

**ADDENDUM TO AGENDA  
KINGSBURG JOINT UNION HIGH SCHOOL DISTRICT  
BOARD OF TRUSTEES  
Board Room      1900 18th Avenue      4:00 p.m.  
                         Kingsburg, CA 93631  
                         August 15, 2016**

**ADDENDUM TO AGENDA**

**PUBLIC HEARING**

2016-17 Budget Balances in Excess of Minimum Reserve Requirements ..... 2

**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	\$2,292,423.59	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$106,817.54	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$2,399,241.13	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$393,653.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$2,005,588.13	

**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	\$300,000.00	Technology Upgrade Equipment
01	General Fund/County School Service Fund	\$150,000.00	Set aside for Common Core
01	General Fund/County School Service Fund	\$192,000.00	Set aside for CTE
01	General Fund/County School Service Fund	\$1,256,770.13	Board Fund Balance Policy requiring available reserves of at least 10% but not more than 25% of total general fund expenditures
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$84,577.00	Set aside for School Bus Replacement
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$22,241.00	Estate Donation designated for Music Department
Total of Substantiated Needs		\$2,005,588.13	

Insert Lines above as needed

**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.**