



District Budget Santa Rosa County School Board

BUDGET AMENDMENT #14/06
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 #14/06 For Month Ending February 28, 2014

FISCAL YEAR 2013 - 2014

Board Meeting Date: 25-Apr-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	FEBRUARY 2013-14 EST. REVENUE	FEBRUARY 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	\$ 172,184,104.37	\$ 185,465,666.09	\$ 6,111,494.51
100	GENERAL OPERATING TRANSFERS							\$ 4,274,878.00		
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	\$ 176,458,982.37	\$ 185,465,666.09	\$ 6,111,494.51
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	\$ 196,710.00	\$ 830,383.97
290	OTHER DEBT SERVICE	\$ -	\$ 1,341,376.12	\$ -	\$ -	\$ -	\$ 1,341,376.12	\$ 3,650,000.00	\$ 3,655,391.65	\$ 1,335,984.47
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,260,957.34	\$ -	\$ -	\$ -	\$ 2,260,957.34	\$ 4,723,250.00	\$ 4,708,396.65	\$ 2,275,810.69
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	\$ 419,352.65	\$ 804,965.25
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	\$ 43,212.00	\$ 43,212.00	\$ 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	\$ 17,986,844.18	\$ 34,821,206.02	\$ 3,393,820.58
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,498,949.52	\$ 11,498,949.52	\$ -
410	FOOD SERVICE	\$ -	\$ -	\$ 1,572,809.56	\$ -	\$ 115,727.41	\$ 1,688,536.97	\$ 10,873,406.86	\$ 11,848,643.85	\$ 713,299.98
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,401.68	\$ 667,401.68	\$ -
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,596,565.31	\$ 4,596,565.31	\$ -
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ 1,572,809.56	\$ -	\$ 115,727.41	\$ 1,688,536.97	\$ 27,636,323.37	\$ 28,611,560.36	\$ 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	\$ 226,955,399.92	\$ 253,861,942.65	\$ 12,513,489.40

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #14/06

PROJECTED FOR JUNE 30, 2014

FISCAL YEAR 2013 - 2014

Board Meeting Date: 24-Apr-14

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 FEB. 2014	FIN. CONDITION RATIO PROJECTED FOR 6/30/14
100	GENERAL OPERATING	\$ 4,033,586.38	\$ 733,379.34	\$ 244,459.78	\$ 1,038,954.07	\$ 61,114.95	\$ 6,111,494.51	\$ 172,184,104.37	2.48%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 4,033,586.38	\$ 733,379.34	\$ 244,459.78	\$ 1,038,954.07	\$ 61,114.95	\$ 6,111,494.51	\$ 172,184,104.37	
210	SBE & COBI BONDS	\$ -	\$ 109,442.25	\$ -	\$ -	\$ -	\$ 109,442.25	\$ 850,000.00	0.00%
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 830,383.97	\$ -	\$ -	\$ -	\$ 830,383.97	\$ 223,250.00	0.00%
290	OTHER DEBT SERVICE	\$ -	\$ 1,335,984.47	\$ -	\$ -	\$ -	\$ 1,335,984.47	\$ 3,650,000.00	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,275,810.69	\$ -	\$ -	\$ -	\$ 2,275,810.69	\$ 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	\$ -	\$ 804,965.25	\$ -	\$ -	\$ -	\$ 804,965.25	\$ 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	\$ 43,212.00	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		\$ -	\$ 3,393,820.58	\$ -	\$ -	\$ -	\$ 3,393,820.58	\$ 17,986,844.18	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,498,949.52	0.00%
410	FOOD SERVICE	\$ -	\$ -	\$ 663,368.98	\$ -	\$ 49,931.00	\$ 713,299.98	\$ 10,873,406.86	6.10%
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,401.68	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,596,565.31	0.00%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ 663,368.98	\$ -	\$ 49,931.00	\$ 713,299.98	\$ 27,636,323.37	
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		\$ 4,033,586.38	\$ 6,403,010.61	\$ 926,892.40	\$ 1,038,954.07	\$ 111,045.94	\$ 12,513,489.40	\$ 222,680,521.92	

* 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 February 2014

FISCAL YEAR 2013 - 2014 Board Meeting Date: 24-Apr-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	FEBRUARY 2013-14 EST. REVENUE	FEBRUARY 2013-14 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/14					
100	GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,527.42	\$ 437,640.95	\$ (351,082.53)					
100	GENERAL OPERATING TRANSFERS							\$ 9,031.00							
TOTAL PART 1-OPERATING		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,558.42	\$ 437,640.95	\$ (351,082.53)					
210	SBE & COBI BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ (250.00)					
290	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,391.65	\$ (5,391.65)					
TOTAL PART 2-DEBT SERVICE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,641.65	\$ (5,641.65)					
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,962.90	\$ (36,962.90)					
392	1/2 CENT SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,031.00	\$ 9,031.00	\$ -					
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
399	CERTIFICATES OF PARTICIPATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,031.00	\$ 45,993.90	\$ (36,962.90)					
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,665.57	\$ 263,665.57	\$ -					
410	FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,565.86	\$ 10,565.86	\$ -					
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,853.27	\$ 62,853.27	\$ -					
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,168,734.97	\$ 2,168,734.97	\$ -					
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,505,819.67	\$ 2,505,819.67	\$ -					
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
TOTAL ALL PARTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,601,409.09	\$ 2,995,096.17	\$ (393,687.08)					