

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 SUPERVISORY GROUP (LUSG)

Name of Bargaining/Represented Unit: LODI UNIFIED SUPERVISORY GROUP (LUSG)

Certificated, Classified, Other: CLASSIFIED

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: November 7, 2023
(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)	\$ 3,475,452	\$ 173,773		
	On-going year-over-year change	5.00%		
2 Other Compensation -	\$ 289,516	\$ 240,900		
Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	Description	One-time, off-schedule payment; Applied 5% to timecards		
3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$ 1,459,301	\$ 96,455		
4 Health/Welfare Benefits	\$ 415,054	\$ -		
5 Total Compensation - Increase (Decrease) (Total Lines 1-4)	\$ 5,639,323	\$ 511,128	\$ -	\$ -
6 Total Number of Represented Employees (Use FTEs if appropriate)	42.00			
7 Total Compensation <u>Average</u> Cost per Employee	\$ 134,270	\$ 12,170	\$ -	\$ -
	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 Unified Supervisory Group (LUSG)

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%) on-going.
2. A one-time, off salary schedule payment will be made to each full-time LUSG employee. The amount of this payment for each LUSG employee will be based upon a percentage of each LUSG employee's earnings. This payment will be prorated for employees working less than full-time. This payment will be made to unit members employed by the District on the date of ratification of this MOU.

OTHER FISCAL EFFECTS

n/a

FUNDING SOURCES

1. District's annual revenue, COLA's inclusive, will be used to pay for the increased costs.
2. District's reserves will be used to pay for the increased costs.

OTHER CHANGES

n/a

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:	LUSG			
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of Original Adopted	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)	\$ 368,395,331	\$ -		\$ 368,395,331
Remaining Revenues (8100-8799)	\$ 5,620,481	\$ -	\$ -	\$ 5,620,481
TOTAL REVENUES	\$ 374,015,812	\$ -	\$ -	\$ 374,015,812
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 133,000,377			\$ 133,000,377
Classified Salaries (2000-2999)	\$ 41,096,705	\$ 414,673		\$ 41,511,378
Employee Benefits (3000-3999)	\$ 71,682,602	\$ 96,455		\$ 71,779,057
Books & Supplies (4000-4999)	\$ 16,487,177	\$ -	\$ -	\$ 16,487,177
Services & Operating Expenses (5000-5999)	\$ 34,606,520	\$ -	\$ -	\$ 34,606,520
Capital Outlay (6000-6999)	\$ 1,175,000	\$ -	\$ -	\$ 1,175,000
Other Outgo (7100-7299) (7400- 7499)	\$ 949,507	\$ -	\$ -	\$ 949,507
Direct support/Indirect Costs (7300- 7399)	\$ (5,230,334)	\$ -	\$ -	\$ (5,230,334)
TOTAL EXPENDITURES	\$ 293,767,554	\$ 511,128	\$ -	\$ 294,278,682
OPERATING SURPLUS (DEFICIT)	\$ 80,248,258	\$ (511,128)	\$ -	\$ 79,737,130
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)		\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (60,638,661)	\$ -	\$ -	\$ (60,638,661)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 19,609,597	\$ (511,128)	\$ -	\$ 19,098,469
BEGINNING BALANCE (9791)	\$ 118,511,013			\$ 118,511,013
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 138,120,610	\$ (511,128)	\$ -	\$ 137,609,483
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ -	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ 90,013,722	\$ (511,128)		\$ 89,502,594
Reserve for Economic Uncertainties (9789)	\$ 14,300,000			\$ 14,300,000
Other Assignments (9780)	\$ 33,176,417	\$ -	\$ -	\$ 33,176,417
Unassigned/Unappropriated (9790)	\$ 35,471	\$ 0	\$ -	\$ 35,471

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Restricted General Fund LUSG		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of Original Adopted	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)	\$ 84,568,755	\$ -	\$ -	\$ 84,568,755
TOTAL REVENUES	\$ 84,568,755	\$ -	\$ -	\$ 84,568,755
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 43,154,830	\$ -	\$ -	\$ 43,154,830
Classified Salaries (2000-2999)	\$ 27,169,775	\$ -	\$ -	\$ 27,169,775
Employee Benefits (3000-3999)	\$ 44,299,908	\$ -	\$ -	\$ 44,299,908
Books & Supplies (4000-4999)	\$ 12,468,815	\$ -	\$ -	\$ 12,468,815
Services & Operating Expenses (5000-5999)	\$ 47,203,639	\$ -	\$ -	\$ 47,203,639
Capital Outlay (6000-6999)	\$ 1,825,264	\$ -	\$ -	\$ 1,825,264
Other Outgo (7100-7299) (7400- 7499)	\$ 10,775	\$ -	\$ -	\$ 10,775
Direct support/Indirect Costs (7300- 7399)	\$ 4,863,616	\$ -	\$ -	\$ 4,863,616
TOTAL EXPENDITURES	\$ 180,996,622	\$ -	\$ -	\$ 180,996,622
OPERATING SURPLUS (DEFICIT)	\$ (96,427,867)	\$ -	\$ -	\$ (96,427,867)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 334,000	\$ -	\$ -	\$ 334,000
Contributions (8980-8999)	\$ 60,638,661	\$ -	\$ -	\$ 60,638,661
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (36,123,206)	\$ -	\$ -	\$ (36,123,206)
BEGINNING BALANCE (9791)	\$ 42,631,608			\$ 42,631,608
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 6,508,402	\$ -	\$ -	\$ 6,508,402
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 6,543,873	\$ -	\$ -	\$ 6,543,873
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ (35,471)	\$ -	\$ -	\$ (35,471)

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Combined General Fund LUSG		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of Original Adopted	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)	\$ 368,395,331	\$ -	\$ -	\$ 368,395,331
Remaining Revenues (8100-8799)	\$ 90,189,236	\$ -	\$ -	\$ 90,189,236
TOTAL REVENUES	\$ 458,584,567	\$ -	\$ -	\$ 458,584,567
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 176,155,207	\$ -	\$ -	\$ 176,155,207
Classified Salaries (2000-2999)	\$ 68,266,480	\$ 414,673	\$ -	\$ 68,681,153
Employee Benefits (3000-3999)	\$ 115,982,510	\$ 96,455	\$ -	\$ 116,078,965
Books & Supplies (4000-4999)	\$ 28,955,992	\$ -	\$ -	\$ 28,955,992
Services & Operating Expenses (5000-5999)	\$ 81,810,159	\$ -	\$ -	\$ 81,810,159
Capital Outlay (6000-6999)	\$ 3,000,264	\$ -	\$ -	\$ 3,000,264
Other Outgo (7100-7299) (7400- 7499)	\$ 960,282	\$ -	\$ -	\$ 960,282
Direct support/Indirect Costs (7300- 7399)	\$ (366,718)	\$ -	\$ -	\$ (366,718)
TOTAL EXPENDITURES	\$ 474,764,176	\$ 511,128	\$ -	\$ 475,275,304
OPERATING SURPLUS (DEFICIT)	\$ (16,179,609)	\$ (511,128)	\$ -	\$ (16,690,737)
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	\$ (16,513,609)	\$ (511,128)	\$ -	\$ (17,024,737)
BEGINNING BALANCE (9791)	\$ 161,142,621			\$ 161,142,621
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 144,629,012	\$ (511,128)	\$ -	\$ 144,117,884
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 7,138,873	\$ -	\$ -	\$ 7,138,873
Committed Amounts (9750-9760)	\$ 90,013,722	\$ (511,128)	\$ -	\$ 89,502,594
Reserve for Economic Uncertainties (9789)	\$ 14,300,000	\$ -	\$ -	\$ 14,300,000
Other Assignments (9780)	\$ 33,176,417	\$ -	\$ -	\$ 33,176,417
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ -	\$ 1

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund					
LODI UNIFIED SUPERVISORY GROUP (LUSG)					
Enter Bargaining Unit:					
	Column A	Column B	Column C	Column D	Column E
	Current Year Budget	Change from Current	First Subsequent	Change from First	Second Subsequent
	After Settlement	Year to First	Year After Settlement	Subsequent to	Year After Settlement
Fiscal Year	2023-24	Subsequent	2024-25	Second Subsequent	2025-26
REVENUES					
LCFF Sources (8010-8099)	\$ 368,395,331	\$ 5,030,156	\$ 373,425,487	\$ (495,379)	\$ 372,930,108
Remaining Revenues (8100-8799)	\$ 5,620,481	\$ -	\$ 5,620,481	\$ -	\$ 5,620,481
TOTAL REVENUES	\$ 374,015,812	\$ 5,030,156	\$ 379,045,968	\$ (495,379)	\$ 378,550,589
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 133,000,377	\$ 4,880,597	\$ 137,880,974	\$ 2,288,824	\$ 140,169,798
Classified Salaries (2000-2999)	\$ 41,511,378	\$ 2,666,023	\$ 44,177,401	\$ 733,345	\$ 44,910,746
Employee Benefits (3000-3999)	\$ 71,779,057	\$ 2,613,753	\$ 74,392,810	\$ 1,074,609	\$ 75,467,419
Books & Supplies (4000-4999)	\$ 16,487,177	\$ -	\$ 16,487,177	\$ -	\$ 16,487,177
Services & Operating Expenses (5000-5999)	\$ 34,606,520	\$ -	\$ 34,606,520	\$ -	\$ 34,606,520
Capital Outlay (6000-6999)	\$ 1,175,000	\$ -	\$ 1,175,000	\$ -	\$ 1,175,000
Other Outgo (7100-7299) (7400-7499)	\$ 949,507	\$ -	\$ 949,507	\$ -	\$ 949,507
Direct support/Indirect Costs (7300-7399)	\$ (5,230,334)	\$ -	\$ (5,230,334)	\$ -	\$ (5,230,334)
TOTAL EXPENDITURES	\$ 294,278,682	\$ 10,160,373	\$ 304,439,055	\$ 4,096,778	\$ 308,535,833
OPERATING SURPLUS (DEFICIT)	\$ 79,737,130	\$ (5,130,217)	\$ 74,606,913	\$ (4,592,157)	\$ 70,014,756
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (60,638,661)	\$ -	\$ (60,638,661)	\$ -	\$ (60,638,661)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 19,098,469	\$ (5,130,217)	\$ 13,968,252	\$ (4,592,157)	\$ 9,376,095
BEGINNING BALANCE (9791)	\$ 118,511,013	\$ 19,098,469	\$ 137,609,483	\$ 13,968,252	\$ 151,577,735
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 137,609,483	\$ 13,968,252	\$ 151,577,735	\$ 9,376,095	\$ 160,953,830
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ -	\$ 595,000	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ 89,502,594	\$ (0)	\$ 89,502,594	\$ -	\$ 89,502,594
Reserve for Economic Uncertainties (9789)	\$ 14,300,000	\$ (5,166,828)	\$ 9,133,172	\$ 122,903	\$ 9,256,075
Other Assignments (9780)	\$ 33,176,417	\$ 19,170,552	\$ 52,346,969	\$ 9,253,192	\$ 61,600,161
Unassigned/Unappropriated (9790)	\$ 35,471	\$ (35,471)	\$ 0	\$ (0)	\$ (0)

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Enter Bargaining Unit:		Restricted General Fund LODI UNIFIED SUPERVISORY GROUP (LUSG)			
	Column A Current Year Budget After Settlement	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement
Fiscal Year	2023-24		2024-25		2025-26
REVENUES					
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 84,568,755	\$ -	\$ 84,568,755	\$ -	\$ 84,568,755
TOTAL REVENUES	\$ 84,568,755	\$ -	\$ 84,568,755	\$ -	\$ 84,568,755
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 43,154,830	\$ (2,803,494)	\$ 40,351,336	\$ 669,833	\$ 41,021,169
Classified Salaries (2000-2999)	\$ 27,169,775	\$ (1,947,473)	\$ 25,222,302	\$ 418,691	\$ 25,640,993
Employee Benefits (3000-3999)	\$ 44,299,908	\$ (1,106,192)	\$ 43,193,716	\$ 466,717	\$ 43,660,433
Books & Supplies (4000-4999)	\$ 12,468,815	\$ -	\$ 12,468,815	\$ -	\$ 12,468,815
Services & Operating Expenses (5000-5999)	\$ 47,203,639	\$ (29,324,930)	\$ 17,878,709	\$ 1,000	\$ 17,879,709
Capital Outlay (6000-6999)	\$ 1,825,264	\$ -	\$ 1,825,264	\$ -	\$ 1,825,264
Other Outgo (7100-7299) (7400-7499)	\$ 10,775	\$ -	\$ 10,775	\$ -	\$ 10,775
Direct support/Indirect Costs (7300-7399)	\$ 4,863,616	\$ (1,586,330)	\$ 3,277,286	\$ -	\$ 3,277,286
TOTAL EXPENDITURES	\$ 180,996,622	\$ (36,768,419)	\$ 144,228,203	\$ 1,556,241	\$ 145,784,444
OPERATING SURPLUS (DEFICIT)	\$ (96,427,867)	\$ 36,768,419	\$ (59,659,448)	\$ (1,556,241)	\$ (61,215,689)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 334,000	\$ -	\$ 334,000	\$ -	\$ 334,000
Contributions (8980-8999)	\$ 60,638,661	\$ -	\$ 60,638,661	\$ -	\$ 60,638,661
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (36,123,206)	\$ 36,768,419	\$ 645,213	\$ (1,556,241)	\$ (911,028)
BEGINNING BALANCE (9791)	\$ 42,631,608	\$ (36,123,206)	\$ 6,508,402	\$ 645,213	\$ 7,153,615
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -		\$ -	
CURRENT-YEAR ENDING BALANCE	\$ 6,508,402	\$ 645,213	\$ 7,153,615	\$ (911,028)	\$ 6,242,587
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 6,543,873	\$ 609,742	\$ 7,153,615	\$ (911,028)	\$ 6,242,587
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ (35,471)	\$ 35,471	\$ (0)	\$ -	\$ (0)

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

<div> <div>Enter Bargaining Unit:</div> <div> Combined General Fund LODI UNIFIED SUPERVISORY GROUP (LUSG) </div> </div>					
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)	\$ 368,395,331	\$ 5,030,156	\$ 373,425,487	\$ (495,379)	\$ 372,930,108
Remaining Revenues (8100-8799)	\$ 90,189,236	\$ -	\$ 90,189,236	\$ -	\$ 90,189,236
TOTAL REVENUES	\$ 458,584,567	\$ 5,030,156	\$ 463,614,723	\$ (495,379)	\$ 463,119,344
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 176,155,207	\$ 2,077,103	\$ 178,232,310	\$ 2,958,657	\$ 181,190,967
Classified Salaries (2000-2999)	\$ 68,681,153	\$ 718,550	\$ 69,399,703	\$ 1,152,036	\$ 70,551,739
Employee Benefits (3000-3999)	\$ 116,078,965	\$ 1,507,561	\$ 117,586,526	\$ 1,541,326	\$ 119,127,852
Books & Supplies (4000-4999)	\$ 28,955,992	\$ -	\$ 28,955,992	\$ -	\$ 28,955,992
Services & Operating Expenses (5000-5999)	\$ 81,810,159	\$ (29,324,930)	\$ 52,485,229	\$ 1,000	\$ 52,486,229
Capital Outlay (6000-6999)	\$ 3,000,264	\$ -	\$ 3,000,264	\$ -	\$ 3,000,264
Other Outgo (7100-7299) (7400-7499)	\$ 960,282	\$ -	\$ 960,282	\$ -	\$ 960,282
Direct support/Indirect Costs (7300-7399)	\$ (366,718)	\$ (1,586,330)	\$ (1,953,048)	\$ -	\$ (1,953,048)
TOTAL EXPENDITURES	\$ 475,275,304	\$ (26,608,046)	\$ 448,667,258	\$ 5,653,019	\$ 454,320,277
OPERATING SURPLUS (DEFICIT)	\$ (16,690,737)	\$ 31,638,202	\$ 14,947,465	\$ (6,148,398)	\$ 8,799,067
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	\$ (17,024,737)	\$ 31,638,202	\$ 14,613,465	\$ (6,148,398)	\$ 8,465,067
BEGINNING BALANCE (9791)	\$ 161,142,621	\$ (17,024,737)	\$ 144,117,884	\$ 14,613,465	\$ 158,731,349
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 144,117,884	\$ 14,613,465	\$ 158,731,349	\$ 8,465,067	\$ 167,196,416
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 7,138,873	\$ 609,742	\$ 7,748,615	\$ (911,028)	\$ 6,837,587
Committed Amounts (9750-9760)	\$ 89,502,594	\$ (0)	\$ 89,502,594	\$ -	\$ 89,502,594
Reserve for Economic Uncertainties (9789)	\$ 14,300,000	\$ (5,166,828)	\$ 9,133,172	\$ 122,903	\$ 9,256,075
Other Assignments (9780)	\$ 33,176,417	\$ 19,170,552	\$ 52,346,969	\$ 9,253,192	\$ 61,600,161
Unassigned/Unappropriated (9790)	\$ 1	\$ (1)	\$ (0)	\$ (0)	\$ (1)

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)	\$ 475,609,304	\$ 449,001,258	\$ 454,654,277
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)	\$ 14,268,279	\$ 13,470,038	\$ 13,639,628

Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 14,300,000	\$ 9,133,172	\$ 9,256,075
b.	General Fund Budgeted Unassigned/Unappropriated (9790)	\$ 35,471	\$ 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	\$ 14,335,471	\$ 9,133,172	\$ 9,256,075
f.	Reserves in Excess of State Reserve Standard	\$ 67,192	\$ (4,336,866)	\$ (4,383,554)