

TAB 4

**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:	Los Angeles Unified School District
Name of Bargaining Unit:	UTLA
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: **July 1, 2021** and ending: **June 30, 2022**
(date) (date)

The Governing Board will act upon this agreement on: **June 22, 2021**
(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			
		<small>(Complete Years 2 and 3 for multiyear and overlapping agreements only)</small>			
All Funds - Combined		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2020-21	2021-22	2022-23
1.	Salary Schedule Including Step and Column	\$ 2,543,804,029			
			0.00%	0.00%	0.00%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.			\$ 768,662	
	Description of Other Compensation		one time stipend of \$1200 and training 6 hours		
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 496,361,735		\$ 169,644	
			0.00%	0.03%	0.00%
4.	Health/Welfare Plans	\$ 611,014,466			
			0.00%	0.00%	0.00%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 3,651,180,230	\$ -	\$ 938,306	\$ -
			0.00%	0.03%	0.00%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	28,053.54			
7.	Total Compensation Average Cost per Bargaining Unit Employee	\$ 130,150	\$ -	\$ 33	\$ -
			0.00%	0.03%	0.00%

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

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 attached agreement.

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.)

The increase in salary and benefits are accounted for using the ESSER-Elementary and Secondary School Emergency Relief funds.

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

Please refer to attached sideletter.

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

N/A

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.)

N/A

Los Angeles Unified School District

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

Bargaining Unit:

UTLA

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of 03/09/21)	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	\$ 5,620,742,424		\$ -	\$ 5,620,742,424
Federal Revenue	8100-8299	\$ 10,092,781		\$ -	\$ 10,092,781
Other State Revenue	8300-8599	\$ 95,244,851		\$ -	\$ 95,244,851
Other Local Revenue	8600-8799	\$ 124,344,737		\$ -	\$ 124,344,737
TOTAL REVENUES		\$ 5,850,424,793		\$ -	\$ 5,850,424,793
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,178,040,326			\$ 2,178,040,326
Classified Salaries	2000-2999	\$ 624,471,855			\$ 624,471,855
Employee Benefits	3000-3999	\$ 1,210,986,320			\$ 1,210,986,320
Books and Supplies	4000-4999	\$ 246,326,387			\$ 246,326,387
Services and Other Operating Expenditures	5000-5999	\$ 492,665,436		\$ -	\$ 492,665,436
Capital Outlay	6000-6999	\$ 28,347,853		\$ -	\$ 28,347,853
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 7,732,688		\$ -	\$ 7,732,688
Transfers of Indirect Costs	7300-7399	\$ (114,850,525)		\$ -	\$ (114,850,525)
TOTAL EXPENDITURES		\$ 4,673,720,340	\$ -	\$ -	\$ 4,673,720,340
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 263,822,839	\$ -	\$ -	\$ 263,822,839
Transfers Out and Other Uses	7600-7699	\$ 41,615,538		\$ -	\$ 41,615,538
Contributions	8980-8999	\$ (1,229,400,311)		\$ -	\$ (1,229,400,311)
OPERATING SURPLUS (DEFICIT)*		\$ 169,511,443	\$ -	\$ -	\$ 169,511,443
BEGINNING FUND BALANCE					
Audit Adjustments/Other Restatements	9791 9793/9795	\$ 2,117,241,105			\$ 2,117,241,105
ENDING FUND BALANCE		\$ 2,286,752,548	\$ -	\$ -	\$ 2,286,752,548
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 37,650,535	\$ -	\$ -	\$ 37,650,535
Restricted	9740				
Committed	9750-9760		\$ -	\$ -	\$ -
Assigned	9780	\$ 993,783,352	\$ -	\$ -	\$ 993,783,352
Reserve for Economic Uncertainties	9789	\$ 91,990,000	\$ -	\$ -	\$ 91,990,000
Unassigned/Unappropriated Amount	9790	\$ 1,163,328,661	\$ -	\$ -	\$ 1,163,328,661

*Net Increase (Decrease) in Fund Balance

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

Los Angeles Unified School District

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

Bargaining Unit:

UTLA

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 03/09/21)	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	\$ 27,960,268		\$ -	\$ 27,960,268
Federal Revenue	8100-8299	\$ 1,381,228,724		\$ -	\$ 1,381,228,724
Other State Revenue	8300-8599	\$ 975,793,507		\$ -	\$ 975,793,507
Other Local Revenue	8600-8799	\$ 14,838,646		\$ -	\$ 14,838,646
TOTAL REVENUES		\$ 2,399,821,145		\$ -	\$ 2,399,821,145
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 984,995,404			\$ 984,995,404
Classified Salaries	2000-2999	\$ 581,515,979			\$ 581,515,979
Employee Benefits	3000-3999	\$ 1,034,875,585			\$ 1,034,875,585
Books and Supplies	4000-4999	\$ 311,478,282			\$ 311,478,282
Services and Other Operating Expenditures	5000-5999	\$ 539,261,703			\$ 539,261,703
Capital Outlay	6000-6999	\$ 44,924,556		\$ -	\$ 44,924,556
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 93,116,623		\$ -	\$ 93,116,623
TOTAL EXPENDITURES		\$ 3,590,168,132	\$ -	\$ -	\$ 3,590,168,132
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 442,020	\$ -	\$ -	\$ 442,020
Transfers Out and Other Uses	7600-7699	\$ 1,257,251	\$ -	\$ -	\$ 1,257,251
Contributions	8980-8999	\$ 1,229,400,311		\$ -	\$ 1,229,400,311
OPERATING SURPLUS (DEFICIT)*		\$ 38,238,093	\$ -	\$ -	\$ 38,238,093
BEGINNING FUND BALANCE					
	9791	\$ (11,669,632)			\$ (11,669,632)
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 26,568,461	\$ -	\$ -	\$ 26,568,461
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 21,378	\$ -	\$ -	\$ 21,378
Restricted	9740	\$ 26,547,083		\$ -	\$ 26,547,083
Committed	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 0	\$ -	\$ -	\$ 0

*Net Increase (Decrease) in Fund Balance

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

Los Angeles Unified School District

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

Bargaining Unit:

UTLA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 03/09/21)	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	\$ 5,648,702,692		\$ -	\$ 5,648,702,692
Federal Revenue 8100-8299	\$ 1,391,321,505		\$ -	\$ 1,391,321,505
Other State Revenue 8300-8599	\$ 1,071,038,358		\$ -	\$ 1,071,038,358
Other Local Revenue 8600-8799	\$ 139,183,383		\$ -	\$ 139,183,383
TOTAL REVENUES	\$ 8,250,245,938		\$ -	\$ 8,250,245,938
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 3,163,035,730	\$ -	\$ -	\$ 3,163,035,730
Classified Salaries 2000-2999	\$ 1,205,987,834	\$ -	\$ -	\$ 1,205,987,834
Employee Benefits 3000-3999	\$ 2,245,861,905	\$ -	\$ -	\$ 2,245,861,905
Books and Supplies 4000-4999	\$ 557,804,669		\$ -	\$ 557,804,669
Services and Other Operating Expenditures 5000-5999	\$ 1,031,927,139		\$ -	\$ 1,031,927,139
Capital Outlay 6000-6999	\$ 73,272,409		\$ -	\$ 73,272,409
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 7,732,688		\$ -	\$ 7,732,688
Transfers of Indirect Costs 7300-7399	\$ (21,733,902)		\$ -	\$ (21,733,902)
TOTAL EXPENDITURES	\$ 8,263,888,472	\$ -	\$ -	\$ 8,263,888,472
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 264,264,859	\$ -	\$ -	\$ 264,264,859
Transfers Out and Other Uses 7600-7699	\$ 42,872,789	\$ -	\$ -	\$ 42,872,789
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 207,749,536	\$ -	\$ -	\$ 207,749,536
BEGINNING FUND BALANCE				
9791	\$ 2,105,571,473			\$ 2,105,571,473
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2,313,321,009	\$ -	\$ -	\$ 2,313,321,009
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 37,671,913	\$ -	\$ -	\$ 37,671,913
Restricted 9740	\$ 26,547,083	\$ -	\$ -	\$ 26,547,083
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 993,783,352	\$ -	\$ -	\$ 993,783,352
Reserve for Economic Uncertainties 9789	\$ 91,990,000	\$ -	\$ -	\$ 91,990,000
Unassigned/Unappropriated Amount 9790	\$ 1,163,328,661	\$ -	\$ -	\$ 1,163,328,661

*Net Increase (Decrease) in Fund Balance

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

Los Angeles Unified School District

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

Bargaining Unit:

UTLA

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of 03/09/21)	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	\$ 15,973,501		\$ -	\$ 15,973,501
Other State Revenue	8300-8599	\$ 113,691,295		\$ -	\$ 113,691,295
Other Local Revenue	8600-8799	\$ 4,148,683		\$ -	\$ 4,148,683
TOTAL REVENUES		\$ 133,813,479		\$ -	\$ 133,813,479
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 58,093,427		\$ -	\$ 58,093,427
Classified Salaries	2000-2999	\$ 16,991,338		\$ -	\$ 16,991,338
Employee Benefits	3000-3999	\$ 35,513,442		\$ -	\$ 35,513,442
Books and Supplies	4000-4999	\$ 26,931,144			\$ 26,931,144
Services and Other Operating Expenditures	5000-5999	\$ 9,570,624		\$ -	\$ 9,570,624
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 4,376,692		\$ -	\$ 4,376,692
TOTAL EXPENDITURES		\$ 151,476,667	\$ -	\$ -	\$ 151,476,667
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (17,663,188)	\$ -	\$ -	\$ (17,663,188)
BEGINNING FUND BALANCE					
	9791	\$ 17,679,688			\$ 17,679,688
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 16,500	\$ -	\$ -	\$ 16,500
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 16,500	\$ -	\$ -	\$ 16,500
Restricted	9740		\$ -	\$ -	\$ -
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

Los Angeles Unified School District

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

Bargaining Unit:

UTLA

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 03/09/21)	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)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ 4,640,544		\$ -	\$ 4,640,544
Other State Revenue	8300-8599	\$ 135,564,271		\$ -	\$ 135,564,271
Other Local Revenue	8600-8799	\$ 2,888,048		\$ -	\$ 2,888,048
TOTAL REVENUES		\$ 143,092,863		\$ -	\$ 143,092,863
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 50,824,087		\$ -	\$ 50,824,087
Classified Salaries	2000-2999	\$ 62,490,790		\$ -	\$ 62,490,790
Employee Benefits	3000-3999	\$ 59,082,014		\$ -	\$ 59,082,014
Books and Supplies	4000-4999	\$ 7,351,131		\$ -	\$ 7,351,131
Services and Other Operating Expenditures	5000-5999	\$ 3,677,309		\$ -	\$ 3,677,309
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 169,708		\$ -	\$ 169,708
Transfers of Indirect Costs	7300-7399	\$ 6,972,681		\$ -	\$ 6,972,681
TOTAL EXPENDITURES		\$ 190,567,720	\$ -	\$ -	\$ 190,567,720
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 47,463,549		\$ -	\$ 47,463,549
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (11,308)	\$ -	\$ -	\$ (11,308)
BEGINNING FUND BALANCE					
	9791	\$ 169,708			\$ 169,708
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 158,400	\$ -	\$ -	\$ 158,400
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 158,400	\$ -	\$ -	\$ 158,400
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 Unified School District

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

Bargaining Unit:

UTLA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 03/09/21)	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	\$ 368,254,716		\$ -	\$ 368,254,716
Other State Revenue 8300-8599	\$ 24,703,739		\$ -	\$ 24,703,739
Other Local Revenue 8600-8799	\$ 10,403,055		\$ -	\$ 10,403,055
TOTAL REVENUES	\$ 403,361,510		\$ -	\$ 403,361,510
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -		\$ -	\$ -
Classified Salaries 2000-2999	\$ 122,010,810		\$ -	\$ 122,010,810
Employee Benefits 3000-3999	\$ 107,559,908		\$ -	\$ 107,559,908
Books and Supplies 4000-4999	\$ 165,173,879		\$ -	\$ 165,173,879
Services and Other Operating Expenditures 5000-5999	\$ 3,963,839		\$ -	\$ 3,963,839
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 15,641,543		\$ -	\$ 15,641,543
TOTAL EXPENDITURES	\$ 414,349,979	\$ -	\$ -	\$ 414,349,979
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 1,402,043	\$ -	\$ -	\$ 1,402,043
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (9,586,426)	\$ -	\$ -	\$ (9,586,426)
BEGINNING FUND BALANCE				
9791	\$ 143,684,204			\$ 143,684,204
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 134,097,778	\$ -	\$ -	\$ 134,097,778
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 9,394,325	\$ -	\$ -	\$ 9,394,325
Restricted 9740	\$ 124,703,454		\$ -	\$ 124,703,454
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (1)	\$ -	\$ -	\$ (1)

*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 07/15/2020

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund 215-Measure Q**
 Bargaining Unit: **UTLA**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 03/09/21)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 15,756,681		\$ -	\$ 15,756,681
TOTAL REVENUES	\$ 15,756,681		\$ -	\$ 15,756,681
EXPENDITURES				
Certificated Salaries 1000-1999		\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 112,246,182		\$ -	\$ 112,246,182
Employee Benefits 3000-3999	\$ 53,995,804		\$ -	\$ 53,995,804
Books and Supplies 4000-4999	\$ 1,368,322		\$ -	\$ 1,368,322
Services and Other Operating Expenditures 5000-5999	\$ 267		\$ -	\$ 267
Capital Outlay 6000-6999	\$ 618,103,284		\$ -	\$ 618,103,284
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 785,713,859	\$ -	\$ -	\$ 785,713,859
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 1,057,060,000	\$ -	\$ -	\$ 1,057,060,000
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 287,102,822	\$ -	\$ -	\$ 287,102,822
BEGINNING FUND BALANCE	\$ 675,521,523			\$ 675,521,523
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 962,624,345	\$ -	\$ -	\$ 962,624,345
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 962,624,345		\$ -	\$ 962,624,345
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

Los Angeles Unified School District

UTLA

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:

UTLA

Object Code	2020-21	2021-22	2022-23
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 5,620,742,424	\$ 5,728,117,803	\$ 5,502,801,097
Federal Revenue 8100-8299	\$ 10,092,781	\$ 10,170,564	\$ 10,250,680
Other State Revenue 8300-8599	\$ 95,244,851	\$ 87,713,906	\$ 84,616,776
Other Local Revenue 8600-8799	\$ 124,344,737	\$ 116,545,945	\$ 113,942,320
TOTAL REVENUES	\$ 5,850,424,793	\$ 5,942,548,218	\$ 5,711,610,873
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 2,178,040,326	\$ 2,347,545,016	\$ 2,351,401,686
Classified Salaries 2000-2999	\$ 624,471,855	\$ 620,426,114	\$ 613,754,249
Employee Benefits 3000-3999	\$ 1,210,986,320	\$ 1,312,932,748	\$ 1,398,363,994
Books and Supplies 4000-4999	\$ 246,326,387	\$ 300,434,231	\$ 207,187,005
Services and Other Operating Expenditures 5000-5999	\$ 492,665,436	\$ 434,232,242	\$ 423,978,641
Capital Outlay 6000-6999	\$ 28,347,853	\$ 14,128,121	\$ 16,793,391
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 7,732,688	\$ 7,979,201	\$ 7,979,201
Transfers of Indirect Costs 7300-7399	\$ (114,850,525)	\$ (140,223,317)	\$ (115,107,188)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 4,673,720,340	\$ 4,897,454,356	\$ 4,904,350,979
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 263,822,839	\$ 30,000,000	\$ 30,000,000
Transfers Out and Other Uses 7600-7699	\$ 41,615,538	\$ 60,207,269	\$ 60,194,748
Contributions 8980-8999	\$ (1,229,400,311)	\$ (1,218,143,895)	\$ (1,238,215,150)
OPERATING SURPLUS (DEFICIT)*	\$ 169,511,443	\$ (203,257,302)	\$ (461,150,004)
BEGINNING FUND BALANCE			
9791	\$ 2,117,241,105	\$ 2,286,752,548	\$ 2,083,495,246
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2,286,752,548	\$ 2,083,495,246	\$ 1,622,345,241
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 37,650,535	\$ 37,650,535	\$ 37,650,535
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 993,783,352	\$ 751,437,209	\$ 881,704,866
Reserve for Economic Uncertainties 9789	\$ 91,990,000	\$ 88,480,000	\$ 85,690,000
Unassigned/Unappropriated Amount 9790	\$ 1,163,328,661	\$ 1,205,927,502	\$ 617,299,840

*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:

UTLA

Object Code	2020-21	2021-22	2022-23
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 27,960,268	\$ 27,960,268	\$ 27,960,268
Federal Revenue 8100-8299	\$ 1,381,228,724	\$ 1,851,605,143	\$ 634,329,237
Other State Revenue 8300-8599	\$ 975,793,507	\$ 1,603,199,882	\$ 953,232,857
Other Local Revenue 8600-8799	\$ 14,838,646	\$ 14,225,013	\$ 13,738,902
TOTAL REVENUES	\$ 2,399,821,145	\$ 3,496,990,306	\$ 1,629,261,264
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 984,995,404	\$ 1,249,205,965	\$ 1,065,638,461
Classified Salaries 2000-2999	\$ 581,515,979	\$ 689,565,789	\$ 643,836,715
Employee Benefits 3000-3999	\$ 1,034,875,585	\$ 1,129,454,575	\$ 1,138,050,593
Books and Supplies 4000-4999	\$ 311,478,282	\$ 245,689,607	\$ 180,863,322
Services and Other Operating Expenditures 5000-5999	\$ 539,261,703	\$ 483,011,325	\$ 496,631,054
Capital Outlay 6000-6999	\$ 44,924,556	\$ 2,321,615	\$ 2,327,603
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		
Transfers of Indirect Costs 7300-7399	\$ 93,116,623	\$ 110,499,965	\$ 89,530,134
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,590,168,132	\$ 3,909,748,842	\$ 3,616,877,883
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 442,020	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 1,257,251	\$ -	\$ -
Contributions 8980-8999	\$ 1,229,400,311	\$ 1,218,143,895	\$ 1,238,215,150
OPERATING SURPLUS (DEFICIT)*	\$ 38,238,093	\$ 805,385,359	\$ (749,401,468)
BEGINNING FUND BALANCE			
9791	\$ (11,669,632)	\$ 26,568,461	\$ 831,953,821
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 26,568,461	\$ 831,953,821	\$ 82,552,352
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 21,378	\$ 21,378	\$ 21,378
Restricted 9740	\$ 26,547,083	\$ 831,932,443	\$ 82,530,974
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 0	\$ (0)	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles Unified School District

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

Bargaining Unit:

UTLA

Object Code	2020-21	2021-22	2022-23
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 5,648,702,692	\$ 5,756,078,071	\$ 5,530,761,365
Federal Revenue 8100-8299	\$ 1,391,321,505	\$ 1,861,775,707	\$ 644,579,917
Other State Revenue 8300-8599	\$ 1,071,038,358	\$ 1,690,913,788	\$ 1,037,849,633
Other Local Revenue 8600-8799	\$ 139,183,383	\$ 130,770,958	\$ 127,681,222
TOTAL REVENUES	\$ 8,250,245,938	\$ 9,439,538,524	\$ 7,340,872,137
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 3,163,035,730	\$ 3,596,750,981	\$ 3,417,040,147
Classified Salaries 2000-2999	\$ 1,205,987,834	\$ 1,309,991,903	\$ 1,257,590,964
Employee Benefits 3000-3999	\$ 2,245,861,905	\$ 2,442,387,323	\$ 2,536,414,587
Books and Supplies 4000-4999	\$ 557,804,669	\$ 546,123,838	\$ 388,050,327
Services and Other Operating Expenditures 5000-5999	\$ 1,031,927,139	\$ 917,243,567	\$ 920,609,695
Capital Outlay 6000-6999	\$ 73,272,409	\$ 16,449,736	\$ 19,120,994
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 7,732,688	\$ 7,979,201	\$ 7,979,201
Transfers of Indirect Costs 7300-7399	\$ (21,733,902)	\$ (29,723,352)	\$ (25,577,054)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 8,263,888,472	\$ 8,807,203,198	\$ 8,521,228,861
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 264,264,859	\$ 30,000,000	\$ 30,000,000
Transfers Out and Other Uses 7600-7699	\$ 42,872,789	\$ 60,207,269	\$ 60,194,748
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 207,749,536	\$ 602,128,057	\$ (1,210,551,473)
BEGINNING FUND BALANCE			
9791	\$ 2,105,571,473	\$ 2,313,321,009	\$ 2,915,449,066
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2,313,321,009	\$ 2,915,449,066	\$ 1,704,897,593
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 37,671,913	\$ 37,671,913	\$ 37,671,913
Restricted 9740	\$ 26,547,083	\$ 831,932,443	\$ 82,530,974
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 993,783,352	\$ 751,437,209	\$ 881,704,866
Reserve for Economic Uncertainties 9789	\$ 91,990,000	\$ 88,480,000	\$ 85,690,000
Unassigned/Unappropriated Amount 9790	\$ 1,163,328,661	\$ 1,205,927,501	\$ 617,299,840

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles Unified School District
UTLA

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2020-21	2021-22	2022-23
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 8,306,761,261	\$ 8,867,410,467	\$ 8,581,423,610
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 8,306,761,261	\$ 8,867,410,467	\$ 8,581,423,610
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)	\$ 83,067,613	\$ 88,674,105	\$ 85,814,236

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 91,990,000	\$ 88,480,000	\$ 85,690,000
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 1,163,328,661	\$ 1,205,927,502	\$ 617,299,840
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	\$ 1,255,318,661	\$ 1,294,407,502	\$ 702,989,840
f.	Reserve for Economic Uncertainties Percentage	15.11%	14.60%	8.19%

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

2020-21	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2021-22	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2022-23	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

Public Disclosure of Proposed Collective Bargaining Agreement
 Los Angeles Unified School District
 UTLA

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.

<u>Total Compensation Increase/(Decrease) on Page 1, Section A, #5</u>	\$	-
General Fund balance Increase/(Decrease), Page 4c, Column 3	\$	-
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	\$	-
Other Fund balance Increase/(Decrease), Page 4h8, Column 2	\$	-
<u>Total all fund balances Increase/(Decrease) as a result of the settlement(s)</u>	\$	-
	<u>Variance</u>	\$ -

Variance Explanation:

[Redacted area]

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.

<u>General Fund Combined</u>	<u>Surplus/(Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement	\$ 207,749,536	2.5%	
Current FY Surplus/(Deficit) after settlement(s)	\$ 207,749,536	2.5%	
1st Subsequent FY Surplus/(Deficit) after settl	\$ 602,140,317	6.8%	
2nd Subsequent FY Surplus/(Deficit) after sett	\$ (1,210,551,473)	-14.1%	

Deficit Reduction Plan (as necessary):

The District must adopt budget balancing reduction to help address the deficits in the out-years as part of the Fiscal Stabilization plan

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.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page	\$ -	
1st Subsequent FY Restricted, Page	\$ -	
2nd Subsequent FY Unrestricted, Page	\$ -	
2nd Subsequent FY Restricted, Page	\$ -	

UTLA

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	2020-21	2021-22	2022-23
a. <u>LCFF Funding per ADA</u>	12,637.80	12,626.40	13,126.88	13,379.31
b. <u>Amount Change from Prior Year Funding per ADA</u>		(11.40)	500.48	252.43
c. <u>Percentage Change from Prior Year Funding per ADA</u>		-0.09%	3.96%	1.92%
d. <u>Total Compensation Amount Change (from Page 1, Section A, Line 5)</u>		-	938,305.79	-
e. <u>Total Compensation Percentage Change (from Page 1, Section A, Line 5)</u>		0.00%	0.03%	0.00%
f. <u>Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)</u>		-	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 Fiscal Year 2020-2021.

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

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)

6/17/2021

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

UTLA

Assumptions and Explanations (enter or attach documentation)

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

1. This certification is based on the FY2020-2021 Second Interim, approved by LAUSD Board of Education on March 9, 2021, which includes the District's current and multi-year projections.
2. The increase in salary and benefits are accounted for using the ESSER-Elementary and Secondary School Emergency Relief funds

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

N/A

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)

Tony Atienza

Contact Person

Date

213-241-1324

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.