District Budget
Santa Rosa County School Board

BUDGET AMENDMENT #14/10

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 #14/10

For Month Ending June 30, 2014

FISCAL YEAR 2013 - 2014

Board Meeting Date: 11-Sep-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	JUNE 2013-14 EST. REVENUE	JUNE 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	$ 174,556,430.31	$ 186,096,450.99	$ 7,870,648.45
100	GENERAL OPERATING TRANSFERS							$ 4,292,490.90		
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	$ 178,848,921.21	$ 186,096,450.99	$ 7,870,648.45
210	SBE & COBI BONDS	$ -	$ 115,737.25	$ -	$ -	$ -	$ 115,737.25	$ 1,197,907.75	$ 996,032.03	$ 317,612.97
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	$ 3,566,549.95	$ 3,660,891.65	$ 1,247,034.42
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,260,957.34	$ -	$ -	$ -	$ 2,260,957.34	$ 4,987,707.70	$ 4,853,633.68	$ 2,395,031.36
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	$ -	$ 58,489.73	$ -
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	$ -	$ 770,178.05	$ -
373	LOCAL CAPITAL OUTLAY TAX-12-13	$ -	$ 3,283,869.12	$ -	$ -	$ -	$ 3,283,869.12	$ -	$ 3,283,869.12	$ -
374	CAP IMPROV FD DIS SCH TAX 13-14	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,108,602.00	$ 10,439,059.80	$ 669,542.20
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	$ 155,385.00	$ 1,068,932.90
392	1/2 CENT SALES TAX	$ -	$ 12,439,938.49	$ -	$ -	$ -	$ 12,439,938.49	$ 6,300,000.00	$ 15,932,240.48	$ 2,807,698.01
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ 6,812.80	$ -	$ -	$ -	$ 6,812.80	$ 61,007.00	$ 61,007.00	$ 6,812.80
397	CLASS SIZE REDUCTION FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
398	CERTIFICATES OF PARTICIPATION - 2009	$ -	$ 2,137,748.33	$ -	$ -	$ -	$ 2,137,748.33	$ 10,000.00	$ 2,053,869.27	$ 93,879.06
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 20,228,182.42	$ -	$ -	$ -	$ 20,228,182.42	$ 18,004,639.18	$ 33,583,092.13	$ 4,649,729.47
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,544,437.17	$ 11,544,437.17	$ -
410	FOOD SERVICE	$ -	$ -	$ 1,572,809.56	$ -	$ 115,727.41	$ 1,688,536.97	$ 10,900,649.85	$ 11,644,748.15	$ 944,438.67
434	ARRA, RACE TO THE TOP	$ -	$ -	$ -	$ -	$ -	$ -	$ 745,403.35	$ 745,403.35	$ -
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,653,838.22	$ 4,653,838.22	$ -
TOTAL PART 4-SPECIAL REVENUE		$ -	$ -	$ 1,572,809.56	$ -	$ 115,727.41	$ 1,688,536.97	$ 27,844,328.59	$ 28,588,426.89	$ 944,438.67
810	SCHOOL INTERNAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,000.00	$ 34,800.00	$ 5,200.00
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	$ 249,913.53	$ 24,263.64
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	$ 229,835,596.68	$ 253,371,517.22	$ 15,884,111.59

SANTA ROSA COUNTY SCHOOL DISTRICT
FINANCIAL CONDITION RATIO #14/10
PROJECTED FOR JUNE 30, 2014

FISCAL YEAR 2013 - 2014

Board Meeting Date: 11-Sep-14

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2013	RESTRICTED EST. FUND BAL. 6/30/2013	ASSIGNED EST. FUND BAL. 6/30/2013	COMMITTED EST. FUND BAL. 6/30/2013	NON-SPENDABLE EST. FUND BAL. 6/30/2013	ESTIMATED FUND BAL. 6/30/2013	EST. REVENUE JUNE 2013	FIN. CONDITION RATIO PROJECTED FOR 6/30/14
100	GENERAL OPERATING	$ 5,194,627.98	$ 666,519.95	$ 314,825.94	$ 1,338,010.24	$ 78,706.48	$ 7,592,690.59	$ 174,556,430.31	3.16%
100	GENERAL OPERATING TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
TOTAL PART 1-OPERATING		$ 5,194,627.98	$ 666,519.95	$ 314,825.94	$ 1,338,010.24	$ 78,706.48	$ 7,592,690.59	$ 174,556,430.31	
210	SBE & COBI BONDS	$ -	$ 317,612.97	$ -	$ -	$ -	$ 317,612.97	$ 1,197,907.75	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	$ -	$ 1,247,034.42	$ -	$ -	$ -	$ 1,247,034.42	$ 3,566,549.95	0.00%
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,395,031.36	$ -	$ -	$ -	$ 2,395,031.36	$ 4,987,707.70	
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
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	$ -	$ 669,542.20	$ -	$ -	$ -	$ 669,542.20	$ 11,108,602.00	0.00%
375		$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
379	LOCAL CAPITAL OUTLAY TAX-08-09	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 1,068,932.90	$ -	$ -	$ -	$ 1,068,932.90	$ 400,000.00	0.00%
392	1/2 CENT SALES TAX	$ -	$ 2,807,698.01	$ -	$ -	$ -	$ 2,807,698.01	$ 6,300,000.00	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ 6,812.80	$ -	$ -	$ -	$ 6,812.80	$ 61,007.00	0.00%
397	CLASS SIZE REDUCTION FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
398	CERTIFICATES OF PARTICIPATION - 2009	$ -	$ 93,879.06	$ -	$ -	$ -	$ 93,879.06	$ 10,000.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 4,649,729.47	$ -	$ -	$ -	$ 4,649,729.47	$ 18,004,639.18	
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,544,437.17	0.00%
410	FOOD SERVICE	$ -	$ -	$ 878,327.96	$ -	$ 66,110.71	$ 944,438.67	$ 10,900,649.85	8.06%
434	ARRA, RACE TO THE TOP	$ -	$ -	$ -	$ -	$ -	$ -	$ 745,403.35	0.00%
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,653,838.22	0.00%
TOTAL PART 4-SPECIAL REVENUE		$ -	$ -	$ 878,327.96	$ -	$ 66,110.71	$ 944,438.67	$ 27,844,328.59	
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		$ 5,194,627.98	$ 7,711,280.78	$ 1,212,217.54	$ 1,338,010.24	$ 144,817.19	$ 15,600,953.73	$ 225,543,105.78	

* 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.