

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #17/04 For Month Ending December 31, 2017

FISCAL YEAR 2017 - 2018

Board Meeting Date: 02/15/18

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	DECEMBER 2017-18 EST. REVENUE	DECEMBER 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	\$ 206,501,306.15	\$ 215,063,851.40	\$ 24,554,747.80
100	GENERAL OPERATING TRANSFERS							\$ 4,970,577.00		
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	\$ 211,471,883.15	\$ 215,063,851.40	\$ 24,554,747.80
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	\$ -	\$ 975,391.34	\$ -	\$ -	\$ -	\$ 975,391.34	\$ 3,378,047.74	\$ 3,377,000.00	\$ 976,439.08
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 1,934,116.02	\$ -	\$ -	\$ -	\$ 1,934,116.02	\$ 4,208,297.74	\$ 3,732,655.00	\$ 2,409,758.76
345	PUBLIC ED. CAPITAL OUTLAY-14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
346	PUBLIC ED. CAPITAL OUTLAY-15-16	\$ -	\$ 13,289.06	\$ -	\$ -	\$ -	\$ 13,289.06	\$ -	\$ 13,289.06	\$ -
347	PUBLIC ED. CAPITAL OUTLAY-16-17	\$ -	\$ 168,680.60	\$ -	\$ -	\$ -	\$ 168,680.60	\$ 84,105.47	\$ 252,751.34	\$ 34.73
348	PUBLIC ED. CAPITAL OUTLAY-17-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,291.17	\$ 416,095.00	\$ 196.17
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 531,300.93	\$ -	\$ -	\$ -	\$ 531,300.93	\$ 102,175.05	\$ 257,396.19	\$ 376,079.79
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 71.88	\$ -	\$ -	\$ -	\$ 71.88	\$ 103.84	\$ 165.18	\$ 10.54
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 508.16	\$ -	\$ -	\$ -	\$ 508.16	\$ 451.86	\$ 863.24	\$ 96.78
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 465.75	\$ -	\$ -	\$ -	\$ 465.75	\$ 314.86	\$ 637.57	\$ 143.04
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 1,111.42	\$ -	\$ -	\$ -	\$ 1,111.42	\$ 628.23	\$ 1,539.08	\$ 200.57
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 60,337.33	\$ -	\$ -	\$ -	\$ 60,337.33	\$ 475.49	\$ 60,645.20	\$ 167.62
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 3,776,794.72	\$ -	\$ -	\$ -	\$ 3,776,794.72	\$ 1,221.59	\$ 3,777,336.30	\$ 680.01
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ 6,573,879.95	\$ -	\$ -	\$ -	\$ 6,573,879.95	\$ 7,814.95	\$ 6,581,635.26	\$ 59.64
378	CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,253,898.00	\$ 13,253,804.40	\$ 93.60
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 454,818.76	\$ -	\$ 554,838.67	\$ -	\$ 1,009,657.43	\$ 171,630.26	\$ 475,892.54	\$ 705,395.15
392	1/2 CENT SALES TAX	\$ -	\$ 11,858,051.07	\$ -	\$ -	\$ -	\$ 11,858,051.07	\$ 8,300,000.00	\$ 18,857,907.64	\$ 1,300,143.43
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 4,730.00	\$ -	\$ -	\$ -	\$ 4,730.00	\$ 24,247.00	\$ 24,247.00	\$ 4,730.00
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 23,444,039.63	\$ -	\$ 554,838.67	\$ -	\$ 23,998,878.30	\$ 22,363,357.77	\$ 43,974,205.00	\$ 2,388,031.07
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,785,881.00	\$ 11,785,881.00	\$ -
410	FOOD SERVICE	\$ -	\$ 4,329,877.73	\$ -	\$ -	\$ 189,204.38	\$ 4,519,082.11	\$ 11,593,854.86	\$ 11,903,540.62	\$ 4,209,396.35
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	\$ 26,164,166.49	\$ 26,473,852.25	\$ 4,209,396.35
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 4,157,019.92	\$ -	\$ -	\$ 6,157,019.92	\$ 16,435,786.00	\$ 17,609,666.85	\$ 4,983,139.07
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,000,000.00	\$ 4,157,019.92	\$ -	\$ -	\$ 6,157,019.92	\$ 16,435,786.00	\$ 17,609,666.85	\$ 4,983,139.07
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	\$ 280,883,691.15	\$ 307,094,430.50	\$ 38,721,598.12

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #17/04

PROJECTED FOR JUNE 30, 2018

FISCAL YEAR 2017 - 2018

Board Meeting Date: 02/15/18

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 DEC. 2017	FIN. CONDITION RATIO PROJECTED FOR 6/30/18
100	GENERAL OPERATING	\$ 16,169,301.43	\$ 2,958,847.11	\$ 638,423.44	\$ 4,665,402.08	\$ 122,773.74	\$ 24,554,747.80	\$ 206,501,306.15	8.14%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 16,169,301.43	\$ 2,958,847.11	\$ 638,423.44	\$ 4,665,402.08	\$ 122,773.74	\$ 24,554,747.80	\$ 206,501,306.15	
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	\$ -	\$ 976,439.08	\$ -	\$ -	\$ -	\$ 976,439.08	\$ 3,378,047.74	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,409,758.76	\$ -	\$ -	\$ -	\$ 2,409,758.76	\$ 4,208,297.74	
345	PUBLIC ED. CAPITAL OUTLAY-14-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
346	PUBLIC ED. CAPITAL OUTLAY-15-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
347	PUBLIC ED. CAPITAL OUTLAY-16-17	\$ -	\$ 34.73	\$ -	\$ -	\$ -	\$ 34.73	\$ 84,105.47	0.00%
348	PUBLIC ED. CAPITAL OUTLAY-17-18	\$ -	\$ 196.17	\$ -	\$ -	\$ -	\$ 196.17	\$ 416,291.17	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 376,079.79	\$ -	\$ -	\$ -	\$ 376,079.79	\$ 102,175.05	0.00%
371	LOCAL CAPITAL OUTLAY TAX-10-11	\$ -	\$ 10.54	\$ -	\$ -	\$ -	\$ 10.54	\$ 103.84	0.00%
372	LOCAL CAPITAL OUTLAY TAX-11-12	\$ -	\$ 96.78	\$ -	\$ -	\$ -	\$ 96.78	\$ 451.86	0.00%
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ 143.04	\$ -	\$ -	\$ -	\$ 143.04	\$ 314.86	0.00%
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 200.57	\$ -	\$ -	\$ -	\$ 200.57	\$ 628.23	0.00%
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 167.62	\$ -	\$ -	\$ -	\$ 167.62	\$ 475.49	0.00%
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 680.01	\$ -	\$ -	\$ -	\$ 680.01	\$ 1,221.59	0.00%
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ 59.64	\$ -	\$ -	\$ -	\$ 59.64	\$ 7,814.95	0.00%
378	CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ 93.60	\$ -	\$ -	\$ -	\$ 93.60	\$ 13,253,898.00	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 705,395.15	\$ -	\$ -	\$ -	\$ 705,395.15	\$ 171,630.26	0.00%
392	1/2 CENT SALES TAX	\$ -	\$ 1,300,143.43	\$ -	\$ -	\$ -	\$ 1,300,143.43	\$ 8,300,000.00	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	\$ -	\$ 4,730.00	\$ -	\$ -	\$ -	\$ 4,730.00	\$ 24,247.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 2,388,031.07	\$ -	\$ -	\$ -	\$ 2,388,031.07	\$ 22,363,357.77	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,785,881.00	0.00%
410	FOOD SERVICE	\$ -	\$ 3,914,738.61	\$ -	\$ -	\$ 294,657.74	\$ 4,209,396.35	\$ 11,593,854.86	0.00%
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,784,430.63	0.00%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 3,914,738.61	\$ -	\$ -	\$ 294,657.74	\$ 4,209,396.35	\$ 26,164,166.49	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 2,983,139.07	\$ -	\$ -	\$ 4,983,139.07	\$ 16,435,786.00	18.15%
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,000,000.00	\$ 2,983,139.07	\$ -	\$ -	\$ 4,983,139.07	\$ 16,435,786.00	
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		\$ 16,169,301.43	\$ 13,671,375.55	\$ 3,798,087.58	\$ 4,665,402.08	\$ 417,431.48	\$ 38,721,598.12	\$ 275,913,114.15	

* 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.