## 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: Newhall School District Name of Bargaining Unit: Combined Certificated, Classified, Other: All

The proposed agreement covers the period beginning: July 1, 2022 and ending: June 30, 2023 (date)

(date)

The Governing Board will act upon this agreement on: December 13, 2022

(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			(C			et of Proposed Ag		
	All Funds - Combined		nal Cost Prior to osed Settlement	Incre	Year 1 case/(Decrease) 2022-23	Inc	Year 2 crease/(Decrease) 2023-24	I	Year 3 ncrease/(Decrease) 2024-25
1.	Salary Schedule Including Step and Column	\$	42,116,460	\$	3,790,481	\$	3,856,815	\$	3,924,309
					9.00%		8.40%		7.89%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$	17,250	\$	548,068	\$	134,460	\$	142,016
					3177.20%		23.78%		20.29%
	Description of Other Compensation			1% off stipend	schedule, adtl	adtl	stipends	adtl	stipends
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$	10,295,407	\$	1,058,363	\$	965,736	\$	983,819
	*				10.28%		8.51%		7.99%
4.	Health/Welfare Plans	\$	3,157,228	\$	499,153	\$	998,106	\$	998,106
					15.81%		27.30%		21.44%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$	55,586,345	\$	5,896,065	\$	5,955,117	\$	6,048,250
		4.21			10.61%		9.69%		8.97%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		618.49						
7.	Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$	89,874	\$	9,533	\$	9,628	\$	9,779
			No. of the second second		10.61%		9.69%		8.97%

## 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:	Newhall School Di	Newhall School District					
Name of Bargaining Unit:	Newhall Teachers	Association					
Certificated, Classified, Other:	Certificated						
The proposed agreement covers the	e period beginning:	July 1, 2022	and ending:	June 30, 2022			
		(date)		(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.

December 13, 2022 (date)

A. Proposed Change in Compensation

The Governing Board will act upon this agreement on:

	Bargaining Unit Compensation			(	Fiscal I		of Proposed Ag		
	All Funds - Combined	Ann	ual Cost Prior to		Year 1		Year 2	Year 3	
		Prop	osed Settlement	Inc	rease/(Decrease)	Incr	rease/(Decrease)	Inci	rease/(Decrease)
L					2022-23		2023-24		2024-25
1.	Salary Schedule Including Step and Column	\$	26,418,965	\$	2,377,707	\$	2,419,317	\$	2,461,655
					9.00%		8.40%		7.89%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$	17,250	\$	391,093	\$	134,460	\$	142,016
		<b>1000</b>			2267.20%		32.93%		26.16%
	Description of Other Compensation				ff-sched, adj nds, adtl days	adj st days	ipends, adtl	adj st days	ipends, adtl
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$	6,086,939	\$	637,516	\$	580,346	\$	591,684
					10.47%		8.63%		8.10%
4.	Health/Welfare Plans	\$	1,850,301	\$	314,760	\$	629,519	\$	629,519
			AT ATTEMPT OF THE P		17.01%		29.08%		22.53%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$	34,373,455	\$	3,721,075	\$	3,763,641	\$	3,824,874
			27.40.4000000000000000000000000000000000		10.83%		9.88%		9.14%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		323.70						
7.	Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$	106,189	\$	11,495	\$	11,627	\$	11,816
					10.83%		9.88%		9.14%

Page 2

Newhall School District Newhall Teachers Association

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"?

The negotiated change was a 9% on schedule,	1% off-schedule retro to	July 1.	2022.
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9.	Were any additional steps, columns, or ranges added to the salary schedules?	(If yes, please explain.)
N/	'A	

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

Agreement includes, expansion of elibility of the CLAD stipend, Ed Specialist stipend increase from \$1,000 to \$2,500 and the Mod/Sev stipend from \$2,000 to \$2,500. A \$2,500 stipend has been added for Dual Language Immersion teachers. New teachers will be compensated for 3 adtl. days. An additional \$2,806 towards the District H/W cap and the District will coverthe cost of \$25k life ins. policy has been agreed upon.

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

If yes, please describe the cap amount.

Hard-cap \$10,860, see above

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

Dual Language Immersion teachers have been granted an additional 3 days annually to complete their parent conferences. District nurses shall receive up credit for up to 9 years of experience in a clinical/hospital settings.

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.)

All compensation increases are intended to attract and retain highly qualified staff.

Newhall School District Newhall Teachers Association

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
	General Fund Unappropriated Balances
	2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?
	LCFF funding and any COLAs given by the state.
	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

## 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:Newhall School DistrictName of Bargaining Unit:Newhall Education Support ProfessionalsCertificated, Classified, Other:Classified

The proposed agreement covers the period beginning:

July 1, 2022 and ending:

June 30, 2023

(date)

(date)

The Governing Board will act upon this agreement on: December 13, 2022

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	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)							
All Funds - Combined	Ann	ual Cost Prior to		Year 1		Year 2		Year 3
	Prop	osed Settlement	Inc	rease/(Decrease)	Inc	crease/(Decrease)	In	crease/(Decrease)
				2022-23		2023-24		2024-25
1. Salary Schedule	\$	8,199,747	\$	737,977	\$	750,892	\$	764,032
Including Step and Column								
				9.00%		8.40%		7.89%
2. Other Compensation	\$	-	\$	81,997	\$	-	\$	-
Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.								3/1
Description of Other Compensation			1% O	ff Schedule				
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$	2,406,362	\$	240,636	\$	220,363	\$	224,219
				10.00%		8.33%		7.82%
4. Health/Welfare Plans	\$	793,625	\$	113,403	\$	226,605	\$	226,605
				14.29%		24.98%		19.99%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$	11,399,734	\$	1,174,013	\$	1,197,859	\$	1,214,856
				10.30%		9.53%		8.82%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		202.68			r e			
7. Total Compensation Average Cost per Bargaining Unit Employee	\$	56,245	\$	5,792	\$	5,910	\$	5,994
		10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -		10.30%		9.53%		8.82%

## Newhall School District Newhall Education Support Professionals

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"?

	year, what is the annualized percentage of that change for "Year 1"?
	The negotiated change was a 9% on schedule, 1% off-schedule retro to July 1, 2022.
	9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)
	N/A
	10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)
	An additional \$2,806 towards the district H/W cap and the district will cover the cost of \$25k life ins. policy has been agreed upon.
	11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?  If yes, please describe the cap amount.
	Hard-cap \$10,860, see above
В	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

## Newhall School District Newhall Education Support Professionals

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
	General Fund Unappropriated Balances
	2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?
	LCFF funding and any COLAs given by the state.
	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

## 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:Newhall School DistrictName of Bargaining Unit:Non-RepresentedCertificated, Classified, Other:Both

The proposed agreement covers the period beginning: July 1, 2022 and ending: June 30, 2023 (date) (date)

The Governing Board will act upon this agreement on: December 13, 2022 (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			Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)					
All Funds - Combined		nual Cost Prior to		Year 1		Year 2		Year 3
	Pro	posed Settlement	In	crease/(Decrease)	It	ncrease/(Decrease)	In	crease/(Decrease)
				2022-23		2023-24		2024-25
Salary Schedule     Including Step and Column	\$	7,497,748	\$	674,797	\$	686,606	\$	698,622
				9.00%		8.40%		7.89%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$	-	\$	74,977	\$	-	\$	-
Description of Other Compensation			1% (	Off Schedule				
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$	1,802,107	\$	180,211.00	\$	165,028.00	\$	167,916.00
				10.00%		8.33%		7.82%
4. Health/Welfare Plans	\$	513,302	\$	70,991	\$	141,982	\$	141,982
				13.83%		24.30%		19.55%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$	9,813,157	\$	1,000,977	\$	993,616	\$	1,008,520
				10.20%		9.19%		8.54%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		92.11						
7. Total Compensation Average Cost per Bargaining Unit Employee	\$	106,537	\$	10,867	\$	10,787	\$	10,949
				10.20%		9.19%		8.54%

Newhall School District Non-Represented

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"?

year, what is the annualized percentage of that change for "Year 1"?		
The negotiated change was a 9% on schedule, 1% off-schedule retro to July 1, 202	2.	
9. Were any additional steps, columns, or ranges added to the salary schedules? (I	If yes, please e	xplain.)
N/A		
<ol> <li>Please include comments and explanations as necessary. (If more room is nec additional sheet.)</li> </ol>	essary, please	attach an
An additional \$2,806 towards the each of the single, two-party, family H/W cap a cost of \$25k life ins. policy has been agreed upon.	and the district	will cover the
11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?	YesX	No
If yes, please describe the cap amount.		
Three Tier System Single \$8,688 Two-Party \$13,240 and Family \$16,490		
B. Proposed negotiated changes in noncompensation items (i.e., class size adjustm teacher prep time, classified staffing ratios, etc.)	ents, staff deve	elopment days,
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

Newhall School District Non-Represented

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
	General Fund Unappropriated Balances
	2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?
	LCFF funding and any COLAs given by the state.
	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

Newhall School District

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

#### **Unrestricted General Fund**

Bargaining Unit:

Combined

Bar	gaining Unit:										
			Column 1		Column 2 Column 3				Column 4		
	Object Code	Ar Be	Latest Board- peroved Budget fore Settlement As of Adopted)	Res	Result of Settlement (agre (compensation) and a		Other Revisions greement support and/or other unit agreement) xplain on Page 4i	Total Revised Budget (Columns 1+2+3			
REVENUES									Andrew S		
LCFF Revenue	8010-8099	\$	61,826,708	160		\$	2,177,085	\$	64,003,793		
Federal Revenue	8100-8299	\$	75,000			\$	-	\$	75,000		
Other State Revenue	8300-8599	\$	1,137,199			\$	-	\$	1,137,199		
Other Local Revenue	8600-8799	\$	530,650			\$	-	\$	530,650		
TOTAL REVENUES		\$	63,569,557			\$	2,177,085	\$	65,746,642		
EXPENDITURES											
Certificated Salaries	1000-1999	\$	24,587,410	\$	2,381,835	\$	207,384	\$	27,176,629		
Classified Salaries	2000-2999	\$	7,911,914	\$	724,272	\$	158,112	\$	8,794,298		
Employee Benefits	3000-3999	\$	10,975,852	\$	923,128	\$	173,064	\$	12,072,044		
Books and Supplies	4000-4999	\$	2,492,902			\$	-	\$	2,492,902		
Services and Other Operating Expenditures	5000-5999	\$	6,350,980			\$	-	\$	6,350,980		
Capital Outlay	6000-6999	\$	-			\$	-	\$	-		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	108,492			\$	-	\$	108,492		
Transfers of Indirect Costs	7300-7399	\$	(774,818)			\$	¥	\$	(774,818		
TOTAL EXPENDITURES		\$	51,652,732	\$	4,029,235	\$	538,560	\$	56,220,527		
OTHER FINANCING SOURCES/USES								0 (1)			
Transfers In and Other Sources	8900-8979	\$	. <del></del>	\$	-	\$	-	\$	-		
Transfers Out and Other Uses	7600-7699	\$	700,000	\$	(=)	\$	-	\$	700,000		
Contributions	8980-8999	\$	(10,884,236)	\$	(1,792,845)	\$	-	\$	(12,677,081		
OPERATING SURPLUS (DEFICIT)*		\$	332,589	\$	(5,822,080)	\$	1,638,525	\$	(3,850,966		
BEGINNING FUND BALANCE	9791	\$	12,635,446					\$	12,635,446		
Audit Adjustments/Other Restatements	9793/9795							\$	-		
ENDING FUND BALANCE		\$	12,968,035	\$	(5,822,080)	\$	1,638,525	\$	8,784,480		
COMPONENTS OF ENDING FUND BALAN	ICE:		\$ \$49 - 12 <b>8</b> 25 - 1	1367							
Nonspendable	9711-9719	\$	5,000	\$	-	\$	-	\$	5,000		
Restricted	9740										
Committed	9750-9760	\$	8,005,193	\$	(6,171,404)	\$	1,610,411	\$	3,444,200		
Assigned	9780	\$	2,478,921	\$	174,662	\$	14,057	\$	2,667,640		
Reserve for Economic Uncertainties	9789	\$	2,478,921	\$	174,662	\$	14,057	\$	2,667,640		
Unassigned/Unappropriated Amount	9790	\$	-	\$	-	\$	=	\$	7.		

<sup>\*</sup>Net Increase (Decrease) in Fund Balance

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

#### Restricted General Fund

Bargaining Unit:

Combined

Ba	rgaining Unit:										
			Column 1	-	Column 2		Column 3	Column 4			
	Object Code	App Befo (As	ntest Board- roved Budget ore Settlement of Adopted)	Resu	justments as a lt of Settlement ompensation)	(agr	ther Revisions reement support d/or other unit agreement) plain on Page 4i		Total Revised Budget olumns 1+2+3)		
REVENUES				1000							
LCFF Revenue	8010-8099	\$	-			\$	***	\$	=		
Federal Revenue	8100-8299	\$	8,798,184			\$	= =	\$	8,798,184		
Other State Revenue	8300-8599	\$	11,098,133			\$	8,339,497	\$	19,437,630		
Other Local Revenue	8600-8799	\$	5,111,039			\$	ŧ.	\$	5,111,039		
TOTAL REVENUES		\$	25,007,356			\$	8,339,497	\$	33,346,853		
EXPENDITURES						918					
Certificated Salaries	1000-1999	\$	8,295,590	\$	803,612	\$	=	\$	9,099,202		
Classified Salaries	2000-2999	\$	4,089,803	\$	374,389	\$	-	\$	4,464,192		
Employee Benefits	3000-3999	\$	7,310,397	\$	614,844	\$	=	\$	7,925,241		
Books and Supplies	4000-4999	\$	1,645,391			\$	::=::::::::::::::::::::::::::::::::::	\$	1,645,391		
Services and Other Operating Expenditures	5000-5999	\$	4,795,976			\$	<i>U</i> <b>=</b>	\$	4,795,976		
Capital Outlay	6000-6999	\$	2,319,989			\$	-	\$	2,319,989		
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	1,100,000			\$		\$	1,100,000		
Transfers of Indirect Costs	7300-7399	\$	720,815			\$	-	\$	720,815		
TOTAL EXPENDITURES		\$	30,277,961	\$	1,792,845	\$	-	\$	32,070,806		
OTHER FINANCING SOURCES/USES		Contract Con		31731							
Transfers In and Other Sources	8900-8979	\$	-	\$	-	\$		\$			
Transfers Out and Other Uses	7600-7699	\$	-	\$	-	\$		\$			
Contributions	8980-8999	\$	10,884,236	\$	1,792,845	\$	:=1	\$	12,677,081		
OPERATING SURPLUS (DEFICIT)*		\$	5,613,631	\$	=	\$	8,339,497	\$	13,953,128		
DECIDING FIND DAY ANGE	0701	•	7.026.440					•	<b>5</b> 004 110		
BEGINNING FUND BALANCE	9791	\$	7,026,448					\$	7,026,448		
Audit Adjustments/Other Restatements	9793/9795	\$	-	•		•	0.000.400	\$	-		
ENDING FUND BALANCE		\$	12,640,079	\$	-	\$	8,339,497	\$	20,979,576		
COMPONENTS OF ENDING FUND BALAN Nonspendable	NCE: 9711-9719	\$	_	S	<u>-</u>	\$	- The Williams	\$	_		
Restricted	9740	\$	12,640,079	-		\$	8,339,497	\$	20,979,576		
Committed	9750-9760	Ψ	-2,010,079			<b>y</b>	5,557,777	•	20,717,210		
Assigned Amounts	9780										
Reserve for Economic Uncertainties	9789			\$	-	\$	-	\$	-		
				4	1						

\*Net Increase (Decrease) in Fund Balance

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

#### **Combined General Fund**

Bargaining Unit:

Combined

LCFF Revenue	В.	argaining Unit:									
Republic Revenue	/										
REVENUES		Object Code	Ap Be:	proved Budget fore Settlement	Res	sult of Settlement	(ag aı	reement support nd/or other unit agreement)		Budget	
Federal Revenue	REVENUES										
Other State Revenue	LCFF Revenue	8010-8099	\$	61,826,708			\$	2,177,085	\$	64,003,793	
Other Local Revenue 8600-8799 \$ 5,641,689 \$ \$ - \$ 5,641,689  TOTAL REVENUES \$ \$ 88,576,913 \$ \$ 10,516,582 \$ 99,093,492  EXPENDITURES  Certificated Salaries 1000-1999 \$ 32,883,000 \$ 3,185,447 \$ 207,384 \$ 36,275,831  Classified Salaries 2000-2999 \$ 12,001,717 \$ 1,098,661 \$ 158,112 \$ 13,258,490  Employee Benefits 3000-3999 \$ 18,286,249 \$ 1,537,972 \$ 173,064 \$ 19,997,282  Books and Supplies 4000-4999 \$ 4,138,293 \$ \$ - \$ 4,138,293  Services and Other Operating Expenditures 5000-5999 \$ 11,146,956 \$ \$ - \$ 11,146,956  Capital Outlay 6000-6999 \$ 2,319,989 \$ \$ - \$ 2,319,989  Other Outgo (excluding Indirect Costs) 7100-7299 \$ 1,208,492 \$ \$ - \$ 1,208,492  Transfers of Indirect Costs 7300-7399 \$ (54,003) \$ \$ - \$ \$ (54,003)  TOTAL EXPENDITURES \$ 81,930,693 \$ 5,822,080 \$ 538,560 \$ 88,291,333  OTHER FINANCING SOURCES/USES  Transfer nand Other Uses 7600-7699 \$ 700,000 \$ - \$ - \$ 5 - \$ 700,000  Contributions 8980-8999 \$ - \$ - \$ - \$ 700,000  Contributions 8980-8999 \$ - \$ - \$ - \$ 700,000  Contributions 8980-8999 \$ - \$ - \$ - \$ 700,000  Contributions 8980-8999 \$ - \$ - \$ - \$ 700,000  Contributions 8980-8999 \$ - \$ - \$ - \$ 700,000  Contributions 9930-8999 \$ - \$ - \$ - \$ 700,000  Contributions 9930-8999 \$ - \$ - \$ - \$ 700,000  Contributions 9930-8999 \$ - \$ - \$ - \$ 700,000  Contributions 9930-8999 \$ - \$ - \$ - \$ 5 - \$ 10,102,162  BEGINNING FUND BALANCE 9791 \$ 19,661,894  Audit Adjustments/Other Restatements 9793/9795 \$ - \$ - \$ - \$ 5,000  Restricted 9740 \$ 12,640,079 \$ - \$ 8,339,497 \$ 20,979,576  Committed 9750-9760 \$ 8,005,193 \$ (6,171,404) \$ 1,610,411 \$ 3,444,200  Assigned 9780 \$ 2,478,921 \$ 174,662 \$ 14,057 \$ 2,667,640  Reserve for Economic Uncertainties 9789 \$ 2,478,921 \$ 174,662 \$ 14,057 \$ 2,667,640	Federal Revenue	8100-8299	\$	8,873,184			\$	-	\$	8,873,184	
TOTAL REVENUES   \$ 88,576,913   \$ 10,516,582   \$ 99,093,492	Other State Revenue	8300-8599	\$	12,235,332			\$	8,339,497	\$	20,574,829	
EXPENDITURES	Other Local Revenue	8600-8799	\$	5,641,689	y i		\$	-	\$	5,641,689	
Certificated Salaries	TOTAL REVENUES	-	\$	88,576,913			\$	10,516,582	\$	99,093,495	
Classified Salaries	EXPENDITURES										
Employee Benefits   3000-3999   \$ 18,286,249   \$ 1,537,972   \$ 173,064   \$ 19,997,283	Certificated Salaries	1000-1999	\$	32,883,000	\$	3,185,447	\$	207,384	\$	36,275,831	
Books and Supplies	Classified Salaries	2000-2999	\$	12,001,717	\$	1,098,661	\$	158,112	\$	13,258,490	
Services and Other Operating Expenditures   5000-5999   \$ 11,146,956   \$ - \$ 11,146,956   \$ - \$ 2,319,989   \$ - \$ 2,208,492   \$ 2,208,492   \$ 2,208,49	Employee Benefits	3000-3999	\$	18,286,249	\$	1,537,972	\$	173,064	\$	19,997,285	
Capital Outlay	Books and Supplies	4000-4999	\$	4,138,293			\$	9	\$	4,138,293	
Other Outgo (excluding Indirect Costs) 7100-7299 \$ 1,208,492 \$ \$ - \$ 1,208,492  Transfers of Indirect Costs 7300-7399 \$ (54,003) \$ \$ - \$ (54,003)  TOTAL EXPENDITURES \$ 81,930,693 \$ 5,822,080 \$ 538,560 \$ 88,291,333  OTHER FINANCING SOURCES/USES  Transfer In and Other Sources 8900-8979 \$ - \$ - \$ - \$ 700,000  Contributions 8980-8999 \$ - \$ - \$ - \$ 700,000  Contributions 8980-8999 \$ - \$ - \$ - \$ 1,102,162  BEGINNING FUND BALANCE 9791 \$ 19,661,894  Audit Adjustments/Other Restatements 9793/9795 \$ - \$ \$ - \$ \$ - \$ 19,661,894  Audit Adjustments/Other Restatements 9793/9795 \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	Services and Other Operating Expenditures	5000-5999	\$	11,146,956			\$	-	\$	11,146,956	
Transfers of Indirect Costs 7300-7399 \$ (54,003) \$ \$ - \$ (54,003) \$ \$ 7300-7399 \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ \$ (54,003) \$ \$ - \$ \$ (54,003) \$ \$ - \$ \$ - \$ (54,003) \$ \$ - \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$ \$ - \$ (54,003) \$	Capital Outlay	6000-6999	\$	2,319,989			\$		\$	2,319,989	
TOTAL EXPENDITURES  \$ 81,930,693 \$ 5,822,080 \$ 538,560 \$ 88,291,333  OTHER FINANCING SOURCES/USES  Transfer In and Other Sources 8900-8979 \$ - \$ - \$ - \$ - \$ 700,000  Contributions 8980-8999 \$ - \$ - \$ - \$ - \$ 700,000  Contributions 8980-8999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Other Outgo (excluding Indirect Costs)		\$	1,208,492			\$	15	\$	1,208,492	
OTHER FINANCING SOURCES/USES           Transfer In and Other Sources         8900-8979         \$ - \$ - \$ - \$ - \$         \$ - \$ 700,000           Transfers Out and Other Uses         7600-7699         \$ 700,000         \$ - \$ - \$ - \$ 700,000           Contributions         8980-8999         \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transfers of Indirect Costs	7300-7399	\$	(54,003)			\$		\$	(54,003)	
Transfer In and Other Sources 8900-8979 \$ - \$ - \$ - \$ - \$ 700,000 Contributions 8980-8999 \$ - \$ - \$ - \$ - \$ 700,000 Contributions 8980-8999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ COPERATING SURPLUS (DEFICIT)* \$ 5,946,220 \$ (5,822,080) \$ 9,978,022 \$ 10,102,162 Components/Other Restatements 9791 \$ 19,661,894 \$ 19,	TOTAL EXPENDITURES		\$	81,930,693	\$	5,822,080	\$	538,560	\$	88,291,333	
Transfers Out and Other Uses 7600-7699 \$ 700,000 \$ - \$ - \$ 700,000 Contributions 8980-8999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	OTHER FINANCING SOURCES/USES										
Contributions 8980-8999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Transfer In and Other Sources	8900-8979	\$	=	\$	-	\$	-	\$	-	
OPERATING SURPLUS (DEFICIT)*         \$ 5,946,220         \$ (5,822,080)         \$ 9,978,022         \$ 10,102,162           BEGINNING FUND BALANCE         9791         \$ 19,661,894         \$ 19,661,894           Audit Adjustments/Other Restatements         9793/9795         \$ -         \$ 25,608,114         \$ (5,822,080)         \$ 9,978,022         \$ 29,764,056           ENDING FUND BALANCE         \$ 25,608,114         \$ (5,822,080)         \$ 9,978,022         \$ 29,764,056           COMPONENTS OF ENDING FUND Nonspendable         9711-9719         \$ 5,000         \$ -         \$ -         \$ 5,000           Restricted         9740         \$ 12,640,079         \$ -         \$ 8,339,497         \$ 20,979,576           Committed         9750-9760         \$ 8,005,193         \$ (6,171,404)         \$ 1,610,411         \$ 3,444,200           Assigned         9780         \$ 2,478,921         \$ 174,662         \$ 14,057         \$ 2,667,640           Reserve for Economic Uncertainties         9789         \$ 2,478,921         \$ 174,662         \$ 14,057         \$ 2,667,640	Transfers Out and Other Uses	7600-7699	\$	700,000	\$		\$	-	\$	700,000	
BEGINNING FUND BALANCE 9791 \$ 19,661,894 \$ 19,661,894  Audit Adjustments/Other Restatements 9793/9795 \$ - \$ \$ 25,608,114 \$ (5,822,080) \$ 9,978,022 \$ 29,764,056  COMPONENTS OF ENDING FUND Nonspendable 9711-9719 \$ 5,000 \$ - \$ - \$ 5,000  Restricted 9740 \$ 12,640,079 \$ - \$ 8,339,497 \$ 20,979,576  Committed 9750-9760 \$ 8,005,193 \$ (6,171,404) \$ 1,610,411 \$ 3,444,200  Assigned 9780 \$ 2,478,921 \$ 174,662 \$ 14,057 \$ 2,667,640  Reserve for Economic Uncertainties 9789 \$ 2,478,921 \$ 174,662 \$ 14,057 \$ 2,667,640	Contributions	8980-8999	\$	<b>=</b> 1	\$	=	\$	-	\$	-	
Audit Adjustments/Other Restatements 9793/9795 \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$	OPERATING SURPLUS (DEFICIT)*		\$	5,946,220	\$	(5,822,080)	\$	9,978,022	\$	10,102,162	
Seminary	BEGINNING FUND BALANCE	9791	\$	19,661,894					\$	19,661,894	
COMPONENTS OF ENDING FUND         9711-9719         5,000         -         \$         -         \$         5,000           Restricted         9740         \$ 12,640,079         \$         -         \$ 8,339,497         \$ 20,979,576           Committed         9750-9760         \$ 8,005,193         \$ (6,171,404)         \$ 1,610,411         \$ 3,444,200           Assigned         9780         \$ 2,478,921         \$ 174,662         \$ 14,057         \$ 2,667,640           Reserve for Economic Uncertainties         9789         \$ 2,478,921         \$ 174,662         \$ 14,057         \$ 2,667,640	Audit Adjustments/Other Restatements	9793/9795	\$						\$	e <del>d</del>	
Nonspendable         9711-9719         \$ 5,000         \$ -         \$ 5,000           Restricted         9740         \$ 12,640,079         \$ -         \$ 8,339,497         \$ 20,979,576           Committed         9750-9760         \$ 8,005,193         \$ (6,171,404)         \$ 1,610,411         \$ 3,444,200           Assigned         9780         \$ 2,478,921         \$ 174,662         \$ 14,057         \$ 2,667,640           Reserve for Economic Uncertainties         9789         \$ 2,478,921         \$ 174,662         \$ 14,057         \$ 2,667,640	ENDING FUND BALANCE		\$	25,608,114	\$	(5,822,080)	\$	9,978,022	\$	29,764,056	
Restricted       9740       \$ 12,640,079       \$ -       \$ 8,339,497       \$ 20,979,576         Committed       9750-9760       \$ 8,005,193       \$ (6,171,404)       \$ 1,610,411       \$ 3,444,200         Assigned       9780       \$ 2,478,921       \$ 174,662       \$ 14,057       \$ 2,667,640         Reserve for Economic Uncertainties       9789       \$ 2,478,921       \$ 174,662       \$ 14,057       \$ 2,667,640	COMPONENTS OF ENDING FUND					( )	100	200			
Committed         9750-9760         \$ 8,005,193         \$ (6,171,404)         \$ 1,610,411         \$ 3,444,200           Assigned         9780         \$ 2,478,921         \$ 174,662         \$ 14,057         \$ 2,667,640           Reserve for Economic Uncertainties         9789         \$ 2,478,921         \$ 174,662         \$ 14,057         \$ 2,667,640	Nonspendable	9711-9719	\$	5,000	\$	-	\$	-	\$	5,000	
Assigned 9780 \$ 2,478,921 \$ 174,662 \$ 14,057 \$ 2,667,640 Reserve for Economic Uncertainties 9789 \$ 2,478,921 \$ 174,662 \$ 14,057 \$ 2,667,640	Restricted	9740	\$	12,640,079	\$	=	\$	8,339,497	\$	20,979,576	
Reserve for Economic Uncertainties 9789 \$ 2,478,921 \$ 174,662 \$ 14,057 \$ 2,667,640	Committed	9750-9760	\$	8,005,193	\$	(6,171,404)	\$	1,610,411	\$	3,444,200	
	Assigned	9780	\$	2,478,921	\$	174,662	\$	14,057	\$	2,667,640	
Unassigned/Unappropriated Amount 9790 \$ - \$ - \$ - \$	Reserve for Economic Uncertainties	9789	\$	2,478,921	\$	174,662	\$	14,057	\$	2,667,640	
	Unassigned/Unappropriated Amount	9790	\$	-	\$	-	\$	-	\$	-	

<sup>\*</sup>Net Increase (Decrease) in Fund Balance

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

#### Fund 12 - Child Development Fund

Bargaining Unit:

Combined

		: Combined								
III			Column 1		Column 2		Column 3	Column 4		
	Object Code	App Bef	atest Board- proved Budget fore Settlement is of Adopted)	Res	djustments as a sult of Settlement compensation)	(ag aı	Other Revisions greement support and/or other unit agreement) plain on Page 4i		otal Revised Budget lumns 1+2+3)	
REVENUES	00,000 0000									
Federal Revenue	8100-8299	\$	-			\$	-	\$	-	
Other State Revenue	8300-8599	\$	830,496			\$	79,891	\$	910,387	
Other Local Revenue	8600-8799	\$	750			\$	-	\$	750	
TOTAL REVENUES		\$	831,246			\$	79,891	\$	911,137	
EXPENDITURES								100		
Certificated Salaries	1000-1999	\$	331,697	\$	36,841	\$	-	\$	368,538	
Classified Salaries	2000-2999	\$	214,171	\$	17,600	\$	-	\$	231,771	
Employee Benefits	3000-3999	\$	201,870	\$	19,544	\$	9	\$	221,414	
Books and Supplies	4000-4999	\$	74,821			\$	-	\$	74,821	
Services and Other Operating Expenditures	5000-5999	\$.	10,741		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	\$	-	\$	10,741	
Capital Outlay	6000-6999	\$	=			\$	-	\$	-	
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$	: <del>-</del>			\$	-	\$	(=	
Transfers of Indirect Costs	7300-7399	\$	54,003			\$	-	\$	54,003	
TOTAL EXPENDITURES		\$	887,303	\$	73,985	\$	·-	\$	961,288	
OTHER FINANCING SOURCES/USES		190								
Transfers In and Other Sources	8900-8979	\$	-	\$	-	\$	-	\$	-	
Transfers Out and Other Uses	7600-7699	\$		\$	<del>-</del> -	\$	Œ	\$	-	
OPERATING SURPLUS (DEFICIT)*		\$	(56,057)	\$	(73,985)	\$	79,891	\$	(50,151)	
the same and the same of the s		400				A.K.				
BEGINNING FUND BALANCE	9791	\$	52,317					\$	52,317	
Audit Adjustments/Other Restatements	9793/9795	\$	1 <b>-</b>					\$	23	
ENDING FUND BALANCE		\$	(3,740)	\$	(73,985)	\$	79,891	\$	2,166	
COMPONENTS OF ENDING FUND BALAN	ICE:									
Nonspendable	9711-9719	\$	-	\$	-	\$	-	\$	-	
Restricted	9740	\$	(3,740)	\$	(73,985)	\$	79,891	\$	2,166	
Committed	9750-9760	\$	-	\$	-	\$	-	\$	-	
Assigned	9780	\$	-	\$	-	\$	-	\$	-	
Reserve for Economic Uncertainties	9789	\$	-	\$	-	\$	-	\$		
Unassigned/Unappropriated Amount	9790	\$	-	\$		\$		\$	15	

\*Net Increase (Decrease) in Fund Balance

#### Combined

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

Page 4a: Unrestricted General Fund		Amount	Explanation
Revenues	\$	2,177,085	Increase in LCFF COLA per state adopted budget, 13.26%
Expenditures	\$	538,560	Additional A/P and Instructional Aids for UPK
Other Financing Sources/Uses	\$	-	
Page 4b: Restricted General Fund		Amount	Explanation
Revenues	\$	8,339,497	Emergency Learning Recovery Grant and Arts and Music Grant
Expenditures	\$	8=	
Other Financing Sources/Uses	\$	© <b>≡</b>	
Page 4d: Fund 11 - Adult Education Fund		Amount	Explanation
Revenues	\$	1.5	
Expenditures	\$	~=	
Other Financing Sources/Uses	\$	li=	
Page 4e: Fund 12 - Child Development Fund Revenues	\$	Amount 79,891	Explanation Increase in State Preschool Contract
Expenditures	\$	-	
Other Financing Sources/Uses	\$	-	
Page 4f: Fund 13/61 - Cafeteria Fund		Amount	Explanation
Revenues	\$		
Expenditures	\$	-	
Other Financing Sources/Uses	\$	74	
Page 4g: Other		Amount	Explanation
Revenues	\$	725	
Expenditures	\$		
Other Financing Sources/Uses	\$	-	
- " - "			
Page 4h: Other		Amount	Explanation
Page 4h: Other Revenues	\$	Amount -	Explanation
	\$ \$		Explanation

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

#### **Unrestricted General Fund MYP**

Bargaining Unit:

Combined

Other Adjustments       \$ -         TOTAL EXPENDITURES       \$ 56,220,527       \$ 54,798,128       \$ 56,004,492         OTHER FINANCING SOURCES/USES       \$ -       \$ -       \$ -         Transfers In and Other Sources       8900-8979       \$ -       \$ -       \$ -         Transfers Out and Other Uses       7600-7699       \$ 700,000       \$ 700,000       \$ 700,000         Contributions       8980-8999       \$ (12,677,081)       \$ (12,328,421)       \$ (12,500,495)	Bar	gaining Unit:									
Sertlement   After Sertlement   After Sertlement   After Sertlement											
REVENUES		Object Code									
Federal Revenue	REVENUES										
Other State Revenue 8300-8599 \$ 1,137,199 \$ 1,200,014 \$ 1,209,657 Other Local Revenue 8600-8799 \$ 530,650 \$ 537,650 \$ 530,650 \$ TOTAL REVENUES \$ 65,746,642 \$ 67,804,651 \$ 70,120,119 \$ EXPENDITURES	LCFF Revenue	8010-8099	\$ 64,003,793	\$ 65,991,987	\$ 68,304,812						
Other Local Revenue 8600-8799 \$ 530,650 \$ 537,650 \$ 530,650  \$ 530	Federal Revenue	8100-8299	\$ 75,000	\$ 75,000	\$ 75,000						
S   65,746,642   S   67,804,651   S   70,120,119	Other State Revenue	8300-8599	\$ 1,137,199	\$ 1,200,014	\$ 1,209,657						
EXPENDITURES	Other Local Revenue	8600-8799	\$ 530,650	\$ 537,650	\$ 530,650						
Certificated Salaries	TOTAL REVENUES		\$ 65,746,642	\$ 67,804,651	\$ 70,120,119						
Classified Salaries 2000-2999 \$ 8,794,298 \$ 8,536,044 \$ 8,680,366  Employee Benefits 3000-3999 \$ 12,072,044 \$ 12,270,914 \$ 12,390,168  Books and Supplies 4000-4999 \$ 2,492,902 \$ 1,975,927 \$ 1,986,389  Services and Other Operating Expenditures 5000-5999 \$ 6,350,980 \$ 6,500,863 \$ 6,693,797  Capital Outlay 6000-6999 \$ - \$ - \$ - \$ - \$  Other Outgo (excluding Indirect Costs) 7100-7299 \$ 108,492 \$ 108,492 \$ 108,492  Transfers of Indirect Costs 7300-7399 \$ (774,818) \$ (489,382) \$ (342,222)  Other Adjustments \$ \$ 56,220,527 \$ 54,798,128 \$ 56,004,492  OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ - \$ - \$ - \$ - \$  Transfers Out and Other Uses 7600-7699 \$ 700,000 \$ 700,000  Contributions 8980-8999 \$ (12,677,081) \$ (12,328,421) \$ (12,500,495)  OPERATING SURPLUS (DEFICIT)* \$ (3,850,966) \$ (21,898) \$ 915,132  BEGINNING FUND BALANCE 9791 \$ 12,635,446 \$ 8,784,480 \$ 8,762,582  Audit Adjustments/Other Restatements 9793/9795 \$ - \$  ENDING FUND BALANCE 9711 \$ 5,000 \$ 5,000 \$ 5,000  Restricted 9740  Committed 9750-9760 \$ 3,444,200 \$ 3,831,608 \$ 4,787,320  Assigned 9780 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697  Reserve for Economic Uncertainties 9789 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697	EXPENDITURES										
Employee Benefits 3000-3999 \$ 12,072,044 \$ 12,270,914 \$ 12,390,168  Books and Supplies 4000-4999 \$ 2,492,002 \$ 1,975,927 \$ 1,986,389  Services and Other Operating Expenditures 5000-5999 \$ 6,350,980 \$ 6,500,863 \$ 6,693,797  Capital Outlay 6000-6999 \$ - \$ - \$ - \$ - \$  Other Outgo (excluding Indirect Costs) 7100-7299 \$ 108,492 \$ 108,492 \$ 108,492  Transfers of Indirect Costs 7300-7399 \$ (774,818) \$ (489,382) \$ (342,222)  Other Adjustments \$ 56,220,527 \$ 54,798,128 \$ 56,004,492  OTHER FINANCING SOURCES/USES  Transfers In and Other Sources 8900-8979 \$ - \$ - \$ - \$ - \$  Transfers Out and Other Uses 7600-7699 \$ 700,000 \$ 700,000 \$ 700,000  Contributions 8980-8999 \$ (12,677,081) \$ (12,328,421) \$ (12,500,495)  OPERATING SURPLUS (DEFICIT)* \$ 3,850,966) \$ (21,898) \$ 915,132  BEGINNING FUND BALANCE 9791 \$ 12,635,446 \$ 8,784,480 \$ 8,762,582  Audit Adjustments/Other Restatements 9793/9795 \$ - \$  ENDING FUND BALANCE \$ 8,784,480 \$ 8,762,582 \$ 9,677,714  COMPONENTS OF ENDING FUND BALANCE:  Nonspendable 9711-9719 \$ 5,000 \$ 5,000 \$ 5,000  Restricted 9740  Committed 9750-9760 \$ 3,444,200 \$ 3,831,608 \$ 4,787,320  Assigned 9780 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697  Reserve for Economic Uncertainties 9789 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697	Certificated Salaries	1000-1999	\$ 27,176,629	\$ 25,895,270	\$ 26,487,502						
Books and Supplies	Classified Salaries	2000-2999	\$ 8,794,298	\$ 8,536,044	\$ 8,680,366						
Services and Other Operating Expenditures   5000-5999   \$ 6,350,980   \$ 6,500,863   \$ 6,693,797	Employee Benefits	3000-3999	\$ 12,072,044	\$ 12,270,914	\$ 12,390,168						
Capital Outlay 6000-6999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Books and Supplies	4000-4999	\$ 2,492,902	\$ 1,975,927	\$ 1,986,389						
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499 \$ 108,492 \$ 108,4	Services and Other Operating Expenditures	5000-5999	\$ 6,350,980	\$ 6,500,863	\$ 6,693,797						
Transfers of Indirect Costs   7300-7399   \$ (774,818)   \$ (489,382)   \$ (342,222)	Capital Outlay	6000-6999	\$ -	\$ -	\$ -						
S	Other Outgo (excluding Indirect Costs)		\$ 108,492	\$ 108,492	\$ 108,492						
TOTAL EXPENDITURES \$ 56,220,527 \$ 54,798,128 \$ 56,004,492  OTHER FINANCING SOURCES/USES  Transfers In and Other Sources 8900-8979 \$ - \$ - \$ - \$  Transfers Out and Other Uses 7600-7699 \$ 700,000 \$ 700,000 \$ 700,000  Contributions 8980-8999 \$ (12,677,081) \$ (12,328,421) \$ (12,500,495)  OPERATING SURPLUS (DEFICIT)* \$ (3,850,966) \$ (21,898) \$ 915,132  BEGINNING FUND BALANCE 9791 \$ 12,635,446 \$ 8,784,480 \$ 8,762,582  Audit Adjustments/Other Restatements 9793/9795 \$ -  ENDING FUND BALANCE \$ 8,784,480 \$ 8,762,582 \$ 9,677,714  COMPONENTS OF ENDING FUND BALANCE:  Nonspendable 9711-9719 \$ 5,000 \$ 5,000 \$ 5,000  Restricted 9740  Committed 9750-9760 \$ 3,444,200 \$ 3,831,608 \$ 4,787,320  Assigned 9780 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697  Reserve for Economic Uncertainties 9789 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697	Transfers of Indirect Costs	7300-7399	\$ (774,818)	\$ (489,382)	\$ (342,222)						
OTHER FINANCING SOURCES/USES           Transfers In and Other Sources         8900-8979         \$ - \$ - \$         - \$	Other Adjustments		50000		\$ -						
Transfers In and Other Sources 8900-8979 \$ - \$ - \$ - \$ 700,000 \$ 915,132 \$ 9	TOTAL EXPENDITURES		\$ 56,220,527	\$ 54,798,128	\$ 56,004,492						
Transfers Out and Other Uses 7600-7699 \$ 700,000 \$ 700,000 \$ 700,000 Contributions 8980-8999 \$ (12,677,081) \$ (12,328,421) \$ (12,500,495)	OTHER FINANCING SOURCES/USES										
Contributions         8980-8999         \$ (12,677,081)         \$ (12,328,421)         \$ (12,500,495)           OPERATING SURPLUS (DEFICIT)*         \$ (3,850,966)         \$ (21,898)         \$ 915,132           BEGINNING FUND BALANCE         9791         \$ 12,635,446         \$ 8,784,480         \$ 8,762,582           Audit Adjustments/Other Restatements         9793/9795         \$ -         \$ 8,784,480         \$ 8,762,582         \$ 9,677,714           COMPONENTS OF ENDING FUND BALANCE: Nonspendable         9711-9719         \$ 5,000         \$ 5,000         \$ 5,000           Restricted         9740         \$ 3,444,200         \$ 3,831,608         \$ 4,787,320           Assigned         9780         \$ 2,667,640         \$ 2,462,987         \$ 2,442,697           Reserve for Economic Uncertainties         9789         \$ 2,667,640         \$ 2,462,987         \$ 2,442,697	Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -						
OPERATING SURPLUS (DEFICIT)*         \$ (3,850,966)         \$ (21,898)         915,132           BEGINNING FUND BALANCE         9791         \$ 12,635,446         \$ 8,784,480         \$ 8,762,582           Audit Adjustments/Other Restatements         9793/9795         \$ -         \$ 8,784,480         \$ 8,762,582         \$ 9,677,714           COMPONENTS OF ENDING FUND BALANCE: Nonspendable         9711-9719         \$ 5,000         \$ 5,000         \$ 5,000           Restricted         9740         \$ 3,444,200         \$ 3,831,608         \$ 4,787,320           Assigned         9780         \$ 2,667,640         \$ 2,462,987         \$ 2,442,697           Reserve for Economic Uncertainties         9789         \$ 2,667,640         \$ 2,462,987         \$ 2,442,697	Transfers Out and Other Uses	7600-7699	\$ 700,000	\$ 700,000	\$ 700,000						
BEGINNING FUND BALANCE 9791 \$ 12,635,446 \$ 8,784,480 \$ 8,762,582  Audit Adjustments/Other Restatements 9793/9795 \$ -  ENDING FUND BALANCE \$ 8,784,480 \$ 8,762,582 \$ 9,677,714  COMPONENTS OF ENDING FUND BALANCE:  Nonspendable 9711-9719 \$ 5,000 \$ 5,000 \$ 5,000  Restricted 9740  Committed 9750-9760 \$ 3,444,200 \$ 3,831,608 \$ 4,787,320  Assigned 9780 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697  Reserve for Economic Uncertainties 9789 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697	Contributions	8980-8999	\$ (12,677,081)	\$ (12,328,421)	\$ (12,500,495)						
Audit Adjustments/Other Restatements 9793/9795 \$ -	OPERATING SURPLUS (DEFICIT)*		\$ (3,850,966)	\$ (21,898)	\$ 915,132						
Audit Adjustments/Other Restatements 9793/9795 \$ -	DECOMPAGE HAID DAY ANGE	0701	D 12 (25 14)	Ø 2704 400	0.762.502						
ENDING FUND BALANCE \$ 8,784,480 \$ 8,762,582 \$ 9,677,714  COMPONENTS OF ENDING FUND BALANCE:  Nonspendable 9711-9719 \$ 5,000 \$ 5,000 \$ 5,000  Restricted 9740  Committed 9750-9760 \$ 3,444,200 \$ 3,831,608 \$ 4,787,320  Assigned 9780 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697  Reserve for Economic Uncertainties 9789 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697			(5). 5	\$ 8,/84,480	\$ 8,762,582						
COMPONENTS OF ENDING FUND BALANCE:         5,000         5,000         5,000         5,000         5,000         5,000         5,000         5,000         6,000         6,000         6,000         7,000		97/93/97/95	To.								
Nonspendable         9711-9719         \$ 5,000         \$ 5,000         \$ 5,000           Restricted         9740         \$ 2,000         \$ 3,831,608         \$ 4,787,320           Committed         9750-9760         \$ 2,667,640         \$ 2,462,987         \$ 2,442,697           Reserve for Economic Uncertainties         9789         \$ 2,667,640         \$ 2,462,987         \$ 2,442,697			\$ 8,784,480	\$ 8,762,582	\$ 9,677,714						
Restricted       9740         Committed       9750-9760 \$ 3,444,200 \$ 3,831,608 \$ 4,787,320         Assigned       9780 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697         Reserve for Economic Uncertainties       9789 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697											
Committed         9750-9760         \$ 3,444,200         \$ 3,831,608         \$ 4,787,320           Assigned         9780         \$ 2,667,640         \$ 2,462,987         \$ 2,442,697           Reserve for Economic Uncertainties         9789         \$ 2,667,640         \$ 2,462,987         \$ 2,442,697			\$ 5,000	\$ 5,000	\$ 5,000						
Assigned 9780 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697  Reserve for Economic Uncertainties 9789 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697		9740									
Reserve for Economic Uncertainties 9789 \$ 2,667,640 \$ 2,462,987 \$ 2,442,697	Committed	9750-9760	\$ 3,444,200	\$ 3,831,608	\$ 4,787,320						
	Assigned	9780	\$ 2,667,640	\$ 2,462,987	\$ 2,442,697						
Unassigned/Unappropriated Amount 9790 \$ - \$ - \$	Reserve for Economic Uncertainties	9789	\$ 2,667,640	\$ 2,462,987	\$ 2,442,697						
	Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -						

<sup>\*</sup>Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

#### Restricted General Fund MYP

Bargaining Unit:

Combined

REVENUES   CFF Revenue	Daig	gaining Unit:		Combined				
REVENUES   Settlement   Settlement   Settlement   After Settlem								
REVENUES		Object Code			r Second Subsequent Year After Settlement			
Federal Revenue	REVENUES							
Other State Revenue 8300-8599 \$ 19,437,630 \$ 9,123,426 \$ 9,1 Other Local Revenue 8600-8799 \$ 5,111,039 \$ 5,158,862 \$ 5,2  TOTAL REVENUES \$ 33,346,853 \$ 17,688,767 \$ 16,7  EXPENDITURES Certificated Salaries 1000-1999 \$ 9,099,202 \$ 7,736,362 \$ 6,2  Classified Salaries 2000-2999 \$ 4,464,192 \$ 3,989,832 \$ 4,6  Employee Benefits 3000-3999 \$ 7,925,241 \$ 7,506,069 \$ 7,0  Books and Supplies 4000-4999 \$ 1,645,391 \$ 1,333,104 \$ 1,3  Services and Other Operating Expenditures 5000-5999 \$ 4,795,976 \$ 4,506,699 \$ 4,6  Capital Outlay 6000-6999 \$ 2,319,989 \$ - \$  Other Outgo (excluding Indirect Costs) 7100-7299 \$ 1,100,000 \$ 1,100,000 \$ 1,1  Transfers of Indirect Costs 7300-7399 \$ 720,815 \$ 429,382 \$ 2  Other Adjustments  OTHER FINANCING SOURCES/USES Transfers In and Other Uses 7600-7699 \$ - \$ - \$  Transfers Out and Other Uses 7600-7699 \$ - \$ - \$  Contributions 8980-8999 \$ 12,677,081 \$ 12,328,421 \$ 12,5  OPERATING SURPLUS (DEFICIT)* \$ 13,953,128 \$ 3,415,740 \$ 4,5  BEGINNING FUND BALANCE 9791 \$ 7,026,448 \$ 20,979,576 \$ 24,395,316 \$ 28,9  COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ - \$ - \$  ENDING FUND BALANCE 9740 \$ 20,979,576 \$ 24,395,316 \$ 28,9  Restricted 9740 \$ 20,979,576 \$ 24,395,316 \$ 28,9	LCFF Revenue	8010-8099	\$ -	\$ -	\$ -			
Other Local Revenue 8600-8799 \$ 5,111,039 \$ 5,158,862 \$ 5,2  TOTAL REVENUES \$ 33,346,853 \$ 17,688,767 \$ 16,7  EXPENDITURES Certificated Salaries 1000-1999 \$ 9,099,202 \$ 7,736,362 \$ 6,2  Classified Salaries 2000-2999 \$ 4,464,192 \$ 3,989,832 \$ 4,6  Employee Benefits 3000-3999 \$ 7,925,241 \$ 7,506,069 \$ 7,6  Books and Supplies 4000-4999 \$ 1,645,391 \$ 1,333,104 \$ 1,3  Services and Other Operating Expenditures 5000-5999 \$ 4,795,976 \$ 4,506,699 \$ 4,6  Capital Outlay 6000-6999 \$ 2,319,989 \$ - \$  Other Outgo (excluding Indirect Costs) 7100-7299 \$ 1,100,000 \$ 1,100,000 \$ 1,1  Transfers of Indirect Costs 7300-7399 \$ 720,815 \$ 429,382 \$ 2  Other Adjustments \$ \$ 32,070,806 \$ 26,601,448 \$ 24,7  OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ - \$ - \$  Transfers Out and Other Uses 7600-7699 \$ - \$ - \$  Contributions 8980-8999 \$ 12,677,081 \$ 12,328,421 \$ 12,5  OPERATING SURPLUS (DEFICIT)* \$ 13,953,128 \$ 3,415,740 \$ 4,5  BEGINNING FUND BALANCE 9791 \$ 7,026,448 \$ 20,979,576 \$ 24,395,316 \$ 28,9  COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ - \$ - \$  ENDING FUND BALANCE 9740 \$ 20,979,576 \$ 24,395,316 \$ 28,9  Restricted 9740 \$ 20,979,576 \$ 24,395,316 \$ 28,9	Federal Revenue	8100-8299	\$ 8,798,184	\$ 3,406,479	\$ 2,423,936			
TOTAL REVENUES \$ 33,346,853 \$ 17,688,767 \$ 16,7  EXPENDITURES Certificated Salaries 1000-1999 \$ 9,099,202 \$ 7,736,362 \$ 6,2  Classified Salaries 2000-2999 \$ 4,464,192 \$ 3,989,832 \$ 4,0  Employee Benefits 3000-3999 \$ 7,925,241 \$ 7,506,069 \$ 7,0  Books and Supplies 4000-4999 \$ 1,645,391 \$ 1,333,104 \$ 1,3  Services and Other Operating Expenditures 5000-5999 \$ 4,795,976 \$ 4,506,699 \$ 4,6  Capital Outlay 6000-6999 \$ 2,319,989 \$ - \$  Other Outgo (excluding Indirect Costs) 7100-7299 \$ 1,100,000 \$ 1,100,000 \$ 1,1  Transfers of Indirect Costs 7300-7399 \$ 720,815 \$ 429,382 \$ 2  Other Adjustments \$ 32,070,806 \$ 26,601,448 \$ 24,7  OTHER FINANCING SOURCES/USES Transfers In and Other Uses 7600-7699 \$ - \$ - \$  Contributions 8980-8999 \$ 12,677,081 \$ 12,328,421 \$ 12,5  OPERATING SURPLUS (DEFICIT)* \$ 13,953,128 \$ 3,415,740 \$ 4,5  BEGINNING FUND BALANCE 9791 \$ 7,026,448 \$ 20,979,576 \$ 24,3  Audit Adjustments/Other Restatements 9793/9795 \$ -  ENDING FUND BALANCE \$ 20,979,576 \$ 24,395,316 \$ 28,9  COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ - \$ - \$  ERSTricted 9740 \$ 20,979,576 \$ 24,395,316 \$ 28,9	Other State Revenue	8300-8599	\$ 19,437,630	\$ 9,123,426	\$ 9,127,272			
EXPENDITURES Certificated Salaries 1000-1999 \$ 9,099,202 \$ 7,736,362 \$ 6,2  Classified Salaries 2000-2999 \$ 4,464,192 \$ 3,989,832 \$ 4,0  Employee Benefits 3000-3999 \$ 7,925,241 \$ 7,506,069 \$ 7,0  Books and Supplies 4000-4999 \$ 1,645,391 \$ 1,333,104 \$ 1,3  Services and Other Operating Expenditures 5000-5999 \$ 4,795,976 \$ 4,506,699 \$ 4,6  Capital Outlay 6000-6999 \$ 2,319,989 \$ - \$  Other Outgo (excluding Indirect Costs) 7100-7299 \$ 1,100,000 \$ 1,100,000 \$ 1,10  Transfers of Indirect Costs 7300-7399 \$ 720,815 \$ 429,382 \$ 2  Other Adjustments \$ 70TAL EXPENDITURES \$ 32,070,806 \$ 26,601,448 \$ 24,7  OTHER FINANCING SOURCES/USES Transfers In and Other Uses 7600-7699 \$ - \$ - \$  Contributions 8980-8999 \$ 12,677,081 \$ 12,328,421 \$ 12,5  OPERATING SURPLUS (DEFICIT)* \$ 13,953,128 \$ 3,415,740 \$ 4,5  BEGINNING FUND BALANCE 9791 \$ 7,026,448 \$ 20,979,576 \$ 24,395,316 \$ 28,9  COMPONENTS OF ENDING FUND BALANCE: Nonspendable 9711-9719 \$ - \$ - \$  ENDING FUND BALANCE: Nonspendable 9711-9719 \$ - \$ - \$  Estricted	Other Local Revenue	8600-8799	\$ 5,111,039	\$ 5,158,862	\$ 5,207,510			
Certificated Salaries   1000-1999   \$ 9,099,202   \$ 7,736,362   \$ 6,2	TOTAL REVENUES		\$ 33,346,853	\$ 17,688,767	\$ 16,758,718			
Classified Salaries	EXPENDITURES							
Employee Benefits 3000-3999 \$ 7,925,241 \$ 7,506,069 \$ 7,0  Books and Supplies 4000-4999 \$ 1,645,391 \$ 1,333,104 \$ 1,3  Services and Other Operating Expenditures 5000-5999 \$ 4,795,976 \$ 4,506,699 \$ 4,6  Capital Outlay 6000-6999 \$ 2,319,989 \$ - \$  Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499 \$ 1,100,000 \$ 1,100,000 \$ 1,1  Transfers of Indirect Costs 7300-7399 \$ 720,815 \$ 429,382 \$ 2  Other Adjustments \$ \$ 32,070,806 \$ 26,601,448 \$ 24,7  OTHER FINANCING SOURCES/USES  Transfers In and Other Sources 8900-8979 \$ - \$ - \$  Contributions 8980-8999 \$ 12,677,081 \$ 12,328,421 \$ 12,5  OPERATING SURPLUS (DEFICIT)* \$ 13,953,128 \$ 3,415,740 \$ 4,5  BEGINNING FUND BALANCE 9791 \$ 7,026,448 \$ 20,979,576 \$ 24,3  Audit Adjustments/Other Restatements 9793/9795 \$ - \$  ENDING FUND BALANCE \$ 20,979,576 \$ 24,395,316 \$ 28,9  Restricted 9740 \$ 20,979,576 \$ 24,395,316 \$ 28,9	Certificated Salaries	1000-1999	\$ 9,099,202	\$ 7,736,362	\$ 6,227,481			
Books and Supplies	Classified Salaries	2000-2999	\$ 4,464,192	\$ 3,989,832	\$ 4,057,836			
Services and Other Operating Expenditures   5000-5999   \$ 4,795,976   \$ 4,506,699   \$ 4,60	Employee Benefits	3000-3999	\$ 7,925,241	\$ 7,506,069	\$ 7,075,642			
Capital Outlay         6000-6999         \$         2,319,989         \$         -         \$           Other Outgo (excluding Indirect Costs)         7100-7299         \$         1,100,000         \$         1,100,000         \$         1,1           Transfers of Indirect Costs         7300-7399         \$         720,815         \$         429,382         \$         2           Other Adjustments         \$         -         \$         -         \$         -         \$           TOTAL EXPENDITURES         \$         32,070,806         \$         26,601,448         \$         24,7           OTHER FINANCING SOURCES/USES         Transfers In and Other Sources         8900-8979         \$         -         \$         -         \$           Transfers Out and Other Uses         7600-7699         \$         -         \$         -         \$           Contributions         8980-8999         \$         12,677,081         \$         12,328,421         \$         12,5           OPERATING SURPLUS (DEFICIT)*         \$         13,953,128         \$         3,415,740         \$         4,5           BEGINNING FUND BALANCE         9791         \$         7,026,448         \$         20,979,576         \$         24,395,3	Books and Supplies	4000-4999	\$ 1,645,391	\$ 1,333,104	\$ 1,374,059			
Other Outgo (excluding Indirect Costs)         7100-7299 7400-7499         1,100,000         \$ 1,100,000         \$ 1,1           Transfers of Indirect Costs         7300-7399         \$ 720,815         \$ 429,382         \$ 2           Other Adjustments         \$ 32,070,806         \$ 26,601,448         \$ 24,7           TOTAL EXPENDITURES         \$ 32,070,806         \$ 26,601,448         \$ 24,7           OTHER FINANCING SOURCES/USES         \$ - \$         \$ - \$           Transfers In and Other Sources         8900-8979         \$ - \$         \$ - \$           Contributions         8980-8999         \$ 12,677,081         \$ 12,328,421         \$ 12,5           OPERATING SURPLUS (DEFICIT)*         \$ 13,953,128         \$ 3,415,740         \$ 4,5           BEGINNING FUND BALANCE         9791         \$ 7,026,448         \$ 20,979,576         \$ 24,395,316         \$ 28,9           ENDING FUND BALANCE         \$ 20,979,576         \$ 24,395,316         \$ 28,9           COMPONENTS OF ENDING FUND BALANCE:         Nonspendable         9711-9719         \$ - \$         \$ - \$           Restricted         9740         \$ 20,979,576         \$ 24,395,316         \$ 28,9	Services and Other Operating Expenditures	5000-5999	\$ 4,795,976	\$ 4,506,699	\$ 4,601,515			
Transfers of Indirect Costs	Capital Outlay	6000-6999	\$ 2,319,989	\$ -	\$ -			
Other Adjustments         \$ - \$           TOTAL EXPENDITURES         \$ 32,070,806         \$ 26,601,448         \$ 24,7           OTHER FINANCING SOURCES/USES         Transfers In and Other Sources         8900-8979         \$ - \$         - \$           Transfers Out and Other Uses         7600-7699         \$ - \$         - \$         - \$           Contributions         8980-8999         \$ 12,677,081         \$ 12,328,421         \$ 12,5           OPERATING SURPLUS (DEFICIT)*         \$ 13,953,128         \$ 3,415,740         \$ 4,5           BEGINNING FUND BALANCE         9791         \$ 7,026,448         \$ 20,979,576         \$ 24,3           Audit Adjustments/Other Restatements         9793/9795         -         -         -           ENDING FUND BALANCE         \$ 20,979,576         \$ 24,395,316         \$ 28,9           COMPONENTS OF ENDING FUND BALANCE:         -         -         -           Nonspendable         9711-9719         -         -         -           Restricted         9740         \$ 20,979,576         \$ 24,395,316         \$ 28,9	Other Outgo (excluding Indirect Costs)		\$ 1,100,000	\$ 1,100,000	\$ 1,100,000			
TOTAL EXPENDITURES \$ 32,070,806 \$ 26,601,448 \$ 24,7  OTHER FINANCING SOURCES/USES  Transfers In and Other Sources 8900-8979 \$ - \$ - \$  Transfers Out and Other Uses 7600-7699 \$ - \$ - \$  Contributions 8980-8999 \$ 12,677,081 \$ 12,328,421 \$ 12,5  OPERATING SURPLUS (DEFICIT)* \$ 13,953,128 \$ 3,415,740 \$ 4,5  BEGINNING FUND BALANCE 9791 \$ 7,026,448 \$ 20,979,576 \$ 24,3  Audit Adjustments/Other Restatements 9793/9795 \$ -  ENDING FUND BALANCE \$ 20,979,576 \$ 24,395,316 \$ 28,9  COMPONENTS OF ENDING FUND BALANCE:  Nonspendable 9711-9719 \$ - \$ - \$  Restricted 9740 \$ 20,979,576 \$ 24,395,316 \$ 28,9	Transfers of Indirect Costs	7300-7399	\$ 720,815	\$ 429,382	\$ 282,222			
OTHER FINANCING SOURCES/USES         8900-8979         \$ - \$ - \$           Transfers In and Other Sources         8900-8979         \$ - \$ - \$           Transfers Out and Other Uses         7600-7699         \$ - \$ - \$           Contributions         8980-8999         \$ 12,677,081         \$ 12,328,421         \$ 12,5           OPERATING SURPLUS (DEFICIT)*         \$ 13,953,128         \$ 3,415,740         \$ 4,5           BEGINNING FUND BALANCE         9791         \$ 7,026,448         \$ 20,979,576         \$ 24,3           Audit Adjustments/Other Restatements         9793/9795         \$ -         \$ 20,979,576         \$ 24,395,316         \$ 28,9           COMPONENTS OF ENDING FUND BALANCE: Nonspendable         9711-9719         \$ -         \$ -         \$ -           Restricted         9740         \$ 20,979,576         \$ 24,395,316         \$ 28,9	Other Adjustments			\$ -	\$ -			
Transfers In and Other Sources         8900-8979         -         \$         -         \$           Transfers Out and Other Uses         7600-7699         -         \$         -         \$           Contributions         8980-8999         \$         12,677,081         \$         12,328,421         \$         12,5           OPERATING SURPLUS (DEFICIT)*         \$         13,953,128         \$         3,415,740         \$         4,5           BEGINNING FUND BALANCE         9791         \$         7,026,448         \$         20,979,576         \$         24,3           Audit Adjustments/Other Restatements         9793/9795         \$         -         \$         20,979,576         \$         24,395,316         \$         28,9           COMPONENTS OF ENDING FUND BALANCE:         Nonspendable         9711-9719         \$         -         \$         -         \$         24,395,316         \$         28,9           Restricted         9740         \$         20,979,576         \$         24,395,316         \$         28,9	TOTAL EXPENDITURES		\$ 32,070,806	\$ 26,601,448	\$ 24,718,755			
Transfers Out and Other Uses         7600-7699         \$ - \$         \$           Contributions         8980-8999         \$ 12,677,081         \$ 12,328,421         \$ 12,5           OPERATING SURPLUS (DEFICIT)*         \$ 13,953,128         \$ 3,415,740         \$ 4,5           BEGINNING FUND BALANCE         9791         \$ 7,026,448         \$ 20,979,576         \$ 24,3           Audit Adjustments/Other Restatements         9793/9795         \$ -         \$ 24,395,316         \$ 28,9           COMPONENTS OF ENDING FUND BALANCE:         Nonspendable         9711-9719         \$ -         \$ -         \$ \$           Restricted         9740         \$ 20,979,576         \$ 24,395,316         \$ 28,9	OTHER FINANCING SOURCES/USES							
Contributions       8980-8999       \$ 12,677,081       \$ 12,328,421       \$ 12,5         OPERATING SURPLUS (DEFICIT)*       \$ 13,953,128       \$ 3,415,740       \$ 4,5         BEGINNING FUND BALANCE       9791       \$ 7,026,448       \$ 20,979,576       \$ 24,3         Audit Adjustments/Other Restatements       9793/9795       \$ -       \$ 24,395,316       \$ 28,9         ENDING FUND BALANCE       \$ 20,979,576       \$ 24,395,316       \$ 28,9         COMPONENTS OF ENDING FUND BALANCE:       \$ -       \$ -       \$ -         Nonspendable       9711-9719       \$ -       \$ -       \$ 24,395,316       \$ 28,9         Restricted       9740       \$ 20,979,576       \$ 24,395,316       \$ 28,9	Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -			
OPERATING SURPLUS (DEFICIT)*         \$ 13,953,128         \$ 3,415,740         \$ 4,5           BEGINNING FUND BALANCE         9791         \$ 7,026,448         \$ 20,979,576         \$ 24,3           Audit Adjustments/Other Restatements         9793/9795         \$ -         \$ 20,979,576         \$ 24,395,316         \$ 28,9           ENDING FUND BALANCE         \$ 20,979,576         \$ 24,395,316         \$ 28,9           COMPONENTS OF ENDING FUND BALANCE:         \$ -         \$ -         \$ -           Nonspendable         9711-9719         \$ -         \$ 24,395,316         \$ 28,9           Restricted         9740         \$ 20,979,576         \$ 24,395,316         \$ 28,9	Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -			
BEGINNING FUND BALANCE 9791 \$ 7,026,448 \$ 20,979,576 \$ 24,3  Audit Adjustments/Other Restatements 9793/9795 \$ -  ENDING FUND BALANCE \$ 20,979,576 \$ 24,395,316 \$ 28,9  COMPONENTS OF ENDING FUND BALANCE:  Nonspendable 9711-9719 \$ - \$ - \$  Restricted 9740 \$ 20,979,576 \$ 24,395,316 \$ 28,9	Contributions	8980-8999	\$ 12,677,081	\$ 12,328,421	\$ 12,500,495			
Audit Adjustments/Other Restatements 9793/9795 \$ -	OPERATING SURPLUS (DEFICIT)*		\$ 13,953,128	\$ 3,415,740	\$ 4,540,458			
Audit Adjustments/Other Restatements 9793/9795 \$ -	BEGINNING FUND BALANCE	9791	\$ 7,026,448	\$ 20,979,576	\$ 24,395,316			
ENDING FUND BALANCE         \$ 20,979,576         \$ 24,395,316         \$ 28,9           COMPONENTS OF ENDING FUND BALANCE:			300	20,515,510	21,333,310			
COMPONENTS OF ENDING FUND BALANCE:         \$         -         \$           Nonspendable         9711-9719         \$         -         \$           Restricted         9740         \$         20,979,576         \$         24,395,316         \$         28,9				\$ 24.395.316	\$ 28,935,774			
Nonspendable         9711-9719         \$         -         \$           Restricted         9740         \$         20,979,576         \$         24,395,316         \$         28,9			Ψ =0,5 , 5 , 6 , 0		20,200,711			
Restricted 9740 \$ 20,979,576 \$ 24,395,316 \$ 28,9		nes are a consti						
			3750					
Commented 0750 0760	Top College Co	EN 1947/20199	\$ 20,979,576	\$ 24,395,316	\$ 28,935,774			
	Committed	9750-9760						
Assigned 9780	The state of the s							
Reserve for Economic Uncertainties 9789 \$ - \$ - \$			[] 					
Unassigned/Unappropriated Amount 9790 \$ - \$	Unassigned/Unappropriated Amount	9790	-	-	\$ -			

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

#### Combined General Fund MYP

Bargaining Unit:

Combined

Bar	gaining Unit:								
				2024-25					
	Object Code	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement					
REVENUES	Object Code								
LCFF Revenue	8010-8099	\$ 64,003,793	\$ 65,991,987	\$ 68,304,812					
Federal Revenue	8100-8299	\$ 8,873,184	\$ 3,481,479	\$ 2,498,936					
Other State Revenue	8300-8599	\$ 20,574,829	\$ 10,323,440	\$ 10,336,929					
Other Local Revenue	8600-8799	\$ 5,641,689	\$ 5,696,512	\$ 5,738,160					
TOTAL REVENUES		\$ 99,093,495	\$ 85,493,418	\$ 86,878,837					
EXPENDITURES									
Certificated Salaries	1000-1999	\$ 36,275,831	\$ 33,631,632	\$ 32,714,983					
Classified Salaries	2000-2999	\$ 13,258,490	\$ 12,525,876	\$ 12,738,202					
Employee Benefits	3000-3999	\$ 19,997,285	\$ 19,776,983	\$ 19,465,810					
Books and Supplies	4000-4999	\$ 4,138,293	\$ 3,309,031	\$ 3,360,448					
Services and Other Operating Expenditures	5000-5999	\$ 11,146,956	\$ 11,007,562	\$ 11,295,312					
Capital Outlay	6000-6999	\$ 2,319,989	\$ -	\$ -					
Other Outgo (excuding Indirect Costs)	7100-7299 7400-7499	\$ 1,208,492	\$ 1,208,492	\$ 1,208,492					
Transfers of Indirect Costs	7300-7399	\$ (54,003)	\$ (60,000)	\$ (60,000)					
Other Adjustments			\$ -	\$ -					
TOTAL EXPENDITURES		\$ 88,291,333	\$ 81,399,576	\$ 80,723,247					
OTHER FINANCING SOURCES/USES			SHEET WAS LAND A						
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -					
Transfers Out and Other Uses	7600-7699	\$ 700,000	\$ 700,000	\$ 700,000					
Contributions	8980-8999	\$ -	\$ -	\$ -					
OPERATING SURPLUS (DEFICIT)*		\$ 10,102,162	\$ 3,393,842	\$ 5,455,590					
BEGINNING FUND BALANCE	9791	\$ 19,661,894	\$ 29,764,056	\$ 33,157,898					
Audit Adjustments/Other Restatements	9793/9795	\$ -	22,704,030	33,137,676					
ENDING FUND BALANCE	717517175	\$ 29,764,056	\$ 33,157,898	\$ 38,613,488					
		27,704,030	33,137,676	30,013,400					
COMPONENTS OF ENDING FUND BALANC	ME IA								
Nonspendable	9711-9719	\$ 5,000	\$ 5,000	\$ 5,000					
Restricted	9740	\$ 20,979,576	\$ 24,395,316	\$ 28,935,774					
Committed	9750-9760	\$ 3,444,200	\$ 3,831,608	\$ 4,787,320					
Assigned	9780	\$ 2,667,640	\$ 2,462,987	\$ 2,442,697					
Reserve for Economic Uncertainties	9789	\$ 2,667,640	\$ 2,462,987	\$ 2,442,697					
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -					

<sup>\*</sup>Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

## Newhall School District Combined

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

#### 1. State Reserve Standard

		2022-23	2023-24	i a	2024-25
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 88,991,333	\$ 82,099,576	\$	81,423,247
b.	Less: Special Education Pass-Through Funds	\$ 	\$ 	\$	
c.	Net Expenditures, Transfers Out, and Uses	\$ 88,991,333	\$ 82,099,576	\$	81,423,247
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	3.00%	3.00%		3.00%
	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				
e.	\$50,000)	\$ 2,669,740	\$ 2,462,987	\$	2,442,697

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

	General Fund Budgeted Unrestricted				
a.	Designated for Economic Uncertainties (9789)	\$	2,667,640	\$ 2,462,987	\$ 2,442,697
	General Fund Budgeted Unrestricted				
b.	Unassigned/Unappropriated Amount (9790)	\$	-	\$ -	\$ -
	Special Reserve Fund (Fund 17) Budgeted	1			
c.	Designated for Economic Uncertainties (9789)	\$		\$ 	\$ -
	Special Reserve Fund (Fund 17) Budgeted				
d.	Unassigned/Unappropriated Amount (9790)	\$		\$	\$ <u>.</u>
e.	Total Available Reserves	\$	2,667,640	\$ 2,462,987	\$ 2,442,697
f.	Reserve for Economic Uncertainties Percentage		3.00%	3.00%	3.00%

2	-	7 . 7 . 1			42 12			. 0
4	110	unrestricted	recervies	meet the	atata a	minimilm	TACATUA	amount'
J.	$\mathbf{L}$	um osu icicu	I COCI V CO	IIICCL LIIC	olate	IIIIIIIIIIIIIIIII	I COCI VC	annount:

Yes X	No 🗌
Yes X	No 🗌
Yes X	No 🗌
	Yes X

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

Newhall School District Combined

## 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	\$ 5,896,065
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (5,822,080)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (73,985)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ 
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ 2=
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (5,896,065)

Variance \$ 0

#### Variance Explanation:

N/A

#### 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.

	Surplus/				
General Fund Combined	(Deficit)	(Deficit) %	<u>′</u>	Deficit primarily due to:	
Current FY Surplus/(Deficit) before settlement(s)?	\$ 5,946,220	7.2%	N/A		
Current FY Surplus/(Deficit) after settlement(s)?	\$ 10,102,162	11.4%	N/A		
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 3,393,842	4.1%	N/A		
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 5,455,590	6.7%	N/A		

Deficit Reduction Plan (as necessary):

## 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 8a.

<u>MYP</u>		nount		"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page 5a	\$	<del>-</del>	N/A	
1st Subsequent FY Restricted, Page 5b	\$	-	N/A	
2nd Subsequent FY Unrestricted, Page 5a	\$	_	N/A	
2nd Subsequent FY Restricted, Page 5b	\$	-	N/A	

#### K. 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 financis submitted to the Governing Board for public disclosure of the in the "Public Disclosure of Proposed Collective Bargaining Agre AB 1200 and Government Code Sections 3540.2(a) and 3547.5.	major provisions of the agreement (as provided
Newhall School District	
District Name	
District Superintendent (Signature)	11   18   2 Z Date
Sheri Staszewski	661-291-4166
Contact Person	Phone
Contact I closed	I HOME
After public disclosure of the major provisions contained in this s December 13, 2022, took action to approve the proposed agreem Newhall Education Support Professional Bargaining Units, and all	ent with the Newhall Teachers Association and
President (or Clerk), Governing Board	Date
(Signature)	
<b>Special Note:</b> The Los Angeles County Office of Education may review the district's compliance with requirements.	request additional information, as necessary, to

\*

## J. 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 Newhall 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, 2022 to June 30, 2023.

#### **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:	Increase/(Decrease)		
Revenues/Other Financing Sources	\$	10,596,473	
Expenditures/Other Financing Uses	\$	6,434,625	
Ending Balance(s) Increase/(Decrease)	\$	4,161,848	
Subsequent Years	Budget Adjustmen		
Budget Adjustment Categories:		ase/(Decrease)	
Revenues/Other Financing Sources	\$	4,272,991	
Expenditures/Other Financing Uses	\$	11,859,452	
Ending Balance(s) Increase/(Decrease)	\$	(7.586.461)	

#### **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

District Superintendent

(Signature)

I hereby certify

I am unable to certify

Chief Business Official

(Signature)

Date

(Signature)

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

**Budget Adjustment** 

## Newhall School District Combined

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:  The district utilizes the most recent financial information from LACOE, School Services of California and FCMAT to generate
budget projections. In addition all projected future year step and column costs have been included. Any projected
future year changes to STRS and PERS rates have been included.
Tuture year changes to STRS and TERS rates have been included.
Concerns regarding affordability of agreement in subsequent years (if any): N/A
7.