



District Budget Santa Rosa County School Board

BUDGET AMENDMENT #14/05
Fiscal Year July 1, 2013 – June 30, 2014

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

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #14/05 For Month Ending January 31, 2014

FISCAL YEAR 2013 - 2014

Board Meeting Date: 14-Mar-13

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2013	RESTRICTED FUND BAL. 6/30/2013	ASSIGNED FUND BAL. 6/30/2013	COMMITTED 6/30/2013	NON-SPENDABLE FUND BAL. 6/30/2013	BALANCE FORWARD 6/30/2013	JANUARY 2013-14 EST. REVENUE	JANUARY 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	\$ 172,106,576.95	\$ 185,028,025.14	\$ 6,462,577.04
100	GENERAL OPERATING TRANSFERS							\$ 4,265,847.00		
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	\$ 176,372,423.95	\$ 185,028,025.14	\$ 6,462,577.04
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	\$ 50,008.51	\$ -
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ 215.09	\$ -	\$ -	\$ -	\$ 215.09	\$ 21.67	\$ 236.76	\$ -
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	CAP IMPROV FD DIS SCH 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	\$ 382,389.75	\$ 841,928.15
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	\$ 34,181.00	\$ 34,181.00	\$ 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	\$ 17,977,813.18	\$ 34,775,212.12	\$ 3,430,783.48
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,235,283.95	\$ 11,235,283.95	\$ -
410	FOOD SERVICE	\$ -	\$ -	\$ 1,572,809.56	\$ -	\$ 115,727.41	\$ 1,688,536.97	\$ 10,862,841.00	\$ 11,838,077.99	\$ 713,299.98
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604,548.41	\$ 604,548.41	\$ -
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	\$ 25,130,503.70	\$ 26,105,740.69	\$ 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	\$ 224,353,990.83	\$ 250,866,846.48	\$ 12,907,176.48

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #14/05

PROJECTED FOR JUNE 30, 2014

FISCAL YEAR 2013 - 2014

Board Meeting Date: 03/13/2014

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2014	RESTRICTED EST. FUND BAL. 6/30/2014	ASSIGNED EST. FUND BAL. 6/30/2014	COMMITTED EST. FUND BAL. 6/30/2014	NON-SPENDABLE EST. FUND BAL. 6/30/2014	ESTIMATED FUND BAL. 6/30/2014	EST. REVENUE JAN. 2013	FIN. CONDITION RATIO PROJECTED FOR 6/30/14
100	GENERAL OPERATING	\$ 4,265,300.85	\$ 775,509.24	\$ 258,503.08	\$ 1,098,638.10	\$ 64,625.77	\$ 6,462,577.04	\$ 172,106,576.95	2.63%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 4,265,300.85	\$ 775,509.24	\$ 258,503.08	\$ 1,098,638.10	\$ 64,625.77	\$ 6,462,577.04	\$ 172,106,576.95	
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	0.00%
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21.67	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	CAP IMPROV FD DIS SCH 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	\$ -	\$ 841,928.15	\$ -	\$ -	\$ -	\$ 841,928.15	\$ 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	\$ 34,181.00	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		\$ -	\$ 3,430,783.48	\$ -	\$ -	\$ -	\$ 3,430,783.48	\$ 17,977,813.18	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,235,283.95	0.00%
410	FOOD SERVICE	\$ -	\$ -	\$ 663,368.98	\$ -	\$ 49,931.00	\$ 713,299.98	\$ 10,862,841.00	6.11%
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604,548.41	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	\$ 25,130,503.70	
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		\$ 4,265,300.85	\$ 6,487,745.06	\$ 940,935.70	\$ 1,098,638.10	\$ 114,556.77	\$ 12,907,176.48	\$ 220,088,143.83	

* 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 January 2014

FISCAL YEAR 2013 - 2014 Board Meeting Date: 14-Mar-14		Difference		Difference		Difference		Difference		Difference		Difference		Difference	
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	JANUARY 2013-14 EST. REVENUE	JANUARY 2013-14 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/14					
100	GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 897,212.17	\$ 450,526.29	\$ 455,630.88					
100	GENERAL OPERATING TRANSFERS							\$ 8,945.00							
TOTAL PART 1-OPERATING		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 906,157.17	\$ 450,526.29	\$ 455,630.88					
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
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	CAP IMPROV FD DIS SCH 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,945.00	\$ 8,945.00	\$ -					
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
399	CERTIFICATES OF PARTICIPATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,945.00	\$ 8,945.00	\$ -					
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
410	FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,009.00	\$ 9,009.00	\$ -					
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,009.00	\$ 9,009.00	\$ -					
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL ALL PARTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 924,111.17	\$ 468,480.29	\$ 455,630.88					