SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #15/07

For Month Ending March 31, 2015

FISCAL YEAR 2014 - 2015

Board Meeting Date: 21-May-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	MARCH 2014-15 EST. REVENUE	MARCH 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	$ 181,270,264.96	$ 192,183,511.75	$ 11,231,916.43
100	GENERAL OPERATING TRANSFERS							$ 4,328,067.00		
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	$ 185,598,331.96	$ 192,183,511.75	$ 11,231,916.43
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	$ 3,581,900.56	$ 3,608,916.14	$ 1,226,301.34
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,375,659.04	$ -	$ -	$ 27,137.32	$ 2,402,796.36	$ 4,641,150.56	$ 4,604,263.64	$ 2,439,683.28
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	$ 97,094.22	$ 136,558.88	$ 67,918.69
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	$ 1,862,656.54	$ -
374	CAP IMPROV FD DIS SCH TAX 13-14	$ -	$ 4,785,012.28	$ -	$ -	$ -	$ 4,785,012.28	$ 76,487.77	$ 4,791,723.57	$ 69,776.48
375	CAP IMPROV FD DIS SCH TAX 14-15	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,654,167.72	$ 11,480,618.00	$ 173,549.72
379	LOCAL CAPITAL OUTLAY TAX-08-09	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 554,221.14	$ -	$ 784,766.12	$ -	$ 1,338,987.26	$ 343,842.19	$ 1,046,046.56	$ 636,782.89
392	1/2 CENT SALES TAX	$ -	$ 9,021,694.75	$ -	$ -	$ -	$ 9,021,694.75	$ 7,225,727.43	$ 13,633,787.03	$ 2,613,635.15
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ 6,812.80	$ -	$ -	$ -	$ 6,812.80	$ 39,179.00	$ 39,179.00	$ 6,812.80
397	CLASS SIZE REDUCTION FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
398	CERTIFICATES OF PARTICIPATION - 2009	$ -	$ 89,334.38	$ -	$ -	$ -	$ 89,334.38	$ 179.52	$ -	$ 89,513.90
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 16,297,482.53	$ -	$ 784,766.12	$ -	$ 17,082,248.65	$ 20,226,374.16	$ 33,650,633.18	$ 3,657,989.63
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,231,861.41	$ 12,109,708.36	$ 122,153.05
410	FOOD SERVICE	$ -	$ -	$ 1,617,002.14	$ -	$ 387,143.99	$ 2,004,146.13	$ 10,738,848.90	$ 11,090,938.48	$ 1,652,056.55
434	ARRA, RACE TO THE TOP	$ -	$ -	$ -	$ -	$ -	$ -	$ 163,568.01	$ 163,568.01	$ -
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,050,326.30	$ 5,050,326.30	$ -
TOTAL PART 4-SPECIAL REVENUE		$ -	$ -	$ 1,617,002.14	$ -	$ 387,143.99	$ 2,004,146.13	$ 28,184,604.62	$ 28,414,541.15	$ 1,774,209.60
712	SELF-INSURANCE-HEALTH	$	$ -	$	$	$	$ -	$ 4,597,968.68	$ 2,038,731.56	$ 2,559,237.12
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	$ 4,597,968.68	$ 2,038,731.56	$ 2,559,237.12
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	$ 243,428,629.98	$ 261,089,463.92	$ 21,771,729.13

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #15/07

PROJECTED FOR JUNE 30, 2015

FISCAL YEAR 2014 - 2015

Board Meeting Date: 21-May-15

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 MAR. 2015	FIN. CONDITION RATIO PROJECTED FOR 6/30/15
100	GENERAL OPERATING	$ 7,210,890.35	$ 1,943,121.54	$ 1,269,206.56	$ 741,306.48	$ 67,391.50	$ 11,231,916.43	$ 181,270,264.96	4.68%
100	GENERAL OPERATING TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
TOTAL PART 1-OPERATING		$ 7,210,890.35	$ 1,943,121.54	$ 1,269,206.56	$ 741,306.48	$ 67,391.50	$ 11,231,916.43	$ 181,270,264.96	
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	$ -	$ 1,226,301.34	$ -	$ -	$ -	$ 1,226,301.34	$ 3,581,900.56	0.00%
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,439,683.28	$ -	$ -	$ -	$ 2,439,683.28	$ 4,641,150.56	
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	$ -	$ 67,918.69	$ -	$ -	$ -	$ 67,918.69	$ 97,094.22	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	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	$ -	$ 69,776.48	$ -	$ -	$ -	$ 69,776.48	$ 76,487.77	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,654,167.72	0.00%
379	LOCAL CAPITAL OUTLAY TAX-08-09	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 636,782.89	$ -	$ -	$ -	$ 636,782.89	$ 343,842.19	0.00%
392	1/2 CENT SALES TAX	$ -	$ 2,613,635.15	$ -	$ -	$ -	$ 2,613,635.15	$ 7,225,727.43	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ 6,812.80	$ -	$ -	$ -	$ 6,812.80	$ 39,179.00	0.00%
397	CLASS SIZE REDUCTION FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
398	CERTIFICATES OF PARTICIPATION - 2009	$ -	$ 89,513.90	$ -	$ -	$ -	$ 89,513.90	$ 179.52	0.00%
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 3,484,439.91	$ -	$ -	$ -	$ 3,484,439.91	$ 20,226,374.16	
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,231,861.41	0.00%
410	FOOD SERVICE	$ -	$ -	$ 1,536,412.59	$ -	$ 115,643.96	$ 1,652,056.55	$ 10,738,848.90	14.31%
434	ARRA, RACE TO THE TOP	$ -	$ -	$ -	$ -	$ -	$ -	$ 163,568.01	0.00%
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,050,326.30	0.00%
TOTAL PART 4-SPECIAL REVENUE		$ -	$ -	$ 1,536,412.59	$ -	$ 115,643.96	$ 1,652,056.55	$ 28,184,604.62	
712	SELF-INSURANCE-HEALTH	$ -	$ 2,559,237.12	$ -	$ -	$ -	$ 2,559,237.12	$ 4,597,968.68	0.00%
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 2,559,237.12	$ -	$ -	$ -	$ 2,559,237.12	$ 4,597,968.68	
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		$ 7,210,890.35	$ 7,867,244.73	$ 2,914,312.22	$ 741,306.48	$ 183,035.46	$ 18,916,789.24	$ 234,502,594.30	

* 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.