

## 2024-25 Adopted Budget

### Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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.

District: **Rescue School District**

#### Combined Assigned and Unassigned Fund Balances

Fund	Fund Description	2024-25 Budget	
01	General Fund/County School Service Fund	\$ 5,300,289.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$5,300,289.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less: District's Reserve Standard amount		\$1,590,087.00	Form 01CS Line 10B-7
Fund Balance that Requires a Statement of Reasons		\$3,710,202.00	

#### Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2023-24 Budget Reasons	
01	General Fund/County School Service Fund	\$3,710,202.00	7% Board Desired Reserve
17	Special Reserve Fund for Other Than Capital Outlay Projects		
(Insert Lines above as needed)			
Total of Substantiated Needs		\$ 3,710,202.00	