



School District of Okaloosa County
District Summary Budget
All Funds
Beginning Fund Balance Breakdown
Fiscal Year 2022-2023

Object Group Number	Object Group Name	General Fund	Debt Service Fund	Capital Projects Funds	Special Revenue Funds - Misc. Fund 490x	Food Service Fund	Total
Beginning Fund Balance July 1							
3901	Reserve - Encumbrances	\$ 2,621,939.03	\$ -	\$ 6,125,053.43	\$ -	\$ 253,841.34	\$ 9,000,833.80
3902	Reserve - Inventory	133,999.41	-	-	-	372,868.78	506,868.19
3903	Reserve - Carryover School Budgets	917,366.73	-	-	-	-	917,366.73
3904	Reserve - Carryover Categorical Projects	10,783,589.62	-	-	-	-	10,783,589.62
3905	Reserve - Carryover Non-Categorical Projects	40,371,904.08	-	-	5,993,183.31	1,916,418.21	48,281,505.60
3907	Reserve - Retirement	200,000.00	-	-	-	-	200,000.00
3909	Reserve - Capital Projects	-	-	151,290,768.47	-	-	151,290,768.47
3910	Reserve - Claims Liability	2,914,000.00	-	-	-	-	2,914,000.00
3911	Reserve - FTE	1,919,928.50	-	-	-	-	1,919,928.50
3913	Reserve - Contingency	1,511,792.00	-	-	-	-	1,511,792.00
3920	Reserve - Debt Service	-	86,012.65	-	-	-	86,012.65
3925	Fund Balance - Undesignated	12,714,191.48	-	1,129,119.70	-	8,763,484.79	22,606,795.97
Total Beginning Fund Balance - July 1		\$ 74,088,710.85	\$ 86,012.65	\$ 158,544,941.60	\$ 5,993,183.31	\$ 11,306,613.12	\$ 250,019,461.53

Note:

Special Revenue Funds - Other Federal Programs (Fund 420x), ESSER (Fund 441x), Other CARES (Fund 442x), ESSER II (Fund 443x), Other CRRSA (Fund 444x), ESSER III (Fund 445x), and ARP Other (Fund 446x) do not carry Fund Balances.