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1 2	Code DIA FUND BALANCE
3	FUND BALANCE
4	The Shaker Regional School District (SRSD) shall comply with Government
5	Accounting Standards Board (GASB) 54, Fund Balance Reporting and Governmental
6	Fund Definitions.
7	Tunu Deminions.
8	The following fund type definitions will be used in reporting activity in governmental
9	funds across the <b>SRSD</b> : General Fund, Special Revenue Fund and Capital Project Fund.
10	The SRSD may or may not report all fund types in any given reporting period, based on
11	actual activity.
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13	Fund balance will be reported in governmental funds under the following categories
14	using the definitions provided by GASB Statement No. 54: Nonspendable Fund Balance,
15	Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and
16	Unassigned Fund Balance.
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18	The Superintendent shall publish rules and procedures related to this policy.
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Adopted: August 11, 2011 Amended: 09/26/2023 Review Date of this Document: August 26, 2014

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