

Erlanger Elsmere School District
GASB 54 -Estimated Fund Balance Categories

Category	Estimate
Non-Spendable Fund Balance - Food Service Inventory	\$ 45,000
Restricted Fund Balance - Fund 02 (Grants)	\$ 275,000
Committed Fund Balance	
Fund 21 - District Activity Fund	\$ -
Fund 22 - District Activity Special Funds (Scholarships etc)	\$ 90,000
Fund 25 - School Activity Funds	\$ 160,000
Fund 310 - Capital Outlay Fund	\$ -
Fund 320 - Building Fund	\$ -
Fund 360 - Construction Account	\$ 457,000
Fund 51 - Food Services Account	\$ 700,000
Assigned Fund Balance	
Fund 01 General Fund - Assigned for open purchase orders/invoices	\$ 800,000