

# SANTA ROSA COUNTY SCHOOL DISTRICT

## BUDGET AMENDMENT #19/10 For Month Ending June 30, 2020

FISCAL YEAR 2019 - 2020

Board Meeting Date: July 23, 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	JUNE 2019-20 EST. REVENUE	JUNE 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	\$ 225,787,369.47	\$ 245,936,429.59	\$ 13,071,729.57
100	GENERAL OPERATING TRANSFERS						\$ -	\$ 4,491,873.37		
<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>\$ 230,279,242.84</b>	<b>\$ 245,936,429.59</b>	<b>\$ 13,071,729.57</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	\$ 248,199.11	\$ -	\$ 1,666,922.24
290	OTHER DEBT SERVICE	\$ -	\$ 860,420.14	\$ -	\$ -	\$ -	\$ 860,420.14	\$ 7,386,686.31	\$ 7,093,386.31	\$ 1,153,720.14
<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>\$ 7,634,885.42</b>	<b>\$ 7,093,386.31</b>	<b>\$ 2,850,280.66</b>
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	\$ 921,743.37	\$ 1,516,614.27	\$ 818,786.24
370	NONVOTE CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,602,494.76	\$ 15,354,507.78	\$ 247,986.98
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 478.79	\$ -	\$ -	\$ -	\$ 478.79	\$ 301.88	\$ 478.79	\$ 301.88
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 754.31	\$ -	\$ -	\$ -	\$ 754.31	\$ 425.87	\$ 754.31	\$ 425.87
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 555.53	\$ -	\$ -	\$ -	\$ 555.53	\$ 1,592.53	\$ 555.53	\$ 1,592.53
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 272.39	\$ -	\$ -	\$ -	\$ 272.39	\$ 1,455.47	\$ 300.64	\$ 1,427.22
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 954.61	\$ -	\$ -	\$ -	\$ 954.61	\$ 2,811.87	\$ 1,093.84	\$ 2,672.64
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 2,080,968.47	\$ -	\$ -	\$ -	\$ 2,080,968.47	\$ 2,201.82	\$ 2,080,968.47	\$ 2,201.82
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ 57,428.46	\$ -	\$ -	\$ -	\$ 57,428.46	\$ 2,255.16	\$ 57,428.46	\$ 2,255.16
378	CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ 97,482.46	\$ -	\$ -	\$ -	\$ 97,482.46	\$ 3,551.27	\$ 97,947.05	\$ 3,086.68
379	CAP IMPROV FD DIS SCH TAX 18-19	\$ -	\$ 2,041,585.66	\$ -	\$ -	\$ -	\$ 2,041,585.66	\$ 7,877.89	\$ 2,042,525.19	\$ 6,938.36
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 824,682.38	\$ -	\$ -	\$ -	\$ 824,682.38	\$ 752,952.24	\$ 614,341.53	\$ 963,293.09
391	COPS 2019 CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,472,790.07	\$ 34,190,403.40	\$ 282,386.67
392	1/2 CENT SALES TAX	\$ -	\$ 13,347,537.03	\$ -	\$ -	\$ -	\$ 13,347,537.03	\$ 9,611,990.67	\$ 20,155,053.11	\$ 2,804,474.59
393	SCHOOL INFRASTRUCTURE TRUST FUND	\$ -	\$ 192,405.38	\$ -	\$ -	\$ -	\$ 192,405.38	\$ 498,361.00	\$ 690,766.38	\$ -
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,959.00	\$ 96,959.00	\$ -
<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>\$ 61,979,769.76</b>	<b>\$ 76,902,064.33</b>	<b>\$ 5,137,829.73</b>
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,920,253.93	\$ 13,920,253.93	\$ -
410	FOOD SERVICE	\$ -	\$ 5,726,258.77	\$ -	\$ -	\$ 133,770.63	\$ 5,860,029.40	\$ 12,337,635.89	\$ 17,755,890.89	\$ 441,774.40
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,886,317.78	\$ 5,886,317.78	\$ -
<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>\$ 32,144,207.60</b>	<b>\$ 37,562,462.60</b>	<b>\$ 441,774.40</b>
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 6,703,358.00	\$ -	\$ -	\$ 8,703,358.00	\$ 25,101,915.97	\$ 21,306,553.43	\$ 12,498,720.54
<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>\$ 25,101,915.97</b>	<b>\$ 21,306,553.43</b>	<b>\$ 12,498,720.54</b>
891	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,400.00	\$ 40,400.00	\$ -
892	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 285,923.68	\$ -	\$ -	\$ 285,923.68	\$ 218,896.93	\$ 368,449.34	\$ 136,371.27
<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>\$ 408,849.34</b>	<b>\$ 136,371.27</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>\$ 357,399,318.52</b>	<b>\$ 389,209,745.60</b>	<b>\$ 34,136,706.17</b>

# SANTA ROSA COUNTY SCHOOL DISTRICT

## FINANCIAL CONDITION RATIO #19/10

### PROJECTED FOR JUNE 30, 2020

FISCAL YEAR 2019 - 2020

Board Meeting Date: July 23, 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	JUNE 2020	
100	GENERAL OPERATING	\$ 8,875,704.38	\$ 1,215,670.85	\$ 457,510.53	\$ 2,483,628.62	\$ 39,215.19	\$ 13,071,729.57	\$ 225,787,369.47	4.13%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL PART 1-OPERATING</b>		<b>\$ 8,875,704.38</b>	<b>\$ 1,215,670.85</b>	<b>\$ 457,510.53</b>	<b>\$ 2,483,628.62</b>	<b>\$ 39,215.19</b>	<b>\$ 13,071,729.57</b>	<b>\$ 225,787,369.47</b>	
210	SBE & COBI BONDS	\$ -	\$ 29,638.28	\$ -	\$ -	\$ -	\$ 29,638.28	\$ -	-
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 1,666,922.24	\$ -	\$ -	\$ -	\$ 1,666,922.24	\$ 248,199.11	0.00%
290	OTHER DEBT SERVICE	\$ -	\$ 1,153,720.14	\$ -	\$ -	\$ -	\$ 1,153,720.14	\$ 7,386,686.31	0.00%
<b>TOTAL PART 2-DEBT SERVICE</b>		<b>\$ -</b>	<b>\$ 2,850,280.66</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,850,280.66</b>	<b>\$ 7,634,885.42</b>	
349	PUBLIC ED. CAPITAL OUTLAY-18-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.89	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 818,786.24	\$ -	\$ -	\$ -	\$ 818,786.24	\$ 921,743.37	0.00%
370	NONVOTE CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ 247,986.98	\$ -	\$ -	\$ -	\$ 247,986.98	\$ 15,602,494.76	0.00%
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 301.88	\$ -	\$ -	\$ -	\$ 301.88	\$ 301.88	0.00%
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 425.87	\$ -	\$ -	\$ -	\$ 425.87	\$ 425.87	0.00%
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 1,592.53	\$ -	\$ -	\$ -	\$ 1,592.53	\$ 1,592.53	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 1,427.22	\$ -	\$ -	\$ -	\$ 1,427.22	\$ 1,455.47	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 2,672.64	\$ -	\$ -	\$ -	\$ 2,672.64	\$ 2,811.87	0.00%
376	CAP IMPROV FD DIS SCH TX 15-16	\$ -	\$ 2,201.82	\$ -	\$ -	\$ -	\$ 2,201.82	\$ 2,201.82	0.00%
377	CAP IMPROV FD DIS SCH TX 16-17	\$ -	\$ 2,255.16	\$ -	\$ -	\$ -	\$ 2,255.16	\$ 2,255.16	0.00%
378	CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ 3,086.68	\$ -	\$ -	\$ -	\$ 3,086.68	\$ 3,551.27	0.00%
379	CAP IMPROV FD DIS SCH TAX 18-19	\$ -	\$ 6,938.36	\$ -	\$ -	\$ -	\$ 6,938.36	\$ 7,877.89	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 963,293.09	\$ -	\$ -	\$ -	\$ 963,293.09	\$ 752,952.24	0.00%
391	COPS 2019 CAPITAL	\$ -	\$ 282,386.67	\$ -	\$ -	\$ -	\$ 282,386.67	\$ 34,472,790.07	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 2,804,474.59	\$ -	\$ -	\$ -	\$ 2,804,474.59	\$ 9,611,990.67	0.00%
393	SCHOOL INFRASTRUCTURE TRUST FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,361.00	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,959.00	0.00%
<b>TOTAL PART 3-CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 5,137,829.73</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,137,829.73</b>	<b>\$ 61,979,769.76</b>	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,920,253.93	0.00%
410	FOOD SERVICE	\$ -	\$ 410,850.19	\$ -	\$ -	\$ 30,924.21	\$ 441,774.40	\$ 12,337,635.89	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,886,317.78	0.00%
<b>TOTAL PART 4-SPECIAL REVENUE</b>		<b>\$ -</b>	<b>\$ 410,850.19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,924.21</b>	<b>\$ 441,774.40</b>	<b>\$ 32,144,207.60</b>	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 10,498,720.54	\$ -	\$ -	\$ 12,498,720.54	\$ 25,101,915.97	41.82%
<b>TOTAL PART 7-PROPRIETARY FUNDS</b>		<b>\$ -</b>	<b>\$ 2,000,000.00</b>	<b>\$ 10,498,720.54</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,498,720.54</b>	<b>\$ 25,101,915.97</b>	
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,400.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 136,371.27	\$ -	\$ -	\$ 136,371.27	\$ 218,896.93	62.30%
<b>TOTAL PART 8-TRUST &amp; AGENCY FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,371.27</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,371.27</b>	<b>\$ 259,296.93</b>	
<b>TOTAL ALL PARTS</b>		<b>\$ 8,875,704.38</b>	<b>\$ 11,614,631.43</b>	<b>\$ 11,092,602.34</b>	<b>\$ 2,483,628.62</b>	<b>\$ 70,139.40</b>	<b>\$ 34,136,706.17</b>	<b>\$ 352,907,445.15</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.