

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:	CONFIDENTIAL
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: June 18, 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)	\$ 1,311,771	\$ 65,589		
	On-going year-over-year change	5.00%		
2 Other Compensation - Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	\$ 127,216	\$ 73,902		
	Description	One-time, off-schedule payment		
3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$ 522,133	\$ 25,340		
4 Health/Welfare Benefits	\$ 20,470			
5 Total Compensation - Increase (Decrease) (Total Lines 1-4)	\$ 1,981,590	\$ 164,831	\$ -	\$ -
6 Total Number of Represented Employees (Use FTEs if appropriate)	14.00			
7 Total Compensation <u>Average</u> Cost per Employee	\$ 141,542	\$ 11,774	\$ -	\$ -
	Year-over-year change	8.32%	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: CONFIDENTIAL

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 for the Confidential group.
2. An additional \$73,902 in one-time funds is available for the Confidential group. A one-time off salary schedule payment will be made to each member who is employed on the date of execution of this Agreement.

OTHER FISCAL EFFECTS

n/a

FUNDING SOURCES

1. District's general fund revenue and reserves, including other appropriate fund 11, fund 12 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)

<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:	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)	\$ 372,314,040	\$ -		\$ 372,314,040
Remaining Revenues (8100-8799)	\$ 15,438,501	\$ -	\$ -	\$ 15,438,501
TOTAL REVENUES	\$ 387,752,541	\$ -	\$ -	\$ 387,752,541
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 133,108,553		\$ 8,267,783	\$ 141,376,336
Classified Salaries (2000-2999)	\$ 41,402,663	\$ 139,491	\$ 4,039,315	\$ 45,581,469
Employee Benefits (3000-3999)	\$ 71,782,139	\$ 25,340	\$ 3,562,879	\$ 75,370,358
Books & Supplies (4000-4999)	\$ 23,993,648	\$ -	\$ -	\$ 23,993,648
Services & Operating Expenses (5000-5999)	\$ 39,201,970	\$ -	\$ -	\$ 39,201,970
Capital Outlay (6000-6999)	\$ 1,615,207	\$ -	\$ -	\$ 1,615,207
Other Outgo (7100-7299) (7400-7499)	\$ 939,602	\$ -	\$ -	\$ 939,602
Direct support/Indirect Costs (7300-7399)	\$ (13,232,794)	\$ -	\$ -	\$ (13,232,794)
TOTAL EXPENDITURES	\$ 298,810,988	\$ 164,831	\$ 15,869,977	\$ 314,845,796
OPERATING SURPLUS (DEFICIT)	\$ 88,941,553	\$ (164,831)	\$ (15,869,977)	\$ 72,906,745
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)		\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (60,723,395)		\$ (9,675,125)	\$ (70,398,520)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 28,218,158	\$ (164,831)	\$ (25,545,102)	\$ 2,508,225
BEGINNING BALANCE (9791)	\$ 155,540,626			\$ 155,540,626
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 183,758,784	\$ (164,831)	\$ (25,545,102)	\$ 158,048,851
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)	\$ 19,047,202			\$ 19,047,202
Other Assignments (9780)	\$ 74,102,860	\$ (164,831)	\$ (25,545,102)	\$ 48,392,927
Unassigned/Unappropriated (9790)	\$ 0			\$ 0

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Enter Bargaining Unit:

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)	\$ 161,131,196	\$ -	\$ -	\$ 161,131,196
TOTAL REVENUES	\$ 161,131,196	\$ -	\$ -	\$ 161,131,196
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 46,916,800		\$ 2,629,275	\$ 49,546,075
Classified Salaries (2000-2999)	\$ 27,286,215		\$ 4,127,483	\$ 31,413,698
Employee Benefits (3000-3999)	\$ 45,061,298		\$ 2,918,367	\$ 47,979,665
Books & Supplies (4000-4999)	\$ 94,660,086		\$ -	\$ 94,660,086
Services & Operating Expenses (5000-5999)	\$ 59,182,092	\$ -	\$ -	\$ 59,182,092
Capital Outlay (6000-6999)	\$ 25,105,607	\$ -	\$ -	\$ 25,105,607
Other Outgo (7100-7299) (7400-7499)	\$ 10,775	\$ -	\$ -	\$ 10,775
Direct support/Indirect Costs (7300-7399)	\$ 11,828,953	\$ -	\$ -	\$ 11,828,953
TOTAL EXPENDITURES	\$ 310,051,826	\$ -	\$ 9,675,125	\$ 319,726,951
OPERATING SURPLUS (DEFICIT)	\$ (148,920,630)	\$ -	\$ (9,675,125)	\$ (158,595,755)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 334,000	\$ -	\$ -	\$ 334,000
Contributions (8980-8999)	\$ 60,723,395		\$ 9,675,125	\$ 70,398,520
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (88,531,235)	\$ -	\$ -	\$ (88,531,235)
BEGINNING BALANCE (9791)	\$ 96,844,015			\$ 96,844,015
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 8,312,780	\$ -	\$ -	\$ 8,312,780
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 8,312,780			\$ 8,312,780
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:

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)	\$ 372,314,040	\$ -	\$ -	\$ 372,314,040
Remaining Revenues (8100-8799)	\$ 176,569,697	\$ -	\$ -	\$ 176,569,697
TOTAL REVENUES	\$ 548,883,737	\$ -	\$ -	\$ 548,883,737
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 180,025,353	\$ -	\$ 10,897,058	\$ 190,922,411
Classified Salaries (2000-2999)	\$ 68,688,878	\$ 139,491	\$ 8,166,798	\$ 76,995,167
Employee Benefits (3000-3999)	\$ 116,843,437	\$ 25,340	\$ 6,481,246	\$ 123,350,023
Books & Supplies (4000-4999)	\$ 118,653,734	\$ -	\$ -	\$ 118,653,734
Services & Operating Expenses (5000-5999)	\$ 98,384,062	\$ -	\$ -	\$ 98,384,062
Capital Outlay (6000-6999)	\$ 26,720,814	\$ -	\$ -	\$ 26,720,814
Other Outgo (7100-7299) (7400-7499)	\$ 950,377	\$ -	\$ -	\$ 950,377
Direct support/Indirect Costs (7300-7399)	\$ (1,403,841)	\$ -	\$ -	\$ (1,403,841)
TOTAL EXPENDITURES	\$ 608,862,814	\$ 164,831	\$ 25,545,102	\$ 634,572,747
OPERATING SURPLUS (DEFICIT)	\$ (59,979,077)	\$ (164,831)	\$ (25,545,102)	\$ (85,689,010)
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	\$ (60,313,077)	\$ (164,831)	\$ (25,545,102)	\$ (86,023,010)
BEGINNING BALANCE (9791)	\$ 252,384,641			\$ 252,384,641
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 192,071,564	\$ (164,831)	\$ (25,545,102)	\$ 166,361,631
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 8,907,780	\$ -	\$ -	\$ 8,907,780
Committed Amounts (9750-9760)	\$ 90,013,722	\$ -	\$ -	\$ 90,013,722
Reserve for Economic Uncertainties (9789)	\$ 19,047,202	\$ -	\$ -	\$ 19,047,202
Other Assignments (9780)	\$ 74,102,860	\$ (164,831)	\$ (25,545,102)	\$ 48,392,927
Unassigned/Unappropriated (9790)	\$ 0	\$ -	\$ -	\$ 0

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund

Enter Bargaining Unit:

CONFIDENTIAL

Fiscal Year	Column A	Column B	Column C	Column D	Column E
	Current Year Budget After Settlement 2023-24	Change from Current Year to First Subsequent	First Subsequent Year After Settlement 2024-25	Change from First Subsequent to Second Subsequent	Second Subsequent Year After Settlement 2025-26
REVENUES					
LCFF Sources (8010-8099)	\$ 372,314,040	\$ (9,001,737)	\$ 363,312,303	\$ (1,108,665)	\$ 362,203,638
Remaining Revenues (8100-8799)	\$ 15,438,501	\$ 1,893,331	\$ 17,331,832	\$ -	\$ 17,331,832
TOTAL REVENUES	\$ 387,752,541	\$ (7,108,406)	\$ 380,644,135	\$ (1,108,665)	\$ 379,535,470
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 141,376,336	\$ 2,360,985	\$ 143,737,321	\$ 2,400,413	\$ 146,137,734
Classified Salaries (2000-2999)	\$ 45,581,469	\$ 681,524	\$ 46,262,993	\$ 767,966	\$ 47,030,959
Employee Benefits (3000-3999)	\$ 75,370,358	\$ 1,327,007	\$ 76,697,365	\$ 1,273,176	\$ 77,970,541
Books & Supplies (4000-4999)	\$ 23,993,648	\$ 959,746	\$ 24,953,394	\$ 998,135	\$ 25,951,529
Services & Operating Expenses (5000-5999)	\$ 39,201,970	\$ 3,136,158	\$ 42,338,128	\$ 3,387,050	\$ 45,725,178
Capital Outlay (6000-6999)	\$ 1,615,207	\$ (440,207)	\$ 1,175,000	\$ -	\$ 1,175,000
Other Outgo (7100-7299) (7400- 7499)	\$ 939,602	\$ 4,744	\$ 944,346	\$ -	\$ 944,346
Direct support/Indirect Costs (7300- 7399)	\$ (13,232,794)	\$ 18,443,919	\$ 5,211,125	\$ -	\$ 5,211,125
TOTAL EXPENDITURES	\$ 314,845,796	\$ 26,473,876	\$ 341,319,672	\$ 8,826,740	\$ 350,146,412
OPERATING SURPLUS (DEFICIT)	\$ 72,906,745	\$ (33,582,282)	\$ 39,324,463	\$ (9,935,405)	\$ 29,389,058
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ (70,398,520)	\$ (21,975,553)	\$ (92,374,073)	\$ (3,366,235)	\$ (95,740,308)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 2,508,225	\$ (55,557,835)	\$ (53,049,610)	\$ (13,301,640)	\$ (66,351,250)
BEGINNING BALANCE (9791)	\$ 155,540,626	\$ 2,508,225	\$ 158,048,851	\$ (53,049,610)	\$ 104,999,241
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 158,048,851	\$ (53,049,610)	\$ 104,999,241	\$ (66,351,250)	\$ 38,647,991
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 595,000	\$ -	\$ 595,000	\$ -	\$ 595,000
Committed Amounts (9750-9760)	\$ 90,013,722	\$ (41,507,818)	\$ 48,505,904	\$ (31,175,846)	\$ 17,330,058
Reserve for Economic Uncertainties (9789)	\$ 19,047,202	\$ (2,968,747)	\$ 16,078,455	\$ 418,347	\$ 16,496,802
Other Assignments (9780)	\$ 48,392,927	\$ (8,573,045)	\$ 39,819,882	\$ (35,593,751)	\$ 4,226,131
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ 0	\$ -	\$ 0

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund

Enter Bargaining Unit:

CONFIDENTIAL

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)	\$ 161,131,196	\$ (58,949,560)	\$ 102,181,636	\$ 1,825,041	\$ 104,006,677
TOTAL REVENUES	\$ 161,131,196	\$ (58,949,560)	\$ 102,181,636	\$ 1,825,041	\$ 104,006,677
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 49,546,075	\$ 827,419	\$ 50,373,494	\$ 841,237	\$ 51,214,731
Classified Salaries (2000-2999)	\$ 31,413,698	\$ 524,609	\$ 31,938,307	\$ 533,370	\$ 32,471,677
Employee Benefits (3000-3999)	\$ 47,979,665	\$ (658,187)	\$ 47,321,478	\$ 790,269	\$ 48,111,747
Books & Supplies (4000-4999)	\$ 94,660,086	\$ (57,874,438)	\$ 36,785,648	\$ 1,471,426	\$ 38,257,074
Services & Operating Expenses (5000-5999)	\$ 59,182,092	\$ (40,661,286)	\$ 18,520,806	\$ 1,481,664	\$ 20,002,470
Capital Outlay (6000-6999)	\$ 25,105,607	\$ (21,293,250)	\$ 3,812,357	\$ 180	\$ 3,812,537
Other Outgo (7100-7299) (7400-7499)	\$ 10,775	\$ -	\$ 10,775	\$ -	\$ 10,775
Direct support/Indirect Costs (7300-7399)	\$ 11,828,953	\$ (6,296,979)	\$ 5,531,974	\$ -	\$ 5,531,974
TOTAL EXPENDITURES	\$ 319,726,951	\$ (125,432,112)	\$ 194,294,839	\$ 5,118,146	\$ 199,412,985
OPERATING SURPLUS (DEFICIT)	\$ (158,595,755)	\$ 66,482,552	\$ (92,113,203)	\$ (3,293,105)	\$ (95,406,308)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 334,000	\$ -	\$ 334,000	\$ -	\$ 334,000
Contributions (8980-8999)	\$ 70,398,520	\$ 21,975,553	\$ 92,374,073	\$ 3,366,235	\$ 95,740,308
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (88,531,235)	\$ 88,458,105	\$ (73,130)	\$ 73,130	\$ -
BEGINNING BALANCE (9791)	\$ 96,844,015	\$ (88,531,235)	\$ 8,312,780	\$ (73,130)	\$ 8,239,650
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 8,312,780	\$ (73,130)	\$ 8,239,650	\$ -	\$ 8,239,650
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 8,312,780	\$ (73,130)	\$ 8,239,650	\$ -	\$ 8,239,650
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:

CONFIDENTIAL

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)	\$ 372,314,040	\$ (9,001,737)	\$ 363,312,303	\$ (1,108,665)	\$ 362,203,638
Remaining Revenues (8100-8799)	\$ 176,569,697	\$ (57,056,229)	\$ 119,513,468	\$ 1,825,041	\$ 121,338,509
TOTAL REVENUES	\$ 548,883,737	\$ (66,057,966)	\$ 482,825,771	\$ 716,376	\$ 483,542,147
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 190,922,411	\$ 3,188,404	\$ 194,110,815	\$ 3,241,650	\$ 197,352,465
Classified Salaries (2000-2999)	\$ 76,995,167	\$ 1,206,133	\$ 78,201,300	\$ 1,301,336	\$ 79,502,636
Employee Benefits (3000-3999)	\$ 123,350,023	\$ 668,820	\$ 124,018,843	\$ 2,063,445	\$ 126,082,288
Books & Supplies (4000-4999)	\$ 118,653,734	\$ (56,914,692)	\$ 61,739,042	\$ 2,469,561	\$ 64,208,603
Services & Operating Expenses (5000-5999)	\$ 98,384,062	\$ (37,525,128)	\$ 60,858,934	\$ 4,868,714	\$ 65,727,648
Capital Outlay (6000-6999)	\$ 26,720,814	\$ (21,733,457)	\$ 4,987,357	\$ 180	\$ 4,987,537
Other Outgo (7100-7299) (7400-7499)	\$ 950,377	\$ 4,744	\$ 955,121	\$ -	\$ 955,121
Direct support/Indirect Costs (7300-7399)	\$ (1,403,841)	\$ 12,146,940	\$ 10,743,099	\$ -	\$ 10,743,099
TOTAL EXPENDITURES	\$ 634,572,747	\$ (98,958,236)	\$ 535,614,511	\$ 13,944,886	\$ 549,559,397
OPERATING SURPLUS (DEFICIT)	\$ (85,689,010)	\$ 32,900,270	\$ (52,788,740)	\$ (13,228,510)	\$ (66,017,250)
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	\$ (86,023,010)	\$ 32,900,270	\$ (53,122,740)	\$ (13,228,510)	\$ (66,351,250)
BEGINNING BALANCE (9791)	\$ 252,384,641	\$ (86,023,010)	\$ 166,361,631	\$ (53,122,740)	\$ 113,238,891
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 166,361,631	\$ (53,122,740)	\$ 113,238,891	\$ (66,351,250)	\$ 46,887,641
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 8,907,780	\$ (73,130)	\$ 8,834,650	\$ -	\$ 8,834,650
Committed Amounts (9750-9760)	\$ 90,013,722	\$ (41,507,818)	\$ 48,505,904	\$ (31,175,846)	\$ 17,330,058
Reserve for Economic Uncertainties (9789)	\$ 19,047,202	\$ (2,968,747)	\$ 16,078,455	\$ 418,347	\$ 16,496,802
Other Assignments (9780)	\$ 48,392,927	\$ (8,573,045)	\$ 39,819,882	\$ (35,593,751)	\$ 4,226,131
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ 0	\$ -	\$ 0

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)	\$ 634,906,747	\$ 535,948,511	\$ 549,893,397
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)	\$ 19,047,202	\$ 16,078,455	\$ 16,496,802

Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 19,047,202	\$ 16,078,455	\$ 16,496,802
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	\$ 19,047,202	\$ 16,078,455	\$ 16,496,802
f.	Reserves in Excess of State Reserve Standard	\$ (0)	\$ 0	\$ 0