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

# PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT in accordance with AB 1200 (Chapter 1213/1991), GC 3540.2(a), GC 3547.5, and CCR, Title V, Section 15449

The Governing Board will act upon	n this agreement on:	January 13, 2015		(date)
The proposed agreement covers the	e period beginning:	January 1, 2015 (date)	and ending:	June 30, 2015 (date)
Certificated, Classified, Other:	Certificated/Clas	sified		
Name of Bargaining Unit:	MACCS (Manag	ement)		
Name of School District:	Culver City Unif	ied School District		

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.

(date)

A. Proposed Change in Compensation

	Bargaining Unit Compensation		urrent Budget ior to Proposed	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)						
All Funds - Combined		·	Agreement)		Year 1 rase/(Decrease) 2014-15	Year 2 Increase/(Decrease) 2015-16	Year 3 Increase/(Decrease) 2016-17			
1.	Salary Schedule Including Step and Column	\$	5,809,203	\$	58,092					
			Bears :		1.00%	0.00%	0.00%			
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	7		24 (AR) 2 2 (AR) 2 2 (AR) 2 2 (AR) 2 3 (AR) 3 3 (AR) 3 4	Section 1		The state of the s			
	Description of Other Compensation		100 100 100 100 100 100 100 100 100 100			Transcription (Control of Control				
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$	979,681	\$	9,797	200 (200 (200 (200 (200 (200 (200 (200				
		a la			1.00%	0.00%	0.00%			
4.	Health/Welfare Plans	\$	504,364			The second secon	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
			Salah Meraji		0.00%	0.00%	0.00%			
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$	7,293,248	\$	67,889	\$ -	-			
			44		0.93%	0.00%	0.00%			
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		61.00							
7.	Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$	119,561		1112.93	0.00	0.00			
					0.93%	0.00%	0.00%			

Referenced In: Informational Bulletin No. 3595 BAS-104-2012-13 Los Angeles County Office of Education Division of Business Advisory Services Revised 1/27/14 Culver City Unified School District MACCS (Management)

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

An annualized percentage increase of 1% for the fiscal year of 2014-15 through an increase of 2.0% that will be

	applied to the MACCS employee salary schedules for 2014-15 effective for unit members who are employed on or after January 1, 2015.
	9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)
	No it is the second of the sec
	<ol> <li>Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)</li> </ol>
	None The Committee of t
	11. Does this bargaining unit have a negotiated cap for Health and Welfare  Yes X  No
	If yes, please describe the cap amount.
	The District cap is \$10,060 in 2014-15 that will increse to \$10,460 in 2015-16.
В.	Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)
	None The state of
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.)
	None

Culver City Unified School District MACCS (Management)

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

D.	What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?
	This Memorandum of Understanding does not preclude or cease negotiation on other issues that were addressed of the 2014-15 to 2015-16 initial proposal.
Ε.	Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations grievance procedures, etc.
	None    Compared to the compar
F.	Source of Funding for Proposed Agreement:  1. Current Year
	LCFF, Unrestricted and Restricted Federal, State and Local revenues.
	2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?
	LCFF, Unrestricted and Restricted Federal, State and Local revenues.
	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.)
	Increase in LCFF funding from GAP funding will cover the cost of the salary and benefits increase ongoing.

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

### **Unrestricted General Fund**

MACCS (Management)

Ba	rgaining Unit:	MACCS (Management)					
		Column 1	Column 2	Column 3	Column 4		
	01: -5-	Latest Board- Approved Budget Before Settlement (As of 12/9/2014)	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	Object Code		AND THE RESERVE OF THE PARTY OF	Explain on Page 41	There's		
LCFF Revenue	8010-8099	\$ 46,256,471	200 A	\$ -	\$ 46,256,471		
Federal Revenue	8100-8299	\$ -	And the second s	\$ -	\$ -		
Other State Revenue	8300-8599	\$ 1,798,387		\$ -	\$ 1,798,387		
Other Local Revenue	8600-8799	\$ 3,093,632		\$ -	\$ 3,093,632		
TOTAL REVENUES		\$ 51,148,490		\$ -	\$ 51,148,490		
EXPENDITURES				was was	100		
Certificated Salaries	1000-1999	\$ 23,203,299	\$ 30,488	\$ -	\$ 23,233,787		
Classified Salaries	2000-2999	\$ 6,330,369	\$ 11,028	\$ -	\$ 6,341,397		
Employee Benefits	3000-3999	\$ 7,897,000	\$ 7,130	\$ -	\$ 7,904,130		
Books and Supplies	4000-4999	\$ 969,896		\$	\$ 969,896		
Services, Other Operating Expenses	5000-5999	\$ 2,817,714	44 A	\$ -	\$ 2,817,714		
Capital Outlay	6000-6999	\$ 75,000	10.4	\$	\$ 75,000		
Other Outgo	7100-7299 7400-7499	\$ 120,157	7000 E	\$ -	\$ 120,157		
Indirect/Direct Support Costs	7300-7399	\$ (1,125,269)	And Control	\$ -	\$ (1,125,269)		
TOTAL EXPENDITURES	<del>-</del>	\$ 40,288,166	\$ 48,646	\$ -	\$ 40,336,812		
OTHER FINANCING SOURCES/USES			- 77		PAGENTAL ASSOCIATION		
Transfers In and Other Sources	8900-8979	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000		
Transfers Out and Other Uses	7600-7699	\$ 700,000	\$ -	\$ -	\$ 700,000		
Contributions	8980-8999	\$ (9,012,241)	\$ (8,700)	\$ -	\$ (9,020,941)		
OPERATING SURPLUS (DEFICIT)*		\$ 2,348,083	\$ (57,346)	\$ -	\$ 2,290,737		
BEGINNING FUND BALANCE	9791	\$ 16,067,221	The second secon	And the second s	\$ 16,067,221		
Prior-Year Adjustments/Restatements	9793/9795	\$			\$ -		
ENDING FUND BALANCE		\$ 18,415,304	\$ (57,346)	\$ -	\$ 18,357,958		
COMPONENTS OF ENDING BALANCE:		200-200		807200 TO 10 00 00 00 00 00 00 00 00 00 00 00 00	gus.		
Nonspendable Amounts	9711-9719	\$ 75,000	-	\$ -	\$ 75,000		
Restricted Amounts	9740				<b>电影</b>		
Committed Amounts	9750-9760	\$ -	\$ -	\$	\$ -		
Assigned Amounts	9780	\$ 2,099,431	\$	\$	\$ 2,099,431		
Reserve for Economic Uncertainties	9789	\$ 1,824,200	\$ 1,912	\$ -	\$ 1,826,112		
Unassigned/Unappropriated Amount	9790	\$ 14,416,673	\$ (59,258)	\$ -	\$ 14,357,415		
			I				

\*Net Increase (Decrease) in Fund Balance

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

### **Restricted General Fund**

MACCS (Management)

Bar	rgaining Unit:				
		Column 1	Column 2	Column 3	Column 4
	i	Latest Board- Approved Budget Before Settlement (As of 12/9/2014)	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	Object Code			Explain on Tage 41	200
LCFF Revenue	8010-8099	\$ -	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$ -	\$ -
Federal Revenue	8100-8299	\$ 2,314,250	## 1 ## 1	\$ -	\$ 2,314,250
Other State Revenue	8300-8599	\$ 5,108,881	AND THE RESERVE OF THE PERSON	\$ -	\$ 5,108,881
Other Local Revenue	8600-8799	\$ 1,653,596		\$ -	\$ 1,653,596
TOTAL REVENUES		\$ 9,076,727		\$ -	\$ 9,076,727
EXPENDITURES		107	(SEE SEE SEE SEE SEE SEE SEE SEE SEE SEE		AT SAME
Certificated Salaries	1000-1999	\$ 5,756,697	\$ 12,273	s -	\$ 5,768,970
Classified Salaries	2000-2999	\$ 3,319,154	\$ 829	\$ -	\$ 3,319,983
Employee Benefits	3000-3999	\$ 2,394,452	\$ 2,009	\$ -	\$ 2,396,461
Books and Supplies	4000-4999	\$ 2,013,795		\$ -	\$ 2,013,795
Services, Other Operating Expenses	5000-5999	\$ 5,549,183		s -	\$ 5,549,183
Capital Outlay	6000-6999	\$ -	400	<b>s</b> -	-
Other Outgo	7100-7299 7400-7499	\$ -		\$	\$ -
Indirect/Direct Support Costs	7300-7399	\$ 785,209	- 177 H	\$ -	\$ 785,209
TOTAL EXPENDITURES		\$ 19,818,490	\$ 15,111	\$ -	\$ 19,833,601
OTHER FINANCING SOURCES/USES		2 256524	a graffer a pilit	100	14 300
Transfers In and Other Sources	8900-8979	-	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$
Contributions	8980-8999	\$ 9,012,241	\$ 8,700	\$ -	\$ 9,020,941
OPERATING SURPLUS (DEFICIT)*		\$ (1,729,522)	\$ (6,411)	-	\$ (1,735,933)
BEGINNING FUND BALANCE	9791	\$ 3,938,632	20 (20 (20 (20 (20 (20 (20 (20 (20 (20 (		\$ 3,938,632
Prior-Year Adjustments/Restatements	9793/9795	\$ -	30.5(1) <sup>27</sup> (3) (3)	7.1	-
ENDING FUND BALANCE		\$ 2,209,110	\$ (6,411)	\$ -	\$ 2,202,699
COMPONENTS OF ENDING BALANCE:		12.	- 12°	embris .	77. s48.48
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts	9740	\$ 2,209,111	\$ (6,411	) \$ -	\$ 2,202,700
Committed Amounts	9750-9760		220		
Assigned Amounts	9780		1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944		samily emily
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ (1)	-	\$ -	\$ (1)

\*Net Increase (Decrease) in Fund Balance

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

### **Combined General Fund**

Bargaining Unit:

MACCS (Management)

Column   C		rgaining Unit:				ACCS (M				
Approved Budges				Column 1						
Refere Settlement   Commensation   Commensation   Commensation   Commensation   Explain on Page 41			1						7	
Committed Amounts   Comm	·				1				/	
REVENUES	·				(compe	ensation)			(C	orumns 1+2+3)
REVENUES		Object Code	(As	01 12/9/2014)				,		
LCFF Revenue	REVENUES	Object Code		75410770						100
Federal Revenue	<u> </u>	8010-8099	8	46 256 471		ename Second	\$	_	¢	46 256 471
Other State Revenue 8300-8599 \$ 6,907,268			ļ						<u> </u>	
Other Local Revenue 8600-8799 \$ 4,747,228 \$ \$ - \$ 4,747,228  TOTAL REVENUES \$ 60,225,217 \$ \$ - \$ 60,225,217  EXPENDITURES Certificated Salaries 1000-1999 \$ 28,959,996 \$ 42,761 \$ - \$ 29,002,757  Classified Salaries 2000-2999 \$ 9,649,523 \$ 11,857 \$ - \$ 9,661,380  Employee Benefits 3000-3999 \$ 10,291,452 \$ 9,139 \$ - \$ 10,300,591  Books and Supplies 4000-4999 \$ 2,983,691 \$ \$ - \$ 2,983,691  Services, Other Operating Expenses 5000-5999 \$ 8,366,897  Capital Outlay 6000-6999 \$ 75,000  Other Outgo 7100-7299 \$ 120,157  Indirect/Direct Support Costs 7300-7399 \$ (340,060)  TOTAL EXPENDITURES \$ 60,106,656 \$ 63,757 \$ - \$ 60,170,413  OTHER FINANCING SOURCES/USES Transfer In and Other Sources 8900-8979 \$ 1,200,000  Transfers Out and Other Uses 7600-7699 \$ 700,000  Contributions 8980-8999 \$ - \$ - \$ - \$ 1,200,000  Transfers Out and Other Uses 7600-7699 \$ 700,000 \$ - \$ - \$ 5 - \$ 5,000  Contributions 8980-8999 \$ - \$ - \$ - \$ 700,000  Contributions 9980-8999 \$ - \$ - \$ - \$ 5,000  DEFRATING SURPLUS (DEFICT)* \$ 5 618,561 \$ (63,757) \$ - \$ 520,560,657  COMPONENTS OF ENDING BALANCE 9791 \$ 20,005,853  Prior-Year Adjustments/Restatements 9793/9795 \$ - \$ 5,000  Restricted Amounts 9711-9719 \$ 75,000 \$ - \$ - \$ - \$ 75,000  Restricted Amounts 9711-9719 \$ 75,000 \$ - \$ - \$ - \$ 75,000  Committed Amounts 9750-9760 \$ - \$ - \$ - \$ 75,000  Assigned Amounts 9780 \$ 2,099,431 \$ - \$ - \$ 2,099,431  Reserve for Economic Uncertainties 9789 \$ 1,824,200 \$ 1,912 \$ - \$ 1,826,112			L.							
TOTAL REVENUES					11.4	III.				
EXPENDITURES Certificated Salaries  1000-1999 \$ 28,959,996 \$ 42,761 \$ - \$ 29,002,757  Classified Salaries  2000-2999 \$ 9,649,523 \$ 11,857 \$ - \$ 9,661,380  Employee Benefits  3000-3999 \$ 10,291,452 \$ 9,139 \$ - \$ 10,300,591  Books and Supplies  4000-4999 \$ 2,983,691 \$ \$ - \$ 2,983,691  Services, Other Operating Expenses  5000-5999 \$ 8,366,897 \$ \$ - \$ 8,366,897  Capital Outlay  6000-6999 \$ 75,000 \$ \$ - \$ 5 5,000  Other Outgo  7100-7299 \$ 120,157  Indirect/Direct Support Costs  7300-7399 \$ (340,060) \$ \$ - \$ \$ (340,060)  TOTAL EXPENDITURES  \$ 60,106,656 \$ 63,757 \$ - \$ 60,170,413  OTHER FINANCING SOURCES/USES Transfer In and Other Sources  8900-8979 \$ 1,200,000 \$ - \$ - \$ 1,200,000  Contributions  8980-8999 \$ - \$ - \$ 5 70,000  Contributions  8980-8999 \$ - \$ - \$ 5 70,000  Contributions  8980-8999 \$ - \$ - \$ 5 5,4804  BEGINNING FUND BALANCE  Prior-Year Adjustments/Restatements  9793/9795 \$ - \$ 20,005,853  Prior-Year Adjustments/Restatements  9793/9795 \$ - \$ - \$ 20,560,657  COMPONENTS OF ENDING BALANCE  Nonspendable Amounts  9710 \$ 22,009,431 \$ - \$ - \$ 2,009,431  Reserve for Economic Uncertainties  9789 \$ 1,824,200 \$ 1,912 \$ - \$ 1,826,112		8600-8799						-		
Certificated Salaries			\$	60,225,217		lad.	\$	-	\$	60,225,217
Classified Salaries   2000-2999   9,649,523   11,857   5	EXPENDITURES			100		100		7		2000年 1000年 - 1700年
Employee Benefits   3000-3999   \$ 10,291,452   \$ 9,139   \$ - \$ 10,300,591	Certificated Salaries	1000-1999	\$	28,959,996	\$	42,761	\$	<u>-</u>	\$	29,002,757
Books and Supplies			\$		\$	11,857		-	\$	
Services, Other Operating Expenses   5000-5999   \$ 8,366,897   \$ \$ - \$ 8,366,897   \$ \$ - \$ 75,000   \$ \$ - \$ 75,000   \$ \$ - \$ 75,000   \$ \$ - \$ 75,000   \$ \$ - \$ 75,000   \$ \$ - \$ 75,000   \$ \$ - \$ 75,000   \$ \$ - \$ 75,000   \$ \$ - \$ 75,000   \$ \$ - \$ 75,000   \$ \$ - \$ 75,000   \$ \$ - \$ 700,000   \$ \$ - \$ \$ - \$ 700,000   \$ \$ - \$ \$ - \$ 700,000   \$ \$ - \$ \$ - \$ 700,000   \$ \$ - \$ \$ - \$ 700,000   \$ \$ - \$ \$ - \$ 700,000   \$ \$ - \$ \$ - \$ \$ 700,000   \$ \$ - \$ \$ - \$ \$ 700,000   \$ \$ - \$ \$ - \$ \$ 700,000   \$ \$ - \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		3000-3999	\$	10,291,452	\$	9,139	\$	<u>-</u>	\$	10,300,591
Capital Outlay 6000-6999 \$ 75,000 \$ \$ - \$ 75,000 Other Outgo 7100-7299 \$ 120,157 \$ \$ - \$ 120,100 \$ \$ - \$ 120,157 \$ \$ - \$ 120,100 \$ \$ - \$ 120,157 \$ \$ - \$ 120,100 \$ \$ 120,100 \$ \$ 120,100 \$ \$ 120,100 \$ \$ 120,100 \$ \$ 120,100 \$		4000-4999	\$	2,983,691		441	\$		\$	
Other Outgo	Services, Other Operating Expenses	5000-5999	\$	8,366,897			\$		\$	8,366,897
T400-7499	Capital Outlay	6000-6999	\$	75,000			\$	_	\$	75,000
Indirect/Direct Support Costs	Other Outgo		\$	120,157			\$	-	\$	120,157
OTHER FINANCING SOURCES/USES         8900-8979         \$ 1,200,000         \$ - \$ - \$ 1,200,000           Transfer In and Other Sources         7600-7699         \$ 700,000         \$ - \$ - \$ 700,000           Contributions         8980-8999         \$ - \$ - \$ - \$ - \$ 700,000           Contributions         8980-8999         \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Indirect/Direct Support Costs		\$	(340,060)		16.00 16.00	\$	-	\$	(340,060)
Transfer In and Other Sources         8900-8979         \$ 1,200,000         \$ - \$ 1,200,000           Transfers Out and Other Uses         7600-7699         \$ 700,000         \$ - \$ . \$ 700,000           Contributions         8980-8999         \$ - \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ .	TOTAL EXPENDITURES		\$	60,106,656	\$	63,757	\$		\$	60,170,413
Transfers Out and Other Uses         7600-7699         \$ 700,000         \$ - \$ - \$ 700,000           Contributions         8980-8999         \$ - \$ - \$ - \$ - \$ - \$           OPERATING SURPLUS (DEFICIT)*         \$ 618,561         \$ (63,757)         \$ - \$ 554,804           BEGINNING FUND BALANCE         9791         \$ 20,005,853         \$ 20,005,853           Prior-Year Adjustments/Restatements         9793/9795         \$ -         \$ 20,624,414         \$ (63,757)         \$ - \$ 20,560,657           COMPONENTS OF ENDING BALANCE: Nonspendable Amounts         9711-9719         \$ 75,000         \$ - \$ 575,000         \$ - \$ 75,000           Restricted Amounts         9740         \$ 2,209,111         \$ (6,411)         \$ - \$ 2,202,700           Committed Amounts         9750-9760         \$ - \$ 5         \$ 5         \$ 5           Assigned Amounts         9780         \$ 2,099,431         \$ - \$ 5         \$ 2,099,431           Reserve for Economic Uncertainties         9789         \$ 1,824,200         \$ 1,912         \$ - \$ 1,826,112	OTHER FINANCING SOURCES/USES			2.4		1 22				AND DE
Contributions         8980-8999         \$         -	Transfer In and Other Sources	8900-8979	\$	1,200,000	\$	-	\$	-	\$	1,200,000
OPERATING SURPLUS (DEFICIT)*         \$ 618,561         \$ (63,757)         \$ -         \$ 554,804           BEGINNING FUND BALANCE         9791         \$ 20,005,853         \$ 20,005,853         \$ 20,005,853           Prior-Year Adjustments/Restatements         9793/9795         \$ -         \$ -         \$ 20,560,657           ENDING FUND BALANCE         \$ 20,624,414         \$ (63,757)         \$ -         \$ 20,560,657           COMPONENTS OF ENDING BALANCE:         * 75,000         * -         \$ -         \$ 75,000           Restricted Amounts         9711-9719         * 75,000         * -         \$ -         \$ 75,000           Restricted Amounts         9740         \$ 2,209,111         * (6,411)         * -         \$ 2,202,700           Committed Amounts         9750-9760         * -         * -         * -         * -         * -           Assigned Amounts         9780         \$ 2,099,431         * -         * -         \$ 2,099,431           Reserve for Economic Uncertainties         9789         \$ 1,824,200         * 1,912         * -         \$ 1,826,112	Transfers Out and Other Uses	7600-7699	\$	700,000	\$	-	\$	-	\$	700,000
BEGINNING FUND BALANCE 9791 \$ 20,005,853 \$ \$ 20,005,853  Prior-Year Adjustments/Restatements 9793/9795 \$ - \$ \$ 20,560,657  ENDING FUND BALANCE \$ 20,624,414 \$ (63,757) \$ - \$ 20,560,657  COMPONENTS OF ENDING BALANCE:  Nonspendable Amounts 9711-9719 \$ 75,000 \$ - \$ - \$ 75,000  Restricted Amounts 9740 \$ 2,209,111 \$ (6,411) \$ - \$ 2,202,700  Committed Amounts 9750-9760 \$ - \$ - \$ - \$ - \$ - \$  Assigned Amounts 9780 \$ 2,099,431 \$ - \$ - \$ 2,099,431  Reserve for Economic Uncertainties 9789 \$ 1,824,200 \$ 1,912 \$ - \$ 1,826,112	Contributions	8980-8999	\$	-	\$	-	\$	-	\$	-
Prior-Year Adjustments/Restatements         9793/9795         \$ -         \$ -         \$ -         \$ -         \$ -         \$ 20,560,657         \$ -         \$ 20,000         \$ -         \$ -         \$ 2,000,657         \$ -         \$ 2,000         \$ 2,000         \$ 2,202,700         \$ -         \$ 2,202,700         \$ -         \$ -         \$ 2,202,700         \$ -         \$ -         \$ 2,202,700         \$ -         \$ -         \$ 2,099,431         \$ -         \$ 2,099,431         \$ -         \$ 2,099,431         \$ -         \$ 2,099,431         \$ -         \$ 2,099,431         \$ -         \$ 2,099,431         \$ - <td>OPERATING SURPLUS (DEFICIT)*</td> <td></td> <td>\$</td> <td>618,561</td> <td>\$</td> <td>(63,757)</td> <td>\$</td> <td>-</td> <td>\$</td> <td>554,804</td>	OPERATING SURPLUS (DEFICIT)*		\$	618,561	\$	(63,757)	\$	-	\$	554,804
Prior-Year Adjustments/Restatements         9793/9795         \$ -         \$ -         \$ -         \$ -         \$ -         \$ 20,560,657         \$ -         \$ 20,000         \$ -         \$ -         \$ 2,000,657         \$ -         \$ 2,000         \$ 2,000         \$ 2,202,700         \$ -         \$ 2,202,700         \$ -         \$ -         \$ 2,202,700         \$ -         \$ -         \$ 2,202,700         \$ -         \$ -         \$ 2,099,431         \$ -         \$ 2,099,431         \$ -         \$ 2,099,431         \$ -         \$ 2,099,431         \$ -         \$ 2,099,431         \$ -         \$ 2,099,431         \$ - <td></td>										
ENDING FUND BALANCE \$ 20,624,414 \$ (63,757) \$ - \$ 20,560,657  COMPONENTS OF ENDING BALANCE:  Nonspendable Amounts 9711-9719 \$ 75,000 \$ - \$ - \$ 75,000  Restricted Amounts 9740 \$ 2,209,111 \$ (6,411) \$ - \$ 2,202,700  Committed Amounts 9750-9760 \$ - \$ - \$ - \$ - \$  Assigned Amounts 9780 \$ 2,099,431 \$ - \$ - \$ 2,099,431  Reserve for Economic Uncertainties 9789 \$ 1,824,200 \$ 1,912 \$ - \$ 1,826,112	BEGINNING FUND BALANCE	9791	\$	20,005,853					\$	20,005,853
COMPONENTS OF ENDING BALANCE:         Nonspendable Amounts       9711-9719       \$ 75,000       \$ -       \$ -       \$ 75,000         Restricted Amounts       9740       \$ 2,209,111       \$ (6,411)       \$ -       \$ 2,202,700         Committed Amounts       9750-9760       \$ -       \$ -       \$ -       \$ -         Assigned Amounts       9780       \$ 2,099,431       \$ -       \$ -       \$ 2,099,431         Reserve for Economic Uncertainties       9789       \$ 1,824,200       \$ 1,912       \$ -       \$ 1,826,112	Prior-Year Adjustments/Restatements	9793/9795	\$	-		in in			\$	
Nonspendable Amounts       9711-9719       \$ 75,000       \$ - \$ - \$ 75,000         Restricted Amounts       9740       \$ 2,209,111       \$ (6,411)       \$ - \$ 2,202,700         Committed Amounts       9750-9760       \$ - \$ - \$ - \$ - \$ - \$       - \$ - \$ - \$         Assigned Amounts       9780       \$ 2,099,431       \$ - \$ - \$ 2,099,431         Reserve for Economic Uncertainties       9789       \$ 1,824,200       \$ 1,912       \$ - \$ 1,826,112			\$	20,624,414	\$	(63,757)	\$	-	\$	20,560,657
Restricted Amounts       9740       \$ 2,209,111       \$ (6,411)       \$ - \$ 2,202,700         Committed Amounts       9750-9760       \$ - \$ - \$ - \$       - \$ - \$         Assigned Amounts       9780       \$ 2,099,431       \$ - \$ - \$ 2,099,431         Reserve for Economic Uncertainties       9789       \$ 1,824,200       \$ 1,912       \$ - \$ 1,826,112	COMPONENTS OF ENDING BALANCE:					Section 1	i produce	F - 85 - 11	100	
Committed Amounts       9750-9760       \$ - \$ - \$ -         Assigned Amounts       9780       \$ 2,099,431       \$ - \$ - \$ 2,099,431         Reserve for Economic Uncertainties       9789       \$ 1,824,200       \$ 1,912       \$ - \$ 1,826,112	Nonspendable Amounts	9711-9719	\$	75,000	\$	-	\$	-	\$	75,000
Assigned Amounts 9780 \$ 2,099,431 \$ - \$ 2,099,431 Reserve for Economic Uncertainties 9789 \$ 1,824,200 \$ 1,912 \$ - \$ 1,826,112	Restricted Amounts	9740	\$	2,209,111	\$	(6,411)	\$	-	\$	2,202,700
Reserve for Economic Uncertainties 9789 \$ 1,824,200 \$ 1,912 \$ - \$ 1,826,112	Committed Amounts	9750-9760	\$	-	\$	-	\$	-	\$	-
, , , , , , , , , , , , , , , , , , , ,	Assigned Amounts	9780	\$	2,099,431	\$	-	\$	-	\$	2,099,431
Unassigned/Unappropriated Amount 9790 \$ 14,416,672 \$ (59,258) \$ - \$ 14,357,414	Reserve for Economic Uncertainties	9789	\$	1,824,200	\$	1,912	\$	-	\$	1,826,112
	Unassigned/Unappropriated Amount	9790	\$	14,416,672	\$	(59,258)	\$	-	\$	14,357,414

\*Net Increase (Decrease) in Fund Balance

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

### Fund 11 - Adult Education Fund

Bargaining Unit:

MACCS (Management)

	Bargaining Unit:			Ianagement)		
		Column 1	Column 2	Column 3	Column 4	
	Object Code	Latest Board- Approved Budget Before Settlement (As of 12/9/2014)	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	Object Code	At 18 had a second	127	27 plan on 1 age 41		
Federal Revenue	8100-8299	\$ 190,159	And	\$ -	\$ 190,159	
Other State Revenue	8300-8599	\$ 9,577		\$ -	\$ 9,577	
Other Local Revenue	8600-8799	\$ 387,878	AND REP	\$ -	\$ 387,878	
TOTAL REVENUES		\$ 587,614		\$ -	\$ 587,614	
EXPENDITURES		j programa				
Certificated Salaries	1000-1999	\$ 762,037	\$ 770	\$ -	\$ 762,807	
Classified Salaries	2000-2999	\$ 377,700	\$ -	\$	\$ 377,700	
Employee Benefits	3000-3999	\$ 264,694	\$ 114	\$ -	\$ 264,808	
Books and Supplies	4000-4999	\$ 64,172		\$ -	\$ 64,172	
Services, Other Operating Expenses	5000-5999	\$ 90,000	AND THE RESERVE	\$ -	\$ 90,000	
Capital Outlay	6000-6999	\$ -	STORY S	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	<b>s</b> -	1901 to 1901 t	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ 67,763	1. T. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	\$ -	\$ 67,763	
TOTAL EXPENDITURES		\$ 1,626,366	\$ 884	\$ -	\$ 1,627,250	
OTHER FINANCING SOURCES/USES		-179		i in		
Transfers In and Other Sources	8900-8979	\$ 700,000	<b>S</b>	\$	\$ 700,000	
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -	
OPERATING SURPLUS (DEFICIT)*		\$ (338,752)	\$ (884)	\$ -	\$ (339,636)	
					E. 2592E	
BEGINNING FUND BALANCE	9791	\$ 489,774			\$ 489,774	
Prior-Year Adjustments/Restatements	9793/9795	\$ -		er i Saari en	\$ -	
ENDING FUND BALANCE		\$ 151,022	\$ (884)	-	\$ 150,138	
COMPONENTS OF ENDING BALANCE:			Section 1		· 48/19/20	
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -	\$ -	
Restricted Amounts	9740	\$ 15,061	\$	\$ -	\$ 15,061	
Committed Amounts	9750-9760	\$ -	\$ -	\$ -	\$ -	
Assigned Amounts	9780	\$ 135,961	\$ (884)	\$	\$ 135,077	
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -	
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -	

\*Net Increase (Decrease) in Fund Balance

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

### Fund 12 - Child Development Fund

Bargaining Unit:

MACCS (Management)

Ba	rgaining Unit:		MACCS (M		
		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 12/9/2014)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	Total Revised Budget (Columns 1+2+3)
REVENUES	Object Code	g liftenin		Explain on Page 4i	was carried asset (Asset)
Federal Revenue	8100-8299	\$ 503,449		\$ -	\$ 503,449
Other State Revenue	8300-8599	\$ 960,753	Part William	\$ -	\$ 960,753
Other Local Revenue	8600-8799	\$ 2,537,204	4	\$ -	\$ 2,537,204
TOTAL REVENUES		\$ 4,001,406	19175 to 20175 to	\$ -	\$ 4,001,406
EXPENDITURES		Application of the second	1 APPEN	Mary Es	e transmitter en
Certificated Salaries	1000-1999	\$ 1,566,880	\$ 1,101	\$ -	\$ 1,567,981
Classified Salaries	2000-2999	\$ 1,282,295	\$ -	<b>s</b> -	\$ 1,282,295
Employee Benefits	3000-3999	\$ 885,685	\$ 163	\$ -	\$ 885,848
Books and Supplies	4000-4999	\$ 178,100		\$ -	\$ 178,100
Services, Other Operating Expenses	5000-5999	\$ 135,392	ni, 14407. 141	\$ -	\$ 135,392
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo	7100-7299 7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs	7300-7399	\$ 189,297		\$	\$ 189,297
TOTAL EXPENDITURES		\$ 4,237,649	\$ 1,264	\$ -	\$ 4,238,913
OTHER FINANCING SOURCES/USES		energy of the second	2.07	45.0	
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (236,243)	\$ (1,264)	\$ -	\$ (237,507)
	100 (10) (6)	31.31	as settlers		
BEGINNING FUND BALANCE	9791	\$ 561,472			\$ 561,472
Prior-Year Adjustments/Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 325,229	\$ (1,264)	-	\$ 323,965
COMPONENTS OF ENDING BALANCE:		320 300 200	HALL IN THE SEC.		
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts	9740	\$ 325,229	\$ (1,264)	\$ -	\$ 323,965
Committed Amounts	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts	9780	\$	\$	\$	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

<sup>\*</sup>Net Increase (Decrease) in Fund Balance

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

### Fund 13/61 - Cafeteria Fund

Bargaining Unit:

MACCS (Management)

Da	rgaining Unit:			lanagement)		
-		Column 1	Column 2	Column 3	Column 4	
		Latest Board- Approved Budget Before Settlement (As of 12/9/2014)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	Total Revised Budget (Columns 1+2+3)	
	Object Code			Explain on Page 4i		
REVENUES				- 14	Fig.	
LCFF Revenue	8010-8099	\$ -		-	\$ -	
Federal Revenue	8100-8299	\$ 1,160,140		\$ -	\$ 1,160,140	
Other State Revenue	8300-8599	\$ 90,000		\$ -	\$ 90,000	
Other Local Revenue	8600-8799	\$ 803,500	1500 医肾髓	\$ -	\$ 803,500	
TOTAL REVENUES		\$ 2,053,640		\$ -	\$ 2,053,640	
EXPENDITURES		14 - 15 - 15 - 15 - 15 - 15 - 15 - 15 -	4.25		a 加藤	
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	2000-2999	\$ 1,012,325	\$ 1,602	\$ -	\$ 1,013,927	
Employee Benefits	3000-3999	\$ 302,928	\$ 382	\$ -	\$ 303,310	
Books and Supplies	4000-4999	\$ 883,000	1 7 Mar. 1 1 Mar. 1 1 Mar.	\$ -	\$ 883,000	
Services, Other Operating Expenses	5000-5999	\$ 33,940		\$ -	\$ 33,940	
Capital Outlay	6000-6999	\$ -		\$	\$ -	
Other Outgo	7100-7299 7400-7499	\$		\$	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ 83,000		\$ -	\$ 83,000	
TOTAL EXPENDITURES		\$ 2,315,193	\$ 1,984	\$ -	\$ 2,317,177	
OTHER FINANCING SOURCES/USES		150	144 A A A A A A A A A A A A A A A A A A		10.4	
Transfers In and Other Sources	8900-8979	\$ -	\$ -	<b>S</b> -	\$ -	
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -	
OPERATING SURPLUS (DEFICIT)*		\$ (261,553)	\$ (1,984)	\$ -	\$ (263,537)	
The state of the second of the second	110	27.4 2	232377 (4.1)			
BEGINNING FUND BALANCE	9791	\$ 363,052	ramental and the second se		\$ 363,052	
Prior-Year Adjustments/Restatements	9793/9795	\$			-	
ENDING FUND BALANCE		\$ 101,499	\$ (1,984)	\$ -	\$ 99,515	
COMPONENTS OF ENDING BALANCE:		(4 - 4 ·	1997 E. S.	15 Allerian a	##1.77 m	
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -	-	
Restricted Amounts	9740	\$ 85,265	\$ (1,984)	\$ -	\$ 83,281	
Committed Amounts	9750-9760	\$	\$	\$ -	\$ -	
Assigned Amounts	9780	\$ -	\$	\$ -	\$ -	
Reserve for Economic Uncertainties	9789	\$ 2000000000000000000000000000000000000	\$ -	\$ -	\$ -	
Unassigned/Unappropriated Amount	9790	\$ 16,234	\$ -	\$ -	\$ 16,234	

\*Net Increase (Decrease) in Fund Balance

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

Enter Fund:

Bargaining Unit: MACCS (Management)

Ba	rgaining Unit:		MACCS (M	fanagement)	agement)		
		Column 1	Column 2	Column 3	Column 4		
		Latest Board- Approved Budget Before Settlement (As of 12/9/2014)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	Total Revised Budget (Columns 1+2+3)		
REVENUES	Object Code		100000	Explain on Page 4i	***		
Federal Revenue	8100-8299	\$ -	A CONTRACTOR OF THE CONTRACTOR	\$ -	\$ -		
Other State Revenue	8300-8599	\$ -		\$ -	\$ -		
Other Local Revenues	8600-8799	\$ -	100 (100 (100 (100 (100 (100 (100 (100	\$ -	\$ -		
TOTAL REVENUES		\$ -	18.35 (大龙年)前	\$ -	\$ -		
EXPENDITURES			To agree all the local control	egiste e e e e e e e e e e e e e e e e e e	· · · · · · · · · · · · · · · · · · ·		
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -		
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	\$ -		
Employee Benefits	3000-3999	-	\$ -	\$	\$ -		
Books and Supplies	4000-4999	\$ -		\$ -	\$ -		
Services, Other Operating Expenses	5000-5999	\$ -	S. P. Bern	\$ -	\$ -		
Capital Outlay	6000-6999	\$ -		\$ -	\$ -		
Other Outgo	7100-7299 7400-7499	\$ -	11/24 20/24/20/20/20/20/20/20/20/20/20/20/20/20/20/	\$ -	\$ -		
Indirect/Direct Support Costs	7300-7399	\$ -	garage (	\$ -	\$ -		
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -		
OTHER FINANCING SOURCES/USES		14.00 <sup>2</sup>	10.7650	187			
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -		
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -		
OPERATING SURPLUS (DEFICIT)*		\$ -	\$ -	\$ -	\$ -		
		e comment of	27	5.5			
BEGINNING FUND BALANCE	9791	\$ -			\$ -		
Prior-Year Adjustments/Restatements	9793/9795	\$ -	18 18 18 18 18 18 18 18 18 18 18 18 18 1		\$ -		
ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -		
COMPONENTS OF ENDING BALANCE:		5-1-1-15 The Control of the Control	14.00 mg		mark to the second		
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -	\$ -		
Restricted Amounts	9740	\$ -	\$ -	\$ -	\$ -		
Committed Amounts	9750-9760	\$ -	\$ -	\$ -	\$ -		
Assigned Amounts	9780	\$ -	\$ -	\$ -	\$ -		
Reserve for Economic Uncertainties	9789	\$ -	\$	\$ -	\$ -		
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -		
*Net Increase (Decrease) in Fund Balance			amounts in Colu				

\*Net Increase (Decrease) in Fund Balance

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

Enter Fund:

Ba	rgaining Unit:	MACCS (Management)					
		Column 1	Column 2	Column 3	Column 4		
·		Latest Board- Approved Budget Before Settlement (As of 12/9/2014)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement)	Total Revised Budget (Columns 1+2+3)		
REVENUES	Object Code			Explain on Page 4i			
Federal Revenue	8100-8299	\$	A TOP STATE OF THE	\$ -	\$ -		
Other State Revenue	8300-8599	\$ -	Section 1	\$ -	\$ -		
Other Local Revenue	8600-8799	\$ -		\$ -	\$ -		
TOTAL REVENUES		\$ -		\$ -	\$ -		
EXPENDITURES		2.37	en de la companya de	U Burania	The second second		
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -		
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	\$ -		
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	\$ -		
Books and Supplies	4000-4999	\$ -	SETTING SERVICE	\$ -	\$ -		
Services, Other Operating Expenses	5000-5999	\$ -		\$ -	\$ -		
Capital Outlay	6000-6999	\$ -	and the second	\$ -	\$ -		
Other Outgo	7100-7299 7400-7499	\$ -		\$ -	\$ -		
Indirect/Direct Support Costs	7300-7399	\$ -		\$ -	\$ -		
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -		
OTHER FINANCING SOURCES/USES		10 Miles	But the second	<b>化性能</b>			
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -		
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -		
OPERATING SURPLUS (DEFICIT)*		\$ -	\$ -	\$ -	\$ -		
	et	AND THE RESERVE OF TH	4.00	24	ν , Δ		
BEGINNING FUND BALANCE	9791	\$			-		
Prior-Year Adjustments/Restatements	9793/9795	\$	Gardin 1		\$ -		
ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -		
COMPONENTS OF ENDING BALANCE:		B. Indian	LAPET INTE				
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -	\$ -		
Restricted Amounts	9740	\$ -	\$ -	\$ -	\$ -		
Committed Amounts	9750-9760	\$ -	\$ -	\$ -	\$ -		
Assigned Amounts	9780	\$ -	\$	\$	\$ -		
Reserve for Economic Uncertainties	9789	\$ -	\$	\$	\$ -		
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -		

\*Net Increase (Decrease) in Fund Balance

### Public Disclosure of Proposed Collective Bargaining Agreement

Culver City Unified School District MACCS (Management)

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

	Amount	Explanation
\$	-	
\$	-	
\$	_	
	Amount	Explanation
\$	-	
\$	-	
\$	_	
	Amount	Explanation
\$	-	
\$	-	100 100 100 100 100 100 100 100 100 100
\$	-	
	Amount	Explanation
\$	-	
\$	-	
\$		120 Marc 10
\$ \$ \$	-	
\$	-	
	Amount	Explanation
	-	
	-	A 182 5 3 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
\$	_	A THE STATE OF THE
	Amount	Explanation
\$	-	
<u>\$</u>		OTT CAMPAGE AND CONTROL OF THE CONTR
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ -  \$ Amount  \$ -  \$ -  \$ -  \$ -  Amount

### H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

### **Unrestricted General Fund MYP**

Bargaining Unit:

MACCS (Management)

I I		AACCS (Managemen				
		2014-15	2015-16	2016-17		
	Object Code	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement		
REVENUES	30,000 3000	ALCO PRODUCTION	erana er	L. C. 1974.		
LCFF Revenue	8010-8099	\$ 46,256,471	\$ 47,527,055	\$ 49,800,654		
Federal Revenue	8100-8299	\$ -	\$ -	\$ -		
Other State Revenue	8300-8599	\$ 1,798,387	\$ 1,250,000	\$ 1,250,000		
Other Local Revenue	8600-8799	\$ 3,093,632	\$ 1,893,632	\$ 1,893,632		
TOTAL REVENUES		\$ 51,148,490	\$ 50,670,687	\$ 52,944,286		
EXPENDITURES		A COM	187 - 188 - 1			
Certificated Salaries	1000-1999	\$ 23,233,787	\$ 24,301,138	\$ 24,543,844		
Classified Salaries	2000-2999	\$ 6,341,397	\$ 6,632,593	\$ 6,698,808		
Employee Benefits	3000-3999	\$ 7,904,130	\$ 8,062,130	\$ 8,507,130		
Books and Supplies	4000-4999	\$ 969,896	\$ 1,578,000	\$ 2,100,000		
Services, Other Operating Expenses	5000-5999	\$ 2,817,714	\$ 2,650,000	\$ 4,050,000		
Capital Outlay	6000-6999	\$ 75,000	\$	\$ -		
Other Outgo	7100-7299 7400-7499	\$ 120,157	\$ 120,157	\$ 120,157		
Indirect/Direct Support Costs	7300-7399	\$ (1,125,269)	\$ (1,125,269)	\$ (1,125,239)		
Other Adjustments			\$ -	\$ -		
TOTAL EXPENDITURES		\$ 40,336,812	\$ 42,218,749	\$ 44,894,700		
OTHER FINANCING SOURCES/USES						
Transfers In and Other Sources	8900-8979	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000		
Transfers Out and Other Uses	7600-7699	\$ 700,000	\$ 900,000	\$ 900,000		
Contributions	8980-8999	\$ (9,020,941)	\$ (9,020,941)	\$ (9,020,941)		
OPERATING SURPLUS (DEFICIT)*		\$ 2,290,737	\$ (269,003)	\$ (671,355)		
	\$		- 4.00			
BEGINNING FUND BALANCE	9791	\$ 16,067,221	\$ 18,357,958	\$ 18,088,955		
Prior-Year Adjustments/Restatements	9793/9795	\$ -		204172		
ENDING FUND BALANCE		\$ 18,357,958	\$ 18,088,955	\$ 17,417,600		
COMPONENTS OF ENDING BALANCE		(1500 P	arte est	Lagination .		
Nonspendable Amounts	9711-9719	\$ 75,000	\$ 75,000	\$ 75,000		
Restricted Amounts	9740			A STATE OF S		
Committed Amounts	9750-9760	-	\$	\$ -		
Assigned Amounts	9780	\$ 2,099,431	\$ 1,857,820	\$ 1,863,238		
Reserve for Economic Uncertainties	9789	\$ 1,826,112	\$ 1,888,312	\$ 1,896,769		
Unassigned/Unappropriated Amount	9790	\$ 14,357,415	\$ 14,267,823	\$ 13,582,593		

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

### H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

### **Restricted General Fund MYP**

Bargaining Unit:

MACCS (Management)

CFF Revenue	r B		t)				
Settlement   Set							
Federal Revenue		Object Code	_	-	_		
Federal Revenue	REVENUES	S SJOOT COUL	(0, int	ALPEN S	1 1 1 1 1 1		
Other State Revenue 8300-8599 \$ 5,108,881 \$ 5,100,000 \$ 5,100,000 Other Local Revenue 8600-8799 \$ 1,653,596 \$ 1,375,000 \$ 1,375,000 S 1,37	LCFF Revenue	8010-8099	\$ -	\$ -	\$ -		
Committed Local Revenue   8600-8799   \$ 1,653,596   \$ 1,375,000   \$ 1,375,000   \$ 1,375,000   \$ 1,375,000   \$ 1,375,000   \$ 1,375,000   \$ 1,375,000   \$ 1,375,000   \$ 8,800,000   \$ 8,900,000   \$ 8,	Federal Revenue	8100-8299	\$ 2,314,250	\$ 2,325,000	\$ 2,325,000		
Services	Other State Revenue	8300-8599	\$ 5,108,881	\$ 5,100,000	\$ 5,100,000		
Certificated Salaries	Other Local Revenue	8600-8799	\$ 1,653,596	\$ 1,375,000	\$ 1,375,000		
Certificated Salaries 1000-1999 \$ 5,768,970 \$ 6,022,776 \$ 6,093,99   Classified Salaries 2000-2999 \$ 3,319,983 \$ 3,472,664 \$ 3,507,38   Employee Benefits 3000-3999 \$ 2,396,461 \$ 2,444,350 \$ 2,544,355   Books and Supplies 4000-4999 \$ 2,013,795 \$ 1,600,000 \$ 500,000   Services, Other Operating Expenses 5000-5999 \$ 5,549,183 \$ 5,500,000 \$ 4,000,000   Capital Outlay 6000-6999 \$ - \$ 5 5 5 - \$	TOTAL REVENUES		\$ 9,076,727	\$ 8,800,000	\$ 8,800,000		
Classified Salaries   2000-2999   \$ 3,319,983   \$ 3,472,664   \$ 3,507,38	EXPENDITURES		THE PROPERTY OF THE	<b>15</b> 55	A STATE OF THE STA		
Employee Benefits 3000-3999 \$ 2,396,461 \$ 2,444,350 \$ 2,544,355 Books and Supplies 4000-4999 \$ 2,013,795 \$ 1,600,000 \$ 500,000 Services, Other Operating Expenses 5000-5999 \$ 5,549,183 \$ 5,500,000 \$ 4,000,000 Capital Outlay 6000-6999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Certificated Salaries	1000-1999	\$ 5,768,970	\$ 6,022,776	\$ 6,093,991		
Books and Supplies	Classified Salaries	2000-2999	\$ 3,319,983	\$ 3,472,664	\$ 3,507,382		
Services, Other Operating Expenses 5000-5999 \$ 5,549,183 \$ 5,500,000 \$ 4,000,000 Capital Outlay 6000-6999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Employee Benefits	3000-3999	\$ 2,396,461	\$ 2,444,350	\$ 2,544,350		
Capital Outlay	Books and Supplies	4000-4999	\$ 2,013,795	\$ 1,600,000	\$ 500,000		
Other Outgo 7100-7299 \$ - \$ - \$ - \$ - 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 17,430,933 \$ 785,209 \$ 19,000 \$ 17,430,933 \$ 17	Services, Other Operating Expenses	5000-5999	\$ 5,549,183	\$ 5,500,000	\$ 4,000,000		
TA00-7499   Table	Capital Outlay	6000-6999	-	\$ -	S Santa Sant		
S	Other Outgo		\$ -	\$ -	\$ 700 -		
### TOTAL EXPENDITURES    19,833,601   19,824,999   17,430,932   Transfers In and Other Sources   8900-8979   -   -   -   -   -   -	Indirect/Dirrect Support Costs		\$ 785,209	\$ 785,209	\$ 785,209		
DTHER FINANCING SOURCES/USES         8900-8979         \$         -         -	Other Adjustments			\$ -	\$ -		
Transfers In and Other Sources         8900-8979         -         \$         9,020,941         \$         9,020,941	TOTAL EXPENDITURES		\$ 19,833,601	\$ 19,824,999	\$ 17,430,932		
Transfers Out and Other Uses 7600-7699 \$ - \$ - \$ - \$ - Contributions 8980-8999 \$ 9,020,941	OTHER FINANCING SOURCES/USES		Section 1997				
Contributions   8980-8999   \$ 9,020,941	Transfers In and Other Sources	8900-8979	-	\$ -	\$ -		
Section   Surplus (Deficit)*   \$ (1,735,933) \$ (2,004,058) \$ 390,009	Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -		
BEGINNING FUND BALANCE 9791 \$ 3,938,632 \$ 2,202,699 \$ 198,64  Prior-Year Adjustments/Restatements 9793/9795 \$ -  ENDING FUND BALANCE \$ 2,202,699 \$ 198,641 \$ 588,656  COMPONENTS OF ENDING BALANCE:  Nonspendable Amounts 9711-9719 \$ - \$ - \$ -  Restricted Amounts 9740 \$ 2,202,700 \$ 198,641 \$ 588,656  Committed Amounts 9750-9760  Assigned Amounts 9780 \$ - \$ - \$ -	Contributions	8980-8999	\$ 9,020,941	\$ 9,020,941	\$ 9,020,941		
Prior-Year Adjustments/Restatements         9793/9795         \$ - 3         198,641         \$ 588,650           ENDING FUND BALANCE         \$ 2,202,699         \$ 198,641         \$ 588,650           COMPONENTS OF ENDING BALANCE:         \$ - \$         - \$ - \$         - \$ - \$           Nonspendable Amounts         9711-9719         \$ - \$ - \$         - \$ - \$           Restricted Amounts         9740         \$ 2,202,700         \$ 198,641         \$ 588,650           Committed Amounts         9750-9760         \$ - \$ - \$         - \$ - \$ - \$           Assigned Amounts         9780         \$ - \$ - \$ - \$ - \$         - \$ - \$ - \$ - \$           Reserve for Economic Uncertainties         9789         \$ - \$ - \$ - \$ - \$         - \$ - \$ - \$ - \$	OPERATING SURPLUS (DEFICIT)*		\$ (1,735,933)	\$ (2,004,058)	\$ 390,009		
Prior-Year Adjustments/Restatements         9793/9795         \$ - 3         198,641         \$ 588,650           ENDING FUND BALANCE         \$ 2,202,699         \$ 198,641         \$ 588,650           COMPONENTS OF ENDING BALANCE:         \$ - \$         - \$ - \$         - \$ - \$           Nonspendable Amounts         9711-9719         \$ - \$ - \$         - \$ - \$           Restricted Amounts         9740         \$ 2,202,700         \$ 198,641         \$ 588,650           Committed Amounts         9750-9760         \$ - \$ - \$         - \$ - \$ - \$           Assigned Amounts         9780         \$ - \$ - \$ - \$         - \$ - \$ - \$           Reserve for Economic Uncertainties         9789         \$ - \$ - \$ - \$         - \$ - \$ - \$		and the					
ENDING FUND BALANCE \$ 2,202,699 \$ 198,641 \$ 588,650  COMPONENTS OF ENDING BALANCE:  Nonspendable Amounts 9711-9719 \$ - \$ - \$ - \$  Restricted Amounts 9740 \$ 2,202,700 \$ 198,641 \$ 588,650  Committed Amounts 9750-9760  Assigned Amounts 9780  Reserve for Economic Uncertainties 9789 \$ - \$ - \$ - \$	BEGINNING FUND BALANCE	9791	\$ 3,938,632	\$ 2,202,699	\$ 198,641		
COMPONENTS OF ENDING BALANCE:         9711-9719         -         \$         -	Prior-Year Adjustments/Restatements	9793/9795	\$ -				
Nonspendable Amounts         9711-9719         \$ - \$ - \$ - \$           Restricted Amounts         9740         \$ 2,202,700         \$ 198,641         \$ 588,650           Committed Amounts         9750-9760         \$ 2,202,700         \$ 2,	ENDING FUND BALANCE		\$ 2,202,699	\$ 198,641	\$ 588,650		
Restricted Amounts         9740         \$ 2,202,700         \$ 198,641         \$ 588,650           Committed Amounts         9750-9760         \$ 3,000         \$	COMPONENTS OF ENDING BALANCE:			10.00			
Committed Amounts 9750-9760 Assigned Amounts 9780 Reserve for Economic Uncertainties 9789 \$ - \$ - \$	Nonspendable Amounts	9711-9719	\$ -	\$	<b>\$</b>		
Assigned Amounts 9780  Reserve for Economic Uncertainties 9789 \$ - \$ - \$ -		9740	\$ 2,202,700	\$ 198,641	\$ 588,650		
Reserve for Economic Uncertainties 9789 \$ - \$ - \$ -	Committed Amounts	9750-9760					
		9780	The Control of the Co				
Unassigned/Unappropriated Amount 9790 \$ (1) \$ - \$		9789	\$ -	\$ -	\$ -		
	Unassigned/Unappropriated Amount	9790	\$ (1)	\$ -	\$ -		

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

### H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

### **Combined General Fund MYP**

Bargaining Unit:

MACCS (Management)

Federal Revenue			MACCS (Managemen	(1)	
Settlement   Settlement   Settlement   Settlement   After Settlement					
REVENUES LCFF Revenue		Object Code	_	· -	-
LCFF Revenue	REVENUES	Object Code			
Other State Revenue 8300-8599 \$ 6,907,268 \$ 6,350,000 \$ 6,350,000 Other Local Revenue 8600-8799 \$ 4,747,228 \$ 3,268,632 \$ 3,268,632 \$ 3,268,632 \$ 3,268,632 \$ 3,268,632 \$ 3,268,632 \$ 3,268,632 \$ 3,268,632 \$ 3,268,632 \$ 3,268,632 \$ 3,268,632 \$ 3,268,632 \$ \$ \$ 3,268,632 \$ \$ 3,268,632 \$ \$ \$ 3,268,632 \$ \$ 3,	1	8010-8099	\$ 46,256,471	\$ 47,527,055	\$ 49,800,654
Other Local Revenue 8600-8799 \$ 4,747,228 \$ 3,268,632 \$ 3,268,632 \$ 61,744,286 \$ \$ 3,268,632 \$ \$ 3,268,632 \$ \$ 3,268,632 \$ \$ 3,268,632 \$ \$ 3,268,632 \$ \$ 3,268,632 \$ \$ 5,470,687 \$ \$ 61,744,286 \$ \$ 60,225,217 \$ \$ 59,470,687 \$ \$ 61,744,286 \$ \$ 62,245,217 \$ \$ 59,470,687 \$ \$ 61,744,286 \$ \$ 2000-2999 \$ 9,661,380 \$ 10,105,257 \$ 10,206,190 \$ 20,003,999 \$ 10,300,591 \$ 10,506,480 \$ 11,051,480 \$ 800-8999 \$ 2,983,691 \$ 3,178,000 \$ 2,600,000 \$ \$ 800-8999 \$ 8,366,897 \$ 8,150,000 \$ 8,050,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ 3,178,000 \$ \$ 2,600,000 \$ \$ 2,983,691 \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 3,178,000 \$ \$ 8,050,000 \$ \$ 2,983,691 \$ \$ 1,201,577 \$ \$ 120,157 \$ \$ 120,	Federal Revenue	8100-8299	\$ 2,314,250	\$ 2,325,000	\$ 2,325,000
TOTAL REVENUES  \$ 60,225,217 \$ 59,470,687 \$ 61,744,286  EXPENDITURES Certificated Salaries 1000-1999 \$ 29,002,757 \$ 30,323,914 \$ 30,637,835  Classified Salaries 2000-2999 \$ 9,661,380 \$ 10,105,257 \$ 10,206,190  Employee Benefits 3000-3999 \$ 10,300,591 \$ 10,506,480 \$ 11,051,480  Books and Supplies 4000-4999 \$ 2,983,691 \$ 3,178,000 \$ 2,600,000  Services, Other Operating Expenses 5000-5999 \$ 8,366,897 \$ 8,150,000 \$ 8,050,000  Capital Outlay 6000-6999 \$ 75,000 \$ - \$ - \$  Other Outgo 7100-7299 \$ 120,157 \$ 120,157 \$ 120,157  Indirect/Direct Support Costs 7300-7399 \$ (340,060) \$ (340,060) \$ (340,060) \$ (340,030)  Other Adjustments \$ 60,170,413 \$ 62,043,748 \$ 62,325,632  OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 1,200,000 \$ 1,200,000  Contributions 8980-8999 \$ - \$ - \$ - \$ - \$  OPERATING SURPLUS (DEFICIT)* \$ 50,000  Restricted Amounts 9793/9795 \$ - \$  ENDING FUND BALANCE \$ 9791 \$ 20,055,853 \$ 20,560,657 \$ 18,287,596  COMPONENTS OF ENDING BALANCE: Nonspendable Amounts 9740 \$ 2,202,700 \$ 198,641 \$ 588,650  Committed Amounts 9750-9760 \$ - \$ - \$ - \$  - \$ - \$	Other State Revenue	8300-8599	\$ 6,907,268	\$ 6,350,000	\$ 6,350,000
EXPENDITURES Certificated Salaries  1000-1999 \$ 29,002,757 \$ 30,323,914 \$ 30,637,835  Classified Salaries  2000-2999 \$ 9,661,380 \$ 10,105,257 \$ 10,206,190  Employee Benefits  3000-3999 \$ 10,300,591 \$ 10,506,480 \$ 11,051,480  Books and Supplies  4000-4999 \$ 2,983,691 \$ 3,178,000 \$ 2,600,000  Services, Other Operating Expenses  5000-5999 \$ 8,366,897 \$ 8,150,000 \$ 8,050,000  Capital Outlay  6000-6999 \$ 75,000 \$ - \$ - \$ - \$  Other Outgo  7100-7299 \$ 120,157 \$ 120,157 \$ 120,157 \$ 120,157  Indirect/Direct Support Costs  7300-7399 \$ (340,060) \$ (340,060) \$ (340,060) \$ (340,060) \$ (340,030)  Other Adjustments  5 - \$ - \$ - \$ - \$  TOTAL EXPENDITURES  5 60,170,413 \$ 62,043,748 \$ 62,325,632  OTHER FINANCING SOURCES/USES Transfers In and Other Sources  8900-8979 \$ 1,200,000 \$ 1,200,000 \$ 1,200,000  Contributions  8980-8999 \$ - \$ - \$ - \$ - \$  OPERATING SURPLUS (DEFICIT)*  \$ 20,005,853 \$ 20,560,657 \$ 18,287,596  Prior-Year Adjustments  9793/9795 \$ - \$  ENDING FUND BALANCE  Nonspendable Amounts  9710-7919 \$ 75,000 \$ 75,000 \$ 75,000  Restricted Amounts  9740 \$ 2,202,700 \$ 198,641 \$ 588,650  Committed Amounts  9750-9760 \$ - \$ - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  ENDING FUND BALANCE  Nonspendable Amounts  9710-9719 \$ 75,000 \$ 75,000 \$ 75,000 \$ 75,000  Restricted Amounts  9740 \$ 2,202,700 \$ 198,641 \$ 588,650  Committed Amounts  9750-9760 \$ - \$ - \$ - \$  - \$ - \$  - \$ - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$  - \$ - \$	Other Local Revenue	8600-8799	\$ 4,747,228	\$ 3,268,632	\$ 3,268,632
Certificated Salaries	TOTAL REVENUES		\$ 60,225,217	\$ 59,470,687	\$ 61,744,286
Classified Salaries 2000-2999 \$ 9,661,380 \$ 10,105,257 \$ 10,206,190 Employee Benefits 3000-3999 \$ 10,300,591 \$ 10,506,480 \$ 11,051,480 Books and Supplies 4000-4999 \$ 2,983,691 \$ 3,178,000 \$ 2,600,000 Services, Other Operating Expenses 5000-5999 \$ 8,366,897 \$ 8,150,000 \$ 8,050,000 Capital Outlay 6000-6999 \$ 75,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	EXPENDITURES		day ye	AND PROPERTY.	100
Employee Benefits   3000-3999   \$ 10,300,591   \$ 10,506,480   \$ 11,051,480	Certificated Salaries	1000-1999	\$ 29,002,757	\$ 30,323,914	\$ 30,637,835
Books and Supplies	Classified Salaries	2000-2999	\$ 9,661,380	\$ 10,105,257	\$ 10,206,190
Services   Other Operating Expenses   5000-5999   \$ 8,366,897   \$ 8,150,000   \$ 8,050,000			\$ 10,300,591	\$ 10,506,480	\$ 11,051,480
Capital Outlay 6000-6999 \$ 75,000 \$ - \$ 120,157 \$ 120,057 \$ 140,07499 \$ 120,075 \$ 120,			\$ 2,983,691	\$ 3,178,000	
Other Outgo         7100-7299 7400-7499         \$ 120,157         \$ 120,157         \$ 120,157           Indirect/Direct Support Costs         7300-7399         \$ (340,060)         \$ (340,060)         \$ (340,060)         \$ (340,030)           Other Adjustments         \$ -         \$ -         \$ -         \$ -         \$ -           TOTAL EXPENDITURES         \$ 60,170,413         \$ 62,043,748         \$ 62,325,632           OTHER FINANCING SOURCES/USES Transfers In and Other Sources         8900-8979         \$ 1,200,000         \$ 1,200,000         \$ 1,200,000           Transfers Out and Other Uses         7600-7699         \$ 700,000         \$ 900,000         \$ 900,000           Contributions         8980-8999         \$ -         \$ -         \$ -           OPERATING SURPLUS (DEFICIT)*         \$ 554,804         \$ (2,273,061)         \$ (281,346)           BEGINNING FUND BALANCE         9791         \$ 20,005,853         \$ 20,560,657         \$ 18,287,596           Prior-Year Adjustments/Restatements         9793/9795         \$ -         \$ -         \$ 18,006,250           COMPONENTS OF ENDING BALANCE: Nonspendable Amounts         9711-9719         \$ 75,000         \$ 75,000         \$ 75,000         \$ 75,000         \$ 75,000         \$ 75,000         \$ 75,000         \$ 75,000         \$ 75,000 <t< td=""><td>Services, Other Operating Expenses</td><td>5000-5999</td><td>\$ 8,366,897</td><td>\$ 8,150,000</td><td>\$ 8,050,000</td></t<>	Services, Other Operating Expenses	5000-5999	\$ 8,366,897	\$ 8,150,000	\$ 8,050,000
T400-7499	Capital Outlay	6000-6999	\$ 75,000	\$ -	\$ -
Other Adjustments         \$         \$         -         \$         -         TOTAL EXPENDITURES         \$         60,170,413         \$         62,043,748         \$         62,325,632         OTHER FINANCING SOURCES/USES Transfers In and Other Sources         8900-8979         \$         1,200,000         \$         1,200,000         \$         1,200,000         \$         1,200,000         \$         900,000         \$         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -	Other Outgo		\$ 120,157	\$ 120,157	\$ 120,157
TOTAL EXPENDITURES \$ 60,170,413 \$ 62,043,748 \$ 62,325,632  OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 1,200,000 \$ 1,200,000 \$ 1,200,000  Transfers Out and Other Uses 7600-7699 \$ 700,000 \$ 900,000 \$ 900,000  Contributions 8980-8999 \$ - \$ - \$ - \$ -  OPERATING SURPLUS (DEFICIT)* \$ 554,804 \$ (2,273,061) \$ (281,346)  BEGINNING FUND BALANCE 9791 \$ 20,005,853 \$ 20,560,657 \$ 18,287,596  Prior-Year Adjustments/Restatements 9793/9795 \$ -   ENDING FUND BALANCE \$ 20,560,657 \$ 18,287,596 \$ 18,006,250  COMPONENTS OF ENDING BALANCE: Nonspendable Amounts 9711-9719 \$ 75,000 \$ 75,000 \$ 75,000  Restricted Amounts 9740 \$ 2,202,700 \$ 198,641 \$ 588,650  Committed Amounts 9750-9760 \$ - \$ - \$ -  Assigned Amounts 9780 \$ 2,099,431 \$ 1,857,820 \$ 1,863,238  Reserve for Economic Uncertainties 9789 \$ 1,826,112 \$ 1,888,312 \$ 1,896,769	Indirect/Direct Support Costs	7300-7399	\$ (340,060)	\$ (340,060)	\$ (340,030)
OTHER FINANCING SOURCES/USES Transfers In and Other Sources 8900-8979 \$ 1,200,000 \$ 1,200,000 \$ 1,200,000  Transfers Out and Other Uses 7600-7699 \$ 700,000 \$ 900,000 \$ 900,000  Contributions 8980-8999 \$ - \$ - \$ -  OPERATING SURPLUS (DEFICIT)* \$ 554,804 \$ (2,273,061) \$ (281,346)  BEGINNING FUND BALANCE 9791 \$ 20,005,853 \$ 20,560,657 \$ 18,287,596  Prior-Year Adjustments/Restatements 9793/9795 \$ -  ENDING FUND BALANCE \$ 20,560,657 \$ 18,287,596 \$ 18,006,250  COMPONENTS OF ENDING BALANCE: Nonspendable Amounts 9711-9719 \$ 75,000 \$ 75,000 \$ 75,000  Restricted Amounts 9740 \$ 2,202,700 \$ 198,641 \$ 588,650  Committed Amounts 9780 \$ 2,099,431 \$ 1,857,820 \$ 1,863,238  Reserve for Economic Uncertainties 9789 \$ 1,826,112 \$ 1,888,312 \$ 1,896,769	Other Adjustments			\$ -	\$ -
Transfers In and Other Sources         8900-8979         \$ 1,200,000         \$ 1,200,000         \$ 1,200,000           Transfers Out and Other Uses         7600-7699         \$ 700,000         \$ 900,000         \$ 900,000           Contributions         8980-8999         \$ -         \$ -         \$ -           OPERATING SURPLUS (DEFICIT)*         \$ 554,804         \$ (2,273,061)         \$ (281,346)           BEGINNING FUND BALANCE         9791         \$ 20,005,853         \$ 20,560,657         \$ 18,287,596           Prior-Year Adjustments/Restatements         9793/9795         \$ -         \$ 18,287,596         \$ 18,006,250           COMPONENTS OF ENDING BALANCE:         \$ 20,560,657         \$ 18,287,596         \$ 18,006,250           Restricted Amounts         9711-9719         \$ 75,000         \$ 75,000         \$ 75,000           Restricted Amounts         9740         \$ 2,202,700         \$ 198,641         \$ 588,650           Committed Amounts         9750-9760         \$ -         \$ -         \$ -           Assigned Amounts         9780         \$ 2,099,431         \$ 1,857,820         \$ 1,863,238           Reserve for Economic Uncertainties         9789         \$ 1,826,112         \$ 1,888,312         \$ 1,896,769	TOTAL EXPENDITURES	-	\$ 60,170,413	\$ 62,043,748	\$ 62,325,632
Transfers Out and Other Uses 7600-7699 \$ 700,000 \$ 900,000 \$ 900,000 Contributions 8980-8999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	OTHER FINANCING SOURCES/USES		A STATE OF STATES	4	
Contributions         8980-8999         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         -         \$         -	Transfers In and Other Sources	8900-8979	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
OPERATING SURPLUS (DEFICIT)*         \$ 554,804         \$ (2,273,061)         \$ (281,346)           BEGINNING FUND BALANCE         9791         \$ 20,005,853         \$ 20,560,657         \$ 18,287,596           Prior-Year Adjustments/Restatements         9793/9795         \$ -         \$ 18,287,596         \$ 18,006,250           ENDING FUND BALANCE         \$ 20,560,657         \$ 18,287,596         \$ 18,006,250           COMPONENTS OF ENDING BALANCE:         \$ 75,000         \$ 75,000         \$ 75,000           Restricted Amounts         9740         \$ 2,202,700         \$ 198,641         \$ 588,650           Committed Amounts         9750-9760         \$ -         \$ -         \$ -           Assigned Amounts         9780         \$ 2,099,431         \$ 1,857,820         \$ 1,863,238           Reserve for Economic Uncertainties         9789         \$ 1,826,112         \$ 1,888,312         \$ 1,896,769	Transfers Out and Other Uses	7600-7699	\$ 700,000	\$ 900,000	\$ 900,000
BEGINNING FUND BALANCE 9791 \$ 20,005,853 \$ 20,560,657 \$ 18,287,596  Prior-Year Adjustments/Restatements 9793/9795 \$ -	Contributions	8980-8999	\$ -	\$ -	\$ -
Prior-Year Adjustments/Restatements         9793/9795         -         18,287,596         18,006,250           ENDING FUND BALANCE         \$ 20,560,657         \$ 18,287,596         \$ 18,006,250           COMPONENTS OF ENDING BALANCE:         \$ 75,000         \$ 75,000         \$ 75,000           Nonspendable Amounts         9711-9719         \$ 75,000         \$ 198,641         \$ 588,650           Committed Amounts         9750-9760         \$ -         \$ -         \$ -           Assigned Amounts         9780         \$ 2,099,431         \$ 1,857,820         \$ 1,863,238           Reserve for Economic Uncertainties         9789         \$ 1,826,112         \$ 1,888,312         \$ 1,896,769	OPERATING SURPLUS (DEFICIT)*		\$ 554,804	\$ (2,273,061)	\$ (281,346)
Prior-Year Adjustments/Restatements         9793/9795         -         18,287,596         18,006,250           ENDING FUND BALANCE         \$ 20,560,657         \$ 18,287,596         \$ 18,006,250           COMPONENTS OF ENDING BALANCE:         \$ 75,000         \$ 75,000         \$ 75,000           Nonspendable Amounts         9711-9719         \$ 75,000         \$ 198,641         \$ 588,650           Committed Amounts         9750-9760         \$ -         \$ -         \$ -           Assigned Amounts         9780         \$ 2,099,431         \$ 1,857,820         \$ 1,863,238           Reserve for Economic Uncertainties         9789         \$ 1,826,112         \$ 1,888,312         \$ 1,896,769	A service of the serv	56.4			n (#12797)
ENDING FUND BALANCE \$ 20,560,657 \$ 18,287,596 \$ 18,006,250 \$ COMPONENTS OF ENDING BALANCE: Nonspendable Amounts 9711-9719 \$ 75,000 \$ 75,000 \$ 75,000 \$ 75,000 \$ Committed Amounts 9740 \$ 2,202,700 \$ 198,641 \$ 588,650 \$ Committed Amounts 9750-9760 \$ - \$ - \$ - \$ - \$ Assigned Amounts 9780 \$ 2,099,431 \$ 1,857,820 \$ 1,863,238 \$ Reserve for Economic Uncertainties 9789 \$ 1,826,112 \$ 1,888,312 \$ 1,896,769		9791	\$ 20,005,853	\$ 20,560,657	\$ 18,287,596
COMPONENTS OF ENDING BALANCE:           Nonspendable Amounts         9711-9719         75,000         75,000         75,000           Restricted Amounts         9740         2,202,700         198,641         588,650           Committed Amounts         9750-9760         -         -         -         -           Assigned Amounts         9780         2,099,431         1,857,820         1,863,238           Reserve for Economic Uncertainties         9789         1,826,112         1,888,312         1,896,769		9793/9795		213	
Nonspendable Amounts       9711-9719       \$ 75,000       \$ 75,000       \$ 75,000         Restricted Amounts       9740       \$ 2,202,700       \$ 198,641       \$ 588,650         Committed Amounts       9750-9760       \$ -       \$ -       \$ -         Assigned Amounts       9780       \$ 2,099,431       \$ 1,857,820       \$ 1,863,238         Reserve for Economic Uncertainties       9789       \$ 1,826,112       \$ 1,888,312       \$ 1,896,769			\$ 20,560,657	\$ 18,287,596	\$ 18,006,250
Restricted Amounts       9740       \$ 2,202,700       \$ 198,641       \$ 588,650         Committed Amounts       9750-9760       \$ -       \$ -       \$ -         Assigned Amounts       9780       \$ 2,099,431       \$ 1,857,820       \$ 1,863,238         Reserve for Economic Uncertainties       9789       \$ 1,826,112       \$ 1,888,312       \$ 1,896,769	COMPONENTS OF ENDING BALANCE			Paragraphic services	1. 2. 1 <sup>10</sup> JUNE
Committed Amounts         9750-9760         \$         -         \$         -         \$         -           Assigned Amounts         9780         \$         2,099,431         \$         1,857,820         \$         1,863,238           Reserve for Economic Uncertainties         9789         \$         1,826,112         \$         1,888,312         \$         1,896,769	Nonspendable Amounts	9711-9719	\$ 75,000	\$ 75,000	\$ 75,000
Assigned Amounts 9780 \$ 2,099,431 \$ 1,857,820 \$ 1,863,238  Reserve for Economic Uncertainties 9789 \$ 1,826,112 \$ 1,888,312 \$ 1,896,769		9740	\$ 2,202,700	\$ 198,641	\$ 588,650
Reserve for Economic Uncertainties 9789 \$ 1,826,112 \$ 1,888,312 \$ 1,896,769			\$ -	\$ -	\$ -
	<u> </u>		\$ 2,099,431	\$ 1,857,820	\$ 1,863,238
Unassigned/Unappropriated Amount 9790 \$ 14,357,414 \$ 14,267,823 \$ 13,582,593		9789	\$ 1,826,112	\$ 1,888,312	\$ 1,896,769
	Unassigned/Unappropriated Amount	9790	\$ 14,357,414	\$ 14,267,823	\$ 13,582,593

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Culver City Unified School District MACCS (Management)

### I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2014-15		2015-16	 2016-17
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 60,870,413	\$	62,943,748	\$ 63,225,632
b.	Less: Special Education Pass-Through Funds	\$ - 100 mg	\$	-	\$ 4.
c.	Net Expenditures, Transfers Out, and Uses	\$ 60,870,413	\$	62,943,748	\$ 63,225,632
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	3.00%	1337	3.00%	3.00%
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)	\$ 1,826,112	\$	1,888,312	\$ 1,896,769

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

	General Fund Budgeted Unrestricted					
a.	Designated for Economic Uncertainties (9789)	\$	1,826,112	\$ 1,888,312	\$	1,896,769
	General Fund Budgeted Unrestricted					
b.	Unassigned/Unappropriated Amount (9790)	\$	14,357,415	\$ 14,267,823	\$	13,582,593
	Special Reserve Fund (Fund 17) Budgeted					XXX at 1
c.	Designated for Economic Uncertainties (9789)	\$	-	\$ -	\$	
	Special Reserve Fund (Fund 17) Budgeted		201			
d.	Unassigned/Unappropriated Amount (9790)	\$		\$ escale and the second	\$	The state of the s
					,	
e.	Total Available Reserves	\$	16,183,527	\$ 16,156,135	\$	15,479,362
f.	Reserve for Economic Uncertainties Percentage	<u> </u>	26.59%	25.67%		24.48%

^	T -				.1				
٦.	DO	unrestricted	reserves	meer	tne	State	minimiim	reserve	amount'
<i>-</i> .		amosurotoa	10001 100	111000	CLIC	siaic	111111111111111111111111111111111111111	10301 40	amount

2014-15	Yes X	No [	
2015-16	Yes X	No [	
2016-17	Yes X	No [	

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

|--|

Culver City Unified School District MACCS (Management)

# 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	\$ 67,889
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (63,757)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (884)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (1,264)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (1,984)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ _
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (67,889)

Variance \$ -

Variance Explanation:

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

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

	Surplus/		
General Fund Combined	(Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	\$ 618,561	1.0%	A Marie Company
Current FY Surplus/(Deficit) after settlement(s)?	\$ 554,804	0.9%	Application of the second of t
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (2,273,061)	(3.6%)	See Below
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (281,346)	(0.4%)	See Below

### Deficit Reduction Plan (as necessary):

The deficit is due to a one-time text book adoption of \$1.2 million in 14-15 along with the loss of our parcel tax revenue which is \$1.2 million ongoing. The loss of parcel tax revenue will be mitigated by the continued increase in funding through LCFF. No reduction plan is necessary.

### Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd

### 7. Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

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

2nd Subsequent FY Restricted, Page 5b

# MACCS (Management)

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

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

2.19% 169.00 0.00% 7,893.00 2015-16 (fill out columns for which there is agreement) 4.05% 0.00% 301.00 7,724.00 2014-15 0.93% 38.88% 7,423.00 2,078.00 67,889.00 2013-14 5,345.00 2012-13 \* Total Compensation Percentage Change (from Page 1, Section A, Line 5) Total Compensation Amount Change (from Page 1, Section A, Line 5) c. Percentage Change from Prior Year Funding per ADA Amount Change from Prior Year Funding per ADA a. LCFF Funding per ADA (average) Þ. ਰਂ o;

Within

f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)

<sup>\* 2012-13</sup> from LACOE LCFF Calculation Worksheet G-7/G-3

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

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

In accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Culver City 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 January 1, 2015 to June 30, 2015.

### **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 Cate	onries:		Adjustment (Decrease)	
Revenues/Other Financing	_	\$	-	
Expenditures/Other Finance		\$	67,889	
Ending Balance(s) Increas	•	\$	(67,889)	
Subsequent Years				
		_	Adjustment /(Decrease)	
	Budget Adjustment Categories:			
Revenues/Other Financing		\$		
<del>-</del>	Expenditures/Other Financing Uses			
Ending Balance(s) Increas	e/(Decrease)	\$		
f the district does not adopt a he costs of the agreement a uperintendent of schools is re	and submit within 45 days all of the revision at the time of the approval of the proposequired to issue a qualified or negative certif	ed collective bargain	ng agreement, t	
If the district does not adopt a the costs of the agreement superintendent of schools is re Assumptions See attached page for a list of	at the time of the approval of the propose	ed collective bargainication for the district	ng agreement, t	
the costs of the agreement superintendent of schools is reasonable.  Assumptions	at the time of the approval of the propose equired to issue a qualified or negative certif	ed collective bargainication for the district	ng agreement, t	
If the district does not adopt a the costs of the agreement superintendent of schools is respectively.  Assumptions  See attached page for a list of Certifications  I hereby certify  District	at the time of the approval of the propose equired to issue a qualified or negative certification.  The assumptions upon which this certification.  I am unable to certify.  Ct Superintendent (Signature)	ed collective bargainication for the district on is based.	ng agreement, t	
If the district does not adopt a the costs of the agreement superintendent of schools is respectively.  Assumptions  See attached page for a list of Certifications  I hereby certify  Distriction  I hereby certify	at the time of the approval of the propose equired to issue a qualified or negative certification the assumptions upon which this certification.  I am unable to certify	ed collective bargainification for the district on is based.	ing agreement, to	

### Public Disclosure of Proposed Collective Bargaining Agreement

Page 9a

Culver City Unified School District MACCS (Management)

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:  The District has a considerable amount of reserves built up over the past several years that are going to be reinvested along with the														
increase in LCFF funding into the salary schedules of the District. This increase will bring salary schedules particularly for MACCS unit members into the median salary range for Los Angeles County School Districts. This is in line with the District's goal of elevating the salary schedules across all bargaining units within the median of LA County School Districts to retain and hire the														
								best employees available. Elevating the District's salary schedules is one of the District's top priorities. The District is continuing to cut costs where available, focus on spending down restricted dollars, and ensuring that the pupil to teacher ratios are well balanced.						
											Property of the Control of the Contr			atoria de la companio
			2.72											
						Anna and a second								
200 (100 (100 (100 (100 (100 (100 (100 (														
A Section of the Control of the Cont														
200 - 200 -				The second second	1000 1000									
		100 mm (100 mm)	Construction Const		2.70									
		De Bride Britanning		177	1000 (1000) 1000 (1000)	Parameter Communication (Communication Communication Commu								
200 (190 (190 (190 (190 (190 (190 (190 (1		100 mg 2 mg	Construction of the constr											
We have the control of the control o		77,4919400		200 C										
27 Santa				196.04 175.00										
	T Comment		Section 1	AMERICAN AND ADDRESS OF THE PARTY OF THE PAR										
Concerns regarding affordab	ollity of agreement	in subsequent year	s (if any):	or control										
	-		And the second s	The same of Lands										
Part of the second seco	X													
		-	Marine St. Co.											
30.00 to			See Supple	and a property of										
				977414	CONTRACT.									
	Haraca Cara Cara Cara Cara Cara Cara Cara	Ser Trible		arcania de caración de como esta esta esta esta esta esta esta esta										
The state of the s		MATERIAL STREET	100000000		and the second									
		100		A PARTICIPATION OF THE PARTICI										
	-			end of the control of	De la companya del companya de la companya del companya de la comp									
Minimum 2002 September 1997 Septembe		1.00		. Titled										
the state of the s	The state of the s	Aller Comments		Test 1988001										
			100											
	100 miles		100 Contraction											
						200								
		**************************************												
0.00	e e mare e				4014.07.									
772 X		2000	Secretary (CV VIII and Anticological Con-	and the second s	1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1	and the second								
	79793 (2007) 77793 17793		Respond to when the											
The second secon	1996		ecochia interio											

### L. CERTIFICATION NO. 2

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

The information provided in this document summarizes the financial imp is submitted to the Governing Board for public disclosure of the major p in the "Public Disclosure of Proposed Collective Bargaining Agreement", AB 1200 and Government Code Sections 3540.2(a) and 3547.5.	provisions of the agreement (as provided
Culver City Unified School District  District Name	
District Superintendent (Signature)	Date
Mike Reynolds, Assistant Superintendent Business Services  Contact Person	310-842-4220 Phone
After public disclosure of the major provisions contained in this summary January 1, 2015 took action to approve the proposed agreement with Unit(s).	
President (or Clerk), Governing Board	 Date
(Signature)	

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