

**School District of Okaloosa County**  
**General Operating Fund**  
**Fund Balance Comparison**  
**FY 2010-2011**



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

Object Group Number	Object Group Name	FY 2008-2009 Actual	FY 2009-2010 Actual	FY 2010-2011 Estimated	\$ Increase (Decrease)
<b><u>Beginning Fund Balance July 1</u></b>					
3901	Reserve - Encumbrances	\$ 1,722,961.89	\$ 1,062,645.38	\$ 1,205,870.47	\$ 143,225.09
3902	Reserve - Inventory	102,610.55	67,504.13	76,855.81	9,351.68
3903	Reserve - Carryover School Budgets	6,270,975.29	7,055,288.41	6,392,518.04	(662,770.37)
3904	Reserve - Carryover Categorical Projects	5,234,355.19	7,395,138.93	7,243,112.82	(152,026.11)
3905	Reserve - Carryover Non-Categorical Projects	18,029,157.15	19,868,154.25	22,686,483.81	2,818,329.56
3907	Reserve - Retirement	1,400,000.00	1,400,000.00	512,323.58	(887,676.42)
3908	Reserve - School Food Service	600,000.00	-	-	-
3910	Reserve - Claims Liability	4,332,000.00	3,809,000.00	4,087,000.00	278,000.00
3911	Reserve - FTE	2,415,136.35	3,366,723.43	2,797,611.38	(569,112.05)
3913	Reserve - Contingency	2,264,909.24	2,567,000.00	2,567,000.00	-
3925	Fund Balance - Undesignated	8,269,292.07	9,063,784.34	9,560,896.57	497,112.23
<b>Beginning Fund Balance July 1</b>		<b>\$ 50,641,397.73</b>	<b>\$ 55,655,238.87</b>	<b>\$ 57,129,672.48</b>	<b>\$ 1,474,433.61</b>