

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

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

Name of School District: Lowell Joint School District
 Name of Bargaining Unit: Classified School Employees Association (CSEA)
 Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: July 1, 2014 and ending: June 30, 2016
 (date) (date)

The Governing Board will act upon this agreement on: August 17, 2015
 (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) 2014-15	Year 2 Increase/(Decrease) 2015-16	Year 3 Increase/(Decrease) 2016-17
1. Salary Schedule Including Step and Column	\$ 3,561,285	\$ 106,839	\$ 146,725	
		3.00%	4.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.			\$ 2,000	
Description of Other Compensation			Longevity pay on extra time hours	
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 763,540	\$ 22,906	\$ 32,881	
		3.00%	4.18%	0.00%
4. Health/Welfare Plans				
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 4,324,825	\$ 129,745	\$ 181,606	\$ -
		3.00%	4.08%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	129.40			
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 33,422	\$ 1,003	\$ 1,403	\$ -
		3.00%	4.08%	0.00%

Lowell Joint School District
Classified School Employees 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"?

The negotiated percentage change is an increase of 3.0% retroactive to the beginning of the 2014/15 year. In addition, a 4% salary increase applies at the beginning of the 2015/16 year.

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

No.

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

This agreement for salary increase includes planned deficit spending of unrestricted reserves, with future revenue increases or expenditure decreases planned to be used to balance expenditures with revenue. The Board is aware controlled deficit spending requires a strong balance of controlling expenditures as well as committing future revenues to offset this deficit spending.

11. Does this bargaining unit have a negotiated cap for Health and Welfare Yes No

If yes, please describe the cap amount.

Floating cap tied to CALPers Family Kaiser Los Angeles rate.

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

Article 16.4.7 - Paid Sick Leave. Insertion of language acknowledging an automated substitute calling system will be implemented, removal of call-in time by end of shift the day before returning from sick leave, due to the autmoated calling system.

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.)

Employee morale is improved due to total compensation increases for both 2014/15 and 2015/16.

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

Closed through 2015/16.

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

Reserves.

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

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.)

Reserves and increased LCFF Base grant revenue in 2015/16 (COLA 1.02% and GAP of 53.08%) and 2016/17 (COLA 1.60% and GAP of 37.40%) to continue funding this compensation increase.

Lowell Joint School District

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

Bargaining Unit:

Classified School Employees Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 6/29/15)	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	\$ 20,803,433			\$ 20,803,433
Federal Revenue 8100-8299	\$ 63,178			\$ 63,178
Other State Revenue 8300-8599	\$ 723,285			\$ 723,285
Other Local Revenue 8600-8799	\$ 166,988			\$ 166,988
TOTAL REVENUES	\$ 21,756,884		\$ -	\$ 21,756,884
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 11,138,451			\$ 11,138,451
Classified Salaries 2000-2999	\$ 2,887,844	\$ 106,839	\$ (106,839)	\$ 2,887,844
Employee Benefits 3000-3999	\$ 4,755,753	\$ 22,906	\$ (22,906)	\$ 4,755,753
Books and Supplies 4000-4999	\$ 1,076,842		\$ -	\$ 1,076,842
Services, Other Operating Expenses 5000-5999	\$ 1,695,505			\$ 1,695,505
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ 70,000		\$ -	\$ 70,000
Indirect/Direct Support Costs 7300-7399	\$ (44,505)		\$ -	\$ (44,505)
TOTAL EXPENDITURES	\$ 21,579,890	\$ 129,745	\$ (129,745)	\$ 21,579,890
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ (1,238,752)	\$ -	\$ -	\$ (1,238,752)
OPERATING SURPLUS (DEFICIT)*	\$ (1,061,758)	\$ (129,745)	\$ 129,745	\$ (1,061,758)
BEGINNING FUND BALANCE				
9791	\$ 3,317,132			\$ 3,317,132
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2,255,374	\$ (129,745)	\$ 129,745	\$ 2,255,374
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ 10,000	\$ -	\$ -	\$ 10,000
Restricted Amounts 9740				
Committed Amounts 9750-9760		\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 799,895	\$ -	\$ -	\$ 799,895
Unassigned/Unappropriated Amount 9790	\$ 1,445,479	\$ (129,745)	\$ 129,745	\$ 1,445,479

*Net Increase (Decrease) in Fund Balance

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

Lowell Joint School District

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

Bargaining Unit:

Classified School Employees Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 6/29/15)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 1,329,524		\$ -	\$ 1,329,524
Other State Revenue 8300-8599	\$ 519,991		\$ -	\$ 519,991
Other Local Revenue 8600-8799	\$ 1,743,868		\$ -	\$ 1,743,868
TOTAL REVENUES	\$ 3,593,383		\$ -	\$ 3,593,383
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 1,865,231	\$ -	\$ -	\$ 1,865,231
Classified Salaries 2000-2999	\$ 740,467	\$ -	\$ -	\$ 740,467
Employee Benefits 3000-3999	\$ 691,183	\$ -	\$ -	\$ 691,183
Books and Supplies 4000-4999	\$ 572,152		\$ -	\$ 572,152
Services, Other Operating Expenses 5000-5999	\$ 587,690		\$ -	\$ 587,690
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ 611,448		\$ -	\$ 611,448
Indirect/Direct Support Costs 7300-7399	\$ 15,105		\$ -	\$ 15,105
TOTAL EXPENDITURES	\$ 5,083,276	\$ -	\$ -	\$ 5,083,276
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 1,238,752	\$ -	\$ -	\$ 1,238,752
OPERATING SURPLUS (DEFICIT)*	\$ (251,141)	\$ -	\$ -	\$ (251,141)
BEGINNING FUND BALANCE				
9791	\$ 251,143			\$ 251,143
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2	\$ -	\$ -	\$ 2
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 2	\$ -	\$ -	\$ 2
Committed Amounts 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ -	\$ -	\$ (0)

*Net Increase (Decrease) in Fund Balance

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

Lowell Joint School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Combined General Fund**Bargaining Unit: **Classified School Employees Association (CSEA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 6/29/15)	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	\$ 20,803,433		\$ -	\$ 20,803,433
Federal Revenue 8100-8299	\$ 1,392,702		\$ -	\$ 1,392,702
Other State Revenue 8300-8599	\$ 1,243,276		\$ -	\$ 1,243,276
Other Local Revenue 8600-8799	\$ 1,910,856		\$ -	\$ 1,910,856
TOTAL REVENUES	\$ 25,350,267		\$ -	\$ 25,350,267
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 13,003,682	\$ -	\$ -	\$ 13,003,682
Classified Salaries 2000-2999	\$ 3,628,311	\$ 106,839	\$ (106,839)	\$ 3,628,311
Employee Benefits 3000-3999	\$ 5,446,936	\$ 22,906	\$ (22,906)	\$ 5,446,936
Books and Supplies 4000-4999	\$ 1,648,994		\$ -	\$ 1,648,994
Services, Other Operating Expenses 5000-5999	\$ 2,283,195		\$ -	\$ 2,283,195
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ 681,448		\$ -	\$ 681,448
Indirect/Direct Support Costs 7300-7399	\$ (29,400)		\$ -	\$ (29,400)
TOTAL EXPENDITURES	\$ 26,663,166	\$ 129,745	\$ (129,745)	\$ 26,663,166
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (1,312,899)	\$ (129,745)	\$ 129,745	\$ (1,312,899)
BEGINNING FUND BALANCE				
9791	\$ 3,568,275			\$ 3,568,275
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2,255,376	\$ (129,745)	\$ 129,745	\$ 2,255,376
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ 10,000	\$ -	\$ -	\$ 10,000
Restricted Amounts 9740	\$ 2	\$ -	\$ -	\$ 2
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 799,895	\$ -	\$ -	\$ 799,895
Unassigned/Unappropriated Amount 9790	\$ 1,445,479	\$ (129,745)	\$ 129,745	\$ 1,445,479

*Net Increase (Decrease) in Fund Balance

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

Lowell Joint School District

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

Bargaining Unit:

Classified School Employees Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 6/29/15)	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	\$ 623,000		\$ -	\$ 623,000
Other State Revenue 8300-8599	\$ 50,000		\$ -	\$ 50,000
Other Local Revenue 8600-8799	\$ 341,850		\$ -	\$ 341,850
TOTAL REVENUES	\$ 1,014,850		\$ -	\$ 1,014,850
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 283,627	\$ 7,631	\$ (7,631)	\$ 283,627
Employee Benefits 3000-3999	\$ 74,909	\$ 915	\$ (915)	\$ 74,909
Books and Supplies 4000-4999	\$ 365,094		\$ -	\$ 365,094
Services, Other Operating Expenses 5000-5999	\$ 91,682		\$ -	\$ 91,682
Capital Outlay 6000-6999	\$ 68,059		\$ -	\$ 68,059
Other Outgo 7100-7299 7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ 29,400		\$ -	\$ 29,400
TOTAL EXPENDITURES	\$ 912,771	\$ 8,546	\$ (8,546)	\$ 912,771
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 102,079	\$ (8,546)	\$ 8,546	\$ 102,079
BEGINNING FUND BALANCE				
9791	\$ 712,049			\$ 712,049
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 814,128	\$ (8,546)	\$ 8,546	\$ 814,128
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 814,128	\$ (8,546)	\$ 8,546	\$ 814,128
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education
Division of Business Advisory Services
Revised 11/05/14

Lowell Joint School District
Classified School Employees Association (CSEA)

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

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (129,745)	3% raise for CSEA included in Board Approved Estimated Actuals
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	\$ (8,546)	3% raise for CSEA included in Board Approved Estimated Actuals
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:

Lowell Joint School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**Unrestricted General Fund MYP**Bargaining Unit: **Classified School Employees Association (CSEA)**

Object Code	2014-15	2015-16	2016-17
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 20,803,433	\$ 23,189,041	\$ 24,132,041
Federal Revenue 8100-8299	\$ 63,178		
Other State Revenue 8300-8599	\$ 723,285	\$ 2,364,751	\$ 508,751
Other Local Revenue 8600-8799	\$ 166,988	\$ 51,176	\$ 41,176
TOTAL REVENUES	\$ 21,756,884	\$ 25,604,968	\$ 24,681,968
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 11,138,451	\$ 11,637,089	\$ 11,712,089
Classified Salaries 2000-2999	\$ 2,887,844	\$ 3,126,578	\$ 3,191,578
Employee Benefits 3000-3999	\$ 4,755,753	\$ 5,324,089	\$ 5,846,089
Books and Supplies 4000-4999	\$ 1,076,842	\$ 581,307	\$ 633,307
Services, Other Operating Expenses 5000-5999	\$ 1,695,505	\$ 1,738,198	\$ 2,013,198
Capital Outlay 6000-6999	\$ -	\$ -	
Other Outgo 7100-7299 7400-7499	\$ 70,000	\$ 70,000	\$ 70,000
Indirect/Direct Support Costs 7300-7399	\$ (44,505)	\$ (43,744)	\$ (43,744)
Other Adjustments			
TOTAL EXPENDITURES	\$ 21,579,890	\$ 22,433,517	\$ 23,422,517
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ (1,238,752)	\$ (1,528,293)	\$ (1,543,293)
OPERATING SURPLUS (DEFICIT)*	\$ (1,061,758)	\$ 1,643,158	\$ (283,842)
BEGINNING FUND BALANCE			
9791	\$ 3,317,132	\$ 2,255,374	\$ 3,898,532
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2,255,374	\$ 3,898,532	\$ 3,614,690
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts 9711-9719	\$ 10,000	\$ 10,000	\$ 10,000
Restricted Amounts 9740			
Committed Amounts 9750-9760	\$ -	\$ -	
Assigned Amounts 9780	\$ -	\$ 1,327,000	\$ 1,812,000
Reserve for Economic Uncertainties 9789	\$ 799,895	\$ 1,358,175	\$ 1,407,000
Unassigned/Unappropriated Amount 9790	\$ 1,445,479	\$ 1,203,357	\$ 385,690

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Lowell Joint School District

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

Bargaining Unit:

Classified School Employees Association (CSEA)

Object Code	2014-15	2015-16	2016-17
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -		
Federal Revenue 8100-8299	\$ 1,329,524	\$ 1,119,181	\$ 1,119,181
Other State Revenue 8300-8599	\$ 519,991	\$ 394,538	\$ 394,538
Other Local Revenue 8600-8799	\$ 1,743,868	\$ 1,687,979	\$ 1,687,979
TOTAL REVENUES	\$ 3,593,383	\$ 3,201,698	\$ 3,201,698
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 1,865,231	\$ 1,730,122	\$ 1,730,122
Classified Salaries 2000-2999	\$ 740,467	\$ 779,760	\$ 779,760
Employee Benefits 3000-3999	\$ 691,183	\$ 723,529	\$ 723,529
Books and Supplies 4000-4999	\$ 572,152	\$ 369,007	\$ 369,007
Services, Other Operating Expenses 5000-5999	\$ 587,690	\$ 520,053	\$ 520,053
Capital Outlay 6000-6999	\$ -		
Other Outgo 7100-7299 7400-7499	\$ 611,448	\$ 593,176	\$ 593,176
Indirect/Dirrect Support Costs 7300-7399	\$ 15,105	\$ 14,344	\$ 14,344
Other Adjustments			
TOTAL EXPENDITURES	\$ 5,083,276	\$ 4,729,991	\$ 4,729,991
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 1,238,752	\$ 1,528,293	\$ 1,528,293
OPERATING SURPLUS (DEFICIT)*	\$ (251,141)	\$ -	\$ -
BEGINNING FUND BALANCE 9791	\$ 251,143	\$ 2	\$ 2
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2	\$ 2	\$ 2
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 2	\$ 2	\$ 2
Committed Amounts 9750-9760			
Assigned Amounts 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (0)	\$ (0)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Lowell Joint School District

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

Bargaining Unit:

Classified School Employees Association (CSEA)

Object Code	2014-15	2015-16	2016-17
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 20,803,433	\$ 23,189,041	\$ 24,132,041
Federal Revenue 8100-8299	\$ 1,392,702	\$ 1,119,181	\$ 1,119,181
Other State Revenue 8300-8599	\$ 1,243,276	\$ 2,759,289	\$ 903,289
Other Local Revenue 8600-8799	\$ 1,910,856	\$ 1,739,155	\$ 1,729,155
TOTAL REVENUES	\$ 25,350,267	\$ 28,806,666	\$ 27,883,666
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 13,003,682	\$ 13,367,211	\$ 13,442,211
Classified Salaries 2000-2999	\$ 3,628,311	\$ 3,906,338	\$ 3,971,338
Employee Benefits 3000-3999	\$ 5,446,936	\$ 6,047,618	\$ 6,569,618
Books and Supplies 4000-4999	\$ 1,648,994	\$ 950,314	\$ 1,002,314
Services, Other Operating Expenses 5000-5999	\$ 2,283,195	\$ 2,258,251	\$ 2,533,251
Capital Outlay 6000-6999	\$ -	\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ 681,448	\$ 663,176	\$ 663,176
Indirect/Direct Support Costs 7300-7399	\$ (29,400)	\$ (29,400)	\$ (29,400)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 26,663,166	\$ 27,163,508	\$ 28,152,508
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ (15,000)
OPERATING SURPLUS (DEFICIT)*	\$ (1,312,899)	\$ 1,643,158	\$ (283,842)
BEGINNING FUND BALANCE			
9791	\$ 3,568,275	\$ 2,255,376	\$ 3,898,534
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2,255,376	\$ 3,898,534	\$ 3,614,692
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts 9711-9719	\$ 10,000	\$ 10,000	\$ 10,000
Restricted Amounts 9740	\$ 2	\$ 2	\$ 2
Committed Amounts 9750-9760	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ 1,327,000	\$ 1,812,000
Reserve for Economic Uncertainties 9789	\$ 799,895	\$ 1,358,175	\$ 1,407,000
Unassigned/Unappropriated Amount 9790	\$ 1,445,479	\$ 1,203,357	\$ 385,690

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Lowell Joint School District
Classified School Employees Association (CSEA)

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2014-15	2015-16	2016-17
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 26,663,166	\$ 27,163,508	\$ 28,152,508
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 26,663,166	\$ 27,163,508	\$ 28,152,508
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)	\$ 799,895	\$ 814,905	\$ 844,575

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 799,895	\$ 1,358,175	\$ 1,407,000
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 1,445,479	\$ 1,203,357	\$ 385,690
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	\$ 2,245,374	\$ 2,561,532	\$ 1,792,690
f.	Reserve for Economic Uncertainties Percentage	8.42%	9.43%	6.37%

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

2014-15	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2015-16	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2016-17	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

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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	\$	129,745
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$	(129,745)
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	\$	(8,546)
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)	\$	(138,291)
	Variance \$	(8,546)

Variance Explanation:

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

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

General Fund Combined	Surplus/ (Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	\$ (1,312,899)	(4.9%)	prior year salary increases
Current FY Surplus/(Deficit) after settlement(s)?	\$ (1,312,899)	(4.9%)	salary raises
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 1,643,158	6.0%	n/a
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (283,842)	(1.0%)	STRS/PERS increases

Deficit Reduction Plan (as necessary):

If projections result in increased deficit spending, the district will implement necessary expenditure reductions.

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

7. Subsequent FY?

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

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

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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 agreement)

	2013-14	2014-15	2015-16	2016-17
a. LCFF Gap Funding per ADA	6,013.41	6,624.72	7,147.23	
b. Amount Change from Prior Year Funding per ADA	611.31		522.51	
c. Percentage Change from Prior Year Funding per ADA	10.17%		7.89%	0.00%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)	129,744.74		181,606.00	
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)	3.00%		4.08%	0.00%
f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)	Within	Within	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 Lowell Joint 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, 2014 to June 30, 2016.

Board Actions

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

Current Year

Budget Adjustment Categories:

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

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

Subsequent Years

Budget Adjustment Categories:

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

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


Budget Revisions

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

Assumptions

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

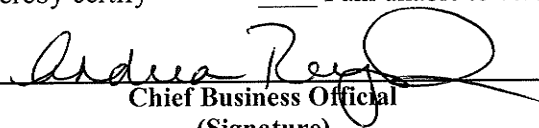
Certifications

I hereby certify I am unable to certify


 District Superintendent
 (Signature)

8/4/15

 Date

I hereby certify I am unable to certify


 Chief Business Official
 (Signature)

8/4/15

 Date

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

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Assumptions and Explanations (enter or attach documentation)

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

2015/16 - COLA 1.02%; GAP funding of 51.52%

2016/17 - COLA 1.60%/ GAP funding of 35.55%

Controlled deficit spending with future revenue increases balancing with expenditure levels as reserves decline to Board Policy of 5% minimum reserve.

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

L. CERTIFICATION NO. 2

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

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

Lowell Joint School District

District Name

District Superintendent
(Signature)

Date

Andrea Reynolds
Contact Person

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on August 17, 2015, took action to approve the proposed agreement with the Classified School Employees Association.

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.