District: _____
CDS #: _____

Adopted Budget
2023-24 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2023-24 FY	Objects 9780/9789/9790
01	General Fund/County School Service Fund		Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$0.00	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties		Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$0.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	**Fund**	**2023-24 FY**	**Description of Need**
01	General Fund/County School Service Fund	These are samples	New Middle School Equipment
01	General Fund/County School Service Fund		Charter School Ending Fund Balances
01	General Fund/County School Service Fund		Set aside for Common Core
01	General Fund/County School Service Fund		Set aside for Campus Security Project
01	General Fund/County School Service Fund		Board Fund Balance Policy requiring available reserves of at least 10% but not more than 25% of total general fund expenditures
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
	Insert Lines above as needed		
	Total of Substantiated Needs	$0.00	

Remaining Unsubstantiated Balance	**$0.00**	**Balance should be Zero**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.