

District: \_\_\_\_\_  
 CDS #: \_\_\_\_\_

**Adopted Budget  
 2026-27 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		2028-29 FY
Form	Fund	
01	General Fund/County School Service Fund	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$0.00
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		
Remaining Balance to Substantiate Need		\$0.00

Objects 9780/9789/9790

Form 01

Form 17

Form 01CS Line 10B-4

Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2028-29 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		
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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.**