

**RESOLUTION #26-03 DESIGNATING CERTAIN GENERAL FUNDS
AS COMMITTED FUND BALANCE
Rescue Union School District**

WHEREAS, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Rescue Union School District Board of Education (Board) has previously adopted Board Policy 3100 acknowledging its authority to commit, assign, or evaluate existing fund-balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board; and

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

WHEREAS, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance.

NOW, THEREFORE, BE IT RESOLVED, that the Rescue Union School District Board of Education, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Justification	Estimated Amount
Liabilities for compensated absences and PY Health payment	Funds due employees for vacations/comp time and for July Health plan payments	\$195,356
Carry-over of Lottery Funds	These funds are designated for Instructional supplies, materials, and other classroom instructional purposes.	\$815,627
Carry-over of MAA funds	MAA reimbursements are dedicated funds for Health Services	\$243
Major and deferred maintenance expenditures	Deferred Maintenance Plan 2026-27 through 2028-29	\$150,000
Safety Improvements	Safety contracts and supplies (emergency kits and training)	\$50,000
CalPERS/CalSTRS	CalPERS/CalSTRS reserves	
Declining enrollment mitigation	Support maintaining staff during declining enrollment	\$1,650,843

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes; and

BE IT FURTHER RESOLVED, that the district's Superintendent, or their designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above based on the unaudited actual financial report for fiscal year 2026-27 no later than September 15, 2027.

Approved, passed and adopted by the Board of Education of the Rescue Union School District on the 16th day of June, 2026:

AYES

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NOES

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ABSENT

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ABSTAINED

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Attest:

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Date: June 16, 2026



Board President

Board Clerk