

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #15/09 For Month Ending May 31, 2016

FISCAL YEAR 2015 - 2016

Board Meeting Date: 07-Jul-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	MAY 2015-16 EST. REVENUE	MAY 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	\$ 195,257,801.85	\$ 204,717,218.13	\$ 14,299,458.07
100	GENERAL OPERATING TRANSFERS							\$ 4,324,224.00		
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	\$ 199,582,025.85	\$ 204,717,218.13	\$ 14,299,458.07
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	\$ 225,605.45	\$ 196,815.00	\$ 888,277.44
290	OTHER DEBT SERVICE	\$ -	\$ 1,069,089.44	\$ -	\$ -	\$ -	\$ 1,069,089.44	\$ 3,502,610.25	\$ 3,503,137.26	\$ 1,068,562.43
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 1,980,887.78	\$ -	\$ -	\$ -	\$ 1,980,887.78	\$ 4,563,215.70	\$ 4,498,159.76	\$ 2,045,943.72
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
345	PUBLIC ED. CAPITLA OUTLAY-14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,223.66	\$ 515,223.66	\$ -
346	PUBLIC ED. CAPITLA OUTLAY-15-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 427,357.30	\$ 427,129.01	\$ 228.29
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 201,848.68	\$ -	\$ -	\$ -	\$ 201,848.68	\$ 96,509.22	\$ 210,033.59	\$ 88,324.31
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 339.67	\$ -	\$ -	\$ -	\$ 339.67	\$ 24,580.56	\$ 24,883.11	\$ 37.12
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 75.85	\$ -	\$ -	\$ -	\$ 75.85	\$ 10,155.01	\$ 10,011.28	\$ 219.58
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 62,993.26	\$ -	\$ -	\$ -	\$ 62,993.26	\$ 25,913.17	\$ 88,711.78	\$ 194.65
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 258,547.16	\$ -	\$ -	\$ -	\$ 258,547.16	\$ 39,633.22	\$ 297,455.90	\$ 724.48
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 4,308,354.80	\$ -	\$ -	\$ -	\$ 4,308,354.80	\$ 211,663.68	\$ 4,518,924.89	\$ 1,093.59
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,064,621.47	\$ 11,725,698.72	\$ 338,922.75
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 894,241.47	\$ -	\$ -	\$ -	\$ 894,241.47	\$ 140,563.15	\$ 580,346.56	\$ 454,458.06
392	1/2 CENT SALES TAX	\$ -	\$ 12,172,719.62	\$ -	\$ -	\$ -	\$ 12,172,719.62	\$ 7,745,764.56	\$ 18,755,261.99	\$ 1,163,222.19
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 68,712.00	\$ 65,728.80	\$ 9,796.00
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 17,905,933.31	\$ -	\$ -	\$ -	\$ 17,905,933.31	\$ 21,370,697.00	\$ 37,219,409.29	\$ 2,057,221.02
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,212,254.30	\$ 12,212,254.30	\$ -
410	FOOD SERVICE	\$ -	\$ 2,493,499.61	\$ -	\$ -	\$ 139,252.66	\$ 2,632,752.27	\$ 11,608,057.90	\$ 11,818,485.70	\$ 2,422,324.47
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,949,755.88	\$ 4,949,755.88	\$ -
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 2,493,499.61	\$ -	\$ -	\$ 139,252.66	\$ 2,632,752.27	\$ 28,770,068.08	\$ 28,980,495.88	\$ 2,422,324.47
712	SELF-INSURANCE-HEALTH	\$ -	\$ 237,407.05	\$ -	\$ -	\$ -	\$ 237,407.05	\$ 16,485,544.08	\$ 14,179,101.70	\$ 2,543,849.43
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 237,407.05	\$ -	\$ -	\$ -	\$ 237,407.05	\$ 16,485,544.08	\$ 14,179,101.70	\$ 2,543,849.43
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	\$ 270,971,950.71	\$ 289,801,615.36	\$ 23,494,015.95

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #15/09

PROJECTED FOR JUNE 30, 2016

FISCAL YEAR 2015 - 2016

Board Meeting Date: 07-Jul-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 MAY 2016	FIN. CONDITION RATIO PROJECTED FOR 6/30/16
100	GENERAL OPERATING	\$ 10,981,983.80	\$ 2,216,416.00	\$ 285,989.16	\$ 743,571.82	\$ 71,497.29	\$ 14,299,458.07	\$ 195,257,801.85	5.77%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 10,981,983.80	\$ 2,216,416.00	\$ 285,989.16	\$ 743,571.82	\$ 71,497.29	\$ 14,299,458.07	\$ 195,257,801.85	
210	SBE & COBI BONDS	\$ -	\$ 89,103.85	\$ -	\$ -	\$ -	\$ 89,103.85	\$ 835,000.00	0.00%
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 888,277.44	\$ -	\$ -	\$ -	\$ 888,277.44	\$ 225,605.45	0.00%
290	OTHER DEBT SERVICE	\$ -	\$ 1,068,562.43	\$ -	\$ -	\$ -	\$ 1,068,562.43	\$ 3,502,610.25	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,045,943.72	\$ -	\$ -	\$ -	\$ 2,045,943.72	\$ 4,563,215.70	
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
345	PUBLIC ED. CAPITLA OUTLAY-14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,223.66	0.00%
346	PUBLIC ED. CAPITLA OUTLAY-15-16	\$ -	\$ 228.29	\$ -	\$ -	\$ -	\$ 228.29	\$ 427,357.30	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 88,324.31	\$ -	\$ -	\$ -	\$ 88,324.31	\$ 96,509.22	0.00%
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 37.12	\$ -	\$ -	\$ -	\$ 37.12	\$ 24,580.56	0.00%
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 219.58	\$ -	\$ -	\$ -	\$ 219.58	\$ 10,155.01	0.00%
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 194.65	\$ -	\$ -	\$ -	\$ 194.65	\$ 25,913.17	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 724.48	\$ -	\$ -	\$ -	\$ 724.48	\$ 39,633.22	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 1,093.59	\$ -	\$ -	\$ -	\$ 1,093.59	\$ 211,663.68	0.00%
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 338,922.75	\$ -	\$ -	\$ -	\$ 338,922.75	\$ 12,064,621.47	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 454,458.06	\$ -	\$ -	\$ -	\$ 454,458.06	\$ 140,563.15	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 1,163,222.19	\$ -	\$ -	\$ -	\$ 1,163,222.19	\$ 7,745,764.56	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 9,796.00	\$ -	\$ -	\$ -	\$ 9,796.00	\$ 68,712.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 2,057,221.02	\$ -	\$ -	\$ -	\$ 2,057,221.02	\$ 21,370,697.00	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,212,254.30	0.00%
410	FOOD SERVICE	\$ -	\$ 2,252,761.76	\$ -	\$ -	\$ 169,562.71	\$ 2,422,324.47	\$ 11,608,057.90	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,949,755.88	0.00%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 2,252,761.76	\$ -	\$ -	\$ 169,562.71	\$ 2,422,324.47	\$ 28,770,068.08	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,543,849.43	\$ -	\$ -	\$ -	\$ 2,543,849.43	\$ 16,485,544.08	0.00%
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,543,849.43	\$ -	\$ -	\$ -	\$ 2,543,849.43	\$ 16,485,544.08	
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,400.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 125,219.24	\$ -	\$ -	\$ 125,219.24	\$ 160,000.00	78.26%
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 125,219.24	\$ -	\$ -	\$ 125,219.24	\$ 200,400.00	
TOTAL ALL PARTS		\$ 10,981,983.80	\$ 11,116,191.93	\$ 411,208.40	\$ 743,571.82	\$ 241,060.00	\$ 23,494,015.95	\$ 266,647,726.71	

* 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.