



**School District of Okaloosa County**  
**District Summary Budget**  
**General Operating Fund**  
**Fund Balance Comparison**  
**Fiscal Year 2012-2013**

<b>Fund Balance Comparison</b>					
<b>Beginning of Fiscal Year</b>					
<b>Object Group Number</b>	<b>Object Group Name</b>	<b>FY 2010-2011 Actual</b>	<b>FY 2011-2012 Actual</b>	<b>FY 2012-2013 Estimated</b>	<b>\$ Increase (Decrease)</b>
<b><u>Beginning Fund Balance July 1</u></b>					
3901	Reserve - Encumbrances	\$ 1,205,870.47	\$ 1,037,458.48	\$ 971,947.08	\$ (65,511.40)
3902	Reserve - Inventory	76,855.81	127,558.53	104,096.95	(23,461.58)
3903	Reserve - Carryover School Budgets	6,392,518.04	5,881,286.36	6,839,872.39	958,586.03
3904	Reserve - Carryover Categorical Projects	7,243,112.82	10,466,393.73	12,330,981.92	1,864,588.19
3905	Reserve - Carryover Non-Categorical Projects	22,677,476.94	26,079,388.56	23,599,642.45	(2,479,746.11)
3907	Reserve - Retirement	512,323.58	512,323.58	512,323.58	-
3908	Reserve - School Food Service	-	-	-	-
3910	Reserve - Claims Liability	4,087,000.00	3,799,000.00	3,799,000.00	-
3911	Reserve - FTE	2,797,611.38	4,402,327.64	3,415,277.77	(987,049.87)
3913	Reserve - Contingency	2,567,000.00	2,567,000.00	2,567,000.00	-
3925	Fund Balance - Undesignated	9,569,903.44	8,998,521.22	9,763,475.05	764,953.83
	<b><u>Beginning Fund Balance July 1</u></b>	<b><u>\$ 57,129,672.48</u></b>	<b><u>\$ 63,871,258.10</u></b>	<b><u>\$ 63,903,617.19</u></b>	<b><u>\$ 32,359.09</u></b>