

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

**Adopted Budget**

**2016-17 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.**

<b>Combined Assigned and Unassigned/Unappropriated Fund Balances:</b>		
Form	Fund	2016-17 Budget
01	General Fund/County School Service Fund	\$79,129,982.01
Total Assigned and Unassigned Ending Fund Balances		\$79,129,982.01
District Standard Reserve Level		2%
Less District Minimum Reserve for Economic Uncertainties		\$6,668,214.28
Remaining Balance to Substantiate Need		<b>\$72,461,767.73</b>

**Reference**

Resource 0000-1999, Objects 9780/9789/9790

Form 01

Form 01CS Line 10B-4

Form 01CS Line 10B-7

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

Form	Fund	2016-17 Budget	Description of Need
01	General Fund-Unrestricted	\$1,235,867.00	Committed to Additional School Counselors
01	General Fund-Unrestricted	\$4,417,094.00	Committed to K3 Class Size to 24:1
01	General Fund-Unrestricted	\$1,500,000.00	Assigned to Legal Contingencies
01	General Fund-Unrestricted	\$850,000.00	Assigned to General Equipment Replacement
01	General Fund-Unrestricted	\$2,500,000.00	Assigned to Technology Acquisition & Replacement
01	General Fund-Unrestricted	\$2,000,000.00	Assigned to Classroom Furniture Acquisition & Replacement
01	General Fund-Unrestricted	\$2,000,000.00	Assigned to Grounds Improvement Projects
01	General Fund-Unrestricted	\$1,000,000.00	Assigned to Facilities Improvement Projects
01	General Fund-Unrestricted	\$50,000.00	Assigned to District Website Redesign
01	General Fund-Unrestricted	\$100,000.00	Assigned to Training/Staff Development
01	General Fund-Unrestricted	\$1,000,000.00	Assigned to Deferred Maintenance
01	General Fund-Unrestricted	\$500,000.00	Assigned to Safety & Security
01	General Fund-Unrestricted	\$7,453,278.00	Assigned to LCFF Supplemental Reserve
01	General Fund-Unrestricted	\$9,492,319.00	Assigned to Negotiations
01	General Fund-Unrestricted	\$38,363,209.73	Emergency Reserve (Average Monthly Payroll - \$11,266,044)
Total of Substantiated Needs		<b>\$72,461,767.73</b>	

**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.**