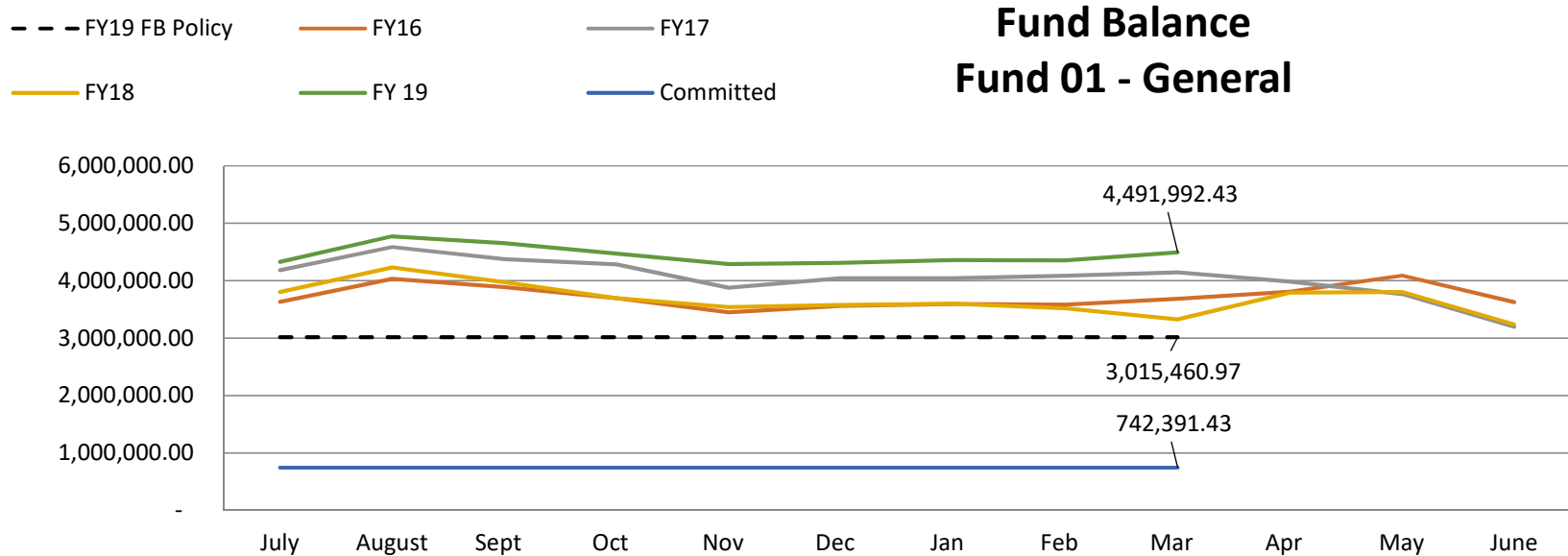




VERNDALE PUBLIC SCHOOL #818

Fund Balance Report - March 31, 2019



- ◆ **Unassigned** - Amounts in the General fund not reported in any other classification. Unassigned amounts in the General Fund are technically available for expenditure for any purpose.
- ◆ **Assigned** - Amounts are comprised of unrestricted funds constrained by the school district's intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed.
- ◆ **Committed** - Amounts comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action.
- ◆ **Restricted** - Amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers, creditors, grantors, contributors, voters, or laws and regulations.
- ◆ **Nonspendable** - Amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
- ◆ **Unrestricted** - Amounts of fund balance left after determining both nonspendable and restricted net resources. This is equal to the sum of the committed, assigned, and unassigned fund balances.



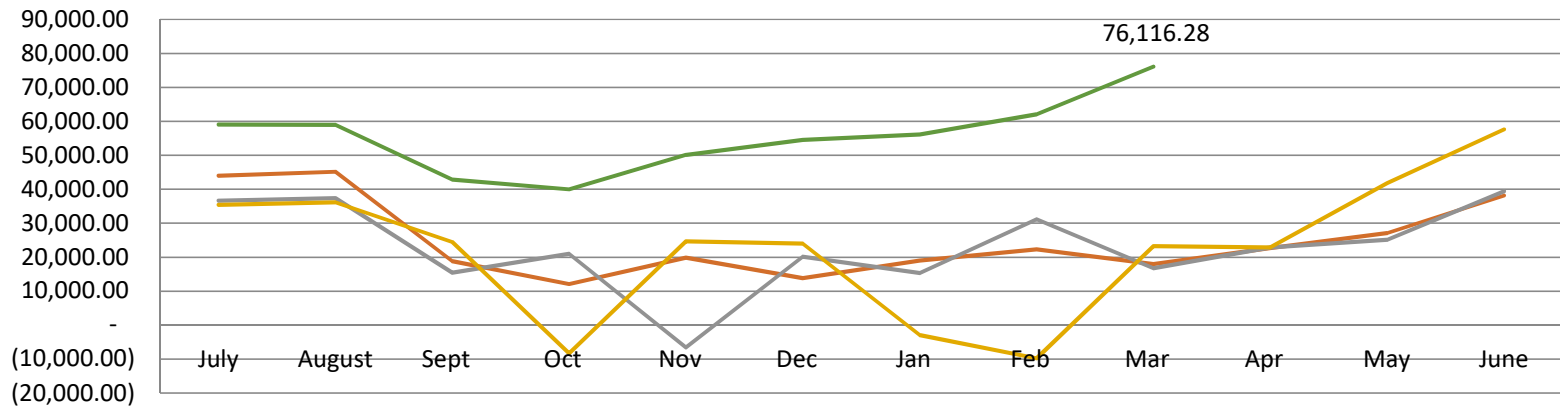
VERNDALE PUBLIC SCHOOL #818

Fund Balance Report - March 31, 2019



Fund Balance Fund 02 - Food Service

FY16 FY17 FY18 FY 19





VERNDALE PUBLIC SCHOOL #818

Fund Balance Report - March 31, 2019



Fund Balance Fund 04 - Comm. Service

FY16 FY17 FY18 FY 19

