

Town of Southwest Ranches, Florida
Fund Balances - Governmental Funds (Unaudited)
Fiscal Year 2015 and Four Years Prior
(modified accrual basis of accounting)

	September 30,				
	2011	2012	2013	2014	2015
General Fund					
Nonspendable:					
Prepaid items	\$ 31,432	\$ 207,568	\$ 25,222	\$ 27,058	\$ 28,763
Inventory	138,848	138,848	482,720	482,720	482,720
Deposits	25,001	-	-	-	-
Total nonspendable	195,281	346,416	507,942	509,778	511,483
Restricted for:					
Fire Control	-	-	-	128,291	308,982
Public safety	3,663	6,445	10,933	11,020	12,550
Town hall brick program	16,800	18,200	-	-	-
Total restricted	20,463	24,645	10,933	139,311	321,532
Committed to:					
Tree preservation	20,877	20,877	3,086	3,086	3,086
Capital projects			9,850	-	-
Total committed	20,877	20,877	12,936	3,086	3,086
Unassigned	2,360,778	2,494,249	3,458,623	3,830,892	4,365,118
Total General Fund	\$ 2,597,399	\$ 2,886,187	\$ 3,990,434	\$ 4,483,067	\$ 5,201,219
General Fund % Change From Prior Year	24.1%	11.1%	38.3%	12.3%	16.0%
All Other Governmental Funds					
Nonspendable:					
Prepaid items	\$ 810	\$ 3,349	\$ 3,654	\$ 3,857	\$ 1,574
Deposits	15,000	-	-	-	-
Total nonspendable	15,810	3,349	3,654	3,857	1,574
Restricted for:					
Transportation surtax	696,179	375,253	312,740	389,361	651,618
Volunteer fire services	40,376	40,807	47,248	70,977	281,656
Total restricted	736,555	416,060	359,988	460,338	933,274
Committed for:					
Capital projects	-	-	60,376	209,053	40,298
Total committed	-	-	60,376	209,053	40,298
Assigned to:					
Debt service	164,278	37,548	15,069	28,448	36,534
Public safety	129,750	-	-	-	-
Fire wells	80,000	-	-	-	-
Capital projects	109,873	354,621	584,686	269,077	249,800
Total assigned	483,901	392,169	599,755	297,525	286,334
Total All Other Governmental Funds	\$ 1,236,266	\$ 811,578	\$ 963,397	\$ 761,720	\$ 1,221,182
All Other Governmental Funds % Change From Prior Year	-25.4%	-34.4%	18.7%	-20.9%	60.3%
Total Governmental Funds	\$ 3,833,665	\$ 3,697,765	\$ 5,014,207	\$ 5,453,840	\$ 6,462,699
All Governmental Funds % Change From Prior Year	11.7%	-3.5%	35.6%	8.8%	18.5%

Notes:

The Town implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions*, in Fiscal Year 2011. The Town did not restate the prior five years.

Data Source:

Applicable years' comprehensive annual financial report.