

District: Davis Joint Unified School District  
CDS #: 72678

**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.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2016-17 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$9,024,396	Form 01
	Total Assigned and Unassigned Ending Fund Balances	\$9,024,396	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$2,538,786	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$6,485,610	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2016-17 Budget	Description of Need
01	General Fund/County School Service Fund	\$4,231,309	Local District policy of 5% additional Reserve for Economic Uncertainties
01	General Fund/County School Service Fund	\$1,804,301	One-Time Discretionary (PD, Instructional Materials, Tech)
01	General Fund/County School Service Fund	\$450,000	Site and Program Budget Carryovers
	Total of Substantiated Needs	\$6,485,610	

Remaining Unsubstantiated Balance                      \$0                      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.