



*The San Jacinto Difference!*

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**RESOLUTION NO. 19-20-35  
COMMITTED FUND BALANCE**

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

**WHEREAS**, the Board of Trustees is the highest level of decision-making authority and has the 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 internal constraints self-imposed by the Board of Trustees; and

**WHEREAS**, once the committed fund balance constraints are imposed, it requires the constraint to be removed by the Board of Trustees prior to redirecting the funds for other purposes; and

**WHEREAS**, the Board of Trustees has determined it will continue to use Fund 11 for the purpose of maintaining the Adult Education Program and Fund 14 for the purpose of maintaining the Deferred Maintenance Program.

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Trustees of the San Jacinto Unified School District, in accordance with the provisions of GASB 54 hereby commits all state and federal funding for the Adult Education Program in Fund 11 and the Deferred Maintenance Program in Fund 14, as indicated by the Committed Fund classification, and funds cannot be used for any purpose other than directed above, unless the Board of Trustees adopts another resolution to remove or change the constraint.

**PASSED AND ADOPTED**, this 16th day of June 2020, by the San Jacinto Unified School District Board of Trustees, San Jacinto, Riverside County, California.

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Deborah Rex  
Board Clerk

**Dr. David Pyle, District Superintendent**

Dr. Sherry Smith  
Deputy Superintendent - Personnel Services

Seth Heeren  
Assistant Superintendent - Business Services

John Roach  
Assistant Superintendent - Educational Services

**Board of Trustees**

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