

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #15/05 For Month Ending January 31, 2015

FISCAL YEAR 2014 - 2015

Board Meeting Date: 23-Apr-15

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2014	RESTRICTED FUND BAL. 6/30/2014	ASSIGNED FUND BAL. 6/30/2014	COMMITTED 6/30/2014	NON-SPENDABLE FUND BAL. 6/30/2014	BALANCE FORWARD 6/30/2014	JANUARY 2014-15 EST. REVENUE	JANUARY 2014-15 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/15
100	GENERAL OPERATING	\$ 11,344,611.22	\$ 3,161,176.40	\$ 1,437,985.48	\$ 1,762,162.17	\$ 111,160.95	\$ 17,817,096.22	\$ 180,359,725.54	\$ 191,290,524.06	\$ 11,267,628.70
100	GENERAL OPERATING TRANSFERS							\$ 4,381,331.00		
	TOTAL PART 1-OPERATING	\$ 11,344,611.22	\$ 3,161,176.40	\$ 1,437,985.48	\$ 1,762,162.17	\$ 111,160.95	\$ 17,817,096.22	\$ 184,741,056.54	\$ 191,290,524.06	\$ 11,267,628.70
210	SBE & COBI BONDS	\$ -	\$ 317,612.97	\$ -	\$ -	\$ -	\$ 317,612.97	\$ 835,000.00	\$ 798,207.50	\$ 354,405.47
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 831,866.47	\$ -	\$ -	\$ -	\$ 831,866.47	\$ 224,250.00	\$ 197,140.00	\$ 858,976.47
290	OTHER DEBT SERVICE	\$ -	\$ 1,226,179.60	\$ -	\$ -	\$ 27,137.32	\$ 1,253,316.92	\$ 3,656,303.13	\$ 3,686,306.13	\$ 1,223,313.92
	TOTAL PART 2-DEBT SERVICE	\$ -	\$ 2,375,659.04	\$ -	\$ -	\$ 27,137.32	\$ 2,402,796.36	\$ 4,715,553.13	\$ 4,681,653.63	\$ 2,436,695.86
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	PUBLIC ED. CAPITAL OUTLAY-09-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
345	PUBLIC ED CAPITAL OUTLAY-14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 513,106.00	\$ 513,106.00	\$ -
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 107,383.35	\$ -	\$ -	\$ -	\$ 107,383.35	\$ 97,000.00	\$ 136,558.88	\$ 67,824.47
370	LOCAL CAPITAL OUTLAY TAX-09-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 32,473.51	\$ -	\$ -	\$ -	\$ 32,473.51	\$ -	\$ 32,473.51	\$ -
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 114,484.09	\$ -	\$ -	\$ -	\$ 114,484.09	\$ -	\$ 114,484.09	\$ -
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 1,586,066.23	\$ -	\$ -	\$ -	\$ 1,586,066.23	\$ 276,590.31	\$ 1,586,066.23	\$ 276,590.31
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 4,785,012.28	\$ -	\$ -	\$ -	\$ 4,785,012.28	\$ 6,711.29	\$ 4,785,012.28	\$ 6,711.29
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,649,329.40	\$ 11,480,588.00	\$ 168,741.40
379	LOCAL CAPITAL OUTLAY TAX-08-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 554,221.14	\$ -	\$ 784,766.12	\$ -	\$ 1,338,987.26	\$ 300,000.00	\$ 1,101,046.56	\$ 537,940.70
392	1/2 CENT SALES TAX	\$ -	\$ 9,021,694.75	\$ -	\$ -	\$ -	\$ 9,021,694.75	\$ 6,700,000.00	\$ 13,633,787.04	\$ 2,087,907.71
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 32,443.00	\$ 32,443.00	\$ 6,812.80
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
398	CERTIFICATES OF PARTICIPATION - 2009	\$ -	\$ 89,334.38	\$ -	\$ -	\$ -	\$ 89,334.38	\$ -	\$ -	\$ 89,334.38
	TOTAL PART 3-CAPITAL OUTLAY	\$ -	\$ 16,297,482.53	\$ -	\$ 784,766.12	\$ -	\$ 17,082,248.65	\$ 19,575,180.00	\$ 33,415,565.59	\$ 3,241,863.06
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,098,407.36	\$ 12,098,407.36	\$ -
410	FOOD SERVICE	\$ -	\$ -	\$ 1,617,002.14	\$ -	\$ 387,143.99	\$ 2,004,146.13	\$ 10,735,240.00	\$ 11,087,329.58	\$ 1,652,056.55
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,568.01	\$ 113,568.01	\$ -
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,682,094.17	\$ 2,682,094.17	\$ -
	TOTAL PART 4-SPECIAL REVENUE	\$ -	\$ -	\$ 1,617,002.14	\$ -	\$ 387,143.99	\$ 2,004,146.13	\$ 25,629,309.54	\$ 25,981,399.12	\$ 1,652,056.55
712	SELF-INSURANCE-HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,282,044.98	\$ 164,347.44	\$ 2,117,697.54
	TOTAL PART 7-PROPRIETARY FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,282,044.98	\$ 164,347.44	\$ 2,117,697.54
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,200.00	\$ 20,200.00	\$ -
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 126,275.71	\$ -	\$ -	\$ 126,275.71	\$ 160,000.00	\$ 177,582.64	\$ 108,693.07
	TOTAL PART 8-TRUST & AGENCY FUNDS	\$ -	\$ -	\$ 126,275.71	\$ -	\$ -	\$ 126,275.71	\$ 180,200.00	\$ 197,782.64	\$ 108,693.07
	TOTAL ALL PARTS	\$ 11,344,611.22	\$ 21,834,317.97	\$ 3,181,263.33	\$ 2,546,928.29	\$ 525,442.26	\$ 39,432,563.07	\$ 237,123,344.19	\$ 255,731,272.48	\$ 20,824,634.78

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #15/05

PROJECTED FOR JUNE 30, 2015

FISCAL YEAR 2014 - 2015

Board Meeting Date: 04/23/2015

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2015	RESTRICTED EST. FUND BAL. 6/30/2015	ASSIGNED EST. FUND BAL. 6/30/2015	COMMITTED EST. FUND BAL. 6/30/2015	NON-SPENDABLE EST. FUND BAL. 6/30/2015	ESTIMATED FUND BAL. 6/30/2015	EST. REVENUE JAN. 2015	FIN. CONDITION RATIO PROJECTED FOR 6/30/15
100	GENERAL OPERATING	\$ 7,233,817.63	\$ 1,949,299.77	\$ 1,273,242.04	\$ 743,663.49	\$ 67,605.77	\$ 11,267,628.70	\$ 180,359,725.54	4.72%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 7,233,817.63	\$ 1,949,299.77	\$ 1,273,242.04	\$ 743,663.49	\$ 67,605.77	\$ 11,267,628.70	\$ 180,359,725.54	
210	SBE & COBI BONDS	\$ -	\$ 354,405.47	\$ -	\$ -	\$ -	\$ 354,405.47	\$ 835,000.00	0.00%
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 858,976.47	\$ -	\$ -	\$ -	\$ 858,976.47	\$ 224,250.00	0.00%
290	OTHER DEBT SERVICE	\$ -	\$ 1,223,313.92	\$ -	\$ -	\$ -	\$ 1,223,313.92	\$ 3,656,303.13	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,436,695.86	\$ -	\$ -	\$ -	\$ 2,436,695.86	\$ 4,715,553.13	
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
340	PUBLIC ED. CAPITAL OUTLAY-09-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
345	PUBLIC ED. CAPITAL OUTLAY-14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 513,106.00	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 67,824.47	\$ -	\$ -	\$ -	\$ 67,824.47	\$ 97,000.00	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	\$ -	\$ 276,590.31	\$ -	\$ -	\$ -	\$ 276,590.31	\$ 276,590.31	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 6,711.29	\$ -	\$ -	\$ -	\$ 6,711.29	\$ 6,711.29	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 168,741.40	\$ -	\$ -	\$ -	\$ 168,741.40	\$ 11,649,329.40	0.00%
379	LOCAL CAPITAL OUTLAY TAX-08-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 537,940.70	\$ -	\$ -	\$ -	\$ 537,940.70	\$ 300,000.00	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 2,087,907.71	\$ -	\$ -	\$ -	\$ 2,087,907.71	\$ 6,700,000.00	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 32,443.00	0.00%
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
398	CERTIFICATES OF PARTICIPATION - 2009	\$ -	\$ 89,334.38	\$ -	\$ -	\$ -	\$ 89,334.38	\$ -	-
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 3,241,863.06	\$ -	\$ -	\$ -	\$ 3,241,863.06	\$ 19,575,180.00	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,098,407.36	0.00%
410	FOOD SERVICE	\$ -	\$ -	\$ 1,536,412.59	\$ -	\$ 115,643.96	\$ 1,652,056.55	\$ 10,735,240.00	14.31%
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,568.01	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,682,094.17	0.00%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ 1,536,412.59	\$ -	\$ 115,643.96	\$ 1,652,056.55	\$ 25,629,309.54	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,117,697.54	\$ -	\$ -	\$ -	\$ 2,117,697.54	\$ 2,282,044.98	0.00%
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,117,697.54	\$ -	\$ -	\$ -	\$ 2,117,697.54	\$ 2,282,044.98	
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,200.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 108,693.07	\$ -	\$ -	\$ 108,693.07	\$ 160,000.00	67.93%
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 108,693.07	\$ -	\$ -	\$ 108,693.07	\$ 180,200.00	
TOTAL ALL PARTS		\$ 7,233,817.63	\$ 9,745,556.23	\$ 2,918,347.70	\$ 743,663.49	\$ 183,249.73	\$ 20,824,634.78	\$ 232,742,013.19	

* 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.