

District: Washington Unified School District
 CDS #: 10-76778-0000000

**Adopted Budget
 2024-25 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	2024-25 Budget
01	General Fund/County School Service Fund	\$8,528,526.49
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$8,528,526.49
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$1,595,207.37
Remaining Balance to Substantiate Need		\$6,933,319.12

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	2024-25 Budget	Description of Need
01	General Fund/County School Service Fund	\$2,426,661.69	Set aside Capital Improvements at School Sites
01	General Fund/County School Service Fund	\$2,357,328.50	Set aside Technology Equipment, Network Infrastructure
01	General Fund/County School Service Fund	\$1,109,331.06	Set aside for Common Core Instructional Materials
01	General Fund/County School Service Fund	\$1,039,997.87	Set aside for District Vehicle Replacement
Insert Lines above as needed			
Total of Substantiated Needs		\$6,933,319.12	

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.