

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

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

Name of School District: Los Angeles Unified School District
 Name of Bargaining Unit: SEIU Local 99
 Certificated, Classified, Other: Certificated/Classified

The proposed agreement covers the period beginning: July 1, 2017 and ending: June 30, 2018
 (date) (date)

The Governing Board will act upon this agreement on: August 23, 2016
 (date)

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

A. Proposed Change in Compensation

| Bargaining Unit Compensation | | | Fiscal Impact of Proposed Agreement | | |
|-----------------------------------|---|--|--|------------------------------------|------------------------------------|
| | | | (Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
| All Funds - Combined | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease) 2016-17 | Year 2 Increase/(Decrease) 2017-18 | Year 3 Increase/(Decrease) 2018-19 |
| 1. | Salary Schedule Including Step and Column | \$ 105,247,327 | | | |
| | | | 0.00% | 0.00% | 0.00% |
| 2. | Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | | | |
| | | | | | |
| Description of Other Compensation | | | | | |
| 3. | Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. | \$ 10,257,779 | | | |
| | | | 0.00% | 0.00% | 0.00% |
| 4. | Health/Welfare Plans | \$ 1,253,314 | | \$ 16,015,583 | \$ 16,015,583 |
| | | | 0.00% | 1277.86% | 92.74% |
| 5. | Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5 | \$ 116,758,420 | \$ - | \$ 16,015,583 | \$ 16,015,583 |
| | | | 0.00% | 13.72% | 12.06% |
| 6. | Total Number of Bargaining Unit Employees (Use FTEs if appropriate) | 4,197.00 | | | |
| 7. | Total Compensation Average Cost per Bargaining Unit Employee | \$ 27,819 | \$ - | \$ 3,816 | \$ 3,816 |
| | | | 0.00% | 13.72% | 12.06% |

Los Angeles Unified School District
SEIU Local 99

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"?

N/A

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.)

N/A

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

Yes ☒ No ☐

If yes, please describe the cap amount.

Please refer to the attached MOU. Unit F employees who work over 800 hours or more in a year will be provided 100% medical and dental benefits @ \$506.42 monthly premium per participant. Unit G who work over 1000 hours or more in a year will be provided 50% @ \$253.21 monthly premium per participant.

- 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.)

This agreement impacts the purchasing power of school sites, especially for limited, restricted funding sources. Positive impacts could be claimed in improved quality staff and organizational climate.

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

Please refer to the attached MOU.

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

F. Source of Funding for Proposed Agreement:

1. Current Year

The agreement is effective beginning fiscal year 2017-18.

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

N/A

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.)

The unrestricted impact to this agreement is \$5.7 million, the District will have to identify additional budget balancing strategies to balance the one year deficit. For restricted self balancing programs, adjustments are needed to accommodate additional costs.

Los Angeles Unified School District

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

Bargaining Unit:

SEIU Local 99

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 06/21/06) | Adjustments as a Result of Settlement (compensation) | Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Total Revised Budget (Columns 1+2+3) |
| REVENUES | | | | |
| LCFF Revenue 8010-8099 | \$ 5,416,517,706 | | \$ - | \$ 5,416,517,706 |
| Federal Revenue 8100-8299 | \$ 8,184,934 | | \$ - | \$ 8,184,934 |
| Other State Revenue 8300-8599 | \$ 214,046,466 | | \$ - | \$ 214,046,466 |
| Other Local Revenue 8600-8799 | \$ 110,141,223 | | \$ - | \$ 110,141,223 |
| TOTAL REVENUES | \$ 5,748,890,329 | | \$ - | \$ 5,748,890,329 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 2,129,089,738 | | | \$ 2,129,089,738 |
| Classified Salaries 2000-2999 | \$ 580,950,011 | | | \$ 580,950,011 |
| Employee Benefits 3000-3999 | \$ 1,186,628,761 | | | \$ 1,186,628,761 |
| Books and Supplies 4000-4999 | \$ 281,681,746 | | \$ - | \$ 281,681,746 |
| Services, Other Operating Expenses 5000-5999 | \$ 451,188,752 | | \$ - | \$ 451,188,752 |
| Capital Outlay 6000-6999 | \$ 12,414,848 | | \$ - | \$ 12,414,848 |
| Other Outgo 7100-7299 7400-7499 | \$ 8,714,255 | | \$ - | \$ 8,714,255 |
| Indirect/Direct Support Costs 7300-7399 | \$ (87,976,198) | | \$ - | \$ (87,976,198) |
| TOTAL EXPENDITURES | \$ 4,562,691,913 | \$ - | \$ - | \$ 4,562,691,913 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ 23,000,000 | \$ - | \$ - | \$ 23,000,000 |
| Transfers Out and Other Uses 7600-7699 | \$ 105,775,040 | \$ - | \$ - | \$ 105,775,040 |
| Contributions 8980-8999 | \$ (1,171,780,208) | \$ - | \$ - | \$ (1,171,780,208) |
| OPERATING SURPLUS (DEFICIT)* | \$ (68,356,832) | \$ - | \$ - | \$ (68,356,832) |
| BEGINNING FUND BALANCE | | | | |
| 9791 | \$ 948,076,059 | | | \$ 948,076,059 |
| Prior-Year Adjustments/Restatements 9793/9795 | | | | \$ - |
| ENDING FUND BALANCE | \$ 879,719,227 | \$ - | \$ - | \$ 879,719,227 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ 20,652,911 | \$ - | \$ - | \$ 20,652,911 |
| Restricted Amounts 9740 | | | | |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ 702,731,946 | \$ - | \$ - | \$ 702,731,946 |
| Reserve for Economic Uncertainties 9789 | \$ 73,411,070 | \$ - | \$ - | \$ 73,411,070 |
| Unassigned/Unappropriated Amount 9790 | \$ 82,923,300 | \$ - | \$ - | \$ 82,923,300 |

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education
Division of Business Advisory Services
Revised 7/12/16

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

Bargaining Unit:

SEIU Local 99

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 06/21/06) | Adjustments as a Result of Settlement (compensation) | Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Total Revised Budget (Columns 1+2+3) |
| REVENUES | | | | |
| LCFF Revenue 8010-8099 | \$ - | | \$ - | \$ - |
| Federal Revenue 8100-8299 | \$ 705,679,614 | | \$ - | \$ 705,679,614 |
| Other State Revenue 8300-8599 | \$ 753,067,534 | | \$ - | \$ 753,067,534 |
| Other Local Revenue 8600-8799 | \$ 11,959,080 | | \$ - | \$ 11,959,080 |
| TOTAL REVENUES | \$ 1,470,706,228 | | \$ - | \$ 1,470,706,228 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 802,832,522 | \$ - | \$ - | \$ 802,832,522 |
| Classified Salaries 2000-2999 | \$ 395,754,302 | \$ - | \$ - | \$ 395,754,302 |
| Employee Benefits 3000-3999 | \$ 738,565,835 | \$ - | \$ - | \$ 738,565,835 |
| Books and Supplies 4000-4999 | \$ 288,545,115 | | \$ - | \$ 288,545,115 |
| Services, Other Operating Expenses 5000-5999 | \$ 377,205,212 | | \$ - | \$ 377,205,212 |
| Capital Outlay 6000-6999 | \$ 2,571,947 | | \$ - | \$ 2,571,947 |
| Other Outgo 7100-7299 | | | \$ - | \$ - |
| 7400-7499 | | | | |
| Indirect/Direct Support Costs 7300-7399 | \$ 66,360,061 | | \$ - | \$ 66,360,061 |
| TOTAL EXPENDITURES | \$ 2,671,834,994 | \$ - | \$ - | \$ 2,671,834,994 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ - | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses 7600-7699 | | \$ - | \$ - | \$ - |
| Contributions 8980-8999 | \$ 1,171,780,208 | \$ - | \$ - | \$ 1,171,780,208 |
| OPERATING SURPLUS (DEFICIT)* | \$ (29,348,558) | \$ - | \$ - | \$ (29,348,558) |
| BEGINNING FUND BALANCE | | | | |
| 9791 | \$ 180,335,683 | | | \$ 180,335,683 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 150,987,125 | \$ - | \$ - | \$ 150,987,125 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ - | \$ - | \$ - | \$ - |
| Restricted Amounts 9740 | \$ 150,987,125 | \$ - | \$ - | \$ 150,987,125 |
| Committed Amounts 9750-9760 | | | | |
| Assigned Amounts 9780 | | | | |
| Reserve for Economic Uncertainties 9789 | | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ - | \$ - | \$ - | \$ - |

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education
Division of Business Advisory Services

Revised 7/12/16

Los Angeles Unified School District

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

Bargaining Unit:

SEIU Local 99

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 06/21/06) | Adjustments as a Result of Settlement (compensation) | Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Total Revised Budget (Columns 1+2+3) |
| REVENUES | | | | |
| LCFF Revenue 8010-8099 | \$ 5,416,517,706 | | \$ - | \$ 5,416,517,706 |
| Federal Revenue 8100-8299 | \$ 713,864,548 | | \$ - | \$ 713,864,548 |
| Other State Revenue 8300-8599 | \$ 967,114,000 | | \$ - | \$ 967,114,000 |
| Other Local Revenue 8600-8799 | \$ 122,100,303 | | \$ - | \$ 122,100,303 |
| TOTAL REVENUES | \$ 7,219,596,557 | | \$ - | \$ 7,219,596,557 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 2,931,922,260 | \$ - | \$ - | \$ 2,931,922,260 |
| Classified Salaries 2000-2999 | \$ 976,704,313 | \$ - | \$ - | \$ 976,704,313 |
| Employee Benefits 3000-3999 | \$ 1,925,194,596 | \$ - | \$ - | \$ 1,925,194,596 |
| Books and Supplies 4000-4999 | \$ 570,226,861 | | \$ - | \$ 570,226,861 |
| Services, Other Operating Expenses 5000-5999 | \$ 828,393,964 | | \$ - | \$ 828,393,964 |
| Capital Outlay 6000-6999 | \$ 14,986,795 | | \$ - | \$ 14,986,795 |
| Other Outgo 7100-7299 | \$ 8,714,255 | | \$ - | \$ 8,714,255 |
| 7400-7499 | | | | |
| Indirect/Direct Support Costs 7300-7399 | \$ (21,616,137) | | \$ - | \$ (21,616,137) |
| TOTAL EXPENDITURES | \$ 7,234,526,907 | \$ - | \$ - | \$ 7,234,526,907 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfer In and Other Sources 8900-8979 | \$ 23,000,000 | \$ - | \$ - | \$ 23,000,000 |
| Transfers Out and Other Uses 7600-7699 | \$ 105,775,040 | \$ - | \$ - | \$ 105,775,040 |
| Contributions 8980-8999 | \$ - | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ (97,705,390) | \$ - | \$ - | \$ (97,705,390) |
| BEGINNING FUND BALANCE | | | | |
| 9791 | \$ 1,128,411,742 | | | \$ 1,128,411,742 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 1,030,706,352 | \$ - | \$ - | \$ 1,030,706,352 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ 20,652,911 | \$ - | \$ - | \$ 20,652,911 |
| Restricted Amounts 9740 | \$ 150,987,125 | \$ - | \$ - | \$ 150,987,125 |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ 702,731,946 | \$ - | \$ - | \$ 702,731,946 |
| Reserve for Economic Uncertainties 9789 | \$ 73,411,070 | \$ - | \$ - | \$ 73,411,070 |
| Unassigned/Unappropriated Amount 9790 | \$ 82,923,300 | \$ - | \$ - | \$ 82,923,300 |

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

Division of Business Advisory Services

Revised 7/12/16

Los Angeles Unified School District

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

Bargaining Unit:

SEIU Local 99

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 06/21/06) | Adjustments as a Result of Settlement (compensation) | Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Total Revised Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Federal Revenue 8100-8299 | \$ 14,772,288 | | \$ - | \$ 14,772,288 |
| Other State Revenue 8300-8599 | \$ 96,842,668 | | \$ - | \$ 96,842,668 |
| Other Local Revenue 8600-8799 | \$ 900,438 | | \$ - | \$ 900,438 |
| TOTAL REVENUES | \$ 112,515,394 | | \$ - | \$ 112,515,394 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 57,254,531 | \$ - | \$ - | \$ 57,254,531 |
| Classified Salaries 2000-2999 | \$ 14,575,007 | \$ - | \$ - | \$ 14,575,007 |
| Employee Benefits 3000-3999 | \$ 26,559,844 | \$ - | \$ - | \$ 26,559,844 |
| Books and Supplies 4000-4999 | \$ 28,960,137 | | \$ - | \$ 28,960,137 |
| Services, Other Operating Expenses 5000-5999 | \$ 5,061,478 | | \$ - | \$ 5,061,478 |
| Capital Outlay 6000-6999 | \$ 218,580 | | \$ - | \$ 218,580 |
| Other Outgo 7100-7299 | \$ 4,038,219 | | \$ - | \$ 4,038,219 |
| 7400-7499 | | | | |
| Indirect/Direct Support Costs 7300-7399 | | | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 136,667,796 | \$ - | \$ - | \$ 136,667,796 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ - | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ (24,152,402) | \$ - | \$ - | \$ (24,152,402) |
| BEGINNING FUND BALANCE | | | | |
| 9791 | \$ 24,183,135 | | | \$ 24,183,135 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 30,733 | \$ - | \$ - | \$ 30,733 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ 30,733 | \$ - | \$ - | \$ 30,733 |
| Restricted Amounts 9740 | \$ - | \$ - | \$ - | \$ - |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ - | \$ - | \$ - | \$ - |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ - | \$ - | \$ - | \$ - |

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

Division of Business Advisory Services

Revised 7/12/16

Los Angeles Unified School District

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

Bargaining Unit:

SEIU Local 99

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 06/21/06) | Adjustments as a Result of Settlement (compensation) | Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Total Revised Budget (Columns 1+2+3) |
| REVENUES | | | | |
| Federal Revenue 8100-8299 | \$ 4,533,703 | | \$ - | \$ 4,533,703 |
| Other State Revenue 8300-8599 | \$ 117,421,547 | | \$ - | \$ 117,421,547 |
| Other Local Revenue 8600-8799 | \$ 4,884,130 | | \$ - | \$ 4,884,130 |
| TOTAL REVENUES | \$ 126,839,380 | | \$ - | \$ 126,839,380 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 43,662,932 | \$ - | \$ - | \$ 43,662,932 |
| Classified Salaries 2000-2999 | \$ 45,755,577 | \$ - | \$ - | \$ 45,755,577 |
| Employee Benefits 3000-3999 | \$ 51,219,880 | \$ - | \$ - | \$ 51,219,880 |
| Books and Supplies 4000-4999 | \$ 9,417,411 | | \$ - | \$ 9,417,411 |
| Services, Other Operating Expenses 5000-5999 | \$ 5,285,955 | | \$ - | \$ 5,285,955 |
| Capital Outlay 6000-6999 | \$ - | | \$ - | \$ - |
| Other Outgo 7100-7299 | \$ 5,473,366 | | \$ - | \$ 5,473,366 |
| 7400-7499 | | | | |
| Indirect/Direct Support Costs 7300-7399 | \$ - | | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 160,815,121 | \$ - | \$ - | \$ 160,815,121 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ 33,496,926 | \$ - | \$ - | \$ 33,496,926 |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ (478,815) | \$ - | \$ - | \$ (478,815) |
| BEGINNING FUND BALANCE | | | | |
| 9791 | \$ 479,915 | | | \$ 479,915 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 1,100 | \$ - | \$ - | \$ 1,100 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ 1,100 | \$ - | \$ - | \$ 1,100 |
| Restricted Amounts 9740 | \$ - | \$ - | \$ - | \$ - |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ - | \$ - | \$ - | \$ - |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ - | \$ - | \$ - | \$ - |

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

Division of Business Advisory Services

Revised 7/12/16

Los Angeles Unified School District

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

Bargaining Unit:

SEIU Local 99

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 06/21/06) | Adjustments as a Result of Settlement (compensation) | Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Total Revised Budget (Columns 1+2+3) |
| REVENUES | | | | |
| LCFF Revenue 8010-8099 | \$ - | | \$ - | \$ - |
| Federal Revenue 8100-8299 | \$ - | | \$ - | \$ - |
| Other State Revenue 8300-8599 | \$ - | | \$ - | \$ - |
| Other Local Revenue 8600-8799 | \$ - | | \$ - | \$ - |
| TOTAL REVENUES | \$ - | | \$ - | \$ - |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ - | \$ - | \$ - | \$ - |
| Classified Salaries 2000-2999 | \$ - | \$ - | \$ - | \$ - |
| Employee Benefits 3000-3999 | \$ - | \$ - | \$ - | \$ - |
| Books and Supplies 4000-4999 | \$ - | | \$ - | \$ - |
| Services, Other Operating Expenses 5000-5999 | \$ - | | \$ - | \$ - |
| Capital Outlay 6000-6999 | \$ - | | \$ - | \$ - |
| Other Outgo 7100-7299 7400-7499 | \$ - | | \$ - | \$ - |
| Indirect/Direct Support Costs 7300-7399 | \$ - | | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ - | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ - | \$ - | \$ - | \$ - |
| BEGINNING FUND BALANCE | | | | |
| 9791 | \$ - | | | \$ - |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ - | \$ - | \$ - | \$ - |
| Restricted Amounts 9740 | \$ - | \$ - | \$ - | \$ - |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ - | \$ - | \$ - | \$ - |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ - | \$ - | \$ - | \$ - |

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education
Division of Business Advisory Services

Los Angeles Unified School District

SEIU Local 99

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

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

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

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

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

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

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

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

Additional Comments:

Los Angeles Unified School District

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

Bargaining Unit:

SEIU Local 99

| Object Code | | | |
|---|---|--|---|
| | 2016-17 Total Revised Budget After Settlement | 2017-18 First Subsequent Year After Settlement | 2018-19 Second Subsequent Year After Settlement |
| REVENUES | | | |
| LCFF Revenue 8010-8099 | \$ 5,416,517,706 | \$ 5,482,942,708 | \$ 5,457,111,870 |
| Federal Revenue 8100-8299 | \$ 8,184,934 | \$ 8,184,934 | \$ 8,184,934 |
| Other State Revenue 8300-8599 | \$ 214,046,466 | \$ 92,385,480 | \$ 90,207,446 |
| Other Local Revenue 8600-8799 | \$ 110,141,223 | \$ 111,896,014 | \$ 114,358,663 |
| TOTAL REVENUES | \$ 5,748,890,329 | \$ 5,695,409,136 | \$ 5,669,862,913 |
| EXPENDITURES | | | |
| Certificated Salaries 1000-1999 | \$ 2,129,089,738 | \$ 1,985,839,271 | \$ 1,984,030,872 |
| Classified Salaries 2000-2999 | \$ 580,950,011 | \$ 534,913,446 | \$ 534,750,295 |
| Employee Benefits 3000-3999 | \$ 1,186,628,761 | \$ 1,195,389,294 | \$ 1,285,847,128 |
| Books and Supplies 4000-4999 | \$ 281,681,746 | \$ 620,356,568 | \$ 678,953,230 |
| Services, Other Operating Expenses 5000-5999 | \$ 451,188,752 | \$ 425,387,168 | \$ 449,972,846 |
| Capital Outlay 6000-6999 | \$ 12,414,848 | \$ 12,841,523 | \$ 13,150,616 |
| Other Outgo 7100-7299 7400-7499 | \$ 8,714,255 | \$ 8,714,255 | \$ 8,714,255 |
| Indirect/Direct Support Costs 7300-7399 | \$ (87,976,198) | \$ (117,357,439) | \$ (95,440,003) |
| Other Adjustments | | | |
| TOTAL EXPENDITURES | \$ 4,562,691,913 | \$ 4,666,084,086 | \$ 4,859,979,239 |
| OTHER FINANCING SOURCES/USES | | | |
| Transfers In and Other Sources 8900-8979 | \$ 23,000,000 | \$ 45,000,000 | \$ 45,000,000 |
| Transfers Out and Other Uses 7600-7699 | \$ 105,775,040 | \$ 115,699,902 | \$ 100,692,756 |
| Contributions 8980-8999 | \$ (1,171,780,208) | \$ (1,236,037,111) | \$ (1,254,162,871) |
| OPERATING SURPLUS (DEFICIT)* | \$ (68,356,832) | \$ (277,411,963) | \$ (499,971,953) |
| BEGINNING FUND BALANCE | | | |
| 9791 | \$ 948,076,059 | \$ 879,719,227 | \$ 602,307,264 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | |
| ENDING FUND BALANCE | \$ 879,719,227 | \$ 602,307,264 | \$ 102,335,312 |
| COMPONENTS OF ENDING BALANCE: | | | |
| Nonspendable Amounts 9711-9719 | \$ 20,652,911 | \$ 20,652,911 | \$ 20,652,911 |
| Restricted Amounts 9740 | | | |
| Committed Amounts 9750-9760 | \$ - | | |
| Assigned Amounts 9780 | \$ 702,731,946 | \$ 507,328,400 | \$ 587,300,455 |
| Reserve for Economic Uncertainties 9789 | \$ 73,411,070 | \$ 78,171,322 | \$ 78,920,479 |
| Unassigned/Unappropriated Amount 9790 | \$ 82,923,300 | \$ (3,845,369) | \$ (584,538,533) |

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles Unified School District

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

Bargaining Unit:

SEIU Local 99

| Object Code | 2016-17 | 2017-18 | 2018-19 |
|---|---------------------------------------|--|---|
| | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES | | | |
| LCFF Revenue 8010-8099 | \$ - | \$ - | \$ - |
| Federal Revenue 8100-8299 | \$ 705,679,614 | \$ 689,755,713 | \$ 685,415,763 |
| Other State Revenue 8300-8599 | \$ 753,067,534 | \$ 748,417,505 | \$ 719,573,963 |
| Other Local Revenue 8600-8799 | \$ 11,959,080 | \$ 12,217,376 | \$ 12,084,914 |
| TOTAL REVENUES | \$ 1,470,706,228 | \$ 1,450,390,594 | \$ 1,417,074,640 |
| EXPENDITURES | | | |
| Certificated Salaries 1000-1999 | \$ 802,832,522 | \$ 853,481,958 | \$ 842,038,248 |
| Classified Salaries 2000-2999 | \$ 395,754,302 | \$ 410,464,805 | \$ 407,226,530 |
| Employee Benefits 3000-3999 | \$ 738,565,835 | \$ 773,388,786 | \$ 800,780,060 |
| Books and Supplies 4000-4999 | \$ 288,545,115 | \$ 150,306,729 | \$ 149,610,180 |
| Services, Other Operating Expenses 5000-5999 | \$ 377,205,212 | \$ 393,402,625 | \$ 394,928,731 |
| Capital Outlay 6000-6999 | \$ 2,571,947 | \$ 4,803,755 | \$ 4,815,228 |
| Other Outgo 7100-7299 | \$ - | | |
| 7400-7499 | | | |
| Indirect/Dirrect Support Costs 7300-7399 | \$ 66,360,061 | \$ 89,471,414 | \$ 73,248,813 |
| Other Adjustments | | | |
| TOTAL EXPENDITURES | \$ 2,671,834,994 | \$ 2,675,320,072 | \$ 2,672,647,790 |
| OTHER FINANCING SOURCES/USES | | | |
| Transfers In and Other Sources 8900-8979 | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - |
| Contributions 8980-8999 | \$ 1,171,780,208 | \$ 1,236,037,111 | \$ 1,254,162,871 |
| OPERATING SURPLUS (DEFICIT)* | \$ (29,348,558) | \$ 11,107,633 | \$ (1,410,279) |
| BEGINNING FUND BALANCE | | | |
| 9791 | \$ 180,335,683 | \$ 150,987,125 | \$ 162,094,758 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | |
| ENDING FUND BALANCE | \$ 150,987,125 | \$ 162,094,758 | \$ 160,684,478 |
| COMPONENTS OF ENDING BALANCE: | | | |
| Nonspendable Amounts 9711-9719 | \$ - | \$ - | \$ - |
| Restricted Amounts 9740 | \$ 150,987,125 | \$ 162,094,758 | \$ 160,684,478 |
| Committed Amounts 9750-9760 | | | |
| Assigned Amounts 9780 | | | |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ - | \$ - | \$ 0 |

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles County Office of Education
Division of Business Advisory Services

Los Angeles Unified School District

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

Bargaining Unit:

SEIU Local 99

| Object Code | | | |
|---|---|--|---|
| | 2016-17 Total Revised Budget After Settlement | 2017-18 First Subsequent Year After Settlement | 2018-19 Second Subsequent Year After Settlement |
| REVENUES | | | |
| LCFF Revenue 8010-8099 | \$ 5,416,517,706 | \$ 5,482,942,708 | \$ 5,457,111,870 |
| Federal Revenue 8100-8299 | \$ 713,864,548 | \$ 697,940,647 | \$ 693,600,697 |
| Other State Revenue 8300-8599 | \$ 967,114,000 | \$ 840,802,985 | \$ 809,781,409 |
| Other Local Revenue 8600-8799 | \$ 122,100,303 | \$ 124,113,390 | \$ 126,443,577 |
| TOTAL REVENUES | \$ 7,219,596,557 | \$ 7,145,799,730 | \$ 7,086,937,553 |
| EXPENDITURES | | | |
| Certificated Salaries 1000-1999 | \$ 2,931,922,260 | \$ 2,839,321,229 | \$ 2,826,069,120 |
| Classified Salaries 2000-2999 | \$ 976,704,313 | \$ 945,378,251 | \$ 941,976,825 |
| Employee Benefits 3000-3999 | \$ 1,925,194,596 | \$ 1,968,778,080 | \$ 2,086,627,188 |
| Books and Supplies 4000-4999 | \$ 570,226,861 | \$ 770,663,297 | \$ 828,563,410 |
| Services, Other Operating Expenses 5000-5999 | \$ 828,393,964 | \$ 818,789,793 | \$ 844,901,577 |
| Capital Outlay 6000-6999 | \$ 14,986,795 | \$ 17,645,278 | \$ 17,965,844 |
| Other Outgo 7100-7299 7400-7499 | \$ 8,714,255 | \$ 8,714,255 | \$ 8,714,255 |
| Indirect/Direct Support Costs 7300-7399 | \$ (21,616,137) | \$ (27,886,025) | \$ (22,191,190) |
| Other Adjustments | | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 7,234,526,907 | \$ 7,341,404,159 | \$ 7,532,627,030 |
| OTHER FINANCING SOURCES/USES | | | |
| Transfers In and Other Sources 8900-8979 | \$ 23,000,000 | \$ 45,000,000 | \$ 45,000,000 |
| Transfers Out and Other Uses 7600-7699 | \$ 105,775,040 | \$ 115,699,902 | \$ 100,692,756 |
| Contributions 8980-8999 | \$ - | \$ 0 | \$ 0 |
| OPERATING SURPLUS (DEFICIT)* | \$ (97,705,390) | \$ (266,304,330) | \$ (501,382,232) |
| BEGINNING FUND BALANCE | | | |
| 9791 | \$ 1,128,411,742 | \$ 1,030,706,352 | \$ 764,402,022 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | |
| ENDING FUND BALANCE | \$ 1,030,706,352 | \$ 764,402,022 | \$ 263,019,790 |
| COMPONENTS OF ENDING BALANCE: | | | |
| Nonspendable Amounts 9711-9719 | \$ 20,652,911 | \$ 20,652,911 | \$ 20,652,911 |
| Restricted Amounts 9740 | \$ 150,987,125 | \$ 162,094,758 | \$ 160,684,478 |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ 702,731,946 | \$ 507,328,400 | \$ 587,300,455 |
| Reserve for Economic Uncertainties 9789 | \$ 73,411,070 | \$ 78,171,322 | \$ 78,920,479 |
| Unassigned/Unappropriated Amount 9790 | \$ 82,923,300 | \$ (3,845,369) | \$ (584,538,533) |

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles County Office of Education
Division of Business Advisory Services

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES**1. State Reserve Standard**

| | | 2016-17 | 2017-18 | 2018-19 |
|----|---|------------------|------------------|------------------|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | \$ 7,340,301,947 | \$ 7,457,104,061 | \$ 7,633,319,786 |
| b. | Less: Special Education Pass-Through Funds | \$ - | \$ - | \$ - |
| c. | Net Expenditures, Transfers Out, and Uses | \$ 7,340,301,947 | \$ 7,457,104,061 | \$ 7,633,319,786 |
| d. | State Standard Minimum Reserve Percentage for this District Enter percentage → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000) | \$ 73,403,019 | \$ 74,571,041 | \$ 76,333,198 |

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

| | | | | |
|----|---|----------------|----------------|------------------|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | \$ 73,411,070 | \$ 78,171,322 | \$ 78,920,479 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | \$ 82,923,300 | \$ (3,845,369) | \$ (584,538,533) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | \$ - | \$ - | \$ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | \$ - | \$ - | \$ - |
| e. | Total Available Reserves | \$ 156,334,370 | \$ 74,325,953 | \$ (505,618,054) |
| f. | Reserve for Economic Uncertainties Percentage | 2.13% | 1.00% | -6.62% |

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

2016-17

Yes

☒

No

☐

2017-18

Yes

☒

No

☐

2018-19

Yes

☐

No

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

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

| | | |
|--|----|---|
| Total Compensation Increase/(Decrease) on Page 1, Section A, #5 | \$ | - |
| General Fund balance Increase/(Decrease), Page 4c, Column 2 | \$ | - |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | \$ | - |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | \$ | - |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | \$ | - |
| Total all fund balances Increase/(Decrease) as a result of the settlement(s) | \$ | - |
| Variance | \$ | - |

Variance Explanation:

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

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

| General Fund Combined | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|--|-------------------|-------------|---------------------------|
| Current FY Surplus/(Deficit) before settlement(s) | \$ (97,705,390) | -1.3% | Increase in expenditures |
| Current FY Surplus/(Deficit) after settlement(s) | \$ (97,705,390) | -1.3% | Increase in expenditures |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | \$ (266,304,330) | -3.6% | Increase in expenditures |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | \$ (501,382,232) | -6.6% | Increase in expenditures |

Deficit Reduction Plan (as necessary):

The deficits will have to be addressed by new revenue from the Final Budget and/or fiscal stabilization

7. Were "Other Adjustments" amounts 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 the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

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

SEIU Local 99

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

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

(fill out columns for which there is an agreement)

| | Prior Year | 2016-17 | 2017-18 | 2018-19 |
|--|------------|----------|---------------|---------------|
| a. LCFF Funding per ADA | 1,263.29 | 2,358.25 | 2,867.96 | 3,245.90 |
| b. Amount Change from Prior Year Funding per ADA | | 1,094.96 | 509.71 | 377.94 |
| c. Percentage Change from Prior Year Funding per ADA | | 86.68% | 21.61% | 13.18% |
| d. Total Compensation Amount Change (from Page 1, Section A, Line 5) | | - | 16,015,583.14 | 16,015,583.14 |
| e. Total Compensation Percentage Change (from Page 1, Section A, Line 5) | | 0.00% | 13.72% | 12.06% |
| f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e) | | | Within | Within |

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

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

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2017 to June 30, 2018.

Board Actions

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

Current Year

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

| | |
|----|---|
| \$ | - |
| \$ | - |
| \$ | - |

Subsequent Years

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

| | |
|----|---|
| \$ | - |
| \$ | - |
| \$ | - |

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)

8.10.16

Date

☒ I hereby certify ☐ I am unable to certify

☐ Conditional certification 

Chief Business Official
(Signature)

8.2.16

Date

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

Los Angeles Unified School District
SEIU Local 99

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

The impact of the agreement is costed as follows:

1. Unrestricted impact includes programs that are supported by unrestricted funds. The District will have to identify additional balancing strategies to address the cost of the agreement.
2. For restricted (self-balancing) funds, program adjustments are needed to accommodate the additional costs.
3. The cost of the agreement is \$16 million.
4. The new participants will not qualify for retirement benefits; as such, OPEB obligations are not impacted.

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

The out-year impact of this agreement compounds existing budget imbalances brought about by increases in fixed costs as well as decreased revenues due to enrollment decline. In addition, in the recently adopted 2016-17 Final Budget, the District would be facing a deficit in FY2018-19 projected at \$401.5 million, prior to CDE's decision. With the recent CDE decision, if upheld, the deficit will be significantly larger; this decision is still under ongoing discussions with CDE. This AB 1200 agreement will further increase the deficit by \$5.7 million annually. In either scenario, the district will have to approve and implement a fiscal stabilization plan to address these deficits and afford this additional cost.

In addition, current unfunded liabilities for Other Post Employment Benefits (OPEB) are not factored into these calculated deficits.

L. CERTIFICATION NO. 2

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

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

Los Angeles Unified School District

District Name



District Superintendent
(Signature)

8.10.16

Date

Cheryl Simpson

Contact Person

213-241-2100

Phone

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

President (or Clerk), Governing Board
(Signature)

Date

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