

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #16/01 For Month Ending September 30, 2016

FISCAL YEAR 2016 - 2017

Board Meeting Date: 11/17/16

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2016	RESTRICTED FUND BAL. 6/30/2016	ASSIGNED FUND BAL. 6/30/2016	COMMITTED FUND BAL. 6/30/2016	NON-SPENDABLE FUND BAL. 6/30/2016	BALANCE FORWARD 6/30/2016	SEPTEMBER 2016-17 EST. REVENUE	SEPTEMBER 2016-17 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/17
100	GENERAL OPERATING	\$ 18,323,182.37	\$ 2,767,884.45	\$ 595,416.53	\$ 1,235,990.73	\$ 39,160.42	\$ 22,961,634.50	\$ 191,353,395.39	\$ 202,837,525.30	\$ 16,191,015.59
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,713,511.00	\$ -	\$ -
TOTAL PART 1-OPERATING		\$ 18,323,182.37	\$ 2,767,884.45	\$ 595,416.53	\$ 1,235,990.73	\$ 39,160.42	\$ 22,961,634.50	\$ 196,066,906.39	\$ 202,837,525.30	\$ 16,191,015.59
210	SBE & COBI BONDS	\$ -	\$ 52,124.99	\$ -	\$ -	\$ -	\$ 52,124.99	\$ 600,000.00	\$ 569,473.00	\$ 82,651.99
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 889,217.74	\$ -	\$ -	\$ -	\$ 889,217.74	\$ 394.73	\$ 195,510.00	\$ 694,102.47
290	OTHER DEBT SERVICE	\$ -	\$ 993,134.39	\$ -	\$ -	\$ -	\$ 993,134.39	\$ 3,468,294.30	\$ 3,467,897.21	\$ 993,531.48
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 1,934,477.12	\$ -	\$ -	\$ -	\$ 1,934,477.12	\$ 4,068,689.03	\$ 4,232,880.21	\$ 1,770,285.94
345	PUBLIC ED. CAPITAL OUTLAY - 14-15	\$ -	\$ 37,869.30	\$ -	\$ -	\$ -	\$ 37,869.30	\$ -	\$ 37,869.30	\$ -
346	PUBLIC ED. CAPITAL OUTLAY - 15-16	\$ -	\$ 874.15	\$ -	\$ -	\$ -	\$ 874.15	\$ 197,000.00	\$ 172,439.55	\$ 25,434.60
347	PUBLIC ED. CAPITAL OUTLAY -16-17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 597,648.37	\$ 597,639.00	\$ 9.37
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 262,247.27	\$ -	\$ -	\$ -	\$ 262,247.27	\$ 160,299.09	\$ 357,548.24	\$ 64,998.12
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 734.06	\$ -	\$ -	\$ -	\$ 734.06	\$ 448.01	\$ 1,174.65	\$ 7.42
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 85.45	\$ -	\$ -	\$ -	\$ 85.45	\$ 412.27	\$ 431.49	\$ 66.23
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 1,434.02	\$ -	\$ -	\$ -	\$ 1,434.02	\$ 283.76	\$ 1,631.93	\$ 85.85
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 10,521.98	\$ -	\$ -	\$ -	\$ 10,521.98	\$ 2,479.74	\$ 10,905.99	\$ 2,095.73
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 990,565.63	\$ -	\$ -	\$ -	\$ 990,565.63	\$ 2,839.21	\$ 991,329.94	\$ 2,074.90
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 6,636,049.91	\$ -	\$ -	\$ -	\$ 6,636,049.91	\$ 3,831.73	\$ 6,332,920.11	\$ 306,961.53
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,723,697.80	\$ 12,610,291.25	\$ 113,406.55
390	LOCAL CAPITAL IMPROV FUND	\$ -	\$ 195,628.99	\$ -	\$ 818,564.97	\$ -	\$ 1,014,193.96	\$ 181,557.81	\$ 1,136,645.43	\$ 59,106.34
392	1/2 CENT SALES TAX	\$ -	\$ 11,428,864.98	\$ -	\$ -	\$ -	\$ 11,428,864.98	\$ 7,629,762.41	\$ 14,639,903.15	\$ 4,418,724.24
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,142.00	\$ 1,142.00	\$ -
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 19,564,875.74	\$ -	\$ 818,564.97	\$ -	\$ 20,383,440.71	\$ 21,501,402.20	\$ 36,891,872.03	\$ 4,992,970.88
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,184,859.27	\$ 12,184,859.27	\$ -
410	FOOD SERVICE	\$ -	\$ 3,196,713.28	\$ -	\$ -	\$ 192,104.38	\$ 3,388,817.66	\$ 11,408,374.97	\$ 11,524,670.98	\$ 3,272,521.65
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,818,011.80	\$ 2,818,011.80	\$ -
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 3,196,713.28	\$ -	\$ -	\$ 192,104.38	\$ 3,388,817.66	\$ 26,411,246.04	\$ 26,527,542.05	\$ 3,272,521.65
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 114,400.17	\$ -	\$ -	\$ 2,114,400.17	\$ 5,202,529.48	\$ 5,766,509.61	\$ 1,550,420.04
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,000,000.00	\$ 114,400.17	\$ -	\$ -	\$ 2,114,400.17	\$ 5,202,529.48	\$ 5,766,509.61	\$ 1,550,420.04
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,400.00	\$ 20,200.00	\$ 20,200.00
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 155,977.76	\$ -	\$ -	\$ 155,977.76	\$ 80,000.00	\$ 151,906.21	\$ 84,071.55
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 155,977.76	\$ -	\$ -	\$ 155,977.76	\$ 120,400.00	\$ 172,106.21	\$ 104,271.55
TOTAL ALL PARTS		\$ 18,323,182.37	\$ 29,463,950.59	\$ 865,794.46	\$ 2,054,555.70	\$ 231,264.80	\$ 50,938,747.92	\$ 253,371,173.14	\$ 276,428,435.41	\$ 27,881,485.65

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #16/01

FISCAL YEAR 2016 - 2017

Board Meeting Date: 11/17/16

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2017	RESTRICTED EST. FUND BAL. 6/30/2017	ASSIGNED EST. FUND BAL. 6/30/2017	COMMITTED EST. FUND BAL. 6/30/2017	NON-SPENDABLE EST. FUND BAL. 6/30/2017	ESTIMATED FUND BAL. 6/30/2017	EST. REVENUE September, 2016	FIN. CONDITION RATIO PROJECTED FOR 6/30/17
100	GENERAL OPERATING	\$ 12,920,430.44	\$ 1,951,017.38	\$ 420,966.41	\$ 871,076.64	\$ 27,524.73	\$ 16,191,015.59	\$ 191,353,395.39	6.97%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 12,920,430.44	\$ 1,951,017.38	\$ 420,966.41	\$ 871,076.64	\$ 27,524.73	\$ 16,191,015.59	\$ 191,353,395.39	
210	SBE & COBI BONDS	\$ -	\$ 82,651.99	\$ -	\$ -	\$ -	\$ 82,651.99	\$ 600,000.00	0.00%
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 694,102.47	\$ -	\$ -	\$ -	\$ 694,102.47	\$ 394.73	0.00%
290	OTHER DEBT SERVICE	\$ -	\$ 993,531.48	\$ -	\$ -	\$ -	\$ 993,531.48	\$ 3,468,294.30	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 1,770,285.94	\$ -	\$ -	\$ -	\$ 1,770,285.94	\$ 4,068,689.03	
345	PUBLIC ED. CAPITAL OUTLAY-14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
346	PUBLIC ED. CAPITAL OUTLAY-15-16	\$ -	\$ 25,434.60	\$ -	\$ -	\$ -	\$ 25,434.60	\$ 197,000.00	0.00%
347	PUBLIC ED. CAPITAL OUTLAY-16-17	\$ -	\$ 9.37	\$ -	\$ -	\$ -	\$ 9.37	\$ 597,648.37	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 64,998.12	\$ -	\$ -	\$ -	\$ 64,998.12	\$ 160,299.09	0.00%
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 7.42	\$ -	\$ -	\$ -	\$ 7.42	\$ 448.01	0.00%
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 66.23	\$ -	\$ -	\$ -	\$ 66.23	\$ 412.27	0.00%
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 85.85	\$ -	\$ -	\$ -	\$ 85.85	\$ 283.76	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 2,095.73	\$ -	\$ -	\$ -	\$ 2,095.73	\$ 2,479.74	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 2,074.90	\$ -	\$ -	\$ -	\$ 2,074.90	\$ 2,839.21	0.00%
376	LOCAL CAPITAL OUTLAY TAX-15-16	\$ -	\$ 306,961.53	\$ -	\$ -	\$ -	\$ 306,961.53	\$ 3,831.73	0.00%
377	LOCAL CAPITAL OUTLAY TAX-16-17	\$ -	\$ 113,406.55	\$ -	\$ -	\$ -	\$ 113,406.55	\$ 12,723,697.80	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 59,106.34	\$ -	\$ -	\$ -	\$ 59,106.34	\$ 181,557.81	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 4,418,724.24	\$ -	\$ -	\$ -	\$ 4,418,724.24	\$ 7,629,762.41	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,142.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 4,992,970.88	\$ -	\$ -	\$ -	\$ 4,992,970.88	\$ 21,501,402.20	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,184,859.27	0.00%
410	FOOD SERVICE	\$ -	\$ 3,043,445.13	\$ -	\$ -	\$ 229,076.52	\$ 3,272,521.65	\$ 11,408,374.97	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,818,011.80	0.00%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 3,043,445.13	\$ -	\$ -	\$ 229,076.52	\$ 3,272,521.65	\$ 26,411,246.04	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 1,550,420.04	\$ -	\$ -	\$ -	\$ 1,550,420.04	\$ 5,202,529.48	0.00%
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 1,550,420.04	\$ -	\$ -	\$ -	\$ 1,550,420.04	\$ 5,202,529.48	
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ 20,200.00	\$ -	\$ 20,200.00	\$ 40,400.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 84,071.55	\$ -	\$ -	\$ 84,071.55	\$ 80,000.00	105.09%
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 84,071.55	\$ 20,200.00	\$ -	\$ 104,271.55	\$ 120,400.00	
TOTAL ALL PARTS		\$ 12,920,430.44	\$ 13,308,139.37	\$ 505,037.96	\$ 891,276.64	\$ 256,601.24	\$ 27,881,485.65	\$ 248,657,662.14	

* 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.