

District: Cajon Valley Union School District
 CDS #: 37-67991

**Adopted Budget
 2018-19 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	2018-19 Budget
01	General Fund/County School Service Fund	\$23,485,251.68
Total Assigned and Unassigned Ending Fund Balances		\$23,485,251.68
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$6,730,014.86
Remaining Balance to Substantiate Need		\$16,755,236.82

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2018-19 Budget	Description of Need
01	General Fund	\$1,000,000.00	One-time Mandated Funds
01	General Fund	\$500,000.00	Committee of 100
01	General Fund	\$42,000.00	Print Shop Equipment
01	General Fund	\$600,000.00	School furniture and equipment replacement
01	General Fund	\$500,000.00	Middle School Science Adoption
01	General Fund	\$1,000,000.00	Pending Litigation
01	General Fund	\$300,000.00	Magnolia School Testing/Consulting/Legal
01	General Fund	\$1,500,000.00	Flying Hills 7-8 Construction
01	General Fund	\$2,950,000.00	July 2019 Payroll
01	General Fund	\$150,000.00	Playground Equipment Replacement
01	General Fund	\$1,000,000.00	Technology Infrastructure - TIIG
Total of Substantiated Needs		\$9,542,000.00	

Remaining Unsubstantiated Balance \$7,213,236.82

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.