

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY, FLORIDA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)
(Unaudited)

	For the Fiscal Year Ending			
	June 30, 2001	June 30, 2002	June 30, 2003	June 30, 2004
General Fund				
Reserved for:				
Encumbrances	\$ 3,125,421	\$ 2,222,655	\$ 1,882,203	\$ 2,831,554
State Categorical Programs	8,142,689	997,913	1,652,485	3,983,729
Inventories		1,238,383	1,557,216	1,390,954
Legal Restrictions				
Other Purposes		1,732,707	1,344,288	3,135,501
Unreserved	5,449,383	7,831,113	10,512,434	10,080,983
Total General Fund	<u>\$ 16,717,493</u>	<u>\$ 14,022,771</u>	<u>\$ 16,948,626</u>	<u>\$ 21,422,721</u>
All Other Governmental Funds				
Reserved for:				
Debt Service	\$	\$ 354,902	\$	\$
Encumbrances	20,652,953	14,047,489	12,727,074	13,208,781
Inventories		1,036,622	1,111,230	811,738
Unreserved, Reported in:				
Special Revenue Funds	3,367,169	3,910,822	4,455,894	5,068,701
Debt Service Funds	957,831	540,643	1,120,715	1,244,181
Capital Projects Funds (a)	48,454,234	47,586,880	33,381,242	36,080,185
Total All Other Governmental Funds	<u>\$ 73,432,187</u>	<u>\$ 67,477,358</u>	<u>\$ 52,796,155</u>	<u>\$ 56,413,586</u>

(a) The increase in Fund Balance is primarily caused by the accumulation of sales tax dollars which will be used according to an established schedule. In the 2004-05 fiscal year a hurricane caused extensive damage to the physical structures. Both FEMA and insurance recoveries were used to reconstruct the facilities putting on hold the sales tax projects.

Source: District Records

For the Fiscal Year Ending					
June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010
\$ 20,015,372	\$ 12,727,760	\$ 11,191,867	\$ 2,352,701	\$ 1,336,715	\$ 1,609,721
1,559,107	3,391,398	5,202,838	4,293,074	7,549,726	12,581,661
1,205,985	1,319,469	1,356,364	1,422,407	1,316,108	1,270,326
			4,267,982	3,005,887	1,706,293
1,757,006	1,381,969	1,608,877			
15,541,028	20,703,572	20,481,566	24,826,303	24,432,388	32,916,644
<u>\$ 40,078,498</u>	<u>\$ 39,524,168</u>	<u>\$ 39,841,512</u>	<u>\$ 37,162,467</u>	<u>\$ 37,640,824</u>	<u>\$ 50,084,645</u>
\$ 278,580	\$	\$	\$ 231,418	\$ 244,188	\$ 220,117
3,599,895	12,308,154	13,303,247	28,393,311	13,645,239	28,830,870
1,137,894	1,148,835	1,070,863	1,078,435	1,337,149	1,178,765
4,284,110	4,604,630	4,426,188	3,889,807	4,779,396	5,733,237
344,816	2,915,269	4,742,564	4,480,160	4,715,914	4,743,512
55,401,026	67,713,542	86,377,339	84,573,574	78,322,174	66,064,908
<u>\$ 65,046,321</u>	<u>\$ 88,690,430</u>	<u>\$ 109,920,201</u>	<u>\$ 122,646,705</u>	<u>\$ 103,044,060</u>	<u>\$ 106,771,409</u>