

**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, 2022 and ending: June 30, 2023
 (date) (date)

The Governing Board will act upon this agreement on: June 28, 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		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
		Year 1 Increase/(Decrease) 2022-23	Year 2 Increase/(Decrease) 2023-24	Year 3 Increase/(Decrease) 2024-25
1. Salary Schedule Including Step and Column	\$ 19,579,891	\$ 783,196		\$ -
		4.00%	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.	\$ 7,170,156	\$ 286,806		
		4.00%	0.00%	0.00%
4. Health/Welfare Plans				
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 26,750,047	\$ 1,070,002	\$ -	\$ -
		4.00%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	321.10			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 83,308	\$ 3,332	\$ -	\$ -
		4.00%	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 full 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 2022-23. Translator stipend will increase to \$200 per month from \$100 per month.

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.

The Health and Welfare annual caps are: employee only \$10,000, employee+1 \$13,000, and family \$17,000.

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

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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.

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)

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	\$ 101,704,241		\$ -	\$ 101,704,241
Federal Revenue 8100-8299	\$ 60,000		\$ -	\$ 60,000
Other State Revenue 8300-8599	\$ 1,669,835		\$ -	\$ 1,669,835
Other Local Revenue 8600-8799	\$ 4,941,004		\$ -	\$ 4,941,004
TOTAL REVENUES	\$ 108,375,080		\$ -	\$ 108,375,080
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 42,861,040	\$ -	\$ -	\$ 42,861,040
Classified Salaries 2000-2999	\$ 13,496,456	\$ 446,902	\$ -	\$ 13,943,358
Employee Benefits 3000-3999	\$ 21,814,408	\$ 163,655	\$ -	\$ 21,978,063
Books and Supplies 4000-4999	\$ 2,476,912		\$ -	\$ 2,476,912
Services and Other Operating Expenditures 5000-5999	\$ 8,679,460		\$ -	\$ 8,679,460
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 2,351,937		\$ -	\$ 2,351,937
Transfers of Indirect Costs 7300-7399	\$ (1,388,602)		\$ -	\$ (1,388,602)
TOTAL EXPENDITURES	\$ 90,291,611	\$ 610,557	\$ -	\$ 90,902,168
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ (17,703,978)	\$ -	\$ -	\$ (17,703,978)
OPERATING SURPLUS (DEFICIT)*	\$ 379,491	\$ (610,557)	\$ -	\$ (231,066)
BEGINNING FUND BALANCE				
9791	\$ 23,117,507			\$ 23,117,507
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 23,496,998	\$ (610,557)	\$ -	\$ 22,886,441
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 10,000	\$ -	\$ -	\$ 10,000
Restricted 9740				
Committed 9750-9760	\$ 19,555,956	\$ (610,557)	\$ -	\$ 18,945,399
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 3,931,042	\$ -	\$ -	\$ 3,931,042
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**Restricted 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	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 5,406,143		\$ -	\$ 5,406,143
Other State Revenue 8300-8599	\$ 7,456,099		\$ -	\$ 7,456,099
Other Local Revenue 8600-8799	\$ 9,566,355		\$ -	\$ 9,566,355
TOTAL REVENUES	\$ 22,428,597		\$ -	\$ 22,428,597
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 12,537,268	\$ -	\$ -	\$ 12,537,268
Classified Salaries 2000-2999	\$ 7,016,741	\$ 260,670	\$ -	\$ 7,277,411
Employee Benefits 3000-3999	\$ 12,471,006	\$ 95,457	\$ -	\$ 12,566,463
Books and Supplies 4000-4999	\$ 1,971,508		\$ -	\$ 1,971,508
Services and Other Operating Expenditures 5000-5999	\$ 4,547,091		\$ -	\$ 4,547,091
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 1,232,834		\$ -	\$ 1,232,834
TOTAL EXPENDITURES	\$ 39,776,448	\$ 356,127	\$ -	\$ 40,132,575
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 17,703,978	\$ -	\$ -	\$ 17,703,978
OPERATING SURPLUS (DEFICIT)*	\$ 356,127	\$ (356,127)	\$ -	\$ -
BEGINNING FUND BALANCE 9791	\$ 3,999,156			\$ 3,999,156
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 4,355,283	\$ (356,127)	\$ -	\$ 3,999,156
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 4,355,283	\$ (356,127)	\$ -	\$ 3,999,156
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

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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	\$ 101,704,241		\$ -	\$ 101,704,241
Federal Revenue 8100-8299	\$ 5,466,143		\$ -	\$ 5,466,143
Other State Revenue 8300-8599	\$ 9,125,934		\$ -	\$ 9,125,934
Other Local Revenue 8600-8799	\$ 14,507,359		\$ -	\$ 14,507,359
TOTAL REVENUES	\$ 130,803,677		\$ -	\$ 130,803,677
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 55,398,308	\$ -	\$ -	\$ 55,398,308
Classified Salaries 2000-2999	\$ 20,513,197	\$ 707,572	\$ -	\$ 21,220,769
Employee Benefits 3000-3999	\$ 34,285,414	\$ 259,112	\$ -	\$ 34,544,526
Books and Supplies 4000-4999	\$ 4,448,420		\$ -	\$ 4,448,420
Services and Other Operating Expenditures 5000-5999	\$ 13,226,551		\$ -	\$ 13,226,551
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 2,351,937		\$ -	\$ 2,351,937
Transfers of Indirect Costs 7300-7399	\$ (155,768)		\$ -	\$ (155,768)
TOTAL EXPENDITURES	\$ 130,068,059	\$ 966,684	\$ -	\$ 131,034,743
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 735,618	\$ (966,684)	\$ -	\$ (231,066)
BEGINNING FUND BALANCE				
9791	\$ 27,116,663			\$ 27,116,663
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 27,852,281	\$ (966,684)	\$ -	\$ 26,885,597
COMPONENTS OF ENDING FUND				
Nonspendable 9711-9719	\$ 10,000	\$ -	\$ -	\$ 10,000
Restricted 9740	\$ 4,355,283	\$ (356,127)	\$ -	\$ 3,999,156
Committed 9750-9760	\$ 19,555,956	\$ (610,557)	\$ -	\$ 18,945,399
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 3,931,042	\$ -	\$ -	\$ 3,931,042
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

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	\$ 4,467,100		\$ -	\$ 4,467,100
Other State Revenue 8300-8599	\$ 289,200		\$ -	\$ 289,200
Other Local Revenue 8600-8799	\$ 601,500		\$ -	\$ 601,500
TOTAL REVENUES	\$ 5,357,800		\$ -	\$ 5,357,800
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 2,190,601	\$ 75,624	\$ -	\$ 2,266,225
Employee Benefits 3000-3999	\$ 927,649	\$ 27,694	\$ -	\$ 955,343
Books and Supplies 4000-4999	\$ 2,133,700		\$ -	\$ 2,133,700
Services and Other Operating Expenditures 5000-5999	\$ 71,640		\$ -	\$ 71,640
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 155,768		\$ -	\$ 155,768
TOTAL EXPENDITURES	\$ 5,479,358	\$ 103,318	\$ -	\$ 5,582,676
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (121,558)	\$ (103,318)	\$ -	\$ (224,876)
BEGINNING FUND BALANCE 9791	\$ 583,854			\$ 583,854
Audit Adjustments/Other Restatements 9793/9795				\$ -
ENDING FUND BALANCE	\$ 462,296	\$ (103,318)	\$ -	\$ 358,978
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 462,296	\$ (103,318)	\$ -	\$ 358,978
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

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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	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	\$ 101,704,241	\$ 104,028,210	\$ 104,600,811
Federal Revenue 8100-8299	\$ 60,000	\$ 60,000	\$ 60,000
Other State Revenue 8300-8599	\$ 1,669,835	\$ 1,759,672	\$ 1,830,411
Other Local Revenue 8600-8799	\$ 4,941,004	\$ 4,941,004	\$ 4,941,004
TOTAL REVENUES	\$ 108,375,080	\$ 110,788,886	\$ 111,432,226
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 42,861,040	\$ 39,991,475	\$ 40,567,352
Classified Salaries 2000-2999	\$ 13,943,358	\$ 13,660,698	\$ 13,846,484
Employee Benefits 3000-3999	\$ 21,978,063	\$ 22,104,484	\$ 21,847,991
Books and Supplies 4000-4999	\$ 2,476,912	\$ 2,554,687	\$ 2,605,014
Services and Other Operating Expenditures 5000-5999	\$ 8,679,460	\$ 8,951,995	\$ 9,128,349
Capital Outlay 6000-6999	\$ -	\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 2,351,937	\$ 2,426,250	\$ 2,484,764
Transfers of Indirect Costs 7300-7399	\$ (1,388,602)	\$ (1,388,602)	\$ (1,388,602)
Other Adjustments		\$ -	
TOTAL EXPENDITURES	\$ 90,902,168	\$ 88,300,987	\$ 89,091,352
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ (17,703,978)	\$ (18,090,135)	\$ (18,451,037)
OPERATING SURPLUS (DEFICIT)*	\$ (231,066)	\$ 4,397,764	\$ 3,889,837
BEGINNING FUND BALANCE 9791	\$ 23,117,507	\$ 22,886,441	\$ 27,284,205
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 22,886,441	\$ 27,284,205	\$ 31,174,042
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 10,000	\$ 10,000	\$ 10,000
Restricted 9740			
Committed 9750-9760	\$ 18,945,399	\$ 23,342,491	\$ 27,195,038
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 3,931,042	\$ 3,931,714	\$ 3,969,004
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**Restricted General Fund MYP**

Bargaining Unit: California School Employee's Association (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	\$ 5,406,143	\$ 4,611,143	\$ 4,611,143
Other State Revenue 8300-8599	\$ 7,456,099	\$ 7,857,237	\$ 8,173,098
Other Local Revenue 8600-8799	\$ 9,566,355	\$ 9,939,196	\$ 10,232,775
TOTAL REVENUES	\$ 22,428,597	\$ 22,407,576	\$ 23,017,016
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 12,537,268	\$ 15,398,752	\$ 15,620,494
Classified Salaries 2000-2999	\$ 7,277,411	\$ 7,129,883	\$ 7,226,849
Employee Benefits 3000-3999	\$ 12,566,463	\$ 13,354,344	\$ 13,377,190
Books and Supplies 4000-4999	\$ 1,971,508	\$ 1,672,423	\$ 1,705,370
Services and Other Operating Expenditures 5000-5999	\$ 4,547,091	\$ 3,967,890	\$ 4,046,057
Capital Outlay 6000-6999	\$ -	\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 1,232,834	\$ 1,232,834	\$ 1,232,834
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 40,132,575	\$ 42,756,126	\$ 43,208,794
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 17,703,978	\$ 18,090,135	\$ 18,451,037
OPERATING SURPLUS (DEFICIT)*	\$ -	\$ (2,258,415)	\$ (1,740,741)
BEGINNING FUND BALANCE 9791	\$ 3,999,156	\$ 3,999,156	\$ 1,740,741
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 3,999,156	\$ 1,740,741	\$ -
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 3,999,156	\$ 1,740,741	\$ -
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

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	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	\$ 101,704,241	\$ 104,028,210	\$ 104,600,811
Federal Revenue 8100-8299	\$ 5,466,143	\$ 4,671,143	\$ 4,671,143
Other State Revenue 8300-8599	\$ 9,125,934	\$ 9,616,909	\$ 10,003,509
Other Local Revenue 8600-8799	\$ 14,507,359	\$ 14,880,200	\$ 15,173,779
TOTAL REVENUES	\$ 130,803,677	\$ 133,196,462	\$ 134,449,242
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 55,398,308	\$ 55,390,227	\$ 56,187,846
Classified Salaries 2000-2999	\$ 21,220,769	\$ 20,790,581	\$ 21,073,333
Employee Benefits 3000-3999	\$ 34,544,526	\$ 35,458,828	\$ 35,225,181
Books and Supplies 4000-4999	\$ 4,448,420	\$ 4,227,110	\$ 4,310,384
Services and Other Operating Expenditures 5000-5999	\$ 13,226,551	\$ 12,919,885	\$ 13,174,406
Capital Outlay 6000-6999	\$ -	\$ -	\$ -
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 2,351,937	\$ 2,426,250	\$ 2,484,764
Transfers of Indirect Costs 7300-7399	\$ (155,768)	\$ (155,768)	\$ (155,768)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 131,034,743	\$ 131,057,113	\$ 132,300,146
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (231,066)	\$ 2,139,349	\$ 2,149,096
BEGINNING FUND BALANCE 9791	\$ 27,116,663	\$ 26,885,597	\$ 29,024,946
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 26,885,597	\$ 29,024,946	\$ 31,174,042
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 10,000	\$ 10,000	\$ 10,000
Restricted 9740	\$ 3,999,156	\$ 1,740,741	\$ -
Committed 9750-9760	\$ 18,945,399	\$ 23,342,491	\$ 27,195,038
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 3,931,042	\$ 3,931,714	\$ 3,969,004
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

West Covina Unified School District
California School Employee's Association (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)	\$ 131,034,743	\$ 131,057,113	\$ 132,300,146
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 131,034,743	\$ 131,057,113	\$ 132,300,146
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)	\$ 3,931,042	\$ 3,931,713	\$ 3,969,004

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 3,931,042	\$ 3,931,714	\$ 3,969,004
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	\$ 3,931,042	\$ 3,931,714	\$ 3,969,004
f.	Reserve for Economic Uncertainties Percentage	3.00%	3.00%	3.00%

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

2022-23

Yes

☒

No

☐

2023-24

Yes

☒

No

☐

2024-25

Yes

☒

No

☐

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

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	\$ 1,070,002
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (966,684)
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	\$ (103,318)
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)	\$ (1,070,002)

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.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ 735,618	0.6%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ (231,066)	(0.2%)	See explanation below
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 2,139,349	1.6%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 2,149,096	1.6%	

Deficit Reduction Plan (as necessary):

The District will be spending down the one-time COVID funding it received.

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.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
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	2022-23	2023-24	2024-25
a. LCFF Funding per ADA	12,630.00	13,561.00	14,153.00	14,607.00
b. Amount Change from Prior Year Funding per ADA		931.00	592.00	454.00
c. Percentage Change from Prior Year Funding per ADA		7.37%	4.37%	3.21%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		1,070,002.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		4.00%	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, 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)

\$	-
\$	1,070,002
\$	(1,070,002)

Subsequent Years

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	-
\$	-
\$	-

Budget Revisions

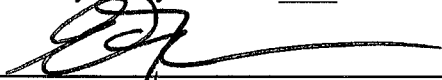
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

Assumptions

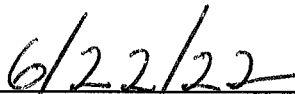
See attached page for a list of the assumptions upon which this certification is based.

Certifications

☒ I hereby certify ☐ I am unable to certify

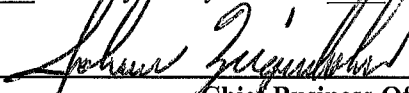


District Superintendent
(Signature)

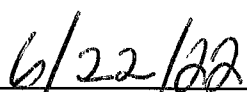


Date

☒ 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)

Date

John Ziegenhohn

Contact Person

(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.