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## Los Angeles County Office of Education

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Serving Students ■ Supporting Communities ■ Leading Educators

Arturo Delgado, Ed.D.  
Superintendent

June 8, 2016

Los Angeles County  
Board of Education

Mr. David Sagal, Board President  
La Cañada Unified School District  
4490 Cornishon Avenue  
La Cañada, CA 91011

Thomas A. Saenz  
President

Douglas R. Boyd  
Vice President

Dear Mr. Sagal:

Katie Braude

Gabriella Holt

Alex Johnson

Monte E. Perez

Rebecca J. Turrentine

Under Assembly Bill (AB) 1200 (Chapter 1213/Statutes 1992), AB 2756 (Chapter 52/Statutes 2004), and Government Code (GC) Section 3547.5, the Los Angeles County Superintendent of Schools (County Superintendent) has reviewed the La Cañada Unified School District's (District) "Public Disclosure of Proposed Collective Bargaining Agreement" (Disclosure) concerning a settlement with the La Cañada Teachers' Association (LCTA), the California School Employees Association (CSEA), and the Confidential, Managerial, Supervisorial Association (CMSA). The proposed settlements for LCTA and CSEA cover the period beginning July 1, 2015, and ending June 30, 2018. The proposed settlement for CMSA covers the fiscal year 2015-16. The District's Governing Board will take action on the proposed settlements on June 14, 2016.

The tentative agreement with LCTA provides for a 4.25 percent salary schedule increase, retroactive to July 1, 2015, and an additional 1.29 percent salary schedule increase, effective July 1, 2016. The agreements with CSEA and CMSA offer a 4.0 percent salary schedule increase, retroactive to July 1, 2015. With the impact of the agreements incorporated, the District projects it will meet the required Reserve for Economic Uncertainties in the current and two subsequent year.

The District based its projected reserves using the Local Control Funding Formula. The State Board of Education (SBE) regulations require specific uses of the funds. We recommend the District be prepared to adjust its projections as appropriate to meet the SBE regulations' requirements.

Mr. David Sagal, Board President  
La Cañada Unified School District  
June 8, 2016  
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We appreciate the District staff's cooperation during our review of the AB 1200 public disclosure of proposed collective bargaining agreements. If our office can be of further assistance, please call me at (562) 922-6505.

Sincerely,



Rick Chau  
Business Services Consultant  
Division of Business Advisory Services

RC:jj

cc: Ms. Sinnette, Superintendent  
Mr. Evans, Chief Business and Operations Officer  
Ms. Clinton, Director of Fiscal Services  
Dr. Price, Los Angeles County Office of Education (LACOE)  
Mr. Crafton, LACOE  
Mr. Faulkner, LACOE  
Mr. Burdy, LACOE  
Mr. Young, LACOE  
Ms. Smith, LACOE  
Ms. Minor, LACOE

**Los Angeles County Office of Education  
Division of Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT  
in accordance with AB 1200 (Chapter 1213/Statutes 1992), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District: La Canada Unified School District  
 Name of Bargaining Unit: Combined - CMSA, CSEA, LCTA  
 Certificated, Classified, Other: Management, Classified, Certificated

The proposed agreement covers the period beginning: July 1, 2015 and ending: June 30, 2018  
 (date) (date)

The Governing Board will act upon this agreement on: June 14, 2016  
 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation**

Bargaining Unit Compensation  All Funds - Combined	Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
		Year 1 Increase/(Decrease) 2015-16	Year 2 Increase/(Decrease) 2016-17	Year 3 Increase/(Decrease) 2017-18
1. <b>Salary Schedule</b> Including Step and Column	\$ 23,726,296	\$ 988,846	\$ 1,235,286	\$ 1,255,038
		4.17%	5.00%	4.84%
2. <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
<b>Description of Other Compensation</b>				
3. <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b>	\$ 3,164,996	\$ 131,248	\$ 160,209	\$ 162,690
		4.15%	4.86%	4.71%
4. <b>Health/Welfare Plans</b>	\$ -			
5. <b>Total Bargaining Unit Compensation</b> Add Items 1 through 4 to equal 5	\$ 26,891,292	\$ 1,120,094	\$ 1,395,495	\$ 1,417,728
		4.17%	4.98%	4.82%
6. <b>Total Number of Bargaining Unit Employees (Use FTEs if appropriate)</b>	372.33			
7. <b>Total Compensation Average Cost per Bargaining Unit Employee</b>	\$ 72,224	\$ 3,008	\$ 3,748	\$ 3,808
		4.17%	4.98%	4.82%

**Los Angeles County Office of Education  
Division of Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT  
in accordance with AB 1200 (Chapter 1213/Statutes 1992), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District: La Canada Unified School District  
 Name of Bargaining Unit: CSEA - California School Employees Association  
 Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: July 1, 2015 and ending: June 30, 2018  
 (date) (date)

The Governing Board will act upon this agreement on: June 14, 2016  
 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation**

Bargaining Unit Compensation  All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease) 2015-16	Year 2 Increase/(Decrease) 2016-17	Year 3 Increase/(Decrease) 2017-18
1.	<b>Salary Schedule</b> Including Step and Column	\$ 5,321,357	\$ 212,854	\$ 214,983	\$ 217,132
			4.00%	3.88%	3.78%
2.	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
	<b>Description of Other Compensation</b>				
3.	<b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b>	\$ 945,045	\$ 37,802	\$ 38,180	\$ 38,562
			4.00%	3.88%	3.78%
4.	<b>Health/Welfare Plans</b>	\$ -			
5.	<b>Total Bargaining Unit Compensation</b> Add Items 1 through 4 to equal 5	\$ 6,266,402	\$ 250,656	\$ 253,163	\$ 255,694
			4.00%	3.88%	3.78%
6.	<b>Total Number of Bargaining Unit Employees (Use FTEs if appropriate)</b>	137.18			
7.	<b>Total Compensation <u>Average</u> Cost per Bargaining Unit Employee</b>	\$ 45,680	\$ 1,827	\$ 1,845	\$ 1,864
			4.00%	3.88%	3.78%

**Los Angeles County Office of Education  
Division of Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT  
in accordance with AB 1200 (Chapter 1213/Statutes 1992), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District: La Canada Unified School District  
 Name of Bargaining Unit: LCTA - La Canada Teachers' Association  
 Certificated, Classified, Other: Certificated

The proposed agreement covers the period beginning: July 1, 2015 and ending: June 30, 2018  
 (date) (date)

The Governing Board will act upon this agreement on: June 14, 2016  
 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation**

Bargaining Unit Compensation  All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease) 2015-16	Year 2 Increase/(Decrease) 2016-17	Year 3 Increase/(Decrease) 2017-18
1.	<b>Salary Schedule</b> Including Step and Column	\$ 15,917,865	\$ 676,509	\$ 919,328	\$ 935,416
			4.25%	5.54%	5.34%
2.	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
	<b>Description of Other Compensation</b>				
3.	<b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b>	\$ 1,859,583	\$ 79,032	\$ 107,399	\$ 109,278
			4.25%	5.54%	5.34%
4.	<b>Health/Welfare Plans</b>	\$ -			
5.	<b>Total Bargaining Unit Compensation</b> Add Items 1 through 4 to equal 5	\$ 17,777,448	\$ 755,541	\$ 1,026,727	\$ 1,044,694
			4.25%	5.54%	5.34%
6.	<b>Total Number of Bargaining Unit Employees</b> (Use FTEs if appropriate)	209.68			
7.	<b>Total Compensation Average Cost per Bargaining Unit Employee</b>	\$ 84,784	\$ 3,603	\$ 4,897	\$ 4,982
			4.25%	5.54%	5.34%

**Los Angeles County Office of Education  
Division of Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT  
in accordance with AB 1200 (Chapter 1213/Statutes 1992), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District: La Canada Unified School District  
 Name of Bargaining Unit: CMSA - Confidential, Managerial, Supervisorial Association  
 Certificated, Classified, Other: Classified, Certificated, Contracted

The proposed agreement covers the period beginning: n/a and ending: n/a  
 (date) (date)

The Governing Board will act upon this agreement on: June 14, 2016  
 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation**

Bargaining Unit Compensation  All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease) 2015-16	Year 2 Increase/(Decrease) 2016-17	Year 3 Increase/(Decrease) 2017-18
1.	<b>Salary Schedule</b> Including Step and Column	\$ 2,487,074	\$ 99,483	\$ 100,975	\$ 102,490
			4.00%	3.90%	3.81%
2.	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
	<b>Description of Other Compensation</b>				
3.	<b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b>	\$ 360,368	\$ 14,414	\$ 14,630	\$ 14,850
			4.00%	3.90%	3.81%
4.	<b>Health/Welfare Plans</b>	\$ -			
5.	<b>Total Bargaining Unit Compensation</b> Add Items 1 through 4 to equal 5	\$ 2,847,442	\$ 113,897	\$ 115,605	\$ 117,340
			4.00%	3.90%	3.81%
6.	<b>Total Number of Bargaining Unit Employees (Use FTEs if appropriate)</b>	25.47			
7.	<b>Total Compensation Average Cost per Bargaining Unit Employee</b>	\$ 111,796	\$ 4,472	\$ 4,539	\$ 4,607
			4.00%	3.90%	3.81%

La Canada Unified School District  
Combined - CMSA, CSEA, LCTA

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

CMSA and CSEA 4% effective July 1, 2015; LCTA 4.25% effective July 1, 2015 plus additional 1.29% effective July 1, 2016.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

CMSA and CSEA - No. LCTA salary schedule was restructured effective 7/1/2016

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes  No

If yes, please describe the cap amount.

All units have a soft cap, with district increase contributions by COLA.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

CMSA and CSEA - n/a. LCTA will formalize collaboration time MOU and include in contract with no fiscal impact.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

None

La Canada Unified School District  
Combined - CMSA, CSEA, LCTA

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

n/a

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

n/a

**F. Source of Funding for Proposed Agreement:**

1. Current Year

LCFF funding for all bargaining units

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

LCFF funding for all bargaining units

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

n/a

## La Canada Unified School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

Bargaining Unit:

Unrestricted General Fund  
Combined - CMSA, CSEA, LCTA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/1/16)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Revenue 8010-8099	\$ 29,737,410		\$ (131,574)	\$ 29,605,836
Federal Revenue 8100-8299	\$ 14,250		\$ -	\$ 14,250
Other State Revenue 8300-8599	\$ 2,783,154		\$ (2,593)	\$ 2,780,561
Other Local Revenue 8600-8799	\$ 8,369,099		\$ -	\$ 8,369,099
<b>TOTAL REVENUES</b>	\$ 40,903,913		\$ (134,167)	\$ 40,769,746
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ 16,861,584	\$ 656,851	\$ (31,398)	\$ 17,487,037
Classified Salaries 2000-2999	\$ 4,431,574	\$ 162,446	\$ 310	\$ 4,594,330
Employee Benefits 3000-3999	\$ 6,398,945	\$ 107,098	\$ 1,750	\$ 6,507,793
Books and Supplies 4000-4999	\$ 1,597,800		\$ (127,778)	\$ 1,470,022
Services, Other Operating Expenses 5000-5999	\$ 4,121,436		\$ (23,152)	\$ 4,098,284
Capital Outlay 6000-6999	\$ 47,755		\$ -	\$ 47,755
Other Outgo 7100-7299 7400-7499	\$ 15,000		\$ -	\$ 15,000
Indirect/Direct Support Costs 7300-7399	\$ (525,855)		\$ -	\$ (525,855)
<b>TOTAL EXPENDITURES</b>	\$ 32,948,239	\$ 926,395	\$ (180,268)	\$ 33,694,366
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ 16,000	\$ -	\$ -	\$ 16,000
Transfers Out and Other Uses 7600-7699	\$ 1,597,127	\$ -	\$ -	\$ 1,597,127
Contributions 8980-8999	\$ (5,765,026)	\$ (193,699)	\$ (89,351)	\$ (6,048,076)
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ 609,521	\$ (1,120,094)	\$ (43,250)	\$ (553,823)
<b>BEGINNING FUND BALANCE</b>				
9791	\$ 4,999,815			\$ 4,999,815
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ 5,609,336	\$ (1,120,094)	\$ (43,250)	\$ 4,445,992
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ 16,000	\$ -	\$ -	\$ 16,000
Restricted Amounts 9740				
Committed Amounts 9750-9760	\$ 490,000	\$ -	\$ -	\$ 490,000
Assigned Amounts 9780	\$ -	\$ -	\$ 351,000	\$ 351,000
Reserve for Economic Uncertainties 9789	\$ 5,103,336	\$ (1,120,094)	\$ (394,250)	\$ 3,588,992
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## La Canada Unified School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Restricted General Fund**

Bargaining Unit:

Combined - CMSA, CSEA, LCTA

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 3/1/16)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 875,995		\$ -	\$ 875,995
Other State Revenue	8300-8599	\$ 2,766,516		\$ -	\$ 2,766,516
Other Local Revenue	8600-8799	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>		\$ 3,642,511		\$ -	\$ 3,642,511
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 2,384,760	\$ 88,239	\$ -	\$ 2,472,999
Classified Salaries	2000-2999	\$ 2,737,772	\$ 81,310	\$ -	\$ 2,819,082
Employee Benefits	3000-3999	\$ 1,442,410	\$ 24,150	\$ -	\$ 1,466,560
Books and Supplies	4000-4999	\$ 463,738		\$ -	\$ 463,738
Services, Other Operating Expenses	5000-5999	\$ 1,936,065		\$ -	\$ 1,936,065
Capital Outlay	6000-6999	\$ 27,245		\$ -	\$ 27,245
Other Outgo	7100-7299 7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs	7300-7399	\$ 481,130		\$ -	\$ 481,130
<b>TOTAL EXPENDITURES</b>		\$ 9,473,120	\$ 193,699	\$ -	\$ 9,666,819
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 5,765,026	\$ 193,699	\$ 89,351	\$ 6,048,076
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ (65,583)	\$ -	\$ 89,351	\$ 23,768
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 356,485			\$ 356,485
Prior-Year Adjustments/Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 290,902	\$ -	\$ 89,351	\$ 380,253
<b>COMPONENTS OF ENDING BALANCE:</b>					
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts	9740	\$ 290,902	\$ -	\$ 89,351	\$ 380,253
Committed Amounts	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

## La Canada Unified School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

Bargaining Unit:		<b>Combined General Fund</b> Combined - CMSA, CSEA, LCTA			
Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 3/1/16)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ 29,737,410		\$ (131,574)	\$ 29,605,836
Federal Revenue	8100-8299	\$ 890,245		\$ -	\$ 890,245
Other State Revenue	8300-8599	\$ 5,549,670		\$ (2,593)	\$ 5,547,077
Other Local Revenue	8600-8799	\$ 8,369,099		\$ -	\$ 8,369,099
<b>TOTAL REVENUES</b>		<b>\$ 44,546,424</b>		<b>\$ (134,167)</b>	<b>\$ 44,412,257</b>
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 19,246,344	\$ 745,090	\$ (31,398)	\$ 19,960,036
Classified Salaries	2000-2999	\$ 7,169,346	\$ 243,756	\$ 310	\$ 7,413,412
Employee Benefits	3000-3999	\$ 7,841,355	\$ 131,248	\$ 1,750	\$ 7,974,353
Books and Supplies	4000-4999	\$ 2,061,538		\$ (127,778)	\$ 1,933,760
Services, Other Operating Expenses	5000-5999	\$ 6,057,501		\$ (23,152)	\$ 6,034,349
Capital Outlay	6000-6999	\$ 75,000		\$ -	\$ 75,000
Other Outgo	7100-7299	\$ 15,000		\$ -	\$ 15,000
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ (44,725)		\$ -	\$ (44,725)
<b>TOTAL EXPENDITURES</b>		<b>\$ 42,421,359</b>	<b>\$ 1,120,094</b>	<b>\$ (180,268)</b>	<b>\$ 43,361,185</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfer In and Other Sources	8900-8979	\$ 16,000	\$ -	\$ -	\$ 16,000
Transfers Out and Other Uses	7600-7699	\$ 1,597,127	\$ -	\$ -	\$ 1,597,127
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>		<b>\$ 543,938</b>	<b>\$ (1,120,094)</b>	<b>\$ 46,101</b>	<b>\$ (530,055)</b>
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 5,356,300			\$ 5,356,300
Prior-Year Adjustments/Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		<b>\$ 5,900,238</b>	<b>\$ (1,120,094)</b>	<b>\$ 46,101</b>	<b>\$ 4,826,245</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
Nonspendable Amounts	9711-9719	\$ 16,000	\$ -	\$ -	\$ 16,000
Restricted Amounts	9740	\$ 290,902	\$ -	\$ 89,351	\$ 380,253
Committed Amounts	9750-9760	\$ 490,000	\$ -	\$ -	\$ 490,000
Assigned Amounts	9780	\$ -	\$ -	\$ 351,000	\$ 351,000
Reserve for Economic Uncertainties	9789	\$ 5,103,336	\$ (1,120,094)	\$ (394,250)	\$ 3,588,992
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

## La Canada Unified School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Fund 11 - Adult Education Fund**

Bargaining Unit:

Combined - CMSA, CSEA, LCTA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of _____)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenue 8600-8799	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -		\$ -	\$ -
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ -	\$ -	\$ -	\$ -
Employee Benefits 3000-3999	\$ -	\$ -	\$ -	\$ -
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services, Other Operating Expenses 5000-5999	\$ -		\$ -	\$ -
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b> 9791	\$ -			\$ -
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

## La Canada Unified School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Fund 12 - Child Development Fund**

Bargaining Unit:

Combined - CMSA, CSEA, LCTA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 3/1/16)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenue 8600-8799	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -		\$ -	\$ -
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ -	\$ -	\$ -	\$ -
Employee Benefits 3000-3999	\$ -	\$ -	\$ -	\$ -
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services, Other Operating Expenses 5000-5999	\$ -		\$ -	\$ -
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Indirect/Direct Support Costs 7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b> 9791	\$ -			\$ -
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

## La Canada Unified School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Fund 13/61 - Cafeteria Fund**

Bargaining Unit:

Combined - CMSA, CSEA, LCTA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/1/16)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 30,000		\$ -	\$ 30,000
Other State Revenue 8300-8599	\$ 1,126		\$ -	\$ 1,126
Other Local Revenue 8600-8799	\$ 740,939		\$ -	\$ 740,939
<b>TOTAL REVENUES</b>	\$ 772,065		\$ -	\$ 772,065
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ 309,847	\$ -	\$ -	\$ 309,847
Classified Salaries 2000-2999	\$ 60,005	\$ 9,631	\$ -	\$ 69,636
Employee Benefits 3000-3999	\$ 6,263	\$ 1,169	\$ -	\$ 7,432
Books and Supplies 4000-4999	\$ 17,805		\$ -	\$ 17,805
Services, Other Operating Expenses 5000-5999	\$ 361,551		\$ -	\$ 361,551
Capital Outlay 6000-6999	\$ 40,000		\$ -	\$ 40,000
Other Outgo 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Indirect/Direct Support Costs 7300-7399	\$ 44,725		\$ -	\$ 44,725
<b>TOTAL EXPENDITURES</b>	\$ 840,196	\$ 10,800	\$ -	\$ 850,996
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ 70,000	\$ -	\$ -	\$ 70,000
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ 1,869	\$ (10,800)	\$ -	\$ (8,931)
<b>BEGINNING FUND BALANCE</b>				
9791	\$ 30,163			\$ 30,163
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ 32,032	\$ (10,800)	\$ -	\$ 21,232
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ 22,925	\$ -	\$ (22,925)	\$ -
Restricted Amounts 9740	\$ 9,107	\$ (10,800)	\$ 22,925	\$ 21,232
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

Los Angeles County Office of Education

Division of Business Advisory Services

Revised 9/8/15

## La Canada Unified School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

Enter Fund: **Fund 40.0**  
 Bargaining Unit: **Combined - CMSA, CSEA, LCTA**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 3/1/16)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 230,700		\$ -	\$ 230,700
<b>TOTAL REVENUES</b>	\$ 230,700		\$ -	\$ 230,700
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 52,446	\$ 1,853	\$ -	\$ 54,299
Employee Benefits 3000-3999	\$ 19,608	\$ 254	\$ -	\$ 19,862
Books and Supplies 4000-4999	\$ 40,000		\$ -	\$ 40,000
Services, Other Operating Expenses 5000-5999	\$ 80,936		\$ -	\$ 80,936
Capital Outlay 6000-6999	\$ 60,000		\$ -	\$ 60,000
Other Outgo 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Indirect/Direct Support Costs 7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 252,990	\$ 2,107	\$ -	\$ 255,097
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (22,290)	\$ (2,107)	\$ -	\$ (24,397)
<b>BEGINNING FUND BALANCE</b>				
9791	\$ 327,234			\$ 327,234
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ 304,944	\$ (2,107)	\$ -	\$ 302,837
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ 304,944	\$ (2,107)	\$ -	\$ 302,837
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 0	\$ -	\$ -	\$ 0

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

## La Canada Unified School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

Enter Fund: \_\_\_\_\_  
 Bargaining Unit: Combined - CMSA, CSEA, LCTA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 3/1/16)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenue 8600-8799	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -		\$ -	\$ -
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ -	\$ -	\$ -	\$ -
Employee Benefits 3000-3999	\$ -	\$ -	\$ -	\$ -
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services, Other Operating Expenses 5000-5999	\$ -		\$ -	\$ -
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b> 9791	\$ -			\$ -
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

La Canada Unified School District  
Combined - CMSA, CSEA, LCTA

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ (134,167)	Adjustments to LCFF at May Revise
Expenditures	\$ (180,268)	Reduction in textbook funds
Other Financing Sources/Uses	\$ (89,351)	Increase in contributions to Special Ed

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ 89,351	Increase in contributions to Special Ed

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

## La Canada Unified School District

**H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Unrestricted General Fund MYP  
Combined - CMSA, CSEA, LCTA**

Bargaining Unit:

Object Code	2015-16	2016-17	2017-18
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 29,605,836	\$ 31,224,229	\$ 31,531,209
Federal Revenue 8100-8299	\$ 14,250	\$ 14,250	\$ 14,250
Other State Revenue 8300-8599	\$ 2,780,561	\$ 1,627,956	\$ 682,764
Other Local Revenue 8600-8799	\$ 8,369,099	\$ 7,673,597	\$ 7,675,211
<b>TOTAL REVENUES</b>	\$ 40,769,746	\$ 40,540,032	\$ 39,903,434
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 17,487,037	\$ 17,051,859	\$ 16,571,216
Classified Salaries 2000-2999	\$ 4,594,330	\$ 4,589,840	\$ 4,633,315
Employee Benefits 3000-3999	\$ 6,507,793	\$ 6,778,946	\$ 7,325,788
Books and Supplies 4000-4999	\$ 1,470,022	\$ 1,505,022	\$ 1,955,022
Services, Other Operating Expenses 5000-5999	\$ 4,098,284	\$ 4,115,721	\$ 4,504,641
Capital Outlay 6000-6999	\$ 47,755	\$ 75,000	\$ 75,000
Other Outgo 7100-7299 7400-7499	\$ 15,000	\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ (525,855)	\$ (305,383)	\$ (290,000)
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 33,694,366	\$ 33,811,005	\$ 34,774,982
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ 16,000	\$ 16,000	\$ 16,000
Transfers Out and Other Uses 7600-7699	\$ 1,597,127	\$ 566,448	\$ 566,655
Contributions 8980-8999	\$ (6,048,076)	\$ (5,811,979)	\$ (5,962,639)
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (553,823)	\$ 366,600	\$ (1,384,842)
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 4,999,815	\$ 4,445,992	\$ 4,812,592
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 4,445,992	\$ 4,812,592	\$ 3,427,750
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts 9711-9719	\$ 16,000	\$ 16,000	\$ 16,000
Restricted Amounts 9740			
Committed Amounts 9750-9760	\$ 490,000	\$ 490,000	\$ 490,000
Assigned Amounts 9780	\$ 351,000	\$ 850,000	\$ 990,436
Reserve for Economic Uncertainties 9789	\$ 3,588,992	\$ 3,456,592	\$ 1,931,314
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## La Canada Unified School District

**H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Restricted General Fund MYP  
Combined - CMSA, CSEA, LCTA**

Bargaining Unit:

Object Code	2015-16	2016-17	2017-18
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 875,995	\$ 875,995	\$ 875,995
Other State Revenue 8300-8599	\$ 2,766,516	\$ 2,442,194	\$ 2,442,194
Other Local Revenue 8600-8799	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ 3,642,511	\$ 3,318,189	\$ 3,318,189
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 2,472,999	\$ 2,399,155	\$ 2,428,289
Classified Salaries 2000-2999	\$ 2,819,082	\$ 2,834,703	\$ 2,863,050
Employee Benefits 3000-3999	\$ 1,466,560	\$ 1,548,005	\$ 1,682,802
Books and Supplies 4000-4999	\$ 463,738	\$ 510,263	\$ 610,263
Services, Other Operating Expenses 5000-5999	\$ 1,936,065	\$ 1,708,188	\$ 1,615,538
Capital Outlay 6000-6999	\$ 27,245	\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ -	\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ 481,130	\$ 265,383	\$ 250,000
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 9,666,819	\$ 9,265,697	\$ 9,449,942
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 6,048,076	\$ 5,811,979	\$ 5,962,639
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ 23,768	\$ (135,529)	\$ (169,114)
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 356,485	\$ 380,253	\$ 244,724
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 380,253	\$ 244,724	\$ 75,610
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 380,253	\$ 244,724	\$ 75,610
Committed Amounts 9750-9760			
Assigned Amounts 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

## La Canada Unified School District

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**  
**Combined - CMSA, CSEA, LCTA**

Bargaining Unit:

Object Code	2015-16	2016-17	2017-18
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 29,605,836	\$ 31,224,229	\$ 31,531,209
Federal Revenue 8100-8299	\$ 890,245	\$ 890,245	\$ 890,245
Other State Revenue 8300-8599	\$ 5,547,077	\$ 4,070,150	\$ 3,124,958
Other Local Revenue 8600-8799	\$ 8,369,099	\$ 7,673,597	\$ 7,675,211
<b>TOTAL REVENUES</b>	\$ 44,412,257	\$ 43,858,221	\$ 43,221,623
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 19,960,036	\$ 19,451,014	\$ 18,999,505
Classified Salaries 2000-2999	\$ 7,413,412	\$ 7,424,543	\$ 7,496,365
Employee Benefits 3000-3999	\$ 7,974,353	\$ 8,326,951	\$ 9,008,590
Books and Supplies 4000-4999	\$ 1,933,760	\$ 2,015,285	\$ 2,565,285
Services, Other Operating Expenses 5000-5999	\$ 6,034,349	\$ 5,823,909	\$ 6,120,179
Capital Outlay 6000-6999	\$ 75,000	\$ 75,000	\$ 75,000
Other Outgo 7100-7299	\$ 15,000	\$ -	\$ -
7400-7499			
Indirect/Direct Support Costs 7300-7399	\$ (44,725)	\$ (40,000)	\$ (40,000)
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 43,361,185	\$ 43,076,702	\$ 44,224,924
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ 16,000	\$ 16,000	\$ 16,000
Transfers Out and Other Uses 7600-7699	\$ 1,597,127	\$ 566,448	\$ 566,655
Contributions 8980-8999	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (530,055)	\$ 231,071	\$ (1,553,956)
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 5,356,300	\$ 4,826,245	\$ 5,057,316
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 4,826,245	\$ 5,057,316	\$ 3,503,360
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts 9711-9719	\$ 16,000	\$ 16,000	\$ 16,000
Restricted Amounts 9740	\$ 380,253	\$ 244,724	\$ 75,610
Committed Amounts 9750-9760	\$ 490,000	\$ 490,000	\$ 490,000
Assigned Amounts 9780	\$ 351,000	\$ 850,000	\$ 990,436
Reserve for Economic Uncertainties 9789	\$ 3,588,992	\$ 3,456,592	\$ 1,931,314
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

**I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES**

1. State Reserve Standard

		2015-16	2016-17	2017-18
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 44,958,312	\$ 43,643,150	\$ 44,791,579
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 44,958,312	\$ 43,643,150	\$ 44,791,579
d.	State Standard Minimum Reserve Percentage for this District <b>Enter percentage</b> →	3.00%	3.00%	3.00%
e.	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)	\$ 1,348,749	\$ 1,309,295	\$ 1,343,747

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 3,588,992	\$ 3,456,592	\$ 1,931,314
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ 1,825,000	\$ 325,000	\$ 325,000
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 5,413,992	\$ 3,781,592	\$ 2,256,314
f.	Reserve for Economic Uncertainties Percentage	12.04%	8.66%	5.04%

3. Do unrestricted reserves meet the state minimum reserve amount?

2015-16	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2016-17	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2017-18	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

4. If no, how do you plan to restore your reserves?

Combined - CMSA, CSEA, LCTA

**J. COMPARISON OF PROPOSED CHANGE IN TOTAL COMPENSATION TO CHANGE IN LCFF FUNDING FOR THE NEGOTIATED PERIOD**

The purpose of this form is to determine if the district has entered into bargaining agreements that would result in salary increases that are expected to exceed the projected increase in LCFF funding.

(fill out columns for which there is an agreement)

	Prior Year	2015-16	2016-17	2017-18
a. <u>LCFF Funding per ADA</u>	6,724.54	7,419.97	7,782.48	7,858.99
b. <u>Amount Change from Prior Year Funding per ADA</u>	695.43	362.51		76.51
c. <u>Percentage Change from Prior Year Funding per ADA</u>	10.34%	4.89%		0.98%
d. <u>Total Compensation Amount Change (from Page 1, Section A, Line 5)</u>	1,120,094.00	1,395,495.00		1,417,728.00
e. <u>Total Compensation Percentage Change (from Page 1, Section A, Line 5)</u>	4.17%	4.98%		4.82%
f. <u>Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)</u>		Within	Exceeds	Exceeds

**K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT**

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the La Canada Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2015 to June 30, 2018.

**Board Actions**

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

<b>Budget Adjustment Categories:</b>	<b>Budget Adjustment Increase/(Decrease)</b>
Revenues/Other Financing Sources	\$ (134,167)
Expenditures/Other Financing Uses	\$ 952,733
Ending Balance(s) Increase/(Decrease)	<u>\$ (1,086,900)</u>

Subsequent Years

<b>Budget Adjustment Categories:</b>	<b>Budget Adjustment Increase/(Decrease)</b>
Revenues/Other Financing Sources	\$ (554,036)
Expenditures/Other Financing Uses	\$ (1,030,679)
Ending Balance(s) Increase/(Decrease)	<u>\$ 476,643</u>

**Budget Revisions**

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**

See attached page for a list of the assumptions upon which this certification is based.

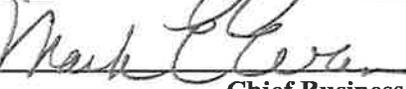
**Certifications**

I hereby certify  I am unable to certify

  
 District Superintendent  
 (Signature)

5-31-16  
 Date

I hereby certify  I am unable to certify

  
 Chief Business Official  
 (Signature)

5/31/16  
 Date

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.



**L. CERTIFICATION NO. 2**

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

La Canada Unified School District

**District Name**

**District Superintendent**

(Signature)

**Date**

Mark E. Evans

**Contact Person**

818-952-8380

**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 14, 2016, took action to approve the proposed agreement with the \_\_\_\_\_ Bargaining Unit(s).

**President (or Clerk), Governing Board**

(Signature)

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.