



District Budget Santa Rosa County School Board

BUDGET AMENDMENT #14/08
Fiscal Year July 1, 2013 – June 30, 2014

Prepared by M. Susan McCole, CPA
Assistant Superintendent for Finance
School Board Meeting: December 12, 2013
5086 Canal Street, Milton, FL 32570

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #14/08 For Month Ending April 30, 2014

FISCAL YEAR 2013 - 2014

Board Meeting Date: 10-Jun-14

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	APRIL 2013-14 EST. REVENUE	APRIL 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	\$ 172,281,121.31	\$ 185,861,166.89	\$ 5,818,891.65
100	GENERAL OPERATING TRANSFERS							\$ 4,280,759.00		
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	\$ 176,561,880.31	\$ 185,861,166.89	\$ 5,818,891.65
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	\$ 3,660,891.65	\$ 1,330,484.47
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,260,957.34	\$ -	\$ -	\$ -	\$ 2,260,957.34	\$ 4,723,250.00	\$ 4,713,896.65	\$ 2,270,310.69
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	\$ 375,556.75	\$ 848,761.15
392	1/2 CENT SALES TAX	\$ -	\$ 12,439,938.49	\$ -	\$ -	\$ -	\$ 12,439,938.49	\$ 6,300,000.00	\$ 16,805,121.17	\$ 1,934,817.32
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 49,093.00	\$ 49,093.00	\$ 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	\$ 17,992,725.18	\$ 34,983,291.12	\$ 3,237,616.48
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	\$ 10,876,145.16	\$ 11,620,243.46	\$ 944,438.67
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,401.68	\$ 667,401.68	\$ -
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,635,070.98	\$ 4,635,070.98	\$ -
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ 1,572,809.56	\$ -	\$ 115,727.41	\$ 1,688,536.97	\$ 27,677,567.34	\$ 28,421,665.64	\$ 944,438.67
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	\$ 227,105,422.83	\$ 254,235,133.83	\$ 12,290,321.13

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #14/08

PROJECTED FOR JUNE 30, 2014

FISCAL YEAR 2013 - 2014

Board Meeting Date: 10-Jun-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 APR. 2013	FIN. CONDITION RATIO PROJECTED FOR 6/30/14
100	GENERAL OPERATING	\$ 3,840,468.49	\$ 698,267.00	\$ 232,755.67	\$ 989,211.58	\$ 58,188.92	\$ 5,818,891.65	\$ 172,281,121.31	2.36%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 3,840,468.49	\$ 698,267.00	\$ 232,755.67	\$ 989,211.58	\$ 58,188.92	\$ 5,818,891.65	\$ 172,281,121.31	
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	\$ -	\$ 1,330,484.47	\$ -	\$ -	\$ -	\$ 1,330,484.47	\$ 3,650,000.00	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,270,310.69	\$ -	\$ -	\$ -	\$ 2,270,310.69	\$ 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	\$ -	\$ 848,761.15	\$ -	\$ -	\$ -	\$ 848,761.15	\$ 400,000.00	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 1,934,817.32	\$ -	\$ -	\$ -	\$ 1,934,817.32	\$ 6,300,000.00	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 49,093.00	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		\$ -	\$ 3,237,616.48	\$ -	\$ -	\$ -	\$ 3,237,616.48	\$ 17,992,725.18	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,498,949.52	0.00%
410	FOOD SERVICE	\$ -	\$ -	\$ 878,327.96	\$ -	\$ 66,110.71	\$ 944,438.67	\$ 10,876,145.16	8.08%
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,401.68	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,635,070.98	0.00%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ 878,327.96	\$ -	\$ 66,110.71	\$ 944,438.67	\$ 27,677,567.34	
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		\$ 3,840,468.49	\$ 6,206,194.17	\$ 1,130,147.27	\$ 989,211.58	\$ 124,299.62	\$ 12,290,321.13	\$ 222,824,663.83	

* 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 April 2014

FISCAL YEAR 2013 - 2014 Board Meeting Date: 10-Jun-14		Difference	Difference	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	APRIL 2013-14 EST. REVENUE	APRIL 2013-14 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/14
100	GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	180,972.89	395,500.80	\$ (208,646.91)
100	GENERAL OPERATING TRANSFERS							5,881.00		
	TOTAL PART 1-OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	186,853.89	395,500.80	\$ (208,646.91)
210	SBE & COBI BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
290	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	5,500.00	\$ (5,500.00)
	TOTAL PART 2-DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	5,500.00	\$ (5,500.00)
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	(43,795.90)	43,795.90
392	1/2 CENT SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	200,000.00	(200,000.00)
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,881.00	5,881.00	\$ -
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
399	CERTIFICATES OF PARTICIPATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
	TOTAL PART 3-CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,881.00	162,085.10	\$ (156,204.10)
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
410	FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,738.30	2,738.30	\$ -
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	38,505.67	38,505.67	\$ -
	TOTAL PART 4-SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41,243.97	41,243.97	\$ -
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
	TOTAL PART 8-TRUST & AGENCY FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
	TOTAL ALL PARTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	233,978.86	604,329.87	\$ (370,351.01)