

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #15/09 For Month Ending May 31, 2015

FISCAL YEAR 2014 - 2015

Board Meeting Date: 23-Jul-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	MAY 2014-15 EST. REVENUE	MAY 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	\$ 182,024,230.36	\$ 191,798,520.05	\$ 12,396,563.93
100	GENERAL OPERATING TRANSFERS							\$ 4,353,757.40		
	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	\$ 186,377,987.76	\$ 191,798,520.05	\$ 12,396,563.93
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	\$ 3,609,976.64	\$ 1,225,240.84
	TOTAL PART 2-DEBT SERVICE	\$ -	\$ 2,375,659.04	\$ -	\$ -	\$ 27,137.32	\$ 2,402,796.36	\$ 4,641,150.56	\$ 4,605,324.14	\$ 2,438,622.78
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	\$ 15,762.99	\$ 6,013.78	\$ 124,233.30
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 1,586,066.23	\$ -	\$ -	\$ -	\$ 1,586,066.23	\$ 286,862.52	\$ 1,840,897.94	\$ 32,030.81
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 4,785,012.28	\$ -	\$ -	\$ -	\$ 4,785,012.28	\$ 88,597.49	\$ 4,657,359.66	\$ 216,250.11
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,655,563.44	\$ 11,480,618.00	\$ 174,945.44
379	LOCAL CAPITAL OUTLAY TAX-08-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 554,221.14	\$ -	\$ 784,766.12	\$ -	\$ 1,338,987.26	\$ 344,014.16	\$ 1,046,044.96	\$ 636,956.46
392	1/2 CENT SALES TAX	\$ -	\$ 9,021,694.75	\$ -	\$ -	\$ -	\$ 9,021,694.75	\$ 7,757,865.98	\$ 13,058,372.68	\$ 3,721,188.05
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 64,871.00	\$ 64,871.00	\$ 6,812.80
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
398	CERTIFICATES OF PARTICIPATION - 2009	\$ -	\$ 89,334.38	\$ -	\$ -	\$ -	\$ 89,334.38	\$ 231.16	\$ 89,565.54	\$ -
	TOTAL PART 3-CAPITAL OUTLAY	\$ -	\$ 16,297,482.53	\$ -	\$ 784,766.12	\$ -	\$ 17,082,248.65	\$ 20,823,968.96	\$ 32,925,881.95	\$ 4,980,335.66
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,111,799.36	\$ 12,111,799.36	\$ -
410	FOOD SERVICE	\$ -	\$ -	\$ 1,617,002.14	\$ -	\$ 387,143.99	\$ 2,004,146.13	\$ 10,742,203.53	\$ 11,094,293.11	\$ 1,652,056.55
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 487,599.27	\$ 487,599.27	\$ -
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,079,706.75	\$ 5,079,706.75	\$ -
	TOTAL PART 4-SPECIAL REVENUE	\$ -	\$ -	\$ 1,617,002.14	\$ -	\$ 387,143.99	\$ 2,004,146.13	\$ 28,421,308.91	\$ 28,773,398.49	\$ 1,652,056.55
712	SELF-INSURANCE-HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,187,936.40	\$ 4,830,435.25	\$ 1,357,501.15
	TOTAL PART 7-PROPRIETARY FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,187,936.40	\$ 4,830,435.25	\$ 1,357,501.15
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,200.00	\$ 20,200.00	\$ -
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 126,275.71	\$ -	\$ -	\$ 126,275.71	\$ 153,848.64	\$ 177,582.64	\$ 102,541.71
	TOTAL PART 8-TRUST & AGENCY FUNDS	\$ -	\$ -	\$ 126,275.71	\$ -	\$ -	\$ 126,275.71	\$ 174,048.64	\$ 197,782.64	\$ 102,541.71
	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	\$ 246,626,401.23	\$ 263,131,342.52	\$ 22,927,621.78

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #15/09

PROJECTED FOR JUNE 30, 2015

FISCAL YEAR 2014 - 2015

Board Meeting Date: 23-Jul-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 MAY 2015	FIN. CONDITION RATIO PROJECTED FOR 6/30/15
100	GENERAL OPERATING	\$ 7,958,594.04	\$ 2,144,605.56	\$ 1,400,811.72	\$ 818,173.22	\$ 74,379.38	\$ 12,396,563.93	\$ 182,024,230.36	5.14%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 7,958,594.04	\$ 2,144,605.56	\$ 1,400,811.72	\$ 818,173.22	\$ 74,379.38	\$ 12,396,563.93	\$ 182,024,230.36	
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	\$ -	\$ 1,225,240.84	\$ -	\$ -	\$ -	\$ 1,225,240.84	\$ 3,581,900.56	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,438,622.78	\$ -	\$ -	\$ -	\$ 2,438,622.78	\$ 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. CAPITLA 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	\$ -	\$ 124,233.30	\$ -	\$ -	\$ -	\$ 124,233.30	\$ 15,762.99	0.00%
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 32,030.81	\$ -	\$ -	\$ -	\$ 32,030.81	\$ 286,862.52	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 216,250.11	\$ -	\$ -	\$ -	\$ 216,250.11	\$ 88,597.49	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,655,563.44	0.00%
379	LOCAL CAPITAL OUTLAY TAX-08-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 636,956.46	\$ -	\$ -	\$ -	\$ 636,956.46	\$ 344,014.16	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 3,721,188.05	\$ -	\$ -	\$ -	\$ 3,721,188.05	\$ 7,757,865.98	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 64,871.00	0.00%
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
398	CERTIFICATES OF PARTICIPATION - 2009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231.16	0.00%
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 4,805,390.22	\$ -	\$ -	\$ -	\$ 4,805,390.22	\$ 20,823,968.96	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,111,799.36	0.00%
410	FOOD SERVICE	\$ -	\$ -	\$ 1,536,412.59	\$ -	\$ 115,643.96	\$ 1,652,056.55	\$ 10,742,203.53	14.30%
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 487,599.27	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,079,706.75	0.00%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ -	\$ 1,536,412.59	\$ -	\$ 115,643.96	\$ 1,652,056.55	\$ 28,421,308.91	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 1,357,501.15	\$ -	\$ -	\$ -	\$ 1,357,501.15	\$ 6,187,936.40	0.00%
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 1,357,501.15	\$ -	\$ -	\$ -	\$ 1,357,501.15	\$ 6,187,936.40	
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,200.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 102,541.71	\$ -	\$ -	\$ 102,541.71	\$ 153,848.64	66.65%
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 102,541.71	\$ -	\$ -	\$ 102,541.71	\$ 174,048.64	
TOTAL ALL PARTS		\$ 7,958,594.04	\$ 9,388,618.56	\$ 3,039,766.03	\$ 818,173.22	\$ 190,023.34	\$ 21,395,175.19	\$ 236,084,707.43	

* 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.