

Public Disclosure of Collective Bargaining Agreement
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and GC 3547.5 and 3540.2

Name of School District:	LODI UNIFIED SCHOOL DISTRICT
Name of Bargaining/Represented Unit:	LODI PUPIL PERSONNEL ASSOCIATION SALARY
Certificated, Classified, Other:	OTHER/CERTIFICATED

The proposed agreement covers the period beginning: July 1, 2023 and ending June 30, 2024
(date) (date)

The Governing Board will act upon this agreement on: March 5, 2024
(date)

A. Proposed Change in Compensation

Compensation	Annual Cost Prior to Proposed Agreement	Fiscal Impact of Proposed Agreement (All Funds) Complete years 2 and 3 for multi-year agreements only.		
		Year 1 Increase/(Decrease) 2023-24	Year 2 Increase/(Decrease) 2024-25	Year 3 Increase/(Decrease) 2025-26
1 Salary Schedule Ongoing Increase (Decrease)	\$ 17,050,051	\$ 826,895		
	On-going year-over-year change	5.00%		
2 Other Compensation - Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time		\$ 1,020,481		
	Description	One-time, off-schedule payment		
3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$ 4,420,151	\$ 206,558		
4 Health/Welfare Benefits	\$ 1,199,742			
5 Total Compensation - Increase (Decrease) (Total Lines 1-4)	\$ 22,669,945	\$ 2,053,935	\$ -	\$ -
6 Total Number of Represented Employees (Use FTEs if appropriate)	162.66			
7 Total Compensation Average Cost per Employee	\$ 139,369	\$ 12,627	\$ -	\$ -
	Year-over-year change	9.06%	0.00%	0.00%

If the agreement increases or decreases costs, a multiyear projection must be attached.

Public Disclosure of Collective Bargaining Agreement

Name of Bargaining/Represented Unit: LODI PUPIL PERSONNEL ASSOCIATION SALARY

B. SUMMARY

FISCAL EFFECTS

CHANGES TO COMPENSATION (SALARIES AND BENEFITS)

1. Effective July 1, 2023, the salary schedule shall be increased by five percent (5%) ongoing for the LPPA bargaining group. Eliminate Column A from the revised salary schedule.
2. A one-time, off salary schedule payment to all employee groups for the 2023/24 school year. The total dollar amount available to LPPA is \$1,020,481.

OTHER FISCAL EFFECTS

n/a

FUNDING SOURCES

The District's General Fund will pay for the increased costs using the district's ongoing annual revenue and reserves.

OTHER CHANGES

Added additional contract language pertaining to the initial placement and subsequent movement on the salary schedule, transfer and assignments for school year 24/25, and early retirement health benefits eligibility.

CERTIFICATION

In accordance with Government Code Section 3547.5(b), I hereby certify that the costs incurred by the school district under this agreement can be met by the district during the agreement's term. The budget revisions necessary to meet the costs of the agreement are described above. (Must be signed in the copy presented to the board)

District Superintendent

Date

Chief Business Official

Date

After public disclosure of the major provisions contained in this summary, the Governing Board took action to approve the proposed agreement and acknowledges that any budget revisions described above are necessary to meet the costs of the agreement.

President (or Clerk), Governing Board

Date signed

Date of Board Action

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Enter Bargaining Unit: **MGMT Certificated & Classified**

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 1st Interim	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$ 371,054,363	\$ -		\$ 371,054,363
Remaining Revenues (8100-8799)	\$ 5,669,750	\$ -	\$ -	\$ 5,669,750
TOTAL REVENUES	\$ 376,724,113	\$ -	\$ -	\$ 376,724,113
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 133,000,377	\$ 757,883		\$ 133,758,260
Classified Salaries (2000-2999)	\$ 41,096,705			\$ 41,096,705
Employee Benefits (3000-3999)	\$ 71,682,602	\$ 80,920		\$ 71,763,522
Books & Supplies (4000-4999)	\$ 26,702,590	\$ -	\$ -	\$ 26,702,590
Services & Operating Expenses (5000-5999)	\$ 34,391,649	\$ -	\$ -	\$ 34,391,649
Capital Outlay (6000-6999)	\$ 1,175,000	\$ -	\$ -	\$ 1,175,000
Other Outgo (7100-7299) (7400- 7499)	\$ 944,346	\$ -	\$ -	\$ 944,346
Direct support/Indirect Costs (7300- 7399)	\$ (12,468,575)	\$ -	\$ -	\$ (12,468,575)
TOTAL EXPENDITURES	\$ 296,524,694	\$ 838,803	\$ -	\$ 297,363,497
OPERATING SURPLUS (DEFICIT)	\$ 80,199,419	\$ (838,803)	\$ -	\$ 79,360,616
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)		\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (60,715,342)	\$ -	\$ -	\$ (60,715,342)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 19,484,077	\$ (838,803)	\$ -	\$ 18,645,274
BEGINNING BALANCE (9791)	\$ 155,540,626			\$ 155,540,626
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 175,024,703	\$ (838,803)	\$ -	\$ 174,185,900
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ -	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ 90,013,722			\$ 90,013,722
Reserve for Economic Uncertainties (9789)	\$ 18,300,000			\$ 18,300,000
Other Assignments (9780)	\$ 66,115,981	\$ (838,803)	\$ -	\$ 65,277,178
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ -	\$ 0

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Restricted General Fund		
		MGMT Certificated & Classified		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 1st Interim	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 162,006,927	\$ -	\$ -	\$ 162,006,927
TOTAL REVENUES	\$ 162,006,927	\$ -	\$ -	\$ 162,006,927
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 43,256,432	\$ 1,089,493	\$ -	\$ 44,345,925
Classified Salaries (2000-2999)	\$ 26,579,555	\$ -	\$ -	\$ 26,579,555
Employee Benefits (3000-3999)	\$ 43,915,508	\$ 125,639	\$ -	\$ 44,041,147
Books & Supplies (4000-4999)	\$ 131,943,328	\$ -	\$ -	\$ 131,943,328
Services & Operating Expenses (5000-5999)	\$ 48,575,077	\$ -	\$ -	\$ 48,575,077
Capital Outlay (6000-6999)	\$ 3,812,357	\$ -	\$ -	\$ 3,812,357
Other Outgo (7100-7299) (7400- 7499)	\$ 10,775	\$ -	\$ -	\$ 10,775
Direct support/Indirect Costs (7300- 7399)	\$ 11,856,111	\$ -	\$ -	\$ 11,856,111
TOTAL EXPENDITURES	\$ 309,949,143	\$ 1,215,132	\$ -	\$ 311,164,275
OPERATING SURPLUS (DEFICIT)	\$ (147,942,216)	\$ (1,215,132)	\$ -	\$ (149,157,348)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 334,000	\$ -	\$ -	\$ 334,000
Contributions (8980-8999)	\$ 60,715,342	\$ -	\$ -	\$ 60,715,342
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (87,560,874)	\$ (1,215,132)	\$ -	\$ (88,776,006)
BEGINNING BALANCE (9791)	\$ 96,844,015			\$ 96,844,015
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 9,283,141	\$ (1,215,132)	\$ -	\$ 8,068,009
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 9,283,141	\$ (1,215,132)	\$ -	\$ 8,068,009
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ (0)	\$ 0	\$ -	\$ 0

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Combined General Fund MGMT Certificated & Classified		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 1st Interim	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$ 371,054,363	\$ -	\$ -	\$ 371,054,363
Remaining Revenues (8100-8799)	\$ 167,676,677	\$ -	\$ -	\$ 167,676,677
TOTAL REVENUES	\$ 538,731,040	\$ -	\$ -	\$ 538,731,040
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 176,256,809	\$ 1,847,376	\$ -	\$ 178,104,185
Classified Salaries (2000-2999)	\$ 67,676,260	\$ -	\$ -	\$ 67,676,260
Employee Benefits (3000-3999)	\$ 115,598,110	\$ 206,558	\$ -	\$ 115,804,668
Books & Supplies (4000-4999)	\$ 158,645,918	\$ -	\$ -	\$ 158,645,918
Services & Operating Expenses (5000-5999)	\$ 82,966,726	\$ -	\$ -	\$ 82,966,726
Capital Outlay (6000-6999)	\$ 4,987,357	\$ -	\$ -	\$ 4,987,357
Other Outgo (7100-7299) (7400-7499)	\$ 955,121	\$ -	\$ -	\$ 955,121
Direct support/Indirect Costs (7300-7399)	\$ (612,464)	\$ -	\$ -	\$ (612,464)
TOTAL EXPENDITURES	\$ 606,473,837	\$ 2,053,935	\$ -	\$ 608,527,772
OPERATING SURPLUS (DEFICIT)	\$ (67,742,797)	\$ (2,053,935)	\$ -	\$ (69,796,732)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 334,000	\$ -	\$ -	\$ 334,000
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (68,076,797)	\$ (2,053,935)	\$ -	\$ (70,130,732)
BEGINNING BALANCE (9791)	\$ 252,384,641			\$ 252,384,641
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 184,307,844	\$ (2,053,935)	\$ -	\$ 182,253,910
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 9,878,141	\$ (1,215,132)	\$ -	\$ 8,663,009
Committed Amounts (9750-9760)	\$ 90,013,722	\$ -	\$ -	\$ 90,013,722
Reserve for Economic Uncertainties (9789)	\$ 18,300,000	\$ -	\$ -	\$ 18,300,000
Other Assignments (9780)	\$ 66,115,981	\$ (838,803)	\$ -	\$ 65,277,178
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ -	\$ 1

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund

Enter Bargaining Unit:

LODI PUPIL PERSONNEL ASSOCIATION SALARY

Fiscal Year	Column A	Column B	Column C	Column D	Column E
	Current Year Budget After Settlement	Change from Current Year to First Subsequent	First Subsequent Year After Settlement	Change from First Subsequent to Second Subsequent	Second Subsequent Year After Settlement
	2023-24		2024-25		2025-26
REVENUES					
LCFF Sources (8010-8099)	\$ 371,054,363	\$ 7,690,677	\$ 378,745,040	\$ 447,168	\$ 379,192,208
Remaining Revenues (8100-8799)	\$ 5,669,750	\$ -	\$ 5,669,750	\$ -	\$ 5,669,750
TOTAL REVENUES	\$ 376,724,113	\$ 7,690,677	\$ 384,414,790	\$ 447,168	\$ 384,861,958
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 133,758,260	\$ 1,449,923	\$ 135,208,183	\$ 2,244,456	\$ 137,452,639
Classified Salaries (2000-2999)	\$ 41,096,705	\$ 1,103,762	\$ 42,200,467	\$ 700,528	\$ 42,900,995
Employee Benefits (3000-3999)	\$ 71,763,522	\$ 1,188,233	\$ 72,951,755	\$ 1,019,126	\$ 73,970,881
Books & Supplies (4000-4999)	\$ 26,702,590	\$ 1,068,104	\$ 27,770,694	\$ 1,110,827	\$ 28,881,521
Services & Operating Expenses (5000-5999)	\$ 34,391,649	\$ 2,751,332	\$ 37,142,981	\$ 2,971,438	\$ 40,114,419
Capital Outlay (6000-6999)	\$ 1,175,000	\$ -	\$ 1,175,000	\$ -	\$ 1,175,000
Other Outgo (7100-7299) (7400-7499)	\$ 944,346	\$ 2,919,525	\$ 3,863,871	\$ -	\$ 3,863,871
Direct support/Indirect Costs (7300-7399)	\$ (12,468,575)	\$ 6,357,450	\$ (6,111,125)	\$ -	\$ (6,111,125)
TOTAL EXPENDITURES	\$ 297,363,497	\$ 16,838,329	\$ 314,201,826	\$ 8,046,375	\$ 322,248,201
OPERATING SURPLUS (DEFICIT)	\$ 79,360,616	\$ (9,147,652)	\$ 70,212,964	\$ (7,599,207)	\$ 62,613,757
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (60,715,342)	\$ (10,284,658)	\$ (71,000,000)	\$ -	\$ (71,000,000)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 18,645,274	\$ (19,432,310)	\$ (787,036)	\$ (7,599,207)	\$ (8,386,243)
BEGINNING BALANCE (9791)	\$ 155,540,626	\$ 18,645,274	\$ 174,185,900	\$ (787,036)	\$ 173,398,864
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 174,185,900	\$ (787,036)	\$ 173,398,864	\$ (8,386,243)	\$ 165,012,621
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ -	\$ 595,000	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ 90,013,722	\$ (0)	\$ 90,013,722	\$ -	\$ 90,013,722
Reserve for Economic Uncertainties (9789)	\$ 18,300,000	\$ (3,420,000)	\$ 14,880,000	\$ 420,000	\$ 15,300,000
Other Assignments (9780)	\$ 65,277,178	\$ 3,471,767	\$ 68,748,945	\$ (8,806,243)	\$ 59,942,702
Unassigned/Unappropriated (9790)	\$ 0	\$ (838,803)	\$ (838,803)	\$ -	\$ (838,803)

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund

Enter Bargaining Unit:

LODI PUPIL PERSONNEL ASSOCIATION SALARY

Fiscal Year	Column A Current Year Budget After Settlement 2023-24	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2024-25	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2025-26
REVENUES					
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 162,006,927	\$ (60,354,528)	\$ 101,652,399	\$ -	\$ 101,652,399
TOTAL REVENUES	\$ 162,006,927	\$ (60,354,528)	\$ 101,652,399	\$ -	\$ 101,652,399
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 44,345,925	\$ (4,086,036)	\$ 40,259,889	\$ 664,906	\$ 40,924,795
Classified Salaries (2000-2999)	\$ 26,579,555	\$ (1,957,270)	\$ 24,622,285	\$ 408,730	\$ 25,031,015
Employee Benefits (3000-3999)	\$ 44,041,147	\$ (4,356,244)	\$ 39,684,903	\$ 441,425	\$ 40,126,328
Books & Supplies (4000-4999)	\$ 131,943,328	\$ (95,157,680)	\$ 36,785,648	\$ 1,471,426	\$ 38,257,074
Services & Operating Expenses (5000-5999)	\$ 48,575,077	\$ (25,494,512)	\$ 23,080,565	\$ 1,846,445	\$ 24,927,010
Capital Outlay (6000-6999)	\$ 3,812,357	\$ -	\$ 3,812,357	\$ -	\$ 3,812,357
Other Outgo (7100-7299) (7400-7499)	\$ 10,775	\$ -	\$ 10,775	\$ -	\$ 10,775
Direct support/Indirect Costs (7300-7399)	\$ 11,856,111	\$ (6,324,137)	\$ 5,531,974	\$ -	\$ 5,531,974
TOTAL EXPENDITURES	\$ 311,164,275	\$ (137,375,879)	\$ 173,788,396	\$ 4,832,932	\$ 178,621,328
OPERATING SURPLUS (DEFICIT)	\$ (149,157,348)	\$ 77,021,351	\$ (72,135,997)	\$ (4,832,932)	\$ (76,968,929)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 334,000	\$ -	\$ 334,000	\$ -	\$ 334,000
Contributions (8980-8999)	\$ 60,715,342	\$ 10,284,658	\$ 71,000,000	\$ -	\$ 71,000,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (88,776,006)	\$ 87,306,009	\$ (1,469,997)	\$ (4,832,932)	\$ (6,302,929)
BEGINNING BALANCE (9791)	\$ 96,844,015	\$ (88,776,006)	\$ 8,068,009	\$ (1,469,997)	\$ 6,598,012
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 8,068,009	\$ (1,469,997)	\$ 6,598,012	\$ (6,302,929)	\$ 295,083
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 8,068,009	\$ (254,865)	\$ 7,813,144	\$ (6,302,929)	\$ 1,510,215
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ 0	\$ (1,215,132)	\$ (1,215,132)	\$ -	\$ (1,215,132)

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Enter Bargaining Unit:

LODI PUPIL PERSONNEL ASSOCIATION SALARY

Fiscal Year	Column A Current Year Budget After Settlement 2023-24	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2024-25	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2025-26
REVENUES					
LCFF Sources (8010-8099)	\$ 371,054,363	\$ 7,690,677	\$ 378,745,040	\$ 447,168	\$ 379,192,208
Remaining Revenues (8100-8799)	\$ 167,676,677	\$ (60,354,528)	\$ 107,322,149	\$ -	\$ 107,322,149
TOTAL REVENUES	\$ 538,731,040	\$ (52,663,851)	\$ 486,067,189	\$ 447,168	\$ 486,514,357
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 178,104,185	\$ (2,636,113)	\$ 175,468,072	\$ 2,909,362	\$ 178,377,434
Classified Salaries (2000-2999)	\$ 67,676,260	\$ (853,508)	\$ 66,822,752	\$ 1,109,258	\$ 67,932,010
Employee Benefits (3000-3999)	\$ 115,804,668	\$ (3,168,010)	\$ 112,636,658	\$ 1,460,551	\$ 114,097,209
Books & Supplies (4000-4999)	\$ 158,645,918	\$ (94,089,576)	\$ 64,556,342	\$ 2,582,253	\$ 67,138,595
Services & Operating Expenses (5000-5999)	\$ 82,966,726	\$ (22,743,180)	\$ 60,223,546	\$ 4,817,883	\$ 65,041,429
Capital Outlay (6000-6999)	\$ 4,987,357	\$ -	\$ 4,987,357	\$ -	\$ 4,987,357
Other Outgo (7100-7299) (7400-7499)	\$ 955,121	\$ 2,919,525	\$ 3,874,646	\$ -	\$ 3,874,646
Direct support/Indirect Costs (7300-7399)	\$ (612,464)	\$ 33,313	\$ (579,151)	\$ -	\$ (579,151)
TOTAL EXPENDITURES	\$ 608,527,772	\$ (120,537,550)	\$ 487,990,222	\$ 12,879,307	\$ 500,869,529
OPERATING SURPLUS (DEFICIT)	\$ (69,796,732)	\$ 67,873,699	\$ (1,923,033)	\$ (12,432,139)	\$ (14,355,172)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 334,000	\$ -	\$ 334,000	\$ -	\$ 334,000
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (70,130,732)	\$ 67,873,699	\$ (2,257,033)	\$ (12,432,139)	\$ (14,689,172)
BEGINNING BALANCE (9791)	\$ 252,384,641	\$ (70,130,732)	\$ 182,253,910	\$ (2,257,033)	\$ 179,996,877
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 182,253,910	\$ (2,257,033)	\$ 179,996,877	\$ (14,689,172)	\$ 165,307,705
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 8,663,009	\$ (254,865)	\$ 8,408,144	\$ (6,302,929)	\$ 2,105,215
Committed Amounts (9750-9760)	\$ 90,013,722	\$ (0)	\$ 90,013,722	\$ -	\$ 90,013,722
Reserve for Economic Uncertainties (9789)	\$ 18,300,000	\$ (3,420,000)	\$ 14,880,000	\$ 420,000	\$ 15,300,000
Other Assignments (9780)	\$ 65,277,178	\$ 3,471,767	\$ 68,748,945	\$ (8,806,243)	\$ 59,942,702
Unassigned/Unappropriated (9790)	\$ 1	\$ (2,053,935)	\$ (2,053,934)	\$ -	\$ (2,053,934)

E. Reserves

State Reserve Standard

Fiscal Year		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 608,861,772	\$ 488,324,222	\$ 501,203,529
b.	State Standard Minimum Reserve Percentage for this District	3%	3%	3%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a times Line b, or \$50,000)	\$ 18,265,853	\$ 14,649,727	\$ 15,036,106

Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 18,300,000	\$ 14,880,000	\$ 15,300,000
b.	General Fund Budgeted Unassigned/Unappropriated (9790)	\$ 0	\$ (838,803)	\$ (838,803)
c.	Special Reserve Fund (Fund 17) Budgeted Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 18,300,000	\$ 14,041,197	\$ 14,461,197
f.	Reserves in Excess of State Reserve Standard	\$ 34,147	\$ (608,529)	\$ (574,908)