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|------------------|-------------------------------------|-------------------------------|-------------------------------------|
| Policy Change | <input type="checkbox"/> | Subject Matter Area Review | <input checked="" type="checkbox"/> |
| Procedure Change | <input type="checkbox"/> | Constituency Group Review | <input checked="" type="checkbox"/> |
| New Policy | <input checked="" type="checkbox"/> | District Council | <input type="checkbox"/> |
| New Procedure | <input type="checkbox"/> | Board 1 st Reading | <input type="checkbox"/> |
| | | Board 2 nd Reading | <input type="checkbox"/> |
| <u>Comments:</u> | | <u>Referred to:</u> | |

KEY:
BOLD= new language
~~strikethrough~~= delete language

Edited:
 1/18/17

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Yosemite Community College District Policies and Administrative Procedures

No. 6305

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Policy

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6305 Reserves

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The District's unrestricted General Fund reserve shall be maintained at a prudent level, defined as a minimum of 10% on General Fund unrestricted expenditure budgets, so as to provide stability to the District when faced with unforeseen State or Local funding shortfalls. Whenever the unrestricted General Fund reserve is projected to fall below the 10% level, the Chancellor and the Executive Vice Chancellor shall recommend a plan to restore the District's unrestricted General Fund reserve to at least 10% of the total budgeted annual expenditures in all unrestricted General Funds.

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Cross References (see also):
 YCCD Policy 2330 – Quorum and Voting

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References:
[Budgeting and Accounting Manual, Chapter 5](#)

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Adopted:
Last Reviewed:

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