

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 Education Association (LEA)
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: July 1, 2019 and ending June 30, 2021
(date) (date)

The Governing Board will act upon this agreement on: May 18, 2021
(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)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
1 Salary Schedule Ongoing Increase (Decrease)	\$ 117,022,390	\$ 7,754,226		
	On-going year-over-year change	3.26%		
2 Other Compensation - Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	\$ 9,092,569	\$ 602,499		
	Description	Other compensation such as extra time		
3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$ 28,091,759	\$ 1,861,437		
4 Health/Welfare Benefits	\$ 15,801,036	\$ -		
5 Total Compensation - Increase (Decrease) (Total Lines 1-4)	\$ 170,007,754	\$ 10,218,162	\$ -	\$ -
6 Total Number of Represented Employees (Use FTEs if appropriate)	1,558.90			
7 Total Compensation Average Cost per Employee	\$ 109,056	\$ 6,555	\$ -	\$ -
	Year-over-year change	6.01%	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 Education Association (LEA)

B. SUMMARY

FISCAL EFFECTS

CHANGES TO COMPENSATION (SALARIES AND BENEFITS)

Reflects proposed 3.26% on the salary schedule effective July 1, 2019. Also, the Preschool Salary Schedule reflects increases in accordance with step and column adjustments. Stipends will be provided to Middle School Department Chairs.

OTHER FISCAL EFFECTS

None.

FUNDING SOURCES

District reserves will be used to pay for increased costs.

OTHER CHANGES

This shall fully and finally resolve all bargaining through the end of 2020/21 school year. Reopeners for 2021/2022 and 2022/2023 shall include salary, benefits and two (2) additional articles per party.

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)

<i>District Superintendent</i>	<i>Date</i>	<i>Chief Business Official</i>	<i>Date</i>

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.

<i>President (or Clerk), Governing Board</i>	<i>Date signed</i>	<i>Date of Board Action</i>

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Enter Bargaining Unit: Lodi Education Association (LEA)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 2nd 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)	\$ 285,609,401	\$ -	\$ -	\$ 285,609,401
Remaining Revenues (8100-8799)	\$ 5,483,780	\$ -	\$ -	\$ 5,483,780
TOTAL REVENUES	\$ 291,093,181	\$ -	\$ -	\$ 291,093,181
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 114,456,632	\$ 8,356,725	\$ -	\$ 122,813,357
Classified Salaries (2000-2999)	\$ 33,641,608	\$ -	\$ -	\$ 33,641,608
Employee Benefits (3000-3999)	\$ 54,817,419	\$ 1,861,437	\$ -	\$ 56,678,856
Books & Supplies (4000-4999)	\$ 13,651,724	\$ -	\$ -	\$ 13,651,724
Services & Operating Expenses (5000-5999)	\$ 27,728,935	\$ -	\$ -	\$ 27,728,935
Capital Outlay (6000-6999)	\$ 1,847,201	\$ -	\$ -	\$ 1,847,201
Other Outgo (7100-7299) (7400- 7499)	\$ 1,054,493	\$ -	\$ -	\$ 1,054,493
Direct support/Indirect Costs (7300- 7399)	\$ (4,391,675)	\$ -	\$ -	\$ (4,391,675)
TOTAL EXPENDITURES	\$ 242,806,337	\$ 10,218,162	\$ -	\$ 253,024,499
OPERATING SURPLUS (DEFICIT)	\$ 48,286,844	\$ (10,218,162)	\$ -	\$ 38,068,682
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 81,281	\$ -	\$ -	\$ 81,281
Contributions (8980-8999)	\$ (55,839,154)	\$ -	\$ -	\$ (55,839,154)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (7,633,591)	\$ (10,218,162)	\$ -	\$ (17,851,753)
BEGINNING BALANCE (9791)	\$ 89,985,728			\$ 89,985,728
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 82,352,137	\$ (10,218,162)	\$ -	\$ 72,133,975
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ -	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 12,400,000	\$ 227,465	\$ -	\$ 12,627,465
Other Assignments (9780)	\$ 69,357,137	\$ (10,445,627)	\$ -	\$ 58,911,510
Unassigned/Unappropriated (9790)	\$ (0)	\$ 0	\$ -	\$ 0

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Restricted General Fund		
		Lodi Education Association (LEA)		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 2nd 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)	\$ 106,886,261	\$ -	\$ -	\$ 106,886,261
TOTAL REVENUES	\$ 106,886,261	\$ -	\$ -	\$ 106,886,261
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 34,381,257	\$ -	\$ -	\$ 34,381,257
Classified Salaries (2000-2999)	\$ 21,408,351	\$ -	\$ -	\$ 21,408,351
Employee Benefits (3000-3999)	\$ 33,977,020	\$ -	\$ -	\$ 33,977,020
Books & Supplies (4000-4999)	\$ 40,613,301	\$ -	\$ -	\$ 40,613,301
Services & Operating Expenses (5000-5999)	\$ 32,044,684	\$ -	\$ -	\$ 32,044,684
Capital Outlay (6000-6999)	\$ 1,848,056	\$ -	\$ -	\$ 1,848,056
Other Outgo (7100-7299) (7400- 7499)	\$ 80,130	\$ -	\$ -	\$ 80,130
Direct support/Indirect Costs (7300- 7399)	\$ 3,108,735	\$ -	\$ -	\$ 3,108,735
TOTAL EXPENDITURES	\$ 167,461,534	\$ -	\$ -	\$ 167,461,534
OPERATING SURPLUS (DEFICIT)	\$ (60,575,273)	\$ -	\$ -	\$ (60,575,273)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 348,196	\$ -	\$ -	\$ 348,196
Contributions (8980-8999)	\$ 55,839,154	\$ -	\$ -	\$ 55,839,154
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (5,084,315)	\$ -	\$ -	\$ (5,084,315)
BEGINNING BALANCE (9791)	\$ 6,407,233			\$ 6,407,233
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 1,322,918	\$ -	\$ -	\$ 1,322,918
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 1,322,918	\$ -	\$ -	\$ 1,322,918
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ 0	\$ -	\$ -	\$ 0

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Combined General Fund Lodi Education Association (LEA)		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 2nd 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)	\$ 285,609,401	\$ -	\$ -	\$ 285,609,401
Remaining Revenues (8100-8799)	\$ 112,370,041	\$ -	\$ -	\$ 112,370,041
TOTAL REVENUES	\$ 397,979,442	\$ -	\$ -	\$ 397,979,442
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 148,837,889	\$ 8,356,725	\$ -	\$ 157,194,614
Classified Salaries (2000-2999)	\$ 55,049,959	\$ -	\$ -	\$ 55,049,959
Employee Benefits (3000-3999)	\$ 88,794,439	\$ 1,861,437	\$ -	\$ 90,655,876
Books & Supplies (4000-4999)	\$ 54,265,025	\$ -	\$ -	\$ 54,265,025
Services & Operating Expenses (5000-5999)	\$ 59,773,619	\$ -	\$ -	\$ 59,773,619
Capital Outlay (6000-6999)	\$ 3,695,257	\$ -	\$ -	\$ 3,695,257
Other Outgo (7100-7299) (7400- 7499)	\$ 1,134,623	\$ -	\$ -	\$ 1,134,623
Direct support/Indirect Costs (7300- 7399)	\$ (1,282,940)	\$ -	\$ -	\$ (1,282,940)
TOTAL EXPENDITURES	\$ 410,267,871	\$ 10,218,162	\$ -	\$ 420,486,033
OPERATING SURPLUS (DEFICIT)	\$ (12,288,429)	\$ (10,218,162)	\$ -	\$ (22,506,591)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 429,477	\$ -	\$ -	\$ 429,477
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (12,717,906)	\$ (10,218,162)	\$ -	\$ (22,936,068)
BEGINNING BALANCE (9791)	\$ 96,392,961			\$ 96,392,961
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 83,675,055	\$ (10,218,162)	\$ -	\$ 73,456,893
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 1,917,918	\$ -	\$ -	\$ 1,917,918
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 12,400,000	\$ 227,465	\$ -	\$ 12,627,465
Other Assignments (9780)	\$ 69,357,137	\$ (10,445,627)	\$ -	\$ 58,911,510
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ -	\$ 0

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund

Enter Bargaining Unit:

Lodi Education Association (LEA)

Fiscal Year	Column A Current Year Budget After Settlement 2020-21	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2021-22	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2022-23
REVENUES					
LCFF Sources (8010-8099)	\$ 285,609,401	\$ 10,270,707	\$ 295,880,108	\$ (3,219,676)	\$ 292,660,432
Remaining Revenues (8100-8799)	\$ 5,483,780	\$ (150,847)	\$ 5,332,933	\$ -	\$ 5,332,933
TOTAL REVENUES	\$ 291,093,181	\$ 10,119,860	\$ 301,213,041	\$ (3,219,676)	\$ 297,993,365
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 122,813,357	\$ 4,003,715	\$ 126,817,072	\$ 4,134,237	\$ 130,951,309
Classified Salaries (2000-2999)	\$ 33,641,608	\$ 558,451	\$ 34,200,059	\$ 567,721	\$ 34,767,780
Employee Benefits (3000-3999)	\$ 56,678,856	\$ 1,121,739	\$ 57,800,595	\$ 4,575,148	\$ 62,375,743
Books & Supplies (4000-4999)	\$ 13,651,724	\$ (5,618,804)	\$ 8,032,920	\$ -	\$ 8,032,920
Services & Operating Expenses (5000-5999)	\$ 27,728,935	\$ (1,510,477)	\$ 26,218,458	\$ -	\$ 26,218,458
Capital Outlay (6000-6999)	\$ 1,847,201	\$ (505,750)	\$ 1,341,451	\$ -	\$ 1,341,451
Other Outgo (7100-7299) (7400- 7499)	\$ 1,054,493	\$ -	\$ 1,054,493	\$ -	\$ 1,054,493
Direct support/Indirect Costs (7300- 7399)	\$ (4,391,675)	\$ 1,385,279	\$ (3,006,396)	\$ -	\$ (3,006,396)
TOTAL EXPENDITURES	\$ 253,024,499	\$ (565,846)	\$ 252,458,652	\$ 9,277,106	\$ 261,735,758
OPERATING SURPLUS (DEFICIT)	\$ 38,068,682	\$ 10,685,706	\$ 48,754,389	\$ (12,496,782)	\$ 36,257,607
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 81,281	\$ -	\$ 81,281	\$ 348,196	\$ 429,477
Contributions (8980-8999)	\$ (55,839,154)	\$ (500,000)	\$ (56,339,154)	\$ (1,000,000)	\$ (57,339,154)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (17,851,753)	\$ 10,185,706	\$ (7,666,046)	\$ (13,844,978)	\$ (21,511,024)
BEGINNING BALANCE (9791)	\$ 89,985,728	\$ (17,851,753)	\$ 72,133,975	\$ (7,666,046)	\$ 64,467,929
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 72,133,975	\$ (7,666,046)	\$ 64,467,929	\$ (21,511,024)	\$ 42,956,905
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ -	\$ 595,000	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 12,627,465	\$ (1,492,367)	\$ 11,135,098	\$ 279,071	\$ 11,414,169
Other Assignments (9780)	\$ 58,911,510	\$ (6,173,679)	\$ 52,737,831	\$ (21,790,095)	\$ 30,947,736
Unassigned/Unappropriated (9790)	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund

Enter Bargaining Unit:

Lodi Education Association (LEA)

Fiscal Year	Column A Current Year Budget After Settlement 2020-21	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2021-22	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2022-23
REVENUES					
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -	
Remaining Revenues (8100-8799)	\$ 106,886,261	\$ (45,918,335)	\$ 60,967,926	\$ -	\$ 60,967,926
TOTAL REVENUES	\$ 106,886,261	\$ (45,918,335)	\$ 60,967,926	\$ -	\$ 60,967,926
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 34,381,257	\$ (1,625,125)	\$ 32,756,132	\$ 543,752	\$ 33,299,884
Classified Salaries (2000-2999)	\$ 21,408,351	\$ (319,165)	\$ 21,089,186	\$ 350,080	\$ 21,439,266
Employee Benefits (3000-3999)	\$ 33,977,020	\$ 593,440	\$ 34,570,460	\$ 1,751,551	\$ 36,322,011
Books & Supplies (4000-4999)	\$ 40,613,301	\$ (34,036,503)	\$ 6,576,798	\$ -	\$ 6,576,798
Services & Operating Expenses (5000-5999)	\$ 32,044,684	\$ (11,543,754)	\$ 20,500,930	\$ (2,968,302)	\$ 17,532,628
Capital Outlay (6000-6999)	\$ 1,848,056	\$ (894,851)	\$ 953,205	\$ -	\$ 953,205
Other Outgo (7100-7299) (7400-7499)	\$ 80,130	\$ -	\$ 80,130	\$ -	\$ 80,130
Direct support/Indirect Costs (7300-7399)	\$ 3,108,735	\$ (1,353,773)	\$ 1,754,962	\$ -	\$ 1,754,962
TOTAL EXPENDITURES	\$ 167,461,534	\$ (49,179,731)	\$ 118,281,803	\$ (322,919)	\$ 117,958,884
OPERATING SURPLUS (DEFICIT)	\$ (60,575,273)	\$ 3,261,396	\$ (57,313,877)	\$ 322,919	\$ (56,990,958)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 348,196	\$ -	\$ 348,196	\$ -	\$ 348,196
Contributions (8980-8999)	\$ 55,839,154	\$ 500,000	\$ 56,339,154	\$ 1,000,000	\$ 57,339,154
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (5,084,315)	\$ 3,761,396	\$ (1,322,919)	\$ 1,322,919	\$ -
BEGINNING BALANCE (9791)	\$ 6,407,233	\$ (5,084,315)	\$ 1,322,918	\$ (1,322,919)	\$ (1)
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -		\$ -	
CURRENT-YEAR ENDING BALANCE	\$ 1,322,918	\$ (1,322,919)	\$ (1)	\$ -	\$ (1)
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 1,322,918	\$ (1,322,918)		\$ -	\$ -
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ 0	\$ (1)	\$ (1)	\$ -	\$ (1)

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund
Lodi Education Association (LEA)

Enter Bargaining Unit:

Fiscal Year	Column A Current Year Budget After Settlement 2020-21	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2021-22	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2022-23
REVENUES					
LCFF Sources (8010-8099)	\$ 285,609,401	\$ 10,270,707	\$ 295,880,108	\$ (3,219,676)	\$ 292,660,432
Remaining Revenues (8100-8799)	\$ 112,370,041	\$ (46,069,182)	\$ 66,300,859	\$ -	\$ 66,300,859
TOTAL REVENUES	\$ 397,979,442	\$ (35,798,475)	\$ 362,180,967	\$ (3,219,676)	\$ 358,961,291
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 157,194,614	\$ 2,378,590	\$ 159,573,204	\$ 4,677,989	\$ 164,251,193
Classified Salaries (2000-2999)	\$ 55,049,959	\$ 239,286	\$ 55,289,245	\$ 917,801	\$ 56,207,046
Employee Benefits (3000-3999)	\$ 90,655,876	\$ 1,715,179	\$ 92,371,055	\$ 6,326,699	\$ 98,697,754
Books & Supplies (4000-4999)	\$ 54,265,025	\$ (39,655,307)	\$ 14,609,718	\$ -	\$ 14,609,718
Services & Operating Expenses (5000-5999)	\$ 59,773,619	\$ (13,054,231)	\$ 46,719,388	\$ (2,968,302)	\$ 43,751,086
Capital Outlay (6000-6999)	\$ 3,695,257	\$ (1,400,601)	\$ 2,294,656	\$ -	\$ 2,294,656
Other Outgo (7100-7299) (7400-7499)	\$ 1,134,623	\$ -	\$ 1,134,623	\$ -	\$ 1,134,623
Direct support/Indirect Costs (7300-7399)	\$ (1,282,940)	\$ 31,506	\$ (1,251,434)	\$ -	\$ (1,251,434)
TOTAL EXPENDITURES	\$ 420,486,033	\$ (49,745,577)	\$ 370,740,455	\$ 8,954,187	\$ 379,694,642
OPERATING SURPLUS (DEFICIT)	\$ (22,506,591)	\$ 13,947,102	\$ (8,559,488)	\$ (12,173,863)	\$ (20,733,351)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 429,477	\$ -	\$ 429,477	\$ 348,196	\$ 777,673
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (22,936,068)	\$ 13,947,102	\$ (8,988,965)	\$ (12,522,059)	\$ (21,511,024)
BEGINNING BALANCE (9791)	\$ 96,392,961	\$ (22,936,068)	\$ 73,456,893	\$ (8,988,965)	\$ 64,467,928
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 73,456,893	\$ (8,988,965)	\$ 64,467,928	\$ (21,511,024)	\$ 42,956,904
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 1,917,918	\$ (1,322,918)	\$ 595,000	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 12,627,465	\$ (1,492,367)	\$ 11,135,098	\$ 279,071	\$ 11,414,169
Other Assignments (9780)	\$ 58,911,510	\$ (6,173,679)	\$ 52,737,831	\$ (21,790,095)	\$ 30,947,736
Unassigned/Unappropriated (9790)	\$ 0	\$ (1)	\$ (1)	\$ 0	\$ (1)

E. Reserves

State Reserve Standard

Fiscal Year		2020-21	2021-22	2022-23
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 420,915,510	\$ 371,169,932	\$ 380,472,315
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)	\$ 12,627,465	\$ 11,135,098	\$ 11,414,169

Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 12,627,465	\$ 11,135,098	\$ 11,414,169
b.	General Fund Budgeted Unassigned/Unappropriated (9790)	\$ 0	\$ (0)	\$ 0
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	\$ 12,627,465	\$ 11,135,098	\$ 11,414,169
f.	Reserves in Excess of State Reserve Standard	\$ (0)	\$ (0)	\$ (0)