

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #15/02 For Month Ending October 31, 2015

FISCAL YEAR 2015 - 2016

Board Meeting Date: 21-Jan-16

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2015	RESTRICTED FUND BAL. 6/30/2015	ASSIGNED FUND BAL. 6/30/2015	COMMITTED 6/30/2015	NON-SPENDABLE FUND BAL. 6/30/2015	BALANCE FORWARD 6/30/2015	OCTOBER 2015-16 EST. REVENUE	OCTOBER 2015-16 APPROPRIATIONS	ESTIMATED FUND BAL. 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	\$ 189,046,152.81	\$ 200,511,434.28	\$ 12,217,405.88
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,248,037.00	\$ -	\$ -
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	\$ 193,294,189.81	\$ 200,511,434.28	\$ 12,217,405.88
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 OUTLAY-14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,223.00	\$ 515,223.00	\$ -
346	PUBLIC ED. CAPITAL OUTLAY-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	\$ 53.72	\$ 356.04	\$ 37.35
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	\$ 528.51	\$ 222,293.57	\$ 36,782.10
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 4,308,354.80	\$ -	\$ -	\$ -	\$ 4,308,354.80	\$ 3,344.08	\$ 4,303,390.99	\$ 8,307.89
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,963,824.72	\$ 11,725,698.72	\$ 238,126.00
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	\$ 7,326,149.84	\$ 16,183,819.64	\$ 3,315,049.82
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 29,325.00	\$ 26,341.78	\$ 9,796.02
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 17,905,933.31	\$ -	\$ -	\$ -	\$ 17,905,933.31	\$ 20,661,451.25	\$ 34,787,438.69	\$ 3,779,945.87
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	\$ 4,508,691.55	\$ 3,574,192.93	\$ 1,171,905.67
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 237,407.05	\$ -	\$ -	\$ -	\$ 237,407.05	\$ 4,508,691.55	\$ 3,574,192.93	\$ 1,171,905.67
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	\$ 249,547,000.79	\$ 269,985,987.84	\$ 21,884,693.55

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #15/02

PROJECTED FOR JUNE 30, 2016

FISCAL YEAR 2015 - 2016

Board Meeting Date: 21-Jan-16

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2016	RESTRICTED EST. FUND BAL. 6/30/2016	ASSIGNED EST. FUND BAL. 6/30/2016	COMMITTED EST. FUND BAL. 6/30/2016	NON-SPENDABLE EST. FUND BAL. 6/30/2016	ESTIMATED FUND BAL. 6/30/2016	EST. REVENUE OCT. 2015	FIN. CONDITION RATIO PROJECTED FOR 6/30/16
100	GENERAL OPERATING	\$ 9,382,967.72	\$ 1,893,697.91	\$ 244,348.12	\$ 635,305.11	\$ 61,087.03	\$ 12,217,405.88	\$ 189,046,152.81	5.09%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 9,382,967.72	\$ 1,893,697.91	\$ 244,348.12	\$ 635,305.11	\$ 61,087.03	\$ 12,217,405.88	\$ 189,046,152.81	
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%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,063,751.37	\$ -	\$ -	\$ -	\$ 2,063,751.37	\$ 4,560,341.81	
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
345	PUBLIC ED. CAPTIAL OUTLAY-14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,223.00	0.00%
346	PUBLIC ED. CAPTIAL OUTLAY-15-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 87,845.84	\$ -	\$ -	\$ -	\$ 87,845.84	\$ 96,030.75	0.00%
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 37.35	\$ -	\$ -	\$ -	\$ 37.35	\$ 53.72	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	\$ -	\$ 36,782.10	\$ -	\$ -	\$ -	\$ 36,782.10	\$ 528.51	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 8,307.89	\$ -	\$ -	\$ -	\$ 8,307.89	\$ 3,344.08	0.00%
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 238,126.00	\$ -	\$ -	\$ -	\$ 238,126.00	\$ 11,963,824.72	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 83,706.63	\$ -	\$ -	\$ -	\$ 83,706.63	\$ 300,011.72	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 3,315,049.82	\$ -	\$ -	\$ -	\$ 3,315,049.82	\$ 7,326,149.84	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 9,796.02	\$ -	\$ -	\$ -	\$ 9,796.02	\$ 29,325.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 3,779,945.87	\$ -	\$ -	\$ -	\$ 3,779,945.87	\$ 20,234,566.25	
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%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 2,526,465.52	\$ 2,349,612.93	\$ -	\$ 176,852.59	\$ 5,052,931.04	\$ 26,321,926.37	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 1,171,905.67	\$ -	\$ -	\$ -	\$ 1,171,905.67	\$ 4,508,691.55	0.00%
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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%
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ 125,219.24	\$ 125,219.24	\$ -	\$ -	\$ 250,438.48	\$ 200,400.00	
TOTAL ALL PARTS		\$ 9,382,967.72	\$ 10,389,079.91	\$ 2,719,180.29	\$ 635,305.11	\$ 237,939.62	\$ 23,364,472.64	\$ 240,363,387.24	

* 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.