

**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<br><br>All Funds - Combined   |               | Annual Cost Prior to<br>Proposed Settlement | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |                               |                               |
|--|---------------|---|---|-------------------------------|-------------------------------|
|  |               |   | Year 1<br>Increase/(Decrease)   | Year 2<br>Increase/(Decrease) | Year 3<br>Increase/(Decrease) |
|  |               |   | 2022-23   | 2023-24                       | 2024-25                       |
| 1. <b>Salary Schedule</b><br>Including Step and Column   | \$ 42,116,460 | \$ 3,790,481                                | \$ 3,856,815  | \$ 3,924,309                  |                               |
|  |               | 9.00%                                       | 8.40%   | 7.89%                         |                               |
| 2. <b>Other Compensation</b><br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. | \$ 17,250     | \$ 548,068                                  | \$ 134,460  | \$ 142,016                    |                               |
|  |               | 3177.20%                                    | 23.78%  | 20.29%                        |                               |
| <b>Description of Other Compensation</b>   |               | 1% off schedule, adtl<br>stipends           | adtl stipends   | adtl stipends                 |                               |
| 3. <b>Statutory Benefits - STRS, PERS,<br/>FICA, WC, UI, Medicare, etc.</b>  | \$ 10,295,407 | \$ 1,058,363                                | \$ 965,736  | \$ 983,819                    |                               |
|  |               | 10.28%                                      | 8.51%   | 7.99%                         |                               |
| 4. <b>Health/Welfare Plans</b>   | \$ 3,157,228  | \$ 499,153                                  | \$ 998,106  | \$ 998,106                    |                               |
|  |               | 15.81%                                      | 27.30%  | 21.44%                        |                               |
| 5. <b>Total Bargaining Unit Compensation</b><br>Add Items 1 through 4 to equal 5                                       | \$ 55,586,345 | \$ 5,896,065                                | \$ 5,955,117  | \$ 6,048,250                  |                               |
|  |               | 10.61%                                      | 9.69%   | 8.97%                         |                               |
| 6. <b>Total Number of Bargaining Unit<br/>Employees</b> (Use FTEs if appropriate)                                      | 618.49        |   |   |                               |                               |
| 7. <b>Total Compensation <u>Average</u> Cost per<br/>Bargaining Unit Employee</b>                                      | \$ 89,874     | \$ 9,533                                    | \$ 9,628  | \$ 9,779                      |                               |
|  |               | 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 District  
Name of Bargaining Unit: Newhall Teachers Association  
Certificated, Classified, Other: Certificated

The proposed agreement covers the period beginning: July 1, 2022 and ending: June 30, 2022  
(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<br><br>All Funds - Combined |  |               | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |  |  |
|--|--|---------------|---|--|--|
|  |  |               | Annual Cost Prior to<br>Proposed Settlement   | Year 1<br>Increase/(Decrease)<br>2022-23 | Year 2<br>Increase/(Decrease)<br>2023-24 |
| 1.   | Salary Schedule<br>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<br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. | \$ 17,250     | \$ 391,093  | \$ 134,460                               | \$ 142,016                               |
|  |  |               | 2267.20%  | 32.93%                                   | 26.16%                                   |
|  | Description of Other Compensation  |               | 1% off-sched, adj<br>stipends, adtl days  | adj stipends, adtl<br>days               | adj stipends, adtl<br>days               |
| 3.   | Statutory Benefits - STRS, PERS,<br>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                               |
|  |  |               | 17.01%  | 29.08%                                   | 22.53%                                   |
| 5.   | Total Bargaining Unit Compensation<br>Add Items 1 through 4 to equal 5                                       | \$ 34,373,455 | \$ 3,721,075  | \$ 3,763,641                             | \$ 3,824,874                             |
|  |  |               | 10.83%  | 9.88%                                    | 9.14%                                    |
| 6.   | Total Number of Bargaining Unit<br>Employees (Use FTEs if appropriate)                                       | 323.70        |   |  |  |
| 7.   | Total Compensation <u>Average</u> Cost per<br>Bargaining Unit Employee                                       | \$ 106,189    | \$ 11,495   | \$ 11,627                                | \$ 11,816                                |
|  |  |               | 10.83%  | 9.88%                                    | 9.14%                                    |

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.

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 eligibility 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 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?

Yes ☒ No ☐

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 District  
Name of Bargaining Unit: Newhall Education Support Professionals  
Certificated, 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  
(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<br><br>All Funds - Combined |  |               | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |  |  |
|--|--|---------------|---|--|--|
|  |  |               | Annual Cost Prior to<br>Proposed Settlement   | Year 1<br>Increase/(Decrease)<br>2022-23 | Year 2<br>Increase/(Decrease)<br>2023-24 |
| 1.   | Salary Schedule<br>Including Step and Column   | \$ 8,199,747  | \$ 737,977  | \$ 750,892                               | \$ 764,032                               |
|  |  |               | 9.00%   | 8.40%                                    | 7.89%                                    |
| 2.   | Other Compensation<br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. | \$ -          | \$ 81,997   | \$ -                                     | \$ -                                     |
|  |  |               |   |  |  |
|  | Description of Other Compensation  |               | 1% Off Schedule   |  |  |
| 3.   | Statutory Benefits - STRS, PERS,<br>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<br>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<br>Employees (Use FTEs if appropriate)                                       | 202.68        |   |  |  |
| 7.   | Total Compensation <u>Average</u> Cost per<br>Bargaining Unit Employee                                       | \$ 56,245     | \$ 5,792  | \$ 5,910                                 | \$ 5,994                                 |
|  |  |               | 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"?

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?

Yes ☒ No ☐

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.)

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 District

Name of Bargaining Unit: Non-Represented

Certificated, 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<br><br>All Funds - Combined |  |              | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |  |  |
|--|--|--------------|---|--|--|
|  |  |              | Annual Cost Prior to<br>Proposed Settlement   | Year 1<br>Increase/(Decrease)<br>2022-23 | Year 2<br>Increase/(Decrease)<br>2023-24 |
| 1.   | Salary Schedule<br>Including Step and Column   | \$ 7,497,748 | \$ 674,797  | \$ 686,606                               | \$ 698,622                               |
|  |  |              | 9.00%   | 8.40%                                    | 7.89%                                    |
| 2.   | Other Compensation<br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. | \$ -         | \$ 74,977   | \$ -                                     | \$ -                                     |
|  |  |              |   |  |  |
|  | Description of Other Compensation  |              | 1% Off Schedule   |  |  |
|  |  |              |   |  |  |
| 3.   | Statutory Benefits - STRS, PERS,<br>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<br>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<br>Employees (Use FTEs if appropriate)                                       | 92.11        |   |  |  |
| 7.   | Total Compensation <u>Average</u> Cost per<br>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"?

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 each of the single, two-party, family 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?

Yes ☒ 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 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

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

| Object Code   | Column 1   | Column 2   | Column 3   | Column 4                                   |
|---|--|--|--|--|
|   | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of Adopted) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
| <b>REVENUES</b>   |  |  |  |  |
| LCFF Revenue 8010-8099  | \$ 61,826,708  |  | \$ 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                                 |
| <b>TOTAL REVENUES</b>   | \$ 63,569,557  |  | \$ 2,177,085   | \$ 65,746,642                              |
| <b>EXPENDITURES</b>   |  |  |  |  |
| 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<br>7400-7499 | \$ 108,492   |  | \$ -   | \$ 108,492                                 |
| Transfers of Indirect Costs 7300-7399                         | \$ (774,818)   |  | \$ -   | \$ (774,818)                               |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 51,652,732  | \$ 4,029,235   | \$ 538,560   | \$ 56,220,527                              |
| <b>OTHER FINANCING SOURCES/USES</b>                           |  |  |  |  |
| Transfers In and Other Sources 8900-8979                      | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Transfers Out and Other Uses 7600-7699                        | \$ 700,000   | \$ -   | \$ -   | \$ 700,000                                 |
| Contributions 8980-8999                                       | \$ (10,884,236)  | \$ (1,792,845)   | \$ -   | \$ (12,677,081)                            |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ 332,589   | \$ (5,822,080)   | \$ 1,638,525   | \$ (3,850,966)                             |
| <b>BEGINNING FUND BALANCE</b>                                 |  |  |  |  |
| 9791  | \$ 12,635,446  |  |  | \$ 12,635,446                              |
| Audit Adjustments/Other Restatements 9793/9795                |  |  |  | \$ -                                       |
| <b>ENDING FUND BALANCE</b>                                    | \$ 12,968,035  | \$ (5,822,080)   | \$ 1,638,525   | \$ 8,784,480                               |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                     |  |  |  |  |
| 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                         | \$ -   | \$ -   | \$ -   | \$ -                                       |

\*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 06/11/2021

## Newhall School District

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

| Bargaining Unit:                          |  | Restricted General Fund<br>Combined                        |  |  |  |
|---|--|--|--|--|--|
| Object Code                               | Column 1   | Column 2   | Column 3   | Column 4                                   |  |
|   | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of Adopted) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |  |
| REVENUES                                  |  |  |  |  |  |
| 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   | \$ -   | \$ 5,111,039                               |  |
| TOTAL REVENUES                            |  | \$ 25,007,356  | \$ 8,339,497   | \$ 33,346,853                              |  |
| EXPENDITURES                              |  |  |  |  |  |
| 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   | \$ -   | \$ 4,795,976                               |  |
| Capital Outlay                            | 6000-6999  | \$ 2,319,989   | \$ -   | \$ 2,319,989                               |  |
| Other Outgo (excluding Indirect Costs)    | 7100-7299<br>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              |  |  |  |  |  |
| Transfers In and Other Sources            | 8900-8979  | \$ -   | \$ -   | \$ -                                       |  |
| Transfers Out and Other Uses              | 7600-7699  | \$ -   | \$ -   | \$ -                                       |  |
| Contributions                             | 8980-8999  | \$ 10,884,236  | \$ 1,792,845   | \$ 12,677,081                              |  |
| OPERATING SURPLUS (DEFICIT)*              |  | \$ 5,613,631   | \$ -   | \$ 8,339,497                               |  |
|   |  |  |  |  |  |
| BEGINNING FUND BALANCE                    |  | \$ 7,026,448   |  | \$ 7,026,448                               |  |
| Audit Adjustments/Other Restatements      | 9793/9795  | \$ -   |  | \$ -                                       |  |
| ENDING FUND BALANCE                       |  | \$ 12,640,079  | \$ -   | \$ 8,339,497                               |  |
| COMPONENTS OF ENDING FUND BALANCE:        |  |  |  |  |  |
| Nonspendable                              | 9711-9719  | \$ -   | \$ -   | \$ -                                       |  |
| Restricted                                | 9740   | \$ 12,640,079  | \$ 8,339,497   | \$ 20,979,576                              |  |
| Committed                                 | 9750-9760  |  |  |  |  |
| Assigned Amounts                          | 9780   |  |  |  |  |
| Reserve for Economic Uncertainties        | 9789   |  | \$ -   | \$ -                                       |  |
| Unassigned/Unappropriated Amount          | 9790   | \$ -   | \$ -   | \$ -                                       |  |

\*Net Increase (Decrease) in Fund Balance

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

## Newhall School District

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

| Bargaining Unit:  |  | Combined General Fund<br>Combined                          |  |  |  |
|---|--|--|--|--|--|
| Object Code   | Column 1   | Column 2   | Column 3   | Column 4                                   |  |
|   | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of Adopted) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |  |
| REVENUES  |  |  |  |  |  |
| LCFF Revenue 8010-8099  | \$ 61,826,708  |  | \$ 2,177,085   | \$ 64,003,793                              |  |
| Federal Revenue 8100-8299                                     | \$ 8,873,184   |  | \$ -   | \$ 8,873,184                               |  |
| Other State Revenue 8300-8599                                 | \$ 12,235,332  |  | \$ 8,339,497   | \$ 20,574,829                              |  |
| Other Local Revenue 8600-8799                                 | \$ 5,641,689   |  | \$ -   | \$ 5,641,689                               |  |
| TOTAL REVENUES  | \$ 88,576,913  |  | \$ 10,516,582  | \$ 99,093,495                              |  |
| 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   | \$ 19,997,285                              |  |
| 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<br>7400-7499 | \$ 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                       | \$ -   | \$ -   | \$ -   | \$ -                                       |  |
| Transfers Out and Other Uses 7600-7699                        | \$ 700,000   | \$ -   | \$ -   | \$ 700,000                                 |  |
| Contributions 8980-8999                                       | \$ -   | \$ -   | \$ -   | \$ -                                       |  |
| 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                | \$ -   |  |  | \$ -                                       |  |
| 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                               |  |
| Unassigned/Unappropriated Amount 9790                         | \$ -   | \$ -   | \$ -   | \$ -                                       |  |

\*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

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## Newhall School District

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

Bargaining Unit:

Combined

| Object Code   | Column 1   | Column 2   | Column 3   | Column 4                                   |
|---|--|--|--|--|
|   | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of Adopted) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
| <b>REVENUES</b>   |  |  |  |  |
| Federal Revenue 8100-8299                                     | \$ -   |  | \$ -   | \$ -                                       |
| Other State Revenue 8300-8599                                 | \$ 830,496   |  | \$ 79,891  | \$ 910,387                                 |
| Other Local Revenue 8600-8799                                 | \$ 750   |  | \$ -   | \$ 750                                     |
| <b>TOTAL REVENUES</b>   | \$ 831,246   |  | \$ 79,891  | \$ 911,137                                 |
| <b>EXPENDITURES</b>   |  |  |  |  |
| 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  | \$ -   | \$ 221,414                                 |
| Books and Supplies 4000-4999                                  | \$ 74,821  |  | \$ -   | \$ 74,821                                  |
| Services and Other Operating Expenditures 5000-5999           | \$ 10,741  |  | \$ -   | \$ 10,741                                  |
| Capital Outlay 6000-6999                                      | \$ -   |  | \$ -   | \$ -                                       |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ -   |  | \$ -   | \$ -                                       |
| Transfers of Indirect Costs 7300-7399                         | \$ 54,003  |  | \$ -   | \$ 54,003                                  |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 887,303   | \$ 73,985  | \$ -   | \$ 961,288                                 |
| <b>OTHER FINANCING SOURCES/USES</b>                           |  |  |  |  |
| Transfers In and Other Sources 8900-8979                      | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Transfers Out and Other Uses 7600-7699                        | \$ -   | \$ -   | \$ -   | \$ -                                       |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ (56,057)  | \$ (73,985)  | \$ 79,891  | \$ (50,151)                                |
| <b>BEGINNING FUND BALANCE</b> 9791                            | \$ 52,317  |  |  | \$ 52,317                                  |
| Audit Adjustments/Other Restatements 9793/9795                | \$ -   |  |  | \$ -                                       |
| <b>ENDING FUND BALANCE</b>                                    | \$ (3,740)   | \$ (73,985)  | \$ 79,891  | \$ 2,166                                   |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                     |  |  |  |  |
| 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                         | \$ -   | \$ -   | \$ -   | \$ -                                       |

\*Net Increase (Decrease) in Fund Balance

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

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## Newhall School District

## 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                     | \$ -         |  |
| 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                                  | \$ 79,891 | 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         | \$ -   |             |

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

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

Additional Comments:



## Newhall School District

**H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Unrestricted General Fund MYP**

Bargaining Unit:

Combined

| Object Code   | 2022-23                               | 2023-24                                | 2024-25                                 |
|---|---------------------------------------|--|---|
|   | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES  |                                       |  |   |
| LCFF Revenue 8010-8099  | \$ 64,003,793                         | \$ 65,991,987                          | \$ 68,304,812                           |
| Federal Revenue 8100-8299                                     | \$ 75,000                             | \$ 75,000                              | \$ 75,000                               |
| 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  |                                       |  |   |
| Certificated Salaries 1000-1999                               | \$ 27,176,629                         | \$ 25,895,270                          | \$ 26,487,502                           |
| 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<br>7400-7499 | \$ 108,492                            | \$ 108,492                             | \$ 108,492                              |
| Transfers of Indirect Costs 7300-7399                         | \$ (774,818)                          | \$ (489,382)                           | \$ (342,222)                            |
| 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)                         |
| 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                            |
| Unassigned/Unappropriated Amount 9790                         | \$ -                                  | \$ -                                   | \$ -                                    |

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles County Office of Education

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## Newhall School District

**H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Restricted General Fund MYP**

Bargaining Unit:

Combined

| Object Code   | 2022-23                               | 2023-24                                | 2024-25                                 |
|---|---------------------------------------|--|---|
|   | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES  |                                       |  |   |
| LCFF Revenue 8010-8099  | \$ -                                  | \$ -                                   | \$ -                                    |
| Federal Revenue 8100-8299                                     | \$ 8,798,184                          | \$ 3,406,479                           | \$ 2,423,936                            |
| Other State Revenue 8300-8599                                 | \$ 19,437,630                         | \$ 9,123,426                           | \$ 9,127,272                            |
| Other Local Revenue 8600-8799                                 | \$ 5,111,039                          | \$ 5,158,862                           | \$ 5,207,510                            |
| TOTAL REVENUES  | \$ 33,346,853                         | \$ 17,688,767                          | \$ 16,758,718                           |
| EXPENDITURES  |                                       |  |   |
| Certificated Salaries 1000-1999                               | \$ 9,099,202                          | \$ 7,736,362                           | \$ 6,227,481                            |
| Classified Salaries 2000-2999                                 | \$ 4,464,192                          | \$ 3,989,832                           | \$ 4,057,836                            |
| Employee Benefits 3000-3999                                   | \$ 7,925,241                          | \$ 7,506,069                           | \$ 7,075,642                            |
| Books and Supplies 4000-4999                                  | \$ 1,645,391                          | \$ 1,333,104                           | \$ 1,374,059                            |
| Services and Other Operating Expenditures 5000-5999           | \$ 4,795,976                          | \$ 4,506,699                           | \$ 4,601,515                            |
| Capital Outlay 6000-6999                                      | \$ 2,319,989                          | \$ -                                   | \$ -                                    |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ 1,100,000                          | \$ 1,100,000                           | \$ 1,100,000                            |
| Transfers of Indirect Costs 7300-7399                         | \$ 720,815                            | \$ 429,382                             | \$ 282,222                              |
| Other Adjustments   |                                       | \$ -                                   | \$ -                                    |
| TOTAL EXPENDITURES  | \$ 32,070,806                         | \$ 26,601,448                          | \$ 24,718,755                           |
| 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                          | \$ 12,500,495                           |
| OPERATING SURPLUS (DEFICIT)*                                  | \$ 13,953,128                         | \$ 3,415,740                           | \$ 4,540,458                            |
|   |                                       |  |   |
| BEGINNING FUND BALANCE 9791                                   | \$ 7,026,448                          | \$ 20,979,576                          | \$ 24,395,316                           |
| Audit Adjustments/Other Restatements 9793/9795                | \$ -                                  |  |   |
| ENDING FUND BALANCE   | \$ 20,979,576                         | \$ 24,395,316                          | \$ 28,935,774                           |
| COMPONENTS OF ENDING FUND BALANCE:                            |                                       |  |   |
| Nonspendable 9711-9719  | \$ -                                  | \$ -                                   | \$ -                                    |
| Restricted 9740   | \$ 20,979,576                         | \$ 24,395,316                          | \$ 28,935,774                           |
| Committed 9750-9760   |                                       |  |   |
| Assigned 9780   |                                       |  |   |
| Reserve for Economic Uncertainties 9789                       | \$ -                                  | \$ -                                   | \$ -                                    |
| Unassigned/Unappropriated Amount 9790                         | \$ -                                  | \$ -                                   | \$ -                                    |

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

## Newhall School District

**H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Combined General Fund MYP**

Bargaining Unit:

Combined

| Object Code  | 2022-23                               | 2023-24                                | 2024-25                                 |
|--|---------------------------------------|--|---|
|  | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES   |                                       |  |   |
| 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<br>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                                 |                                       |  |   |
| 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               | \$ -                                  |  |   |
| ENDING FUND BALANCE  | \$ 29,764,056                         | \$ 33,157,898                          | \$ 38,613,488                           |
| COMPONENTS OF ENDING FUND BALANCE:                           |                                       |  |   |
| 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                        | \$ -                                  | \$ -                                   | \$ -                                    |

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles County Office of Education

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Newhall School District  
Combined**I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES**

## 1. State Reserve Standard

|    |   | 2022-23       | 2023-24       | 2024-25       |
|----|---|---------------|---------------|---------------|
| a. | Total Expenditures, Transfers Out, and Uses<br>(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<br>this District <b>Enter percentage</b> →  | 3.00%         | 3.00%         | 3.00%         |
| e. | State Standard Minimum Reserve Amount for this<br>District (For districts with less than 1,001 ADA,<br>this is the greater of Line a, times Line b, or<br>\$50,000) | \$ 2,669,740  | \$ 2,462,987  | \$ 2,442,697  |

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

|    |   |              |              |              |
|----|---|--------------|--------------|--------------|
| a. | General Fund Budgeted Unrestricted<br>Designated for Economic Uncertainties (9789)      | \$ 2,667,640 | \$ 2,462,987 | \$ 2,442,697 |
| b. | General Fund Budgeted Unrestricted<br>Unassigned/Unappropriated Amount (9790)           | \$ -         | \$ -         | \$ -         |
| c. | Special Reserve Fund (Fund 17) Budgeted<br>Designated for Economic Uncertainties (9789) | \$ -         | \$ -         | \$ -         |
| d. | Special Reserve Fund (Fund 17) Budgeted<br>Unassigned/Unappropriated Amount (9790)      | \$ -         | \$ -         | \$ -         |
| 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%        |

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

2022-23

Yes ☒No ☐

2023-24

Yes ☒No ☐

2024-25

Yes ☒No ☐

## 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                    | \$ -           |
| 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.

| General Fund Combined                                    | Surplus/<br>(Deficit) | (Deficit) % | 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.

| MYP                                     | Amount   | "Other Adjustments" Explanation |
|---|----------|---------------------------------|
| 1st Subsequent FY Unrestricted, Page 5a | \$ - 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 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.

\_\_\_\_\_  
Newhall School District

**District Name**

\_\_\_\_\_  


**District Superintendent**  
(Signature)

\_\_\_\_\_  
11/18/22

**Date**

\_\_\_\_\_  
Sheri Staszewski

**Contact Person**

\_\_\_\_\_  
661-291-4166

**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on December 13, 2022, took action to approve the proposed agreement with the Newhall Teachers Association and Newhall Education Support Professional Bargaining Units, and all Non-Represented Employees.

\_\_\_\_\_  
**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.





# **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:**

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

#### **Budget Adjustment Increase/(Decrease)**

|    |            |
|----|------------|
| \$ | 10,596,473 |
| \$ | 6,434,625  |
| \$ | 4,161,848  |

### Subsequent Years

#### **Budget Adjustment Categories:**

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

#### **Budget Adjustment Increase/(Decrease)**

|    |             |
|----|-------------|
| \$ | 4,272,991   |
| \$ | 11,859,452  |
| \$ | (7,586,461) |

## **Budget Revisions**

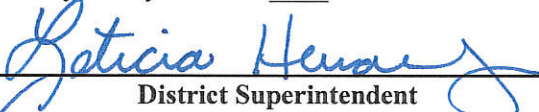
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

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.

Concerns regarding affordability of agreement in subsequent years (if any):

N/A