SANTA ROSA COUNTY SCHOOL DISTRICT

Budget Amendment #17/01
For Month Ending September 30, 2017

FISCAL YEAR 2017 - 2018

Board Meeting Date: 12/14/17

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2017	RESTRICTED FUND BAL. 6/30/2017	ASSIGNED FUND BAL. 6/30/2017	COMMITTED FUND BAL. 6/30/2017	NON-SPENDABLE FUND BAL. 6/30/2017	BALANCE FORWARD 6/30/2017	DIST. SUMMARY 2017-18 EST. REVENUE	DIST. SUMMARY 2017-18 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/18
100	GENERAL OPERATING	$ 16,248,654.33	$ 6,373,446.54	$ 874,145.50	$ 4,521,088.40	$ 129,381.28	$ 28,146,716.05	$ 204,430,550.18	$ 213,911,240.02	$ 23,626,624.21
100	GENERAL OPERATING TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,960,598.00	$ -	
TOTAL PART 1-OPERATING		$ 16,248,654.33	$ 6,373,446.54	$ 874,145.50	$ 4,521,088.40	$ 129,381.28	$ 28,146,716.05	$ 209,391,148.18	$ 213,911,240.02	$ 23,626,624.21
210	SBE & COBI BONDS	$ -	$ 34,989.26	$ -	$ -	$ -	$ 34,989.26	$ 600,000.00	$ 355,655.00	$ 279,334.26
221	RACETRACK ISSUE - DEBT SERVICE	$ -	$ 923,735.42	$ -	$ -	$ -	$ 923,735.42	$ 230,250.00	$ -	$ 1,153,985.42
290	OTHER DEBT SERVICE (C.O.P.)	$ -	$ 975,391.34	$ -	$ -	$ -	$ 975,391.34	$ 3,378,033.66	$ 3,377,000.00	$ 976,425.00
TOTAL PART 2-DEBT SERVICE		$ -	$ 1,934,116.02	$ -	$ -	$ -	$ 1,934,116.02	$ 4,208,283.66	$ 3,732,655.00	$ 2,409,744.68
345	PUBLIC ED. CAPITAL OUTLAY - 14-15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
346	PUBLIC ED. CAPITAL OUTLAY - 15-16	$ -	$ 13,289.06	$ -	$ -	$ -	$ 13,289.06	$ -	$ 12,854.46	$ 434.60
347	PUBLIC ED. CAPITAL OUTLAY - 16-17	$ -	$ 168,680.60	$ -	$ -	$ -	$ 168,680.60	$ 176,048.39	$ 227,795.44	$ 116,933.55
348	PUBLIC ED. CAPITAL OUTLAY - 17-18	$ -	$ -	$ -	$ -	$ -	$ -	$ 416,095.00	$ 416,095.00	$ -
360	CAPITAL OUTLAY & DEBT SERVICE	$ -	$ 531,300.93	$ -	$ -	$ -	$ 531,300.93	$ 102,000.00	$ 257,396.19	$ 375,904.74
371	LOCAL CAPITAL OUTLAY TAX -10-11	$ -	$ 71.88	$ -	$ -	$ -	$ 71.88	$ 87.94	$ 40.55	$ 119.27
372	LOCAL CAPITAL OUTLAY TAX -11-12	$ -	$ 508.16	$ -	$ -	$ -	$ 508.16	$ 135.05	$ 224.14	$ 419.07
373	LOCAL CAPITAL OUTLAY TAX -12-13	$ -	$ 465.75	$ -	$ -	$ -	$ 465.75	$ 118.02	$ 338.05	$ 245.72
374	CAP IMPROV FD DIS SCH TAX - 13-14	$ -	$ 1,111.42	$ -	$ -	$ -	$ 1,111.42	$ 171.17	$ 585.45	$ 697.14
375	CAP IMPROV FD DIS SCH TAX - 14-15	$ -	$ 60,337.33	$ -	$ -	$ -	$ 60,337.33	$ -	$ 60,028.72	$ 308.61
376	CAP IMPROV FD DIS SCH TAX - 15-16	$ -	$ 3,776,794.72	$ -	$ -	$ -	$ 3,776,794.72	$ 31.25	$ 3,776,794.72	$ 31.25
377	CAP IMPROV FD DIS SCH TAX - 16-17	$ -	$ 6,573,879.95	$ -	$ -	$ -	$ 6,573,879.95	$ 4,965.69	$ 6,517,840.32	$ 61,005.32
378	CAP IMPROV FD DIS SCH TAX - 17-18	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,253,527.92	$ 13,240,330.00	$ 13,197.92
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 454,818.76	$ -	$ 554,838.67	$ -	$ 1,009,657.43	$ 151,000.00	$ 430,892.54	$ 729,764.89
392	1/2 CENT SALES TAX	$ -	$ 11,858,051.07	$ -	$ -	$ -	$ 11,858,051.07	$ 8,300,000.00	$ 18,849,493.27	$ 1,308,557.80
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ 4,730.00	$ -	$ -	$ -	$ 4,730.00	$ 14,268.00	$ 14,268.00	$ 4,730.00
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 23,444,039.63	$ -	$ 554,838.67	$ -	$ 23,998,878.30	$ 22,418,448.43	$ 43,804,976.85	$ 2,612,349.88
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,671,894.74	$ 11,671,894.74	$ -
410	FOOD SERVICE	$ -	$ 4,329,877.73	$ -	$ -	$ 189,204.38	$ 4,519,082.11	$ 11,588,183.00	$ 11,859,462.27	$ 4,247,802.84
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,784,430.63	$ 2,784,430.63	$ -
TOTAL PART 4-SPECIAL REVENUE		$ -	$ 4,329,877.73	$ -	$ -	$ 189,204.38	$ 4,519,082.11	$ 26,044,508.37	$ 26,315,787.64	$ 4,247,802.84
712	SELF-INSURANCE-HEALTH	$ -	$ 2,000,000.00	$ 4,157,019.92	$ -	$ -	$ 6,157,019.92	$ 16,185,025.73	$ 16,002,500.00	$ 6,339,545.65
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 2,000,000.00	$ 4,157,019.92	$ -	$ -	$ 6,157,019.92	$ 16,185,025.73	$ 16,002,500.00	$ 6,339,545.65
810	SCHOOL INTERNAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,200.00	$ 20,200.00	$ -
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	$ -	$ -	$ 176,525.07	$ -	$ -	$ 176,525.07	$ 220,000.00	$ 220,000.00	$ 176,525.07
TOTAL PART 8-TRUST & AGENCY FUNDS		$ -	$ -	$ 176,525.07	$ -	$ -	$ 176,525.07	$ 240,200.00	$ 240,200.00	$ 176,525.07
TOTAL ALL PARTS		$ 16,248,654.33	$ 38,081,479.92	$ 5,207,690.49	$ 5,075,927.07	$ 318,585.66	$ 64,932,337.47	$ 278,487,614.37	$ 304,007,359.51	$ 39,412,592.33

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO

PROJECTED FOR JUNE 30, 2018

FISCAL YEAR 2017 - 2018

Board Meeting Date: 14-Dec-17

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2018	RESTRICTED EST. FUND BAL. 6/30/2018	ASSIGNED EST. FUND BAL. 6/30/2018	COMMITTED EST. FUND BAL. 6/30/2018	NON-SPENDABLE EST. FUND BAL. 6/30/2018	ESTIMATED FUND BAL. 6/30/2018	EST. REVENUE AS OF AUGUST 31, 2017	FIN. CONDITION RATIO PROJECTED FOR 6/30/18
100	GENERAL OPERATING	$ 15,558,132.04	$ 2,847,008.22	$ 614,292.23	$ 4,489,058.60	$ 118,133.12	$ 23,626,624.21	$ 204,430,550.18	7.91%
100	GENERAL OPERATING TRANSFERS							$ -	-
TOTAL PART 1-OPERATING		$ 15,558,132.04	$ 2,847,008.22	$ 614,292.23	$ 4,489,058.60	$ 118,133.12	$ 23,626,624.21	$ 204,430,550.18	
210	SBE & COBI BONDS	$ -	$ 279,334.26	$ -	$ -	$ -	$ 279,334.26	$ 600,000.00	0.00%
221	RACETRACK ISSUE - DEBT SERVICE	$ -	$ 1,153,985.42	$ -	$ -	$ -	$ 1,153,985.42	$ 230,250.00	0.00%
290	OTHER DEBT SERVICE	$ -	$ 976,425.00	$ -	$ -	$ -	$ 976,425.00	$ 3,378,033.66	0.00%
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,409,744.68	$ -	$ -	$ -	$ 2,409,744.68	$ 4,208,283.66	
345	PUBLIC ED. CAPITAL OUTLAY - 14-15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
346	PUBLIC ED. CAPITAL OUTLAY - 15-16	$ -	$ 434.60	$ -	$ -	$ -	$ 434.60	$ -	-
347	PUBLIC ED. CAPITAL OUTLAY - 16-17	$ -	$ 116,933.55	$ -	$ -	$ -	$ 116,933.55	$ 176,048.39	0.00%
348	PUBLIC ED. CAPITAL OUTLAY - 17-18	$ -	$ -	$ -	$ -	$ -	$ -	$ 416,095.00	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	$ -	$ 375,904.74	$ -	$ -	$ -	$ 375,904.74	$ 102,000.00	0.00%
371	LOCAL CAPITAL OUTLAY TAX - 10-11	$ -	$ 119.27	$ -	$ -	$ -	$ 119.27	$ 87.94	0.00%
372	LOCAL CAPITAL OUTLAY TAX - 11-12	$ -	$ 419.07	$ -	$ -	$ -	$ 419.07	$ 135.05	0.00%
373	LOCAL CAPITAL OUTLAY TAX - 12-13	$ -	$ 245.72	$ -	$ -	$ -	$ 245.72	$ 118.02	0.00%
374	CAP IMPROV FD DIS SCH TAX - 13-14	$ -	$ 697.14	$ -	$ -	$ -	$ 697.14	$ 171.17	0.00%
375	CAP IMPROV FD DIS SCH TAX - 14-15	$ -	$ 308.61	$ -	$ -	$ -	$ 308.61	$ -	-
376	CAP IMPROV FD DIS SCH TAX - 15-16	$ -	$ 31.25	$ -	$ -	$ -	$ 31.25	$ 31.25	0.00%
377	CAP IMPROV FD DIS SCH TAX - 16-17	$ -	$ 61,005.32	$ -	$ -	$ -	$ 61,005.32	$ 4,965.69	0.00%
378	CAP IMPROV FD DIS SCH TAX - 17-18	$ -	$ 13,197.92	$ -	$ -	$ -	$ 13,197.92	$ 13,253,527.92	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 729,764.89	$ -	$ -	$ -	$ 729,764.89	$ 151,000.00	0.00%
392	1/2 CENT SALES TAX	$ -	$ 1,308,557.80	$ -	$ -	$ -	$ 1,308,557.80	$ 8,300,000.00	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ 4,730.00	$ -	$ -	$ -	$ 4,730.00	$ 14,268.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 2,612,349.88	$ -	$ -	$ -	$ 2,612,349.88	$ 22,418,448.43	
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,671,894.74	0.00%
410	FOOD SERVICE	$ -	$ 3,950,456.64	$ -	$ -	$ 297,346.20	$ 4,247,802.84	$ 11,588,183.00	0.00%
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,784,430.63	0.00%
TOTAL PART 4-SPECIAL REVENUE		$ -	$ 3,950,456.64	$ -	$ -	$ 297,346.20	$ 4,247,802.84	$ 26,044,508.37	
712	SELF-INSURANCE-HEALTH	$ -	$ 2,000,000.00	$ 4,339,545.65	$ -	$ -	$ 6,339,545.65	$ 16,185,025.73	26.81%
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 2,000,000.00	$ 4,339,545.65	$ -	$ -	$ 6,339,545.65	$ 16,185,025.73	
810	SCHOOL INTERNAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,200.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	$ -	$ -	$ 176,525.07	$ -	$ -	$ 176,525.07	$ 220,000.00	80.24%
TOTAL PART 8-TRUST & AGENCY FUNDS		$ -	$ -	$ 176,525.07	$ -	$ -	$ 176,525.07	$ 240,200.00	
TOTAL ALL PARTS		$ 15,558,132.04	$ 13,819,559.42	$ 5,130,362.95	$ 4,489,058.60	$ 415,479.32	$ 39,412,592.33	$ 273,527,016.37	

* 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.