



School District of Okaloosa County
District Summary Budget
General Operating Fund
Fund Balance Comparison
Fiscal Year 2014-2015

Fund Balance Comparison					
Beginning of Fiscal Year					

Object Group Number	Object Group Name	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Estimated	\$ Increase (Decrease)
<u>Beginning Fund Balance July 1</u>					
3901	Reserve - Encumbrances	\$ 971,947.08	\$ 1,080,419.21	\$ 1,472,826.64	\$ 392,407.43
3902	Reserve - Inventory	104,951.24	113,258.08	135,953.87	22,695.79
3903	Reserve - Carryover School Budgets	6,839,872.39	7,146,679.60	1,175,150.39	(5,971,529.21)
3904	Reserve - Carryover Categorical Projects	12,330,670.92	11,859,132.06	9,886,616.38	(1,972,515.68)
3905	Reserve - Carryover Non-Categorical Projects	23,563,642.45	21,544,527.98	27,127,503.99	5,582,976.01
3907	Reserve - Retirement	512,323.58	512,323.58	512,323.58	-
3910	Reserve - Claims Liability	3,835,000.00	4,429,000.00	4,429,000.00	-
3911	Reserve - FTE	3,415,277.77	3,814,376.40	3,814,376.40	-
3913	Reserve - Contingency	2,567,000.00	2,567,000.00	2,567,000.00	-
3925	Fund Balance - Undesignated	9,762,931.76	11,656,889.37	11,657,270.56	381.19
	<u>Beginning Fund Balance July 1</u>	<u>\$ 63,903,617.19</u>	<u>\$ 64,723,606.28</u>	<u>\$ 62,778,021.81</u>	<u>\$ (1,945,584.47)</u>