PUBLIC DISCLOSURE FORM

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213) and GC 3547.5 and 3540.2

Name of School District: Jefferson School District

Name of Bargaining/Represented Unit: Management/Confidential (Unrepresented)

Certificated, Classified, Other: Management/Confidential

The proposed agreement covers the period beginning: July 1, 2017 (date) and ending: June 30, 2018 (date)

The Governing Board will act upon this agreement on: June 12, 2018 (date)

A. Proposed Change in Compensation

	Compensation	Annual Cost Prior to Proposed Agreement	Fiscal Impact of Proposed Agreement: Current Year Increase/Decrease FY 2017-2018	Year 2 Increase/Decrease FY 2018 -2019	Year 3 Increase/Decrease FY 2019-2020
1.	**Salary Schedule** (This is to include Step and Column, which is also reported separately in Item 6)	$ 2,257,418	$ 44,093	$ 43,737	$ 43,641
		Annual Settlement %:	2.00%	0.00%	0.00%
		Cummulative Settlement On-going %:	1.93%	1.91%	1.93%
		Step & Column % Cost:	0.02%	0.01%	0.01%
2.	**Other Compensation** Stipends, Bonuses, Longevity, Overtime, Differential, etc.	$ 23,200	$ -	$ 5,700	$ 5,700
	Description of other compensation			+ 300 for Sp. Ed Stipend and +300 for Masters Stipend	+ 300 for Sp. Ed Stipend and +300 for Masters Stipend
3.	**Statutory Benefits** STRS, PERS, FICA, WC, UI, Medicare, etc.	$ 407,170	$ 7,872	$ 9,741	$ 10,635
			1.93%	2.35%	2.55%
4.	**Health/Welfare Plans**		$ -	$ -	$ -
			#DIV/0!	#DIV/0!	#DIV/0!
5.	**Total Compensation** Add Items 1 thru 4 to equal 5	$ 2,687,788	$ 51,965	$ 59,178	$ 59,976
			1.93%	2.16%	2.18%
6.	**Step and Column** Due to movement plus any changes due to settlement. Included in Item No. 1 above.	$ -	$ 479	$ 166	$ 117
7.	**Total Number of Represented Employees** (Use FTE's if appropriate)	23.6			
8.	**Total Compensation Cost for Average Employee**	$ 113,889	$ 2,202	$ 2,508	$ 2,541
			1.93%	2.16%	2.14%

9. What was the negotiated percentage increase approved? For example, if the increase in "Current Year" was for less than a full year, what was the percentage increase given, what is the effective date of the increase, and what is the annualized percent

Management/Confidential will receive a 2% ongoing increase retro from July 1, 2017 through June 30, 2018. Additionally, members of this unit with Masters and Special Ed stipends will receive a $300 per year increase of those stipends.

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

No

11. Please include comments and explanations as necessary (if more room is necessary to answer, please attach additional sheet.)

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

The district provides $10,000 towards health and welfare benefits for all staff, prorated based on FTE. This is negotiated. No changes in the cap were made in the 2017-18 year.

B. Proposed Negotiated Changes in Non-Compensation Items (e.g., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

None

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.)

None

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

None.

E. Will this agreement create, increase or decrease deficit spending in the current or future year(s)? "Deficit Spending" is defined to exist when a district's expenditures exceeds its revenues in a given year. If yes, explain the amounts and justification for doing so.

The district will offset the cost of the retro payment for July 1, 2017, through May 30, 2018, by reducing the reserve of the one-time funds received over the last four years for past mandated cost claims. This settlement will increase deficit spending and undesignated reserves will decrease.

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

G. Source of Funding for Proposed Agreement

1. Current Year ~ Include an itemized list, per GC 3547.5 (b), of any budget revisions necessary to meet the costs of the agreement in the current year. Itemized list should be clearly referenced to the amounts disclosed in column 2 of Section H pages 5a-g.

The settlement is included in our 2017-18 estimated actuals and also in the 2018-19 budget documents.

G. Source of Funding for Proposed Agreement, continued.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in future years? (i.e., what will allow the district to afford this contract)? Include an itemized list, per GC 3547.5 (b), of any budget revisions necessary to meet the costs of the agreement in the subsequent year. Itemized list should be clearly referenced to the amounts disclosed in columns B and D of Section I pages 7a-c.

The budget for these changes is already included in the District's 2018-19 budget. The payment for the 2017-18 retro will be covered from the one-time funds in Resource 0070 and the one month ongoing (paid on June month-end) will be covered by future revenues and fund balance.

3. If this is a multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations). Include an itemized list, per GC 3547.5 (b), of any budget revisions necessary to meet the costs of the agreement in the subsequent year. Itemized list should be clearly referenced to the amounts disclosed in columns B and D of Section I pages 7a-c.

District plans to utilize the one-time funds to cover the retro expense of the settlement. Ongoing increase will be covered by future revenue and a reduction in our undesignated/unappropriated balance.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Enter Bargaining Unit:

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 6/30/2018	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	$ 18,138,863	$ -	$ -	$ 18,138,863
Remaining Revenues (8100-8799)	$ 1,097,329	$ -	$ -	$ 1,097,329
TOTAL REVENUES	**$ 19,236,192**	**$ -**	**$ -**	**$ 19,236,192**
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 9,423,661	$ -	$ -	$ 9,423,661
Classified Salaries (2000-2999)	$ 2,056,160	$ -	$ -	$ 2,056,160
Employee Benefits (3000-3999)	$ 3,593,891	$ -	$ -	$ 3,593,891
Books & Supplies (4000-4999)	$ 962,493	$ -	$ -	$ 962,493
Services & Operating Expenses (5000-5999)	$ 1,610,639	$ -	$ -	$ 1,610,639
Capital Outlay (6000-6999)	$ 124,181	$ -	$ -	$ 124,181
Other Outgo (7100-7299) (7400-7499)	$ 161,561	$ -	$ -	$ 161,561
Direct support/Indirect Costs (7300-7399)	$ (60,151)	$ -	$ -	$ (60,151)
TOTAL EXPENDITURES	**$ 17,872,435**	**$ -**	**$ -**	**$ 17,872,435**
OPERATING SURPLUS (DEFICIT)	$ 1,363,757	$ -	$ -	$ 1,363,757
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 111,186	$ -	$ -	$ 111,186
Contributions (8980-8999)	$ (1,952,931)	$ -	$ -	$ (1,952,931)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (700,360)	* See Note Below $ -	$ -	$ (700,360)
BEGINNING BALANCE (9791)	$ 9,231,122			$ 9,231,122
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 8,530,762	$ -	$ -	$ 8,530,762
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	$ 5,000	$ -	$ -	$ 5,000
Reserved for Economic Uncertainties (9789)	$ 664,401	$ -	$ -	$ 664,401
Other Designated Amounts (9775-9780)	$ 3,067,417	$ -	$ -	$ 3,067,417
Unappropriated Amounts (9790)	$ 4,793,944	$ -	$ -	$ 4,793,944

* If the total amount of the adjustment in Column 2 does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Enter Bargaining Unit: 0

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 6/30/2018	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	$ -	$ -	$ -	$ -
Remaining Revenues (8100-8799)	$ 2,283,245	$ -	$ -	$ 2,283,245
TOTAL REVENUES	**$ 2,283,245**	**$ -**	**$ -**	**$ 2,283,245**
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 1,262,542	$ -	$ -	$ 1,262,542
Classified Salaries (2000-2999)	$ 586,602	$ -	$ -	$ 586,602
Employee Benefits (3000-3999)	$ 1,439,925	$ -	$ -	$ 1,439,925
Books & Supplies (4000-4999)	$ 271,145	$ -	$ -	$ 271,145
Services & Operating Expenses (5000-5999)	$ 407,904	$ -	$ -	$ 407,904
Capital Outlay (6000-6999)	$ -	$ -	$ -	$ -
Other Outgo (7100-7299) (7400-7499)	$ 170,258	$ -	$ -	$ 170,258
Direct support/Indirect Costs (7300-7399)	$ 24,711	$ -	$ -	$ 24,711
TOTAL EXPENDITURES	**$ 4,163,087**	**$ -**	**$ -**	**$ 4,163,087**
OPERATING SURPLUS (DEFICIT)	$ (1,879,842)	$ -	$ -	$ (1,879,842)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ 1,952,931	$ -	$ -	$ 1,952,931
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 73,089	* See Note Below $ -	$ -	$ 73,089
BEGINNING BALANCE (9791)	$ 1,328,237			$ 1,328,237
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 1,401,326	$ -	$ -	$ 1,401,326
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	$ -	$ -	$ -	$ -
Reserved for Economic Uncertainties (9789)	$ -	$ -	$ -	$ -
Other Designated Amounts (9775-9780)	$ -	$ -	$ -	$ -
Unappropriated Amounts (9790)	$ 1,401,326	$ -	$ -	$ 1,401,326

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Enter Bargaining Unit: 0

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 6/30/2018	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	$ 18,138,863	$ -	$ -	$ 18,138,863
Remaining Revenues (8100-8799)	$ 3,380,574	$ -	$ -	$ 3,380,574
TOTAL REVENUES	**$ 21,519,437**	**$ -**	**$ -**	**$ 21,519,437**
EXPENDITURES				
Certificated Salaries (1000-1999)	$ 10,686,203	$ -	$ -	$ 10,686,203
Classified Salaries (2000-2999)	$ 2,642,762	$ -	$ -	$ 2,642,762
Employee Benefits (3000-3999)	$ 5,033,816	$ -	$ -	$ 5,033,816
Books & Supplies (4000-4999)	$ 1,233,638	$ -	$ -	$ 1,233,638
Services & Operating Expenses (5000-5999)	$ 2,018,543	$ -	$ -	$ 2,018,543
Capital Outlay (6000-6999)	$ 124,181	$ -	$ -	$ 124,181
Other Outgo (7100-7299) (7400-7499)	$ 331,819	$ -	$ -	$ 331,819
Direct support/Indirect Costs (7300-7399)	$ (35,440)	$ -	$ -	$ (35,440)
TOTAL EXPENDITURES	**$ 22,035,522**	**$ -**	**$ -**	**$ 22,035,522**
OPERATING SURPLUS (DEFICIT)	$ (516,085)	$ -	$ -	$ (516,085)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 111,186	$ -	$ -	$ 111,186
Contributions (8980-8999)	$ -	$ -	$ -	$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (627,271)	* See Note Below $ -	$ -	$ (627,271)
BEGINNING BALANCE (9791)	$ 10,559,359			$ 10,559,359
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ 9,932,088	$ -	$ -	$ 9,932,088
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	$ 5,000	$ -	$ -	$ 5,000
Reserved for Economic Uncertainties (9789)	$ 664,401	$ -	$ -	$ 664,401
Other Designated Amounts (9775-9780)	$ 3,067,417	$ -	$ -	$ 3,067,417
Unappropriated Amounts (9790)	$ 6,195,270	$ -	$ -	$ 6,195,270

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Cafeteria Fund

Enter Bargaining Unit:

	Column 1 Latest Budget submitted to COE (Orig. Adopted, 1st Interim, or 2nd Interim) As of 6/30/2018	Column 2 Adjustments as a Result of Settlement (include revisions for cost of settlement and other revisions necessary to fund settlement)	Column 3 Other Revisions since budget in column 1 unrelated to settlement	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	$ -	$ -	$ -	$ -
Remaining Revenues (8100-8799)	$ 756,034	$ -	$ -	$ 756,034
TOTAL REVENUES	**$ 756,034**	**$ -**	**$ -**	**$ 756,034**
EXPENDITURES				
Certificated Salaries (1000-1999)	$ -	$ -	$ -	$ -
Classified Salaries (2000-2999)	$ 272,276	$ -	$ -	$ 272,276
Employee Benefits (3000-3999)	$ 113,977	$ -	$ -	$ 113,977
Books & Supplies (4000-4999)	$ 337,356	$ -	$ -	$ 337,356
Services & Operating Expenses (5000-5999)	$ 16,483	$ -	$ -	$ 16,483
Capital Outlay (6000-6999)	$ -	$ -	$ -	$ -
Other Outgo (7100-7299) (7400-7499)	$ -	$ -	$ -	$ -
Direct support/Indirect Costs (7300-7399)	$ 35,440	$ -	$ -	$ 35,440
TOTAL EXPENDITURES	**$ 775,532**	**$ -**	**$ -**	**$ 775,532**
OPERATING SURPLUS (DEFICIT)	$ (19,498)	$ -	$ -	$ (19,498)
Transfers In and Other Sources (8910-8979)	$ 6,779	$ -	$ -	$ 6,779
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ -	$ -	$ -	$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (12,719)	*** See Note Below** $ -	$ -	$ (12,719)
BEGINNING BALANCE (9791)	$ -			$ -
Audit Adjustments/Restatements (9793 & 9795)	$ -			$ -
CURRENT-YEAR ENDING BALANCE	$ (12,719)	$ -	$ -	$ (12,719)
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	$ -	$ -	$ -	$ -
Reserved for Economic Uncertainties (9789)	$ -	$ -	$ -	$ -
Other Designated Amounts (9775-9780)	$ -	$ -	$ -	$ -
Unappropriated Amounts (9790)	$ (12,719)	$ -	$ -	$ (12,719)

* If the total amount of the adjustment in Column does not agree with the Total Compensation Increase in Section A, Line 5, Page 1 (i.e. increase was partially budgeted), explain the variance on question 1, page 6.

1. If the total amount of the Adjustment in Column 2 page(s) 5a-g 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:

2. Please include any additional comments and explanations of Page(s) 5a-g or Page(s) 7a-c as necessary:

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund

Enter Bargaining Unit: 0

Fiscal Year	Column A Current Year Budget After Settlement 2017-18	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2018-19	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2019-20
REVENUES					
LCFF Sources (8010-8099)	$ 18,138,863	$ 1,137,458	$ 19,276,321	$ (180,706)	$ 19,095,615
Remaining Revenues (8100-8799)	$ 1,097,329	$ (392,114)	$ 705,215	$ (10,950)	$ 694,265
TOTAL REVENUES	**$ 19,236,192**	$ 745,344	**$ 19,981,536**	$ (191,656)	**$ 19,789,880**
EXPENDITURES					
Certificated Salaries (1000-1999)	$ 9,423,661	$ 77,942	$ 9,501,603	$ 59,707	$ 9,561,310
Classified Salaries (2000-2999)	$ 2,056,160	$ 53,844	$ 2,110,004	$ 24,238	$ 2,134,242
Employee Benefits (3000-3999)	$ 3,593,891	$ 276,560	$ 3,870,451	$ 253,795	$ 4,124,246
Books & Supplies (4000-4999)	$ 962,493	$ 302,989	$ 1,265,482	$ (205,940)	$ 1,059,542
Services & Operating Expenses (5000-5999)	$ 1,610,639	$ 197,529	$ 1,808,168	$ (53,225)	$ 1,754,943
Capital Outlay (6000-6999)	$ 124,181	$ 126,059	$ 250,240	$ (250,240)	$ -
Other Outgo (7100-7299) (7400-7499)	$ 161,561	$ 12,272	$ 173,833	$ (252,703)	$ (78,870)
Direct support/Indirect Costs (7300-7399)	$ (60,151)	$ (18,719)	$ (78,870)	$ 257,452	$ 178,582
TOTAL EXPENDITURES	**$ 17,872,435**	$ 1,028,476	**$ 18,900,911**	$ (166,916)	**$ 18,733,995**
OPERATING SURPLUS (DEFICIT)	$ 1,363,757	$ (283,132)	$ 1,080,625	$ (24,740)	$ 1,055,885
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 111,186	$ (6,779)	$ 104,407	$ -	$ 104,407
Contributions (8980-8999)	$ (1,952,931)	$ (503,834)	$ (2,456,765)	$ (275,546)	$ (2,732,311)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (700,360)	$ (780,187)	$ (1,480,547)	$ (300,286)	$ (1,780,833)
BEGINNING BALANCE (9791)	$ 9,231,122	$ (700,360)	$ 8,530,762	$ (1,480,547)	$ 7,050,215
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -		$ -	
CURRENT-YEAR ENDING BALANCE	$ 8,530,762	$ (1,480,547)	$ 7,050,215	$ (1,780,833)	$ 5,269,382
COMPONENTS OF ENDING BALANCE:					
Reserved Amounts (9711-9740)	$ 5,000	$ -	$ 5,000	$ -	$ 5,000
Reserved for Economic Uncertainties (9789)	$ 664,401	$ 45,090	$ 709,491	$ (14,695)	$ 694,796
Other Designated Amounts (9775-9780)	$ 3,067,417	$ (792,855)	$ 2,274,562	$ (180,259)	$ 2,094,303
Unappropriated Amounts (9790)	$ 4,793,944	$ (732,782)	$ 4,061,162	$ (1,585,879)	$ 2,475,283

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund

Enter Bargaining Unit: 0

Fiscal Year	Column A Current Year Budget After Settlement 2017-18	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2018-19	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2019-20
REVENUES					
LCFF Sources (8010-8099)	$ -	$ -	$ -	$ -	$ -
Remaining Revenues (8100-8799)	$ 2,283,245	$ (461,808)	$ 1,821,437	$ (3,600)	$ 1,817,837
TOTAL REVENUES	**$ 2,283,245**	$ (461,808)	**$ 1,821,437**	$ (3,600)	**$ 1,817,837**
EXPENDITURES					
Certificated Salaries (1000-1999)	$ 1,262,542	$ 52,733	$ 1,315,275	$ 18,019	$ 1,333,294
Classified Salaries (2000-2999)	$ 586,602	$ 31,325	$ 617,927	$ 6,266	$ 624,193
Employee Benefits (3000-3999)	$ 1,439,925	$ 50,511	$ 1,490,436	$ 47,041	$ 1,537,477
Books & Supplies (4000-4999)	$ 271,145	$ (26,978)	$ 244,167	$ -	$ 244,167
Services & Operating Expenses (5000-5999)	$ 407,904	$ 341,892	$ 749,796	$ (394,236)	$ 355,560
Capital Outlay (6000-6999)	$ -	$ -	$ -	$ -	$ -
Other Outgo (7100-7299) (7400-7499)	$ 170,258	$ 17,637	$ 187,895	$ -	$ 187,895
Direct support/Indirect Costs (7300-7399)	$ 24,711	$ 14,159	$ 38,870	$ -	$ 38,870
TOTAL EXPENDITURES	**$ 4,163,087**	$ 481,279	**$ 4,644,366**	$ (322,910)	**$ 4,321,456**
OPERATING SURPLUS (DEFICIT)	$ (1,879,842)	$ (943,087)	$ (2,822,929)	$ 319,310	$ (2,503,619)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ -	$ -	$ -	$ -	$ -
Contributions (8980-8999)	$ 1,952,931	$ 503,834	$ 2,456,765	$ 275,546	$ 2,732,311
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 73,089	$ (439,253)	$ (366,164)	$ 594,856	$ 228,692
BEGINNING BALANCE (9791)	$ 1,328,237	$ 73,089	$ 1,401,326	$ (366,164)	$ 1,035,162
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -		$ -	
CURRENT-YEAR ENDING BALANCE	$ 1,401,326	$ (366,164)	$ 1,035,162	$ 228,692	$ 1,263,854
COMPONENTS OF ENDING BALANCE:					
Reserved Amounts (9711-9740)	$ -	$ -	$ -	$ -	$ -
Reserved for Economic Uncertainties (9789)	$ -	$ -	$ -	$ -	$ -
Other Designated Amounts (9775-9780)	$ -	$ -	$ -	$ -	$ -
Unappropriated Amounts (9790)	$ 1,401,326	$ (366,164)	$ 1,035,162	$ 228,692	$ 1,263,854

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund

Enter Bargaining Unit: 0

Fiscal Year	Column A Current Year Budget After Settlement 2017-18	Column B Change from Current Year to First Subsequent	Column C First Subsequent Year After Settlement 2018-19	Column D Change from First Subsequent to Second Subsequent	Column E Second Subsequent Year After Settlement 2019-20
REVENUES					
LCFF Sources (8010-8099)	$ 18,138,863	$ 1,137,458	$ 19,276,321	$ (180,706)	$ 19,095,615
Remaining Revenues (8100-8799)	$ 3,380,574	$ (853,922)	$ 2,526,652	$ (14,550)	$ 2,512,102
TOTAL REVENUES	$ 21,519,437	$ 283,536	$ 21,802,973	$ (195,256)	$ 21,607,717
EXPENDITURES					
Certificated Salaries (1000-1999)	$ 10,686,203	$ 130,675	$ 10,816,878	$ 77,726	$ 10,894,604
Classified Salaries (2000-2999)	$ 2,642,762	$ 85,169	$ 2,727,931	$ 30,504	$ 2,758,435
Employee Benefits (3000-3999)	$ 5,033,816	$ 327,071	$ 5,360,887	$ 300,836	$ 5,661,723
Books & Supplies (4000-4999)	$ 1,233,638	$ 276,011	$ 1,509,649	$ (205,940)	$ 1,303,709
Services & Operating Expenses (5000-5999)	$ 2,018,543	$ 539,421	$ 2,557,964	$ (447,461)	$ 2,110,503
Capital Outlay (6000-6999)	$ 124,181	$ 126,059	$ 250,240	$ (250,240)	$ -
Other Outgo (7100-7299) (7400-7499)	$ 331,819	$ 29,909	$ 361,728	$ (252,703)	$ 109,025
Direct support/Indirect Costs (7300-7399)	$ (35,440)	$ (4,560)	$ (40,000)	$ 257,452	$ 217,452
TOTAL EXPENDITURES	$ 22,035,522	$ 1,509,755	$ 23,545,277	$ (489,826)	$ 23,055,451
OPERATING SURPLUS (DEFICIT)	$ (516,085)	$ (1,226,219)	$ (1,742,304)	$ 294,570	$ (1,447,734)
Transfers In and Other Sources (8910-8979)	$ -	$ -	$ -	$ -	$ -
Transfers Out and Other Uses (7610-7699)	$ 111,186	$ (6,779)	$ 104,407	$ -	$ 104,407
Contributions (8980-8999)	$ -	$ -	$ -	$ -	$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ (627,271)	$ (1,219,440)	$ (1,846,711)	$ 294,570	$ (1,552,141)
BEGINNING BALANCE (9791)	$ 10,559,359	$ (627,271)	$ 9,932,088	$ (1,846,711)	$ 8,085,377
Audit Adjustments/Restatements (9793 & 9795)	$ -	$ -	$ -	$ -	$ -
CURRENT-YEAR ENDING BALANCE	$ 9,932,088	$ (1,846,711)	$ 8,085,377	$ (1,552,141)	$ 6,533,236
COMPONENTS OF ENDING BALANCE:					
Reserved Amounts (9711-9740)	$ 5,000	$ -	$ 5,000	$ -	$ 5,000
Reserved for Economic Uncertainties (9789)	$ 664,401	$ 45,090	$ 709,491	$ (14,695)	$ 694,796
Other Designated Amounts (9775-9780)	$ 3,067,417	$ (792,855)	$ 2,274,562	$ (180,259)	$ 2,094,303
Unappropriated Amounts (9790)	$ 6,195,270	$ (1,098,946)	$ 5,096,324	$ (1,357,187)	$ 3,739,137

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

	Fiscal Year	2017-18	2018-19	2019-20
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	$ 22,146,708	$ 23,649,684	$ 23,159,858
b.	State Standard Minimum Reserve Percentage for this District Enter Percentage:	3%	3%	3%
c	State Standard Minumum Reserve Amount for this District (For districts with les than 1,001 ADA, this is the greater of Line a times Line b, or $50,000)	$ 664,401	$ 709,491	$ 694,796

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	$ 664,401	$ 709,491	$ 694,796
b.	General Fund Budgeted Unrestricted Unappropriates Amount (9790)	$ 4,793,944	$ 4,061,162	$ 2,475,283
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)		$ -	$ -
d.	Special Reserve Fund (Fund 17)Budgeted Unrestricted Unappropriates Amount (9790)	$ -	$ -	$ -
e.	Total Available Reserves	$ 5,458,345	$ 4,770,653	$ 3,170,079
f.	Reserves in Excess of State Reserve Standard	$ 4,793,944	$ 4,061,162	$ 2,475,283

NOTE: If Amount on line 2f is negative for any year, the district should not certify that it can afford the proposed settlement. Adjustments should be reflected in order to maintain the required State Minimum Reserves.

L. CERTIFICATION No. 1 of 2

To be signed by the District Superintendent upon submission to the Governing Board and by the Board President upon 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 Section 3547.5. The budget revisions, as itemized in Section G pages 3-4 and included in Column 2 of pages 5a-g and Columns B and D of pages 7a-c, are necessary to meet the costs of the agreement in each year of its term. The district must submit, to the County Superintendent of Schools, the budget revisions necessary to fulfill the terms of this agreement within 45days (EC42142) or the next interim report (GC 3547.5 c), whichever comes first.

District Superintendent (or Designee) Signature	6/12/2018 Date
Mindy Maxedon, Chief Business Officer Contact Person	209-836-2766 Phone Number

After public disclosure of the major provisions contained in this Summary, the Governing Board, at its meeting on June 12, 2018, took action to approve the proposed Agreement with the Management-Confidential Bargaining Unit and acknowledges that the budget revisions as itemized in Section G pages 3-4 and included in Column 2 of pages 5a-g and Columns B and D of pages 7a-c are necessary to meet the costs of the agreement in each year of its term. The district must submit, to the County Superintendent of Schools, the budget revisions necessary to fulfill the terms of this agreement within 45days (EC42142) or the next interim report (GC 3547.5 c), whichever comes first.

President (or Clerk), Governing Board Signature	12-Jun-18 Date

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

M. CERTIFICATION No. 2 of 2

This certification must be signed by the District Superintendent and Chief Business Official at the time of Public Disclosure.

In accordance with the requirements of Government Code Section 3547.5 (b), the Superintendent and Chief Business Official of

_____Jefferson_____ School District,

hereby certify that the District can meet the costs incurred under this agreement between the District and the

_____Management/Confidential_____ Bargaining Unit

for the current and subsequent fiscal years.

The budget revisions necessary to meet the cost of the agreement in the current year are itemized on page 3 in Section G 1. and included in Column 2 page(s) 5a through 5g of this disclosure. The budget revisions necessary to meet the cost of this agreement in each subsequent year of this agreement are itemized on page 4 in Section G 2 and 3 and are included in columns B and D of pages 7a through 7c of this disclosure.

District Superintendent Signature	6/12/2018 Date
Chief Business Official Signature	6/12/2018 Date