

# SANTA ROSA COUNTY SCHOOL DISTRICT

## BUDGET AMENDMENT #18/09 For Month Ending May 31, 2019

FISCAL YEAR 2018 - 2019

Board Meeting Date: 07/23/2019

| 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 | MAY<br>2018-19<br>EST. REVENUE | MAY<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                | \$ 218,943,894.01              | \$ 236,027,475.70                | \$ 20,500,669.52                   |
| 100                               | GENERAL OPERATING TRANSFERS             |                                      |                                      |                                    |                        |                                         |                                 | \$ 7,307,393.13                |                                  |                                    |
| 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                | \$ 226,251,287.14              | \$ 236,027,475.70                | \$ 20,500,669.52                   |
| 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                 | \$ 253,250.00                  | \$ -                             | \$ 1,416,717.06                    |
| 290                               | OTHER DEBT SERVICE                      | \$ -                                 | \$ 924,089.08                        | \$ -                               | \$ -                   | \$ -                                    | \$ 924,089.08                   | \$ 8,563,571.72                | \$ 8,622,024.46                  | \$ 865,636.34                      |
| TOTAL PART 2-DEBT SERVICE         |                                         | \$ -                                 | \$ 2,122,952.44                      | \$ -                               | \$ -                   | \$ -                                    | \$ 2,122,952.44                 | \$ 8,816,821.72                | \$ 8,622,024.46                  | \$ 2,317,749.70                    |
| 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                    | \$ 422.04                      | \$ 49,395.75                     | \$ -                               |
| 349                               | PUBLIC ED. CAPITAL OUTLAY-18-19         | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 429,631.46                  | \$ 428,734.00                    | \$ 897.46                          |
| 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                        | \$ 574.07                      | \$ 246.36                        | \$ 394.98                          |
| 372                               | LOCAL CAPITAL OUTLAY TAX-11-12          | \$ -                                 | \$ 415.95                            | \$ -                               | \$ -                   | \$ -                                    | \$ 415.95                       | \$ 1,208.01                    | \$ 773.48                        | \$ 850.48                          |
| 373                               | LOCAL CAPITAL OUTLAY TAX-12-13          | \$ -                                 | \$ 259.35                            | \$ -                               | \$ -                   | \$ -                                    | \$ 259.35                       | \$ 196.59                      | \$ 455.94                        | \$ -                               |
| 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                    | \$ 1,470.40                    | \$ 48,576.85                     | \$ 555.47                          |
| 376                               | CAP IMPROV FD DIS SCH TAX 15-16         | \$ -                                 | \$ 3,029,760.14                      | \$ -                               | \$ -                   | \$ -                                    | \$ 3,029,760.14                 | \$ 3,673.51                    | \$ 3,031,462.00                  | \$ 1,971.65                        |
| 377                               | CAP IMPROV FD DIS SCH TAX 16-17         | \$ -                                 | \$ 454,814.98                        | \$ -                               | \$ -                   | \$ -                                    | \$ 454,814.98                   | \$ 7,411.57                    | \$ 460,525.78                    | \$ 1,700.77                        |
| 378                               | CAP IMPROV FD DIS SCH TAX 17-18         | \$ -                                 | \$ 3,068,634.79                      | \$ -                               | \$ -                   | \$ -                                    | \$ 3,068,634.79                 | \$ 4,054.87                    | \$ 3,071,159.07                  | \$ 1,530.59                        |
| 379                               | CAP IMPROV FD DIS SCH TAX 18-19         | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 14,352,266.84               | \$ 14,070,030.68                 | \$ 282,236.16                      |
| 390                               | LOCAL CAPITAL IMPROVE.FUND              | \$ -                                 | \$ 744,934.24                        | \$ -                               | \$ 254,613.65          | \$ -                                    | \$ 999,547.89                   | \$ 554,676.94                  | \$ 1,014,240.73                  | \$ 539,984.10                      |
| 392                               | 1/2 CENT SALES TAX                      | \$ -                                 | \$ 13,493,900.81                     | \$ -                               | \$ -                   | \$ -                                    | \$ 13,493,900.81                | \$ 9,230,000.00                | \$ 22,335,507.47                 | \$ 388,393.34                      |
| 393                               | SCHOOL INFRASTRUCTURE TRUST FUNDS       | \$ -                                 | \$ 973,412.00                        | \$ -                               | \$ -                   | \$ -                                    | \$ 973,412.00                   | \$ 750,000.00                  | \$ 973,412.00                    | \$ 750,000.00                      |
| 396                               | CAPITAL OUTLAY - GENERAL REVENUE        | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 97,528.00                   | \$ 97,528.00                     | \$ -                               |
| TOTAL PART 3-CAPITAL OUTLAY       |                                         | \$ -                                 | \$ 22,887,272.20                     | \$ -                               | \$ 254,613.65          | \$ -                                    | \$ 23,141,885.85                | \$ 25,554,988.85               | \$ 46,045,022.01                 | \$ 2,651,852.69                    |
| 400                               | OTHER SPECIAL REVENUE                   | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 12,689,182.84               | \$ 12,689,182.84                 | \$ -                               |
| 410                               | FOOD SERVICE                            | \$ -                                 | \$ 5,154,459.03                      | \$ -                               | \$ -                   | \$ 186,304.38                           | \$ 5,340,763.41                 | \$ 11,670,109.45               | \$ 15,655,271.12                 | \$ 1,355,601.74                    |
| 499                               | FEDERAL DIRECT                          | \$ -                                 | \$ -                                 | \$ -                               | \$ -                   | \$ -                                    | \$ -                            | \$ 5,405,740.17                | \$ 5,405,740.17                  | \$ -                               |
| TOTAL PART 4-SPECIAL REVENUE      |                                         | \$ -                                 | \$ 5,154,459.03                      | \$ -                               | \$ -                   | \$ 186,304.38                           | \$ 5,340,763.41                 | \$ 29,765,032.46               | \$ 33,750,194.13                 | \$ 1,355,601.74                    |
| 712                               | SELF-INSURANCE-HEALTH                   | \$ -                                 | \$ 2,000,000.00                      | \$ 6,078,327.55                    | \$ -                   | \$ -                                    | \$ 8,078,327.55                 | \$ 21,297,173.84               | \$ 21,018,091.58                 | \$ 8,357,409.81                    |
| TOTAL PART 7-PROPRIETARY FUNDS    |                                         | \$ -                                 | \$ 2,000,000.00                      | \$ 6,078,327.55                    | \$ -                   | \$ -                                    | \$ 8,078,327.55                 | \$ 21,297,173.84               | \$ 21,018,091.58                 | \$ 8,357,409.81                    |
| 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                     | \$ 38,995,063.22                     | \$ 6,989,940.77                    | \$ 5,012,518.27        | \$ 303,778.60                           | \$ 69,150,619.35                | \$ 311,980,504.01              | \$ 345,758,007.88                | \$ 35,373,115.48                   |

# SANTA ROSA COUNTY SCHOOL DISTRICT

## FINANCIAL CONDITION RATIO #18/09

PROJECTED FOR JUNE 30, 2019

FISCAL YEAR 2018 - 2019

Board Meeting Date: 07/23/2019

| 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>MAY 2019 | FIN. CONDITION<br>RATIO<br>PROJECTED<br>FOR 6/30/19 |
|-----------------------------------|-----------------------------------------|-------------------------------------------|-------------------------------------------|-----------------------------------------|------------------------------------------|----------------------------------------------|-------------------------------------|--------------------------|-----------------------------------------------------|
| 100                               | GENERAL OPERATING                       | \$ 12,710,415.10                          | \$ 3,690,120.51                           | \$ 512,516.74                           | \$ 3,485,113.82                          | \$ 102,503.35                                | \$ 20,500,669.52                    | \$ 218,943,894.01        | 6.04%                                               |
| 100                               | GENERAL OPERATING TRANSFERS             | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                     | -                                                   |
| TOTAL PART 1-OPERATING            |                                         | \$ 12,710,415.10                          | \$ 3,690,120.51                           | \$ 512,516.74                           | \$ 3,485,113.82                          | \$ 102,503.35                                | \$ 20,500,669.52                    | \$ 218,943,894.01        |                                                     |
| 210                               | SBE & COBI BONDS                        | \$ -                                      | \$ 35,396.30                              | \$ -                                    | \$ -                                     | \$ -                                         | \$ 35,396.30                        | \$ -                     | -                                                   |
| 221                               | RACETRACK ISSUE - DEBT SERVICE          | \$ -                                      | \$ 1,416,717.06                           | \$ -                                    | \$ -                                     | \$ -                                         | \$ 1,416,717.06                     | \$ 253,250.00            | 0.00%                                               |
| 290                               | OTHER DEBT SERVICE                      | \$ -                                      | \$ 865,636.34                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 865,636.34                       | \$ 8,563,571.72          | 0.00%                                               |
| TOTAL PART 2-DEBT SERVICE         |                                         | \$ -                                      | \$ 2,317,749.70                           | \$ -                                    | \$ -                                     | \$ -                                         | \$ 2,317,749.70                     | \$ 8,816,821.72          |                                                     |
| 346                               | PUBLIC ED. CAPITAL OUTLAY-15-16         | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                     | -                                                   |
| 347                               | PUBLIC ED. CAPITAL OUTLAY-16-17         | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ -                     | -                                                   |
| 348                               | PUBLIC ED. CAPITAL OUTLAY-17-18         | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 422.04                | 0.00%                                               |
| 349                               | PUBLIC ED. CAPITAL OUTLAY-18-19         | \$ -                                      | \$ 897.46                                 | \$ -                                    | \$ -                                     | \$ -                                         | \$ 897.46                           | \$ 429,631.46            | 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          | \$ -                                      | \$ 394.98                                 | \$ -                                    | \$ -                                     | \$ -                                         | \$ 394.98                           | \$ 574.07                | 0.00%                                               |
| 372                               | LOCAL CAPITAL OUTLAY TAX-11-12          | \$ -                                      | \$ 850.48                                 | \$ -                                    | \$ -                                     | \$ -                                         | \$ 850.48                           | \$ 1,208.01              | 0.00%                                               |
| 373                               | LOCAL CAPITAL OUTLAY TAX-12-13          | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 196.59                | 0.00%                                               |
| 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         | \$ -                                      | \$ 555.47                                 | \$ -                                    | \$ -                                     | \$ -                                         | \$ 555.47                           | \$ 1,470.40              | 0.00%                                               |
| 376                               | CAP IMPROV FD DIS SCH TAX 15-16         | \$ -                                      | \$ 1,971.65                               | \$ -                                    | \$ -                                     | \$ -                                         | \$ 1,971.65                         | \$ 3,673.51              | 0.00%                                               |
| 377                               | CAP IMPROV FD DIS SCH TAX 16-17         | \$ -                                      | \$ 1,700.77                               | \$ -                                    | \$ -                                     | \$ -                                         | \$ 1,700.77                         | \$ 7,411.57              | 0.00%                                               |
| 378                               | CAP IMPROV FD DIS SCH TAX 17-18         | \$ -                                      | \$ 1,530.59                               | \$ -                                    | \$ -                                     | \$ -                                         | \$ 1,530.59                         | \$ 4,054.87              | 0.00%                                               |
| 379                               | CAP IMPROV FD DIS SCH TAX 18-19         | \$ -                                      | \$ 282,236.16                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 282,236.16                       | \$ 14,352,266.84         | 0.00%                                               |
| 390                               | LOCAL CAPITAL IMPROVE.FUND              | \$ -                                      | \$ 539,984.10                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 539,984.10                       | \$ 554,676.94            | 0.00%                                               |
| 392                               | 1/2 CENT SALES TAX                      | \$ -                                      | \$ 388,393.34                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 388,393.34                       | \$ 9,230,000.00          | 0.00%                                               |
| 393                               | SCHOOL INFRASTRUCTURE TRUST FUNDS       | \$ -                                      | \$ 750,000.00                             | \$ -                                    | \$ -                                     | \$ -                                         | \$ 750,000.00                       | \$ 750,000.00            | 0.00%                                               |
| 396                               | CAPITAL OUTLAY - GENERAL REVENUE        | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 97,528.00             | 0.00%                                               |
| TOTAL PART 3-CAPITAL OUTLAY       |                                         | \$ -                                      | \$ 2,651,852.69                           | \$ -                                    | \$ -                                     | \$ -                                         | \$ 2,651,852.69                     | \$ 25,554,988.85         |                                                     |
| 400                               | OTHER SPECIAL REVENUE                   | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 12,689,182.84         | 0.00%                                               |
| 410                               | FOOD SERVICE                            | \$ -                                      | \$ 1,260,709.62                           | \$ -                                    | \$ -                                     | \$ 94,892.12                                 | \$ 1,355,601.74                     | \$ 11,670,109.45         | 0.00%                                               |
| 499                               | FEDERAL DIRECT                          | \$ -                                      | \$ -                                      | \$ -                                    | \$ -                                     | \$ -                                         | \$ -                                | \$ 5,405,740.17          | 0.00%                                               |
| TOTAL PART 4-SPECIAL REVENUE      |                                         | \$ -                                      | \$ 1,260,709.62                           | \$ -                                    | \$ -                                     | \$ 94,892.12                                 | \$ 1,355,601.74                     | \$ 29,765,032.46         |                                                     |
| 712                               | SELF-INSURANCE-HEALTH                   | \$ -                                      | \$ 2,000,000.00                           | \$ 6,357,409.81                         | \$ -                                     | \$ -                                         | \$ 8,357,409.81                     | \$ 21,297,173.84         | 29.85%                                              |
| TOTAL PART 7-PROPRIETARY FUNDS    |                                         | \$ -                                      | \$ 2,000,000.00                           | \$ 6,357,409.81                         | \$ -                                     | \$ -                                         | \$ 8,357,409.81                     | \$ 21,297,173.84         |                                                     |
| 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                   |                                         | \$ 12,710,415.10                          | \$ 11,920,432.52                          | \$ 7,059,758.57                         | \$ 3,485,113.82                          | \$ 197,395.47                                | \$ 35,373,115.48                    | \$ 304,673,110.88        |                                                     |

\* 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.