

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 (LPPA)
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: July 1, 2024 and ending June 30, 2025
(date) (date)

The Governing Board will act upon this agreement on: December 17, 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)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2024-25	2025-26	2026-27
1 Salary Schedule Ongoing Increase (Decrease)	\$ 17,983,425	\$ 192,423		
	On-going year-over-year change			
2 Other Compensation - Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	\$ -			
	Description	One-time, off-schedule payment		
3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$ 4,654,206	\$ 49,800		
4 Health/Welfare Benefits	\$ 1,192,241	\$ 389,424		
5 Total Compensation - Increase (Decrease) (Total Lines 1-4)	\$ 23,829,872	\$ 631,647	\$ -	\$ -
6 Total Number of Represented Employees (Use FTEs if appropriate)	162.26			
7 Total Compensation Average Cost per Employee	\$ 146,861	\$ 3,893	\$ -	\$ -
	Year-over-year change	2.65%	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 (LPPA)

B. SUMMARY

FISCAL EFFECTS

CHANGES TO COMPENSATION (SALARIES AND BENEFITS)

1) Effective July 1, 2024, the salary schedule shall be increased by 1.07% on-going for LPPA bargaining group. 2) Health and welfare premiums have increased for 2024/25 school year. To mitigate these increases, the District shall provide a one-time supplemental allocation to LPPA for distribution to unit members. The allocation shall be \$389,424.

OTHER FISCAL EFFECTS

n/a

FUNDING SOURCES

1. District's general fund revenue and reserves, including other appropriate fund revenues, 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)

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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.

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President (or Clerk), Governing Board

Date signed

Date of Board Action

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Unrestricted General Fund		
		Lodi Pupil Personnel Association (LPPA)		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 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)	\$ 369,417,998	\$ -		\$ 369,417,998
Remaining Revenues (8100-8799)	\$ 10,956,613	\$ -	\$ -	\$ 10,956,613
TOTAL REVENUES	\$ 380,374,611	\$ -	\$ -	\$ 380,374,611
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 144,987,834	\$ 76,303		\$ 145,064,137
Classified Salaries (2000-2999)	\$ 45,125,897		\$ 418,680	\$ 45,544,577
Employee Benefits (3000-3999)	\$ 74,185,460	\$ 187,735	\$ 4,413,784	\$ 78,786,979
Books & Supplies (4000-4999)	\$ 16,646,779	\$ -	\$ -	\$ 16,646,779
Services & Operating Expenses (5000-5999)	\$ 39,657,220	\$ -	\$ -	\$ 39,657,220
Capital Outlay (6000-6999)	\$ 1,083,870	\$ -	\$ -	\$ 1,083,870
Other Outgo (7100-7299) (7400- 7499)	\$ 1,152,888	\$ -	\$ -	\$ 1,152,888
Direct support/Indirect Costs (7300- 7399)	\$ (5,048,194)	\$ -	\$ -	\$ (5,048,194)
TOTAL EXPENDITURES	\$ 317,791,754	\$ 264,038	\$ 4,832,464	\$ 322,888,256
OPERATING SURPLUS (DEFICIT)	\$ 62,582,857	\$ (264,038)	\$ (4,832,464)	\$ 57,486,355
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)		\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (74,600,400)		\$ -	\$ (74,600,400)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (12,017,543)	\$ (264,038)	\$ (4,832,464)	\$ (17,114,045)
BEGINNING BALANCE (9791)	\$ 180,424,030			\$ 180,424,030
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 168,406,487	\$ (264,038)	\$ (4,832,464)	\$ 163,309,985
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 976,272	\$ -	\$ -	\$ 976,272
Committed Amounts (9750-9760)	\$ 117,962,088	\$ (264,038)	\$ (4,832,464)	\$ 112,865,586
Reserve for Economic Uncertainties (9789)	\$ 15,262,249			\$ 15,262,249
Other Assignments (9780)	\$ 34,205,878			\$ 34,205,878
Unassigned/Unappropriated (9790)	\$ 0	\$ -	\$ -	\$ 0

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Enter Bargaining Unit:

Lodi Pupil Personnel Association (LPPA)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 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)	\$ 113,522,176	\$ -	\$ -	\$ 113,522,176
TOTAL REVENUES	\$ 113,522,176	\$ -	\$ -	\$ 113,522,176
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 45,021,248	\$ 116,117		\$ 45,137,365
Classified Salaries (2000-2999)	\$ 29,722,646		\$ 389,203	\$ 30,111,849
Employee Benefits (3000-3999)	\$ 50,857,978	\$ 251,492	\$ 266,816	\$ 51,376,286
Books & Supplies (4000-4999)	\$ 22,376,853	\$ -	\$ -	\$ 22,376,853
Services & Operating Expenses (5000-5999)	\$ 30,115,780	\$ -	\$ -	\$ 30,115,780
Capital Outlay (6000-6999)	\$ 3,057,132	\$ -	\$ -	\$ 3,057,132
Other Outgo (7100-7299) (7400- 7499)	\$ 23,069	\$ -	\$ -	\$ 23,069
Direct support/Indirect Costs (7300- 7399)	\$ 3,655,033	\$ -	\$ -	\$ 3,655,033
TOTAL EXPENDITURES	\$ 184,829,739	\$ 367,609	\$ 656,019	\$ 185,853,367
OPERATING SURPLUS (DEFICIT)	\$ (71,307,563)	\$ (367,609)	\$ (656,019)	\$ (72,331,191)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 74,600,400		\$ -	\$ 74,600,400
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 3,292,837	\$ (367,609)	\$ (656,019)	\$ 2,269,209
BEGINNING BALANCE (9791)	\$ 105,377,957			\$ 105,377,957
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 108,670,794	\$ (367,609)	\$ (656,019)	\$ 107,647,166
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 108,670,794	\$ (367,609)	\$ (656,019)	\$ 107,647,166
Committed Amounts (9750-9760)			\$ -	\$ -
Reserved for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -		\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Enter Bargaining Unit:

Lodi Pupil Personnel Association (LPPA)

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 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)	\$ 369,417,998	\$ -	\$ -	\$ 369,417,998
Remaining Revenues (8100-8799)	\$ 124,478,789	\$ -	\$ -	\$ 124,478,789
TOTAL REVENUES	\$ 493,896,787	\$ -	\$ -	\$ 493,896,787
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 190,009,082	\$ 192,420	\$ -	\$ 190,201,502
Classified Salaries (2000-2999)	\$ 74,848,543	\$ -	\$ 807,883	\$ 75,656,426
Employee Benefits (3000-3999)	\$ 125,043,438	\$ 439,227	\$ 4,680,600	\$ 130,163,265
Books & Supplies (4000-4999)	\$ 39,023,632	\$ -	\$ -	\$ 39,023,632
Services & Operating Expenses (5000-5999)	\$ 69,773,000	\$ -	\$ -	\$ 69,773,000
Capital Outlay (6000-6999)	\$ 4,141,002	\$ -	\$ -	\$ 4,141,002
Other Outgo (7100-7299) (7400-7499)	\$ 1,175,957	\$ -	\$ -	\$ 1,175,957
Direct support/Indirect Costs (7300-7399)	\$ (1,393,161)	\$ -	\$ -	\$ (1,393,161)
TOTAL EXPENDITURES	\$ 502,621,493	\$ 631,647	\$ 5,488,483	\$ 508,741,623
OPERATING SURPLUS (DEFICIT)	\$ (8,724,706)	\$ (631,647)	\$ (5,488,483)	\$ (14,844,836)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (8,724,706)	\$ (631,647)	\$ (5,488,483)	\$ (14,844,836)
BEGINNING BALANCE (9791)	\$ 285,801,987			\$ 285,801,987
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 277,077,281	\$ (631,647)	\$ (5,488,483)	\$ 270,957,151
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 109,647,066	\$ (367,609)	\$ (656,019)	\$ 108,623,438
Committed Amounts (9750-9760)	\$ 117,962,088	\$ (264,038)	\$ (4,832,464)	\$ 112,865,586
Reserve for Economic Uncertainties (9789)	\$ 15,262,249	\$ -	\$ -	\$ 15,262,249
Other Assignments (9780)	\$ 34,205,878	\$ -	\$ -	\$ 34,205,878
Unassigned/Unappropriated (9790)	\$ 0	\$ -	\$ -	\$ 0

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund

Enter Bargaining Unit:

Lodi Pupil Personnel Association (LPPA)

Fiscal Year	Column A	Column B	Column C	Column D	Column E
	Current Year Budget After Settlement 2024-25	Change from Current Year to First Subsequent	First Subsequent Year After Settlement 2025-26	Change from First Subsequent to Second Subsequent	Second Subsequent Year After Settlement 2026-27
REVENUES					
LCFF Sources (8010-8099)	\$ 369,417,998	\$ (189,062)	\$ 369,228,936	\$ 6,742,013	\$ 375,970,949
Remaining Revenues (8100-8799)	\$ 10,956,613	\$ -	\$ 10,956,613	\$ -	\$ 10,956,613
TOTAL REVENUES	\$ 380,374,611	\$ (189,062)	\$ 380,185,549	\$ 6,742,013	\$ 386,927,562
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 145,064,137	\$ 2,422,573	\$ 147,486,710	\$ 2,463,028	\$ 149,949,738
Classified Salaries (2000-2999)	\$ 45,544,577	\$ 760,594	\$ 46,305,171	\$ 773,296	\$ 47,078,467
Employee Benefits (3000-3999)	\$ 78,786,979	\$ 1,315,743	\$ 80,102,722	\$ 1,337,715	\$ 81,440,437
Books & Supplies (4000-4999)	\$ 16,646,779	\$ 257,682	\$ 16,904,461	\$ 676,178	\$ 17,580,639
Services & Operating Expenses (5000-5999)	\$ 39,657,220	\$ 3,172,577	\$ 42,829,797	\$ 3,426,383	\$ 46,256,180
Capital Outlay (6000-6999)	\$ 1,083,870	\$ -	\$ 1,083,870	\$ -	\$ 1,083,870
Other Outgo (7100-7299) (7400-7499)	\$ 1,152,888	\$ -	\$ 1,152,888	\$ -	\$ 1,152,888
Direct support/Indirect Costs (7300-7399)	\$ (5,048,194)	\$ -	\$ (5,048,194)	\$ -	\$ (5,048,194)
TOTAL EXPENDITURES	\$ 322,888,256	\$ 7,929,169	\$ 330,817,425	\$ 8,676,600	\$ 339,494,025
OPERATING SURPLUS (DEFICIT)	\$ 57,486,355	\$ (8,118,231)	\$ 49,368,124	\$ (1,934,587)	\$ 47,433,537
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (74,600,400)	\$ (5,968,029)	\$ (80,568,429)	\$ (6,445,471)	\$ (87,013,900)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (17,114,045)	\$ (14,086,260)	\$ (31,200,305)	\$ (8,380,058)	\$ (39,580,363)
BEGINNING BALANCE (9791)	\$ 180,424,030	\$ (17,114,045)	\$ 163,309,985	\$ (31,200,305)	\$ 132,109,680
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 163,309,985	\$ (31,200,305)	\$ 132,109,680	\$ (39,580,363)	\$ 92,529,317
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 976,272	\$ (0)	\$ 976,272	\$ -	\$ 976,272
Committed Amounts (9750-9760)	\$ 112,865,586	\$ (33,465,586)	\$ 79,400,000	\$ (38,934,802)	\$ 40,465,198
Reserve for Economic Uncertainties (9789)	\$ 15,262,249	\$ 401,644	\$ 15,663,893	\$ 430,831	\$ 16,094,724
Other Assignments (9780)	\$ 34,205,878	\$ 1,863,637	\$ 36,069,515	\$ (1,076,392)	\$ 34,993,123
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ 0	\$ -	\$ 0

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund

Enter Bargaining Unit:

Lodi Pupil Personnel Association (LPPA)

Fiscal Year	Column A Current Year Budget After Settlement 2024-25	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2025-26	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2026-27
REVENUES					
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 113,522,176	\$ -	\$ 113,522,176	\$ -	\$ 113,522,176
TOTAL REVENUES	\$ 113,522,176	\$ -	\$ 113,522,176	\$ -	\$ 113,522,176
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 45,137,365	\$ 753,794	\$ 45,891,159	\$ 766,382	\$ 46,657,541
Classified Salaries (2000-2999)	\$ 30,111,849	\$ 502,868	\$ 30,614,717	\$ 511,266	\$ 31,125,983
Employee Benefits (3000-3999)	\$ 51,376,286	\$ 857,984	\$ 52,234,270	\$ 872,312	\$ 53,106,582
Books & Supplies (4000-4999)	\$ 22,376,853	\$ 935,074	\$ 23,311,927	\$ 932,477	\$ 24,244,404
Services & Operating Expenses (5000-5999)	\$ 30,115,780	\$ 2,409,262	\$ 32,525,042	\$ 2,602,003	\$ 35,127,045
Capital Outlay (6000-6999)	\$ 3,057,132	\$ -	\$ 3,057,132	\$ -	\$ 3,057,132
Other Outgo (7100-7299) (7400-7499)	\$ 23,069	\$ -	\$ 23,069	\$ -	\$ 23,069
Direct support/Indirect Costs (7300-7399)	\$ 3,655,033	\$ -	\$ 3,655,033	\$ -	\$ 3,655,033
TOTAL EXPENDITURES	\$ 185,853,367	\$ 5,458,982	\$ 191,312,349	\$ 5,684,440	\$ 196,996,789
OPERATING SURPLUS (DEFICIT)	\$ (72,331,191)	\$ (5,458,982)	\$ (77,790,173)	\$ (5,684,440)	\$ (83,474,613)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 74,600,400	\$ 5,968,029	\$ 80,568,429	\$ 6,445,471	\$ 87,013,900
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 2,269,209	\$ 509,047	\$ 2,778,256	\$ 761,031	\$ 3,539,287
BEGINNING BALANCE (9791)	\$ 105,377,957	\$ 2,269,209	\$ 107,647,166	\$ 2,778,256	\$ 110,425,422
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 107,647,166	\$ 2,778,256	\$ 110,425,422	\$ 3,539,287	\$ 113,964,709
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 107,647,166	\$ 2,778,256	\$ 110,425,422	\$ 3,539,287	\$ 113,964,709
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -	\$ -

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Enter Bargaining Unit:

Lodi Pupil Personnel Association (LPPA)

Fiscal Year	Column A Current Year Budget After Settlement 2024-25	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2025-26	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2026-27
REVENUES					
LCFF Sources (8010-8099)	\$ 369,417,998	\$ (189,062)	\$ 369,228,936	\$ 6,742,013	\$ 375,970,949
Remaining Revenues (8100-8799)	\$ 124,478,789	\$ -	\$ 124,478,789	\$ -	\$ 124,478,789
TOTAL REVENUES	\$ 493,896,787	\$ (189,062)	\$ 493,707,725	\$ 6,742,013	\$ 500,449,738
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 190,201,502	\$ 3,176,367	\$ 193,377,869	\$ 3,229,410	\$ 196,607,279
Classified Salaries (2000-2999)	\$ 75,656,426	\$ 1,263,462	\$ 76,919,888	\$ 1,284,562	\$ 78,204,450
Employee Benefits (3000-3999)	\$ 130,163,265	\$ 2,173,727	\$ 132,336,992	\$ 2,210,027	\$ 134,547,019
Books & Supplies (4000-4999)	\$ 39,023,632	\$ 1,192,756	\$ 40,216,388	\$ 1,608,655	\$ 41,825,043
Services & Operating Expenses (5000-5999)	\$ 69,773,000	\$ 5,581,839	\$ 75,354,839	\$ 6,028,386	\$ 81,383,225
Capital Outlay (6000-6999)	\$ 4,141,002	\$ -	\$ 4,141,002	\$ -	\$ 4,141,002
Other Outgo (7100-7299) (7400-7499)	\$ 1,175,957	\$ -	\$ 1,175,957	\$ -	\$ 1,175,957
Direct support/Indirect Costs (7300-7399)	\$ (1,393,161)	\$ -	\$ (1,393,161)	\$ -	\$ (1,393,161)
TOTAL EXPENDITURES	\$ 508,741,623	\$ 13,388,151	\$ 522,129,774	\$ 14,361,040	\$ 536,490,814
OPERATING SURPLUS (DEFICIT)	\$ (14,844,836)	\$ (13,577,213)	\$ (28,422,049)	\$ (7,619,027)	\$ (36,041,076)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (14,844,836)	\$ (13,577,213)	\$ (28,422,049)	\$ (7,619,027)	\$ (36,041,076)
BEGINNING BALANCE (9791)	\$ 285,801,987	\$ (14,844,836)	\$ 270,957,151	\$ (28,422,049)	\$ 242,535,102
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 270,957,151	\$ (28,422,049)	\$ 242,535,102	\$ (36,041,076)	\$ 206,494,026
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 108,623,438	\$ 2,778,256	\$ 111,401,694	\$ 3,539,287	\$ 114,940,981
Committed Amounts (9750-9760)	\$ 112,865,586	\$ (33,465,586)	\$ 79,400,000	\$ (38,934,802)	\$ 40,465,198
Reserve for Economic Uncertainties (9789)	\$ 15,262,249	\$ 401,644	\$ 15,663,893	\$ 430,831	\$ 16,094,724
Other Assignments (9780)	\$ 34,205,878	\$ 1,863,637	\$ 36,069,515	\$ (1,076,392)	\$ 34,993,123
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ 0	\$ -	\$ 0

E. Reserves

State Reserve Standard

Fiscal Year		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 508,741,623	\$ 522,129,774	\$ 536,490,814
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)	\$ 15,262,249	\$ 15,663,893	\$ 16,094,724

Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 15,262,249	\$ 15,663,893	\$ 16,094,724
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	\$ 15,262,249	\$ 15,663,893	\$ 16,094,724
f.	Reserves in Excess of State Reserve Standard	\$ 0	\$ 0	\$ (0)