SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #15/10

For Month Ending June 30, 2015

FISCAL YEAR 2014 - 2015

Board Meeting Date: 10-Sep-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	JUNE 2014-15 EST. REVENUE	JUNE 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	$ 183,394,829.25	$ 193,151,823.44	$ 12,312,222.55
100	GENERAL OPERATING TRANSFERS						$ -	$ 4,252,120.52		
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	$ 187,646,949.77	$ 193,151,823.44	$ 12,312,222.55
210	SBE & COBI BONDS	$ -	$ 317,612.97	$ -	$ -	$ -	$ 317,612.97	$ 1,893,666.63	$ 2,192,855.02	$ 18,424.58
220	SPECIAL ACT BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
221	RACETRACK ISSUE - DEBT SERVICE	$ -	$ 831,866.47	$ -	$ -	$ -	$ 831,866.47	$ 224,581.74	$ 197,140.00	$ 859,308.21
290	OTHER DEBT SERVICE	$ -	$ 1,226,179.60	$ -	$ -	$ 27,137.32	$ 1,253,316.92	$ 3,437,971.43	$ 3,609,976.64	$ 1,081,311.71
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,375,659.04	$ -	$ -	$ 27,137.32	$ 2,402,796.36	$ 5,556,219.80	$ 5,999,971.66	$ 1,959,044.50
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	$ 5,846.75	$ 38,320.26	$ -
372	LOCAL CAPITAL OUTLAY TAX-11-12	$ -	$ 114,484.09	$ -	$ -	$ -	$ 114,484.09	$ 19,705.51	$ 134,189.60	$ -
373	LOCAL CAPITAL OUTLAY TAX-12-13	$ -	$ 1,586,066.23	$ -	$ -	$ -	$ 1,586,066.23	$ 289,730.57	$ 1,875,796.80	$ -
374	CAP IMPROV FD DIS SCH TAX 13-14	$ -	$ 4,785,012.28	$ -	$ -	$ -	$ 4,785,012.28	$ 115,305.63	$ 4,900,317.91	$ -
375	CAP IMPROV FD DIS SCH TAX 14-15	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,732,934.61	$ 9,256,409.25	$ 2,476,525.36
379	LOCAL CAPITAL OUTLAY TAX-08-09	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 554,221.14	$ -	$ 784,766.12	$ -	$ 1,338,987.26	$ 362,036.34	$ 1,046,044.96	$ 654,978.64
392	1/2 CENT SALES TAX	$ -	$ 9,021,694.75	$ -	$ -	$ -	$ 9,021,694.75	$ 8,313,562.45	$ 12,378,659.87	$ 4,956,597.33
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ 6,812.80	$ -	$ -	$ -	$ 6,812.80	$ 74,404.00	$ 74,404.00	$ 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	$ 21,523,957.24	$ 30,443,373.07	$ 8,162,832.82
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	$ 11,681,068.56	$ 11,484,295.92	$ 2,200,918.77
434	ARRA, RACE TO THE TOP	$ -	$ -	$ -	$ -	$ -	$ -	$ 486,232.58	$ 486,232.58	$ -
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,092,164.88	$ 5,092,164.88	$ -
TOTAL PART 4-SPECIAL REVENUE		$ -	$ -	$ 1,617,002.14	$ -	$ 387,143.99	$ 2,004,146.13	$ 29,371,265.38	$ 29,174,492.74	$ 2,200,918.77
712	SELF-INSURANCE-HEALTH	$ -	$ -	$ -	$	$	$ -	$ 10,591,640.03	$ 5,745,265.32	$ 4,846,374.71
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	$ 10,591,640.03	$ 5,745,265.32	$ 4,846,374.71
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	$ 254,864,080.86	$ 264,712,708.87	$ 29,583,935.06

SANTA ROSA COUNTY SCHOOL DISTRICT
FINANCIAL CONDITION RATIO #15/10
PROJECTED FOR JUNE 30, 2015

FISCAL YEAR 2014 - 2015

Board Meeting Date: 10-Sep-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 JUNE 2015	FIN. CONDITION RATIO PROJECTED FOR 6/30/15
100	GENERAL OPERATING	$ 7,904,446.88	$ 2,144,605.56	$ 1,391,281.15	$ 812,606.69	$ 73,873.34	$ 12,326,813.61	$ 183,394,829.25	5.07%
100	GENERAL OPERATING TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
TOTAL PART 1-OPERATING		$ 7,904,446.88	$ 2,144,605.56	$ 1,391,281.15	$ 812,606.69	$ 73,873.34	$ 12,326,813.61	$ 183,394,829.25	
210	SBE & COBI BONDS	$ -	$ 18,424.58	$ -	$ -	$ -	$ 18,424.58	$ 1,893,666.63	0.00%
220	SPECIAL ACT BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
221	RACETRACK ISSUE - DEBT SERVICE	$ -	$ 859,308.21	$ -	$ -	$ -	$ 859,308.21	$ 224,581.74	0.00%
290	OTHER DEBT SERVICE	$ -	$ 1,081,311.71	$ -	$ -	$ -	$ 1,081,311.71	$ 3,437,971.43	0.00%
TOTAL PART 2-DEBT SERVICE		$ -	$ 1,959,044.50	$ -	$ -	$ -	$ 1,959,044.50	$ 5,556,219.80	
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	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,846.75	0.00%
372	LOCAL CAPITAL OUTLAY TAX-11-12	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,705.51	0.00%
373	LOCAL CAPITAL OUTLAY TAX-12-13	$ -	$ -	$ -	$ -	$ -	$ -	$ 289,730.57	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	$ -	$ -	$ -	$ -	$ -	$ -	$ 115,305.63	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,732,934.61	0.00%
379	LOCAL CAPITAL OUTLAY TAX-08-09	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 654,978.64	$ -	$ -	$ -	$ 654,978.64	$ 362,036.34	0.00%
392	1/2 CENT SALES TAX	$ -	$ 4,956,597.33	$ -	$ -	$ -	$ 4,956,597.33	$ 8,313,562.45	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ 6,812.80	$ -	$ -	$ -	$ 6,812.80	$ 74,404.00	0.00%
397	CLASS SIZE REDUCTION FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
398	CERTIFICATES OF PARTICIPATION - 2009	$ -	$ -	$ -	$ -	$ -	$ -	$ 231.16	0.00%
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 5,686,307.46	$ -	$ -	$ -	$ 5,686,307.46	$ 21,523,957.24	
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,111,799.36	0.00%
410	FOOD SERVICE	$ -	$ -	$ 2,046,854.46	$ -	$ 154,064.31	$ 2,200,918.77	$ 11,681,068.56	17.52%
434	ARRA, RACE TO THE TOP	$ -	$ -	$ -	$ -	$ -	$ -	$ 486,232.58	0.00%
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,092,164.88	0.00%
TOTAL PART 4-SPECIAL REVENUE		$ -	$ -	$ 2,046,854.46	$ -	$ 154,064.31	$ 2,200,918.77	$ 29,371,265.38	
712	SELF-INSURANCE-HEALTH	$ -	$ 4,846,374.71	$ -	$ -	$ -	$ 4,846,374.71	$ 10,591,640.03	0.00%
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 4,846,374.71	$ -	$ -	$ -	$ 4,846,374.71	$ 10,591,640.03	
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		$ 7,904,446.88	$ 9,789,957.52	$ 3,540,677.31	$ 812,606.69	$ 227,937.65	$ 22,275,626.05	$ 240,020,320.31	

* 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.