

# SANTA ROSA COUNTY SCHOOL DISTRICT

## BUDGET AMENDMENT #18/03 For Month Ending November 30, 2018

FISCAL YEAR 2018 - 2019

Board Meeting Date: 01/22/19

| FUND #                            | FUND NAME                               | UNASSIGNED<br>FUND BAL.<br>6/30/2018 | RESTRICTED<br>FUND BAL.<br>6/30/2018 | ASSIGNED<br>FUND BAL.<br>6/30/2018 | COMMITTED<br>6/30/2018 | NON-SPENDABLE<br>FUND BAL.<br>6/30/2018 | BALANCE<br>FORWARD<br>6/30/2018 | NOVEMBER<br>2018-19<br>EST. REVENUE | NOVEMBER<br>2018-19<br>APPROPRIATIONS | ESTIMATED<br>FUND BAL.<br>06/30/19 |
|-----------------------------------|-----------------------------------------|--------------------------------------|--------------------------------------|------------------------------------|------------------------|-----------------------------------------|---------------------------------|-------------------------------------|---------------------------------------|------------------------------------|
| 100                               | GENERAL OPERATING                       | \$ 17,849,318.49                     | \$ 6,830,379.55                      | \$ 721,781.20                      | \$ 4,757,904.62        | \$ 117,474.22                           | \$ 30,276,858.08                | \$ 212,663,699.21                   | \$ 222,278,318.83                     | \$ 25,989,148.46                   |
| 100                               | GENERAL OPERATING TRANSFERS             |                                      |                                      |                                    |                        |                                         |                                 | \$ 5,326,910.00                     |                                       |                                    |
| TOTAL PART 1-OPERATING            |                                         | \$ 17,849,318.49                     | \$ 6,830,379.55                      | \$ 721,781.20                      | \$ 4,757,904.62        | \$ 117,474.22                           | \$ 30,276,858.08                | \$ 217,990,609.21                   | \$ 222,278,318.83                     | \$ 25,989,148.46                   |
| 210                               | SBE & COBI BONDS                        | \$ -                                 | \$ 35,396.30                         | \$ -                               | \$ -                   | \$ -                                    | \$ 35,396.30                    | \$ -                                | \$ -                                  | \$ 35,396.30                       |
| 221                               | RACETRACK ISSUE - DEBT SERVICE          | \$ -                                 | \$ 1,163,467.06                      | \$ -                               | \$ -                   | \$ -                                    | \$ 1,163,467.06                 | \$ 251,250.00                       | \$ -                                  | \$ 1,414,717.06                    |
| 290                               | OTHER DEBT SERVICE                      | \$ -                                 | \$ 924,089.08                        | \$ -                               | \$ -                   | \$ -                                    | \$ 924,089.08                   | \$ 6,445,673.26                     | \$ 6,448,196.17                       | \$ 921,566.17                      |
| TOTAL PART 2-DEBT SERVICE         |                                         | \$ -                                 | \$ 2,122,952.44                      | \$ -                               | \$ -                   | \$ -                                    | \$ 2,122,952.44                 | \$ 6,696,923.26                     | \$ 6,448,196.17                       | \$ 2,371,679.53                    |
| 346                               | PUBLIC ED. CAPITAL OUTLAY-15-16         | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ -                                | \$ -                                  | \$ -                               |
| 347                               | PUBLIC ED. CAPITAL OUTLAY-16-17         | \$ -                                 | \$ 30,892.34                         | \$ -                               | \$ -                   | \$ -                                    | \$ 30,892.34                    | \$ -                                | \$ 30,892.34                          | \$ -                               |
| 348                               | PUBLIC ED. CAPITAL OUTLAY-17-18         | \$ -                                 | \$ 48,973.71                         | \$ -                               | \$ -                   | \$ -                                    | \$ 48,973.71                    | \$ 1,107.04                         | \$ 48,749.50                          | \$ 1,331.25                        |
| 349                               | PUBLIC ED. CAPITAL OUTLAY-18-19         | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 428,734.00                       | \$ 428,734.00                         | \$ -                               |
| 360                               | CAPITAL OUTLAY & DEBT SERVICE           | \$ -                                 | \$ 993,114.37                        | \$ -                               | \$ -                   | \$ -                                    | \$ 993,114.37                   | \$ 121,816.39                       | \$ 431,705.16                         | \$ 683,225.60                      |
| 370                               | NONVOTE CAP IMPROV FD DIS SCH TAX 17-18 | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ -                                | \$ -                                  | \$ -                               |
| 371                               | LOCAL CAPITAL OUTLAY TAX-10-11          | \$ -                                 | \$ 67.27                             | \$ -                               | \$ -                   | \$ -                                    | \$ 67.27                        | \$ -                                | \$ 61.33                              | \$ 5.94                            |
| 372                               | LOCAL CAPITAL OUTLAY TAX-11-12          | \$ -                                 | \$ 415.95                            | \$ -                               | \$ -                   | \$ -                                    | \$ 415.95                       | \$ 14.30                            | \$ 306.36                             | \$ 123.89                          |
| 373                               | LOCAL CAPITAL OUTLAY TAX-12-13          | \$ -                                 | \$ 259.35                            | \$ -                               | \$ -                   | \$ -                                    | \$ 259.35                       | \$ -                                | \$ 227.12                             | \$ 32.23                           |
| 374                               | CAP IMPROV FD DIS SCH TAX 13-14         | \$ -                                 | \$ 430.33                            | \$ -                               | \$ -                   | \$ -                                    | \$ 430.33                       | \$ 58.16                            | \$ 376.40                             | \$ 112.09                          |
| 375                               | CAP IMPROV FD DIS SCH TAX 14-15         | \$ -                                 | \$ 47,661.92                         | \$ -                               | \$ -                   | \$ -                                    | \$ 47,661.92                    | \$ 47.02                            | \$ 47,580.19                          | \$ 128.75                          |
| 376                               | CAP IMPROV FD DIS SCH TAX 15-16         | \$ -                                 | \$ 3,029,760.14                      | \$ -                               | \$ -                   | \$ -                                    | \$ 3,029,760.14                 | \$ -                                | \$ 3,029,760.14                       | \$ -                               |
| 377                               | CAP IMPROV FD DIS SCH TAX 16-17         | \$ -                                 | \$ 454,814.98                        | \$ -                               | \$ -                   | \$ -                                    | \$ 454,814.98                   | \$ 50.04                            | \$ 454,814.98                         | \$ 50.04                           |
| 378                               | CAP IMPROV FD DIS SCH TAX 17-18         | \$ -                                 | \$ 3,068,634.79                      | \$ -                               | \$ -                   | \$ -                                    | \$ 3,068,634.79                 | \$ 674.86                           | \$ 3,063,746.00                       | \$ 5,563.65                        |
| 379                               | CAP IMPROV FD DIS SCH TAX 18-19         | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 14,320,512.23                    | \$ 14,289,999.50                      | \$ 30,512.73                       |
| 390                               | LOCAL CAPITAL IMPROVE.FUND              | \$ -                                 | \$ 744,934.24                        | \$ -                               | \$ 254,613.65          | \$ -                                    | \$ 999,547.89                   | \$ 161,722.23                       | \$ 632,494.17                         | \$ 528,775.95                      |
| 392                               | 1/2 CENT SALES TAX                      | \$ -                                 | \$ 13,493,900.81                     | \$ -                               | \$ -                   | \$ -                                    | \$ 13,493,900.81                | \$ 8,930,000.00                     | \$ 21,635,507.47                      | \$ 788,393.34                      |
| 396                               | CAPITAL OUTLAY - GENERAL REVENUE        | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 46,222.00                        | \$ 46,222.00                          | \$ -                               |
| TOTAL PART 3-CAPITAL OUTLAY       |                                         | \$ -                                 | \$ 21,913,860.20                     | \$ -                               | \$ 254,613.65          | \$ -                                    | \$ 22,168,473.85                | \$ 24,010,958.27                    | \$ 44,141,176.66                      | \$ 2,038,255.46                    |
| 400                               | OTHER SPECIAL REVENUE                   | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 12,345,318.49                    | \$ 12,345,318.49                      | \$ -                               |
| 410                               | FOOD SERVICE                            | \$ -                                 | \$ 5,154,459.03                      | \$ -                               | \$ -                   | \$ 186,304.38                           | \$ 5,340,763.41                 | \$ 11,670,109.45                    | \$ 13,417,922.53                      | \$ 3,592,950.33                    |
| 499                               | FEDERAL DIRECT                          | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 2,646,743.17                     | \$ 2,646,743.17                       | \$ -                               |
| TOTAL PART 4-SPECIAL REVENUE      |                                         | \$ -                                 | \$ 5,154,459.03                      | \$ -                               | \$ -                   | \$ 186,304.38                           | \$ 5,340,763.41                 | \$ 26,662,171.11                    | \$ 28,409,984.19                      | \$ 3,592,950.33                    |
| 712                               | SELF-INSURANCE-HEALTH                   | \$ -                                 | \$ 2,000,000.00                      | \$ 6,078,327.55                    | \$ -                   | \$ -                                    | \$ 8,078,327.55                 | \$ 20,629,404.65                    | \$ 18,844,830.75                      | \$ 9,862,901.45                    |
| TOTAL PART 7-PROPRIETARY FUNDS    |                                         | \$ -                                 | \$ 2,000,000.00                      | \$ 6,078,327.55                    | \$ -                   | \$ -                                    | \$ 8,078,327.55                 | \$ 20,629,404.65                    | \$ 18,844,830.75                      | \$ 9,862,901.45                    |
| 810                               | SCHOOL INTERNAL FUNDS                   | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 20,200.00                        | \$ 20,200.00                          | \$ -                               |
| 891                               | EMPLOYEE FLEXIBLE BENEFITS PLAN         | \$ -                                 | \$ -                                 | \$ 189,832.02                      | \$ -                   | \$ -                                    | \$ 189,832.02                   | \$ 275,000.00                       | \$ 275,000.00                         | \$ 189,832.02                      |
| TOTAL PART 8-TRUST & AGENCY FUNDS |                                         | \$ -                                 | \$ -                                 | \$ 189,832.02                      | \$ -                   | \$ -                                    | \$ 189,832.02                   | \$ 295,200.00                       | \$ 295,200.00                         | \$ 189,832.02                      |
| TOTAL ALL PARTS                   |                                         | \$ 17,849,318.49                     | \$ 38,021,651.22                     | \$ 6,989,940.77                    | \$ 5,012,518.27        | \$ 303,778.60                           | \$ 68,177,207.35                | \$ 296,285,266.50                   | \$ 320,417,706.60                     | \$ 44,044,767.25                   |

# SANTA ROSA COUNTY SCHOOL DISTRICT

## FINANCIAL CONDITION RATIO #16/03

PROJECTED FOR JUNE 30, 2019

FISCAL YEAR 2018 - 2019

Board Meeting Date: 01/22/19

| FUND #                                       | FUND NAME                               | UNASSIGNED<br>EST. FUND BAL.<br>6/30/2019 | RESTRICTED<br>EST. FUND BAL.<br>6/30/2019 | ASSIGNED<br>EST. FUND BAL.<br>6/30/2019 | COMMITTED<br>EST. FUND BAL.<br>6/30/2019 | NON-SPENDABLE<br>EST. FUND BAL.<br>6/30/2019 | ESTIMATED<br>FUND BAL.<br>6/30/2019 | EST. REVENUE<br>NOV. 2018 | FIN. CONDITION<br>RATIO<br>PROJECTED<br>FOR 6/30/19 |
|----------------------------------------------|-----------------------------------------|-------------------------------------------|-------------------------------------------|-----------------------------------------|------------------------------------------|----------------------------------------------|-------------------------------------|---------------------------|-----------------------------------------------------|
| 100                                          | GENERAL OPERATING                       | \$ 16,113,272.05                          | \$ 4,678,046.72                           | \$ 649,728.71                           | \$ 4,418,155.24                          | \$ 129,945.74                                | \$ 25,989,148.46                    | \$ 212,663,699.21         | 7.88%                                               |
| 100                                          | GENERAL OPERATING TRANSFERS             | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                      | -                                                   |
| <b>TOTAL PART 1-OPERATING</b>                |                                         | \$ 16,113,272.05                          | \$ 4,678,046.72                           | \$ 649,728.71                           | \$ 4,418,155.24                          | \$ 129,945.74                                | \$ 25,989,148.46                    | \$ 212,663,699.21         | -                                                   |
| 210                                          | SBF & COBI BONDS                        | \$ -                                      | \$ 35,396.30                              | \$ -                                    | \$ -                                     | \$ -                                         | \$ 35,396.30                        | \$ -                      | -                                                   |
| 221                                          | RACETRACK ISSUE - DEBT SERVICE          | \$ -                                      | \$ 1,414,717.06                           | \$ -                                    | \$ -                                     | \$ -                                         | \$ 1,414,717.06                     | \$ 251,250.00             | 0.00%                                               |
| 290                                          | OTHER DEBT SERVICE                      | \$ -                                      | \$ 921,566.17                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 921,566.17                       | \$ 6,445,673.26           | 0.00%                                               |
| <b>TOTAL PART 2-DEBT SERVICE</b>             |                                         | \$ -                                      | \$ 2,371,679.53                           | \$ -                                    | \$ -                                     | \$ -                                         | \$ 2,371,679.53                     | \$ 6,696,923.26           | -                                                   |
| 346                                          | PUBLIC ED. CAPITAL OUTLAY-15-16         | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                      | -                                                   |
| 347                                          | PUBLIC ED. CAPITAL OUTLAY-16-17         | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                      | -                                                   |
| 348                                          | PUBLIC ED. CAPITAL OUTLAY-17-18         | \$ -                                      | \$ 1,331.25                               | \$ -                                    | \$ -                                     | \$ -                                         | \$ 1,331.25                         | \$ 1,107.04               | 0.00%                                               |
| 349                                          | PUBLIC ED. CAPITAL OUTLAY-18-19         | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 428,734.00             | 0.00%                                               |
| 360                                          | CAPITAL OUTLAY & DEBT SERVICE           | \$ -                                      | \$ 683,225.60                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 683,225.60                       | \$ 121,816.39             | 0.00%                                               |
| 370                                          | NONVOTE CAP IMPROV FD DIS SCH TAX 17-18 | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                      | -                                                   |
| 371                                          | LOCAL CAPITAL OUTLAY TAX-10-11          | \$ -                                      | \$ 5.94                                   | \$ -                                    | \$ -                                     | \$ -                                         | \$ 5.94                             | \$ -                      | -                                                   |
| 372                                          | LOCAL CAPITAL OUTLAY TAX-11-12          | \$ -                                      | \$ 123.89                                 | \$ -                                    | \$ -                                     | \$ -                                         | \$ 123.89                           | \$ 14.30                  | 0.00%                                               |
| 373                                          | LOCAL CAPITAL OUTLAY TAX-12-13          | \$ -                                      | \$ 32.23                                  | \$ -                                    | \$ -                                     | \$ -                                         | \$ 32.23                            | \$ -                      | -                                                   |
| 374                                          | CAP IMPROV FD DIS SCH TAX 13-14         | \$ -                                      | \$ 112.09                                 | \$ -                                    | \$ -                                     | \$ -                                         | \$ 112.09                           | \$ 58.16                  | 0.00%                                               |
| 375                                          | CAP IMPROV FD DIS SCH TAX 14-15         | \$ -                                      | \$ 128.75                                 | \$ -                                    | \$ -                                     | \$ -                                         | \$ 128.75                           | \$ 47.02                  | -                                                   |
| 376                                          | CAP IMPROV FD DIS SCH TAX 15-16         | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                      | -                                                   |
| 377                                          | CAP IMPROV FD DIS SCH TAX 16-17         | \$ -                                      | \$ 50.04                                  | \$ -                                    | \$ -                                     | \$ -                                         | \$ 50.04                            | \$ 50.04                  | 0.00%                                               |
| 378                                          | CAP IMPROV FD DIS SCH TAX 17-18         | \$ -                                      | \$ 5,563.65                               | \$ -                                    | \$ -                                     | \$ -                                         | \$ 5,563.65                         | \$ 674.86                 | 0.00%                                               |
| 379                                          | CAP IMPROV FD DIS SCH TAX 18-19         | \$ -                                      | \$ 30,512.73                              | \$ -                                    | \$ -                                     | \$ -                                         | \$ 30,512.73                        | \$ 14,320,512.23          | 0.00%                                               |
| 390                                          | LOCAL CAPITAL IMPROVE.FUND              | \$ -                                      | \$ 528,775.95                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 528,775.95                       | \$ 161,722.23             | 0.00%                                               |
| 392                                          | 1/2 CENT SALES TAX                      | \$ -                                      | \$ 788,393.34                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 788,393.34                       | \$ 8,930,000.00           | 0.00%                                               |
| 396                                          | CAPITAL OUTLAY - GENERAL REVENUE        | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 46,222.00              | 0.00%                                               |
| <b>TOTAL PART 3-CAPITAL OUTLAY</b>           |                                         | \$ -                                      | \$ 2,038,255.46                           | \$ -                                    | \$ -                                     | \$ -                                         | \$ 2,038,255.46                     | \$ 24,010,958.27          | -                                                   |
| 400                                          | OTHER SPECIAL REVENUE                   | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 12,345,318.49          | 0.00%                                               |
| 410                                          | FOOD SERVICE                            | \$ -                                      | \$ 3,341,443.81                           | \$ -                                    | \$ -                                     | \$ 251,506.52                                | \$ 3,592,950.33                     | \$ 11,670,109.45          | 0.00%                                               |
| 499                                          | FEDERAL DIRECT                          | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 2,646,743.17           | 0.00%                                               |
| <b>TOTAL PART 4-SPECIAL REVENUE</b>          |                                         | \$ -                                      | \$ 3,341,443.81                           | \$ -                                    | \$ -                                     | \$ 251,506.52                                | \$ 3,592,950.33                     | \$ 26,662,171.11          | -                                                   |
| 712                                          | SELF-INSURANCE-HEALTH                   | \$ -                                      | \$ 2,000,000.00                           | \$ 7,862,901.45                         | \$ -                                     | \$ -                                         | \$ 9,862,901.45                     | \$ 20,629,404.65          | 38.12%                                              |
| <b>TOTAL PART 7-PROPRIETARY FUNDS</b>        |                                         | \$ -                                      | \$ 2,000,000.00                           | \$ 7,862,901.45                         | \$ -                                     | \$ -                                         | \$ 9,862,901.45                     | \$ 20,629,404.65          | -                                                   |
| 810                                          | SCHOOL INTERNAL FUNDS                   | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 20,200.00              | 0.00%                                               |
| 891                                          | EMPLOYEE FLEXIBLE BENEFITS PLAN         | \$ -                                      | \$ -                                      | \$ 189,832.02                           | \$ -                                     | \$ -                                         | \$ 189,832.02                       | \$ 275,000.00             | 69.03%                                              |
| <b>TOTAL PART 8-TRUST &amp; AGENCY FUNDS</b> |                                         | \$ -                                      | \$ -                                      | \$ 189,832.02                           | \$ -                                     | \$ -                                         | \$ 189,832.02                       | \$ 295,200.00             | -                                                   |
| <b>TOTAL ALL PARTS</b>                       |                                         | \$ 16,113,272.05                          | \$ 14,429,425.52                          | \$ 8,702,462.18                         | \$ 4,418,155.24                          | \$ 381,452.27                                | \$ 44,044,767.25                    | \$ 290,958,356.50         | -                                                   |

\* 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.