

District: Mt. Diablo Unified School District
 CDS #: 07-61754

**Adopted Budget
 2021-22 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			Reference
Form	Fund	2021-22 Budget	
01	General Fund/County School Service Fund	\$46,050,955.90	Resource 0000-1999, Objects 9780/9789/9790 Form 01
Total Assigned and Unassigned Ending Fund Balances		\$46,050,955.90	
District Standard Reserve Level		3%	Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)
Less District Minimum Reserve for Economic Uncertainties		\$12,016,729.00	Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)
Remaining Balance to Substantiate Need		\$34,034,226.90	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2020-21 Budget	Description of Need
01	General Fund/County School Service Fund	\$712,000.00	Non-spendable
01	General Fund/County School Service Fund	\$13,265,106.00	Set aside for Textbook Adoption
01	General Fund/County School Service Fund	\$6,919,986.90	Set aside for Technology Refresh
01	General Fund/County School Service Fund	\$13,137,134.00	Set aside for Deferral Planning
Insert Lines above as needed			
Total of Substantiated Needs		\$34,034,226.90	

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.