

# SANTA ROSA COUNTY SCHOOL DISTRICT

## BUDGET AMENDMENT #15/01 For Month Ending September 30, 2015

FISCAL YEAR 2015 - 2016

Board Meeting Date: 17-Nov-15

| FUND #                            | FUND NAME                         | UNASSIGNED<br>FUND BAL.<br>6/30/2015 | RESTRICTED<br>FUND BAL.<br>6/30/2015 | ASSIGNED<br>FUND BAL.<br>6/30/2015 | COMMITTED<br>FUND BAL.<br>6/30/2015 | NON-SPENDABLE<br>FUND BAL.<br>6/30/2015 | BALANCE<br>FORWARD<br>6/30/2015 | SEPTEMBER<br>2015-16<br>EST. REVENUE | SEPTEMBER<br>2015-16<br>APPROPRIATIONS | ESTIMATED<br>FUND BAL.<br>06/30/16 |
|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|------------------------------------|-------------------------------------|-----------------------------------------|---------------------------------|--------------------------------------|----------------------------------------|------------------------------------|
| 100                               | GENERAL OPERATING                 | \$ 14,919,498.53                     | \$ 3,006,365.40                      | \$ 393,873.56                      | \$ 1,008,070.57                     | \$ 106,842.29                           | \$ 19,434,650.35                | \$ 188,709,710.01                    | \$ 199,860,925.16                      | \$ 12,526,602.20                   |
| 100                               | GENERAL OPERATING TRANSFERS       | \$ -                                 | \$ -                                 | \$ -                               | \$ -                                | \$ -                                    | \$ -                            | \$ 4,243,167.00                      | \$ -                                   | \$ -                               |
| TOTAL PART 1-OPERATING            |                                   | \$ 14,919,498.53                     | \$ 3,006,365.40                      | \$ 393,873.56                      | \$ 1,008,070.57                     | \$ 106,842.29                           | \$ 19,434,650.35                | \$ 192,952,877.01                    | \$ 199,860,925.16                      | \$ 12,526,602.20                   |
| 210                               | SBE & COBI BONDS                  | \$ -                                 | \$ 52,311.35                         | \$ -                               | \$ -                                | \$ -                                    | \$ 52,311.35                    | \$ 835,000.00                        | \$ 798,207.50                          | \$ 89,103.85                       |
| 220                               | SPECIAL ACT BONDS                 | \$ -                                 | \$ -                                 | \$ -                               | \$ -                                | \$ -                                    | \$ -                            | \$ -                                 | \$ -                                   | \$ -                               |
| 221                               | RACETRACK ISSUE - DEBT SERVICE    | \$ -                                 | \$ 859,486.99                        | \$ -                               | \$ -                                | \$ -                                    | \$ 859,486.99                   | \$ 224,250.00                        | \$ 191,305.00                          | \$ 892,431.99                      |
| 290                               | OTHER DEBT SERVICE                | \$ -                                 | \$ 1,069,089.44                      | \$ -                               | \$ -                                | \$ -                                    | \$ 1,069,089.44                 | \$ 3,501,091.81                      | \$ 3,487,965.72                        | \$ 1,082,215.53                    |
| TOTAL PART 2-DEBT SERVICE         |                                   | \$ -                                 | \$ 1,980,887.78                      | \$ -                               | \$ -                                | \$ -                                    | \$ 1,980,887.78                 | \$ 4,560,341.81                      | \$ 4,477,478.22                        | \$ 2,063,751.37                    |
| 310                               | COBI 2010 - A BOND PROCEEDS       | \$ -                                 | \$ -                                 | \$ -                               | \$ -                                | \$ -                                    | \$ -                            | \$ -                                 | \$ -                                   | \$ -                               |
| 320                               | RACETRACK BOND ISSUE              | \$ -                                 | \$ -                                 | \$ -                               | \$ -                                | \$ -                                    | \$ -                            | \$ -                                 | \$ -                                   | \$ -                               |
| 345                               | PUBLIC ED. CAPITAL OUTLEY - 14-15 | \$ -                                 | \$ -                                 | \$ -                               | \$ -                                | \$ -                                    | \$ -                            | \$ 515,223.00                        | \$ 515,223.00                          | \$ -                               |
| 346                               | PUBLIC ED. CAPITAL OUTLEY - 15-16 | \$ -                                 | \$ -                                 | \$ -                               | \$ -                                | \$ -                                    | \$ -                            | \$ 426,885.00                        | \$ 426,885.00                          | \$ -                               |
| 360                               | CAPITAL OUTLAY & DEBT SERVICE     | \$ -                                 | \$ 201,848.68                        | \$ -                               | \$ -                                | \$ -                                    | \$ 201,848.68                   | \$ 96,030.75                         | \$ 210,033.59                          | \$ 87,845.84                       |
| 371                               | LOCAL CAPITAL OUTLAY TAX-10-11    | \$ -                                 | \$ 339.67                            | \$ -                               | \$ -                                | \$ -                                    | \$ 339.67                       | \$ 16.37                             | \$ 356.04                              | \$ -                               |
| 372                               | LOCAL CAPITAL OUTLAY TAX-11-12    | \$ -                                 | \$ 75.85                             | \$ -                               | \$ -                                | \$ -                                    | \$ 75.85                        | \$ 58.25                             | \$ 92.07                               | \$ 42.03                           |
| 373                               | LOCAL CAPITAL OUTLAY TAX-12-13    | \$ -                                 | \$ 62,993.26                         | \$ -                               | \$ -                                | \$ -                                    | \$ 62,993.26                    | \$ 16.66                             | \$ 62,757.73                           | \$ 252.19                          |
| 374                               | CAP IMPROV FD DIS SCH TAX 13-14   | \$ -                                 | \$ 258,547.16                        | \$ -                               | \$ -                                | \$ -                                    | \$ 258,547.16                   | \$ 289.19                            | \$ 222,293.57                          | \$ 36,542.78                       |
| 375                               | CAP IMPROV FD DIS SCH TAX 14-15   | \$ -                                 | \$ 4,308,354.80                      | \$ -                               | \$ -                                | \$ -                                    | \$ 4,308,354.80                 | \$ 1,521.18                          | \$ 4,303,390.99                        | \$ 6,484.99                        |
| 376                               | CAP IMPROV RD DIS SCH TAX 15-16   | \$ -                                 | \$ -                                 | \$ -                               | \$ -                                | \$ -                                    | \$ -                            | \$ 11,963,523.98                     | \$ 11,725,698.72                       | \$ 237,825.26                      |
| 390                               | LOCAL CAPITAL IMPROVE.FUND        | \$ -                                 | \$ 894,241.47                        | \$ -                               | \$ -                                | \$ -                                    | \$ 894,241.47                   | \$ 300,011.72                        | \$ 1,110,546.56                        | \$ 83,706.63                       |
| 392                               | 1/2 CENT SALES TAX                | \$ -                                 | \$ 12,172,719.62                     | \$ -                               | \$ -                                | \$ -                                    | \$ 12,172,719.62                | \$ 7,300,427.92                      | \$ 15,883,819.64                       | \$ 3,589,327.90                    |
| 396                               | CAPITAL OUTLAY - GENERAL REVENUE  | \$ -                                 | \$ 6,812.80                          | \$ -                               | \$ -                                | \$ -                                    | \$ 6,812.80                     | \$ 24,455.00                         | \$ 21,471.80                           | \$ 9,796.00                        |
| TOTAL PART 3-CAPITAL OUTLAY       |                                   | \$ -                                 | \$ 17,905,933.31                     | \$ -                               | \$ -                                | \$ -                                    | \$ 17,905,933.31                | \$ 20,628,459.02                     | \$ 34,482,568.71                       | \$ 4,051,823.62                    |
| 400                               | OTHER SPECIAL REVENUE             | \$ -                                 | \$ -                                 | \$ -                               | \$ -                                | \$ -                                    | \$ -                            | \$ 12,013,433.49                     | \$ 12,013,433.49                       | \$ -                               |
| 410                               | FOOD SERVICE                      | \$ -                                 | \$ 2,493,499.61                      | \$ -                               | \$ -                                | \$ 139,252.66                           | \$ 2,632,752.27                 | \$ 11,649,687.00                     | \$ 11,755,973.75                       | \$ 2,526,465.52                    |
| 499                               | FEDERAL DIRECT                    | \$ -                                 | \$ -                                 | \$ -                               | \$ -                                | \$ -                                    | \$ -                            | \$ 2,658,805.88                      | \$ 2,658,805.88                        | \$ -                               |
| TOTAL PART 4-SPECIAL REVENUE      |                                   | \$ -                                 | \$ 2,493,499.61                      | \$ -                               | \$ -                                | \$ 139,252.66                           | \$ 2,632,752.27                 | \$ 26,321,926.37                     | \$ 26,428,213.12                       | \$ 2,526,465.52                    |
| 712                               | SELF-INSURANCE-HEALTH             | \$ -                                 | \$ 237,407.05                        | \$ -                               | \$ -                                | \$ -                                    | \$ 237,407.05                   | \$ 3,390,847.92                      | \$ 2,329,409.10                        | \$ 1,298,845.87                    |
| TOTAL PART 7-PROPRIETARY FUNDS    |                                   | \$ -                                 | \$ 237,407.05                        | \$ -                               | \$ -                                | \$ -                                    | \$ 237,407.05                   | \$ 3,390,847.92                      | \$ 2,329,409.10                        | \$ 1,298,845.87                    |
| 810                               | SCHOOL INTERNAL FUNDS             | \$ -                                 | \$ -                                 | \$ -                               | \$ -                                | \$ -                                    | \$ -                            | \$ 40,400.00                         | \$ 40,400.00                           | \$ -                               |
| 891                               | EMPLOYEE FLEXIBLE BENEFITS PLAN   | \$ -                                 | \$ -                                 | \$ 132,049.84                      | \$ -                                | \$ -                                    | \$ 132,049.84                   | \$ 160,000.00                        | \$ 166,830.60                          | \$ 125,219.24                      |
| TOTAL PART 8-TRUST & AGENCY FUNDS |                                   | \$ -                                 | \$ -                                 | \$ 132,049.84                      | \$ -                                | \$ -                                    | \$ 132,049.84                   | \$ 200,400.00                        | \$ 207,230.60                          | \$ 125,219.24                      |
| TOTAL ALL PARTS                   |                                   | \$ 14,919,498.53                     | \$ 25,624,093.15                     | \$ 525,923.40                      | \$ 1,008,070.57                     | \$ 246,094.95                           | \$ 42,323,680.60                | \$ 248,054,852.13                    | \$ 267,785,824.91                      | \$ 22,592,707.82                   |

# SANTA ROSA COUNTY SCHOOL DISTRICT

## FINANCIAL CONDITION RATIO #15/01

FISCAL YEAR 2015 - 2016

Board Meeting Date: 17-Nov-15

| FUND #                                       | FUND NAME                        | UNASSIGNED<br>EST. FUND BAL.<br>6/30/2015 | RESTRICTED<br>EST. FUND BAL.<br>6/30/2015 | ASSIGNED<br>EST. FUND BAL.<br>6/30/2015 | COMMITTED<br>EST. FUND BAL.<br>6/30/2015 | NON-SPENDABLE<br>EST. FUND BAL.<br>6/30/2015 | ESTIMATED<br>FUND BAL.<br>6/30/2015 | EST. REVENUE<br>SEPT. 2015 | FIN. CONDITION<br>RATIO<br>PROJECTED<br>FOR 6/30/16 |
|----------------------------------------------|----------------------------------|-------------------------------------------|-------------------------------------------|-----------------------------------------|------------------------------------------|----------------------------------------------|-------------------------------------|----------------------------|-----------------------------------------------------|
| 100                                          | GENERAL OPERATING                | \$ 9,620,430.49                           | \$ 1,941,623.34                           | \$ 250,532.04                           | \$ 651,383.31                            | \$ 62,633.01                                 | \$ 12,526,602.20                    | \$ 188,709,710.01          | 5.23%                                               |
| 100                                          | GENERAL OPERATING TRANSFERS      | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                       | -                                                   |
| <b>TOTAL PART 1-OPERATING</b>                |                                  | <b>\$ 9,620,430.49</b>                    | <b>\$ 1,941,623.34</b>                    | <b>\$ 250,532.04</b>                    | <b>\$ 651,383.31</b>                     | <b>\$ 62,633.01</b>                          | <b>\$ 12,526,602.20</b>             | <b>\$ 188,709,710.01</b>   |                                                     |
| 210                                          | SBE & COBI BONDS                 | \$ -                                      | \$ 89,103.85                              | \$ -                                    | \$ -                                     | \$ -                                         | \$ 89,103.85                        | \$ 835,000.00              | 0.00%                                               |
| 220                                          | SPECIAL ACT BONDS                | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                       | -                                                   |
| 221                                          | RACETRACK ISSUE - DEBT SERVICE   | \$ -                                      | \$ 892,431.99                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 892,431.99                       | \$ 224,250.00              | 0.00%                                               |
| 290                                          | OTHER DEBT SERVICE               | \$ -                                      | \$ 1,082,215.53                           | \$ -                                    | \$ -                                     | \$ -                                         | \$ 1,082,215.53                     | \$ 3,501,091.81            | 0.00%                                               |
| <b>TOTAL PART 2-DEBT SERVICE</b>             |                                  | <b>\$ -</b>                               | <b>\$ 2,063,751.37</b>                    | <b>\$ -</b>                             | <b>\$ -</b>                              | <b>\$ -</b>                                  | <b>\$ 2,063,751.37</b>              | <b>\$ 4,560,341.81</b>     |                                                     |
| 310                                          | COBI 2010 - A BOND PROCEEDS      | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                       | -                                                   |
| 320                                          | RACETRACK BOND ISSUE             | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                       | -                                                   |
| 345                                          | PUBLIC ED. CAPITAL OUTLAY-14-15  | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 515,223.00              | 0.00%                                               |
| 346                                          | PUBLIC ED. CAPITAL OUTLAY-15-16  | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 426,885.00              | 0.00%                                               |
| 360                                          | CAPITAL OUTLAY & DEBT SERVICE    | \$ -                                      | \$ 87,845.84                              | \$ -                                    | \$ -                                     | \$ -                                         | \$ 87,845.84                        | \$ 96,030.75               | 0.00%                                               |
| 371                                          | LOCAL CAPITAL OUTLAY TAX-10-11   | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 16.37                   | 0.00%                                               |
| 372                                          | LOCAL CAPITAL OUTLAY TAX-11-12   | \$ -                                      | \$ 42.03                                  | \$ -                                    | \$ -                                     | \$ -                                         | \$ 42.03                            | \$ 58.25                   | 0.00%                                               |
| 373                                          | LOCAL CAPITAL OUTLAY TAX-12-13   | \$ -                                      | \$ 252.19                                 | \$ -                                    | \$ -                                     | \$ -                                         | \$ 252.19                           | \$ 16.66                   | 0.00%                                               |
| 374                                          | CAP IMPROV FD DIS SCH TAX 13-14  | \$ -                                      | \$ 36,542.78                              | \$ -                                    | \$ -                                     | \$ -                                         | \$ 36,542.78                        | \$ 289.19                  | 0.00%                                               |
| 375                                          | CAP IMPROV FD DIS SCH TAX 14-15  | \$ -                                      | \$ 6,484.99                               | \$ -                                    | \$ -                                     | \$ -                                         | \$ 6,484.99                         | \$ 1,521.18                | 0.00%                                               |
| 376                                          | LOCAL CAPITAL OUTLAY TAX-15-16   | \$ -                                      | \$ 237,825.26                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 237,825.26                       | \$ 11,963,523.98           | 0.00%                                               |
| 390                                          | LOCAL CAPITAL IMPROVE.FUND       | \$ -                                      | \$ 83,706.63                              | \$ -                                    | \$ -                                     | \$ -                                         | \$ 83,706.63                        | \$ 300,011.72              | 0.00%                                               |
| 392                                          | 1/2 CENT SALES TAX               | \$ -                                      | \$ 3,589,327.90                           | \$ -                                    | \$ -                                     | \$ -                                         | \$ 3,589,327.90                     | \$ 7,300,427.92            | 0.00%                                               |
| 396                                          | CAPITAL OUTLAY - GENERAL REVENUE | \$ -                                      | \$ 9,796.00                               | \$ -                                    | \$ -                                     | \$ -                                         | \$ 9,796.00                         | \$ 24,455.00               | 0.00%                                               |
| <b>TOTAL PART 3-CAPITAL OUTLAY</b>           |                                  | <b>\$ -</b>                               | <b>\$ 4,051,823.62</b>                    | <b>\$ -</b>                             | <b>\$ -</b>                              | <b>\$ -</b>                                  | <b>\$ 4,051,823.62</b>              | <b>\$ 20,628,459.02</b>    |                                                     |
| 400                                          | OTHER SPECIAL REVENUE            | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 12,013,433.49           | 0.00%                                               |
| 410                                          | FOOD SERVICE                     | \$ -                                      | \$ 2,526,465.52                           | \$ 2,349,612.93                         | \$ -                                     | \$ 176,852.59                                | \$ 5,052,931.04                     | \$ 11,649,687.00           | 20.17%                                              |
| 499                                          | FEDERAL DIRECT                   | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 2,658,805.88            | 0.00%                                               |
| <b>TOTAL PART 4-SPECIAL REVENUE</b>          |                                  | <b>\$ -</b>                               | <b>\$ 2,526,465.52</b>                    | <b>\$ 2,349,612.93</b>                  | <b>\$ -</b>                              | <b>\$ 176,852.59</b>                         | <b>\$ 5,052,931.04</b>              | <b>\$ 26,321,926.37</b>    |                                                     |
| 712                                          | SELF-INSURANCE-HEALTH            | \$ -                                      | \$ 1,298,845.87                           | \$ -                                    | \$ -                                     | \$ -                                         | \$ 1,298,845.87                     | \$ 3,390,847.92            | 0.00%                                               |
| <b>TOTAL PART 7-PROPRIETARY FUNDS</b>        |                                  | <b>\$ -</b>                               | <b>\$ 1,298,845.87</b>                    | <b>\$ -</b>                             | <b>\$ -</b>                              | <b>\$ -</b>                                  | <b>\$ 1,298,845.87</b>              | <b>\$ 3,390,847.92</b>     |                                                     |
| 810                                          | SCHOOL INTERNAL FUNDS            | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 40,400.00               | 0.00%                                               |
| 891                                          | EMPLOYEE FLEXIBLE BENEFITS PLAN  | \$ -                                      | \$ 125,219.24                             | \$ 125,219.24                           | \$ -                                     | \$ -                                         | \$ 250,438.48                       | \$ 160,000.00              | 78.26%                                              |
| <b>TOTAL PART 8-TRUST &amp; AGENCY FUNDS</b> |                                  | <b>\$ -</b>                               | <b>\$ 125,219.24</b>                      | <b>\$ 125,219.24</b>                    | <b>\$ -</b>                              | <b>\$ -</b>                                  | <b>\$ 250,438.48</b>                | <b>\$ 200,400.00</b>       |                                                     |
| <b>TOTAL ALL PARTS</b>                       |                                  | <b>\$ 9,620,430.49</b>                    | <b>\$ 10,708,883.09</b>                   | <b>\$ 2,725,364.22</b>                  | <b>\$ 651,383.31</b>                     | <b>\$ 239,485.60</b>                         | <b>\$ 23,945,546.71</b>             | <b>\$ 240,420,837.21</b>   |                                                     |

\* 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.