

**School District of Okaloosa County**  
**General Operating Fund**  
**Fund Balance Comparison**  
**FY 2006-2007**



<b>Fund Balance Comparison</b>
<b>Beginning of Fiscal Year</b>

Object Group Number	Object Group Name	FY 2004-2005 Actual	FY 2005-2006 Actual	FY 2006-2007 Estimated	\$ Increase (Decrease)
<b>Beginning Fund Balance July 1</b>					
3901	Reserve for Encumbrance	\$ 1,732,225.64	\$ 1,382,458.23	\$ 1,593,019.04	\$ 210,560.81
3902	Reserve for Inventory	111,809.51	48,623.46	136,429.17	87,805.71
3903	Reserves - Carryover School Budgets	6,905,644.72	8,645,631.29	6,885,758.45	(1,759,872.84)
3904	Reserves - Categorical Carryover Projects	6,984,288.93	7,386,506.87	7,818,433.17	431,926.30
3905	Reserves - Non-Categorical Carryover Projects	8,747,949.32	11,055,076.89	11,695,117.78	640,040.89
3907	Reserve for Retirement	1,400,000.00	1,400,000.00	1,400,000.00	-
3910	Reserve - Claims Liability	3,369,000.00	3,986,000.00	4,689,000.00	703,000.00
3911	Reserve FTE	750,000.00	819,705.91	1,500,000.00	680,294.09
3913	Reserve for Contingency	750,000.00	1,150,000.00	1,367,483.06	217,483.06
3925	Fund Balance - Undesignated	4,634,776.44	5,540,737.31	6,753,869.45	1,213,132.14
<b>Beginning Fund Balance July 1</b>		<b>\$ 35,385,694.56</b>	<b>\$ 41,414,739.96</b>	<b>\$ 43,839,110.12</b>	<b>\$ 2,424,370.16</b>