

School District of Okaloosa County
General Operating Fund
Fund Balance Comparison
FY 2008-2009



Fund Balance Comparison					
Beginning of Fiscal Year					

Object Group Number	Object Group Name	FY 2006-2007 Actual	FY 2007-2008 Actual	FY 2008-2009 Estimated	\$ Increase (Decrease)
<u>Beginning Fund Balance July 1</u>					
3901	Reserve - Encumbrances	\$1,593,019.04	\$1,199,128.17	\$1,722,961.89	\$523,833.72
3902	Reserve - Inventory	136,429.17	102,610.55	102,610.55	-
3903	Reserve - Carryover School Budgets	7,228,069.51	8,029,830.13	6,270,975.29	(1,758,854.84)
3904	Reserve - Carryover Projects	19,513,550.95	19,007,171.02	23,263,512.34	4,256,341.32
3907	Reserve - Retirement	1,400,000.00	1,400,000.00	1,400,000.00	-
3908	Reserve - School Food Service	-	-	600,000.00	600,000.00
3910	Reserve - Claims Liability	4,689,000.00	4,292,000.00	4,332,000.00	40,000.00
3911	Reserve - FTE	1,500,000.00	1,674,725.00	2,415,136.35	740,411.35
3913	Reserve - Contingency	1,367,483.06	1,881,829.15	2,264,909.24	383,080.09
3925	Fund Balance - Undesignated	6,753,869.45	8,269,272.07	8,269,292.07	20.00
	Beginning Fund Balance July 1	<u>\$44,181,421.18</u>	<u>\$45,856,566.09</u>	<u>\$50,641,397.73</u>	<u>\$4,784,831.64</u>