Although several calculations are needed in support of the determination, there are just 2-3 questions to be answered annually to determine if a campus needs to contribute to the centrally held Unified Operating Reserve. See Attachment III for an illustration of the calculations that support this decision tree and the actual calculation of the required contribution under four scenarios.

**Q1:**
Does the campus have an E&G surplus before transfers to and from reserves?

**Q2a:**
Is the campus’ Adjusted Operating Reserve balance more than the 10% target balance for the Operating Reserve?

- **YES:** Contribute 10% of the E&G surplus, before transfers to and from reserves, to the Unified Operating Reserve
- **NO:** No Contribution required

**Q2b:**
Is the E&G surplus, before transfers to and from reserves, more than the amount needed to bring the Operating Reserve balance to the 10% target balance?

- **YES:**
  - Calculate the excess of the E&G surplus, before transfers to and from reserves, over the amount needed to bring the Operating Reserve balance to the 10% Target Balance
  - Contribute 10% of the excess to the Unified Operating Reserve
- **NO:** No Contribution required