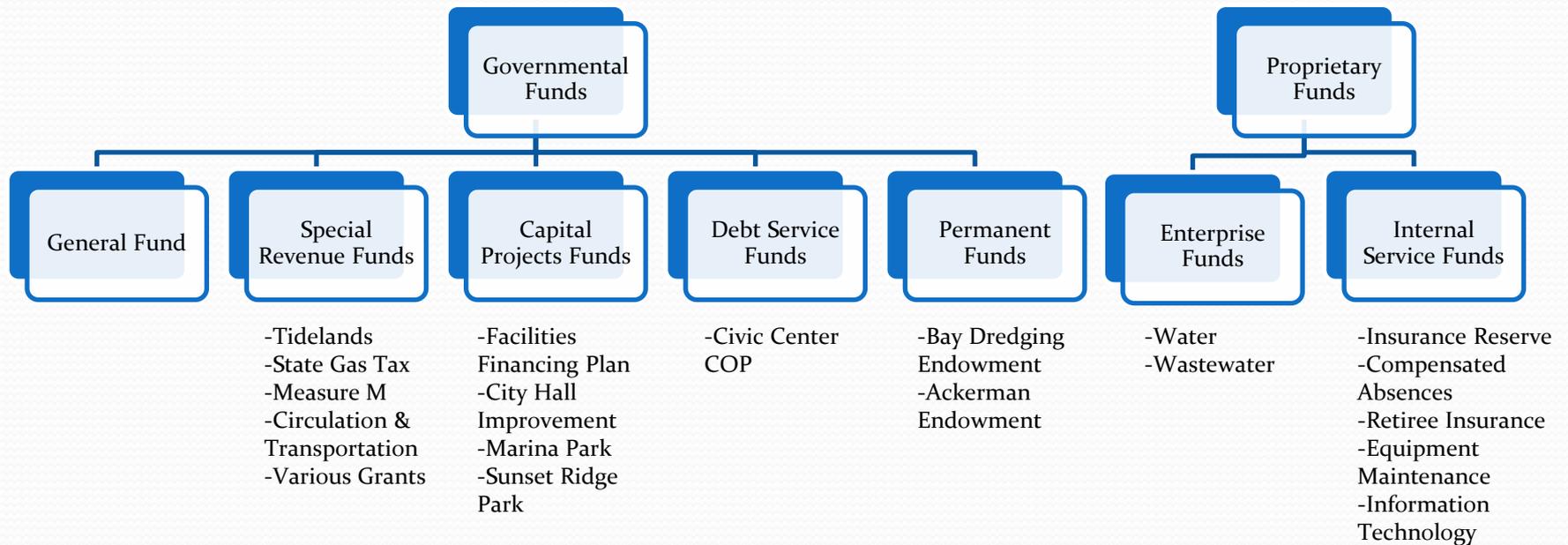


# Governmental Fund Accounting

## (Fund Types & Fund Examples)



# Governmental Fund Reserves (Fund Balance) Classifications

## CLASSIFICATIONS

Non-spendable

Restricted

Committed

Assigned

Unassigned

## NATURE OF RESTRICTION

Cannot be readily converted to cash

Externally imposed restrictions

City Council imposed commitment

City Manager assigned purpose/intent

Residual balance not otherwise restricted

# Proprietary Fund Reserves (Net Working Capital)

$$\text{Net Working Capital} = \text{Current Assets} - \text{Current Liabilities}$$

(Liquid Assets) - (Short-term Liabilities)