



**School District of Okaloosa County**  
**District Summary Budget**  
**General Operating Fund**  
**Fund Balance Comparison**  
**Fiscal Year 2015-2016**

<b>Fund Balance Comparison</b>					
<b>Beginning of Fiscal Year</b>					
<b>Object Group Number</b>	<b>Object Group Name</b>	<b>FY 2013-2014 Actual</b>	<b>FY 2014-2015 Actual</b>	<b>FY 2015-2016 Estimated</b>	<b>\$ Increase (Decrease)</b>
<b><u>Beginning Fund Balance July 1</u></b>					
3901	Reserve - Encumbrances	\$ 1,080,419.21	\$ 1,472,826.64	\$ 1,710,398.97	\$ 237,572.33
3902	Reserve - Inventory	113,258.08	135,953.87	62,462.22	(73,491.65)
3903	Reserve - Carryover School Budgets	7,146,679.60	1,175,150.39	1,420,471.22	245,320.83
3904	Reserve - Carryover Categorical Projects	11,859,132.06	9,886,616.38	8,203,527.08	(1,683,089.30)
3905	Reserve - Carryover Non-Categorical Projects	21,544,527.98	27,386,503.99	19,400,089.44	(7,986,414.55)
3907	Reserve - Retirement	512,323.58	512,323.58	512,323.58	-
3910	Reserve - Claims Liability	4,429,000.00	4,170,000.00	4,170,000.00	-
3911	Reserve - FTE	3,814,376.40	3,814,376.40	1,482,085.62	(2,332,290.78)
3913	Reserve - Contingency	2,567,000.00	2,567,000.00	2,567,000.00	-
3925	Fund Balance - Undesignated	11,656,889.37	11,657,270.56	11,798,412.20	141,141.64
	<b><u>Beginning Fund Balance July 1</u></b>	<b><u>\$ 64,723,606.28</u></b>	<b><u>\$ 62,778,021.81</u></b>	<b><u>\$ 51,326,770.33</u></b>	<b><u>\$ (11,451,251.48)</u></b>