

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #16/09 For Month Ending May 31, 2017

FISCAL YEAR 2016 - 2017

Board Meeting Date: 06-Jul-17

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2016	RESTRICTED FUND BAL. 6/30/2016	ASSIGNED FUND BAL. 6/30/2016	COMMITTED FUND BAL. 6/30/2016	NON-SPENDABLE FUND BAL. 6/30/2016	BALANCE FORWARD 6/30/2016	MAY 2016-17 EST. REVENUE	MAY 2016-17 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/17
100	GENERAL OPERATING	\$ 18,323,182.37	\$ 2,767,884.45	\$ 595,416.53	\$ 1,235,990.73	\$ 39,160.42	\$ 22,961,634.50	\$ 198,991,484.69	\$ 207,799,867.12	\$ 19,455,818.07
100	GENERAL OPERATING TRANSFERS							\$ 5,302,566.00		
TOTAL PART 1-OPERATING		\$ 18,323,182.37	\$ 2,767,884.45	\$ 595,416.53	\$ 1,235,990.73	\$ 39,160.42	\$ 22,961,634.50	\$ 204,294,050.69	\$ 207,799,867.12	\$ 19,455,818.07
210	SBE & COBI BONDS	\$ -	\$ 52,124.99	\$ -	\$ -	\$ -	\$ 52,124.99	\$ 600,000.00	\$ 569,473.00	\$ 82,651.99
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 889,217.74	\$ -	\$ -	\$ -	\$ 889,217.74	\$ 228,836.08	\$ 196,085.00	\$ 921,968.82
290	OTHER DEBT SERVICE	\$ -	\$ 993,134.39	\$ -	\$ -	\$ -	\$ 993,134.39	\$ 3,472,218.23	\$ 3,478,802.22	\$ 986,550.40
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 1,934,477.12	\$ -	\$ -	\$ -	\$ 1,934,477.12	\$ 4,301,054.31	\$ 4,244,360.22	\$ 1,991,171.21
345	PUBLIC ED. CAPITAL OUTLAY-14-15	\$ -	\$ 37,869.30	\$ -	\$ -	\$ -	\$ 37,869.30	\$ -	\$ 37,869.30	\$ -
346	PUBLIC ED. CAPITAL OUTLAY-15-16	\$ -	\$ 874.15	\$ -	\$ -	\$ -	\$ 874.15	\$ 197,000.00	\$ 172,439.55	\$ 25,434.60
347	PUBLIC ED. CAPITAL OUTLAY-16-17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 598,259.46	\$ 597,639.00	\$ 620.46
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 262,247.27	\$ -	\$ -	\$ -	\$ 262,247.27	\$ 161,817.92	\$ 357,548.24	\$ 66,516.95
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 734.06	\$ -	\$ -	\$ -	\$ 734.06	\$ 666.50	\$ 1,400.56	\$ -
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 85.45	\$ -	\$ -	\$ -	\$ 85.45	\$ 660.57	\$ 746.02	\$ -
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 1,434.02	\$ -	\$ -	\$ -	\$ 1,434.02	\$ 684.18	\$ 2,118.20	\$ -
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 10,521.98	\$ -	\$ -	\$ -	\$ 10,521.98	\$ 5,248.52	\$ 15,770.50	\$ -
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 990,565.63	\$ -	\$ -	\$ -	\$ 990,565.63	\$ 4,023.45	\$ 994,391.27	\$ 197.81
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 6,636,049.91	\$ -	\$ -	\$ -	\$ 6,636,049.91	\$ 13,276.57	\$ 6,648,400.61	\$ 925.87
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,724,587.13	\$ 12,626,040.15	\$ 98,546.98
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 195,628.99	\$ -	\$ 818,564.97	\$ -	\$ 1,014,193.96	\$ 280,363.40	\$ 545,945.79	\$ 748,611.57
392	1/2 CENT SALES TAX	\$ -	\$ 11,428,864.98	\$ -	\$ -	\$ -	\$ 11,428,864.98	\$ 8,073,394.25	\$ 13,990,167.83	\$ 5,512,091.40
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,297.00	\$ 60,297.00	\$ -
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 19,564,875.74	\$ -	\$ 818,564.97	\$ -	\$ 20,383,440.71	\$ 22,120,278.95	\$ 36,050,774.02	\$ 6,452,945.64
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,195,747.14	\$ 12,195,747.14	\$ -
410	FOOD SERVICE	\$ -	\$ 3,196,713.28	\$ -	\$ -	\$ 192,104.38	\$ 3,388,817.66	\$ 11,411,701.19	\$ 12,104,949.86	\$ 2,695,568.99
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,157,833.80	\$ 5,157,833.80	\$ -
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 3,196,713.28	\$ -	\$ -	\$ 192,104.38	\$ 3,388,817.66	\$ 28,765,282.13	\$ 29,458,530.80	\$ 2,695,568.99
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 114,400.17	\$ -	\$ -	\$ 2,114,400.17	\$ 17,537,782.80	\$ 14,730,927.53	\$ 4,921,255.44
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,000,000.00	\$ 114,400.17	\$ -	\$ -	\$ 2,114,400.17	\$ 17,537,782.80	\$ 14,730,927.53	\$ 4,921,255.44
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,400.00	\$ 20,200.00	\$ 20,200.00
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 155,977.76	\$ -	\$ -	\$ 155,977.76	\$ 80,000.00	\$ 151,906.21	\$ 84,071.55
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 155,977.76	\$ -	\$ -	\$ 155,977.76	\$ 120,400.00	\$ 172,106.21	\$ 104,271.55
TOTAL ALL PARTS		\$ 18,323,182.37	\$ 29,463,950.59	\$ 865,794.46	\$ 2,054,555.70	\$ 231,264.80	\$ 50,938,747.92	\$ 277,138,848.88	\$ 292,456,565.90	\$ 35,621,030.90

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #16/09

PROJECTED FOR JUNE 30, 2017

FISCAL YEAR 2016 - 2017

Board Meeting Date: 06-Jul-17

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2017	RESTRICTED EST. FUND BAL. 6/30/2017	ASSIGNED EST. FUND BAL. 6/30/2017	COMMITTED EST. FUND BAL. 6/30/2017	NON-SPENDABLE EST. FUND BAL. 6/30/2017	ESTIMATED FUND BAL. 6/30/2017	EST. REVENUE MAY 2017	FIN. CONDITION RATIO PROJECTED FOR 6/30/17
100	GENERAL OPERATING	\$ 12,569,431.26	\$ 2,344,426.08	\$ 505,851.27	\$ 4,000,116.20	\$ 35,993.26	\$ 19,455,818.07	\$ 198,991,484.69	6.57%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 12,569,431.26	\$ 2,344,426.08	\$ 505,851.27	\$ 4,000,116.20	\$ 35,993.26	\$ 19,455,818.07	\$ 198,991,484.69	
210	SBE & COBI BONDS	\$ -	\$ 82,651.99	\$ -	\$ -	\$ -	\$ 82,651.99	\$ 600,000.00	0.00%
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 921,968.82	\$ -	\$ -	\$ -	\$ 921,968.82	\$ 228,836.08	0.00%
290	OTHER DEBT SERVICE	\$ -	\$ 986,550.40	\$ -	\$ -	\$ -	\$ 986,550.40	\$ 3,472,218.23	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 1,991,171.21	\$ -	\$ -	\$ -	\$ 1,991,171.21	\$ 4,301,054.31	
345	PUBLIC ED. CAPITAL OUTLAY-14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
346	PUBLIC ED. CAPITAL OUTLAY-15-16	\$ -	\$ 25,434.60	\$ -	\$ -	\$ -	\$ 25,434.60	\$ 197,000.00	0.00%
347	PUBLIC ED. CAPITAL OUTLAY-16-17	\$ -	\$ 620.46	\$ -	\$ -	\$ -	\$ 620.46	\$ 598,259.46	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 66,516.95	\$ -	\$ -	\$ -	\$ 66,516.95	\$ 161,817.92	0.00%
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 666.50	0.00%
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 660.57	0.00%
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 684.18	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,248.52	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 197.81	\$ -	\$ -	\$ -	\$ 197.81	\$ 4,023.45	0.00%
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 925.87	\$ -	\$ -	\$ -	\$ 925.87	\$ 13,276.57	0.00%
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ 98,546.98	\$ -	\$ -	\$ -	\$ 98,546.98	\$ 12,724,587.13	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 748,611.57	\$ -	\$ -	\$ -	\$ 748,611.57	\$ 280,363.40	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 5,512,091.40	\$ -	\$ -	\$ -	\$ 5,512,091.40	\$ 8,073,394.25	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,297.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 6,452,945.64	\$ -	\$ -	\$ -	\$ 6,452,945.64	\$ 22,120,278.95	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,195,747.14	0.00%
410	FOOD SERVICE	\$ -	\$ 2,506,879.16	\$ -	\$ -	\$ 188,689.83	\$ 2,695,568.99	\$ 11,411,701.19	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,157,833.80	0.00%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 2,506,879.16	\$ -	\$ -	\$ 188,689.83	\$ 2,695,568.99	\$ 28,765,282.13	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 2,921,255.44	\$ -	\$ -	\$ 4,921,255.44	\$ 17,537,782.80	16.66%
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,000,000.00	\$ 2,921,255.44	\$ -	\$ -	\$ 4,921,255.44	\$ 17,537,782.80	
810	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ -	\$ 20,200.00	\$ -	\$ 20,200.00	\$ 40,400.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 84,071.55	\$ -	\$ -	\$ 84,071.55	\$ 80,000.00	105.09%
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 84,071.55	\$ 20,200.00	\$ -	\$ 104,271.55	\$ 120,400.00	
TOTAL ALL PARTS		\$ 12,569,431.26	\$ 15,295,422.09	\$ 3,511,178.26	\$ 4,020,316.20	\$ 224,683.09	\$ 35,621,030.90	\$ 271,836,282.88	

* 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.