

SACRAMENTO COUNTY OFFICE OF EDUCATION

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: Twin Rivers Unified School District

Name of Bargaining Unit: California School Employee Association (CSEA) Chapter #1717

Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: January 1, 2014 **and ending:** October 15, 2016

(date)

(date)

The Governing Board will act upon the agreement on: April 19, 2016

(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 - CSEA: All Funds

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2	Year 3
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		FY 15/16 Second Interim	FY 15/16	FY 16/17	FY 17/18
1	Salary Schedule (This is to include Step and Columns, which is also reported separately in Item 6)	\$40,402,868.00	\$0.00	\$0.00	\$0.00
			0.00%	0.00%	0.00%
2	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	Included in line 1	\$242,058.00	Included in line 1	Included in line 1
	Description of other compensation		1 day of Prof. Dev. (additional and optional)		
3	Statutory Benefits - STRS, PERS, FICA WE, UI, Medicare, etc.	\$8,683,788.00	\$52,025.00	\$0.00	\$0.00
			0.60%	0.00%	0.00%
4	Health/Welfare Plans	\$7,742,707.00	\$0.00	\$0.00	\$0.00
			0.00%	0.00%	0.00%
5	Total Compensation - Add Items 1 through 4 to equal 5	\$56,829,363.00	\$294,083.00	\$0.00	\$0.00
			0.52%	0.00%	0.00%
6	Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1	\$723,520.00	\$0.00	\$0.00	\$0.00
7	Total Number of Represented Employees (Use FTEs if appropriate)	1,154.06	1,154.06	1,154.06	1,154.06
8	Total Compensation <u>Average</u> Cost per Employee	\$49,242.87	\$254.82	\$0.00	\$0.00

- 9 . **What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?**

* None; 15/16 salary schedule increase approved during 14/15 negotiations (Board approved 2-24-15).

- 10 . **Were any additional steps, columns, or range added to the schedule? (If yes, please explain.)**

No.

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

Off salary schedule payment equal to entitled hourly wage to attend *one regular day/hours* worked for professional development training outside the normal work day to be completed by August 31, 2016. The District will determine the professional development to be offered for each position. Attendance is voluntary.

- 12 . **Does this bargaining unit have a negotiated cap for Health & Welfare** Yes ☒ No ☐

If yes, please describe the cap amount.

There is no change to the District's on-going annual contribution. Annual contribution amounts are: \$6,740.04 for single coverage, \$11,099.88 for employee plus one, and \$13,621.44 for family coverage (these amounts did not get updated in the CSEA contract; but they were Board approved February 24, 2015 and have been used since February 2015). Less than full-time employees shall receive a pro-rated district health contribution. Cash-in-lieu of health benefits is \$100 a month for those already receiving cash-in-lieu on May 1, 2014. (Article 12) Change in emergency room deductible to \$100 to align to current SISC Plan as of 1-1-16.

- B. **Proposed negotiated changes in non compensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing rations, etc.)**

The following Articles were revised; significant items are noted (see tentative agreement for all changes):

Article 7 - Evaluations and Probationary Period - revised performance evaluations; no financial impact.

Article 8 - Hours and Overtime - added Contracting Out language and Student Workers; no significant financial impact.

Article 9 - Filling of Vacancies and Administrative Transfers - revised applying for a vacancy; no financial impact.

Article 10 - Pay and Allowance - eliminated the second December payroll and cleaned up longevity language; no financial impact.

Article 11 - Employee Safety, Expenses and Materials Tools/Equipment Training - change to uniforms; no significant financial impact.

- C. **What are the specific impacts (positive or negative) on instructional and support programs 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.)**

Please see B. above.

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

None; entire contract is open for next negotiations.

E. Will this agreement create, or decrease deficit financing in the current or subsequent year(s)? "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenue and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

General Fund: The unassigned ending fund balance decreases \$244,630 compared to the Second Interim Budget. The ending fund balance is supporting the optional 2015/2016 one day, one-time off-salary-schedule professional development day.

Adult Education Fund: No.

Child Development Fund: No.

Cafeteria Fund: No.

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

None.

G. Source of Funding for Proposed Agreement

1. Current Year

General Fund: Available ending fund balance.

Adult Education Fund: Reduction in other areas.

Child Development Fund: Reduction in other areas.

Cafeteria Fund: Available ending fund balance.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

No ongoing costs.

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.)

No ongoing costs.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Enter Bargaining Unit: CSEA

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget (15/16 Second Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$242,934,171			\$242,934,171
Remaining Revenues (8100-8799)	\$20,885,133			\$20,885,133
TOTAL REVENUES	\$263,819,304	\$0	\$0	\$263,819,304
EXPENDITURES				
Certificated Salaries (1000-1999)	\$105,998,548			\$105,998,548
Classified Salaries (2000-2999)	\$33,378,147	\$200,712		\$33,578,859
Employee Benefits (3000-3999)	\$38,789,374	\$43,139		\$38,832,513
Books and Supplies (4000-4999)	\$20,812,319			\$20,812,319
Services, Other Operating Expenses (5000-5999)	\$29,610,895			\$29,610,895
Capital Outlay (6000-6999)	\$4,214,917			\$4,214,917
Other Outgo (7100-7299) (7400-7499)	\$2,318,303			\$2,318,303
Direct Support/Indirect Cost (7300-7399)	-\$4,436,299			-\$4,436,299
Other Adjustments	\$0			\$0
TOTAL EXPENDITURES	\$230,686,204	\$243,851	\$0	\$230,930,055
OPERATING SURPLUS (DEFICIT)	\$33,133,100	-\$243,851	\$0	\$32,889,249
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$1,850,000			\$1,850,000
TRANSFERS OUT & OTHER USES (7610-7699)	-\$23,582,830			-\$23,582,830
CONTRIBUTIONS (8980-8999)	-\$27,314,334			-\$27,314,334
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	-\$15,914,064	-\$243,851	\$0	-\$16,157,915
BEGINNING BALANCE	\$31,678,975			\$31,678,975
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$15,764,911	-\$243,851	\$0	\$15,521,060
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9710-9719)	\$500,997			\$500,997
Restricted (9740)	\$0			\$0
Committed (9750 & 9760)	\$0			\$0
Assigned (9780)	\$0			\$0
Unassigned: Reserved for Economic Uncertainties (9789)	\$15,000,000			\$15,000,000
Unassigned: Unappropriated Amounts (9790)	\$263,914	-\$243,851	\$0	\$20,063

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Enter Bargaining Unit: CSEA

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget (15/16 Second Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$0			\$0
Remaining Revenues (8100-8799)	\$47,603,590			\$47,603,590
TOTAL REVENUES	\$47,603,590	\$0	\$0	\$47,603,590
EXPENDITURES				
Certificated Salaries (1000-1999)	\$25,758,153			\$25,758,153
Classified Salaries (2000-2999)	\$10,342,379			\$10,342,379
Employee Benefits (3000-3999)	\$9,186,189			\$9,186,189
Books and Supplies (4000-4999)	\$11,645,338			\$11,645,338
Services, Other Operating Expenses (5000-5999)	\$20,151,120			\$20,151,120
Capital Outlay (6000-6999)	\$318,396			\$318,396
Other Outgo (7100-7299) (7400-7499)	\$1,048,863			\$1,048,863
Direct Support/Indirect Cost (7300-7399)	\$2,992,548			\$2,992,548
Other Adjustments	\$0			\$0
TOTAL EXPENDITURES	\$81,442,986	\$0	\$0	\$81,442,986
OPERATING SURPLUS (DEFICIT)	-\$33,839,396	\$0	\$0	-\$33,839,396
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0			\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$0			\$0
CONTRIBUTIONS (8980-8999)	\$27,314,334			\$27,314,334
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	-\$6,525,062	\$0	\$0	-\$6,525,062
BEGINNING BALANCE	\$6,525,064			\$6,525,064
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$2	\$0	\$0	\$2
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9710-9719)	\$0			\$0
Restricted (9740)	\$2			\$2
Committed (9750 & 9760)	\$0			\$0
Assigned (9780)	\$0			\$0
Unassigned: Reserved for Economic Uncertainties (9789)	\$0			\$0
Unassigned: Unappropriated Amounts (9790)	\$0	\$0	\$0	\$0

Note: Please see question #6 on page 7 for additional information.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Enter Bargaining Unit: CSEA

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget (15/16 Second Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$242,934,171	\$0	\$0	\$242,934,171
Remaining Revenues (8100-8799)	\$68,488,723	\$0	\$0	\$68,488,723
TOTAL REVENUES	\$311,422,894	\$0	\$0	\$311,422,894
EXPENDITURES				
Certificated Salaries (1000-1999)	\$131,756,701	\$0	\$0	\$131,756,701
Classified Salaries (2000-2999)	\$43,720,526	\$200,712	\$0	\$43,921,238
Employee Benefits (3000-3999)	\$47,975,563	\$43,139	\$0	\$48,018,702
Books and Supplies (4000-4999)	\$32,457,657	\$0	\$0	\$32,457,657
Services, Other Operating Expenses (5000-5999)	\$49,762,015	\$0	\$0	\$49,762,015
Capital Outlay (6000-6999)	\$4,533,313	\$0	\$0	\$4,533,313
Other Outgo (7100-7299) (7400-7499)	\$3,367,166	\$0	\$0	\$3,367,166
Direct Support/Indirect Cost (7300-7399)	-\$1,443,751	\$0	\$0	-\$1,443,751
Other Adjustments	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$312,129,190	\$243,851	\$0	\$312,373,041
OPERATING SURPLUS (DEFICIT)	-\$706,296	-\$243,851	\$0	-\$950,147
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$1,850,000	\$0	\$0	\$1,850,000
TRANSFERS OUT & OTHER USES (7610-7699)	-\$23,582,830	\$0	\$0	-\$23,582,830
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	-\$22,439,126	-\$243,851	\$0	-\$22,682,977
BEGINNING BALANCE	\$38,204,039			\$38,204,039
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$15,764,913	-\$243,851	\$0	\$15,521,062
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9710-9719)	\$500,997	\$0	\$0	\$500,997
Restricted (9740)	\$2	\$0	\$0	\$2
Committed (9750 & 9760)	\$0	\$0	\$0	\$0
Assigned (9780)	\$0	\$0	\$0	\$0
Unassigned: Reserved for Economic Uncertainties (9789)	\$15,000,000	\$0	\$0	\$15,000,000
Unassigned: Unappropriated - Unrestricted (9790)	\$263,914	-\$243,851	\$0	\$20,063
Unassigned: Unappropriated - Restricted (9790)	\$0	\$0	\$0	\$0
Reserve for Economic Uncertainties Percentage	5.2%			5.2%

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Adult Education Fund

Enter Bargaining Unit: CSEA

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget (15/16 Second Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$0	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$3,224,886	\$0	\$0	\$3,224,886
TOTAL REVENUES	\$3,224,886	\$0	\$0	\$3,224,886
EXPENDITURES				
Certificated Salaries (1000-1999)	\$1,009,430	\$0	\$0	\$1,009,430
Classified Salaries (2000-2999)	\$526,275	\$2,631	\$0	\$528,906
Employee Benefits (3000-3999)	\$470,845	\$565	\$0	\$471,410
Food and Supplies (4000-4999)	\$183,423	\$0	\$0	\$183,423
Services, Other Operating Expenses (5000-5999)	\$559,632	\$0	-\$3,197	\$556,435
Capital Outlay (6000-6999)	\$22,700	\$0	\$0	\$22,700
Other Outgo (7100-7299) (7400-7499)	\$0	\$0	\$0	\$0
Direct Support/Indirect Cost (7300-7399)	\$154,581	\$0	\$0	\$154,581
Other Adjustments	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,926,886	\$3,197	-\$3,197	\$2,926,886
OPERATING SURPLUS (DEFICIT)	\$298,000	-\$3,197	\$3,197	\$298,000
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	-\$300,000	\$0	\$0	-\$300,000
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	-\$2,000	-\$3,197	\$3,197	-\$2,000
BEGINNING BALANCE	\$269,570			\$269,570
Prior-Year Adjustments/Restatements (9793/9795)				\$0
CURRENT-YEAR ENDING BALANCE	\$267,570	-\$3,197	\$3,197	\$267,570
COMPONENTS OF ENDING BALANCE:				
Nonspendable & Restricted (9711-9740)	\$6,490	\$0	\$0	\$6,490
Reserved for Economic Uncertainties (9770)	\$0	\$0	\$0	\$0
Assigned (9775-9780)	\$261,080	\$0	\$0	\$261,080
Unassigned/Unappropriated Amount (9790)	\$0	-\$3,197	\$3,197	\$0

Note: Please see question #6 on page 7 for additional information.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Child Development Fund

Enter Bargaining Unit: CSEA

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget (15/16 Second Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$0	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$6,579,805	\$0	\$0	\$6,579,805
TOTAL REVENUES	\$6,579,805	\$0	\$0	\$6,579,805
EXPENDITURES				
Certificated Salaries (1000-1999)	\$2,498,418	\$0	\$0	\$2,498,418
Classified Salaries (2000-2999)	\$1,552,423	\$7,762	\$0	\$1,560,185
Employee Benefits (3000-3999)	\$1,314,804	\$1,668	\$0	\$1,316,472
Food and Supplies (4000-4999)	\$310,556	\$0	\$0	\$310,556
Services, Other Operating Expenses (5000-5999)	\$475,248	\$0	-\$9,430	\$465,818
Capital Outlay (6000-6999)	\$0	\$0	\$0	\$0
Other Outgo (7100-7299) (7400-7499)	\$0	\$0	\$0	\$0
Direct Support/Indirect Cost (7300-7399)	\$428,356	\$0	\$0	\$428,356
Other Adjustments	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$6,579,805	\$9,430	-\$9,430	\$6,579,805
OPERATING SURPLUS (DEFICIT)	\$0	-\$9,430	\$9,430	\$0
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$0	\$0	\$0	\$0
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$0	-\$9,430	\$9,430	\$0
BEGINNING BALANCE	\$152,367			\$152,367
Prior-Year Adjustments/Restatements (9793/9795)				\$0
CURRENT-YEAR ENDING BALANCE	\$152,367	-\$9,430	\$9,430	\$152,367
COMPONENTS OF ENDING BALANCE:				
Nonspendable & Restricted (9711-9740)	\$152,367	\$0	\$0	\$152,367
Reserved for Economic Uncertainties (9770)	\$0	\$0	\$0	\$0
Assigned (9775-9780)	\$0	\$0	\$0	\$0
Unassigned/Unappropriated Amount (9790)	\$0	-\$9,430	\$9,430	\$0

Note: Please see question #6 on page 7 for additional information.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Cafeteria Fund

Enter Bargaining Unit: CSEA

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget (15/16 Second Interim)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$0	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$17,869,361	\$0	\$0	\$17,869,361
TOTAL REVENUES	\$17,869,361	\$0	\$0	\$17,869,361
EXPENDITURES				
Certificated Salaries (1000-1999)	\$0	\$0	\$0	\$0
Classified Salaries (2000-2999)	\$6,190,678	\$30,953	\$0	\$6,221,631
Employee Benefits (3000-3999)	\$2,113,333	\$6,652	\$0	\$2,119,985
Food and Supplies (4000-4999)	\$8,184,098	\$0	\$0	\$8,184,098
Services, Other Operating Expenses (5000-5999)	\$357,814	\$0	\$0	\$357,814
Capital Outlay (6000-6999)	\$131,275	\$0	\$0	\$131,275
Other Outgo (7100-7299) (7400-7499)	\$24,616	\$0	\$0	\$24,616
Direct Support/Indirect Cost (7300-7399)	\$860,814	\$0	\$0	\$860,814
Other Adjustments	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$17,862,628	\$37,605	\$0	\$17,900,233
OPERATING SURPLUS (DEFICIT)	\$6,733	-\$37,605	\$0	-\$30,872
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$0	\$0	\$0	\$0
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$6,733	-\$37,605	\$0	-\$30,872
BEGINNING BALANCE	\$2,464,642			\$2,464,642
Prior-Year Adjustments/Restatements (9793/9795)				\$0
CURRENT-YEAR ENDING BALANCE	\$2,471,375	-\$37,605	\$0	\$2,433,770
COMPONENTS OF ENDING BALANCE:		\$0	\$0	\$0
Nonspendable & Restricted (9711-9740)	\$2,471,375	-\$37,605	\$0	\$2,433,770
Reserved for Economic Uncertainties (9770)	\$0	\$0	\$0	\$0
Assigned (9775-9780)	\$0	\$0	\$0	\$0
Unassigned/Unappropriated Amount (9790)	\$0	\$0	\$0	\$0

Note: Please see question #6 on page 7 for additional information.

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Enter Bargaining Unit: CSEA

	2015/16	2016/17	2017/18
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Sources (8010-8099)	\$242,934,171	\$254,951,208	\$263,039,897
Remaining Revenues (8100-8799)	\$68,488,723	\$47,181,456	\$47,029,908
TOTAL REVENUES	\$311,422,894	\$302,132,664	\$310,069,805
EXPENDITURES			
Certificated Salaries (1000-1999)	\$131,756,701	\$133,712,898	\$135,907,401
Classified Salaries (2000-2999)	\$43,921,238	\$44,931,695	\$45,632,628
Employee Benefits (3000-3999)	\$48,018,702	\$51,354,315	\$55,719,926
Books and Supplies (4000-4999)	\$32,457,657	\$19,657,657	\$19,354,349
Services, Other Operating Expenses (5000-5999)	\$49,762,015	\$37,631,558	\$41,945,947
Capital Outlay (6000-6999)	\$4,533,313	\$3,533,313	\$3,533,313
Other Outgo (7100-7299) (7400-7499)	\$3,367,166	\$3,367,166	\$3,367,166
Direct Support/Indirect Cost (7300-7399)	-\$1,443,751	-\$1,443,751	-\$1,443,751
Other Adjustments	\$0	-\$1,000,000	-\$1,000,000
TOTAL EXPENDITURES	\$312,373,041	\$291,744,851	\$303,016,979
OPERATING SURPLUS (DEFICIT)	-\$950,147	\$10,387,813	\$7,052,826
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$1,850,000	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	-\$23,582,830	-\$10,431,361	-\$10,431,361
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	-\$22,682,977	-\$43,548	-\$3,378,535
BEGINNING BALANCE	\$38,204,039	\$15,521,062	\$15,477,514
CURRENT-YEAR ENDING BALANCE	\$15,521,062	\$15,477,514	\$12,098,979
COMPONENTS OF ENDING BALANCE:			
Nonspendable (9710-9719)	\$500,997	\$500,997	\$500,997
Restricted (9740)	\$2	\$0	\$2
Committed (9750 & 9760)	\$0	\$0	\$0
Assigned (9780)	\$0	\$0	\$0
Unassigned: Reserved for Economic Uncertainties (9789)	\$15,000,000	\$14,976,517	\$11,597,980
Unassigned: Unappropriated - Unrestricted (9790)	\$20,063	\$0	\$0
Unassigned: Unappropriated - Restricted (9790)	\$0	\$0	\$0

Note: Please see question #7 on page 7 for additional information.

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2015/16	2016/17	2017/18
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$335,955,871	\$302,176,212	\$313,448,340
b.	State Standard Minimum Reserve Percentage for this District - enter percentage:	3%	3%	3%
c.	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	\$10,078,676	\$9,065,286	\$9,403,450

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$15,000,000	\$14,976,517	\$11,597,980
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$20,063	\$0	\$0
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$0	\$0	\$0
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790)			
g.	Total Available Reserves	\$15,020,063	\$14,976,517	\$11,597,980
h.	Reserve for Economic Uncertainties Percentage	4.5%	5.0%	3.7%

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

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

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

N/A

5. If the total amount of the adjustment in Column 2 on Page 4c plus Page 4d and plus Page 4e does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

N/A

6. Please include any additional comments and explanation of Page 4 if necessary:

None.

7. Please include any additional comments and explanation of Page 5 if necessary:

None.

L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICTS ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

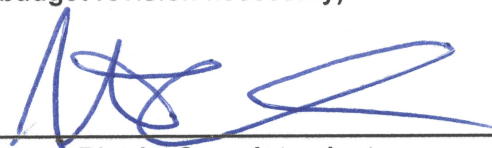
The disclosure document must be signed by the district Superintendent and the Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Deputy Superintendent Administrative Services of Twin Rivers Unified School District, hereby certify that the District can meet the costs incurred under the Agreement between the District and CSEA employees during the term of the agreement from January 1, 2014 to October 15, 2016.

The 2015/16 budget revisions necessary to meet the costs of the agreement in the current year is as follows:

	<u>General Fund</u> <u>Budget</u> Adjustment Increase (Decrease)	<u>Adult</u> <u>Education</u> <u>Fund</u> <u>Budget</u> Adjustment Increase (Decrease)	<u>Child Dev.</u> <u>Fund</u> <u>Budget</u> Adjustment Increase (Decrease)	<u>Cafeteria</u> <u>Fund</u> <u>Budget</u> Adjustment Increase (Decrease)
<u>Budget Adjustment Categories:</u>				
Revenues/Other Financing Sources	\$0	\$0	\$0	\$0
Expenditures/Other Financing Uses	\$243,851	\$0	\$0	\$37,605
Ending Balance Increase (Decrease)	(\$243,851)	\$0	\$0	(\$37,605)
Unappropriated Ending Balance Increase (Decrease)	(\$243,851)			
Shifts between Expenditure Categories	\$0	\$3,197	\$9,430	\$0

YES (budget revision necessary)



District Superintendent
(Signature)

April 5, 2016
Date



Deputy Superintendent Administrative Services
(Signature)

April 5, 2016
Date

M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee 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 Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.



District Superintendent
(Signature)

April 5, 2016
Date

Kate Ingersoll, Exec. Director Fiscal Services
Contact Person

916-566-1600 #50124
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on April 19, 2016, took action to approve the proposed Agreement with the Bargaining Unit.

President (or Clerk), Governing Board
(Signature)

April 19, 2016
Date