SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #19/08

For Month Ending April 30, 2020

FISCAL YEAR 2019 - 2020

Board Meeting Date: June 18, 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	APRIL 2019-20 EST. REVENUE	APRIL 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	$ 227,232,366.36	$ 243,751,898.17	$ 16,871,493.51
100	GENERAL OPERATING TRANSFERS							$ 4,662,109.00		
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	$ 231,894,475.36	$ 243,751,898.17	$ 16,871,493.51
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	$ 7,377,461.85	$ 7,236,448.50	$ 1,001,433.49
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,308,781.55	$ -	$ -	$ -	$ 2,308,781.55	$ 7,630,711.85	$ 7,236,448.50	$ 2,703,044.90
349	PUBLIC ED. CAPITAL OUTLAY-18-19	$ -	$ 1,361.69	$ -	$ -	$ -	$ 1,361.69	$ 4.89	$ 1,366.58	$ -
360	CAPITAL OUTLAY & DEBT SERVICE	$ -	$ 1,413,657.14	$ -	$ -	$ -	$ 1,413,657.14	$ 117,467.21	$ 1,516,614.27	$ 14,510.08
370	NONVOTE CAP IMPROV FD DIS SCH TAX 17-18	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,575,608.92	$ 15,547,373.41	$ 28,235.51
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	$ 326.84	$ 754.31	$ 326.84
373	LOCAL CAPITAL OUTLAY TAX-12-13	$ -	$ 555.53	$ -	$ -	$ -	$ 555.53	$ 825.78	$ 555.53	$ 825.78
374	CAP IMPROV FD DIS SCH TAX 13-14	$ -	$ 272.39	$ -	$ -	$ -	$ 272.39	$ 815.08	$ 300.64	$ 786.83
375	CAP IMPROV FD DIS SCH TAX 14-15	$ -	$ 954.61	$ -	$ -	$ -	$ 954.61	$ 1,458.40	$ 1,093.84	$ 1,319.17
376	CAP IMPROV FD DIS SCH TAX 15-16	$ -	$ 2,080,968.47	$ -	$ -	$ -	$ 2,080,968.47	$ 713.87	$ 2,080,968.47	$ 713.87
377	CAP IMPROV FD DIS SCH TAX 16-17	$ -	$ 57,428.46	$ -	$ -	$ -	$ 57,428.46	$ 817.67	$ 57,428.46	$ 817.67
378	CAP IMPROV FD DIS SCH TAX 17-18	$ -	$ 97,482.46	$ -	$ -	$ -	$ 97,482.46	$ 1,443.81	$ 97,947.05	$ 979.22
379	CAP IMPROV FD DIS SCH TAX 18-19	$ -	$ 2,041,585.66	$ -	$ -	$ -	$ 2,041,585.66	$ 5,118.30	$ 2,042,525.19	$ 4,178.77
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 824,682.38	$ -	$ -	$ -	$ 824,682.38	$ 576,881.54	$ 556,841.53	$ 844,722.39
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	$ 498,361.00	$ 690,766.38	$ -
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 81,829.00	$ 81,829.00	$ -
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 20,060,124.30	$ -	$ -	$ -	$ 20,060,124.30	$ 60,557,834.84	$ 78,189,237.23	$ 2,428,721.91
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,622,927.03	$ 13,622,927.03	$ -
410	FOOD SERVICE	$ -	$ 5,726,258.77	$ -	$ -	$ 133,770.63	$ 5,860,029.40	$ 12,320,610.89	$ 15,031,978.16	$ 3,148,662.13
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,764,297.15	$ 5,764,297.15	$ -
TOTAL PART 4-SPECIAL REVENUE		$ -	$ 5,726,258.77	$ -	$ -	$ 133,770.63	$ 5,860,029.40	$ 31,707,835.07	$ 34,419,202.34	$ 3,148,662.13
712	SELF-INSURANCE-HEALTH	$	$ 2,000,000.00	$ 6,703,358.00	$	$	$ 8,703,358.00	$ 23,035,910.14	$ 22,301,653.43	$ 9,437,614.71
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 2,000,000.00	$ 6,703,358.00	$ -	$ -	$ 8,703,358.00	$ 23,035,910.14	$ 22,301,653.43	$ 9,437,614.71
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	$ 355,086,064.19	$ 386,157,736.60	$ 34,875,460.84

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #19/08

PROJECTED FOR JUNE 30, 2020

FISCAL YEAR 2019 - 2020

Board Meeting Date: June 18, 2020

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2020	RESTRICTED EST. FUND BAL. 6/30/2020	ASSIGNED EST. FUND BAL. 6/30/2020	COMMITTED EST. FUND BAL. 6/30/2020	NON-SPENDABLE EST. FUND BAL. 6/30/2020	ESTIMATED FUND BAL. 6/30/2020	EST. REVENUE APR. 2020	FIN. CONDITION RATIO PROJECTED FOR 6/30/20
100	GENERAL OPERATING	$ 11,455,744.09	$ 1,569,048.90	$ 590,502.27	$ 3,205,583.77	$ 50,614.48	$ 16,871,493.51	$ 227,232,366.36	5.30%
100	GENERAL OPERATING TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
TOTAL PART 1-OPERATING		$ 11,455,744.09	$ 1,569,048.90	$ 590,502.27	$ 3,205,583.77	$ 50,614.48	$ 16,871,493.51	$ 227,232,366.36	
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	$ -	$ 1,001,433.49	$ -	$ -	$ -	$ 1,001,433.49	$ 7,377,461.85	0.00%
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,703,044.90	$ -	$ -	$ -	$ 2,703,044.90	$ 7,630,711.85	
349	PUBLIC ED. CAPITAL OUTLAY-18-19	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.89	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	$ -	$ 14,510.08	$ -	$ -	$ -	$ 14,510.08	$ 117,467.21	0.00%
370	NONVOTE CAP IMPROV FD DIS SCH TAX 17-18	$ -	$ 28,235.51	$ -	$ -	$ -	$ 28,235.51	$ 15,575,608.92	0.00%
371	LOCAL CAPITAL OUTLAY TAX-10-11	$ -	$ 199.07	$ -	$ -	$ -	$ 199.07	$ 199.07	0.00%
372	LOCAL CAPITAL OUTLAY TAX-11-12	$ -	$ 326.84	$ -	$ -	$ -	$ 326.84	$ 326.84	0.00%
373	LOCAL CAPITAL OUTLAY TAX-12-13	$ -	$ 825.78	$ -	$ -	$ -	$ 825.78	$ 825.78	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	$ -	$ 786.83	$ -	$ -	$ -	$ 786.83	$ 815.08	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	$ -	$ 1,319.17	$ -	$ -	$ -	$ 1,319.17	$ 1,458.40	0.00%
376	CAP IMPROV FD DIS SCH TAX 15-16	$ -	$ 713.87	$ -	$ -	$ -	$ 713.87	$ 713.87	0.00%
377	CAP IMPROV FD DIS SCH TAX 16-17	$ -	$ 817.67	$ -	$ -	$ -	$ 817.67	$ 817.67	0.00%
378	CAP IMPROV FD DIS SCH TAX 17-18	$ -	$ 979.22	$ -	$ -	$ -	$ 979.22	$ 1,443.81	0.00%
379	CAP IMPROV FD DIS SCH TAX 18-19	$ -	$ 4,178.77	$ -	$ -	$ -	$ 4,178.77	$ 5,118.30	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 844,722.39	$ -	$ -	$ -	$ 844,722.39	$ 576,881.54	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 FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ 498,361.00	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 81,829.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 2,428,721.91	$ -	$ -	$ -	$ 2,428,721.91	$ 60,557,834.84	
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,622,927.03	0.00%
410	FOOD SERVICE	$ -	$ 2,928,255.78	$ -	$ -	$ 220,406.35	$ 3,148,662.13	$ 12,320,610.89	0.00%
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,764,297.15	0.00%
TOTAL PART 4-SPECIAL REVENUE		$ -	$ 2,928,255.78	$ -	$ -	$ 220,406.35	$ 3,148,662.13	$ 31,707,835.07	
712	SELF-INSURANCE-HEALTH	$ -	$ 2,000,000.00	$ 7,437,614.71	$ -	$ -	$ 9,437,614.71	$ 23,035,910.14	32.29%
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 2,000,000.00	$ 7,437,614.71	$ -	$ -	$ 9,437,614.71	$ 23,035,910.14	
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	
		$ 11,455,744.09	$ 11,629,071.49	$ 8,314,040.66	$ 3,205,583.77	$ 271,020.83	$ 34,875,460.84	$ 350,423,955.19	

* 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.