

# SANTA ROSA COUNTY SCHOOL DISTRICT

## BUDGET AMENDMENT #19/04 For Month Ending December 31, 2019

FISCAL YEAR 2019 - 2020

Board Meeting Date: 03/10/2020

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	DECEMBER 2019-20 EST. REVENUE	DECEMBER 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	\$ 225,100,990.21	\$ 241,721,865.17	\$ 16,743,400.36
100	GENERAL OPERATING TRANSFERS							\$ 4,635,359.00		
<b>TOTAL PART 1-OPERATING</b>		<b>\$ 17,203,606.16</b>	<b>\$ 5,116,065.24</b>	<b>\$ 1,347,668.02</b>	<b>\$ 4,962,964.15</b>	<b>\$ 98,612.75</b>	<b>\$ 28,728,916.32</b>	<b>\$ 229,736,349.21</b>	<b>\$ 241,721,865.17</b>	<b>\$ 16,743,400.36</b>
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	\$ 7,370,761.57	\$ 7,236,448.50	\$ 994,733.21
<b>TOTAL PART 2-DEBT SERVICE</b>		<b>\$ -</b>	<b>\$ 2,308,781.55</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,308,781.55</b>	<b>\$ 7,624,011.57</b>	<b>\$ 7,236,448.50</b>	<b>\$ 2,696,344.62</b>
349	PUBLIC ED. CAPITAL OUTLAN-18-19	\$ -	\$ 1,361.69	\$ -	\$ -	\$ -	\$ 1,361.69	\$ 4.89	\$ 1,365.02	\$ 1.56
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 1,413,657.14	\$ -	\$ -	\$ -	\$ 1,413,657.14	\$ 111,823.80	\$ 1,516,614.27	\$ 8,866.67
370	NONVOTE CAP IMPROVFD DIS SCH TAX 17-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,553,599.61	\$ 15,547,373.41	\$ 6,226.20
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 478.79	\$ -	\$ -	\$ -	\$ 478.79	\$ 199.07	\$ 478.79	\$ 199.07
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 754.31	\$ -	\$ -	\$ -	\$ 754.31	\$ 186.37	\$ 754.31	\$ 186.37
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 555.53	\$ -	\$ -	\$ -	\$ 555.53	\$ 304.03	\$ 555.53	\$ 304.03
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 272.39	\$ -	\$ -	\$ -	\$ 272.39	\$ 273.32	\$ 300.64	\$ 245.07
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 954.61	\$ -	\$ -	\$ -	\$ 954.61	\$ 699.84	\$ 1,093.84	\$ 560.61
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 2,080,968.47	\$ -	\$ -	\$ -	\$ 2,080,968.47	\$ 116.98	\$ 2,080,968.47	\$ 116.98
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	\$ 530.96	\$ 97,947.05	\$ 66.37
379	CAP IMPROV FD DIS SCH TAX 18-19	\$ -	\$ 2,041,585.66	\$ -	\$ -	\$ -	\$ 2,041,585.66	\$ 3,434.98	\$ 2,042,525.19	\$ 2,495.45
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 824,682.38	\$ -	\$ -	\$ -	\$ 824,682.38	\$ 151,264.58	\$ 556,841.53	\$ 419,105.43
391	COPS 2019 CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,444,569.46	\$ 34,000,000.00	\$ 444,569.46
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 FUNDS	\$ -	\$ 192,405.38	\$ -	\$ -	\$ -	\$ 192,405.38	\$ -	\$ 192,405.38	\$ -
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,079.00	\$ 55,079.00	\$ -
<b>TOTAL PART 3-CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 20,060,124.30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,060,124.30</b>	<b>\$ 59,573,480.89</b>	<b>\$ 77,664,124.67</b>	<b>\$ 1,969,480.52</b>
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,518,153.49	\$ 12,518,153.49	\$ -
410	FOOD SERVICE	\$ -	\$ 5,726,258.77	\$ -	\$ -	\$ 133,770.63	\$ 5,860,029.40	\$ 12,183,890.91	\$ 14,834,906.18	\$ 3,209,014.13
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,065,980.15	\$ 3,065,980.15	\$ -
<b>TOTAL PART 4-SPECIAL REVENUE</b>		<b>\$ -</b>	<b>\$ 5,726,258.77</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 133,770.63</b>	<b>\$ 5,860,029.40</b>	<b>\$ 27,768,024.55</b>	<b>\$ 30,419,039.82</b>	<b>\$ 3,209,014.13</b>
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 6,703,358.00	\$ -	\$ -	\$ 8,703,358.00	\$ 22,522,658.18	\$ 22,301,653.43	\$ 8,924,362.75
<b>TOTAL PART 7-PROPRIETARY FUNDS</b>		<b>\$ -</b>	<b>\$ 2,000,000.00</b>	<b>\$ 6,703,358.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,703,358.00</b>	<b>\$ 22,522,658.18</b>	<b>\$ 22,301,653.43</b>	<b>\$ 8,924,362.75</b>
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
<b>TOTAL PART 8-TRUST &amp; AGENCY FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,923.68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,923.68</b>	<b>\$ 259,296.93</b>	<b>\$ 259,296.93</b>	<b>\$ 285,923.68</b>
<b>TOTAL ALL PARTS</b>		<b>\$ 17,203,606.16</b>	<b>\$ 35,211,229.86</b>	<b>\$ 8,336,949.70</b>	<b>\$ 4,962,964.15</b>	<b>\$ 232,383.38</b>	<b>\$ 65,947,133.25</b>	<b>\$ 347,483,821.33</b>	<b>\$ 379,602,428.52</b>	<b>\$ 33,828,526.06</b>

# SANTA ROSA COUNTY SCHOOL DISTRICT

## FINANCIAL CONDITION RATIO #19/04

### PROJECTED FOR JUNE 30, 2020

FISCAL YEAR 2019 - 2020

Board Meeting Date: 03/10/2020

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	DEC. 2019	
100	GENERAL OPERATING	\$ 11,368,768.84	\$ 1,557,136.23	\$ 586,019.01	\$ 3,181,246.07	\$ 50,230.20	\$ 16,743,400.36	\$ 225,100,990.21	5.31%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL PART 1-OPERATING</b>		<b>\$ 11,368,768.84</b>	<b>\$ 1,557,136.23</b>	<b>\$ 586,019.01</b>	<b>\$ 3,181,246.07</b>	<b>\$ 50,230.20</b>	<b>\$ 16,743,400.36</b>	<b>\$ 225,100,990.21</b>	
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	\$ -	\$ 994,733.21	\$ -	\$ -	\$ -	\$ 994,733.21	\$ 7,370,761.57	0.00%
<b>TOTAL PART 2-DEBT SERVICE</b>		<b>\$ -</b>	<b>\$ 2,696,344.62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,696,344.62</b>	<b>\$ 7,624,011.57</b>	
349	PUBLIC ED. CAPITAL OUTLAY-18-19	\$ -	\$ 1.56	\$ -	\$ -	\$ -	\$ 1.56	\$ 4.89	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 8,866.67	\$ -	\$ -	\$ -	\$ 8,866.67	\$ 111,823.80	0.00%
370	NONVOTE CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ 6,226.20	\$ -	\$ -	\$ -	\$ 6,226.20	\$ 15,553,599.61	0.00%
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 199.07	\$ -	\$ -	\$ -	\$ 199.07	\$ 199.07	0.00%
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 186.37	\$ -	\$ -	\$ -	\$ 186.37	\$ 186.37	0.00%
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 304.03	\$ -	\$ -	\$ -	\$ 304.03	\$ 304.03	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 245.07	\$ -	\$ -	\$ -	\$ 245.07	\$ 273.32	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 560.61	\$ -	\$ -	\$ -	\$ 560.61	\$ 699.84	0.00%
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 116.98	\$ -	\$ -	\$ -	\$ 116.98	\$ 116.98	0.00%
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
378	CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ 66.37	\$ -	\$ -	\$ -	\$ 66.37	\$ 530.96	0.00%
379	CAP IMPROV FD DIS SCH TAX 18-19	\$ -	\$ 2,495.45	\$ -	\$ -	\$ -	\$ 2,495.45	\$ 3,434.98	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 419,105.43	\$ -	\$ -	\$ -	\$ 419,105.43	\$ 151,264.58	0.00%
391	COPS 2019 CAPITAL	\$ -	\$ 444,569.46	\$ -	\$ -	\$ -	\$ 444,569.46	\$ 34,444,569.46	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,079.00	0.00%
<b>TOTAL PART 3-CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 1,969,480.52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,969,480.52</b>	<b>\$ 59,573,480.89</b>	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,518,153.49	0.00%
410	FOOD SERVICE	\$ -	\$ 2,984,383.14	\$ -	\$ -	\$ 224,630.99	\$ 3,209,014.13	\$ 12,183,890.91	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,065,980.15	0.00%
<b>TOTAL PART 4-SPECIAL REVENUE</b>		<b>\$ -</b>	<b>\$ 2,984,383.14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 224,630.99</b>	<b>\$ 3,209,014.13</b>	<b>\$ 27,768,024.55</b>	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 6,924,362.75	\$ -	\$ -	\$ 8,924,362.75	\$ 22,522,658.18	30.74%
<b>TOTAL PART 7-PROPRIETARY FUNDS</b>		<b>\$ -</b>	<b>\$ 2,000,000.00</b>	<b>\$ 6,924,362.75</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,924,362.75</b>	<b>\$ 22,522,658.18</b>	
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%
<b>TOTAL PART 8-TRUST &amp; AGENCY FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,923.68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,923.68</b>	<b>\$ 259,296.93</b>	
<b>TOTAL ALL PARTS</b>		<b>\$ 11,368,768.84</b>	<b>\$ 11,207,344.51</b>	<b>\$ 7,796,305.44</b>	<b>\$ 3,181,246.07</b>	<b>\$ 274,861.19</b>	<b>\$ 33,828,526.06</b>	<b>\$ 342,848,462.33</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.