

<i>Reserved</i> Non-spendable	<i>Not available for appropriation</i> Not available for spending, either now or in the future, because of the (e.g., debt retirement)	
<i>Designated</i> Restricted	<i>Available for appropriation but intended for a specific use.</i> Constraints on spending that are legally enforceable by outside parties.	
Unrestricted	<i>Designated</i> Committed	<i>Not available for appropriation.</i> Constraints on spending that the government imposes upon itself by highest-level formal action prior to the close of the period.
	<i>Undesignated</i> Assigned	<i>Available for appropriation.</i> Resources intended for spending for a purpose set by the governing body itself or by some person or body delegated to exercise such authority in accordance with policy established by the board.
	Unassigned	Residual (general fund only)