

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #19/02 For Month Ending October 31, 2019

FISCAL YEAR 2019 - 2020
Board Meeting Date: 12/12/2019

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2019	RESTRICTED FUND BAL. 6/30/2019	ASSIGNED FUND BAL. 6/30/2019	COMMITTED 6/30/2019	NON-SPENDABLE FUND BAL. 6/30/2019	BALANCE FORWARD 6/30/2019	OCTOBER 2019-20 EST. REVENUE	OCTOBER 2019-20 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/20
100	GENERAL OPERATING	\$ 17,203,606.16	\$ 5,116,065.24	\$ 1,347,668.02	\$ 4,962,964.15	\$ 98,612.75	\$ 28,728,916.32	\$ 223,647,728.14	\$ 239,436,563.65	\$ 17,532,634.81
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,592,554.00	\$ -	\$ -
TOTAL PART 1-OPERATING		\$ 17,203,606.16	\$ 5,116,065.24	\$ 1,347,668.02	\$ 4,962,964.15	\$ 98,612.75	\$ 28,728,916.32	\$ 228,240,282.14	\$ 239,436,563.65	\$ 17,532,634.81
210	SBE & COBI BONDS	\$ -	\$ 29,638.28	\$ -	\$ -	\$ -	\$ 29,638.28	\$ -	\$ -	\$ 29,638.28
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 1,418,723.13	\$ -	\$ -	\$ -	\$ 1,418,723.13	\$ 253,250.00	\$ -	\$ 1,671,973.13
290	OTHER DEBT SERVICE	\$ -	\$ 860,420.14	\$ -	\$ -	\$ -	\$ 860,420.14	\$ 7,033,716.46	\$ 6,900,000.00	\$ 994,136.60
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,308,781.55	\$ -	\$ -	\$ -	\$ 2,308,781.55	\$ 7,286,966.46	\$ 6,900,000.00	\$ 2,695,748.01
349	PUBLIC ED. CAPITAL OUTLAY-18-19	\$ -	\$ 1,361.69	\$ -	\$ -	\$ -	\$ 1,361.69	\$ 3.33	\$ 1,365.02	\$ -
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 1,413,657.14	\$ -	\$ -	\$ -	\$ 1,413,657.14	\$ 105,544.15	\$ 1,516,614.27	\$ 2,587.02
370	NONVOTE CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,547,373.41	\$ 15,547,373.41	\$ -
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 478.79	\$ -	\$ -	\$ -	\$ 478.79	\$ 98.88	\$ 478.79	\$ 98.88
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 754.31	\$ -	\$ -	\$ -	\$ 754.31	\$ 90.17	\$ 754.31	\$ 90.17
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 555.53	\$ -	\$ -	\$ -	\$ 555.53	\$ 151.30	\$ 555.53	\$ 151.30
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 272.39	\$ -	\$ -	\$ -	\$ 272.39	\$ 157.98	\$ 300.64	\$ 129.73
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 954.61	\$ -	\$ -	\$ -	\$ 954.61	\$ 503.51	\$ 1,093.84	\$ 364.28
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 2,080,968.47	\$ -	\$ -	\$ -	\$ 2,080,968.47	\$ 38.82	\$ 2,080,968.47	\$ 38.82
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ 57,428.46	\$ -	\$ -	\$ -	\$ 57,428.46	\$ -	\$ 57,428.46	\$ -
378	CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ 97,482.46	\$ -	\$ -	\$ -	\$ 97,482.46	\$ 464.59	\$ 97,947.05	\$ -
379	CAP IMPROV FD DIS SCH TAX 18-19	\$ -	\$ 2,041,585.66	\$ -	\$ -	\$ -	\$ 2,041,585.66	\$ 2,639.09	\$ 2,042,525.19	\$ 1,699.56
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 824,682.38	\$ -	\$ -	\$ -	\$ 824,682.38	\$ 143,464.86	\$ 541,549.57	\$ 426,597.67
392	1/2 CENT SALES TAX	\$ -	\$ 13,347,537.03	\$ -	\$ -	\$ -	\$ 13,347,537.03	\$ 9,251,394.00	\$ 21,512,393.78	\$ 1,086,537.25
393	SCHOOL INFRASTRUCTURE TRUST FUND	\$ -	\$ 192,405.38	\$ -	\$ -	\$ -	\$ 192,405.38	\$ -	\$ 192,405.38	\$ -
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,774.00	\$ 35,774.00	\$ -
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 20,060,124.30	\$ -	\$ -	\$ -	\$ 20,060,124.30	\$ 25,087,698.09	\$ 43,629,527.71	\$ 1,518,294.68
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,476,152.00	\$ 12,476,152.00	\$ -
410	FOOD SERVICE	\$ -	\$ 5,726,258.77	\$ -	\$ -	\$ 133,770.63	\$ 5,860,029.40	\$ 12,179,088.15	\$ 14,830,103.42	\$ 3,209,014.13
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,065,980.15	\$ 3,065,980.15	\$ -
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 5,726,258.77	\$ -	\$ -	\$ 133,770.63	\$ 5,860,029.40	\$ 27,721,220.30	\$ 30,372,235.57	\$ 3,209,014.13
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 6,703,358.00	\$ -	\$ -	\$ 8,703,358.00	\$ 21,856,591.50	\$ 21,459,153.43	\$ 9,100,796.07
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,000,000.00	\$ 6,703,358.00	\$ -	\$ -	\$ 8,703,358.00	\$ 21,856,591.50	\$ 21,459,153.43	\$ 9,100,796.07
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,400.00	\$ 40,400.00	\$ -
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 285,923.68	\$ -	\$ -	\$ 285,923.68	\$ 218,896.93	\$ 218,896.93	\$ 285,923.68
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 285,923.68	\$ -	\$ -	\$ 285,923.68	\$ 259,296.93	\$ 259,296.93	\$ 285,923.68
TOTAL ALL PARTS		\$ 17,203,606.16	\$ 35,211,229.86	\$ 8,336,949.70	\$ 4,962,964.15	\$ 232,383.38	\$ 65,947,133.25	\$ 310,452,055.42	\$ 342,056,777.29	\$ 34,342,411.38

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #19/02

PROJECTED FOR JUNE 30, 2020

FISCAL YEAR 2019 - 2020

Board Meeting Date: 12/12/2019

FUND #	FUND NAME	UNASSIGNED	RESTRICTED	ASSIGNED	COMMITTED	NON-SPENDABLE	ESTIMATED	EST. REVENUE	FIN. CONDITION RATIO PROJECTED FOR 6/30/20
		EST. FUND BAL. 6/30/2020	EST. FUND BAL. 6/30/2020	EST. FUND BAL. 6/30/2020	EST. FUND BAL. 6/30/2020	EST. FUND BAL. 6/30/2020	FUND BAL. 6/30/2020	OCTOBER, 2019	
100	GENERAL OPERATING	\$ 11,904,659.04	\$ 1,630,535.04	\$ 613,642.22	\$ 3,331,200.61	\$ 52,597.90	\$ 17,532,634.81	\$ 223,647,728.14	5.60%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 11,904,659.04	\$ 1,630,535.04	\$ 613,642.22	\$ 3,331,200.61	\$ 52,597.90	\$ 17,532,634.81	\$ 223,647,728.14	
210	SBE & COBI BONDS	\$ -	\$ 29,638.28	\$ -	\$ -	\$ -	\$ 29,638.28	\$ -	-
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 1,671,973.13	\$ -	\$ -	\$ -	\$ 1,671,973.13	\$ 253,250.00	0.00%
290	OTHER DEBT SERVICE	\$ -	\$ 994,136.60	\$ -	\$ -	\$ -	\$ 994,136.60	\$ 7,033,716.46	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,695,748.01	\$ -	\$ -	\$ -	\$ 2,695,748.01	\$ 7,286,966.46	
349	PUBLIC ED. CAPITAL OUTLAY-18-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.33	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 2,587.02	\$ -	\$ -	\$ -	\$ 2,587.02	\$ 105,544.15	0.00%
370	NONVOTE CAP IMPROV RD DIS SCH TX 17-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,547,373.41	0.00%
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 98.88	\$ -	\$ -	\$ -	\$ 98.88	\$ 98.88	0.00%
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 90.17	\$ -	\$ -	\$ -	\$ 90.17	\$ 90.17	0.00%
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 151.30	\$ -	\$ -	\$ -	\$ 151.30	\$ 151.30	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 129.73	\$ -	\$ -	\$ -	\$ 129.73	\$ 157.98	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 364.28	\$ -	\$ -	\$ -	\$ 364.28	\$ 503.51	0.00%
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 38.82	\$ -	\$ -	\$ -	\$ 38.82	\$ 38.82	0.00%
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
378	CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464.59	0.00%
379	CAP IMPROV FD DIS SCH TAX 18-19	\$ -	\$ 1,699.56	\$ -	\$ -	\$ -	\$ 1,699.56	\$ 2,639.09	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 426,597.67	\$ -	\$ -	\$ -	\$ 426,597.67	\$ 143,464.86	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 1,086,537.25	\$ -	\$ -	\$ -	\$ 1,086,537.25	\$ 9,251,394.00	0.00%
393	SCHOOL INFRASTRUCTURE TRUST FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,774.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 1,518,294.68	\$ -	\$ -	\$ -	\$ 1,518,294.68	\$ 25,087,698.09	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,476,152.00	0.00%
410	FOOD SERVICE	\$ -	\$ 2,984,383.14	\$ -	\$ -	\$ 224,630.99	\$ 3,209,014.13	\$ 12,179,088.15	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,065,980.15	0.00%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 2,984,383.14	\$ -	\$ -	\$ 224,630.99	\$ 3,209,014.13	\$ 27,721,220.30	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 7,100,796.07	\$ -	\$ -	\$ 9,100,796.07	\$ 21,856,591.50	32.49%
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,000,000.00	\$ 7,100,796.07	\$ -	\$ -	\$ 9,100,796.07	\$ 21,856,591.50	
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,400.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 285,923.68	\$ -	\$ -	\$ 285,923.68	\$ 218,896.93	130.62%
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 285,923.68	\$ -	\$ -	\$ 285,923.68	\$ 259,296.93	
TOTAL ALL PARTS		\$ 11,904,659.04	\$ 10,828,960.87	\$ 8,000,361.97	\$ 3,331,200.61	\$ 277,228.89	\$ 34,342,411.38	\$ 305,859,501.42	

* 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.