SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #21/04

For Month Ending December 31, 2021

FISCAL YEAR 2021 - 2022

Board Meeting Date: 03/08/2022

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2021	RESTRICTED FUND BAL. 6/30/2021	ASSIGNED FUND BAL. 6/30/2021	COMMITTED 6/30/2021	NON-SPENDABLE FUND BAL. 6/30/2021	BALANCE FORWARD 6/30/2021	DECEMBER 2021-22 EST. REVENUE	DECEMBER 2021-22 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/22
100	GENERAL OPERATING	$ 21,805,599.21	$ 6,231,157.01	$ 782,854.85	$ 1,828,045.30	$ 98,221.13	$ 30,745,877.50	$ 223,805,587.47	$ 248,406,358.61	$ 10,338,630.57
100	GENERAL OPERATING TRANSFERS							$ 4,193,524.21		
TOTAL PART 1-OPERATING		$ 21,805,599.21	$ 6,231,157.01	$ 782,854.85	$ 1,828,045.30	$ 98,221.13	$ 30,745,877.50	$ 227,999,111.68	$ 248,406,358.61	$ 10,338,630.57
210	SBE & COBI BONDS	$ -	$ 21,456.97	$ -	$ -	$ -	$ 21,456.97	$ -	$ -	$ 21,456.97
221	RACETRACK ISSUE - DEBT SERVICE	$ -	$ 1,893,937.66	$ -	$ -	$ -	$ 1,893,937.66	$ 1,138.35	$ 0.01	$ 1,895,076.00
290	OTHER DEBT SERVICE	$ -	$ 1,154,654.37	$ -	$ -	$ -	$ 1,154,654.37	$ 5,512,775.27	$ 5,296,358.61	$ 1,371,071.03
TOTAL PART 2-DEBT SERVICE		$ -	$ 3,070,049.00	$ -	$ -	$ -	$ 3,070,049.00	$ 5,513,913.62	$ 5,296,358.62	$ 3,287,604.00
360	CAPITAL OUTLAY & DEBT SERVICE	$ -	$ 2,352,043.24	$ -	$ -	$ -	$ 2,352,043.24	$ 765,500.00	$ 1,804,477.64	$ 1,313,065.60
370	NONVOTE CAP IMPROVFD DIS SCH TAX 17-1	$ -	$ 449,007.66	$ -	$ -	$ -	$ 449,007.66	$ 1,128.93	$ 450,038.83	$ 97.76
371	LOCAL CAPITAL OUTLAY TAX-20-21	$ -	$ 6,621,395.09	$ -	$ -	$ -	$ 6,621,395.09	$ 7,983.57	$ 6,629,233.80	$ 144.86
372	CAP IMPROV FD DIS SCH TAX-21-22	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,765,316.72	$ 18,250,406.45	$ 1,514,910.27
373	LOCAL CAPITAL OUTLAY TAX-12-13	$ -	$ 98.00	$ -	$ -	$ -	$ 98.00	$ 766.04	$ 864.04	$ -
374	CAP IMPROV FD DIS SCH TAX 13-14	$ -	$ 459.36	$ -	$ -	$ -	$ 459.36	$ 966.22	$ 1,425.58	$ -
375	CAP IMPROV FD DIS SCH TAX 14-15	$ -	$ 652.20	$ -	$ -	$ -	$ 652.20	$ 1,240.27	$ 1,890.99	$ 1.48
376	CAP IMPROV FD DIS SCH TAX 15-16	$ -	$ 2,449.37	$ -	$ -	$ -	$ 2,449.37	$ 1,417.62	$ 3,830.17	$ 36.82
377	CAP IMPROV FD DIS SCH TAX 16-17	$ -	$ 969.95	$ -	$ -	$ -	$ 969.95	$ 1,710.57	$ 2,645.25	$ 35.27
378	CAP IMPROV FD DIS SCH TAX 17-18	$ -	$ 956.57	$ -	$ -	$ -	$ 956.57	$ 1,696.20	$ 2,553.36	$ 99.41
379	CAP IMPROV FD DIS SCH TAX 18-19	$ -	$ 60,487.49	$ -	$ -	$ -	$ 60,487.49	$ 65,015.44	$ 125,502.93	$ -
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 1,130,197.78	$ -	$ -	$ -	$ 1,130,197.78	$ 142,499.85	$ 1,028,329.16	$ 244,368.47
391	COPS 2019 CAPITAL	$ -	$ 2,201,639.18	$ -	$ -	$ -	$ 2,201,639.18	$ 30,000.00	$ 2,196,306.98	$ 35,332.20
392	1/2 CENT SALES TAX	$ -	$ 21,618,849.67	$ -	$ -	$ -	$ 21,618,849.67	$ 11,335,000.00	$ 31,435,654.81	$ 1,518,194.86
393	SCHOOL INFRASTRUCTURE TRUST FUNDS	$ -	$ 818,707.08	$ -	$ -	$ -	$ 818,707.08	$ 260,692.54	$ 818,925.62	$ 260,474.00
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,094.00	$ 32,094.00	$ -
397	COPS 2021 CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,008,308.55	$ 15,001,840.63	$ 6,467.92
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 35,257,912.64	$ -	$ -	$ -	$ 35,257,912.64	$ 47,421,336.52	$ 77,786,020.24	$ 4,893,228.92
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,786,810.45	$ 14,786,810.45	$ -
410	FOOD SERVICE	$ -	$ 10,526,829.21	$ -	$ -	$ 85,763.63	$ 10,612,592.84	$ 20,094,571.75	$ 23,413,808.83	$ 7,293,355.76
441	CARES ACT (ESSER)	$ -	$ -	$ -	$ -	$ -	$ -	$ 284,070.85	$ 284,070.85	$ -
442	OTHER CARES ACT RELIEF (GEER)	$ -	$ -	$ -	$ -	$ -	$ -	$ 275,291.40	$ 275,291.40	$ -
443	ELEM & SEC SCH EMER RELIEF (ESSER II)	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,432,103.88	$ 8,432,103.88	$ -
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,721,203.34	$ 4,721,203.34	$ -
TOTAL PART 4-SPECIAL REVENUE		$ -	$ 10,526,829.21	$ -	$ -	$ 85,763.63	$ 10,612,592.84	$ 48,594,051.67	$ 51,913,288.75	$ 7,293,355.76
712	SELF-INSURANCE-HEALTH	$ -	$ 2,000,000.00	$ 3,790,586.73	$ -	$ -	$ 5,790,586.73	$ 25,271,800.00	$ 25,507,097.75	$ 5,555,288.98
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 2,000,000.00	$ 3,790,586.73	$ -	$ -	$ 5,790,586.73	$ 25,271,800.00	$ 25,507,097.75	$ 5,555,288.98
890	SCHOOL INTERNAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,000.00	$ 35,000.00	$ -
892	EMPLOYEE FLEXIBLE BENEFITS PLAN	$ -	$ -	$ 234,156.03	$ -	$ -	$ 234,156.03	$ 277,700.49	$ 300,000.00	$ 211,856.52
TOTAL PART 8-TRUST & AGENCY FUNDS		$ -	$ -	$ 234,156.03	$ -	$ -	$ 234,156.03	$ 312,700.49	$ 335,000.00	$ 211,856.52
TOTAL ALL PARTS		$ 21,805,599.21	$ 57,085,947.86	$ 4,807,597.61	$ 1,828,045.30	$ 183,984.76	$ 85,711,174.74	$ 355,112,913.98	$ 409,244,123.97	$ 31,579,964.75

SANTA ROSA COUNTY SCHOOL DISTRICT
FINANCIAL CONDITION RATIO
PROJECTED FOR JUNE 30, 2022

FISCAL YEAR 2021 - 2022
Board Meeting Date: 03/08/2022

FUND #	FUND NAME	UNASSIGNED FUND BALANCE 6/30/2021	ASSIGNED FUND BALANCE 6/30/2021	ACTUAL REVENUE 6/30/2021	ACTUAL FINANCIAL COND. RATIO 6/30/2021	UNASSIGNED EST. FUND BAL. 6/30/2022	ASSIGNED EST. FUND BAL. 6/30/2022	COMMITTED EST. FUND BAL. 6/30/2022	TOTAL EST. FUND BAL. 6/30/2022	EST. REVENUE AS OF 12/31/2021	FINANCIAL COND. RATIO PROJECTED FOR 6/30/22
100	GENERAL OPERATING	$ 21,805,599.21	$ 782,854.85	$ 230,522,122.16	9.80%	$ 9,742,091.59	$ 596,538.98	$ -	$ 10,338,630.57	$ 223,805,587.47	4.62%
TOTAL PART 1-OPERATING		$ 21,805,599.21	$ 782,854.85	$ 230,522,122.16		$ 9,742,091.59	$ 596,538.98	$ -	$ 10,338,630.57	$ 223,805,587.47	
712	SELF-INSURANCE-HEALTH	$ -	$ 3,790,586.73	$ 22,070,941.74	17.17%	-	$ 3,555,288.98		$ 3,555,288.98	$ 25,271,800.00	14.07%
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 3,790,586.73	$ 22,070,941.74		$ -	$ 3,555,288.98		$ 3,555,288.98	$ 25,271,800.00	

* The State calculation for the Financial Condition Ratio does not include budget transfers, therefore, Estimated Revenue does not include budget transfers.

** The Financial Condition Ratio is calculated by: Unassigned Fund Balance + Assigned Fund Balance divided by Estimated Revenues.