 19,063.64
TOTAL ALL PARTS		\$ 9,997,913.93	\$ 24,296,579.45	\$ 2,281,351.77	\$ 2,596,063.94	\$ 248,123.04	\$ 39,420,032.13	\$ 223,345,827.32	\$ 250,251,650.88	\$ 12,514,208.57

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #14/01

FISCAL YEAR 2013 - 2014

Board Meeting Date: 14-Nov-13

FUND #	FUND NAME	UNASSIGNED	RESTRICTED	ASSIGNED	COMMITTED	NON-SPENDABLE	ESTIMATED	EST. REVENUE	FIN. CONDITION RATIO PROJECTED FOR 6/30/14
		EST. FUND BAL. 6/30/2014	EST. FUND BAL. 6/30/2014	EST. FUND BAL. 6/30/2014	EST. FUND BAL. 6/30/2014	EST. FUND BAL. 6/30/2014	FUND BAL. 6/30/2014	SEPT. 2013	
100	GENERAL OPERATING	\$ 3,924,033.78	\$ 713,460.69	\$ 237,820.23	\$ 1,010,735.97	\$ 59,455.06	\$ 5,945,505.73	\$ 171,087,001.18	2.43%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 3,924,033.78	\$ 713,460.69	\$ 237,820.23	\$ 1,010,735.97	\$ 59,455.06	\$ 5,945,505.73	\$ 171,087,001.18	
210	SBE & COBI BONDS	\$ -	\$ 109,442.25	\$ -	\$ -	\$ -	\$ 109,442.25	\$ 850,000.00	0.00%
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 830,633.97	\$ -	\$ -	\$ -	\$ 830,633.97	\$ 223,250.00	0.00%
290	OTHER DEBT SERVICE	\$ -	\$ 1,341,376.12	\$ -	\$ -	\$ -	\$ 1,341,376.12	\$ 3,650,000.00	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,281,452.34	\$ -	\$ -	\$ -	\$ 2,281,452.34	\$ 4,723,250.00	
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
340	PUBLIC ED. CAPITAL OUTLAY-09-10	\$ -	\$ 8.51	\$ -	\$ -	\$ -	\$ 8.51	\$ 8.51	0.00%
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.34	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 2,864.50	\$ -	\$ -	\$ -	\$ 2,864.50	\$ 125,000.00	0.00%
370	LOCAL CAPITAL OUTLAY TAX-09-10	\$ -	\$ 0.23	\$ -	\$ -	\$ -	\$ 0.23	\$ -	-
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 124,373.11	\$ -	\$ -	\$ -	\$ 124,373.11	\$ -	-
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 64,671.95	\$ -	\$ -	\$ -	\$ 64,671.95	\$ -	-
374	LOCAL CAPITAL OUTLAY TAX-13-14	\$ -	\$ 119,539.00	\$ -	\$ -	\$ -	\$ 119,539.00	\$ 11,108,602.00	0.00%
379	LOCAL CAPITAL OUTLAY TAX-08-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 966,023.04	\$ -	\$ -	\$ -	\$ 966,023.04	\$ 400,000.00	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 2,134,817.32	\$ -	\$ -	\$ -	\$ 2,134,817.32	\$ 6,300,000.00	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 14,733.00	0.00%
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
398	CERTIFICATES OF PARTICIPATION - 2009	\$ -	\$ 135,776.42	\$ -	\$ -	\$ -	\$ 135,776.42	\$ 10,000.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 3,554,886.88	\$ -	\$ -	\$ -	\$ 3,554,886.88	\$ 17,958,345.85	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,301,201.99	0.00%
410	FOOD SERVICE	\$ -	\$ -	\$ 663,368.98	\$ -	\$ 49,931.00	\$ 713,299.98	\$ 10,853,832.00	6.11%
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,072.96	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,427,830.34	0.00%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ 663,368.98	\$ -	\$ 49,931.00	\$ 713,299.98	\$ 25,182,937.29	
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 19,063.64	\$ -	\$ -	\$ 19,063.64	\$ 110,000.00	17.33%
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 19,063.64	\$ -	\$ -	\$ 19,063.64	\$ 150,000.00	
TOTAL ALL PARTS		\$ 3,924,033.78	\$ 6,549,799.91	\$ 920,252.85	\$ 1,010,735.97	\$ 109,386.06	\$ 12,514,208.57	\$ 219,101,534.32	

* The State calculation for the Financial Condition Ratio does not include budget transfers. Therefore, the Estimated Revenue does not include budget transfer.

** The Financial Condition Ratio is calculated by: Unassigned Estimated Fund Balance + Assigned Estimated Fund Balance divided by Estimated Revenues.

SANTA ROSA COUNTY SCHOOL DISTRICT

Budget Changes for Month of September 2013

FISCAL YEAR 2013 - 2014		Difference		Difference		Difference		Difference		Difference		Difference		Difference		Difference	
Board Meeting Date: 14-Nov-13																	
FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2013	RESTRICTED FUND BAL. 6/30/2013	ASSIGNED FUND BAL. 6/30/2013	COMMITTED FUND BAL. 6/30/2013	NON-SPENDABLE FUND BAL. 6/30/2013	BALANCE FORWARD 6/30/2013	SEPTEMBER 2013-14 EST. REVENUE	SEPTEMBER 2013-14 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/14							
100	GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,217.15	\$ (627,092.90)	\$ 648,225.05							
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,915.00	\$ -	\$ -							
TOTAL PART 1-OPERATING		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,217.15	\$ (627,092.90)	\$ 648,225.05							
210	SBE & COBI BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
290	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
TOTAL PART 2-DEBT SERVICE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
340	PUBLIC ED. CAPITAL OUTLAY-09-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.51	\$ -	\$ 8.51							
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.34	\$ 2.34	\$ -							
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
370	LOCAL CAPITAL OUTLAY TAX-09-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
374	LOCAL CAPITAL OUTLAY TAX-13-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
379	LOCAL CAPITAL OUTLAY TAX-08-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
392	1/2 CENT SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,915.00	\$ 4,915.00	\$ -							
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
399	CERTIFICATES OF PARTICIPATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,925.85	\$ 4,917.34	\$ 8.51							
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (66,071.91)	\$ (66,071.91)	\$ -							
410	FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,775.00	\$ 13,132.04	\$ (4,357.04)							
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (57,296.91)	\$ (52,939.87)	\$ (4,357.04)							
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
TOTAL ALL PARTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (36,153.91)	\$ (675,115.43)	\$ 643,876.52							