

Fund Balances:

- 710 **Nonspendable** – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Not in Spendable Form:
- 711 **Inventory** – the segregation of a portion of a fund balance to indicate that inventories do not represent expendable available financial resources. This account should not be used in Enterprise Funds.
- 712 **Prepays** – the segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources.
- 713 **Resale** – the segregation of a portion of fund balance to indicate that certain assets held for resale do not represent expendable available financial resources.
- 714 **Advances** – the segregation of a portion of a fund balance to indicate that advances to other funds do not represent expendable available financial resources.
- 718 **Other Fund Balance not in Spendable Form**
- Legally or Contractually Required to be Maintained Intact:
- 719 Permanent Fund Principal – the principal of a permanent fund that is legally or contractually required to be maintained intact.
- 720 **Restricted** – amounts restricted that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- 721 **Debt Service** – the segregation of a portion of a fund balance for resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.
- 722 **Capital Projects** – the segregation of a portion of a fund balance for resources legally restricted for a particular capital project.
- 723 **Capital Outlay** – fund balance legally restricted by state law for purposes as defined for the Capital Outlay Fund.
- 724 **Special Education** - fund balance legally restricted by state law for purposes as defined for the Special Education Fund.
- 725 **Pension** – fund balance legally restricted by state law for purposes as defined for the Pension Fund.
- 726 **Post Secondary Vocational-Technical** - the fund balance of the Post Secondary Vocational-Technical Fund that is legally restricted for use for the Post Secondary Vocational-Technical Program.
- 727 **Auditorium Building** – the fund balance of the Auditorium Building Fund that is legally restricted for use as promulgated by SDCL 6-4-1.

- 728 **Judgment** – the fund balance of the Judgment Fund that is legally restricted for the payment of judgments.
- 739 **Other Restricted Fund Balance**
- 740** **Committed** – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the district’s governing board.
- 741 **Encumbrances** – segregation of a portion of fund balance for commitments related to unperformed contracts.
- 742 **Cash Flow** – the portion of fund balance committed by the governing board for cash flow purposes.
- 743 **Unemployment** – the segregation of a portion of fund balance by the governing board for the payment of unemployment claims.
- 749 **Other Committed Fund Balance**
- 750** **Assigned** – amounts that are constrained by the government’s “intent” to be used for specific purposes, but are neither restricted nor committed. The constraint may be enacted by a body or official to which the governing board has delegated the authority to assign amounts to be used for specific purposes.
- 751 **Cash Flow** – the portion of fund balance segregated for cash flow by the business manager as delegated by board policy.
- 752 **Subsequent Year’s Budget** – the portion of fund balance assigned during the budget process to help finance the next year’s budget.
- 759 **Other Assigned Fund Balance**
- 760** **Unassigned** – Unassigned fund balance is the residual classification for the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.