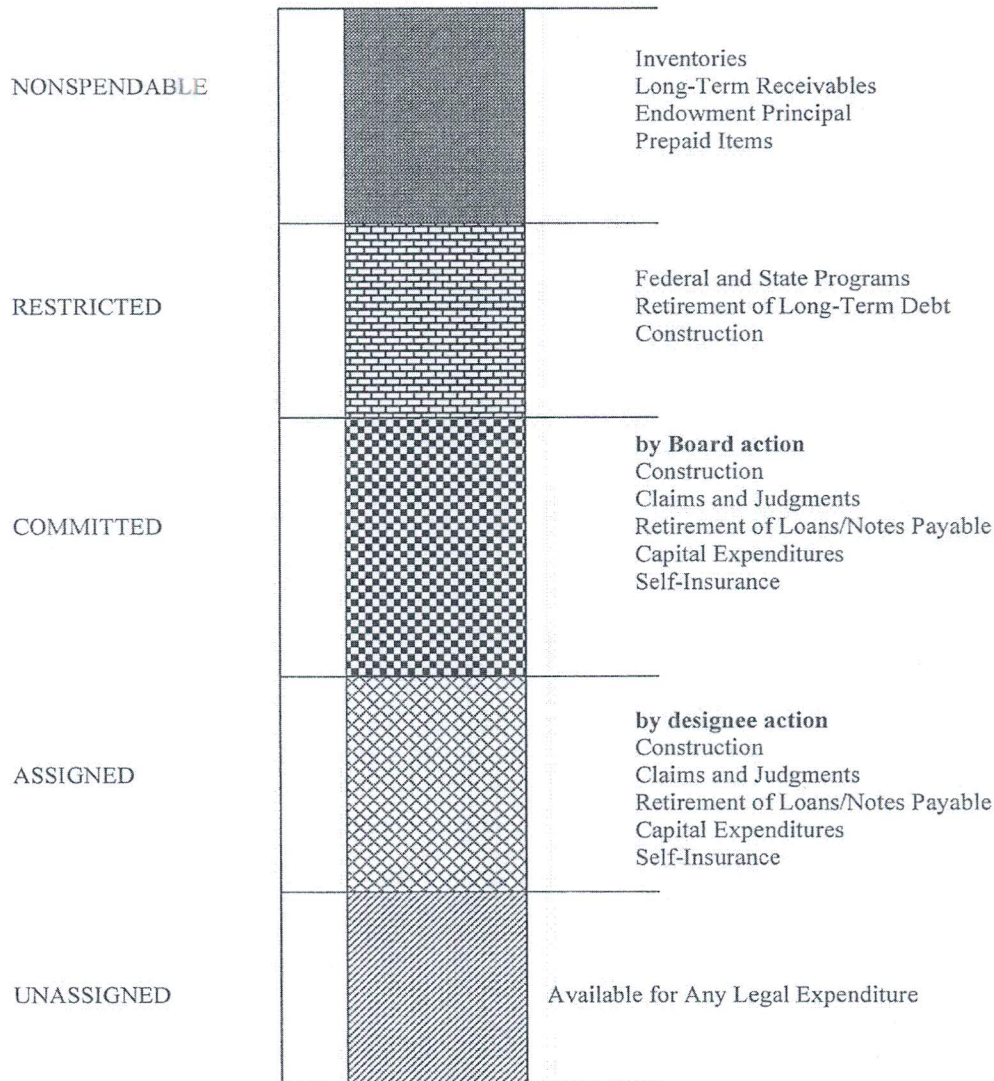


for the “Fund Balance and Cash Flow Worksheet” and the “Instructions For Completion of Fund Balance and Cash Flow Worksheet for the General Fund.”)

1.2.9.2 Post-GASB 54 (Fiscal years ending in 2011 and later)

Elements of Fund Balance Post-GASB 54



Note: The specific categories of designations and reservations indicated above are not all-inclusive.

(If the balance sheet presentation aggregates balances in the five categories, the following should be added to the note.)

Nonspendable

Inventories in the general fund	xxx
Inventories in the food service fund	<u>xxx</u>
Total nonspendable	<u>xxx</u>

Restricted

Debt service	xxx
Capital acquisition	xxx
(Specify other in appropriate detail)	<u>xxx</u>
Total restricted	<u>xxx</u>

Committed

Capital acquisition	xxx
Salary enhancement	xxx
(Specify other in appropriate detail)	<u>xxx</u>
Total committed	<u>xxx</u>

Assigned

Campus activity funds	xxx
(Specify other in appropriate detail)	<u>xxx</u>
Total assigned	<u>xxx</u>

Unassigned xxx

Total Fund Balances xxx