

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

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

Name of School District: Culver City Unified School District
 Name of Bargaining Unit: MACCS (Management)
 Certificated, Classified, Other: Certificated/Classified

The proposed agreement covers the period beginning: July 1, 2016 and ending: June 30, 2018
 (date) (date)

The Governing Board will act upon this agreement on: _____
 (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) | | |
|--|--------------|---|--|--|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease) 2015-16 | Year 2 Increase/(Decrease) 2016-17 |
| 1. Salary Schedule Including Step and Column | \$ 6,950,762 | | \$ 417,046 | \$ 221,034 |
| | | 0.00% | 6.00% | 3.00% |
| 2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | | | |
| Description of Other Compensation | | | | |
| 3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. | \$ 1,410,028 | | \$ 84,602 | \$ 49,751 |
| | | 0.00% | 6.00% | 3.33% |
| 4. Health/Welfare Plans | \$ 571,186 | | | |
| | | 0.00% | 0.00% | 0.00% |
| 5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5 | \$ 8,931,976 | \$ - | \$ 501,648 | \$ 270,785 |
| | | 0.00% | 5.62% | 2.87% |
| 6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate) | 69.00 | | | |
| 7. Total Compensation Average Cost per Bargaining Unit Employee | \$ 129,449 | \$ - | \$ 7,270 | \$ 3,924 |
| | | 0.00% | 5.62% | 2.87% |

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 year, what is the annualized percentage of that change for "Year 1"?

An increase of 6.0% applied to the MACCS employee salary schedules for 2016-17 and 3.0% for 2017-18 effective for unit members who are employed on or after July 1, 2016.

There is no increase to the current fiscal year (2015-16).

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

No

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

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

Yes No

If yes, please describe the cap amount.

The District cap is \$10,600.50 currently.

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

None

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, etc.)?

This Memorandum of Understanding does not preclude or cease negotiation on other issues that were addressed on the 2016-17 to 2017-18 initial proposal.

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

None

F. Source of Funding for Proposed Agreement:

1. Current Year

There is no impact in the current year.

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

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.

Culver City Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund
MACCS (Management)

Bargaining Unit:

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 3/8/2016) | 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 | \$ 51,300,164 | | \$ - | \$ 51,300,164 |
| Federal Revenue 8100-8299 | | | \$ - | \$ - |
| Other State Revenue 8300-8599 | \$ 4,797,371 | | \$ - | \$ 4,797,371 |
| Other Local Revenue 8600-8799 | \$ 2,044,081 | | \$ - | \$ 2,044,081 |
| TOTAL REVENUES | \$ 58,141,616 | | \$ - | \$ 58,141,616 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 25,993,386 | | | \$ 25,993,386 |
| Classified Salaries 2000-2999 | \$ 7,182,243 | | | \$ 7,182,243 |
| Employee Benefits 3000-3999 | \$ 8,639,252 | | | \$ 8,639,252 |
| Books and Supplies 4000-4999 | \$ 2,487,641 | | \$ - | \$ 2,487,641 |
| Services, Other Operating Expenses 5000-5999 | \$ 3,333,257 | | \$ - | \$ 3,333,257 |
| Capital Outlay 6000-6999 | \$ 150,000 | | \$ - | \$ 150,000 |
| Other Outgo 7100-7299 7400-7499 | \$ 100,000 | | \$ - | \$ 100,000 |
| Indirect/Direct Support Costs 7300-7399 | \$ (1,221,256) | | \$ - | \$ (1,221,256) |
| TOTAL EXPENDITURES | \$ 46,664,523 | \$ - | \$ - | \$ 46,664,523 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ 1,200,000 | \$ - | \$ - | \$ 1,200,000 |
| Transfers Out and Other Uses 7600-7699 | | \$ - | \$ - | \$ - |
| Contributions 8980-8999 | \$ (10,254,888) | \$ - | \$ - | \$ (10,254,888) |
| OPERATING SURPLUS (DEFICIT)* | \$ 2,422,205 | \$ - | \$ - | \$ 2,422,205 |
| BEGINNING FUND BALANCE | | | | |
| 9791 | \$ 15,024,642 | | | \$ 15,024,642 |
| Prior-Year Adjustments/Restatements 9793/9795 | | | | \$ - |
| ENDING FUND BALANCE | \$ 17,446,847 | \$ - | \$ - | \$ 17,446,847 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ 75,000 | \$ - | \$ - | \$ 75,000 |
| Restricted Amounts 9740 | | | | |
| Committed Amounts 9750-9760 | | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ 1,343,207 | \$ - | \$ - | \$ 1,343,207 |
| Reserve for Economic Uncertainties 9789 | \$ 2,014,811 | \$ - | \$ - | \$ 2,014,811 |
| Unassigned/Unappropriated Amount 9790 | \$ 14,013,829 | \$ - | \$ - | \$ 14,013,829 |

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positiveLos Angeles County Office of Education
Division of Business Advisory Services

Revised 9/8/15

Culver City Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Restricted General Fund
MACCS (Management)**

Bargaining Unit:

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 3/8/2016) | 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 | \$ 2,136,320 | | \$ - | \$ 2,136,320 |
| Other State Revenue 8300-8599 | \$ 5,647,902 | | \$ - | \$ 5,647,902 |
| Other Local Revenue 8600-8799 | \$ 1,456,367 | | \$ - | \$ 1,456,367 |
| TOTAL REVENUES | \$ 9,240,589 | | \$ - | \$ 9,240,589 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 5,825,319 | \$ - | \$ - | \$ 5,825,319 |
| Classified Salaries 2000-2999 | \$ 3,845,949 | \$ - | \$ - | \$ 3,845,949 |
| Employee Benefits 3000-3999 | \$ 2,576,578 | \$ - | \$ - | \$ 2,576,578 |
| Books and Supplies 4000-4999 | \$ 1,826,336 | | \$ - | \$ 1,826,336 |
| Services, Other Operating Expenses 5000-5999 | \$ 5,471,788 | | \$ - | \$ 5,471,788 |
| Capital Outlay 6000-6999 | \$ 125,000 | | \$ - | \$ 125,000 |
| Other Outgo 7100-7299 | \$ - | | \$ - | \$ - |
| 7400-7499 | | | | |
| Indirect/Direct Support Costs 7300-7399 | \$ 824,875 | | \$ - | \$ 824,875 |
| TOTAL EXPENDITURES | \$ 20,495,845 | \$ - | \$ - | \$ 20,495,845 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ - | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - | \$ - |
| Contributions 8980-8999 | \$ 10,254,888 | \$ - | \$ - | \$ 10,254,888 |
| OPERATING SURPLUS (DEFICIT)* | \$ (1,000,368) | \$ - | \$ - | \$ (1,000,368) |
| BEGINNING FUND BALANCE | \$ 3,170,017 | | | \$ 3,170,017 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 2,169,649 | \$ - | \$ - | \$ 2,169,649 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ - | \$ - | \$ - | \$ - |
| Restricted Amounts 9740 | \$ 2,169,649 | \$ - | \$ - | \$ 2,169,649 |
| Committed Amounts 9750-9760 | | | | |
| Assigned Amounts 9780 | | | | |
| Reserve for Economic Uncertainties 9789 | | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ - | \$ - | \$ - | \$ - |

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positiveLos Angeles County Office of Education
Division of Business Advisory Services

Revised 9/8/15

Culver City Unified School District

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

Bargaining Unit:

MACCS (Management)

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 3/8/2016) | 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 | \$ 51,300,164 | | \$ - | \$ 51,300,164 |
| Federal Revenue 8100-8299 | \$ 2,136,320 | | \$ - | \$ 2,136,320 |
| Other State Revenue 8300-8599 | \$ 10,445,273 | | \$ - | \$ 10,445,273 |
| Other Local Revenue 8600-8799 | \$ 3,500,448 | | \$ - | \$ 3,500,448 |
| TOTAL REVENUES | \$ 67,382,205 | | \$ - | \$ 67,382,205 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 31,818,705 | \$ - | \$ - | \$ 31,818,705 |
| Classified Salaries 2000-2999 | \$ 11,028,192 | \$ - | \$ - | \$ 11,028,192 |
| Employee Benefits 3000-3999 | \$ 11,215,830 | \$ - | \$ - | \$ 11,215,830 |
| Books and Supplies 4000-4999 | \$ 4,313,977 | | \$ - | \$ 4,313,977 |
| Services, Other Operating Expenses 5000-5999 | \$ 8,805,045 | | \$ - | \$ 8,805,045 |
| Capital Outlay 6000-6999 | \$ 275,000 | | \$ - | \$ 275,000 |
| Other Outgo 7100-7299 7400-7499 | \$ 100,000 | | \$ - | \$ 100,000 |
| Indirect/Direct Support Costs 7300-7399 | \$ (396,381) | | \$ - | \$ (396,381) |
| TOTAL EXPENDITURES | \$ 67,160,368 | \$ - | \$ - | \$ 67,160,368 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfer In and Other Sources 8900-8979 | \$ 1,200,000 | \$ - | \$ - | \$ 1,200,000 |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - | \$ - |
| Contributions 8980-8999 | \$ - | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ 1,421,837 | \$ - | \$ - | \$ 1,421,837 |
| BEGINNING FUND BALANCE 9791 | \$ 18,194,659 | | | \$ 18,194,659 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 19,616,496 | \$ - | \$ - | \$ 19,616,496 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ 75,000 | \$ - | \$ - | \$ 75,000 |
| Restricted Amounts 9740 | \$ 2,169,649 | \$ - | \$ - | \$ 2,169,649 |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ 1,343,207 | \$ - | \$ - | \$ 1,343,207 |
| Reserve for Economic Uncertainties 9789 | \$ 2,014,811 | \$ - | \$ - | \$ 2,014,811 |
| Unassigned/Unappropriated Amount 9790 | \$ 14,013,829 | \$ - | \$ - | \$ 14,013,829 |

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

Division of Business Advisory Services

Revised 9/8/15

Culver City Unified School District

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

Bargaining Unit:

MACCS (Management)

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 3/8/2016) | 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 | \$ 213,193 | | \$ - | \$ 213,193 |
| Other State Revenue 8300-8599 | \$ 1,061,402 | | \$ - | \$ 1,061,402 |
| Other Local Revenue 8600-8799 | \$ 787,878 | | \$ - | \$ 787,878 |
| TOTAL REVENUES | \$ 2,062,473 | | \$ - | \$ 2,062,473 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 920,913 | \$ - | \$ - | \$ 920,913 |
| Classified Salaries 2000-2999 | \$ 404,500 | \$ - | \$ - | \$ 404,500 |
| Employee Benefits 3000-3999 | \$ 312,087 | \$ - | \$ - | \$ 312,087 |
| Books and Supplies 4000-4999 | \$ 68,672 | | \$ - | \$ 68,672 |
| Services, Other Operating Expenses 5000-5999 | \$ 90,500 | | \$ - | \$ 90,500 |
| Capital Outlay 6000-6999 | \$ - | | \$ - | \$ - |
| Other Outgo 7100-7299 7400-7499 | \$ - | | \$ - | \$ - |
| Indirect/Direct Support Costs 7300-7399 | \$ 67,763 | | \$ - | \$ 67,763 |
| TOTAL EXPENDITURES | \$ 1,864,435 | \$ - | \$ - | \$ 1,864,435 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ - | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ 198,038 | \$ - | \$ - | \$ 198,038 |
| BEGINNING FUND BALANCE 9791 | \$ 413,298 | | | \$ 413,298 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 611,336 | \$ - | \$ - | \$ 611,336 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ - | \$ - | \$ - | \$ - |
| Restricted Amounts 9740 | \$ 211,336 | \$ - | \$ - | \$ 211,336 |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ 400,000 | \$ - | \$ - | \$ 400,000 |
| 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

Fund 12 - Child Development Fund
MACCS (Management)

Bargaining Unit:

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 3/8/2016) | 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 | \$ 490,397 | | \$ - | \$ 490,397 |
| Other State Revenue 8300-8599 | \$ 769,000 | | \$ - | \$ 769,000 |
| Other Local Revenue 8600-8799 | \$ 3,134,465 | | \$ - | \$ 3,134,465 |
| TOTAL REVENUES | \$ 4,393,862 | | \$ - | \$ 4,393,862 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ 1,580,626 | \$ - | \$ - | \$ 1,580,626 |
| Classified Salaries 2000-2999 | \$ 1,524,702 | \$ - | \$ - | \$ 1,524,702 |
| Employee Benefits 3000-3999 | \$ 964,457 | \$ - | \$ - | \$ 964,457 |
| Books and Supplies 4000-4999 | \$ 162,700 | | \$ - | \$ 162,700 |
| Services, Other Operating Expenses 5000-5999 | \$ 133,270 | | \$ - | \$ 133,270 |
| Capital Outlay 6000-6999 | \$ - | | \$ - | \$ - |
| Other Outgo 7100-7299 | \$ - | | \$ - | \$ - |
| 7400-7499 | | | | |
| Indirect/Direct Support Costs 7300-7399 | \$ 245,618 | | \$ - | \$ 245,618 |
| TOTAL EXPENDITURES | \$ 4,611,373 | \$ - | \$ - | \$ 4,611,373 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ - | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ (217,511) | \$ - | \$ - | \$ (217,511) |
| BEGINNING FUND BALANCE | \$ 380,611 | | | \$ 380,611 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 163,100 | \$ - | \$ - | \$ 163,100 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ - | \$ - | \$ - | \$ - |
| Restricted Amounts 9740 | \$ 163,100 | \$ - | \$ - | \$ 163,100 |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ - | \$ - | \$ - | \$ - |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ - | \$ - | \$ - | \$ - |

*Net Increase (Decrease) in Fund Balance

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

Culver City Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

Bargaining Unit:

MACCS (Management)

| Object Code | Column 1 | Column 2 | Column 3 | Column 4 |
|---|---|--|--|--|
| | Latest Board- Approved Budget Before Settlement (As of 3/8/2016) | 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 | \$ 1,263,140 | | \$ - | \$ 1,263,140 |
| Other State Revenue 8300-8599 | \$ 250,000 | | \$ - | \$ 250,000 |
| Other Local Revenue 8600-8799 | \$ 851,500 | | \$ - | \$ 851,500 |
| TOTAL REVENUES | \$ 2,364,640 | | \$ - | \$ 2,364,640 |
| EXPENDITURES | | | | |
| Certificated Salaries 1000-1999 | \$ - | \$ - | \$ - | \$ - |
| Classified Salaries 2000-2999 | \$ 1,070,740 | \$ - | \$ - | \$ 1,070,740 |
| Employee Benefits 3000-3999 | \$ 295,207 | \$ - | \$ - | \$ 295,207 |
| Books and Supplies 4000-4999 | \$ 898,000 | | \$ - | \$ 898,000 |
| Services, Other Operating Expenses 5000-5999 | \$ 31,440 | | \$ - | \$ 31,440 |
| Capital Outlay 6000-6999 | \$ - | | \$ - | \$ - |
| Other Outgo 7100-7299 | \$ - | | \$ - | \$ - |
| 7400-7499 | | | | |
| Indirect/Direct Support Costs 7300-7399 | \$ 83,000 | | \$ - | \$ 83,000 |
| TOTAL EXPENDITURES | \$ 2,378,387 | \$ - | \$ - | \$ 2,378,387 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources 8900-8979 | \$ - | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ (13,747) | \$ - | \$ - | \$ (13,747) |
| BEGINNING FUND BALANCE 9791 | \$ 298,884 | | | \$ 298,884 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | | \$ - |
| ENDING FUND BALANCE | \$ 285,137 | \$ - | \$ - | \$ 285,137 |
| COMPONENTS OF ENDING BALANCE: | | | | |
| Nonspendable Amounts 9711-9719 | \$ - | \$ - | \$ - | \$ - |
| Restricted Amounts 9740 | \$ 267,629 | \$ - | \$ - | \$ 267,629 |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ 17,508 | \$ - | \$ - | \$ 17,508 |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ - | \$ - | \$ - | \$ - |

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education
Division of Business Advisory Services

Revised 9/8/15

Culver City Unified School District

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

Bargaining Unit:

MACCS (Management)

| Object Code | 2015-16 | 2016-17 | 2017-18 |
|---|---------------------------------------|--|---|
| | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES | | | |
| LCFF Revenue 8010-8099 | \$ 51,300,164 | \$ 52,481,236 | \$ 54,118,141 |
| Federal Revenue 8100-8299 | \$ - | \$ - | \$ - |
| Other State Revenue 8300-8599 | \$ 4,797,371 | \$ 1,397,371 | \$ 1,397,371 |
| Other Local Revenue 8600-8799 | \$ 2,044,081 | \$ 2,045,000 | \$ 2,045,000 |
| TOTAL REVENUES | \$ 58,141,616 | \$ 55,923,607 | \$ 57,560,512 |
| EXPENDITURES | | | |
| Certificated Salaries 1000-1999 | \$ 25,993,386 | \$ 27,756,642 | \$ 28,830,969 |
| Classified Salaries 2000-2999 | \$ 7,182,243 | \$ 7,629,152 | \$ 7,904,240 |
| Employee Benefits 3000-3999 | \$ 8,639,252 | \$ 9,277,052 | \$ 9,268,203 |
| Books and Supplies 4000-4999 | \$ 2,487,641 | \$ 2,600,000 | \$ 2,000,000 |
| Services, Other Operating Expenses 5000-5999 | \$ 3,333,257 | \$ 3,400,000 | \$ 5,300,000 |
| Capital Outlay 6000-6999 | \$ 150,000 | \$ - | \$ - |
| Other Outgo 7100-7299 7400-7499 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Indirect/Direct Support Costs 7300-7399 | \$ (1,221,256) | \$ (1,200,000) | \$ (1,200,000) |
| Other Adjustments | | | \$ - |
| TOTAL EXPENDITURES | \$ 46,664,523 | \$ 49,562,846 | \$ 52,203,412 |
| 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 | \$ - | \$ - | \$ - |
| Contributions 8980-8999 | \$ (10,254,888) | \$ (10,697,794) | \$ (10,967,249) |
| OPERATING SURPLUS (DEFICIT)* | \$ 2,422,205 | \$ (3,137,033) | \$ (4,410,149) |
| BEGINNING FUND BALANCE | | | |
| 9791 | \$ 15,024,642 | \$ 17,446,847 | \$ 14,309,814 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | |
| ENDING FUND BALANCE | \$ 17,446,847 | \$ 14,309,814 | \$ 9,899,664 |
| COMPONENTS OF ENDING BALANCE: | | | |
| Nonspendable Amounts 9711-9719 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| Restricted Amounts 9740 | | | |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ 1,343,207 | \$ 1,402,226 | \$ 1,429,580 |
| Reserve for Economic Uncertainties 9789 | \$ 2,014,811 | \$ 2,115,279 | \$ 2,146,153 |
| Unassigned/Unappropriated Amount 9790 | \$ 14,013,829 | \$ 10,717,309 | \$ 6,248,931 |

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Culver City Unified School District

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

Bargaining Unit:

MACCS (Management)

| Object Code | 2015-16 | 2016-17 | 2017-18 |
|---|---------------------------------------|--|---|
| | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES | | | |
| LCFF Revenue 8010-8099 | \$ - | \$ - | \$ - |
| Federal Revenue 8100-8299 | \$ 2,136,320 | \$ 2,136,320 | \$ 2,136,320 |
| Other State Revenue 8300-8599 | \$ 5,647,902 | \$ 5,650,000 | \$ 5,650,000 |
| Other Local Revenue 8600-8799 | \$ 1,456,367 | \$ 1,250,000 | \$ 1,000,000 |
| TOTAL REVENUES | \$ 9,240,589 | \$ 9,036,320 | \$ 8,786,320 |
| EXPENDITURES | | | |
| Certificated Salaries 1000-1999 | \$ 5,825,319 | \$ 6,201,384 | \$ 6,431,838 |
| Classified Salaries 2000-2999 | \$ 3,845,949 | \$ 4,081,798 | \$ 4,227,232 |
| Employee Benefits 3000-3999 | \$ 2,576,578 | \$ 2,738,262 | \$ 2,745,883 |
| Books and Supplies 4000-4999 | \$ 1,826,336 | \$ 1,850,000 | \$ 1,850,000 |
| Services, Other Operating Expenses 5000-5999 | \$ 5,471,788 | \$ 5,250,000 | \$ 3,255,065 |
| Capital Outlay 6000-6999 | \$ 125,000 | \$ - | \$ - |
| Other Outgo 7100-7299 7400-7499 | \$ - | \$ - | \$ - |
| Indirect/Dirrect Support Costs 7300-7399 | \$ 824,875 | \$ 825,000 | \$ 825,000 |
| Other Adjustments | | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 20,495,845 | \$ 20,946,445 | \$ 19,335,019 |
| OTHER FINANCING SOURCES/USES | | | |
| Transfers In and Other Sources 8900-8979 | \$ - | \$ - | \$ - |
| Transfers Out and Other Uses 7600-7699 | \$ - | \$ - | \$ - |
| Contributions 8980-8999 | \$ 10,254,888 | \$ 10,697,794 | \$ 10,967,249 |
| OPERATING SURPLUS (DEFICIT)* | \$ (1,000,368) | \$ (1,212,331) | \$ 418,550 |
| BEGINNING FUND BALANCE 9791 | \$ 3,170,017 | \$ 2,169,649 | \$ 957,318 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | |
| ENDING FUND BALANCE | \$ 2,169,649 | \$ 957,318 | \$ 1,375,869 |
| COMPONENTS OF ENDING BALANCE: | | | |
| Nonspendable Amounts 9711-9719 | \$ - | \$ - | \$ - |
| Restricted Amounts 9740 | \$ 2,169,649 | \$ 957,318 | \$ 1,375,869 |
| Committed Amounts 9750-9760 | | | |
| Assigned Amounts 9780 | | | |
| Reserve for Economic Uncertainties 9789 | \$ - | \$ - | \$ - |
| Unassigned/Unappropriated Amount 9790 | \$ - | \$ 0 | \$ (0) |

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Culver City Unified School District

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

Bargaining Unit:

MACCS (Management)

| Object Code | 2015-16 | 2016-17 | 2017-18 |
|---|---------------------------------------|--|---|
| | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| REVENUES | | | |
| LCFF Revenue 8010-8099 | \$ 51,300,164 | \$ 52,481,236 | \$ 54,118,141 |
| Federal Revenue 8100-8299 | \$ 2,136,320 | \$ 2,136,320 | \$ 2,136,320 |
| Other State Revenue 8300-8599 | \$ 10,445,273 | \$ 7,047,371 | \$ 7,047,371 |
| Other Local Revenue 8600-8799 | \$ 3,500,448 | \$ 3,295,000 | \$ 3,045,000 |
| TOTAL REVENUES | \$ 67,382,205 | \$ 64,959,927 | \$ 66,346,832 |
| EXPENDITURES | | | |
| Certificated Salaries 1000-1999 | \$ 31,818,705 | \$ 33,958,026 | \$ 35,262,807 |
| Classified Salaries 2000-2999 | \$ 11,028,192 | \$ 11,710,951 | \$ 12,131,472 |
| Employee Benefits 3000-3999 | \$ 11,215,830 | \$ 12,015,314 | \$ 12,014,086 |
| Books and Supplies 4000-4999 | \$ 4,313,977 | \$ 4,450,000 | \$ 3,850,000 |
| Services, Other Operating Expenses 5000-5999 | \$ 8,805,045 | \$ 8,650,000 | \$ 8,555,065 |
| Capital Outlay 6000-6999 | \$ 275,000 | \$ - | \$ - |
| Other Outgo 7100-7299 7400-7499 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Indirect/Direct Support Costs 7300-7399 | \$ (396,381) | \$ (375,000) | \$ (375,000) |
| Other Adjustments | | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 67,160,368 | \$ 70,509,291 | \$ 71,538,431 |
| 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 | \$ - | \$ - | \$ - |
| Contributions 8980-8999 | \$ - | \$ - | \$ - |
| OPERATING SURPLUS (DEFICIT)* | \$ 1,421,837 | \$ (4,349,364) | \$ (3,991,599) |
| BEGINNING FUND BALANCE | | | |
| 9791 | \$ 18,194,659 | \$ 19,616,496 | \$ 15,267,132 |
| Prior-Year Adjustments/Restatements 9793/9795 | \$ - | | |
| ENDING FUND BALANCE | \$ 19,616,496 | \$ 15,267,132 | \$ 11,275,533 |
| COMPONENTS OF ENDING BALANCE: | | | |
| Nonspendable Amounts 9711-9719 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| Restricted Amounts 9740 | \$ 2,169,649 | \$ 957,318 | \$ 1,375,869 |
| Committed Amounts 9750-9760 | \$ - | \$ - | \$ - |
| Assigned Amounts 9780 | \$ 1,343,207 | \$ 1,402,226 | \$ 1,429,580 |
| Reserve for Economic Uncertainties 9789 | \$ 2,014,811 | \$ 2,115,279 | \$ 2,146,153 |
| Unassigned/Unappropriated Amount 9790 | \$ 14,013,829 | \$ 10,717,309 | \$ 6,248,931 |

*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

| | 2015-16 | 2016-17 | 2017-18 |
|--|---------------|---------------|---------------|
| a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | \$ 67,160,368 | \$ 70,509,291 | \$ 71,538,431 |
| b. Less: Special Education Pass-Through Funds | \$ - | \$ - | \$ - |
| c. Net Expenditures, Transfers Out, and Uses | \$ 67,160,368 | \$ 70,509,291 | \$ 71,538,431 |
| d. State Standard Minimum Reserve Percentage for this District Enter percentage → | 3.00% | 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) | \$ 2,014,811 | \$ 2,115,279 | \$ 2,146,153 |

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

| | | | |
|--|---------------|---------------|---------------|
| a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | \$ 2,014,811 | \$ 2,115,279 | \$ 2,146,153 |
| b. General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | \$ 14,013,829 | \$ 11,917,309 | \$ 8,648,931 |
| 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 | \$ 16,028,640 | \$ 14,032,588 | \$ 10,795,084 |
| f. Reserve for Economic Uncertainties Percentage | 23.87% | 19.90% | 15.09% |

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

| | | | | |
|---------|-----|-------------------------------------|----|--------------------------|
| 2015-16 | Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> |
| 2016-17 | Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> |
| 2017-18 | Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> |

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 | \$ | - |
| General Fund balance Increase/(Decrease), Page 4c, Column 2 | \$ | - |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | \$ | - |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | \$ | - |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | \$ | - |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | \$ | - |
| Total all fund balances Increase/(Decrease) as a result of the settlement(s) | \$ | - |
| Variance | | \$ - |

Variance Explanation:

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

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

| General Fund Combined | Surplus/ (Deficit) | (Deficit) % | Deficit primarily due to: |
|--|-----------------------|-------------|---------------------------|
| Current FY Surplus/(Deficit) before settlement(s)? | \$ 1,421,837 | 2.1% | |
| Current FY Surplus/(Deficit) after settlement(s)? | \$ 1,421,837 | 2.1% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | \$ (3,149,364) | (4.5%) | Salaries and benefits |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | \$ (2,791,599) | (3.9%) | Salaries and benefits |

Deficit Reduction Plan (as necessary):

The District will continue to closely monitor the budget and ongoing salaries and benefits expenditures. A formal reduction plan will be drafted if deemed necessary. There are some significant one-time expenditures in the MYP budget for textbook adoptions and technology purchases that will not be re-occurring.

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.

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

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.

(fill out columns for which there is an agreement)

| | Prior Year | 2015-16 | 2016-17 | 2017-18 |
|--|------------|----------|------------|------------|
| a. LCFF Funding per ADA | 7,180.39 | 7,923.58 | 8,306.98 | 8,566.07 |
| b. Amount Change from Prior Year Funding per ADA | | 743.18 | 383.40 | 259.10 |
| c. Percentage Change from Prior Year Funding per ADA | | 10.35% | 4.84% | 3.12% |
| d. Total Compensation Amount Change (from Page 1, Section A, Line 5) | | - | 501,648.00 | 270,785.00 |
| e. Total Compensation Percentage Change (from Page 1, Section A, Line 5) | | 0.00% | 5.62% | 2.87% |
| f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e) | | - | Exceeds | Within |

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

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

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Culver City Unified District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2016 to June 30, 2018.

Board Actions

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

Current Year

Budget Adjustment Categories:

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

**Budget Adjustment
 Increase/(Decrease)**

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

Subsequent Years

Budget Adjustment Categories:

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

**Budget Adjustment
 Increase/(Decrease)**

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

Budget Revisions

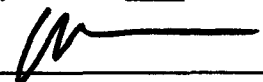
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

I hereby certify I am unable to certify




 District Superintendent
 (Signature)

4/27/16

 Date

I hereby certify I am unable to certify



 Chief Business Official
 (Signature)

4/27/16

 Date

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

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.

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

L. CERTIFICATION NO. 2

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

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

Culver City Unified School District

District Name



District Superintendent

(Signature)

4/27/16

Date

Mike Reynolds, Assistant Superintendent Business Services

Contact Person

310-842-4220

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 MACCS (Management) 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.