

# SANTA ROSA COUNTY SCHOOL DISTRICT

## BUDGET AMENDMENT #14/07 For Month Ending March 31, 2014

FISCAL YEAR 2013 - 2014

Board Meeting Date: 22-May-14

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2013	RESTRICTED FUND BAL. 6/30/2013	ASSIGNED FUND BAL. 6/30/2013	COMMITTED 6/30/2013	NON-SPENDABLE FUND BAL. 6/30/2013	BALANCE FORWARD 6/30/2013	MARCH 2013-14 EST. REVENUE	MARCH 2013-14 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/14
100	GENERAL OPERATING	\$ 9,997,913.93	\$ 1,807,439.69	\$ 584,365.04	\$ 2,596,063.94	\$ 132,395.63	\$ 15,118,178.23	\$ 172,100,148.42	\$ 185,465,666.09	\$ 6,027,538.56
100	GENERAL OPERATING TRANSFERS							\$ 4,274,878.00		
<b>TOTAL PART 1-OPERATING</b>		<b>\$ 9,997,913.93</b>	<b>\$ 1,807,439.69</b>	<b>\$ 584,365.04</b>	<b>\$ 2,596,063.94</b>	<b>\$ 132,395.63</b>	<b>\$ 15,118,178.23</b>	<b>\$ 176,375,026.42</b>	<b>\$ 185,465,666.09</b>	<b>\$ 6,027,538.56</b>
210	SBE & COBI BONDS	\$ -	\$ 115,737.25	\$ -	\$ -	\$ -	\$ 115,737.25	\$ 850,000.00	\$ 856,295.00	\$ 109,442.25
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 803,843.97	\$ -	\$ -	\$ -	\$ 803,843.97	\$ 223,250.00	\$ 196,710.00	\$ 830,383.97
290	OTHER DEBT SERVICE	\$ -	\$ 1,341,376.12	\$ -	\$ -	\$ -	\$ 1,341,376.12	\$ 3,650,000.00	\$ 3,655,391.65	\$ 1,335,984.47
<b>TOTAL PART 2-DEBT SERVICE</b>		<b>\$ -</b>	<b>\$ 2,260,957.34</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,260,957.34</b>	<b>\$ 4,723,250.00</b>	<b>\$ 4,708,396.65</b>	<b>\$ 2,275,810.69</b>
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	PUBLIC ED. CAPITAL OUTLAY-09-10	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 8.51	\$ 50,008.51	\$ -
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ 215.09	\$ -	\$ -	\$ -	\$ 215.09	\$ 21.67	\$ 236.76	\$ -
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 99,506.57	\$ -	\$ -	\$ -	\$ 99,506.57	\$ 125,000.00	\$ 221,642.07	\$ 2,864.50
370	LOCAL CAPITAL OUTLAY TAX-09-10	\$ -	\$ 58,489.73	\$ -	\$ -	\$ -	\$ 58,489.73	\$ -	\$ 58,489.50	\$ 0.23
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 556,807.83	\$ -	\$ -	\$ -	\$ 556,807.83	\$ -	\$ 556,807.83	\$ -
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 770,178.05	\$ -	\$ -	\$ -	\$ 770,178.05	\$ -	\$ 645,804.94	\$ 124,373.11
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 3,283,869.12	\$ -	\$ -	\$ -	\$ 3,283,869.12	\$ -	\$ 3,219,197.17	\$ 64,671.95
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,108,602.00	\$ 10,989,063.00	\$ 119,539.00
379	LOCAL CAPITAL OUTLAY TAX-08-09	\$ -	\$ 298.51	\$ -	\$ -	\$ -	\$ 298.51	\$ -	\$ 298.51	\$ -
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 824,317.90	\$ -	\$ -	\$ -	\$ 824,317.90	\$ 400,000.00	\$ 419,352.65	\$ 804,965.25
392	1/2 CENT SALES TAX	\$ -	\$ 12,439,938.49	\$ -	\$ -	\$ -	\$ 12,439,938.49	\$ 6,300,000.00	\$ 16,605,121.17	\$ 2,134,817.32
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 43,212.00	\$ 43,212.00	\$ 6,812.80
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
398	CERTIFICATES OF PARTICIPATION - 2009	\$ -	\$ 2,137,748.33	\$ -	\$ -	\$ -	\$ 2,137,748.33	\$ 10,000.00	\$ 2,011,971.91	\$ 135,776.42
<b>TOTAL PART 3-CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 20,228,182.42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,228,182.42</b>	<b>\$ 17,986,844.18</b>	<b>\$ 34,821,206.02</b>	<b>\$ 3,393,820.58</b>
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,498,949.52	\$ 11,498,949.52	\$ -
410	FOOD SERVICE	\$ -	\$ -	\$ 1,572,809.56	\$ -	\$ 115,727.41	\$ 1,688,536.97	\$ 10,873,406.86	\$ 11,617,505.16	\$ 944,438.67
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,401.68	\$ 667,401.68	\$ -
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,596,565.31	\$ 4,596,565.31	\$ -
<b>TOTAL PART 4-SPECIAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,572,809.56</b>	<b>\$ -</b>	<b>\$ 115,727.41</b>	<b>\$ 1,688,536.97</b>	<b>\$ 27,636,323.37</b>	<b>\$ 28,380,421.67</b>	<b>\$ 944,438.67</b>
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ -
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 124,177.17	\$ -	\$ -	\$ 124,177.17	\$ 110,000.00	\$ 215,113.53	\$ 19,063.64
<b>TOTAL PART 8-TRUST &amp; AGENCY FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,177.17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,177.17</b>	<b>\$ 150,000.00</b>	<b>\$ 255,113.53</b>	<b>\$ 19,063.64</b>
<b>TOTAL ALL PARTS</b>		<b>\$ 9,997,913.93</b>	<b>\$ 24,296,579.45</b>	<b>\$ 2,281,351.77</b>	<b>\$ 2,596,063.94</b>	<b>\$ 248,123.04</b>	<b>\$ 39,420,032.13</b>	<b>\$ 226,871,443.97</b>	<b>\$ 253,630,803.96</b>	<b>\$ 12,660,672.14</b>

# SANTA ROSA COUNTY SCHOOL DISTRICT

## FINANCIAL CONDITION RATIO #14/07

### PROJECTED FOR JUNE 30, 2014

#### FISCAL YEAR 2013 - 2014

Board Meeting Date: 22-May-14

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2014	RESTRICTED EST. FUND BAL. 6/30/2014	ASSIGNED EST. FUND BAL. 6/30/2014	COMMITTED EST. FUND BAL. 6/30/2014	NON-SPENDABLE EST. FUND BAL. 6/30/2014	ESTIMATED FUND BAL. 6/30/2014	EST. REVENUE MAR. 2013	FIN. CONDITION RATIO PROJECTED FOR 6/30/14
100	GENERAL OPERATING	\$ 3,978,175.45	\$ 723,304.63	\$ 241,101.54	\$ 1,024,681.56	\$ 60,275.39	\$ 6,027,538.56	\$ 172,100,148.42	2.45%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL PART 1-OPERATING</b>		<b>\$ 3,978,175.45</b>	<b>\$ 723,304.63</b>	<b>\$ 241,101.54</b>	<b>\$ 1,024,681.56</b>	<b>\$ 60,275.39</b>	<b>\$ 6,027,538.56</b>	<b>\$ 172,100,148.42</b>	
210	SBE & COBI BONDS	\$ -	\$ 109,442.25	\$ -	\$ -	\$ -	\$ 109,442.25	\$ 850,000.00	0.00%
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 830,383.97	\$ -	\$ -	\$ -	\$ 830,383.97	\$ 223,250.00	0.00%
290	OTHER DEBT SERVICE	\$ -	\$ 1,335,984.47	\$ -	\$ -	\$ -	\$ 1,335,984.47	\$ 3,650,000.00	0.00%
<b>TOTAL PART 2-DEBT SERVICE</b>		<b>\$ -</b>	<b>\$ 2,275,810.69</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,275,810.69</b>	<b>\$ 4,723,250.00</b>	
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
340	PUBLIC ED. CAPITAL OUTLAY-09-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.51	0.00%
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21.67	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 2,864.50	\$ -	\$ -	\$ -	\$ 2,864.50	\$ 125,000.00	0.00%
370	LOCAL CAPITAL OUTLAY TAX-09-10	\$ -	\$ 0.23	\$ -	\$ -	\$ -	\$ 0.23	\$ -	-
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 124,373.11	\$ -	\$ -	\$ -	\$ 124,373.11	\$ -	-
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 64,671.95	\$ -	\$ -	\$ -	\$ 64,671.95	\$ -	-
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 119,539.00	\$ -	\$ -	\$ -	\$ 119,539.00	\$ 11,108,602.00	0.00%
379	LOCAL CAPITAL OUTLAY TAX-08-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 804,965.25	\$ -	\$ -	\$ -	\$ 804,965.25	\$ 400,000.00	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 2,134,817.32	\$ -	\$ -	\$ -	\$ 2,134,817.32	\$ 6,300,000.00	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 6,812.80	\$ -	\$ -	\$ -	\$ 6,812.80	\$ 43,212.00	0.00%
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
398	CERTIFICATES OF PARTICIPATION - 2009	\$ -	\$ 135,776.42	\$ -	\$ -	\$ -	\$ 135,776.42	\$ 10,000.00	0.00%
<b>TOTAL PART 3-CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 3,393,820.58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,393,820.58</b>	<b>\$ 17,986,844.18</b>	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,498,949.52	0.00%
410	FOOD SERVICE	\$ -	\$ -	\$ 878,327.96	\$ -	\$ 66,110.71	\$ 944,438.67	\$ 10,873,406.86	8.08%
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,401.68	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,596,565.31	0.00%
<b>TOTAL PART 4-SPECIAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 878,327.96</b>	<b>\$ -</b>	<b>\$ 66,110.71</b>	<b>\$ 944,438.67</b>	<b>\$ 27,636,323.37</b>	
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 19,063.64	\$ -	\$ -	\$ 19,063.64	\$ 110,000.00	17.33%
<b>TOTAL PART 8-TRUST &amp; AGENCY FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,063.64</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,063.64</b>	<b>\$ 150,000.00</b>	
<b>TOTAL ALL PARTS</b>		<b>\$ 3,978,175.45</b>	<b>\$ 6,392,935.90</b>	<b>\$ 1,138,493.15</b>	<b>\$ 1,024,681.56</b>	<b>\$ 126,386.09</b>	<b>\$ 12,660,672.14</b>	<b>\$ 222,596,565.97</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.

# SANTA ROSA COUNTY SCHOOL DISTRICT

## Budget Changes for Month of March 2014

FISCAL YEAR 2013 - 2014		Board Meeting Date: May 22, 2014								
		Difference	Difference	Difference	Difference	Difference	Difference	Difference	Difference	Difference
FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2013	RESTRICTED FUND BAL. 6/30/2013	ASSIGNED FUND BAL. 6/30/2013	COMMITTED FUND BAL. 6/30/2013	NON-SPENDABLE FUND BAL. 6/30/2013	BALANCE FORWARD 6/30/2013	MARCH 2013-14 EST. REVENUE	MARCH 2013-14 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/14
100	GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83,955.95)	\$ -	\$ (83,955.95)
100	GENERAL OPERATING TRANSFERS							\$ -		
<b>TOTAL PART 1-OPERATING</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83,955.95)	\$ -	\$ (83,955.95)
210	SBE & COBI BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	SPECIAL ACT BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PART 2-DEBT SERVICE</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	COBI 2010 - A BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320	RACETRACK BOND ISSUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	PUBLIC ED. CAPITAL OUTLAY-09-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	PUBLIC ED. CAPITAL OUTLAY-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
370	LOCAL CAPITAL OUTLAY TAX-09-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
379	LOCAL CAPITAL OUTLAY TAX-08-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392	1/2 CENT SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
397	CLASS SIZE REDUCTION FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
399	CERTIFICATES OF PARTICIPATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PART 3-CAPITAL OUTLAY</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410	FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (231,138.69)	\$ 231,138.69
434	ARRA, RACE TO THE TOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PART 4-SPECIAL REVENUE</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (231,138.69)	\$ 231,138.69
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PART 8-TRUST &amp; AGENCY FUNDS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ALL PARTS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83,955.95)	\$ (231,138.69)	\$ 147,182.74