

**School District of Okaloosa County**  
**General Operating Fund**  
**Fund Balance Comparison**  
**FY 2009-2010**



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

Object Group Number	Object Group Name	FY 2007-2008 Actual	FY 2008-2009 Actual	FY 2009-2010 Estimated	\$ Increase (Decrease)
<b><u>Beginning Fund Balance July 1</u></b>					
3901	Reserve - Encumbrances	\$ 1,199,128.17	\$ 1,722,961.89	\$ 1,062,645.38	\$ (660,316.51)
3902	Reserve - Inventory	102,610.55	102,610.55	102,610.55	-
3903	Reserve - Carryover School Budgets	8,029,830.13	6,270,975.29	7,055,288.41	784,313.12
3904	Reserve - Carryover Projects	19,007,171.02	23,263,512.34	26,749,972.97	3,486,460.63
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	4,292,000.00	4,332,000.00	4,332,000.00	-
3911	Reserve - FTE	1,674,725.00	2,415,136.35	3,366,723.43	951,587.08
3913	Reserve - Contingency	1,881,829.15	2,264,909.24	2,567,000.00	302,090.76
3925	Fund Balance - Undesignated	8,269,272.07	8,269,292.07	9,018,998.13	749,706.06
	<b>Beginning Fund Balance July 1</b>	<b><u>\$ 45,856,566.09</u></b>	<b><u>\$ 50,641,397.73</u></b>	<b><u>\$ 55,655,238.87</u></b>	<b><u>\$ 5,013,841.14</u></b>