

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

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District:	Azusa Unified School District
Name of Bargaining Unit:	CSEA
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning: **July 1, 2022** and ending: **June 30, 2023**
(date) (date)

The Governing Board will act upon this agreement on: **November 1, 2022**
(date)

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

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined	Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2022-23	2023-24	2024-25
1. Salary Schedule Including Step and Column	\$ 15,130,241	\$ 1,513,024		\$ -
		10.00%	0.00%	0.00%
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.	\$ 5,676,863	\$ 567,687		
		10.00%	0.00%	0.00%
4. Health/Welfare Plans	\$ 1,250,769	\$ 148,000		\$ -
		11.83%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 22,057,874	\$ 2,228,710	\$ -	\$ -
		10.10%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	359.95			
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 61,280	\$ 6,192	\$ -	\$ -
		10.10%	0.00%	0.00%

Azusa Unified School District

CSEA

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"?

Each CSEA member will receive an on-schedule salary increase of 10.00% retro back to July 1, 2022. Additionally, all stipend and extra duty schedules will be increased by 10% retro back to July 1, 2022, and the district's contribution toward medical benefits will increase by \$1000.00 with no change in class size or workdays.

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

N/A

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

N/A

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes No If yes, please describe the cap amount.

N/A

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

N/A

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

N/A

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

This agreement shall conclude compensation negotiations for the 2022-2023 school year.

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

N/A

F. Source of Funding for Proposed Agreement:

1. Current Year

Current year EFB.

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

Current year EFB and PY carryover.

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.)

Current year EFB and PY carryover.

Azusa Unified School District

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

Bargaining Unit:

CSEA

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of June 14, 2022)	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	\$ 93,198,438		\$ -	\$ 93,198,438
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 1,355,296		\$ -	\$ 1,355,296
Other Local Revenue	8600-8799	\$ 1,211,480		\$ -	\$ 1,211,480
TOTAL REVENUES		\$ 95,765,214		\$ -	\$ 95,765,214
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 38,557,067			\$ 38,557,067
Classified Salaries	2000-2999	\$ 11,338,306	\$ 1,066,726		\$ 12,405,032
Employee Benefits	3000-3999	\$ 17,408,740	\$ 503,318		\$ 17,912,058
Books and Supplies	4000-4999	\$ 5,576,940		\$ -	\$ 5,576,940
Services and Other Operating Expenditures	5000-5999	\$ 8,943,836		\$ -	\$ 8,943,836
Capital Outlay	6000-6999	\$ 420,000		\$ -	\$ 420,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,016,553		\$ -	\$ 1,016,553
Transfers of Indirect Costs	7300-7399	\$ (1,959,352)		\$ -	\$ (1,959,352)
TOTAL EXPENDITURES		\$ 81,302,090	\$ 1,570,044	\$ -	\$ 82,872,134
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 580,000	\$ -	\$ -	\$ 580,000
Contributions	8980-8999	\$ (17,157,540)	\$ (337,454)	\$ -	\$ (17,494,994)
OPERATING SURPLUS (DEFICIT)*		\$ (3,274,416)	\$ (1,907,498)	\$ -	\$ (5,181,914)
BEGINNING FUND BALANCE					
	9791	\$ 14,343,732			\$ 14,343,732
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 11,069,316	\$ (1,907,498)	\$ -	\$ 9,161,818
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 597,973	\$ -	\$ -	\$ 597,973
Restricted	9740				
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 5,294,594	\$ (1,964,723)	\$ -	\$ 3,329,871
Reserve for Economic Uncertainties	9789	\$ 5,176,749	\$ 57,225	\$ -	\$ 5,233,974
Unassigned/Unappropriated Amount	9790	\$ -	\$ 0	\$ -	\$ 0

*Net Increase (Decrease) in Fund Balance

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

Azusa Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund
CSEA

Bargaining Unit:

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board-Approved Budget Before Settlement (As of June 14, 2022)	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	\$ 43,884,116		\$ -	\$ 43,884,116
Other State Revenue	8300-8599	\$ 13,451,143		\$ -	\$ 13,451,143
Other Local Revenue	8600-8799	\$ 6,586,990		\$ -	\$ 6,586,990
TOTAL REVENUES		\$ 63,922,249		\$ -	\$ 63,922,249
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 11,941,377		\$ -	\$ 11,941,377
Classified Salaries	2000-2999	\$ 5,560,837	\$ 222,176	\$ -	\$ 5,783,013
Employee Benefits	3000-3999	\$ 10,493,246	\$ 115,278	\$ -	\$ 10,608,524
Books and Supplies	4000-4999	\$ 33,986,726		\$ -	\$ 33,986,726
Services and Other Operating Expenditures	5000-5999	\$ 24,637,559		\$ -	\$ 24,637,559
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 2,371,414		\$ -	\$ 2,371,414
Transfers of Indirect Costs	7300-7399	\$ 1,685,060		\$ -	\$ 1,685,060
TOTAL EXPENDITURES		\$ 90,676,219	\$ 337,454	\$ -	\$ 91,013,673
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 17,157,540	\$ 337,454	\$ -	\$ 17,494,994
OPERATING SURPLUS (DEFICIT)*		\$ (9,596,430)	\$ -	\$ -	\$ (9,596,430)
BEGINNING FUND BALANCE					
	9791	\$ 10,766,655			\$ 10,766,655
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 1,170,225	\$ -	\$ -	\$ 1,170,225
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 1,170,225	\$ -	\$ -	\$ 1,170,225
Committed	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

Azusa Unified School District

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

Bargaining Unit:

CSEA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of June 14, 2022)	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	\$ 93,198,438		\$ -	\$ 93,198,438
Federal Revenue 8100-8299	\$ 43,884,116		\$ -	\$ 43,884,116
Other State Revenue 8300-8599	\$ 14,806,439		\$ -	\$ 14,806,439
Other Local Revenue 8600-8799	\$ 7,798,470		\$ -	\$ 7,798,470
TOTAL REVENUES	\$ 159,687,463		\$ -	\$ 159,687,463
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 50,498,444	\$ -	\$ -	\$ 50,498,444
Classified Salaries 2000-2999	\$ 16,899,143	\$ 1,288,902	\$ -	\$ 18,188,045
Employee Benefits 3000-3999	\$ 27,901,986	\$ 618,596	\$ -	\$ 28,520,582
Books and Supplies 4000-4999	\$ 39,563,666		\$ -	\$ 39,563,666
Services and Other Operating Expenditures 5000-5999	\$ 33,581,395		\$ -	\$ 33,581,395
Capital Outlay 6000-6999	\$ 420,000		\$ -	\$ 420,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 3,387,967		\$ -	\$ 3,387,967
Transfers of Indirect Costs 7300-7399	\$ (274,292)		\$ -	\$ (274,292)
TOTAL EXPENDITURES	\$ 171,978,309	\$ 1,907,498	\$ -	\$ 173,885,807
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 580,000	\$ -	\$ -	\$ 580,000
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (12,870,846)	\$ (1,907,498)	\$ -	\$ (14,778,344)
BEGINNING FUND BALANCE				
9791	\$ 25,110,387			\$ 25,110,387
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 12,239,541	\$ (1,907,498)	\$ -	\$ 10,332,043
COMPONENTS OF ENDING FUND				
Nonspendable 9711-9719	\$ 597,973	\$ -	\$ -	\$ 597,973
Restricted 9740	\$ 1,170,225	\$ -	\$ -	\$ 1,170,225
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 5,294,594	\$ (1,964,723)	\$ -	\$ 3,329,871
Reserve for Economic Uncertainties 9789	\$ 5,176,749	\$ 57,225	\$ -	\$ 5,233,974
Unassigned/Unappropriated Amount 9790	\$ -	\$ 0	\$ -	\$ 0

*Net Increase (Decrease) in Fund Balance

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

Azusa Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 11 - Adult Education Fund

Bargaining Unit:

CSEA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of December 14, 2021)	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	\$ 157,225		\$ -	\$ 157,225
Other State Revenue 8300-8599	\$ 1,575,464		\$ -	\$ 1,575,464
Other Local Revenue 8600-8799	\$ 19,500		\$ -	\$ 19,500
TOTAL REVENUES	\$ 1,752,189		\$ -	\$ 1,752,189
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 774,678		\$ -	\$ 774,678
Classified Salaries 2000-2999	\$ 207,365	\$ 21,230	\$ -	\$ 228,595
Employee Benefits 3000-3999	\$ 393,775	\$ 8,966	\$ -	\$ 402,741
Books and Supplies 4000-4999	\$ 360,982		\$ -	\$ 360,982
Services and Other Operating Expenditures 5000-5999	\$ 194,100		\$ -	\$ 194,100
Capital Outlay 6000-6999	\$ 1		\$ -	\$ 1
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 82,354		\$ -	\$ 82,354
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,013,255	\$ 30,196	\$ -	\$ 2,043,451
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (261,066)	\$ (30,196)	\$ -	\$ (291,262)
BEGINNING FUND BALANCE				
9791	\$ 808,098			\$ 808,098
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 547,032	\$ (30,196)	\$ -	\$ 516,836
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 169,926	\$ -	\$ -	\$ 169,926
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 377,106	\$ (30,196)	\$ -	\$ 346,910
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ 0	\$ -	\$ 0

*Net Increase (Decrease) in Fund Balance

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

Azusa Unified School District

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

Bargaining Unit:

CSEA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of June 14, 2022)	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	\$ 1		\$ -	\$ 1
Other State Revenue 8300-8599	\$ 1,217,906		\$ -	\$ 1,217,906
Other Local Revenue 8600-8799	\$ 1,500		\$ -	\$ 1,500
TOTAL REVENUES	\$ 1,219,407		\$ -	\$ 1,219,407
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 451,602		\$ -	\$ 451,602
Classified Salaries 2000-2999	\$ 335,220	\$ 52,298	\$ -	\$ 387,518
Employee Benefits 3000-3999	\$ 261,102	\$ 20,622	\$ -	\$ 281,724
Books and Supplies 4000-4999	\$ 109,486		\$ -	\$ 109,486
Services and Other Operating Expenditures 5000-5999	\$ 16,339		\$ -	\$ 16,339
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 55,507		\$ -	\$ 55,507
TOTAL EXPENDITURES	\$ 1,229,256	\$ 72,920	\$ -	\$ 1,302,176
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (9,849)	\$ (72,920)	\$ -	\$ (82,769)
BEGINNING FUND BALANCE				
9791	\$ 154,871			\$ 154,871
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 145,022	\$ (72,920)	\$ -	\$ 72,102
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719		\$ -	\$ -	\$ -
Restricted 9740	\$ 138,552	\$ (72,920)	\$ -	\$ 65,632
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 6,470		\$ -	\$ 6,470
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (0)	\$ -	\$ (0)

*Net Increase (Decrease) in Fund Balance

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

Azusa Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

Bargaining Unit:

CSEA

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of June 14, 2022)	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	\$ 4,727,384		\$ -	\$ 4,727,384
Other State Revenue	8300-8599	\$ 180,000		\$ -	\$ 180,000
Other Local Revenue	8600-8799	\$ 20,774		\$ -	\$ 20,774
TOTAL REVENUES		\$ 4,928,158		\$ -	\$ 4,928,158
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 1,775,403	\$ 146,895	\$ -	\$ 1,922,298
Employee Benefits	3000-3999	\$ 659,083	\$ 66,115	\$ -	\$ 725,198
Books and Supplies	4000-4999	\$ 2,842,928		\$ -	\$ 2,842,928
Services and Other Operating Expenditures	5000-5999	\$ 422,147		\$ -	\$ 422,147
Capital Outlay	6000-6999	\$ 12,200		\$ -	\$ 12,200
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 136,433		\$ -	\$ 136,433
TOTAL EXPENDITURES		\$ 5,848,194	\$ 213,010	\$ -	\$ 6,061,204
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (920,036)	\$ (213,010)	\$ -	\$ (1,133,046)
BEGINNING FUND BALANCE					
Audit Adjustments/Other Restatements	9791	\$ 3,435,372			\$ 3,435,372
	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 2,515,336	\$ (213,010)	\$ -	\$ 2,302,326
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 2,485,983	\$ (213,010)	\$ -	\$ 2,272,973
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 29,353	\$ -	\$ -	\$ 29,353
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ 0	\$ -	\$ 0

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education
Business Advisory Services
Revised 07/15/2020

Azusa Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGETEnter Fund: **FUND 21**Bargaining Unit: **CSEA**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of June 14, 2022)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 68,000		\$ -	\$ 68,000
TOTAL REVENUES	\$ 68,000		\$ -	\$ 68,000
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 44,976	\$ 3,699	\$ -	\$ 48,675
Employee Benefits 3000-3999	\$ 21,392	\$ 1,388	\$ -	\$ 22,780
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services and Other Operating Expenditures 5000-5999	\$ 100,000		\$ -	\$ 100,000
Capital Outlay 6000-6999	\$ 100,000		\$ -	\$ 100,000
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 266,368	\$ 5,087	\$ -	\$ 271,455
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (198,368)	\$ (5,087)	\$ -	\$ (203,455)
BEGINNING FUND BALANCE 9791	\$ 20,742,246			\$ 20,742,246
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 20,543,878	\$ (5,087)	\$ -	\$ 20,538,791
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 2,253,588	\$ -	\$ -	\$ 2,253,588
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 18,290,290	\$ (5,087)	\$ -	\$ 18,285,203
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ 0	\$ -	\$ 0

*Net Increase (Decrease) in Fund Balance

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

Azusa Unified School District
CSEA

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

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

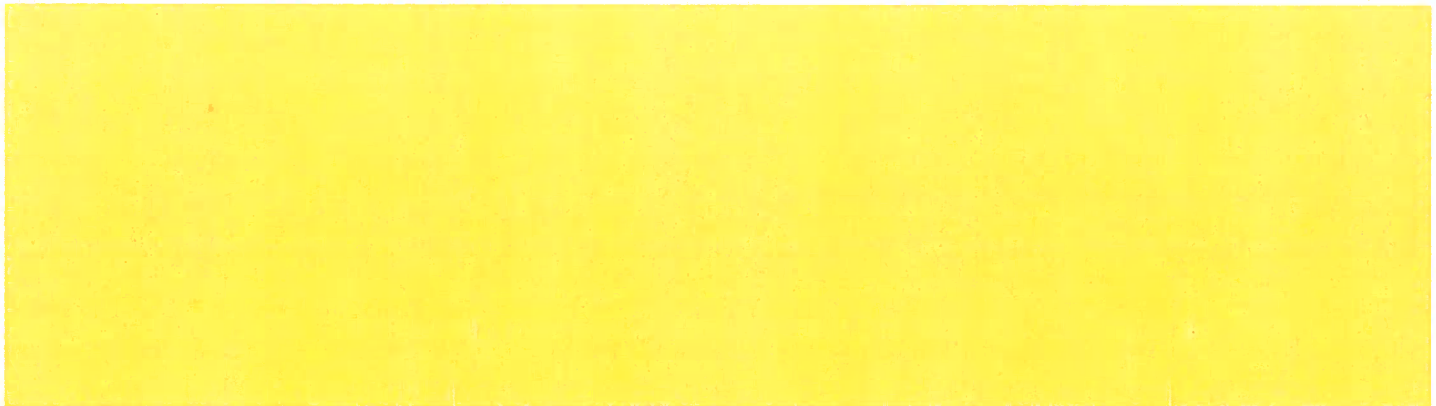
Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:



Azusa Unified School District

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

Bargaining Unit:

CSEA

Object Code	2022-23	2023-24	2024-25
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 93,198,438	\$ 94,635,880	\$ 93,869,251
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 1,355,296	\$ 1,333,550	\$ 1,302,196
Other Local Revenue 8600-8799	\$ 1,211,480	\$ 490,000	\$ 490,000
TOTAL REVENUES	\$ 95,765,214	\$ 96,459,430	\$ 95,661,447
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 38,557,067	\$ 36,974,420	\$ 37,326,719
Classified Salaries 2000-2999	\$ 12,405,032	\$ 11,876,117	\$ 11,983,325
Employee Benefits 3000-3999	\$ 17,912,058	\$ 17,167,606	\$ 17,529,594
Books and Supplies 4000-4999	\$ 5,576,940	\$ 6,846,834	\$ 5,576,940
Services and Other Operating Expenditures 5000-5999	\$ 8,943,836	\$ 6,383,460	\$ 6,198,279
Capital Outlay 6000-6999	\$ 420,000	\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,016,553	\$ 1,016,553	\$ 1,016,553
Transfers of Indirect Costs 7300-7399	\$ (1,959,352)	\$ (945,381)	\$ (915,055)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 82,872,134	\$ 79,319,609	\$ 78,716,355
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 580,000	\$ 1,000,000	\$ 1,000,000
Contributions 8980-8999	\$ (17,494,994)	\$ (17,753,044)	\$ (18,028,347)
OPERATING SURPLUS (DEFICIT)*	\$ (5,181,914)	\$ (1,613,222)	\$ (2,083,254)
BEGINNING FUND BALANCE			
9791	\$ 14,343,732	\$ 9,161,818	\$ 7,548,596
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 9,161,818	\$ 7,548,596	\$ 5,465,342
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 597,973	\$ 406,982	\$ 215,991
Restricted 9740			
Committed 9750-9760	\$ -		
Assigned 9780	\$ 3,329,871	\$ 3,457,850	\$ 1,610,904
Reserve for Economic Uncertainties 9789	\$ 5,233,974	\$ 3,683,764	\$ 3,638,447
Unassigned/Unappropriated Amount 9790	\$ 0	\$ (0)	\$ (0)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Azusa Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit:

CSEA

Object Code	2022-23	2023-24	2024-25
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -		
Federal Revenue 8100-8299	\$ 43,884,116	\$ 7,480,908	\$ 7,480,908
Other State Revenue 8300-8599	\$ 13,451,143	\$ 10,481,370	\$ 10,468,982
Other Local Revenue 8600-8799	\$ 6,586,990	\$ 6,586,990	\$ 6,586,990
TOTAL REVENUES	\$ 63,922,249	\$ 24,549,268	\$ 24,536,880
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 11,941,377	\$ 10,509,602	\$ 10,624,220
Classified Salaries 2000-2999	\$ 5,783,013	\$ 5,844,464	\$ 5,909,617
Employee Benefits 3000-3999	\$ 10,608,524	\$ 10,249,485	\$ 10,360,143
Books and Supplies 4000-4999	\$ 33,986,726	\$ 3,636,225	\$ 2,468,814
Services and Other Operating Expenditures 5000-5999	\$ 24,637,559	\$ 10,190,256	\$ 10,190,256
Capital Outlay 6000-6999	\$ -		
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 2,371,414	\$ 2,371,414	\$ 2,371,414
Transfers of Indirect Costs 7300-7399	\$ 1,685,060	\$ 671,089	\$ 640,763
Other Adjustments			
TOTAL EXPENDITURES	\$ 91,013,673	\$ 43,472,535	\$ 42,565,227
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -		
Transfers Out and Other Uses 7600-7699	\$ -		
Contributions 8980-8999	\$ 17,494,994	\$ 17,753,043	\$ 18,028,348
OPERATING SURPLUS (DEFICIT)*	\$ (9,596,430)	\$ (1,170,225)	\$ 0
BEGINNING FUND BALANCE			
9791	\$ 10,766,655	\$ 1,170,225	\$ 0
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 1,170,225	\$ 0	\$ 0
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -		
Restricted 9740	\$ 1,170,225		
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -		
Unassigned/Unappropriated Amount 9790	\$ -	\$ 0	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Azusa Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit:

CSEA

Object Code	2022-23	2023-24	2024-25
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 93,198,438	\$ 94,635,880	\$ 93,869,251
Federal Revenue 8100-8299	\$ 43,884,116	\$ 7,480,908	\$ 7,480,908
Other State Revenue 8300-8599	\$ 14,806,439	\$ 11,814,920	\$ 11,771,178
Other Local Revenue 8600-8799	\$ 7,798,470	\$ 7,076,990	\$ 7,076,990
TOTAL REVENUES	\$ 159,687,463	\$ 121,008,698	\$ 120,198,327
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 50,498,444	\$ 47,484,022	\$ 47,950,939
Classified Salaries 2000-2999	\$ 18,188,045	\$ 17,720,581	\$ 17,892,942
Employee Benefits 3000-3999	\$ 28,520,582	\$ 27,417,091	\$ 27,889,737
Books and Supplies 4000-4999	\$ 39,563,666	\$ 10,483,059	\$ 8,045,754
Services and Other Operating Expenditures 5000-5999	\$ 33,581,395	\$ 16,573,716	\$ 16,388,535
Capital Outlay 6000-6999	\$ 420,000	\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 3,387,967	\$ 3,387,967	\$ 3,387,967
Transfers of Indirect Costs 7300-7399	\$ (274,292)	\$ (274,292)	\$ (274,292)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 173,885,807	\$ 122,792,144	\$ 121,281,582
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 580,000	\$ 1,000,000	\$ 1,000,000
Contributions 8980-8999	\$ -	\$ (1)	\$ 1
OPERATING SURPLUS (DEFICIT)*	\$ (14,778,344)	\$ (2,783,447)	\$ (2,083,254)
BEGINNING FUND BALANCE			
9791	\$ 25,110,387	\$ 10,332,043	\$ 7,548,596
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 10,332,043	\$ 7,548,596	\$ 5,465,342
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 597,973	\$ 406,982	\$ 215,991
Restricted 9740	\$ 1,170,225	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 3,329,871	\$ 3,457,850	\$ 1,610,904
Reserve for Economic Uncertainties 9789	\$ 5,233,974	\$ 3,683,764	\$ 3,638,447
Unassigned/Unappropriated Amount 9790	\$ 0	\$ 0	\$ (0)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Azusa Unified School District
CSEA

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

	2022-23	2023-24	2024-25
a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 174,465,807	\$ 123,792,144	\$ 122,281,582
b. Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c. Net Expenditures, Transfers Out, and Uses	\$ 174,465,807	\$ 123,792,144	\$ 122,281,582
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)	\$ 5,233,974	\$ 3,713,764	\$ 3,668,447

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

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 5,233,974	\$ 3,683,764	\$ 3,638,447
b. General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 0	\$ (0)	\$ (0)
c. Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ 3,551,704	\$ 3,551,704	\$ 3,551,704
d. Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e. Total Available Reserves	\$ 8,785,678	\$ 7,235,468	\$ 7,190,151
f. Reserve for Economic Uncertainties Percentage	5.04%	5.84%	5.88%

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

2022-23	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2023-24	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

N/A

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	\$ 2,228,710
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (1,907,498)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (30,196)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (72,920)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (213,010)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (5,087)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (2,228,710)

Variance \$ -

Variance Explanation:

N/A

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	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ (12,870,846)	(7.5%)	PY CY and decline in student enrollment
Current FY Surplus/(Deficit) after settlement(s)?	\$ (14,778,344)	(8.5%)	PY CY and decline in student enrollment
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (2,783,447)	(2.2%)	PY CY and decline in student enrollment
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (2,083,254)	(1.7%)	PY CY and decline in student enrollment

Deficit Reduction Plan (as necessary):

Deficit spending will be absorbed by the prior year carryover, the beginning fund balance.

7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address 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	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

CSEA

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	2022-23	2023-24	2024-25
a. LCFF Funding per ADA	12,532.00	13,436.00	14,178.00	15,213.00
b. Amount Change from Prior Year Funding per ADA	904.00		742.00	1,035.00
c. Percentage Change from Prior Year Funding per ADA	7.21%		5.52%	7.30%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		2,228,710.22	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		10.10%	0.00%	0.00%
f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)		Exceeds	-	-

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 Azusa 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 July 1, 2022 to June 30, 2023.

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)
\$	-
\$	2,228,710
\$	(2,228,710)

Subsequent Years

Budget Adjustment Categories:

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

	Budget Adjustment Increase/(Decrease)
\$	-
\$	-
\$	-

Budget Revisions

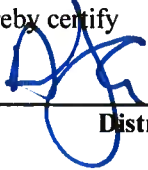
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

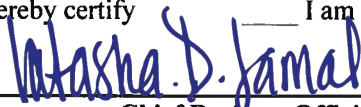


District Superintendent
(Signature)

10/10/2022

Date

I hereby certify I am unable to certify



Chief Business Official
(Signature)

10/10/2022

Date

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

Azusa Unified School District

CSEA

Assumptions and Explanations (enter or attach documentation)

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

Assumptions based on 2022-2023 Adopted Budget Report.

[Yellowed-out lined area for assumptions and explanations]

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

None.

[Yellowed-out lined area for concerns regarding affordability]

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.

Azusa Unified School District

District Name



**District Superintendent
(Signature)**

10/10/2022

Date

Latasha D. Jamal

Contact Person

626-858-6162

Phone

After public disclosure of the major provisions contained in this summary, the Board of Education, at its meeting on November 1, 2022, took action to approve the proposed agreement with the CSEA Bargaining Unit.

**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.