

**School District of Okaloosa County
General Operating Fund
Fund Balance Comparison
Fiscal Year 2011-2012**



Fund Balance Comparison Beginning of Fiscal Year				
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Object Group Number	Object Group Name	FY 2009-2010 Actual	FY 2010-2011 Actual	FY 2011-2012 Estimated	\$ Increase (Decrease)
<u>Beginning Fund Balance July 1</u>					
3901	Reserve - Encumbrances	\$ 1,062,645.38	\$ 1,205,870.47	\$ 1,037,458.48	\$ (168,411.99)
3902	Reserve - Inventory	67,504.13	76,855.81	127,558.53	50,702.72
3903	Reserve - Carryover School Budgets	7,055,288.41	6,392,518.04	5,881,286.36	(511,231.68)
3904	Reserve - Carryover Categorical Projects	7,395,138.93	7,243,112.82	10,466,393.73	3,223,280.91
3905	Reserve - Carryover Non-Categorical Projects	19,868,154.25	22,677,476.94	26,104,388.56	3,426,911.62
3907	Reserve - Retirement	1,400,000.00	512,323.58	512,323.58	-
3908	Reserve - School Food Service	-	-	-	-
3910	Reserve - Claims Liability	3,809,000.00	4,087,000.00	3,774,000.00	(313,000.00)
3911	Reserve - FTE	3,366,723.43	2,797,611.38	4,402,327.64	1,604,716.26
3913	Reserve - Contingency	2,567,000.00	2,567,000.00	2,567,000.00	-
3925	Fund Balance - Undesignated	9,063,784.34	9,569,903.44	8,998,521.22	(571,382.22)
	<u>Beginning Fund Balance July 1</u>	<u>\$ 55,655,238.87</u>	<u>\$ 57,129,672.48</u>	<u>\$ 63,871,258.10</u>	<u>\$ 6,741,585.62</u>