

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: West Covina Unified School District
Name of Bargaining Unit: California School Employee's Association (CSEA)
Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: July 1, 2021 and ending: June 30, 2022
(date) (date)

The Governing Board will act upon this agreement on: June 22, 2021
(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) 2021-22	Year 2 Increase/(Decrease) 2022-23
				Year 3 Increase/(Decrease) 2023-24
1. Salary Schedule Including Step and Column	\$ 19,287,903	\$ 818,955		\$ -
		4.25%	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.	\$ 6,438,465	\$ 289,377		
		4.49%	0.00%	0.00%
4. Health/Welfare Plans	\$ 3,153,470	\$ 120,525		
		3.82%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 28,879,838	\$ 1,228,857	\$ -	\$ -
		4.26%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	358.25			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 80,614	\$ 3,430	\$ -	\$ -
		4.26%	0.00%	0.00%

West Covina Unified School District
California School Employee's Association (CSEA)

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"?

CSEA employees will receive a two percent on salary schedule and an additional two percent off salary schedule for 2021-22. Also an increase in the District Health Benefits contribution starting in fiscal year 2021-22; for employee only \$250, employee+1 \$500, and for family \$1,000.

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

Starting in 2021-22 a five percent step will be added to the salary table for members with service increment of 30 years or greater.

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 Health and Welfare negotiated annual caps for fiscal year 2020-21 are employee only \$9,750, employee+1 \$12,500, and family \$16,000. The increased negotiated amounts commencing fiscal year 2021-

- 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.)

No change

West Covina Unified School District
California School Employee's Association (CSEA)

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

None

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**

General funds and other applicable funding sources.

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

The agreement is for a single year. The agreement will be funded with General Funds and other applicable funding sources.

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.)

This is not a multiyear agreement.

**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: West Covina Unified School District
 Name of Bargaining Unit: Confidential, Management, and Non-Represented
 Certificated, Classified, Other: Other

The proposed agreement covers the period beginning: July 1, 2021 and ending: June 30, 2023
 (date) (date)

The Governing Board will act upon this agreement on: June 22, 2021
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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) 2021-22	Year 2 Increase/(Decrease) 2022-23	Year 3 Increase/(Decrease) 2023-24
1.	Salary Schedule Including Step and Column	\$ 9,707,183	\$ 427,232	\$ 636,607	\$ 447,578
			4.40%	6.28%	4.16%
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.	\$ 2,530,874	\$ 113,237	\$ 176,342	\$ 123,836
			4.47%	6.67%	4.39%
4.	Health/Welfare Plans	\$ 723,307	\$ 25,000	\$ 25,000	\$ 25,000
			3.46%	3.34%	3.23%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 12,961,364	\$ 565,469	\$ 837,949	\$ 596,414
			4.36%	6.19%	4.15%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	75.67			
7.	Total Compensation Average Cost per Bargaining Unit Employee	\$ 171,288	\$ 7,473	\$ 11,074	\$ 7,882
			4.36%	6.19%	4.15%

West Covina Unified School District
Confidential, Management, and Non-Represented

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"?

Confidential, Management, and Non-Represented employees will receive a two percent on salary schedule and an additional two percent off salary schedule for 2021-22. Plus an additional two percent on salary schedule and an additional two percent off salary schedule for 2022-23. Also an increase in the District Health Benefits contribution starting in fiscal year 2021-22 for employee only \$250, employee+1 \$500, and

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

Starting in 2021-22 a five percent step will be added to the salary table for members with service increment of 30 years or greater.

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 Health and Welfare negotiated annual caps for fiscal year 2020-21 are employee only \$9,750, employee+1 \$12,500, and family \$16,000. The increased negotiated amounts commencing fiscal year 2021-

- 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.)

No change

West Covina Unified School District
Confidential, Management, and Non-Represented

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

None

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**

General funds and other applicable funding sources.

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

This is a multiyear agreement.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The agreement is for fiscal year 2021-22 and 2022-23. The agreement will be funded with General Funds and other applicable funding sources.

West Covina Unified School District

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

Bargaining Unit: California School Employee's Association (CSEA)

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 6/22/21)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
LCFF Revenue	8010-8099	\$ 93,787,182		\$ -	\$ 93,787,182
Federal Revenue	8100-8299	\$ 60,000		\$ -	\$ 60,000
Other State Revenue	8300-8599	\$ 1,629,912		\$ -	\$ 1,629,912
Other Local Revenue	8600-8799	\$ 3,840,492		\$ -	\$ 3,840,492
TOTAL REVENUES		\$ 99,317,586		\$ -	\$ 99,317,586
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 40,410,251	\$ 248,140		\$ 40,658,391
Classified Salaries	2000-2999	\$ 12,977,144	\$ 569,908		\$ 13,547,052
Employee Benefits	3000-3999	\$ 19,620,644	\$ 258,928		\$ 19,879,572
Books and Supplies	4000-4999	\$ 2,646,911		\$ -	\$ 2,646,911
Services and Other Operating Expenditures	5000-5999	\$ 6,890,613		\$ -	\$ 6,890,613
Capital Outlay	6000-6999	\$ 215,372		\$ -	\$ 215,372
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 2,102,492		\$ -	\$ 2,102,492
Transfers of Indirect Costs	7300-7399	\$ (1,949,133)		\$ -	\$ (1,949,133)
TOTAL EXPENDITURES		\$ 82,914,294	\$ 1,076,976	\$ -	\$ 83,991,270
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ (17,637,524)	\$ -	\$ -	\$ (17,637,524)
OPERATING SURPLUS (DEFICIT)*		\$ (1,234,232)	\$ (1,076,976)	\$ -	\$ (2,311,208)
BEGINNING FUND BALANCE					
	9791	\$ 23,813,910			\$ 23,813,910
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 22,579,678	\$ (1,076,976)	\$ -	\$ 21,502,702
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 10,000	\$ -	\$ -	\$ 10,000
Restricted	9740				
Committed	9750-9760	\$ 18,894,951	\$ (1,123,088)	\$ -	\$ 17,771,863
Assigned	9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 3,674,727	\$ 46,112	\$ -	\$ 3,720,839
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
Business Advisory Services

Revised 07/15/2020

West Covina Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit: California School Employee's Association (CSEA)

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 6/22/21)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 4,250,906		\$ -	\$ 4,250,906
Other State Revenue	8300-8599	\$ 6,829,952		\$ -	\$ 6,829,952
Other Local Revenue	8600-8799	\$ 7,914,712		\$ -	\$ 7,914,712
TOTAL REVENUES		\$ 18,995,570		\$ -	\$ 18,995,570
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 12,335,050	\$ 45,750	\$ -	\$ 12,380,800
Classified Salaries	2000-2999	\$ 7,539,483	\$ 303,739	\$ -	\$ 7,843,222
Employee Benefits	3000-3999	\$ 12,580,429	\$ 110,620	\$ -	\$ 12,691,049
Books and Supplies	4000-4999	\$ 1,877,747		\$ -	\$ 1,877,747
Services and Other Operating Expenditures	5000-5999	\$ 3,562,752		\$ -	\$ 3,562,752
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 1,681,133		\$ -	\$ 1,681,133
TOTAL EXPENDITURES		\$ 39,576,594	\$ 460,109	\$ -	\$ 40,036,703
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 17,637,524	\$ -	\$ -	\$ 17,637,524
OPERATING SURPLUS (DEFICIT)*		\$ (2,943,500)	\$ (460,109)	\$ -	\$ (3,403,609)
BEGINNING FUND BALANCE					
	9791	\$ 11,815,466			\$ 11,815,466
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 8,871,966	\$ (460,109)	\$ -	\$ 8,411,857
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 8,871,966	\$ (460,109)	\$ -	\$ 8,411,857
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 positiveLos Angeles County Office of Education
Business Advisory Services

Revised 07/15/2020

West Covina Unified School District

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

Bargaining Unit:

California School Employee's Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 6/22/21)	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	\$ 93,787,182		\$ -	\$ 93,787,182
Federal Revenue 8100-8299	\$ 4,310,906		\$ -	\$ 4,310,906
Other State Revenue 8300-8599	\$ 8,459,864		\$ -	\$ 8,459,864
Other Local Revenue 8600-8799	\$ 11,755,204		\$ -	\$ 11,755,204
TOTAL REVENUES	\$ 118,313,156		\$ -	\$ 118,313,156
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 52,745,301	\$ 293,890	\$ -	\$ 53,039,191
Classified Salaries 2000-2999	\$ 20,516,627	\$ 873,647	\$ -	\$ 21,390,274
Employee Benefits 3000-3999	\$ 32,201,073	\$ 369,548	\$ -	\$ 32,570,621
Books and Supplies 4000-4999	\$ 4,524,658		\$ -	\$ 4,524,658
Services and Other Operating Expenditures 5000-5999	\$ 10,453,365		\$ -	\$ 10,453,365
Capital Outlay 6000-6999	\$ 215,372		\$ -	\$ 215,372
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 2,102,492		\$ -	\$ 2,102,492
Transfers of Indirect Costs 7300-7399	\$ (268,000)		\$ -	\$ (268,000)
TOTAL EXPENDITURES	\$ 122,490,888	\$ 1,537,085	\$ -	\$ 124,027,973
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (4,177,732)	\$ (1,537,085)	\$ -	\$ (5,714,817)
BEGINNING FUND BALANCE 9791	\$ 35,629,376			\$ 35,629,376
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 31,451,644	\$ (1,537,085)	\$ -	\$ 29,914,559
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 10,000	\$ -	\$ -	\$ 10,000
Restricted 9740	\$ 8,871,966	\$ (460,109)	\$ -	\$ 8,411,857
Committed 9750-9760	\$ 18,894,951	\$ (1,123,088)	\$ -	\$ 17,771,863
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 3,674,727	\$ 46,112	\$ -	\$ 3,720,839
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

Business Advisory Services

Revised 07/15/2020

West Covina Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Fund 13/61 - Cafeteria Fund**

Bargaining Unit:

California School Employee's Association (CSEA)

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 6/22/21)	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	\$ 4,601,555		\$ -	\$ 4,601,555
Other State Revenue	8300-8599	\$ 315,851		\$ -	\$ 315,851
Other Local Revenue	8600-8799	\$ 468,900		\$ -	\$ 468,900
TOTAL REVENUES		\$ 5,386,306		\$ -	\$ 5,386,306
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 2,094,585	\$ 84,621	\$ -	\$ 2,179,206
Employee Benefits	3000-3999	\$ 843,885	\$ 25,386	\$ -	\$ 869,271
Books and Supplies	4000-4999	\$ 2,281,200		\$ -	\$ 2,281,200
Services and Other Operating Expenditures	5000-5999	\$ 81,160		\$ -	\$ 81,160
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 268,000		\$ -	\$ 268,000
TOTAL EXPENDITURES		\$ 5,568,830	\$ 110,007	\$ -	\$ 5,678,837
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (182,524)	\$ (110,007)	\$ -	\$ (292,531)
BEGINNING FUND BALANCE					
	9791	\$ 738,546			\$ 738,546
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 556,022	\$ (110,007)	\$ -	\$ 446,015
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 556,022	\$ (110,007)	\$ -	\$ 446,015
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

Business Advisory Services

Revised 07/15/2020

West Covina Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGETEnter Fund: **Building Fund 21**Bargaining Unit: **California School Employee's Association (CSEA)**

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 6/22/21)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenues	8600-8799	\$ 200,000		\$ -	\$ 200,000
TOTAL REVENUES		\$ 200,000		\$ -	\$ 200,000
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 117,673	\$ 4,742	\$ -	\$ 122,415
Employee Benefits	3000-3999	\$ 41,572	\$ 1,655	\$ -	\$ 43,227
Books and Supplies	4000-4999	\$ -		\$ -	\$ -
Services and Other Operating Expenditures	5000-5999	\$ 55,100		\$ -	\$ 55,100
Capital Outlay	6000-6999	\$ 14,792,000		\$ -	\$ 14,792,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 15,006,345	\$ 6,397	\$ -	\$ 15,012,742
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (14,806,345)	\$ (6,397)	\$ -	\$ (14,812,742)
BEGINNING FUND BALANCE					
	9791	\$ 26,873,774			\$ 26,873,774
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 12,067,429	\$ (6,397)	\$ -	\$ 12,061,032
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 12,067,429	\$ (6,397)	\$ -	\$ 12,061,032
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
Business Advisory Services

Revised 07/15/2020

West Covina Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGETEnter Fund: **Self-Insurance Fund 67**Bargaining Unit: **California School Employee's Association (CSEA)**

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 6/22/21)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenue	8600-8799	\$ 32,000		\$ -	\$ 32,000
TOTAL REVENUES		\$ 32,000		\$ -	\$ 32,000
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 133,802	\$ 5,406	\$ -	\$ 139,208
Employee Benefits	3000-3999	\$ 60,354	\$ 2,886	\$ -	\$ 63,240
Books and Supplies	4000-4999	\$ -		\$ -	\$ -
Services and Other Operating Expenditures	5000-5999	\$ 2,100		\$ -	\$ 2,100
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 196,256	\$ 8,292	\$ -	\$ 204,548
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (164,256)	\$ (8,292)	\$ -	\$ (172,548)
BEGINNING FUND BALANCE					
	9791	\$ 565,601			\$ 565,601
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 401,345	\$ (8,292)	\$ -	\$ 393,053
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 401,345	\$ (8,292)	\$ -	\$ 393,053
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

West Covina Unified School District
California School Employee's Association (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:

West Covina Unified School District

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

Bargaining Unit:

California School Employee's Association (CSEA)

Object Code	2021-22	2022-23	2023-24
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 93,787,182	\$ 92,496,519	\$ 95,870,024
Federal Revenue 8100-8299	\$ 60,000	\$ 60,000	\$ 60,000
Other State Revenue 8300-8599	\$ 1,629,912	\$ 1,650,775	\$ 1,677,352
Other Local Revenue 8600-8799	\$ 3,840,492	\$ 3,840,492	\$ 3,840,492
TOTAL REVENUES	\$ 99,317,586	\$ 98,047,786	\$ 101,447,868
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 40,658,391	\$ 41,361,476	\$ 41,852,734
Classified Salaries 2000-2999	\$ 13,547,052	\$ 13,255,306	\$ 13,406,731
Employee Benefits 3000-3999	\$ 19,879,572	\$ 20,074,369	\$ 20,332,138
Books and Supplies 4000-4999	\$ 2,646,911	\$ 2,670,998	\$ 2,699,310
Services and Other Operating Expenditures 5000-5999	\$ 6,890,613	\$ 6,953,318	\$ 7,027,023
Capital Outlay 6000-6999	\$ 215,372	\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 2,102,492	\$ 2,102,492	\$ 2,102,492
Transfers of Indirect Costs 7300-7399	\$ (1,949,133)	\$ (1,949,133)	\$ (1,949,133)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 83,991,270	\$ 84,468,826	\$ 85,471,295
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ (17,637,524)	\$ (13,985,000)	\$ (14,797,939)
OPERATING SURPLUS (DEFICIT)*	\$ (2,311,208)	\$ (406,040)	\$ 1,178,634
BEGINNING FUND BALANCE			
9791	\$ 23,813,910	\$ 21,502,702	\$ 21,096,662
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 21,502,702	\$ 21,096,662	\$ 22,275,296
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 10,000	\$ 10,000	\$ 10,000
Restricted 9740			
Committed 9750-9760	\$ 17,771,863	\$ 17,432,033	\$ 18,569,254
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 3,720,839	\$ 3,654,629	\$ 3,696,042
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positiveLos Angeles County Office of Education
Business Advisory Services

West Covina Unified School District

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

Bargaining Unit:

California School Employee's Association (CSEA)

Object Code	2021-22	2022-23	2023-24
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 4,250,906	\$ 4,250,906	\$ 4,250,906
Other State Revenue 8300-8599	\$ 6,829,952	\$ 6,917,375	\$ 7,028,745
Other Local Revenue 8600-8799	\$ 7,914,712	\$ 7,980,696	\$ 8,063,592
TOTAL REVENUES	\$ 18,995,570	\$ 19,148,977	\$ 19,343,243
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 12,380,800	\$ 10,807,846	\$ 10,939,992
Classified Salaries 2000-2999	\$ 7,843,222	\$ 7,160,065	\$ 7,234,563
Employee Benefits 3000-3999	\$ 12,691,049	\$ 12,314,001	\$ 12,428,196
Books and Supplies 4000-4999	\$ 1,877,747	\$ 1,793,924	\$ 1,812,940
Services and Other Operating Expenditures 5000-5999	\$ 3,562,752	\$ 3,595,173	\$ 3,633,282
Capital Outlay 6000-6999	\$ -	\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -	\$ -	\$ -
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ 1,681,133	\$ 1,681,133	\$ 1,681,133
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 40,036,703	\$ 37,352,142	\$ 37,730,106
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 17,637,524	\$ 13,985,000	\$ 14,797,939
OPERATING SURPLUS (DEFICIT)*	\$ (3,403,609)	\$ (4,218,165)	\$ (3,588,924)
BEGINNING FUND BALANCE			
9791	\$ 11,815,466	\$ 8,411,857	\$ 4,193,692
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 8,411,857	\$ 4,193,692	\$ 604,768
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 8,411,857	\$ 4,193,692	\$ 604,768
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles County Office of Education

Business Advisory Services

Revised 07/15/2020

West Covina Unified School District

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

Bargaining Unit:

California School Employee's Association (CSEA)

Object Code	2021-22	2022-23	2023-24
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 93,787,182	\$ 92,496,519	\$ 95,870,024
Federal Revenue 8100-8299	\$ 4,310,906	\$ 4,310,906	\$ 4,310,906
Other State Revenue 8300-8599	\$ 8,459,864	\$ 8,568,150	\$ 8,706,097
Other Local Revenue 8600-8799	\$ 11,755,204	\$ 11,821,188	\$ 11,904,084
TOTAL REVENUES	\$ 118,313,156	\$ 117,196,763	\$ 120,791,111
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 53,039,191	\$ 52,169,322	\$ 52,792,726
Classified Salaries 2000-2999	\$ 21,390,274	\$ 20,415,371	\$ 20,641,294
Employee Benefits 3000-3999	\$ 32,570,621	\$ 32,388,370	\$ 32,760,334
Books and Supplies 4000-4999	\$ 4,524,658	\$ 4,464,922	\$ 4,512,250
Services and Other Operating Expenditures 5000-5999	\$ 10,453,365	\$ 10,548,491	\$ 10,660,305
Capital Outlay 6000-6999	\$ 215,372	\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 2,102,492	\$ 2,102,492	\$ 2,102,492
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ (268,000)	\$ (268,000)	\$ (268,000)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 124,027,973	\$ 121,820,968	\$ 123,201,401
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (5,714,817)	\$ (4,624,205)	\$ (2,410,290)
BEGINNING FUND BALANCE			
9791	\$ 35,629,376	\$ 29,914,559	\$ 25,290,354
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 29,914,559	\$ 25,290,354	\$ 22,880,064
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 10,000	\$ 10,000	\$ 10,000
Restricted 9740	\$ 8,411,857	\$ 4,193,692	\$ 604,768
Committed 9750-9760	\$ 17,771,863	\$ 17,432,033	\$ 18,569,254
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 3,720,839	\$ 3,654,629	\$ 3,696,042
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positiveLos Angeles County Office of Education
Business Advisory Services

Revised 07/15/2020

West Covina Unified School District
California School Employee's Association (CSEA)

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

	2021-22	2022-23	2023-24
a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 124,027,973	\$ 121,820,968	\$ 123,201,401
b. Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c. Net Expenditures, Transfers Out, and Uses	\$ 124,027,973	\$ 121,820,968	\$ 123,201,401
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)	\$ 3,720,839	\$ 3,654,629	\$ 3,696,042

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

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 3,720,839	\$ 3,654,629	\$ 3,696,042
b. General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
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	\$ 3,720,839	\$ 3,654,629	\$ 3,696,042
f. Reserve for Economic Uncertainties Percentage	3.00%	3.00%	3.00%

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

2021-22

Yes ☒No ☐

2022-23

Yes ☒No ☐

2023-24

Yes ☒No ☐

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

West Covina Unified School District
California School Employee's Association (CSEA)**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	\$ 1,228,857
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (1,537,085)
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	\$ (110,007)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (6,397)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (8,292)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (1,661,781)

Variance \$ (432,924)

Variance Explanation:

We have two separate sets of pages 1 through 3; one set represents CSEA members and another set for Confidential, Management, and Non-Represented members. The total amounts are reflected in pages 4 through 5.

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)?	\$ (4,177,732)	(3.4%)	See explanation below
Current FY Surplus/(Deficit) after settlement(s)?	\$ (5,714,817)	(4.6%)	See explanation below
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (4,624,205)	(3.8%)	See explanation below
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (2,410,290)	(2.0%)	See explanation below

Deficit Reduction Plan (as necessary):

The District has been preliminary awarded \$12,557,930 in ESSER III funding. The ESSER III preliminary award is not included in the budget at this time since the resources are yet set up in the SACS system. The District is also working on plans to address any future deficit spending.

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	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page 5a	\$ -	No
1st Subsequent FY Restricted, Page 5b	\$ -	No
2nd Subsequent FY Unrestricted, Page 5a	\$ -	No
2nd Subsequent FY Restricted, Page 5b	\$ -	No

California School Employee's Association (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	2021-22	2022-23	2023-24
a. LCFF Funding per ADA	10,844.00	11,365.00	11,657.00	12,082.00
b. Amount Change from Prior Year Funding per ADA		521.00	292.00	425.00
c. Percentage Change from Prior Year Funding per ADA		4.80%	2.57%	3.65%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		1,228,857.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		4.26%	0.00%	0.00%
f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)		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 West Covina 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, 2021 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)

\$	-
\$	1,661,781
\$	(1,661,781)

Subsequent Years

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	12,557,930
\$	-
\$	12,557,930

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)



Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(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.

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.

West Covina Unified School District

District Name

District Superintendent

(Signature)

John Ziegenhohn

Contact Person

Date

(626) 939-4600 x 1404

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 22, 2021, took action to approve the proposed agreement with the California School Employee's Association, Confidential, Management, and Non-Represented 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.