

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #21/06 For Month Ending February 28, 2022

FISCAL YEAR 2021 - 2022

Board Meeting Date: May 12, 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	FEBRUARY 2021-22 EST. REVENUE	FEBRUARY 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	\$ 234,369,278.84	\$ 256,461,831.66	\$ 12,853,503.89
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	\$ 238,569,458.05	\$ 256,461,831.66	\$ 12,853,503.89
210	SBE & COBI BONDS	\$ -	\$ 21,456.98	\$ -	\$ -	\$ -	\$ 21,456.97	\$ -	\$ -	\$ 21,456.97
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 1,893,937.66	\$ -	\$ -	\$ -	\$ 1,893,937.66	\$ 113,262.84	\$ 0.01	\$ 2,007,200.49
290	OTHER DEBT SERVICE	\$ -	\$ 1,154,654.37	\$ -	\$ -	\$ -	\$ 1,154,654.37	\$ 5,513,260.21	\$ 5,296,358.61	\$ 1,371,555.97
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 3,070,049.01	\$ -	\$ -	\$ -	\$ 3,070,049.00	\$ 5,626,523.05	\$ 5,296,358.62	\$ 3,400,213.43
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	\$ 1,815.26	\$ 450,038.83	\$ 784.09
371	LOCAL CAPITAL OUTLAY TAX-20-21	\$ -	\$ 6,621,395.09	\$ -	\$ -	\$ -	\$ 6,621,395.09	\$ 8,851.46	\$ 6,629,233.80	\$ 1,012.75
372	CAP IMPROV FD DIS SCH TAX-21-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,765,568.02	\$ 18,250,406.45	\$ 1,515,161.57
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	\$ 1,313.12	\$ 1,890.99	\$ 74.33
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 2,449.37	\$ -	\$ -	\$ -	\$ 2,449.37	\$ 1,886.12	\$ 3,830.17	\$ 505.32
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ 969.95	\$ -	\$ -	\$ -	\$ 969.95	\$ 2,951.62	\$ 2,645.25	\$ 1,276.32
378	CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ 956.57	\$ -	\$ -	\$ -	\$ 956.57	\$ 2,701.98	\$ 2,553.36	\$ 1,105.19
379	CAP IMPROV FD DIS SCH TAX 18-19	\$ -	\$ 60,487.49	\$ -	\$ -	\$ -	\$ 60,487.49	\$ 65,679.31	\$ 125,502.93	\$ 663.87
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 1,130,197.78	\$ -	\$ -	\$ -	\$ 1,130,197.78	\$ 253,637.48	\$ 1,153,238.90	\$ 230,596.36
391	COPS 2019 CAPITAL	\$ -	\$ 2,201,639.18	\$ -	\$ -	\$ -	\$ 2,201,639.18	\$ 5,000.00	\$ 2,196,306.98	\$ 10,332.20
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	\$ 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		\$ -	\$ 35,257,912.64	\$ -	\$ -	\$ -	\$ 35,257,912.64	\$ 47,548,022.56	\$ 77,917,586.76	\$ 4,888,348.44
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,941,037.25	\$ 14,941,037.25	\$ -
410	FOOD SERVICE	\$ -	\$ 10,526,829.21	\$ -	\$ -	\$ 85,763.63	\$ 10,612,592.84	\$ 23,195,005.17	\$ 25,432,324.65	\$ 8,375,273.36
441	CARES ACT (ESSER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,070.85	\$ 284,070.85	\$ -
442	OTHER CARES ACT RELIEF (GEER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,620.40	\$ 503,620.40	\$ -
443	ELEM & SEC SCH EMER RELIEF (ESSER II)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,432,103.88	\$ 8,432,103.88	\$ -
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,817,143.72	\$ 4,817,143.72	\$ -
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 10,526,829.21	\$ -	\$ -	\$ 85,763.63	\$ 10,612,592.84	\$ 52,172,981.27	\$ 54,410,300.75	\$ 8,375,273.36
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		\$ 21,805,599.21	\$ 57,085,947.87	\$ 4,807,597.61	\$ 1,828,045.30	\$ 183,984.76	\$ 85,711,174.74	\$ 369,736,865.12	\$ 419,928,175.54	\$ 35,519,864.32

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO

PROJECTED FOR JUNE 30, 2022

FISCAL YEAR 2021 - 2022

Board Meeting Date: 05/12/2022

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 2/28/2022	FINANCIAL COND. RATIO PROJECTED FOR 6/30/22
100	GENERAL OPERATING	\$ 21,805,599.21	\$ 782,854.85	\$ 230,522,122.16	9.80%	\$ 12,111,856.72	\$ 741,647.17	\$ -	\$ 12,853,503.89	\$ 234,369,278.84	5.48%
TOTAL PART 1-OPERATING		\$ 21,805,599.21	\$ 782,854.85	\$ 230,522,122.16		\$ 12,111,856.72	\$ 741,647.17	\$ -	\$ 12,853,503.89	\$ 234,369,278.84	
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.