# SANTA ROSA COUNTY SCHOOL DISTRICT

## BUDGET AMENDMENT #21/09

## For Month Ending May 31, 2022

FISCAL YEAR 2021 - 2022

Board Meeting Date: 07/28/2022

| 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 | MAY 2021-22 EST. REVENUE | MAY 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 | $ 236,328,446.56 | $ 255,885,762.77 | $ 15,422,413.50 |
| 100 | GENERAL OPERATING TRANSFERS | | | | | | | $ 4,233,852.21 | | |
| 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 | $ 240,562,298.77 | $ 255,885,762.77 | $ 15,422,413.50 |
| 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 | $ 227,715.73 | $ 0.01 | $ 2,121,653.38 |
| 290 | OTHER DEBT SERVICE | $ - | $ 1,154,654.37 | $ - | $ - | $ - | $ 1,154,654.37 | $ 5,513,273.57 | $ 5,296,358.61 | $ 1,371,569.33 |
| TOTAL PART 2-DEBT SERVICE | | $ - | $ 3,070,049.00 | $ - | $ - | $ - | $ 3,070,049.00 | $ 5,740,989.30 | $ 5,296,358.62 | $ 3,514,679.68 |
| 360 | CAPITAL OUTLAY & DEBT SERVICE | $ - | $ 2,352,043.24 | $ - | $ - | $ - | $ 2,352,043.24 | $ 768,040.24 | $ 1,804,477.64 | $ 1,315,605.84 |
| 370 | NONVOTE CAP IMPROV FD DIS SCH TAX 17-18 | $ - | $ 449,007.66 | $ - | $ - | $ - | $ 449,007.66 | $ 9,121.26 | $ 450,038.83 | $ 8,090.09 |
| 371 | LOCAL CAPITAL OUTLAY TAX-20-21 | $ - | $ 6,621,395.09 | $ - | $ - | $ - | $ 6,621,395.09 | $ 13,954.57 | $ 6,629,233.80 | $ 6,115.86 |
| 372 | CAP IMPROV RD DIS SCH TAX-21-22 | $ - | $ - | $ - | $ - | $ - | $ - | $ 19,765,978.42 | $ 18,250,406.45 | $ 1,515,571.97 |
| 373 | LOCAL CAPITAL OUTLAY TAX-12-13 | $ - | $ 98.00 | $ - | $ - | $ - | $ 98.00 | $ 867.98 | $ 864.04 | $ 101.94 |
| 374 | CAP IMPROV FD DIS SCH TAX 13-14 | $ - | $ 459.36 | $ - | $ - | $ - | $ 459.36 | $ 1,152.40 | $ 1,425.58 | $ 186.18 |
| 375 | CAP IMPROV FD DIS SCH TAX 14-15 | $ - | $ 652.20 | $ - | $ - | $ - | $ 652.20 | $ 1,480.99 | $ 1,890.99 | $ 242.20 |
| 376 | CAP IMPROV FD DIS SCH TAX 15-16 | $ - | $ 2,449.37 | $ - | $ - | $ - | $ 2,449.37 | $ 2,126.50 | $ 3,830.17 | $ 745.70 |
| 377 | CAP IMPROV FD DIS SCH TAX 16-17 | $ - | $ 969.95 | $ - | $ - | $ - | $ 969.95 | $ 3,333.93 | $ 2,645.25 | $ 1,658.63 |
| 378 | CAP IMPROV FD DIS SCH TAX 17-18 | $ - | $ 956.57 | $ - | $ - | $ - | $ 956.57 | $ 10,614.92 | $ 2,553.36 | $ 9,018.13 |
| 379 | CAP IMPROV FD DIS SCH TAX 18-19 | $ - | $ 60,487.49 | $ - | $ - | $ - | $ 60,487.49 | $ 74,136.22 | $ 125,502.93 | $ 9,120.78 |
| 390 | LOCAL CAPITAL IMPROVE.FUND | $ - | $ 1,130,197.78 | $ - | $ - | $ - | $ 1,130,197.78 | $ 317,410.78 | $ 752,014.90 | $ 695,593.66 |
| 391 | COPS 2019 CAPITAL | $ - | $ 2,201,639.18 | $ - | $ - | $ - | $ 2,201,639.18 | $ 6,602.59 | $ 2,196,306.98 | $ 11,934.79 |
| 392 | 1/2 CENT SALES TAX | $ - | $ 21,618,849.87 | $ - | $ - | $ - | $ 21,618,849.87 | $ 12,946,715.92 | $ 31,435,177.53 | $ 3,130,388.26 |
| 393 | SCHOOL INFRASTRUCTURE TRUST FUND | $ - | $ 818,707.08 | $ - | $ - | $ - | $ 818,707.08 | $ 862,474.00 | $ 1,220,679.38 | $ 460,501.70 |
| 396 | CAPITAL OUTLAY - GENERAL REVENUE | $ - | $ - | $ - | $ - | $ - | $ - | $ 70,407.00 | $ 70,407.00 | $ - |
| 397 | COPS 2021 CAPITAL | $ - | $ - | $ - | $ - | $ - | $ - | $ 15,032,044.02 | $ 15,001,840.63 | $ 30,203.39 |
| TOTAL PART 3-CAPITAL OUTLAY | | $ - | $ 35,257,912.84 | $ - | $ - | $ - | $ 35,257,912.84 | $ 49,886,461.74 | $ 77,949,295.46 | $ 7,195,079.12 |
| 400 | OTHER SPECIAL REVENUE | $ - | $ - | $ - | $ - | $ - | $ - | $ 16,454,436.26 | $ 16,454,436.26 | $ - |
| 410 | FOOD SERVICE | $ - | $ 10,526,829.21 | $ - | $ - | $ 85,763.63 | $ 10,612,592.84 | $ 29,119,250.81 | $ 27,664,922.03 | $ 12,066,921.62 |
| 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) | $ - | $ - | $ - | $ - | $ - | $ - | $ 9,313,227.88 | $ 9,311,872.78 | $ 1,355.10 |
| 445 | ARP ACT ESSER | $ - | $ - | $ - | $ - | $ - | $ - | $ 31,853,259.00 | $ 31,853,259.00 | $ - |
| 446 | OTHER ARP RELIEF FUNDS | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,052,396.57 | $ 2,052,396.57 | $ - |
| 499 | FEDERAL DIRECT | $ - | $ - | $ - | $ - | $ - | $ - | $ 7,883,836.69 | $ 7,675,795.26 | $ 208,041.43 |
| TOTAL PART 4-SPECIAL REVENUE | | $ - | $ 10,526,829.21 | $ - | $ - | $ 85,763.63 | $ 10,612,592.84 | $ 97,464,098.46 | $ 95,800,373.15 | $ 12,276,318.15 |
| 712 | SELF-INSURANCE-HEALTH | $ | $ 2,000,000.00 | $ 3,790,586.73 | $ | $ | $ 5,790,586.73 | $ 25,876,800.00 | $ 25,507,097.75 | $ 6,160,288.98 |
| TOTAL PART 7-PROPRIETARY FUNDS | | $ - | $ 2,000,000.00 | $ 3,790,586.73 | $ - | $ - | $ 5,790,586.73 | $ 25,876,800.00 | $ 25,507,097.75 | $ 6,160,288.98 |
| 890 | SCHOOL INTERNAL FUNDS | $ - | $ - | $ - | $ - | $ - | $ - | $ 35,000.00 | $ 35,000.00 | $ - |
| 892 | EMPLOYEE FLEXIBLE BENEFITS PLAN | $ - | $ - | $ 234,156.03 | $ - | $ - | $ 234,156.03 | $ 352,447.74 | $ 352,998.43 | $ 233,605.34 |
| TOTAL PART 8-TRUST & AGENCY FUNDS | | $ - | $ - | $ 234,156.03 | $ - | $ - | $ 234,156.03 | $ 387,447.74 | $ 387,998.43 | $ 233,605.34 |
| TOTAL ALL PARTS | | $ 21,805,599.21 | $ 57,085,948.06 | $ 4,807,597.61 | $ 1,828,045.30 | $ 183,984.76 | $ 85,711,174.94 | $ 419,918,096.01 | $ 460,826,886.18 | $ 44,802,384.77 |

# SANTA ROSA COUNTY SCHOOL DISTRICT

## FINANCIAL CONDITION RATIO

## PROJECTED FOR JUNE 30, 2022

FISCAL YEAR 2021 - 2022

Board Meeting Date: 07/28/2022

| 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 4/30/2022 | FINANCIAL COND. RATIO PROJECTED FOR 6/30/22 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 100 | GENERAL OPERATING | $ 21,805,599.21 | $ 782,854.85 | $ 230,522,122.16 | 9.80% | $ 14,532,540.24 | $ 889,873.26 | $ - | $ 15,422,413.50 | $ 236,328,446.56 | 6.53% |
| **TOTAL PART 1-OPERATING** | | $ 21,805,599.21 | $ 782,854.85 | $ 230,522,122.16 | | $ 14,532,540.24 | $ 889,873.26 | $ - | $ 15,422,413.50 | $ 236,328,446.56 | |
| 712 | SELF-INSURANCE-HEALTH | $ - | $ 3,790,586.73 | $ 22,070,941.74 | 17.17% | - | $ 4,160,288.98 | | $ 4,160,288.98 | $ 25,876,800.00 | 16.08% |
| **TOTAL PART 7-PROPRIETARY FUNDS** | | $ - | $ 3,790,586.73 | $ 22,070,941.74 | | $ - | $ 4,160,288.98 | | $ 4,160,288.98 | $ 25,876,800.00 | |

* 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.