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|---|---|
| District: | **Mountain View Whisman School District** |
| CDS #: | 69591 |
| Date of Public Hearing: | 5/29/2025 |

**Adopted Budget**
**2025-26 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 | **2025-26 Budget** | Objects 9780/9789/9790 |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | $38,862,677.05 | Form MYP Unrestricted Section D3 d,e1,e2 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Proj | $0.00 | Form MYP Unrestricted Section E2 b & c |
| | Total Assigned and Unassigned Ending Fund Balances | $38,862,677.05 | |
| | District Standard Reserve Level | 3% | Form MYP Combined Section F3d or Form 01CS Line 10B-4 |
| | Less District Reserve Standard | $3,924,812.93 | Form MYP Combined Section F3g or Form 01CS Line 10B-7 |
| | Remaining Balance to Substantiate Need | $34,937,864.12 | |

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

| | **Fund** | **2025-26 Budget** | **Description of Need** |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | $34,937,864.12 | Reserve for Economic Uncertainties |
| | Insert Lines above as needed | | |
| | Total of Substantiated Needs | $34,937,864.12 | |

| | | |
|---|---|---|
| **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.**

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| District: | **Mountain View Whisman School District** |
| CDS #: | 69591 |
| Date of Public Hearing: | 5/29/2025 |

**Adopted Budget**

**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 | **2026-27 Projection** | Objects 9780/9789/9790 |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | $27,209,601.05 | |
| 17 | Special Reserve Fund for Other Than Capital Outlay F | $0.00 | Form MYP Unrestricted Section D3 d,e1,e2 |
| | | | Form MYP Unrestricted Section E2 b & c |
| | Total Assigned and Unassigned Ending Fund Balances | $27,209,601.05 | |
| | District Standard Reserve Level | 3% | |
| | Less District Minimum Reserve for Economic Uncertainties | $4,044,250.11 | Form MYP Combined Section F3d or Form 01CS Line 10B-4 |
| | | | Form MYP Combined Section F3g or Form 01CS Line 10B-7 |
| | Remaining Balance to Substantiate Need | $23,165,350.94 | |

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

| | **Fund** | **2026-27 Projection** | **Description of Need** |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | $23,165,350.94 | Reserve for Economic Uncertainties |
| | Insert Lines above as needed | | |
| | Total of Substantiated Needs | $23,165,350.94 | |

**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.**

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|---|---|
| District: | **Mountain View Whisman School District** |
| CDS #: | 69591 |
| Date of Public Hearing: | 5/29/2025 |

**Adopted Budget**
**2027-28 Projection 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 | **2027-28 Projection** | Objects 9780/9789/9790 |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | $11,865,097.05 | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Proje | $0.00 | Form MYP Unrestricted Section D3 d,e1,e2 |
| | | | Form MYP Unrestricted Section E2 b & c |
| | Total Assigned and Unassigned Ending Fund Balances | $11,865,097.05 | |
| | District Standard Reserve Level | 3% | |
| | Less District Minimum Reserve for Economic Uncertainties | $4,214,970.66 | Form MYP Combined Section F3d or Form 01CS Line 10B-4 |
| | | | Form MYP Combined Section F3g or Form 01CS Line 10B-7 |
| | Remaining Balance to Substantiate Need | $7,650,126.39 | |

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

| | **Fund** | **2027-28 Projection** | **Description of Need** |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | $7,650,126.39 | Reserve for Economic Uncertainties |
| | Insert Lines above as needed | | |
| | Total of Substantiated Needs | $7,650,126.39 | |

**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.**