District: Washington Unified
CDS #: 10-76778

**Adopted Budget**
**2015-16 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 | 2015-16 Budget | Objects 9780/9789/9790 |
| 01 | General Fund/County School Service Fund | $3,425,532.67 | Form 01 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | $405.83 | Form 17 |
| | Total Assigned and Unassigned Ending Fund Balances | $3,425,938.50 | |
| | District Standard Reserve Level | 3% | Form 01CS Line 10B-4 |
| | Less District Minimum Reserve for Economic Uncertainties | $911,694.00 | Form 01CS Line 10B-7 |
| | Remaining Balance to Substantiate Need | $2,514,244.50 | |

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

| Form | Fund | 2015-16 Budget | Description of Need |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | $641,200.00 | Set aside Technology Equipment, Network |
| 01 | General Fund/County School Service Fund | $1,340,000.00 | Set aside Capital Improvements at School Sites |
| 01 | General Fund/County School Service Fund | $245,044.50 | Set aside for Common Core Instructional Materials |
| 01 | General Fund/County School Service Fund | $288,000.00 | Set aside for District Vihicle Replacement |
| 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 | $2,514,244.50 | |

**Remaining Unsubstantiated Balance** **$0.00**

**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.**