

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

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	La Canada Unified School District
Name of Bargaining Unit:	LCTA, CSEA Chp 122, and CMSA
Certificated, Classified, Other:	Certificateed, Classfied, Management

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 5, 2018
(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)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2017-18	2018-19	2019-20
1. Salary Schedule Including Step and Column	\$ 28,293,371	\$ 417,806	\$ -	\$ -	
		1.48%	0.00%	0.00%	
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -	
Description of Other Compensation		0	0	0	
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 5,272,357	\$ 72,137	\$ -	\$ -	
		1.37%	0.00%	0.00%	
4. Health/Welfare Plans		\$ -	\$ -	\$ -	
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 33,565,728	\$ 489,943	\$ -	\$ -	
		1.46%	0.00%	0.00%	
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	367.50				
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 91,335	\$ 1,333	\$ -	\$ -	
		1.46%	0.00%	0.00%	

La Canada Unified School District
LCTA, CSEA Chp 122, and CMSA

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

For LCTA, the agreement was a 2.0% retroactive salary adjustment to 7/1/17. For CSEA, the agreement was for 1.25% on schedule effective 7/1/18, additional longevity steps, and an additional work day for employees who work the School Year Calendar and the School Year +2 Calendar. The agreement for CMSA was a 2.0% retroactive salary adjustment to 7/1/17.

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

The CSEA schedule added a longevity step of 2.5% at 8 years, and another longevity step of 2.5% at 25 years.

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

The additional work day for CSEA employees who work the School Year Calendar and the School Year +2 Calendar will be used to provide training before the school year begins. These costs will be partially offset by savings in additional hours.

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

Yes ☒ No ☐

If yes, please describe the cap amount.

The health care increase is limited to the published COLA each year.

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

N/A

- 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.)

N/A

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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

Existing balances

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

Funding through the final gap closure and increasing COLA's will provide funding.

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

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

Bargaining Unit:

LCTA, CSEA Chp 122, and CMSA

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)
REVENUES				
LCFF Revenue 8010-8099	\$ 32,364,938		\$ -	\$ 32,364,938
Federal Revenue 8100-8299	\$ 18,750		\$ -	\$ 18,750
Other State Revenue 8300-8599	\$ 1,357,121		\$ -	\$ 1,357,121
Other Local Revenue 8600-8799	\$ 8,738,189		\$ -	\$ 8,738,189
TOTAL REVENUES	\$ 42,478,998		\$ -	\$ 42,478,998
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 17,923,713	\$ 358,474		\$ 18,282,187
Classified Salaries 2000-2999	\$ 5,149,893	\$ 14,355		\$ 5,164,248
Employee Benefits 3000-3999	\$ 7,058,949	\$ 64,073		\$ 7,123,022
Books and Supplies 4000-4999	\$ 2,175,901		\$ -	\$ 2,175,901
Services and Other Operating Expenditures 5000-5999	\$ 4,401,337		\$ -	\$ 4,401,337
Capital Outlay 6000-6999	\$ 253,399		\$ -	\$ 253,399
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 17,127		\$ -	\$ 17,127
Transfers of Indirect Costs 7300-7399	\$ (494,398)		\$ -	\$ (494,398)
TOTAL EXPENDITURES	\$ 36,485,920	\$ 436,903	\$ -	\$ 36,922,823
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 20,000	\$ -	\$ -	\$ 20,000
Transfers Out and Other Uses 7600-7699	\$ 460,000	\$ -	\$ -	\$ 460,000
Contributions 8980-8999	\$ (6,578,430)	\$ (53,041)	\$ -	\$ (6,631,471)
OPERATING SURPLUS (DEFICIT)*	\$ (1,025,352)	\$ (489,944)	\$ -	\$ (1,515,296)
BEGINNING FUND BALANCE				
9791	\$ 6,559,738			\$ 6,559,738
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 5,534,386	\$ (489,944)	\$ -	\$ 5,044,442
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 16,000	\$ -	\$ -	\$ 16,000
Restricted 9740				
Committed 9750-9760	\$ 490,000	\$ -	\$ -	\$ 490,000
Assigned 9780	\$ 574,266	\$ -	\$ -	\$ 574,266
Reserve for Economic Uncertainties 9789	\$ 4,454,120	\$ (489,944)	\$ -	\$ 3,964,176
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**Restricted General Fund**

Bargaining Unit:

LCTA, CSEA Chp 122, and CMSA

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)
REVENUES				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 841,216		\$ -	\$ 841,216
Other State Revenue 8300-8599	\$ 3,259,192		\$ -	\$ 3,259,192
Other Local Revenue 8600-8799	\$ 25,585		\$ -	\$ 25,585
TOTAL REVENUES	\$ 4,125,993		\$ -	\$ 4,125,993
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 2,248,830	\$ 44,977	\$ -	\$ 2,293,807
Classified Salaries 2000-2999	\$ 2,970,936	\$ -	\$ -	\$ 2,970,936
Employee Benefits 3000-3999	\$ 1,551,968	\$ 8,064	\$ -	\$ 1,560,032
Books and Supplies 4000-4999	\$ 508,797		\$ -	\$ 508,797
Services and Other Operating Expenditures 5000-5999	\$ 2,564,372		\$ -	\$ 2,564,372
Capital Outlay 6000-6999	\$ 460,159		\$ -	\$ 460,159
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 455,054		\$ -	\$ 455,054
TOTAL EXPENDITURES	\$ 10,760,115	\$ 53,041	\$ -	\$ 10,813,156
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 6,578,430	\$ 53,041	\$ -	\$ 6,631,471
OPERATING SURPLUS (DEFICIT)*	\$ (55,692)	\$ -	\$ -	\$ (55,692)
BEGINNING FUND BALANCE 9791	\$ 441,556			\$ 441,556
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 385,864	\$ -	\$ -	\$ 385,864
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 385,864	\$ -	\$ -	\$ 385,864
Committed 9750-9760				
Assigned Amounts 9780				
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

Bargaining Unit:		Combined General Fund LCTA, CSEA Chp 122, and CMSA			
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)	
REVENUES					
LCFF Revenue	8010-8099	\$ 32,364,938	\$ -	\$ 32,364,938	
Federal Revenue	8100-8299	\$ 859,966	\$ -	\$ 859,966	
Other State Revenue	8300-8599	\$ 4,616,313	\$ -	\$ 4,616,313	
Other Local Revenue	8600-8799	\$ 8,763,774	\$ -	\$ 8,763,774	
TOTAL REVENUES		\$ 46,604,991	\$ -	\$ 46,604,991	
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 20,172,543	\$ 403,451	\$ 20,575,994	
Classified Salaries	2000-2999	\$ 8,120,828	\$ 14,355	\$ 8,135,184	
Employee Benefits	3000-3999	\$ 8,610,917	\$ 72,137	\$ 8,683,054	
Books and Supplies	4000-4999	\$ 2,684,698		\$ 2,684,698	
Services and Other Operating Expenditures	5000-5999	\$ 6,965,709		\$ 6,965,709	
Capital Outlay	6000-6999	\$ 713,558		\$ 713,558	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 17,127		\$ 17,127	
Transfers of Indirect Costs	7300-7399	\$ (39,344)		\$ (39,344)	
TOTAL EXPENDITURES		\$ 47,246,036	\$ 489,944	\$ 47,735,979	
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	\$ 20,000	\$ -	\$ 20,000	
Transfers Out and Other Uses	7600-7699	\$ 460,000	\$ -	\$ 460,000	
Contributions	8980-8999	\$ -	\$ -	\$ -	
OPERATING SURPLUS (DEFICIT)*		\$ (1,081,045)	\$ (489,944)	\$ (1,570,988)	
BEGINNING FUND BALANCE		\$ 7,001,294		\$ 7,001,294	
Audit Adjustments/Other Restatements	9793/9795	\$ -		\$ -	
ENDING FUND BALANCE		\$ 5,920,249	\$ (489,944)	\$ 5,430,306	
COMPONENTS OF ENDING FUND					
Nonspendable	9711-9719	\$ 16,000	\$ -	\$ 16,000	
Restricted	9740	\$ 385,864	\$ -	\$ 385,864	
Committed	9750-9760	\$ 490,000	\$ -	\$ 490,000	
Assigned	9780	\$ 574,266	\$ -	\$ 574,266	
Reserve for Economic Uncertainties	9789	\$ 4,454,120	\$ (489,944)	\$ 3,964,176	
Unassigned/Unappropriated Amount	9790	\$ (0)	\$ 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**Fund 13/61 - Cafeteria Fund**

Bargaining Unit:

LCTA, CSEA Chp 122, and CMSA

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)
REVENUES				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 28,000		\$ -	\$ 28,000
Other State Revenue 8300-8599	\$ 475		\$ -	\$ 475
Other Local Revenue 8600-8799	\$ 763,554		\$ -	\$ 763,554
TOTAL REVENUES	\$ 792,029		\$ -	\$ 792,029
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 278,290	\$ -	\$ -	\$ 278,290
Employee Benefits 3000-3999	\$ 45,332	\$ -	\$ -	\$ 45,332
Books and Supplies 4000-4999	\$ 1,324		\$ -	\$ 1,324
Services and Other Operating Expenditures 5000-5999	\$ 502,038		\$ -	\$ 502,038
Capital Outlay 6000-6999	\$ 5,000		\$ -	\$ 5,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 39,344		\$ -	\$ 39,344
TOTAL EXPENDITURES	\$ 871,328	\$ -	\$ -	\$ 871,328
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 71,000	\$ -	\$ -	\$ 71,000
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (8,299)	\$ -	\$ -	\$ (8,299)
BEGINNING FUND BALANCE				
9791	\$ 25,068			\$ 25,068
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 16,769	\$ -	\$ -	\$ 16,769
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 16,604	\$ -	\$ -	\$ 16,604
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 165	\$ -	\$ -	\$ 165
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

Los Angeles County Office of Education
Business Advisory Services
Revised 7/1/17

La Canada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 40.0**
 Bargaining Unit: **LCTA, CSEA Chp 122, and CMSA**

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)
REVENUES				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 305,647		\$ -	\$ 305,647
TOTAL REVENUES	\$ 305,647		\$ -	\$ 305,647
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 63,836	\$ -	\$ -	\$ 63,836
Employee Benefits 3000-3999	\$ 17,441	\$ -	\$ -	\$ 17,441
Books and Supplies 4000-4999	\$ 21,252		\$ -	\$ 21,252
Services and Other Operating Expenditures 5000-5999	\$ 69,257		\$ -	\$ 69,257
Capital Outlay 6000-6999	\$ 664,980		\$ -	\$ 664,980
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 836,765	\$ -	\$ -	\$ 836,765
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 71,000	\$ -	\$ -	\$ 71,000
OPERATING SURPLUS (DEFICIT)*	\$ (602,118)	\$ -	\$ -	\$ (602,118)
BEGINNING FUND BALANCE 9791	\$ 1,137,319			\$ 1,137,319
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 535,201	\$ -	\$ -	\$ 535,201
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 535,200	\$ -	\$ -	\$ 535,200
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

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

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

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
Bargaining Unit: LCTA, CSEA Chp 122, and CMSA

Object Code	2017-18	2018-19	2019-20
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 32,364,938	\$ 34,136,462	\$ 34,965,081
Federal Revenue 8100-8299	\$ 18,750	\$ 18,750	\$ 18,750
Other State Revenue 8300-8599	\$ 1,357,121	\$ 1,963,567	\$ 764,982
Other Local Revenue 8600-8799	\$ 8,738,189	\$ 8,199,025	\$ 8,262,149
TOTAL REVENUES	\$ 42,478,998	\$ 44,317,804	\$ 44,010,962
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 18,282,187	\$ 18,602,125	\$ 18,927,662
Classified Salaries 2000-2999	\$ 5,164,248	\$ 5,359,521	\$ 5,426,515
Employee Benefits 3000-3999	\$ 7,123,022	\$ 7,208,170	\$ 7,295,021
Books and Supplies 4000-4999	\$ 2,175,901	\$ 1,775,901	\$ 1,675,901
Services and Other Operating Expenditures 5000-5999	\$ 4,401,337	\$ 4,354,111	\$ 4,354,111
Capital Outlay 6000-6999	\$ 253,399	\$ 253,399	\$ 253,399
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 17,127	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (494,398)	\$ (494,398)	\$ (494,398)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 36,922,823	\$ 37,058,829	\$ 37,438,211
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 20,000	\$ 20,000	\$ 20,000
Transfers Out and Other Uses 7600-7699	\$ 460,000	\$ 474,090	\$ 480,482
Contributions 8980-8999	\$ (6,631,471)	\$ (6,578,430)	\$ (6,578,430)
OPERATING SURPLUS (DEFICIT)*	\$ (1,515,296)	\$ 226,455	\$ (466,161)
BEGINNING FUND BALANCE 9791	\$ 6,559,738	\$ 5,044,442	\$ 5,270,897
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 5,044,442	\$ 5,270,897	\$ 4,804,736
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 16,000	\$ 16,000	\$ 16,000
Restricted 9740			
Committed 9750-9760	\$ 490,000	\$ 490,000	\$ 490,000
Assigned 9780	\$ 574,266	\$ 1,079,333	\$ 733,835
Reserve for Economic Uncertainties 9789	\$ 3,964,176	\$ 3,685,564	\$ 3,564,901
Unassigned/Unappropriated Amount 9790	\$ 0	\$ (0)	\$ 0

*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**

Bargaining Unit: LCTA, CSEA Chp 122, and CMSA

		2017-18	2018-19	2019-20
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
Object Code				
REVENUES				
LCFF Revenue	8010-8099	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ 841,216	\$ 841,216	\$ 841,216
Other State Revenue	8300-8599	\$ 3,259,192	\$ 2,474,671	\$ 2,529,611
Other Local Revenue	8600-8799	\$ 25,585	\$ -	\$ -
TOTAL REVENUES		\$ 4,125,993	\$ 3,315,887	\$ 3,370,827
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 2,293,807	\$ 2,333,949	\$ 2,374,793
Classified Salaries	2000-2999	\$ 2,970,936	\$ 3,083,274	\$ 3,121,815
Employee Benefits	3000-3999	\$ 1,560,032	\$ 1,580,331	\$ 1,601,036
Books and Supplies	4000-4999	\$ 508,797	\$ 313,797	\$ 313,797
Services and Other Operating Expenditures	5000-5999	\$ 2,564,372	\$ 2,183,337	\$ 2,183,337
Capital Outlay	6000-6999	\$ 460,159	\$ 58,159	\$ 58,159
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 455,054	\$ 455,054	\$ 455,054
Other Adjustments			\$ -	\$ -
TOTAL EXPENDITURES		\$ 10,813,156	\$ 10,007,901	\$ 10,107,991
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 6,631,471	\$ 6,578,430	\$ 6,578,430
OPERATING SURPLUS (DEFICIT)*		\$ (55,692)	\$ (113,584)	\$ (158,734)
BEGINNING FUND BALANCE	9791	\$ 441,556	\$ 385,864	\$ 272,280
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 385,864	\$ 272,280	\$ 113,546
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ -	\$ -	\$ -
Restricted	9740	\$ 385,864	\$ 272,280	\$ 113,546
Committed	9750-9760			
Assigned	9780			
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ (0)	\$ (0)	\$ 0

*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**

Bargaining Unit:

LCTA, CSEA Chp 122, and CMSA

Object Code	2017-18	2018-19	2019-20
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 32,364,938	\$ 34,136,462	\$ 34,965,081
Federal Revenue 8100-8299	\$ 859,966	\$ 859,966	\$ 859,966
Other State Revenue 8300-8599	\$ 4,616,313	\$ 4,438,238	\$ 3,294,593
Other Local Revenue 8600-8799	\$ 8,763,774	\$ 8,199,025	\$ 8,262,149
TOTAL REVENUES	\$ 46,604,991	\$ 47,633,691	\$ 47,381,789
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 20,575,994	\$ 20,936,074	\$ 21,302,455
Classified Salaries 2000-2999	\$ 8,135,184	\$ 8,442,795	\$ 8,548,330
Employee Benefits 3000-3999	\$ 8,683,054	\$ 8,788,501	\$ 8,896,057
Books and Supplies 4000-4999	\$ 2,684,698	\$ 2,089,698	\$ 1,989,698
Services and Other Operating Expenditures 5000-5999	\$ 6,965,709	\$ 6,537,448	\$ 6,537,448
Capital Outlay 6000-6999	\$ 713,558	\$ 311,558	\$ 311,558
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 17,127	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (39,344)	\$ (39,344)	\$ (39,344)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 47,735,979	\$ 47,066,730	\$ 47,546,202
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 20,000	\$ 20,000	\$ 20,000
Transfers Out and Other Uses 7600-7699	\$ 460,000	\$ 474,090	\$ 480,482
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (1,570,988)	\$ 112,871	\$ (624,895)
BEGINNING FUND BALANCE 9791	\$ 7,001,294	\$ 5,430,306	\$ 5,543,177
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 5,430,306	\$ 5,543,177	\$ 4,918,282
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 16,000	\$ 16,000	\$ 16,000
Restricted 9740	\$ 385,864	\$ 272,280	\$ 113,546
Committed 9750-9760	\$ 490,000	\$ 490,000	\$ 490,000
Assigned 9780	\$ 574,266	\$ 1,079,333	\$ 733,835
Reserve for Economic Uncertainties 9789	\$ 3,964,176	\$ 3,685,564	\$ 3,564,901
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (0)	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles County Office of Education

Business Advisory Services

Revised 7/11/17

La Canada Unified School District
LCTA, CSEA Chp 122, and CMSA

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2017-18	2018-19	2019-20
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 48,195,979	\$ 47,540,820	\$ 48,026,684
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 48,195,979	\$ 47,540,820	\$ 48,026,684
d.	State Standard Minimum Reserve Percentage for this District Enter percentage →	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)	\$ 1,445,879	\$ 1,426,225	\$ 1,440,801

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 3,964,176	\$ 3,685,564	\$ 3,564,901
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 0	\$ (0)	\$ 0
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ 325,000	\$ 325,000	\$ 325,000
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 4,289,176	\$ 4,010,564	\$ 3,889,901
f.	Reserve for Economic Uncertainties Percentage	8.90%	8.44%	8.10%

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

2017-18

Yes

☒

No

☐

2018-19

Yes

☒

No

☐

2019-20

Yes

☒

No

☐

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

5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 489,943
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (489,944)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (489,944)

Variance \$ (1)

Variance Explanation:

6. Will this agreement create or increase deficit financing in the current or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

General Fund Combined	Surplus/ (Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	\$ (1,081,045)	(2.3%)	program continuity/negotiations
Current FY Surplus/(Deficit) after settlement(s)?	\$ (1,570,988)	(3.3%)	program continuity/negotiations
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 112,871	0.2%	One time money
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (624,895)	(1.3%)	Previous one time money being spent

Deficit Reduction Plan (as necessary):

Reductions in this fiscal year will reduce deficit in out years. Also, set asides of one-time money has deferred spending for purchases such as textbook adoptions to out years. This creates a deficit situation due to the expenditure of revenues from previous years. Below the line transfers to other funds also impact deficit

7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 9a.

MYP	Amount	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

LCTA, CSEA Chp 122, and CMSA

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	2017-18	2018-19	2019-20
a. LCFF Funding per ADA	7,768.86	7,965.77	8,401.79	8,605.73
b. Amount Change from Prior Year Funding per ADA	196.91		436.02	203.94
c. Percentage Change from Prior Year Funding per ADA	2.53%		5.47%	2.43%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)	489,943.00		773,138.00	579,472.00
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)	1.46%		2.27%	1.66%
f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)	Within	Within	Within	Within

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

Budget Adjustment Categories:

Revenues/Other Financing Sources
Expenditures/Other Financing Uses
Ending Balance(s) Increase/(Decrease)

Budget Adjustment Increase/(Decrease)

\$	-
\$	489,944
\$	(489,944)

Subsequent Years

Budget Adjustment Categories:

Revenues/Other Financing Sources
Expenditures/Other Financing Uses
Ending Balance(s) Increase/(Decrease)

Budget Adjustment Increase/(Decrease)

\$	-
\$	1,325,610
\$	(1,325,610)

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)

Date

☐ I hereby certify ☐ I am unable to certify

Chief Business Official
(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.

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)

Mark E. Evans

Contact Person

Date

818-952-8300

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on _____, 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.