

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 MANAGEMENT
Certificated, Classified, Other:	CLASSIFIED & 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)	\$ 20,303,154	\$ 1,009,138		
On-going year-over-year change		5.00%		
2 Other Compensation - Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time		\$ 1,097,528		
Description		One-time, off-schedule payment; Applied 5% to timecards: increase Master's/ P.H.D Stipend		
3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$ 4,936,178	\$ 260,555		
4 Health/Welfare Benefits	\$ 249,859	\$ -		
5 Total Compensation - Increase (Decrease) (Total Lines 1-4)	\$ 25,489,191	\$ 2,367,221	\$ -	\$ -
6 Total Number of Represented Employees (Use FTEs if appropriate)	137.40			
7 Total Compensation Average Cost per Employee	\$ 185,511	\$ 17,229	\$ -	\$ -
Year-over-year change		9.29%	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 MANAGEMENT

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 divided equally amongst all Management employees. This payment will be made to the unit members employed by the District on the date of Board approval. Master's and Doctoral Stipend to equal that of the Lodi Education Association.

OTHER FISCAL EFFECTS

n/a

FUNDING SOURCES

1. District's annual revenue, 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)

<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

Enter Bargaining Unit:		MGMT Certificated & Classified		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of	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)
	1st Interim			
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	\$ 1,903,128		\$ 134,903,505
Classified Salaries (2000-2999)	\$ 41,096,705	\$ 203,538		\$ 41,300,243
Employee Benefits (3000-3999)	\$ 71,682,602	\$ 260,555		\$ 71,943,157
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	\$ 2,367,221	\$ -	\$ 298,891,915
OPERATING SURPLUS (DEFICIT)	\$ 80,199,419	\$ (2,367,221)	\$ -	\$ 77,832,198
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	\$ (2,367,221)	\$ -	\$ 17,116,856
BEGINNING BALANCE (9791)	\$ 155,540,626			\$ 155,540,626
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 175,024,703	\$ (2,367,221)	\$ -	\$ 172,657,483
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	\$ (2,367,221)	\$ -	\$ 63,748,760
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ -	\$ 0

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted 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)	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ 43,256,432
Classified Salaries (2000-2999)	\$ 26,579,555	\$ -	\$ -	\$ 26,579,555
Employee Benefits (3000-3999)	\$ 43,915,508	\$ -	\$ -	\$ 43,915,508
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	\$ -	\$ -	\$ 309,949,143
OPERATING SURPLUS (DEFICIT)	\$ (147,942,216)	\$ -	\$ -	\$ (147,942,216)
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)	\$ -	\$ -	\$ (87,560,874)
BEGINNING BALANCE (9791)	\$ 96,844,015			\$ 96,844,015
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 9,283,141	\$ -	\$ -	\$ 9,283,141
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 9,283,141	\$ -	\$ -	\$ 9,283,141
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 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	\$ 1,903,128	\$ -	\$ 178,159,937
Classified Salaries (2000-2999)	\$ 67,676,260	\$ 203,538	\$ -	\$ 67,879,798
Employee Benefits (3000-3999)	\$ 115,598,110	\$ 260,555	\$ -	\$ 115,858,665
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	\$ 2,367,221	\$ -	\$ 608,841,058
OPERATING SURPLUS (DEFICIT)	\$ (67,742,797)	\$ (2,367,221)	\$ -	\$ (70,110,018)
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)	\$ (2,367,221)	\$ -	\$ (70,444,018)
BEGINNING BALANCE (9791)	\$ 252,384,641			\$ 252,384,641
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 184,307,844	\$ (2,367,221)	\$ -	\$ 181,940,624
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 9,878,141	\$ -	\$ -	\$ 9,878,141
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	\$ (2,367,221)	\$ -	\$ 63,748,760
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ -	\$ 0

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund

Enter Bargaining Unit:

LODI MANAGEMENT

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)	\$ 134,903,505	\$ 304,678	\$ 135,208,183	\$ 2,244,456	\$ 137,452,639
Classified Salaries (2000-2999)	\$ 41,300,243	\$ 900,224	\$ 42,200,467	\$ 700,528	\$ 42,900,995
Employee Benefits (3000-3999)	\$ 71,943,157	\$ 1,008,598	\$ 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	\$ 298,891,915	\$ 15,309,911	\$ 314,201,826	\$ 8,046,375	\$ 322,248,201
OPERATING SURPLUS (DEFICIT)	\$ 77,832,198	\$ (7,619,234)	\$ 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)	\$ 10,361,339	\$ (60,638,661)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 17,116,856	\$ (17,903,892)	\$ (787,036)	\$ 2,762,132	\$ 1,975,096
BEGINNING BALANCE (9791)	\$ 155,540,626	\$ 17,116,856	\$ 172,657,483	\$ (787,036)	\$ 171,870,447
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 172,657,483	\$ (787,036)	\$ 171,870,447	\$ 1,975,096	\$ 173,845,543
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)	\$ 63,748,760	\$ 5,000,185	\$ 68,748,945	\$ (7,148,784)	\$ 61,600,161
Unassigned/Unappropriated (9790)	\$ 0	\$ (2,367,221)	\$ (2,367,220)	\$ 8,703,880	\$ 6,336,660

2/29/2024

Lodi USD AB 1200 MGMT Certificate and Classified version 2

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund

LODI MANAGEMENT

Enter Bargaining Unit:

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)	\$ 43,256,432	\$ (2,996,543)	\$ 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)	\$ 43,915,508	\$ (4,230,605)	\$ 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	\$ 309,949,143	\$ (136,160,747)	\$ 173,788,396	\$ 4,832,932	\$ 178,621,328
OPERATING SURPLUS (DEFICIT)	\$ (147,942,216)	\$ 75,806,219	\$ (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	\$ (87,560,874)	\$ 86,090,877	\$ (1,469,997)	\$ (4,832,932)	\$ (6,302,929)
BEGINNING BALANCE (9791)	\$ 96,844,015	\$ (87,560,874)	\$ 9,283,141	\$ (1,469,997)	\$ 7,813,144
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 9,283,141	\$ (1,469,997)	\$ 7,813,144	\$ (6,302,929)	\$ 1,510,215
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 9,283,141	\$ (1,469,997)	\$ 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)	\$ -	\$ (0)	\$ -	\$ (0)

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

LODI MANAGEMENT

Enter Bargaining Unit:

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)	\$ 178,159,937	\$ (2,691,865)	\$ 175,468,072	\$ 2,909,362	\$ 178,377,434
Classified Salaries (2000-2999)	\$ 67,879,798	\$ (1,057,046)	\$ 66,822,752	\$ 1,109,258	\$ 67,932,010
Employee Benefits (3000-3999)	\$ 115,858,665	\$ (3,222,007)	\$ 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	\$ 608,841,058	\$ (120,850,836)	\$ 487,990,222	\$ 12,879,307	\$ 500,869,529
OPERATING SURPLUS (DEFICIT)	\$ (70,110,018)	\$ 68,186,985	\$ (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)	\$ -	\$ -	\$ -	\$ 10,361,339	\$ 10,361,339
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (70,444,018)	\$ 68,186,985	\$ (2,257,033)	\$ (2,070,800)	\$ (4,327,833)
BEGINNING BALANCE (9791)	\$ 252,384,641	\$ (70,444,018)	\$ 181,940,624	\$ (2,257,033)	\$ 179,683,591
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 181,940,624	\$ (2,257,033)	\$ 179,683,591	\$ (4,327,833)	\$ 175,355,758
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 9,878,141	\$ (1,469,997)	\$ 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)	\$ 63,748,760	\$ 5,000,185	\$ 68,748,945	\$ (7,148,784)	\$ 61,600,161
Unassigned/Unappropriated (9790)	\$ 0	\$ (2,367,221)	\$ (2,367,220)	\$ 8,703,880	\$ 6,336,660

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)	\$ 609,175,058	\$ 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)	\$ 18,275,252	\$ 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	\$ (2,367,220)	\$ 6,336,660
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	\$ 12,512,780	\$ 21,636,660
f.	Reserves in Excess of State Reserve Standard	\$ 24,749	\$ (2,136,947)	\$ 6,600,554