SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #21/05

For Month Ending January 31, 2022

FISCAL YEAR 2021 - 2022

Board Meeting Date: April 7, 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	JANUARY 2021-22 EST. REVENUE	JANUARY 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	$ 234,344,408.46	$ 256,090,454.15	$ 13,200,011.02
100	GENERAL OPERATING TRANSFERS							$ 4,200,179.21		
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	$ 238,544,587.67	$ 256,090,454.15	$ 13,200,011.02
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	$ 57,212.00	$ 0.01	$ 1,951,149.65
290	OTHER DEBT SERVICE	$ -	$ 1,154,654.37	$ -	$ -	$ -	$ 1,154,654.37	$ 5,513,257.22	$ 5,296,358.61	$ 1,371,552.98
TOTAL PART 2-DEBT SERVICE		$ -	$ 3,070,049.00	$ -	$ -	$ -	$ 3,070,049.00	$ 5,570,469.22	$ 5,296,358.62	$ 3,344,159.60
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 IMPROV FD DIS SCH TAX 17-18	$ -	$ 449,007.66	$ -	$ -	$ -	$ 449,007.66	$ 1,428.70	$ 450,038.83	$ 397.53
371	LOCAL CAPITAL OUTLAY TAX-20-21	$ -	$ 6,621,395.09	$ -	$ -	$ -	$ 6,621,395.09	$ 8,324.37	$ 6,629,233.80	$ 485.66
372	CAP IMPROV FD DIS SCH TAX-21-22	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,765,420.56	$ 18,250,406.45	$ 1,515,014.11
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	$ 988.17	$ 1,425.58	$ 21.95
375	CAP IMPROV FD DIS SCH TAX 14-15	$ -	$ 652.20	$ -	$ -	$ -	$ 652.20	$ 1,280.99	$ 1,890.99	$ 42.20
376	CAP IMPROV FD DIS SCH TAX 15-16	$ -	$ 2,449.37	$ -	$ -	$ -	$ 2,449.37	$ 1,467.40	$ 3,830.17	$ 86.60
377	CAP IMPROV FD DIS SCH TAX 16-17	$ -	$ 969.95	$ -	$ -	$ -	$ 969.95	$ 1,826.89	$ 2,645.25	$ 151.59
378	CAP IMPROV FD DIS SCH TAX 17-18	$ -	$ 956.57	$ -	$ -	$ -	$ 956.57	$ 1,800.94	$ 2,553.36	$ 204.15
379	CAP IMPROV FD DIS SCH TAX 18-19	$ 57,212.00	$ 60,487.49	$ -	$ -	$ -	$ 117,699.49	$ 65,112.82	$ 125,502.93	$ 57,309.38
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 1,130,197.78	$ -	$ -	$ -	$ 1,130,197.78	$ 277,325.31	$ 1,150,238.90	$ 257,284.19
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 FUND	$ -	$ 818,707.08	$ -	$ -	$ -	$ 818,707.08	$ 287,474.00	$ 818,927.40	$ 287,253.68
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 38,749.00	$ 38,749.00	$ -
397	COPS 2021 CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,010,140.98	$ 15,001,840.63	$ 8,300.35
TOTAL PART 3-CAPITAL OUTLAY		$ 57,212.00	$ 35,257,912.64	$ -	$ -	$ -	$ 35,315,124.64	$ 47,592,606.17	$ 77,914,586.76	$ 4,993,144.05
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,818,244.45	$ 14,818,244.45	$ -
410	FOOD SERVICE	$ -	$ 10,526,829.21	$ -	$ -	$ 85,763.63	$ 10,612,592.84	$ 21,307,535.34	$ 23,413,808.83	$ 8,506,319.35
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	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,778,995.80	$ 4,726,203.34	$ 52,792.46
TOTAL PART 4-SPECIAL REVENUE		$ -	$ 10,526,829.21	$ -	$ -	$ 85,763.63	$ 10,612,592.84	$ 49,896,241.72	$ 51,949,722.75	$ 8,559,111.81
712	SELF-INSURANCE-HEALTH	$	$ 2,000,000.00	$ 3,790,586.73	$	$	$ 5,790,586.73	$ 25,446,800.00	$ 25,507,097.75	$ 5,730,288.98
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 2,000,000.00	$ 3,790,586.73	$ -	$ -	$ 5,790,586.73	$ 25,446,800.00	$ 25,507,097.75	$ 5,730,288.98
890	SCHOOL INTERNAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,000.00	$ 35,000.00	$ -
892	EMPLOYEE FLEXIBLE BENEFITS PLAN	$ -	$ -	$ 234,156.03	$ -	$ -	$ 234,156.03	$ 338,080.19	$ 300,000.00	$ 272,236.22
TOTAL PART 8-TRUST & AGENCY FUNDS		$ -	$ -	$ 234,156.03	$ -	$ -	$ 234,156.03	$ 373,080.19	$ 335,000.00	$ 272,236.22
TOTAL ALL PARTS		$ 21,862,811.21	$ 57,085,947.86	$ 4,807,597.61	$ 1,828,045.30	$ 183,984.76	$ 85,768,386.74	$ 367,423,784.97	$ 417,093,220.03	$ 36,098,951.68

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO

PROJECTED FOR JUNE 30, 2022

FISCAL YEAR 2021 - 2022

Board Meeting Date: 04/07/2022

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 1/31/2022	FINANCIAL COND. RATIO PROJECTED FOR 6/30/22
100	GENERAL OPERATING	$ 21,805,599.21	$ 782,854.85	$ 230,522,122.16	9.80%	$ 12,438,370.38	$ 761,640.64	$ -	$ 13,200,011.02	$ 234,344,408.46	5.63%
TOTAL PART 1-OPERATING		$ 21,805,599.21	$ 782,854.85	$ 230,522,122.16		$ 12,438,370.38	$ 761,640.64	$ -	$ 13,200,011.02	$ 234,344,408.46	
712	SELF-INSURANCE-HEALTH	$ -	$ 3,790,586.73	$ 22,070,941.74	17.17%	-	$ 3,555,288.98		$ 3,555,288.98	$ 25,446,800.00	13.97%
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 3,790,586.73	$ 22,070,941.74		$ -	$ 3,555,288.98		$ 3,555,288.98	$ 25,446,800.00	

* 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.