

Town of Southwest Ranches, Florida
Fund Balances - Governmental Funds (Unaudited)
Fiscal Years 2002 - 2010
(modified accrual basis of accounting)

	September 30,								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund									
Reserved	\$ 1,310,245	\$ 492,944	\$ 1,115,853	\$ 592,440	\$ 286,878	\$ 226,480	\$ 249,718	\$ 186,184	\$ 182,955
Unreserved	941,996	2,349,106	3,216,108	4,354,075	2,136,993	2,394,680	2,175,366	1,817,328	1,910,184
Total General Fund	<u>2,252,241</u>	<u>2,842,050</u>	<u>4,331,961</u>	<u>4,946,515</u>	<u>2,423,871</u>	<u>2,621,160</u>	<u>2,425,084</u>	<u>2,003,512</u>	<u>2,093,139</u>
General Fund % Change From Prior Year	<u>N/A</u>	<u>26.2%</u>	<u>52.4%</u>	<u>14.2%</u>	<u>-51.0%</u>	<u>8.1%</u>	<u>-7.5%</u>	<u>-17.4%</u>	<u>4.5%</u>
All Other Governmental Funds									
Reserved	240,357	2,070,151	946,754	1,899,795	-	-	-	-	30,281
Unreserved:									
Special Revenue Funds	-	-	83,710	26,166	140,535	99,855	215,354	298,154	680,602
Capital Projects Funds	-	-	-	-	307,120	171,502	376,340	276,862	270,115
Debt Service Funds	-	-	-	-	4,000,000	3,537,227	2,265,093	2,281,595	528,242
Total All Other Governmental Funds	<u>240,357</u>	<u>2,070,151</u>	<u>1,030,464</u>	<u>1,925,961</u>	<u>4,447,655</u>	<u>3,808,584</u>	<u>2,856,787</u>	<u>2,856,611</u>	<u>1,509,240</u>
All Other Governmental Funds % Change From Prior Year	<u>N/A</u>	<u>761.3%</u>	<u>-50.2%</u>	<u>86.9%</u>	<u>130.9%</u>	<u>-14.4%</u>	<u>-25.0%</u>	<u>0.0%</u>	<u>-47.2%</u>
Total Governmental Funds									
Reserved	1,550,602	2,563,095	2,062,607	2,492,235	286,878	226,480	249,718	186,184	213,236
Unreserved	941,996	2,349,106	3,299,818	4,380,241	6,277,528	6,031,762	4,655,813	4,397,077	3,119,028
Total Governmental Funds	<u>\$ 2,492,598</u>	<u>\$ 4,912,201</u>	<u>\$ 5,362,425</u>	<u>\$ 6,872,476</u>	<u>\$ 6,564,406</u>	<u>\$ 6,258,242</u>	<u>\$ 4,905,531</u>	<u>\$ 4,583,261</u>	<u>\$ 3,332,264</u>
All Governmental Funds % Change From Prior Year	<u>25.4%</u>	<u>97.1%</u>	<u>9.2%</u>	<u>28.2%</u>	<u>-4.5%</u>	<u>-4.7%</u>	<u>-21.6%</u>	<u>-6.6%</u>	<u>-27.3%</u>

Notes:
The Town implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions*, in Fiscal Year 2011 (See Exhibit XII). The Town did not restate the prior nine years.

Data Source:
Applicable years' comprehensive annual financial report.