

**South Coast Education
Service District**

Code: DBDE
Adopted: 3/10/15
Reviewed: 8/1/17

Flow Assumption (Spending Priority)

When both restricted and unrestricted fund balances are available for use, it is the ESD's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used. Additionally, all spendable, unrestricted revenue amounts in the special revenue funds, debt service funds, and capital projects funds are assigned to be used for the purpose for which the fund was established.

END OF POLICY
