

School District of Okaloosa County
General Operating Fund
Fund Balance Comparison
FY 2004-2005



Fund Balance Comparison Beginning of Fiscal Year

Object Group Number	Object Group Name	FY 2002-2003 Actual	FY 2003-2004 Actual	FY 2004-2005 Estimated	\$ Increase (Decrease)
Beginning Fund Balance July 1					
3901	Reserve for Encumbrance	\$1,248,404.84	\$1,236,183.44	\$1,732,225.64	\$496,042.20
3902	Reserve for Inventory	86,922.23	85,735.80	111,809.51	26,073.71
3903	Reserves-Carryover School Budgets	5,656,362.05	5,632,404.37	6,905,644.72	1,273,240.35
3904	Reserves-Carryover Projects	6,887,197.18	12,561,838.31	15,732,238.25	3,170,399.94
3907	Reserve for Retirement	150,000.00	150,000.00	1,400,000.00	1,250,000.00
3910	Reserve-Insurance Liability	2,700,000.00	2,857,000.00	3,369,000.00	512,000.00
3911	Reserve FTE	500,000.00	700,000.00	750,000.00	50,000.00
3913	Reserve for Contingency	500,000.00	500,000.00	750,000.00	250,000.00
3925	Fund Balance - Undesignated	<u>3,757,615.06</u>	<u>3,940,469.14</u>	<u>4,634,776.44</u>	<u>694,307.30</u>
	Beginning Fund Balance July 1	<u>\$21,486,501.36</u>	<u>\$27,663,631.06</u>	<u>\$35,385,694.56</u>	<u>\$7,722,063.50</u>