

2025-26 Adopted Budget  
Statement of Reserves

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                                            | 2026-27 Budget |
| 01                                                | General Fund/County School Service Fund                     | \$5,472,787.00 |
| 17                                                | Special Reserve Fund for Other Than Capital Outlay Projects | \$0.00         |
| Total Assigned and Unassigned Fund Balance        |                                                             | \$5,472,787.00 |
| District Standard Reserve Level                   |                                                             | 3%             |
| Less: District's Reserve Standard amount          |                                                             | \$1,641,836.00 |
| Fund Balance that Requires a Statement of Reasons |                                                             | \$3,830,951.00 |

| Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level |                                                             |                        |                          |
|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------|--------------------------|
| Form                                                                                               | Fund                                                        | 2026-27 Budget Reasons |                          |
| 01                                                                                                 | General Fund/County School Service Fund                     | \$ 3,830,951.00        | 7% Board Desired Reserve |
| 17                                                                                                 | Special Reserve Fund for Other Than Capital Outlay Projects | \$ -                   |                          |
| (Insert Lines above as needed)                                                                     |                                                             |                        |                          |
| Total of Substantiated Needs                                                                       |                                                             | \$ 3,830,951.00        |                          |