

**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:	AALA J and Unit J Confidential Counterpart
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning: **July 1, 2021** 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		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	\$ 55,897,301	\$ 9,523,972	\$ 1,723,312	\$ 4,736,304
		17.04%	2.63%	7.05%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -		\$ -	\$ -
Description of Other Compensation				
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 20,208,133	\$ 3,442,916	\$ 747,822	\$ 1,876,632
		17.04%	3.16%	7.69%
4. Health/Welfare Plans	\$ 8,165,114		\$ -	\$ -
		0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 84,270,548	\$ 12,966,887	\$ 2,471,134	\$ 6,612,936
		15.39%	2.54%	6.63%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	438.62			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 192,127	\$ 29,563	\$ 5,634	\$ 15,077
		15.39%	2.54%	6.63%

Los Angeles Unified School District
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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 Associated Administrators of Los Angeles (AALA) J and Unit J confidential counterpart, 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 \$7.0M in FY 2022-23, \$8.4M in FY 2023-24, and \$12.6M in FY 2024-25. The cost of the agreement necessitates the release of Inflation Protection committed balances in an amount equal to the cost of the agreement in each fiscal year totalling \$28.0M, leaving a remaining committed balance for Inflation Protection of \$16.7M.

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

Please refer to the attached AALA J and Unit J confidential counterpart MOUs.

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, Cafeteria, Bond funds, Capital Facilities and Health and Welfare funds. 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 AALA J and Unit J confidential counterpart agreements are 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 AALA J and Unit J confidential counterpart agreements are multi-year agreements through June 30, 2025. The AB 1200 public disclosure includes the ongoing fiscal impact up to FY 2024-25. The cost of the agreements necessitate the release of Inflation Protection committed balances in an amount equal to the cost of the agreements in each fiscal year. Accordingly, the Unrestricted General Unappropriated/Unassigned balances were not reduced. For restricted programs and other funds, adjustments are needed to accommodate additional costs.

Los Angeles Unified School District

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

Bargaining Unit:

AALA J and Unit J Confidential Counterpart

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	\$ -		\$ 2,135,789,539
Classified Salaries 2000-2999	\$ 729,975,284	\$ 4,964,879		\$ 734,940,163
Employee Benefits 3000-3999	\$ 1,562,348,852	\$ 1,794,804		\$ 1,564,143,656
Books and Supplies 4000-4999	\$ 366,591,482		\$ (403,667)	\$ 366,187,815
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 7400-7499	\$ 8,809,318			\$ 8,809,318
Transfers of Indirect Costs 7300-7399	\$ (148,134,975)			\$ (148,134,975)
TOTAL EXPENDITURES	\$ 5,282,854,484	\$ 6,759,682	\$ (403,667)	\$ 5,289,210,499
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	\$ -	\$ -	\$ 28,557,154
Contributions 8980-8999	\$ (1,159,296,167)	\$ (706,795)		\$ (1,160,002,962)
OPERATING SURPLUS (DEFICIT)*	\$ 351,722,304	\$ (7,466,477)	\$ 403,667	\$ 344,659,493
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	\$ 3,129,483,498	\$ (7,466,477)	\$ 403,667	\$ 3,122,420,687
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 43,008,132	\$ -		\$ 43,008,132
Restricted 9740				
Committed 9750-9760	\$ 2,232,353,136	\$ (7,062,810)	\$ -	\$ 2,225,290,326
Assigned 9780	\$ 519,447,456			\$ 519,447,456
Reserve for Economic Uncertainties 9789	\$ 238,780,000	\$ -		\$ 238,780,000
Unassigned/Unappropriated Amount 9790	\$ 95,894,774	\$ (403,667)	\$ 403,667	\$ 95,894,773

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positiveLos Angeles County Office of Education
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Revised 06/11/2021

Los Angeles Unified School District

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

Bargaining Unit:

AALA J and Unit J Confidential Counterpart

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	\$ -		\$ 1,273,864,770
Classified Salaries 2000-2999	\$ 671,174,814	\$ 987,406		\$ 672,162,220
Employee Benefits 3000-3999	\$ 1,280,094,135	\$ 356,947		\$ 1,280,451,082
Books and Supplies 4000-4999	\$ 268,806,843		\$ (453,225)	\$ 268,353,619
Services and Other Operating Expenditures 5000-5999	\$ 691,748,191		\$ -	\$ 691,748,191
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	\$ 4,319,518,384	\$ 1,344,353	\$ (453,225)	\$ 4,320,409,513
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	\$ 1,159,296,167	\$ 706,795		\$ 1,160,002,962
OPERATING SURPLUS (DEFICIT)*	\$ 1,275,983,884	\$ (637,558)	\$ 453,225	\$ 1,275,799,551
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	\$ 1,826,544,121	\$ (637,558)	\$ 453,225	\$ 1,826,359,788
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719				\$ -
Restricted 9740	\$ 1,826,544,122	\$ (184,333)		\$ 1,826,359,788
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (453,225)	\$ 453,225	\$ (0)

*Net Increase (Decrease) in Fund Balance

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

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

Bargaining Unit:

AALA J and Unit J Confidential Counterpart

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	\$ -	\$ -	\$ 3,409,654,310
Classified Salaries 2000-2999	\$ 1,401,150,098	\$ 5,952,285	\$ -	\$ 1,407,102,383
Employee Benefits 3000-3999	\$ 2,842,442,987	\$ 2,151,751	\$ -	\$ 2,844,594,738
Books and Supplies 4000-4999	\$ 635,398,325		\$ (856,892)	\$ 634,541,434
Services and Other Operating Expenditures 5000-5999	\$ 1,257,424,399		\$ -	\$ 1,257,424,399
Capital Outlay 6000-6999	\$ 70,010,810		\$ -	\$ 70,010,810
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 8,809,318		\$ -	\$ 8,809,318
Transfers of Indirect Costs 7300-7399	\$ (22,517,379)		\$ -	\$ (22,517,379)
TOTAL EXPENDITURES	\$ 9,602,372,868	\$ 8,104,035	\$ (856,892)	\$ 9,609,620,012
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	\$ -	\$ -	\$ 28,642,330
Contributions 8980-8999	\$ (0)	\$ -	\$ -	\$ (0)
OPERATING SURPLUS (DEFICIT)*	\$ 1,627,706,188	\$ (8,104,035)	\$ 856,892	\$ 1,620,459,044
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	\$ 4,956,027,619	\$ (8,104,035)	\$ 856,892	\$ 4,948,780,475
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 43,008,132	\$ -	\$ -	\$ 43,008,132
Restricted 9740	\$ 1,826,544,122	\$ (184,333)	\$ -	\$ 1,826,359,788
Committed 9750-9760	\$ 2,232,353,136	\$ (7,062,810)	\$ -	\$ 2,225,290,326
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	\$ (856,892)	\$ 856,892	\$ 95,894,773

*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:

AALA J and Unit J Confidential Counterpart

Object Code	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)
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	\$ -	\$ -	\$ 59,241,926
Classified Salaries 2000-2999	\$ 18,360,701	\$ 60,105		\$ 18,420,806
Employee Benefits 3000-3999	\$ 37,105,808	\$ 21,728		\$ 37,127,536
Books and Supplies 4000-4999	\$ 5,753,600		\$ (81,833)	\$ 5,671,767
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	\$ 81,833	\$ (81,833)	\$ 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	\$ (81,833)	\$ 81,833	\$ 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	\$ (81,833)	\$ 81,833	\$ 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)	\$ (81,833)	\$ 81,833	\$ (12,481,272)

*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:

AALA J and Unit J Confidential Counterpart

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	\$ -	\$ -	\$ 48,318,585
Classified Salaries 2000-2999	\$ 60,831,575	\$ -	\$ -	\$ 60,831,575
Employee Benefits 3000-3999	\$ 63,643,594	\$ -	\$ -	\$ 63,643,594
Books and Supplies 4000-4999	\$ 6,313,969		\$ -	\$ 6,313,969
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	\$ -	\$ -	\$ 191,214,336
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 13,452,565	\$ -	\$ -	\$ 13,452,565
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (2,835,223)	\$ -	\$ -	\$ (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	\$ -	\$ -	\$ 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)	\$ -	\$ -	\$ (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:

AALA J and Unit J Confidential Counterpart

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	\$ 129,835,876	\$ 240,835	\$ -	\$ 130,076,711
Employee Benefits 3000-3999	\$ 110,764,937	\$ 87,062	\$ -	\$ 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	\$ 452,603,485	\$ 327,896	\$ -	\$ 452,931,381
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 3,990,627	\$ (327,896)	\$ -	\$ 3,662,731
BEGINNING FUND BALANCE 9791	\$ 133,350,348			\$ 133,350,348
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 137,340,975	\$ (327,896)	\$ -	\$ 137,013,079
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 10,754,535	\$ -	\$ -	\$ 10,754,535
Restricted 9740	\$ 126,586,441	\$ (327,896)	\$ -	\$ 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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund-212**
 Bargaining Unit: **AALA J and Unit J Confidential Counterpart**

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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
 Bargaining Unit: **AALA J and Unit J Confidential Counterpart**

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	\$ 74,820,982	\$ 148,480	\$ -	\$ 74,969,462
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (74,571,694)	\$ (148,480)	\$ -	\$ (74,720,174)
BEGINNING FUND BALANCE 9791	\$ 92,887,910			\$ 92,887,910
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 18,316,216	\$ (148,480)	\$ -	\$ 18,167,736
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 500,000	\$ -	\$ -	\$ 500,000
Restricted 9740	\$ 17,816,216	\$ (148,480)	\$ -	\$ 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: **AALA J and Unit J Confidential Counterpart**

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	\$ 1,575,667		\$ -	\$ 1,575,667
TOTAL REVENUES	\$ 1,575,667		\$ -	\$ 1,575,667
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 119,779,535	\$ 3,054,922	\$ -	\$ 122,834,457
Employee Benefits 3000-3999	\$ 61,178,749	\$ 1,104,354	\$ -	\$ 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	\$ 755,007,447	\$ 4,159,276	\$ -	\$ 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)*	\$ (753,482,780)	\$ (4,159,276)	\$ -	\$ (757,642,056)
BEGINNING FUND BALANCE 9791	\$ 793,290,482			\$ 793,290,482
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 39,807,702	\$ (4,159,276)	\$ -	\$ 35,648,426
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 39,807,702	\$ (4,159,276)	\$ -	\$ 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

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
 Bargaining Unit: **AALA J and Unit J Confidential Counterpart**

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	\$ 587,765	\$ 5,175	\$ -	\$ 592,940
Employee Benefits 3000-3999	\$ 277,721	\$ 1,871	\$ -	\$ 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	\$ 101,145,029		\$ (7,046)	\$ 101,137,983
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 133,566,451	\$ 7,046	\$ (7,046)	\$ 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)	\$ (7,046)	\$ 7,046	\$ (50,360,451)
BEGINNING FUND BALANCE				
9791	\$ 50,360,451			\$ 50,360,451
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ -	\$ (7,046)	\$ 7,046	\$ -
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740		\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (7,046)	\$ 7,046	\$ -

*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 R-216**
 Bargaining Unit: **AALA J and Unit J Confidential Counterpart**

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	\$ 2,918,862	\$ 88,603	\$ -	\$ 3,007,465
Employee Benefits 3000-3999	\$ 1,589,499	\$ 32,030	\$ -	\$ 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	\$ 462,873,937	\$ 120,633	\$ -	\$ 462,994,570
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699		\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (460,964,704)	\$ (120,633)	\$ -	\$ (461,085,337)
BEGINNING FUND BALANCE 9791	\$ 793,290,482			\$ 793,290,482
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 332,325,778	\$ (120,633)	\$ -	\$ 332,205,145
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 39,920,965	\$ (120,633)	\$ -	\$ 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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
 Bargaining Unit: **AALA J and Unit J Confidential Counterpart**

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	\$ 230,169	\$ 2,480	\$ -	\$ 232,649
Employee Benefits 3000-3999	\$ 101,007	\$ 897	\$ -	\$ 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	\$ 16,426,603	\$ 3,377	\$ -	\$ 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)*	\$ 1,928,397	\$ (3,377)	\$ -	\$ 1,925,020
BEGINNING FUND BALANCE 9791	\$ 112,224,293			\$ 112,224,293
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 114,152,690	\$ (3,377)	\$ -	\$ 114,149,313
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 114,152,690	\$ (3,377)	\$ -	\$ 114,149,313
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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
 Bargaining Unit: **AALA J and Unit J Confidential Counterpart**

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	\$ 1,109,554,754		\$ -	\$ 1,109,554,754
TOTAL REVENUES	\$ 1,109,554,754		\$ -	\$ 1,109,554,754
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 2,577,161	\$ 10,510	\$ -	\$ 2,587,671
Employee Benefits 3000-3999	\$ 1,469,932	\$ 3,799	\$ -	\$ 1,473,731
Books and Supplies 4000-4999	\$ 506,055		\$ (14,309)	\$ 491,746
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	\$ 1,141,255,707	\$ 14,309	\$ (14,309)	\$ 1,141,255,707
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (31,700,953)	\$ (14,309)	\$ 14,309	\$ (31,700,953)
BEGINNING FUND BALANCE				
9791	\$ 123,855,361			\$ 123,855,361
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 92,154,408	\$ (14,309)	\$ 14,309	\$ 92,154,408
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 92,154,408	\$ (14,309)	\$ 14,309	\$ 92,154,408

*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: **Workers Compensation Fund -671**
 Bargaining Unit: **AALA J and Unit J Confidential Counterpart**

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	\$ 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: **AALA J and Unit J Confidential Counterpart**

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	\$ 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
AALA J and Unit J Confidential Counterpart

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

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (403,667)	For Self-Balancing accounts in the Unrestricted General Fund,
Other Financing Sources/Uses	\$ -	adjustments are needed to accommodate additional costs.

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (453,225)	For the Restricted General Fund, adjustments are needed to
Other Financing Sources/Uses	\$ -	accommodate additional costs.

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (81,833)	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	\$ -	
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:

AALA J and Unit J Confidential Counterpart

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	\$ 2,135,789,539	\$ 2,337,578,780	\$ 2,402,194,814
Classified Salaries 2000-2999	\$ 734,940,163	\$ 796,155,218	\$ 820,265,745
Employee Benefits 3000-3999	\$ 1,564,143,656	\$ 1,682,006,171	\$ 1,737,191,947
Books and Supplies 4000-4999	\$ 366,187,815	\$ 361,830,798	\$ 420,716,027
Services and Other Operating Expenditures 5000-5999	\$ 565,676,208	\$ 556,014,949	\$ 559,727,686
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	\$ 5,289,210,499	\$ 5,649,583,642	\$ 5,897,430,258
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	\$ 28,557,154	\$ 31,164,427	\$ 89,574,321
Contributions 8980-8999	\$ (1,160,002,962)	\$ (1,367,079,759)	\$ (1,375,273,652)
OPERATING SURPLUS (DEFICIT)*	\$ 344,659,493	\$ 26,548,489	\$ (489,400,216)
BEGINNING FUND BALANCE			
9791	\$ 2,850,561,199	\$ 3,122,420,687	\$ 3,148,969,176
Audit Adjustments/Other Restatements 9793/9795	\$ (72,800,005)		
ENDING FUND BALANCE	\$ 3,122,420,687	\$ 3,148,969,176	\$ 2,659,568,960
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 43,008,132	\$ 43,008,132	\$ 43,008,132
Restricted 9740			
Committed 9750-9760	\$ 2,225,290,326	\$ 2,021,391,753	\$ 1,706,197,638
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	\$ 95,894,773	\$ 411,713,971	\$ 270,137,870

*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:

AALA J and Unit J Confidential Counterpart

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	\$ 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	\$ 1,273,864,770	\$ 1,046,034,468	\$ 810,501,102
Classified Salaries 2000-2999	\$ 672,162,220	\$ 626,094,424	\$ 567,128,124
Employee Benefits 3000-3999	\$ 1,280,451,082	\$ 1,186,201,961	\$ 1,111,679,677
Books and Supplies 4000-4999	\$ 268,353,619	\$ 1,956,560,210	\$ 621,047,407
Services and Other Operating Expenditures 5000-5999	\$ 691,748,191	\$ 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	\$ 4,320,409,513	\$ 5,495,719,092	\$ 3,692,220,702
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	\$ 1,160,002,962	\$ 1,367,079,759	\$ 1,375,273,652
OPERATING SURPLUS (DEFICIT)*	\$ 1,275,799,551	\$ (513,404,293)	\$ (115,964,021)
BEGINNING FUND BALANCE			
9791	\$ 549,533,472	\$ 1,826,359,788	\$ 1,312,955,495
Audit Adjustments/Other Restatements 9793/9795	\$ 1,026,765		
ENDING FUND BALANCE	\$ 1,826,359,788	\$ 1,312,955,495	\$ 1,196,991,473
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -		
Restricted 9740	\$ 1,826,359,788	\$ 1,312,955,494	\$ 1,196,991,473
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:

AALA J and Unit J Confidential Counterpart

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	\$ 3,409,654,310	\$ 3,383,613,248	\$ 3,212,695,916
Classified Salaries 2000-2999	\$ 1,407,102,383	\$ 1,422,249,642	\$ 1,387,393,869
Employee Benefits 3000-3999	\$ 2,844,594,738	\$ 2,868,208,132	\$ 2,848,871,624
Books and Supplies 4000-4999	\$ 634,541,434	\$ 2,318,391,008	\$ 1,041,763,435
Services and Other Operating Expenditures 5000-5999	\$ 1,257,424,399	\$ 1,106,439,733	\$ 1,060,413,526
Capital Outlay 6000-6999	\$ 70,010,810	\$ 55,677,268	\$ 50,766,314
Other Outgo (excluding 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	\$ 9,609,620,012	\$ 11,145,302,734	\$ 9,589,650,960
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	\$ 28,642,330	\$ 31,249,603	\$ 89,659,497
Contributions 8980-8999	\$ (0)	\$ -	\$ 0
OPERATING SURPLUS (DEFICIT)*	\$ 1,620,459,044	\$ (486,855,805)	\$ (605,364,237)
BEGINNING FUND BALANCE			
9791	\$ 3,400,094,671	\$ 4,948,780,475	\$ 4,461,924,671
Audit Adjustments/Other Restatements 9793/9795	\$ (71,773,240)		
ENDING FUND BALANCE	\$ 4,948,780,475	\$ 4,461,924,671	\$ 3,856,560,433
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 43,008,132	\$ 43,008,132	\$ 43,008,132
Restricted 9740	\$ 1,826,359,788	\$ 1,312,955,494	\$ 1,196,991,473
Committed 9750-9760	\$ 2,225,290,326	\$ 2,021,391,753	\$ 1,706,197,638
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	\$ 95,894,773	\$ 411,713,971	\$ 270,137,871

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles Unified School District
AALA J and Unit J Confidential Counterpart

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)	\$ 9,638,262,342	\$ 11,176,552,338	\$ 9,679,310,458
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 9,638,262,342	\$ 11,176,552,338	\$ 9,679,310,458
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)	\$ 192,765,247	\$ 223,531,047	\$ 193,586,209

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)	\$ 95,894,773	\$ 411,713,971	\$ 270,137,870
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	\$ 334,674,773	\$ 629,693,971	\$ 455,487,870
f.	Reserve for Economic Uncertainties Percentage	3.47%	5.63%	4.71%

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
AALA - J and unit J confidential counterpart

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	\$ 12,966,887
General Fund balance Increase/(Decrease), Page 4c, Column 3	\$ (8,104,035)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (81,833)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (327,896)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (148,480)
Other Fund balance Increase/(Decrease), Page 4h1, Column 2	\$ (4,159,276)
Other Fund balance Increase/(Decrease), Page 4h2, Column 2	\$ (120,633)
Other Fund balance Increase/(Decrease), Page 4h3, Column 2	\$ (7,046)
Other Fund balance Increase/(Decrease), Page 4h4, Column 2	\$ (3,377)
Other Fund balance Increase/(Decrease), Page 4h5, Column 2	\$ (14,309)
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)	\$ (12,966,887)
Variance	\$ (0)

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.

<u>General Fund Combined</u>	<u>Surplus/(Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement	\$ 1,627,706,188	16.9%	
Current FY Surplus/(Deficit) after settlement(s)	\$ 1,620,459,630	16.8%	
1st Subsequent FY Surplus/(Deficit) after settl	\$ (486,855,805)	-4.4%	
2nd Subsequent FY Surplus/(Deficit) after settl	\$ (604,811,693)	-6.2%	

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.

<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	\$ -	

**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 Categories:

Revenues/Other Financing Sources

\$ -

Expenditures/Other Financing Uses

\$ 12,027,576

Ending Balance(s) Increase/(Decrease)

\$ (12,027,576)

Subsequent Years

Budget Adjustment Categories:

Revenues/Other Financing Sources

\$ -

Expenditures/Other Financing Uses

\$ 34,770,186

Ending Balance(s) Increase/(Decrease)

\$ (34,770,186)

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)**

5/4/23

Date

☒ I hereby certify _____ I am unable to certify



**Chief Business Official
(Signature)**

05/04/23

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
AALA J and Unit J Confidential Counterpart

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 Service Employees International Union (SEIU) approved on April 18, 2023. It captures substantive elements agreed upon with counterpart considerations. If our understanding of agreements with SEIU proves to be different, it will be reflected in a subsequent AB 1200.
3. The unrestricted impact of the AALA J and Unit J confidential counterpart are \$7.0M in FY 2022-23, \$8.4M in FY 2023-24, and \$12.0M in FY 2024-25. The cost of the AALA J and Unit J confidential counterpart agreements necessitates the release of the following committed balances: Inflation Protection of \$7.0M in FY 2022-23, \$8.4M in FY 2023-24, and \$12.6M in FY 2024-25 totalling \$28.0M. Accordingly, the Unrestricted General Fund Unappropriated/Unassigned balances were not reduced.
4. 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 2 of 9 bargaining units that have yet to be settled. In addition to the release of Inflation Protection committed balances, 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.

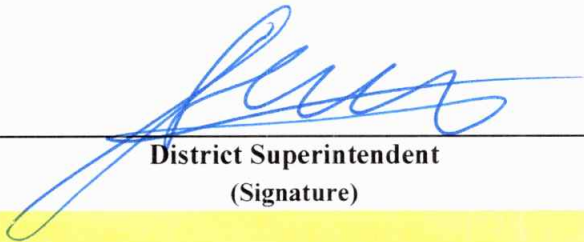
K. CERTIFICATION NO. 2

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)

5/4/23
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
AALA J and Unit J Confidential Counterpart
Summary of Compensation Increase¹ - Fiscal Impact to All Funds

Number	Article	Agreement	FY22-23	FY23-24	FY24-25	3-year Impact
1	Compensation	Effective, July 1, 2021: All bargaining Unit J members plus one Unit J confidential counterpart job classification shall receive 5% on schedule wage increase applied to all pay scale groups and levels of the base salary tables	\$7,347,149	\$3,703,524	\$3,722,412	\$14,773,086
2	Compensation	Based on the salary table effective July 1, 2022, all Unit J and Unit J confidential counterpart bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.	\$2,367,867	\$2,387,172	\$2,399,346	\$7,154,385
3	Compensation	Based on the salary table effective January 1, 2023, all Unit J and Unit J confidential counterpart bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.	\$3,251,871	\$3,278,383	\$3,295,102	\$9,825,355
4	Compensation	Based on the salary table effective July 1, 2023, all Unit J and Unit J confidential counterpart bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.	\$0	\$2,557,138	\$2,570,179	\$5,127,318
5	Compensation	Based on the salary table effective January 1, 2024, all Unit J and Unit J confidential counterpart bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.	\$0	\$3,511,803	\$3,529,713	\$7,041,517
6	Compensation	Based on the salary table effective July 1, 2024, all Unit J and Unit J confidential counterpart bargaining unit members shall receive a 3% on-schedule wage increase applied to the base salary tables.	\$0	\$0	\$2,753,176	\$2,753,176
7	Compensation	Based on the salary table effective January 1, 2025, all Unit J and Unit J confidential counterpart bargaining unit members shall receive a 4% on-schedule wage increase applied to the base salary tables.	\$0	\$0	\$3,781,029	\$3,781,029
		Cumulative Cost	\$12,966,887	\$15,438,021	\$22,050,957	\$50,455,865
		Non-cumulative or Incremental cost each year	\$12,966,887	\$2,471,134	\$6,612,936	\$22,050,957

¹Summary of Compensation Increase shall be read in conjunction with the AALA J and Unit J Confidential Counterpart AB 1200 document presented to the LAUSD Board of Education on May 9, 2023.