

**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, 2022 and ending: June 30, 2025
(date) (date)

The Governing Board will act upon this agreement on: May 9, 2023
(date)

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

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2022-23	2023-24	2024-25
1.	Salary Schedule Including Step and Column	\$ 2,929,731,759	\$ 219,294,154	\$ 346,359,444	\$ 319,179,329
			7.49%	11.00%	9.13%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ 832,800	\$ 832,800	\$ 832,800
	Description of Other Compensation		Stipends	Stipends	Stipends
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 693,836,353	\$ 52,036,552	\$ 80,944,050	\$ 87,556,020
			7.50%	10.85%	10.59%
4.	Health/Welfare Plans	\$ 671,197,680		\$ -	\$ -
			0.00%	0.00%	0.00%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 4,294,765,792	\$ 272,163,506	\$ 428,136,293	\$ 407,568,149
			6.34%	9.37%	8.16%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	30,439.14			
7.	Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 141,094	\$ 8,941	\$ 14,065	\$ 13,390
			6.34%	9.37%	8.16%

Los Angeles Unified School District
UTLA

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"?

Please see attached Memorandum of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the United Teacher Los Angeles (UTLA), signed on April 24, 2023 and subject to final approval by the LAUSD Board of Education.

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

Not applicable

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

Not applicable

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

Yes ☒ No ☐

If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a flat per participant contribution rate per active employee.

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

Not applicable

- 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 fiscal impact to the Unrestricted General Fund is \$8.5M in FY 2022-23, \$178.1M in FY 2023-24, and \$324.4M in FY 2024-25. The cost of the agreement necessitates the release of the following committed balances: Inflation Protection \$16.7M and SENI \$300M totalling \$317M.

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

Please refer to the attached UTLA MOU.

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

Not applicable

F. Source of Funding for Proposed Agreement:

1. Current Year

General Fund (Unrestricted and Restricted), Adult, and Child Development Fund. The committed balances for Inflation Protection applies only to the Unrestricted General Fund. The Restricted General Fund and the other funds do not have committed balances for Inflation Protection.

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

The UTLA agreement is a multi-year agreement through June 30, 2025. The AB 1200 document includes the ongoing fiscal impact up to FY 2024-25.

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 UTLA agreement is a multi-year agreement through June 30, 2025. The AB 1200 public disclosure includes the ongoing fiscal impact up to FY 2024-25. The cost of the agreement necessitates the release of Inflation Protection and SENI committed balances. For restricted programs and other funds, adjustments are needed to accommodate additional costs.

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

Bargaining Unit:

UTLA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement 03/27/2023	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	\$ 6,557,377,306		\$ -	\$ 6,557,377,306
Federal Revenue 8100-8299	\$ 15,365,520		\$ -	\$ 15,365,520
Other State Revenue 8300-8599	\$ 110,084,122		\$ -	\$ 110,084,122
Other Local Revenue 8600-8799	\$ 99,001,798		\$ -	\$ 99,001,798
TOTAL REVENUES	\$ 6,781,828,746		\$ -	\$ 6,781,828,746
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 2,135,789,539	\$ 170,518,969	\$ (110,294,004)	\$ 2,196,014,504
Classified Salaries 2000-2999	\$ 734,940,163	\$ -	\$ (96,605,076)	\$ 638,335,087
Employee Benefits 3000-3999	\$ 1,564,143,656	\$ 40,289,381	\$ (48,525,960)	\$ 1,555,907,078
Books and Supplies 4000-4999	\$ 366,187,815		\$ (1,097,352)	\$ 365,090,463
Services and Other Operating Expenditures 5000-5999	\$ 565,676,208			\$ 565,676,208
Capital Outlay 6000-6999	\$ 61,798,775			\$ 61,798,775
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 8,809,318			\$ 8,809,318
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ (148,134,975)			\$ (148,134,975)
TOTAL EXPENDITURES	\$ 5,289,210,499	\$ 210,808,350	\$ (256,522,391)	\$ 5,243,496,458
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 40,601,362	\$ -	\$ -	\$ 40,601,362
Transfers Out and Other Uses 7600-7699	\$ 28,557,154	\$ 3,183,490	\$ -	\$ 31,740,644
Contributions 8980-8999	\$ (1,160,002,962)	\$ (25,486,976)	\$ 16,928,900	\$ (1,168,561,038)
OPERATING SURPLUS (DEFICIT)*	\$ 344,659,493	\$ (239,478,816)	\$ 273,451,291	\$ 378,631,968
BEGINNING FUND BALANCE				
9791	\$ 2,850,561,199			\$ 2,850,561,199
Audit Adjustments/Other Restatements 9793/9795	\$ (72,800,005)			\$ (72,800,005)
ENDING FUND BALANCE	\$ 3,122,420,687	\$ (239,478,816)	\$ 273,451,291	\$ 3,156,393,162
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 43,008,132	\$ -		\$ 43,008,132
Restricted 9740				
Committed 9750-9760	\$ 2,225,290,326	\$ (8,512,809)	\$ -	\$ 2,216,777,517
Assigned 9780	\$ 519,447,456			\$ 519,447,456
Reserve for Economic Uncertainties 9789	\$ 238,780,000	\$ -		\$ 238,780,000
Unassigned/Unappropriated Amount 9790	\$ 95,894,773	\$ (230,966,007)	\$ 273,451,291	\$ 138,380,057

*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 03/27/2023	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	\$ 29,114,160		\$ -	\$ 29,114,160
Federal Revenue 8100-8299	\$ 1,786,619,702			\$ 1,786,619,702
Other State Revenue 8300-8599	\$ 2,590,104,630			\$ 2,590,104,630
Other Local Revenue 8600-8799	\$ 30,001,564			\$ 30,001,564
TOTAL REVENUES	\$ 4,435,840,056		\$ -	\$ 4,435,840,056
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 1,273,864,770	\$ 43,863,216	\$ 110,294,004	\$ 1,428,021,990
Classified Salaries 2000-2999	\$ 672,162,220	\$ -	\$ 96,605,076	\$ 768,767,296
Employee Benefits 3000-3999	\$ 1,280,451,082	\$ 10,386,809	\$ 48,525,960	\$ 1,339,363,851
Books and Supplies 4000-4999	\$ 268,353,619		\$ (17,648,116)	\$ 250,705,502
Services and Other Operating Expenditures 5000-5999	\$ 691,748,191		\$ (272,353,940)	\$ 419,394,251
Capital Outlay 6000-6999	\$ 8,212,035			\$ 8,212,035
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499			\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 125,617,596			\$ 125,617,596
TOTAL EXPENDITURES	\$ 4,320,409,513	\$ 54,250,025	\$ (34,577,017)	\$ 4,340,082,521
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 451,222	\$ -	\$ -	\$ 451,222
Transfers Out and Other Uses 7600-7699	\$ 85,176	\$ -	\$ -	\$ 85,176
Contributions 8980-8999	\$ 1,160,002,962	\$ 25,486,976	\$ (16,928,900)	\$ 1,168,561,038
OPERATING SURPLUS (DEFICIT)*	\$ 1,275,799,551	\$ (28,763,049)	\$ 17,648,117	\$ 1,264,684,618
BEGINNING FUND BALANCE				
9791	\$ 549,533,472			\$ 549,533,472
Audit Adjustments/Other Restatements 9793/9795	\$ 1,026,765			\$ 1,026,765
ENDING FUND BALANCE	\$ 1,826,359,788	\$ (28,763,049)	\$ 17,648,117	\$ 1,815,244,855
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719				\$ -
Restricted 9740	\$ 1,826,359,788	\$ (11,114,933)		\$ 1,815,244,855
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (17,648,116)	\$ 17,648,117	\$ 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 03/27/2023	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	\$ 6,586,491,466		\$ -	\$ 6,586,491,466
Federal Revenue 8100-8299	\$ 1,801,985,222		\$ -	\$ 1,801,985,222
Other State Revenue 8300-8599	\$ 2,700,188,752		\$ -	\$ 2,700,188,752
Other Local Revenue 8600-8799	\$ 129,003,362		\$ -	\$ 129,003,362
TOTAL REVENUES	\$ 11,217,668,802		\$ -	\$ 11,217,668,802
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 3,409,654,310	\$ 214,382,184	\$ -	\$ 3,624,036,494
Classified Salaries 2000-2999	\$ 1,407,102,383	\$ -	\$ -	\$ 1,407,102,383
Employee Benefits 3000-3999	\$ 2,844,594,738	\$ 50,676,191	\$ -	\$ 2,895,270,929
Books and Supplies 4000-4999	\$ 634,541,434		\$ (18,745,468)	\$ 615,795,966
Services and Other Operating Expenditures 5000-5999	\$ 1,257,424,399		\$ (272,353,940)	\$ 985,070,459
Capital Outlay 6000-6999	\$ 70,010,810		\$ -	\$ 70,010,810
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 8,809,318		\$ -	\$ 8,809,318
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ (22,517,379)		\$ -	\$ (22,517,379)
TOTAL EXPENDITURES	\$ 9,609,620,012	\$ 265,058,375	\$ (291,099,408)	\$ 9,583,578,979
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 41,052,584	\$ -	\$ -	\$ 41,052,584
Transfers Out and Other Uses 7600-7699	\$ 28,642,330	\$ 3,183,490	\$ -	\$ 31,825,820
Contributions 8980-8999	\$ (0)	\$ -	\$ (0)	\$ (1)
OPERATING SURPLUS (DEFICIT)*	\$ 1,620,459,044	\$ (268,241,865)	\$ 291,099,408	\$ 1,643,316,587
BEGINNING FUND BALANCE				
9791	\$ 3,400,094,671			\$ 3,400,094,671
Audit Adjustments/Other Restatements 9793/9795	\$ (71,773,240)			\$ (71,773,240)
ENDING FUND BALANCE	\$ 4,948,780,475	\$ (268,241,865)	\$ 291,099,408	\$ 4,971,638,018
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 43,008,132	\$ -	\$ -	\$ 43,008,132
Restricted 9740	\$ 1,826,359,788	\$ (11,114,933)	\$ -	\$ 1,815,244,855
Committed 9750-9760	\$ 2,225,290,326	\$ (8,512,809)	\$ -	\$ 2,216,777,517
Assigned 9780	\$ 519,447,456	\$ -	\$ -	\$ 519,447,456
Reserve for Economic Uncertainties 9789	\$ 238,780,000	\$ -	\$ -	\$ 238,780,000
Unassigned/Unappropriated Amount 9790	\$ 95,894,773	\$ (248,614,123)	\$ 291,099,408	\$ 138,380,057

*Net Increase (Decrease) in Fund Balance

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

Public Disclosure of Proposed Collective Bargaining Agreement
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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
		Latest Board- Approved Budget Before Settlement (As of 3/27/2023)	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	\$ 21,764,107		\$ -	\$ 21,764,107
Other State Revenue	8300-8599	\$ 130,789,232		\$ -	\$ 130,789,232
Other Local Revenue	8600-8799	\$ 1,428,210		\$ -	\$ 1,428,210
TOTAL REVENUES		\$ 153,981,549		\$ -	\$ 153,981,549
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 59,241,926	\$ 3,166,508	\$ -	\$ 62,408,434
Classified Salaries	2000-2999	\$ 18,420,806	\$ -		\$ 18,420,806
Employee Benefits	3000-3999	\$ 37,127,536	\$ 749,829		\$ 37,877,365
Books and Supplies	4000-4999	\$ 5,671,767		\$ (3,916,337)	\$ 1,755,430
Services and Other Operating Expenditures	5000-5999	\$ 14,827,456		\$ -	\$ 14,827,456
Capital Outlay	6000-6999	\$ 649,309		\$ -	\$ 649,309
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 4,663,362		\$ -	\$ 4,663,362
TOTAL EXPENDITURES		\$ 140,602,162	\$ 3,916,337	\$ (3,916,337)	\$ 140,602,162
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 13,379,387	\$ (3,916,337)	\$ 3,916,337	\$ 13,379,387
BEGINNING FUND BALANCE		9791	\$ 31,606,785		\$ 31,606,785
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 44,986,172	\$ (3,916,337)	\$ 3,916,337	\$ 44,986,172
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 16,500	\$ -	\$ -	\$ 16,500
Restricted	9740	\$ 51,286,143	\$ -	\$ -	\$ 51,286,143
Committed	9750-9760		\$ -	\$ -	\$ -
Assigned	9780	\$ 6,164,801	\$ -	\$ -	\$ 6,164,801
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ (12,481,272)	\$ (3,916,337)	\$ 3,916,337	\$ (12,481,272)

*Net Increase (Decrease) in Fund Balance

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

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Los Angeles Unified School District

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

Bargaining Unit:

UTLA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement 03/27/2023	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	\$ 6,263,550		\$ -	\$ 6,263,550
Other State Revenue 8300-8599	\$ 168,501,806		\$ -	\$ 168,501,806
Other Local Revenue 8600-8799	\$ 161,191		\$ -	\$ 161,191
TOTAL REVENUES	\$ 174,926,547		\$ -	\$ 174,926,547
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 48,318,585	\$ 2,578,262	\$ -	\$ 50,896,847
Classified Salaries 2000-2999	\$ 60,831,575	\$ -	\$ -	\$ 60,831,575
Employee Benefits 3000-3999	\$ 63,643,594	\$ 610,532	\$ -	\$ 64,254,127
Books and Supplies 4000-4999	\$ 6,313,969		\$ (5,304)	\$ 6,308,665
Services and Other Operating Expenditures 5000-5999	\$ 4,663,828		\$ -	\$ 4,663,828
Capital Outlay 6000-6999	\$ 23,900		\$ -	\$ 23,900
Other Outgo (excluding Indirect Costs) 7100-7299			\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 7,418,885		\$ -	\$ 7,418,885
TOTAL EXPENDITURES	\$ 191,214,336	\$ 3,188,794	\$ (5,304)	\$ 194,397,826
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 13,452,565	\$ 3,183,490	\$ -	\$ 16,636,056
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (2,835,223)	\$ (5,304)	\$ 5,304	\$ (2,835,223)
BEGINNING FUND BALANCE				
9791	\$ 5,167,905			\$ 5,167,905
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2,332,682	\$ (5,304)	\$ 5,304	\$ 2,332,682
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719		\$ -	\$ -	\$ -
Restricted 9740	\$ 3,043,100	\$ -	\$ -	\$ 3,043,100
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (710,418)	\$ (5,304)	\$ 5,304	\$ (710,418)

*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 03/27/2023	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	\$ 365,180,521		\$ -	\$ 365,180,521
Other State Revenue 8300-8599	\$ 89,508,099		\$ -	\$ 89,508,099
Other Local Revenue 8600-8799	\$ 1,905,492		\$ -	\$ 1,905,492
TOTAL REVENUES	\$ 456,594,112		\$ -	\$ 456,594,112
EXPENDITURES				
Certificated Salaries 1000-1999			\$ -	\$ -
Classified Salaries 2000-2999	\$ 130,076,711	\$ -	\$ -	\$ 130,076,711
Employee Benefits 3000-3999	\$ 110,851,999	\$ -	\$ -	\$ 110,851,999
Books and Supplies 4000-4999	\$ 195,021,397		\$ -	\$ 195,021,397
Services and Other Operating Expenditures 5000-5999	\$ 5,092,302		\$ -	\$ 5,092,302
Capital Outlay 6000-6999	\$ 1,485,000		\$ -	\$ 1,485,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499			\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 10,403,972		\$ -	\$ 10,403,972
TOTAL EXPENDITURES	\$ 452,931,381	\$ -	\$ -	\$ 452,931,381
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 3,662,731	\$ -	\$ -	\$ 3,662,731
BEGINNING FUND BALANCE 9791	\$ 133,350,348			\$ 133,350,348
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 137,013,079	\$ -	\$ -	\$ 137,013,079
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 10,754,535	\$ -	\$ -	\$ 10,754,535
Restricted 9740	\$ 126,258,544	\$ -	\$ -	\$ 126,258,544
Committed 9750-9760		\$ -	\$ -	\$ -
Assigned 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

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Public Disclosure of Proposed Collective Bargaining Agreement
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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund-212**
Bargaining Unit: **UTLA**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement 03/27/2023	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	\$ 862,644		\$ -	\$ 862,644
TOTAL REVENUES	\$ 862,644		\$ -	\$ 862,644
EXPENDITURES				
Certificated Salaries 1000-1999		\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 846,048	\$ -	\$ -	\$ 846,048
Employee Benefits 3000-3999	\$ 448,922	\$ -	\$ -	\$ 448,922
Books and Supplies 4000-4999			\$ -	\$ -
Services and Other Operating Expenditures 5000-5999	\$ -		\$ -	\$ -
Capital Outlay 6000-6999	\$ 25,629		\$ -	\$ 25,629
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,320,599	\$ -	\$ -	\$ 1,320,599
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (457,955)	\$ -	\$ -	\$ (457,955)
BEGINNING FUND BALANCE 9791	\$ 10,449,521			\$ 10,449,521
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 9,991,566	\$ -	\$ -	\$ 9,991,566
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 9,991,566	\$ -	\$ -	\$ 9,991,566
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
Business Advisory Services
Revised 06/11/2021

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
 Bargaining Unit: **UTLA**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement 03/27/2023	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 Revenue 8600-8799	\$ 249,288		\$ -	\$ 249,288
TOTAL REVENUES	\$ 249,288		\$ -	\$ 249,288
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 109,057	\$ -	\$ -	\$ 109,057
Employee Benefits 3000-3999	\$ 39,424	\$ -	\$ -	\$ 39,424
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services and Other Operating Expenditures 5000-5999	\$ -		\$ -	\$ -
Capital Outlay 6000-6999	\$ 74,820,982		\$ -	\$ 74,820,982
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 74,969,462	\$ -	\$ -	\$ 74,969,462
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (74,720,174)	\$ -	\$ -	\$ (74,720,174)
BEGINNING FUND BALANCE 9791	\$ 92,887,910			\$ 92,887,910
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 18,167,736	\$ -	\$ -	\$ 18,167,736
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 500,000	\$ -	\$ -	\$ 500,000
Restricted 9740	\$ 17,667,736	\$ -	\$ -	\$ 17,667,736
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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

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

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement 03/27/2023	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	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenue	8600-8799	\$ 1,575,667		\$ -	\$ 1,575,667
TOTAL REVENUES		\$ 1,575,667		\$ -	\$ 1,575,667
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 122,834,457	\$ -	\$ -	\$ 122,834,457
Employee Benefits	3000-3999	\$ 62,283,103	\$ -	\$ -	\$ 62,283,103
Books and Supplies	4000-4999	\$ 1,337,329		\$ -	\$ 1,337,329
Services and Other Operating Expenditures	5000-5999			\$ -	\$ -
Capital Outlay	6000-6999	\$ 572,711,834		\$ -	\$ 572,711,834
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 759,166,723	\$ -	\$ -	\$ 759,166,723
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 51,000	\$ -	\$ -	\$ 51,000
OPERATING SURPLUS (DEFICIT)*		\$ (757,642,056)	\$ -	\$ -	\$ (757,642,056)
BEGINNING FUND BALANCE					
	9791	\$ 793,290,482			\$ 793,290,482
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 35,648,426	\$ -	\$ -	\$ 35,648,426
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 35,648,426	\$ -	\$ -	\$ 35,648,426
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	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

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

Page 4h

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: **UTLA**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement 03/27/2023	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 Revenue 8600-8799	\$ 1,909,233		\$ -	\$ 1,909,233
TOTAL REVENUES	\$ 1,909,233		\$ -	\$ 1,909,233
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 3,007,465	\$ -	\$ -	\$ 3,007,465
Employee Benefits 3000-3999	\$ 1,621,529	\$ -	\$ -	\$ 1,621,529
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services and Other Operating Expenditures 5000-5999	\$ 1,491,639		\$ -	\$ 1,491,639
Capital Outlay 6000-6999	\$ 456,873,937		\$ -	\$ 456,873,937
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 462,994,570	\$ -	\$ -	\$ 462,994,570
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699		\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (461,085,337)	\$ -	\$ -	\$ (461,085,337)
BEGINNING FUND BALANCE 9791	\$ 793,290,482			\$ 793,290,482
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 332,205,145	\$ -	\$ -	\$ 332,205,145
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 39,800,332	\$ -	\$ -	\$ 39,800,332
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 292,404,813	\$ -	\$ -	\$ 292,404,813

*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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
 Bargaining Unit: **UTLA**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement 03/27/2023	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 Revenue 8600-8799	\$ 83,206,000		\$ -	\$ 83,206,000
TOTAL REVENUES	\$ 83,206,000		\$ -	\$ 83,206,000
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 592,940	\$ -	\$ -	\$ 592,940
Employee Benefits 3000-3999	\$ 279,592	\$ -	\$ -	\$ 279,592
Books and Supplies 4000-4999	\$ 77,758		\$ -	\$ 77,758
Services and Other Operating Expenditures 5000-5999	\$ 31,478,178		\$ -	\$ 31,478,178
Capital Outlay 6000-6999	\$ 101,137,983		\$ -	\$ 101,137,983
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 133,566,451	\$ -	\$ -	\$ 133,566,451
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (50,360,451)	\$ -	\$ -	\$ (50,360,451)
BEGINNING FUND BALANCE 9791	\$ 50,360,451			\$ 50,360,451
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
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

Enter Fund: **Special Reserve Fund-CRA-400**
 Bargaining Unit: **UTLA**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement 03/27/2023	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 Revenue 8600-8799	\$ 48,355,000		\$ -	\$ 48,355,000
TOTAL REVENUES	\$ 48,355,000		\$ -	\$ 48,355,000
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 232,649	\$ -	\$ -	\$ 232,649
Employee Benefits 3000-3999	\$ 101,904	\$ -	\$ -	\$ 101,904
Books and Supplies 4000-4999	\$ 196,082		\$ -	\$ 196,082
Services and Other Operating Expenditures 5000-5999	\$ 15,897,247		\$ -	\$ 15,897,247
Capital Outlay 6000-6999	\$ 2,098		\$ -	\$ 2,098
Other Outgo (excluding Indirect Costs) 7100-7299			\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 16,429,980	\$ -	\$ -	\$ 16,429,980
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 30,000,000	\$ -	\$ -	\$ 30,000,000
OPERATING SURPLUS (DEFICIT)*	\$ 1,925,020	\$ -	\$ -	\$ 1,925,020
BEGINNING FUND BALANCE 9791	\$ 112,224,293			\$ 112,224,293
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 114,149,313	\$ -	\$ -	\$ 114,149,313
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 114,149,313	\$ -	\$ -	\$ 114,149,313
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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
 Bargaining Unit: **UTLA**

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement 03/27/2023	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	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenue	8600-8799	\$ 1,109,554,754		\$ -	\$ 1,109,554,754
TOTAL REVENUES		\$ 1,109,554,754		\$ -	\$ 1,109,554,754
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 2,587,671	\$ -	\$ -	\$ 2,587,671
Employee Benefits	3000-3999	\$ 1,473,731	\$ -	\$ -	\$ 1,473,731
Books and Supplies	4000-4999	\$ 506,055		\$ -	\$ 506,055
Services and Other Operating Expenditures	5000-5999	\$ 1,136,702,559		\$ -	\$ 1,136,702,559
Capital Outlay	6000-6999			\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,141,270,016	\$ -	\$ -	\$ 1,141,270,016
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (31,715,262)	\$ -	\$ -	\$ (31,715,262)
BEGINNING FUND BALANCE					
	9791	\$ 123,855,361			\$ 123,855,361
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 92,140,099	\$ -	\$ -	\$ 92,140,099
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 92,140,099	\$ -	\$ -	\$ 92,140,099

*Net Increase (Decrease) in Fund Balance

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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
 Bargaining Unit: **UTLA**

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement 03/27/2023	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	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenue	8600-8799	\$ 129,037,316		\$ -	\$ 129,037,316
TOTAL REVENUES		\$ 129,037,316		\$ -	\$ 129,037,316
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 1,582,196	\$ -	\$ -	\$ 1,582,196
Employee Benefits	3000-3999	\$ 874,635	\$ -	\$ -	\$ 874,635
Books and Supplies	4000-4999	\$ 1,637,713		\$ -	\$ 1,637,713
Services and Other Operating Expenditures	5000-5999	\$ 123,834,305		\$ -	\$ 123,834,305
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 127,928,849	\$ -	\$ -	\$ 127,928,849
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 1,108,467	\$ -	\$ -	\$ 1,108,467
BEGINNING FUND BALANCE					
	9791	\$ 164,661,202			\$ 164,661,202
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 165,769,669	\$ -	\$ -	\$ 165,769,669
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 1,997,589	\$ -	\$ -	\$ 1,997,589
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 163,772,080	\$ -	\$ -	\$ 163,772,080

*Net Increase (Decrease) in Fund Balance

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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
 Bargaining Unit: **UTLA**

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement 03/27/2023	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	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenue	8600-8799	\$ 43,690,385		\$ -	\$ 43,690,385
TOTAL REVENUES		\$ 43,690,385		\$ -	\$ 43,690,385
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 189,038	\$ -	\$ -	\$ 189,038
Classified Salaries	2000-2999	\$ 2,805,258	\$ -	\$ -	\$ 2,805,258
Employee Benefits	3000-3999	\$ 1,433,853	\$ -	\$ -	\$ 1,433,853
Books and Supplies	4000-4999	\$ 6,111		\$ -	\$ 6,111
Services and Other Operating Expenditures	5000-5999	\$ 34,442,456		\$ -	\$ 34,442,456
Capital Outlay	6000-6999			\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 38,876,716	\$ -	\$ -	\$ 38,876,716
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 4,813,669	\$ -	\$ -	\$ 4,813,669
BEGINNING FUND BALANCE					
	9791	\$ 1,000,000			\$ 1,000,000
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 5,813,669	\$ -	\$ -	\$ 5,813,669
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 4,813,669	\$ -	\$ -	\$ 4,813,669

*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	\$ (256,522,391)	For Self-Balancing accounts in the Unrestricted General Fund,
Other Financing Sources/Uses	\$ 16,928,900	adjustments are needed to accommodate additional costs.

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (34,577,017)	For the Restricted General Fund, adjustments are needed to
Other Financing Sources/Uses	\$ (16,928,900)	accommodate additional costs.

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (3,916,337)	For the Adult Fund, adjustments are needed to accommodate
Other Financing Sources/Uses	\$ -	additional costs.

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (5,304)	For the Child-SFP Fund, adjustments are needed to accommodate
Other Financing Sources/Uses	\$ -	additional costs.

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:

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

Page 5a

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit:

UTLA

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	\$ 6,557,377,306	\$ 6,699,339,357	\$ 6,509,060,494
Federal Revenue 8100-8299	\$ 15,365,520	\$ 1,906,761	\$ 3,275,235
Other State Revenue 8300-8599	\$ 110,084,122	\$ 106,736,831	\$ 104,982,877
Other Local Revenue 8600-8799	\$ 99,001,798	\$ 236,383,368	\$ 225,549,410
TOTAL REVENUES	\$ 6,781,828,746	\$ 7,044,366,317	\$ 6,842,868,016
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 2,196,014,504	\$ 2,513,632,424	\$ 3,088,562,735
Classified Salaries 2000-2999	\$ 638,335,087	\$ 796,155,218	\$ 820,265,745
Employee Benefits 3000-3999	\$ 1,555,907,078	\$ 1,724,369,671	\$ 1,911,185,445
Books and Supplies 4000-4999	\$ 365,090,463	\$ 347,823,169	\$ 3,698,052
Services and Other Operating Expenditures 5000-5999	\$ 565,676,208	\$ 556,014,949	\$ 415,097,356
Capital Outlay 6000-6999	\$ 61,798,775	\$ 50,269,648	\$ 48,565,904
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 8,809,318	\$ 8,626,145	\$ 8,626,145
Transfers of Indirect Costs 7300-7399	\$ (148,134,975)	\$ (142,898,066)	\$ (99,858,011)
Other Adjustments			
TOTAL EXPENDITURES	\$ 5,243,496,458	\$ 5,853,993,157	\$ 6,196,143,371
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 40,601,362	\$ 30,010,000	\$ 30,010,000
Transfers Out and Other Uses 7600-7699	\$ 31,740,644	\$ 38,707,498	\$ 100,733,947
Contributions 8980-8999	\$ (1,168,561,038)	\$ (1,375,744,754)	\$ (1,389,811,229)
OPERATING SURPLUS (DEFICIT)*	\$ 378,631,968	\$ (194,069,092)	\$ (813,810,531)
BEGINNING FUND BALANCE 9791	\$ 2,850,561,199	\$ 3,156,393,162	\$ 2,962,324,070
Audit Adjustments/Other Restatements 9793/9795	\$ (72,800,005)		
ENDING FUND BALANCE	\$ 3,156,393,162	\$ 2,962,324,070	\$ 2,148,513,539
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 43,008,132	\$ 43,008,132	\$ 43,008,132
Restricted 9740			
Committed 9750-9760	\$ 2,216,777,517	\$ 1,704,615,665	\$ 1,389,421,551
Assigned 9780	\$ 519,447,456	\$ 454,875,320	\$ 454,875,319
Reserve for Economic Uncertainties 9789	\$ 238,780,000	\$ 217,980,000	\$ 185,350,000
Unassigned/Unappropriated Amount 9790	\$ 138,380,057	\$ 541,844,953	\$ 75,858,536

*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

		2022-23	2023-24	2024-25
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
Object Code				
REVENUES				
LCFF Revenue	8010-8099	\$ 29,114,160	\$ 29,114,160	\$ 29,114,160
Federal Revenue	8100-8299	\$ 1,786,619,702	\$ 1,997,409,966	\$ 604,562,923
Other State Revenue	8300-8599	\$ 2,590,104,630	\$ 1,539,971,656	\$ 1,538,858,653
Other Local Revenue	8600-8799	\$ 30,001,564	\$ 48,824,434	\$ 28,532,468
TOTAL REVENUES		\$ 4,435,840,056	\$ 3,615,320,216	\$ 2,201,068,204
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 1,428,021,990	\$ 1,522,875,697	\$ 936,573,529
Classified Salaries	2000-2999	\$ 768,767,296	\$ 626,094,424	\$ 567,128,124
Employee Benefits	3000-3999	\$ 1,339,363,851	\$ 1,273,230,234	\$ 1,140,878,051
Books and Supplies	4000-4999	\$ 250,705,502	\$ 1,443,118,188	\$ 538,508,085
Services and Other Operating Expenditures	5000-5999	\$ 419,394,251	\$ 550,424,784	\$ 500,685,840
Capital Outlay	6000-6999	\$ 8,212,035	\$ 5,407,620	\$ 2,200,410
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		
Transfers of Indirect Costs	7300-7399	\$ 125,617,596	\$ 124,995,625	\$ 78,978,142
Other Adjustments				
TOTAL EXPENDITURES		\$ 4,340,082,521	\$ 5,546,146,572	\$ 3,764,952,180
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ 451,222	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 85,176	\$ 85,176	\$ 85,176
Contributions	8980-8999	\$ 1,168,561,038	\$ 1,375,744,754	\$ 1,389,811,230
OPERATING SURPLUS (DEFICIT)*		\$ 1,264,684,618	\$ (555,166,779)	\$ (174,157,923)
BEGINNING FUND BALANCE		\$ 549,533,472	\$ 1,815,244,855	\$ 1,260,078,077
Audit Adjustments/Other Restatements	9793/9795	\$ 1,026,765		
ENDING FUND BALANCE		\$ 1,815,244,855	\$ 1,260,078,077	\$ 1,085,920,154
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ -		
Restricted	9740	\$ 1,815,244,855	\$ 1,260,078,077	\$ 1,085,920,154
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	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	\$ 6,586,491,466	\$ 6,728,453,517	\$ 6,538,174,654
Federal Revenue 8100-8299	\$ 1,801,985,222	\$ 1,999,316,727	\$ 607,838,158
Other State Revenue 8300-8599	\$ 2,700,188,752	\$ 1,646,708,487	\$ 1,643,841,530
Other Local Revenue 8600-8799	\$ 129,003,362	\$ 285,207,802	\$ 254,081,878
TOTAL REVENUES	\$ 11,217,668,802	\$ 10,659,686,533	\$ 9,043,936,220
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 3,624,036,494	\$ 4,036,508,122	\$ 4,025,136,263
Classified Salaries 2000-2999	\$ 1,407,102,383	\$ 1,422,249,642	\$ 1,387,393,869
Employee Benefits 3000-3999	\$ 2,895,270,929	\$ 2,997,599,905	\$ 3,052,063,495
Books and Supplies 4000-4999	\$ 615,795,966	\$ 1,790,941,357	\$ 542,206,137
Services and Other Operating Expenditures 5000-5999	\$ 985,070,459	\$ 1,106,439,733	\$ 915,783,196
Capital Outlay 6000-6999	\$ 70,010,810	\$ 55,677,268	\$ 50,766,314
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 8,809,318	\$ 8,626,145	\$ 8,626,145
Transfers of Indirect Costs 7300-7399	\$ (22,517,379)	\$ (17,902,441)	\$ (20,879,869)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 9,583,578,979	\$ 11,400,139,730	\$ 9,961,095,552
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 41,052,584	\$ 30,010,000	\$ 30,010,000
Transfers Out and Other Uses 7600-7699	\$ 31,825,820	\$ 38,792,674	\$ 100,819,123
Contributions 8980-8999	\$ (1)	\$ -	\$ 0
OPERATING SURPLUS (DEFICIT)*	\$ 1,643,316,587	\$ (749,235,870)	\$ (987,968,454)
BEGINNING FUND BALANCE 9791	\$ 3,400,094,671	\$ 4,971,638,018	\$ 4,222,402,147
Audit Adjustments/Other Restatements 9793/9795	\$ (71,773,240)		
ENDING FUND BALANCE	\$ 4,971,638,018	\$ 4,222,402,147	\$ 3,234,433,693
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 43,008,132	\$ 43,008,132	\$ 43,008,132
Restricted 9740	\$ 1,815,244,855	\$ 1,260,078,077	\$ 1,085,920,154
Committed 9750-9760	\$ 2,216,777,517	\$ 1,704,615,665	\$ 1,389,421,551
Assigned 9780	\$ 519,447,456	\$ 454,875,320	\$ 454,875,319
Reserve for Economic Uncertainties 9789	\$ 238,780,000	\$ 217,980,000	\$ 185,350,000
Unassigned/Unappropriated Amount 9790	\$ 138,380,057	\$ 541,844,953	\$ 75,858,537

*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

	2022-23	2023-24	2024-25
a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 9,615,404,799	\$ 11,438,932,403	\$ 10,061,914,674
b. Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c. Net Expenditures, Transfers Out, and Uses	\$ 9,615,404,799	\$ 11,438,932,403	\$ 10,061,914,674
d. State Standard Minimum Reserve Percentage for this District Enter percentage →	2.00%	2.00%	2.00%
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)	\$ 192,308,096	\$ 228,778,648	\$ 201,238,293

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

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 238,780,000	\$ 217,980,000	\$ 185,350,000
b. General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 138,380,057	\$ 541,844,953	\$ 75,858,536
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	\$ 377,160,057	\$ 759,824,953	\$ 261,208,536
f. Reserve for Economic Uncertainties Percentage	3.92%	6.64%	2.60%

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?

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.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 272,163,506
General Fund balance Increase/(Decrease), Page 4c, Column 3	\$ (268,241,865)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (3,916,337)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (5,304)
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	\$ -
Other Fund balance Increase/(Decrease), Page 4h9, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (272,163,506)
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)	\$ 1,620,459,044	16.8%	
Current FY Surplus/(Deficit) after settlement(s)	\$ 1,643,316,587	14.3%	
1st Subsequent FY Surplus/(Deficit) after settle	\$ (749,235,870)	-6.5%	
2nd Subsequent FY Surplus/(Deficit) after settle	\$ (987,968,454)	-9.8%	

Deficit Reduction Plan (as necessary):

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 \$	-	
1st Subsequent FY Restricted, Page \$	-	
2nd Subsequent FY Unrestricted, Page \$	-	
2nd Subsequent FY Restricted, Page \$	-	

**Public Disclosure of Proposed Collective Bargaining Agreement
LOS ANGELES UNIFIED SCHOOL DISTRICT**

**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 districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) 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 FY 2021-2025.

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
Increase/(Decrease)**

Budget Adjustment Categories:

Revenues/Other Financing Sources	\$ 3,183,490
Expenditures/Other Financing Uses	\$ (19,674,052)
Ending Balance(s) Increase/(Decrease)	\$ 22,857,542

Subsequent Years

Budget Adjustment Categories:

Revenues/Other Financing Sources	\$ 18,702,696
Expenditures/Other Financing Uses	\$ 641,984,284
Ending Balance(s) Increase/(Decrease)	\$ (623,281,588)

Budget Revisions

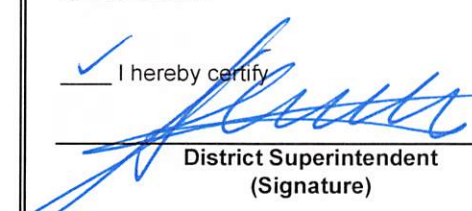
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

5/5/23
Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(Signature)

05/04/2023
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 FY 2022-23 Second Interim Report, approved by the LAUSD Board of Education on March 27, 2023, which includes the District's current and multi-year projections.
2. This AB 1200 resumes from the agreement with the Associated Administrators of Los Angeles (AALA J and Unit J Confidential Counterpart) which is on the May 9, 2023 Board agenda.
3. The unrestricted impact to these agreements are \$8.5M in FY 2022-23, \$178.1M in FY 2023-24 and \$324.4M in FY 2024-25. The cost of the UTLA agreement necessitates the release of the following committed balances:
 - a. Inflation Protection of \$8.5M in FY 2022-23 and \$8.3M in FY 2023-24 totalling \$16.8M.
 - b. Student Equity Needs Index (SENI) \$300M in FY 2023-24.
4. Use of ESSER III funds to pay for eligible General Fund expenses.
5. For restricted programs and other funds, adjustments are needed to accommodate additional costs.

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

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known. This agreement is 4 of 9 bargaining units that have yet to be settled. The following solutions will be implemented this current projection period FY 2023-24 through FY 2024-25:
 - a. Use of the Arts, Music, and Instructional Materials Discretionary Block Grant to pay for existing operating costs.
 - b. Use of the Learning Recovery Emergency Block Grant to pay for eligible General Fund expenses.
 - c. Use of ESSER III funds to pay for eligible General Fund expenses.
 - d. Release of SENI committed balances.

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.

Los Angeles Unified School District

District Name


District Superintendent
(Signature)

5/5/23
Date

Tony Atienza TA
Contact Person

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.

Los Angeles Unified School District

UTLA AGREEMENT - Summary of Fiscal Impact to All Funds¹

Number	Article	Agreement	FY22-23	FY23-24	FY24-25	3-year Impact
1	ARTICLE XIV - SALARIES Section A(1.a)	Effective, July 1, 2022, all UTLA bargaining unit members shall receive 3% on schedule wage increase applied to all pay scale groups and levels of the base salary tables	\$108,353,041	\$107,897,482	\$107,897,482	\$324,148,005
2	ARTICLE XIV - SALARIES SECTION A(1.b)	Effective, January 1, 2023, all UTLA bargaining unit members shall receive 4% on schedule wage increase applied to all pay scale groups and levels of the base salary tables	\$149,334,788	\$148,706,925	\$148,706,925	\$446,748,637
3	ARTICLE XIV - SALARIES SECTION B(1.a)	Effective, July 1, 2023, all UTLA bargaining unit members shall receive 3% on schedule wage increase applied to all pay scale groups and levels of the base salary tables		\$116,897,584	\$116,897,584	\$233,795,169
4	ARTICLE XIV - SALARIES SECTION B(1.b)	Effective, January 1, 2024, all UTLA bargaining unit members shall receive 4% on schedule wage increase applied to all pay scale groups and levels of the base salary tables		\$160,539,349	\$160,539,349	\$321,078,699
5	ARTICLE XIV - SALARIES SECTION C(1.b)	Effective, July 1, 2024, all UTLA bargaining unit members shall receive 3% on schedule wage increase applied to all pay scale groups and levels of the base salary tables			\$125,220,692	\$125,220,692
6	ARTICLE XIV - SALARIES SECTION C(1.b)	Effective, January 1, 2025, all UTLA bargaining unit members shall receive 4% on schedule wage increase applied to all pay scale groups and levels of the base salary tables			\$171,969,751	\$171,969,751
7	ARTICLE XIV - SALARIES SECTION A(2.a.i&ii)	Effective, January 1, 2023, School Nurse and Nurse Practitioner Market Equity Increase. Adding \$20,000 to each step/column prior to the 4% raise in FY22-23	\$6,624,301	\$13,192,899	\$13,192,899	\$33,010,099
8	ARTICLE XIV - SALARIES SECTION A(3.c)	Effective, June 1, 2023, Special Education Teachers Market Equity Increase. Adding \$2500 to the pay scale levels and groups for C basis after the wage increases 3% & 4% in FY23	\$1,167,668	\$13,953,104	\$13,953,104	\$29,073,877
9	ARTICLE XIV - SALARIES SECTION A(4.b&c)	Effective, June 1, 2023, Early Education Teachers Market Equity Increase. \$1500 increase applied to the A basis pay scale levels and groups, and the new hourly rate shall then be used to calculate the increased rates for all other bases.	\$91,490	\$1,093,268	\$1,093,268	\$2,278,026
10	ARTICLE XIV - SALARIES SECTION A(5.b&c)	Effective, June 1, 2023, UTLA members assigned to the C basis D Table shall have their annual salary increase by \$3000 after the 3% & 4% raises in FY23. Increase applied to the C basis, and the new hourly rate shall then be used to calculate the increased rates for all other bases.	\$1,262,899	\$15,091,075	\$15,091,075	\$31,445,049
11	ARTICLE XIV - SALARIES SECTION A(6)	Masters and Doctorate Differentials: Effective July 1, 2023, Adult Education and CTE bargaining unit members shall be eligible for Masters and Doctorate degree differentials		\$72,645	\$72,645	\$145,289
12	STIPEND	\$600 Stipend per semester - Combo classes in elementary general education classrooms.	\$562,497	\$560,132	\$560,132	\$1,682,760
13	ARTICLE XVII - Class Size 2.3A	a. On July 1, 2023, class size in academic classes (TK-12) in schools listed in Appendix X shall be reduced by one (1) in both average and maximum. b. On July 1, 2024, Class size in academic classes in grades TK-12 in all schools not included in (a) above shall be reduced by one (1) in both average and maximum. c. On July 1, 2024, class size in academic classes (TK-12) in schools listed in Appendix X shall be reduced by an additional one (1) for a cumulative total of two (2) in both average and maximum. d. On June 30, 2025, Class size in academic classes in grades TK-12 in all schools not included in (c) above shall be reduced by an additional one (1) for a cumulative total of two (2) in both average and maximum, to be implemented in the following school year.	\$0	\$10,207,170	\$94,553,802	\$104,760,972
14	ARTICLE XVII - Class Size 5.0	Counseling Services: The District shall maintain a secondary school counseling services ratio of 500-1 per secondary school. Once a school has exceeded 40% the ratio, an additional secondary counselor shall be provided to the school by the District (example: a middle school or high school with 1,200 students would have 2 secondary counselors, while a middle school or high school with 1,201 students would have 3 secondary counselors).			\$2,196,091	\$2,196,091
15	ARTICLE XVII - Class Size 5.4	a. Beginning with the 2023-24 School Year-The District shall provide a college counselor or college adviser to every school listed in Appendix X with at least 900 students. b. Beginning with the 2024-25 School Year-The District shall provide a college counselor or college adviser to all schools with at least 900 students not included in (a) above.		\$690,151	\$7,320,305	\$8,010,455

Los Angeles Unified School District

UTLA AGREEMENT - Summary of Fiscal Impact to All Funds¹

Number	Article	Agreement	FY22-23	FY23-24	FY24-25	3-year Impact
16	ARTICLE XXI - ADULT 5.1	Adult Education Preparation Time: Beginning with the 2023-2024 school year, DACE teachers shall be assigned the equivalent of one (1) hour of paid on-site preparation time for every five (5) hours of class time for professional duties including preparation for class, collaborative planning, grading, record-keeping and conferences with students and staff members. Counseling, registration, and orientation classes (STEP classes) shall not be subject to this provision.		\$3,239,335	\$3,239,335	\$6,478,670
17	ARTICLE XXI - ADULT 10.2	The District shall provide pay for the annual before-school planning meeting-three hours at training rate as provided by Board Rule 1921. Applies only to classroom teachers, not advisors		\$139,294	\$139,294	\$278,588
18	ARTICLE XXII - SPECIAL EDUCATION 2.1	Compensation at \$625 per semester in which the District has exceeded the class size cap by two (2) students for at least one classification period following norm day. Compensation at \$1,250 per semester in which the District has exceeded the class size cap by three (3) or more students for at least one classification period following norm day. Compensation under this section shall not exceed \$1250 per semester.		\$473,750	\$367,500	\$841,250
20	ARTICLE XXII - SPECIAL EDUCATION 15.0	Additional Special Day Class Size and Designated Instructional Services Caseloads (excludes classes that exceed 3)		\$8,084,326	\$14,063,159	\$22,147,485
21	Student Support Staffing MOU 2.0 PSW a&b	Beginning July 1, 2024, schools with enrollment of 600 students or more shall be provided a centrally District funded PSW position. Beginning July 1, 2025, schools with enrollment of 1,200 students or more shall be provided an additional centrally District funded PSW position (total of 2 FTE)		\$37,379,498	\$48,711,744	\$86,091,242
22	Student Support Staffing MOU 3.0 PSA	Pupil Services and Attendance (PSA) Counselor: Beginning July 1, 2024, the District will allocate a .5 FTE of a PSA to schools with chronic absence rates of 35% or higher.		\$44,398,725	\$44,398,725	\$88,797,450
23	Student Support Staffing MOU 4.0 School Psychologist Services	School Psychologist Services: On July 1, 2024, the base allocation of School Psychologist at schools shall be increased.		\$8,985,826	\$8,985,826	\$17,971,652
24	ARTICLE XXV-B -BSAP	Auxiliary Period: In high schools designated by the District as group 1 or group 2 BSAP schools, an auxiliary period shall be provided in order to implement an African American Studies course.		\$1,035,776	\$1,035,776	\$2,071,552
25	ARTICLE XXV-C - Community Schools 2.0	Community Schools Additional Certificated FTE: Schools designated by the District as Community Schools shall be provided an additional certificated FTE (e.g., Community School Coordinator) in support of students.	\$4,388,822	\$7,283,485	\$7,283,485	\$18,955,792
26	Healthy Green Public Schools - MOU 3.0	Climate Champions shall receive a stipend of \$1800 per year, payable by semester.	\$378,000	\$378,000	\$378,000	\$1,134,000
		Cumulative Cost	\$272,163,506	\$700,299,799	\$1,107,867,948	\$2,080,331,253
		Non-cumulative or incremental cost each year	\$272,163,506	\$428,136,293	\$407,568,149	\$1,107,867,948

¹Summary of Compensation Increase shall be read in conjunction with the UTLA AB 1200 document presented to the LAUSD Board of Education on May 09, 2023.