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Chapter Lead Jose Torres:
Chapter 1&2(BOT),3(CC)&6
Policy Area Chapter 6
Business & Fiscal Services
References CCLC | Good Practice/Optional

AP 6305 Reserves

Reserves

SBCCD will maintain a minimum fund balance of approximately two months of expenditures in its Unrestricted General Fund as recommended by the Government Finance Officers Association, unless fund balance is utilized for specially identified one-time needs as authorized by the Board of Trustees.

One-time is defined as an expenditure that has no ongoing commitment. While one-time needs may be repeated in future years, the nature of the expenditure must conform to the definition.

References:

Budget and Accounting Manual, Chapter 5; Appendix A

Approval Signatures

Step Description	Approver	Date
Final Board Approval	Kelly Goodrich	12/2022
Reviewed and Approved per AP 2410	Kelly Goodrich	12/2022