

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #18/04 For Month Ending December 31, 2018

FISCAL YEAR 2018 - 2019

Board Meeting Date: 02/21/19

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2018	RESTRICTED FUND BAL. 6/30/2018	ASSIGNED FUND BAL. 6/30/2018	COMMITTED 6/30/2018	NON-SPENDABLE FUND BAL. 6/30/2018	BALANCE FORWARD 6/30/2018	DECEMBER 2018-19 EST. REVENUE	DECEMBER 2018-19 APPROPRIATIONS	ESTIMATED FUND BAL. 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	\$ 212,928,673.11	\$ 226,251,935.70	\$ 22,290,142.49
100	GENERAL OPERATING TRANSFERS							\$ 5,336,547.00		
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	\$ 218,265,220.11	\$ 226,251,935.70	\$ 22,290,142.49
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	\$ 6,036,317.51	\$ 6,102,365.42	\$ 858,041.17
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,122,952.44	\$ -	\$ -	\$ -	\$ 2,122,952.44	\$ 6,287,567.51	\$ 6,102,365.42	\$ 2,308,154.53
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	\$ 13,880,643.75	\$ 439,868.48
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,859.00	\$ 55,859.00	\$ -
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 21,913,860.20	\$ -	\$ 254,613.65	\$ -	\$ 22,168,473.85	\$ 24,020,595.27	\$ 43,741,457.91	\$ 2,447,611.21
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,369,980.49	\$ 12,369,980.49	\$ -
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	\$ 26,686,833.11	\$ 28,434,646.19	\$ 3,592,950.33
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 6,078,327.55	\$ -	\$ -	\$ 8,078,327.55	\$ 20,705,856.73	\$ 18,844,830.75	\$ 9,939,353.53
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,000,000.00	\$ 6,078,327.55	\$ -	\$ -	\$ 8,078,327.55	\$ 20,705,856.73	\$ 18,844,830.75	\$ 9,939,353.53
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	\$ 296,261,272.73	\$ 323,670,435.97	\$ 40,768,044.11

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO #16/04

PROJECTED FOR JUNE 30, 2019

FISCAL YEAR 2018 - 2019

Board Meeting Date: 02/21/19

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2019	RESTRICTED EST. FUND BAL. 6/30/2019	ASSIGNED EST. FUND BAL. 6/30/2019	COMMITTED EST. FUND BAL. 6/30/2019	NON-SPENDABLE EST. FUND BAL. 6/30/2019	ESTIMATED FUND BAL. 6/30/2019	EST. REVENUE DEC. 2018	FIN. CONDITION RATIO PROJECTED FOR 6/30/19
100	GENERAL OPERATING	\$ 13,819,888.34	\$ 4,012,225.65	\$ 557,253.56	\$ 3,789,324.22	\$ 111,450.71	\$ 22,290,142.49	\$ 212,928,673.11	6.75%
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL PART 1-OPERATING		\$ 13,819,888.34	\$ 4,012,225.65	\$ 557,253.56	\$ 3,789,324.22	\$ 111,450.71	\$ 22,290,142.49	\$ 212,928,673.11	
210	SBE & 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	\$ -	\$ 858,041.17	\$ -	\$ -	\$ -	\$ 858,041.17	\$ 6,036,317.51	0.00%
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 2,308,154.53	\$ -	\$ -	\$ -	\$ 2,308,154.53	\$ 6,287,567.51	
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	0.00%
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	\$ -	\$ 439,868.48	\$ -	\$ -	\$ -	\$ 439,868.48	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,859.00	0.00%
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 2,447,611.21	\$ -	\$ -	\$ -	\$ 2,447,611.21	\$ 24,020,595.27	
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,369,980.49	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%
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 3,341,443.81	\$ -	\$ -	\$ 251,506.52	\$ 3,592,950.33	\$ 26,686,833.11	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 7,939,353.53	\$ -	\$ -	\$ 9,939,353.53	\$ 20,705,856.73	38.34%
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,000,000.00	\$ 7,939,353.53	\$ -	\$ -	\$ 9,939,353.53	\$ 20,705,856.73	
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%
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 189,832.02	\$ -	\$ -	\$ 189,832.02	\$ 295,200.00	
TOTAL ALL PARTS		\$ 13,819,888.34	\$ 14,109,435.20	\$ 8,686,439.11	\$ 3,789,324.22	\$ 362,957.24	\$ 40,768,044.11	\$ 290,924,725.73	

* 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.