



School District of Okaloosa County
District Summary Budget
General Operating Fund
Fund Balance Comparison
Fiscal Year 2013-2014

Fund Balance Comparison					
Beginning of Fiscal Year					
Object Group Number	Object Group Name	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Estimated	\$ Increase (Decrease)
<u>Beginning Fund Balance July 1</u>					
3901	Reserve - Encumbrances	\$ 1,037,458.48	\$ 971,947.08	\$ 1,080,419.21	\$ 108,472.13
3902	Reserve - Inventory	127,558.53	104,951.24	113,258.08	8,306.84
3903	Reserve - Carryover School Budgets	5,881,286.36	6,839,872.39	7,146,679.60	306,807.21
3904	Reserve - Carryover Categorical Projects	10,466,393.73	12,330,670.92	11,859,132.06	(471,538.86)
3905	Reserve - Carryover Non-Categorical Projects	26,079,388.56	23,563,642.45	22,138,527.98	(1,425,114.47)
3907	Reserve - Retirement	512,323.58	512,323.58	512,323.58	-
3908	Reserve - School Food Service	-	-	-	-
3910	Reserve - Claims Liability	3,799,000.00	3,835,000.00	3,835,000.00	-
3911	Reserve - FTE	4,402,327.64	3,415,277.77	3,814,376.40	399,098.63
3913	Reserve - Contingency	2,567,000.00	2,567,000.00	2,567,000.00	-
3925	Fund Balance - Undesignated	8,998,521.22	9,762,931.76	11,656,889.37	1,893,957.61
	<u>Beginning Fund Balance July 1</u>	<u>\$ 63,871,258.10</u>	<u>\$ 63,903,617.19</u>	<u>\$ 64,723,606.28</u>	<u>\$ 819,989.09</u>