

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:	Tracy Unified School District
Name of Bargaining/Represented Unit:	Tracy Educators Association (TEA)
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: July 1, 2021 and ending June 30, 2022
(date) (date)

The Governing Board will act upon this agreement on: June 22, 2021
(date)

A. Proposed Change in Compensation

Compensation	Annual Cost Prior to Proposed Agreement 2020-21	Fiscal Impact of Proposed Agreement (All Funds) Complete years 2 and 3 for multi-year agreements only.		
		Year 1 Increase/(Decrease) 2020-21	Year 2 Increase/(Decrease) 2022-23	Year 3 Increase/(Decrease) 2023-24
1 Salary Schedule Ongoing Increase (Decrease)	\$ 63,032,278	\$ 63,032,278	\$ 66,228,014	\$ 66,228,014
	On-going year-over-year change	0.00%	5.07%	0.00%
2 Other Compensation - Increase (Decrease) (Stipends, Bonuses, Overtime, etc.)-One time	\$ -	\$ -	\$ -	\$ -
	Description	Off Schedule Bonus	Off Schedule Bonus	
3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare etc.	\$ 17,484,532	\$ 17,484,532	\$ 18,370,998	\$ 18,370,998
4 Health/Welfare Benefits	\$ 7,020,958	\$ 7,020,958	\$ 7,020,958	\$ 7,020,958
5 Total Compensation - Increase (Decrease) (Total Lines 1-4)	\$ 87,537,768	\$ 87,537,768	\$ 91,619,970	\$ 91,619,970
6 Total Number of Represented Employees (Use FTEs if appropriate)	660.00			
7 Total Compensation Average Cost per Employee	\$ 132,633	\$ 132,633	\$ 138,818	\$ 138,818
	Year-over-year change	100.00%	52.33%	34.35%

If the agreement increases or decreases costs, a multiyear projection must be attached.

Public Disclosure of Collective Bargaining Agreement

Name of Bargaining/Represented Unit: Tracy Educators Association (TEA)

B. SUMMARY

FISCAL EFFECTS

CHANGES TO COMPENSATION (SALARIES AND BENEFITS)

None

OTHER FISCAL EFFECTS

None

FUNDING SOURCES

Not Applicable

OTHER CHANGES

None

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)

	6/8/2021		6/8/2021
<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.

	6/8/2021	6/8/2021
<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:		Unrestricted General Fund			
		Tracy Educators Association (TEA)			
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of (01-31-21)	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)	\$ 139,840,617	\$ -	\$ (51,445)	\$ 139,789,172	
Remaining Revenues (8100-8799)	\$ 4,577,158	\$ -	\$ (461,311)	\$ 4,115,847	
TOTAL REVENUES	\$ 144,417,775	\$ -	\$ (512,756)	\$ 143,905,019	
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 57,742,044	\$ -	\$ 639,688	\$ 58,381,732	
Classified Salaries (2000-2999)	\$ 17,469,117	\$ -	\$ (896,246)	\$ 16,572,871	
Employee Benefits (3000-3999)	\$ 25,615,555	\$ -	\$ (446,237)	\$ 25,169,318	
Books & Supplies (4000-4999)	\$ 5,967,403	\$ -	\$ (2,302,531)	\$ 3,664,872	
Services & Operating Expenses (5000-5999)	\$ 15,943,659	\$ -	\$ (5,958,271)	\$ 9,985,388	
Capital Outlay (6000-6999)	\$ 407,165	\$ -	\$ 423,051	\$ 830,216	
Other Outgo (7100-7299) (7400-7499)	\$ 1,742,547	\$ -	\$ -	\$ 1,742,547	
Direct support/Indirect Costs (7300-7399)	\$ (1,533,460)	\$ -	\$ -	\$ (1,533,460)	
TOTAL EXPENDITURES	\$ 123,354,030	\$ -	\$ (8,540,546)	\$ 114,813,484	
OPERATING SURPLUS (DEFICIT)	\$ 21,063,745	\$ -	\$ 8,027,790	\$ 29,091,535	
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	
Transfers Out and Other Uses (7610-7699)	\$ 590,824	\$ -	\$ 318,124	\$ 908,948	
Contributions (8980-8999)	\$ (23,345,883)	\$ -	\$ 282,284	\$ (23,063,599)	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (2,872,962)	\$ -	\$ 7,991,950	\$ 5,118,988	
BEGINNING BALANCE (9791)	\$ 40,011,913			\$ 40,011,913	
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -	
CURRENT-YEAR ENDING BALANCE	\$ 37,138,951	\$ -	\$ 7,991,950	\$ 45,130,901	
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 327,933	\$ -	\$ -	\$ 327,933	
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	
Reserve for Economic Uncertainties (9789)	\$ 5,108,867	\$ -	\$ -	\$ 5,108,867	
Other Assignments (9780)	\$ 31,702,151	\$ -	\$ 7,991,950	\$ 39,694,101	
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -	

C. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Bargaining Unit:		Restricted General Fund Tracy Educators Association (TEA)		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of (01-31-21)	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)	\$ 32,394,258		\$ 6,563,307	\$ 38,957,565
TOTAL REVENUES	\$ 32,394,258	\$ -	\$ 6,563,307	\$ 38,957,565
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 10,604,723		\$ 2,422	\$ 10,607,145
Classified Salaries (2000-2999)	\$ 6,284,562		\$ (333,891)	\$ 5,950,671
Employee Benefits (3000-3999)	\$ 11,180,581		\$ (166,522)	\$ 11,014,059
Books & Supplies (4000-4999)	\$ 20,242,822		\$ (7,663,676)	\$ 12,579,146
Services & Operating Expenses (5000-5999)	\$ 9,692,561		\$ 2,885,098	\$ 12,577,659
Capital Outlay (6000-6999)	\$ 171,197		\$ (117,668)	\$ 53,529
Other Outgo (7100-7299) (7400-7499)	\$ 629,238		\$ (62,300)	\$ 566,938
Direct support/Indirect Costs (7300-7399)	\$ 1,223,984			\$ 1,223,984
TOTAL EXPENDITURES	\$ 60,029,668	\$ -	\$ (5,456,537)	\$ 54,573,131
OPERATING SURPLUS (DEFICIT)	\$ (27,635,410)	\$ -	\$ 12,019,844	\$ (15,615,566)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 23,345,884	\$ -	\$ (282,285)	\$ 23,063,599
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (4,289,526)	\$ -	\$ 11,737,559	\$ 7,448,033
BEGINNING BALANCE (9791)	\$ 5,521,991			\$ 5,521,991
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 1,232,465	\$ -	\$ 11,737,559	\$ 12,970,024
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 1,232,465		\$ 11,737,559	\$ 12,970,024
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

Enter Bargaining Unit:		Combined General Fund Tracy Educators Association (TEA)		
	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of (01-31-21)	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)	\$ 139,840,617	\$ -	\$ (51,445)	\$ 139,789,172
Remaining Revenues (8100-8799)	\$ 36,971,416	\$ -	\$ 6,101,996	\$ 43,073,412
TOTAL REVENUES	\$ 176,812,033	\$ -	\$ 6,050,551	\$ 182,862,584
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 68,346,767	\$ -	\$ 642,110	\$ 68,988,877
Classified Salaries (2000-2999)	\$ 23,753,679	\$ -	\$ (1,230,137)	\$ 22,523,542
Employee Benefits (3000-3999)	\$ 36,796,136	\$ -	\$ (612,759)	\$ 36,183,377
Books & Supplies (4000-4999)	\$ 26,210,225	\$ -	\$ (9,966,207)	\$ 16,244,018
Services & Operating Expenses (5000-5999)	\$ 25,636,220	\$ -	\$ (3,073,173)	\$ 22,563,047
Capital Outlay (6000-6999)	\$ 578,362	\$ -	\$ 305,383	\$ 883,745
Other Outgo (7100-7299) (7400- 7499)	\$ 2,371,785	\$ -	\$ (62,300)	\$ 2,309,485
Direct support/Indirect Costs (7300- 7399)	\$ (309,476)	\$ -	\$ -	\$ (309,476)
TOTAL EXPENDITURES	\$ 183,383,698	\$ -	\$ (13,997,083)	\$ 169,386,615
OPERATING SURPLUS (DEFICIT)	\$ (6,571,665)	\$ -	\$ 20,047,634	\$ 13,475,969
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 590,824	\$ -	\$ 318,124	\$ 908,948
Contributions (8980-8999)	\$ 1	\$ -	\$ (1)	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (7,162,488)	\$ -	\$ 19,729,509	\$ 12,567,021
BEGINNING BALANCE (9791)	\$ 45,533,904			\$ 45,533,904
Audit Adjustments/Restatements (9793 & 9795)	\$ -			\$ -
CURRENT-YEAR ENDING BALANCE	\$ 38,371,416	\$ -	\$ 19,729,509	\$ 58,100,925
COMPONENTS OF ENDING BALANCE:				
Restricted and Nonspendable (9711-9740)	\$ 1,560,398	\$ -	\$ 11,737,559	\$ 13,297,957
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 5,108,867	\$ -	\$ -	\$ 5,108,867
Other Assignments (9780)	\$ 31,702,151	\$ -	\$ 7,991,950	\$ 39,694,101
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund

Tracy Educators Association (TEA)

Enter Bargaining Unit:

Fiscal Year	Column A Current Year Budget After Settlement (2020 - 2021)	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement (2021-2022)	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement (2022-2023)
REVENUES					
LCFF Sources (8010-8099)	\$ 139,789,172	\$ 3,692,840	\$ 143,482,012	\$ (152,677)	\$ 143,329,335
Remaining Revenues (8100-8799)	\$ 4,115,847	\$ 326,483	\$ 4,442,330	\$ -	\$ 4,442,330
TOTAL REVENUES	\$ 143,905,019	\$ 4,019,323	\$ 147,924,342	\$ (152,677)	\$ 147,771,665
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 58,381,732	\$ 3,791,079	\$ 62,172,811	\$ 293,198	\$ 62,466,009
Classified Salaries (2000-2999)	\$ 16,572,871	\$ 2,700,453	\$ 19,273,324	\$ 281,177	\$ 19,554,501
Employee Benefits (3000-3999)	\$ 25,169,318	\$ 2,155,693	\$ 27,325,011	\$ 7,028,928	\$ 34,353,939
Books & Supplies (4000-4999)	\$ 3,664,872	\$ 3,893,197	\$ 7,558,069	\$ (2,500,000)	\$ 5,058,069
Services & Operating Expenses (5000-5999)	\$ 9,985,388	\$ 2,965,786	\$ 12,951,174	\$ (185,545)	\$ 12,765,629
Capital Outlay (6000-6999)	\$ 830,216	\$ (536,214)	\$ 294,002	\$ -	\$ 294,002
Other Outgo (7100-7299) (7400- 7499)	\$ 1,742,547	\$ 64,257	\$ 1,806,804	\$ 52,449	\$ 1,859,253
Direct support/Indirect Costs (7300- 7399)	\$ (1,533,460)	\$ -	\$ (1,533,460)	\$ -	\$ (1,533,460)
TOTAL EXPENDITURES	\$ 114,813,484	\$ 15,034,251	\$ 129,847,735	\$ 4,970,207	\$ 134,817,942
OPERATING SURPLUS (DEFICIT)	\$ 29,091,535	\$ (11,014,928)	\$ 18,076,607	\$ (5,122,884)	\$ 12,953,723
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 908,948	\$ (876,124)	\$ 32,824	\$ -	\$ 32,824
Contributions (8980-8999)	\$ (23,063,599)	\$ (476,162)	\$ (23,539,761)	\$ -	\$ (23,835,439)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 5,118,988	\$ (10,614,966)	\$ (5,495,978)	\$ (5,418,562)	\$ (10,914,540)
BEGINNING BALANCE (9791)	\$ 40,011,913	\$ 5,118,988	\$ 45,130,901	\$ (5,495,978)	\$ 39,634,923
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 45,130,901	\$ (5,495,978)	\$ 39,634,923	\$ (10,914,540)	\$ 28,720,383
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 327,933	\$ -	\$ 327,933	\$ -	\$ 327,933
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties (9789)	\$ 5,108,867	\$ (31,641)	\$ 5,077,226	\$ 152,219	\$ 5,229,445
Other Assignments (9780)	\$ 39,694,101	\$ (5,464,337)	\$ 34,229,764	\$ (11,066,759)	\$ 23,163,005
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -	\$ -

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund

Enter Bargaining Unit:

Tracy Educators Association (TEA)

Fiscal Year	Column A Current Year Budget After Settlement (2020 - 2021)	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement (2021-2022)	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement (2022-2023)
REVENUES					
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 38,957,565	\$ (23,137,002)	\$ 15,820,563	\$ (11,950)	\$ 15,808,613
TOTAL REVENUES	\$ 38,957,565	\$ (23,137,002)	\$ 15,820,563	\$ (11,950)	\$ 15,808,613
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 10,607,145	\$ 135,111	\$ 10,742,256	\$ 177,473	\$ 10,919,729
Classified Salaries (2000-2999)	\$ 5,950,671	\$ 333,216	\$ 6,283,887	\$ (144,247)	\$ 6,139,640
Employee Benefits (3000-3999)	\$ 11,014,059	\$ 312,881	\$ 11,326,940	\$ 525,071	\$ 11,852,011
Books & Supplies (4000-4999)	\$ 12,579,146	\$ (9,463,833)	\$ 3,115,313	\$ (454,568)	\$ 2,660,745
Services & Operating Expenses (5000-5999)	\$ 12,577,659	\$ (6,433,297)	\$ 6,144,362	\$ -	\$ 6,144,362
Capital Outlay (6000-6999)	\$ 53,529	\$ (42,691)	\$ 10,838	\$ -	\$ 10,838
Other Outgo (7100-7299) (7400- 7499)	\$ 566,938	\$ 62,300	\$ 629,238	\$ -	\$ 629,238
Direct support/Indirect Costs (7300- 7399)	\$ 1,223,984	\$ (116,495)	\$ 1,107,489	\$ -	\$ 1,107,489
TOTAL EXPENDITURES	\$ 54,573,131	\$ (15,212,808)	\$ 39,360,323	\$ 103,729	\$ 39,464,052
OPERATING SURPLUS (DEFICIT)	\$ (15,615,566)	\$ (7,924,194)	\$ (23,539,760)	\$ (115,679)	\$ (23,655,439)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 23,063,599	\$ 476,162	\$ 23,539,761	\$ 295,678	\$ 23,835,439
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 7,448,033	\$ (7,448,032)	\$ 1	\$ 179,999	\$ 180,000
BEGINNING BALANCE (9791)	\$ 5,521,991	\$ 7,448,033	\$ 12,970,024	\$ 1	\$ 12,970,025
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 12,970,024	\$ 1	\$ 12,970,025	\$ 180,000	\$ 13,150,025
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 12,970,024	\$ 1	\$ 12,970,025	\$ (1,232,466)	\$ 11,737,559
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ 1,412,466	\$ 1,412,466
Reserve for Economic Uncertainties (9789)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assignments (9780)	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -	\$ -

D. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Tracy Educators Association (TEA)

Enter Bargaining Unit:

Fiscal Year	Column A Current Year Budget After Settlement (2020 - 2021)	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement (2021-2022)	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement (2022-2023)
REVENUES					
LCFF Sources (8010-8099)	\$ 139,789,172	\$ 3,692,840	\$ 143,482,012	\$ (152,677)	\$ 143,329,335
Remaining Revenues (8100-8799)	\$ 43,073,412	\$ (22,810,519)	\$ 20,262,893	\$ (11,950)	\$ 20,250,943
TOTAL REVENUES	\$ 182,862,584	\$ (19,117,679)	\$ 163,744,905	\$ (164,627)	\$ 163,580,278
EXPENDITURES					
Certificated Salaries (1000-1999)	\$ 68,988,877	\$ 3,926,190	\$ 72,915,067	\$ 470,671	\$ 73,385,738
Classified Salaries (2000-2999)	\$ 22,523,542	\$ 3,033,669	\$ 25,557,211	\$ 136,930	\$ 25,694,141
Employee Benefits (3000-3999)	\$ 36,183,377	\$ 2,468,574	\$ 38,651,951	\$ 7,553,999	\$ 46,205,950
Books & Supplies (4000-4999)	\$ 16,244,018	\$ (5,570,636)	\$ 10,673,382	\$ (2,954,568)	\$ 7,718,814
Services & Operating Expenses (5000-5999)	\$ 22,563,047	\$ (3,467,511)	\$ 19,095,536	\$ (185,545)	\$ 18,909,991
Capital Outlay (6000-6999)	\$ 883,745	\$ (578,905)	\$ 304,840	\$ -	\$ 304,840
Other Outgo (7100-7299) (7400- 7499)	\$ 2,309,485	\$ 126,557	\$ 2,436,042	\$ 52,449	\$ 2,488,491
Direct support/Indirect Costs (7300- 7399)	\$ (309,476)	\$ (116,495)	\$ (425,971)	\$ -	\$ (425,971)
TOTAL EXPENDITURES	\$ 169,386,615	\$ (178,557)	\$ 169,208,058	\$ 5,073,936	\$ 174,281,994
OPERATING SURPLUS (DEFICIT)	\$ 13,475,969	\$ (18,939,122)	\$ (5,463,153)	\$ (5,238,563)	\$ (10,701,716)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610- 7699)	\$ 908,948	\$ (876,124)	\$ 32,824	\$ -	\$ 32,824
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ 295,678	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 12,567,021	\$ (18,062,998)	\$ (5,495,977)	\$ (5,238,563)	\$ (10,734,540)
BEGINNING BALANCE (9791)	\$ 45,533,904	\$ 12,567,021	\$ 58,100,925	\$ (5,495,977)	\$ 52,604,948
Audit Adjustments/Restatements (9793 & 9795)	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT-YEAR ENDING BALANCE	\$ 58,100,925	\$ (5,495,977)	\$ 52,604,948	\$ (10,734,540)	\$ 41,870,408
COMPONENTS OF ENDING BALANCE:					
Restricted and Nonspendable (9711-9740)	\$ 13,297,957	\$ 1	\$ 13,297,958	\$ (1,232,466)	\$ 12,065,492
Committed Amounts (9750-9760)	\$ -	\$ -	\$ -	\$ 1,412,466	\$ 1,412,466
Reserve for Economic Uncertainties (9789)	\$ 5,108,867	\$ (31,641)	\$ 5,077,226	\$ 152,219	\$ 5,229,445
Other Assignments (9780)	\$ 39,694,101	\$ (5,464,337)	\$ 34,229,764	\$ (11,066,759)	\$ 23,163,005
Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -	\$ -	\$ -

E. Reserves

State Reserve Standard

Fiscal Year		(2020 - 2021)	(2021-2022)	(2022-2023)
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 170,295,563	\$ 169,240,882	\$ 174,314,818
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)	\$ 5,108,867	\$ 5,077,226	\$ 5,229,445

Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Reserve for Economic Uncertainties (9789)	\$ 5,108,867	\$ 5,077,226	\$ 5,229,445
b.	General Fund Budgeted Unassigned/Unappropriated (9790)	\$ -	\$ -	\$ -
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	\$ 5,108,867	\$ 5,077,226	\$ 5,229,445
f.	Reserves in Excess of State Reserve Standard	\$ 0	\$ (0)	\$ 0