

NOTICE OF COLLECTIVE BARGAINING AGREEMENT

SCHOOL DISTRICT CERES UNIFIED SCHOOL DISTRICT

BARGAINING UNIT
(complete separate disclosures for each unit) CERTIFICATED

DESCRIPTION OF SETTLEMENT	FISCAL YEAR	Compensation Change (i.e., COLA, Salary Restoration, etc.)	OTHER	ON-GOING OR ONE-TIME
1% One-Time Bonus	2017-2018	1.00%		One-Time
Increase Contribution to H & W Benefits	2017-2018		Increase District Contribution \$29.00 per month	On-Going

NEXT MONETARY REOPENER AND DATE 7/1/2018

COSTS OF SETTLEMENT (totals should agree to attached pages)	ACCOUNT CODES	FIRST YEAR	SECOND YEAR	THIRD YEAR
Certificated Salaries	1000-1999	458,214	-	-
Classified Salaries	2000-2999	-	-	-
Employee Benefits	3000-3999	249,667	209,496	209,496
Total		707,881	209,496	209,496
ENDING FUND BALANCE		22,025,287	18,477,952	14,060,539
CHANGE IN ENDING FUND BALANCE		(6,090,176)	(3,547,336)	(4,417,413)
UNRESTRICTED/UNASSIGNED/UNAPPROPRIATED		-	-	-
RESERVES PERCENTAGE		8.16%	6.31%	3.63%

CERTIFICATION

In accordance with Government Code Section 3547.5(b), I hereby certify that the costs incurred by the school district under this agreement can be met by the district during the agreement's term.

Scott Sujel

11/29/2017

District Superintendent

Date

[Signature]

11/29/2017

Chief Business Official

Date

SETTLEMENT COSTS

CURRENT YEAR COSTS				
CERTIFICATED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 1000-1999	Unrestricted	Restricted	Total
Cost of 1% One-Time Bonus		458,214.00	-	458,214.00
		-	-	-
	TOTAL	458,214.00	-	458,214.00
CLASSIFIED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 2000-2999	Unrestricted	Restricted	Total
		-	-	-
	TOTAL	-	-	-
EMPLOYEE BENEFITS <i>Describe and indicate amount(s) below</i>	Object Codes 3000-3999	Unrestricted	Restricted	Total
Cost of statutory benefits for 1% One-Time Bonus		80,324.00	-	80,324.00
Cost of increase to contribution to H & W benefits for partial year - on-going		169,343.00	-	169,343.00
		-	-	-
	TOTAL	249,667.00	-	249,667.00
TOTAL COSTS OF SETTLEMENT - FIRST YEAR		707,881.00	-	707,881.00

SECOND YEAR COSTS				
CERTIFICATED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 1000-1999	Unrestricted	Restricted	Total
		-	-	-
		-	-	-
	TOTAL	-	-	-
CLASSIFIED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 2000-2999	Unrestricted	Restricted	Total
		-	-	-
		-	-	-
	TOTAL	-	-	-
EMPLOYEE BENEFITS <i>Describe and indicate amount(s) below</i>	Object Codes 3000-3999	Unrestricted	Restricted	Total
		-	-	-
Cost of increase to contribution to H & W benefits for full year - on-going		209,496.00	-	209,496.00
		-	-	-
	TOTAL	209,496.00	-	209,496.00
TOTAL COSTS OF SETTLEMENT - SECOND YEAR		209,496.00	-	209,496.00

THIRD YEAR COSTS				
CERTIFICATED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 1000-1999	Unrestricted	Restricted	Total
		-	-	-
		-	-	-
	TOTAL	-	-	-
CLASSIFIED SALARIES <i>Describe and indicate amount(s) below</i>	Object Codes 2000-2999	Unrestricted	Restricted	Total
		-	-	-
		-	-	-
	TOTAL	-	-	-
EMPLOYEE BENEFITS <i>Describe and indicate amount(s) below</i>	Object Codes 3000-3999	Unrestricted	Restricted	Total
		-	-	-
Cost of increase to contribution to H & W benefits for full year - on-going		209,496.00	-	209,496.00
		-	-	-
	TOTAL	209,496.00	-	209,496.00
TOTAL COSTS OF SETTLEMENT - THIRD YEAR		209,496.00	-	209,496.00

MULTI-YEAR FINANCIAL PROJECTION (MYP)

DESCRIPTION	CURRENT YEAR		% CHANGE	SECOND YEAR		% CHANGE	THIRD YEAR
	2017-18	2018-19		2018-19	2019-20		
UNRESTRICTED ONLY							
REVENUES	CODES	2017-18		2018-19			2019-20
Revenue Limit Sources	8010-8099	133,260,205	2.57%	136,687,923	2.63%		140,288,104
Remaining Revenues	8100-8799	5,243,692	-35.76%	3,368,444	0.28%		3,377,809
Total Revenues		138,503,897	1.12%	140,056,367	2.58%		143,665,913
EXPENDITURES	CODES	2017-18		2018-19			2019-20
Certificated Salaries	1000-1999	59,524,342	1.10%	60,181,017	1.60%		61,145,580
Classified Salaries	2000-2999	17,901,763	1.07%	18,093,884	1.27%		18,323,520
Employee Benefits	3000-3999	24,693,360	7.70%	26,594,109	7.76%		28,856,812
Books and Supplies	4000-4999	6,666,666	4.27%	6,953,149	3.17%		7,173,359
Services, Other Operating	5000-5999	10,231,878	4.28%	10,669,854	3.22%		11,012,940
Capital Outlay	6000-6599	1,845,250	0.89%	1,861,615	0.14%		1,864,274
Other Outgo	7100-7299, 7400-7499	2,329,972	0.73%	2,347,001	1.12%		2,373,315
Direct Support/Indirect Cost	7300-7399	(2,029,748)	-0.64%	(2,016,834)	0.00%		(2,016,834)
Total Expenditures		121,185,483	2.90%	124,683,795	3.09%		128,532,767
Operating Surplus/(Deficit)		17,338,414	-11.34%	15,372,572	-1.58%		15,133,146
Transfers In & Other Sources	8910-8979	597,788	0.00%	597,788	0.00%		597,788
Transfers Out & Other Uses	7610-7699	3,097,085	-61.08%	1,205,343	0.00%		1,205,343
Contributions	8980-8999	(17,868,932)	2.99%	(18,402,486)	2.93%		(18,941,674)
Increase/(Decrease) in Fund Balance		(3,029,815)	20.06%	(3,637,469)	21.41%		(4,416,082)
Beginning Fund Balance		24,081,002		21,051,187			17,413,718
Prior Year Adjustments/Restatements	9793-9795	-		-			-
Current Year Ending Fund Balance		21,051,187		17,413,718			12,997,636
RESTRICTED ONLY							
REVENUES	CODES	2017-18		2018-19			2019-20
Revenue Limit Sources	8010-8099	1,670,279	0.00%	1,670,279	0.00%		1,670,279
Remaining Revenues	8100-8799	19,479,985	0.88%	19,644,762	0.97%		19,835,438
Total Revenues		21,144,264	0.81%	21,315,041	0.89%		21,505,717
EXPENDITURES	CODES	2017-18		2018-19			2019-20
Certificated Salaries	1000-1999	9,951,630	-0.23%	9,929,021	1.82%		10,110,110
Classified Salaries	2000-2999	9,307,572	1.12%	9,411,527	1.12%		9,516,647
Employee Benefits	3000-3999	6,393,828	6.17%	6,788,237	6.87%		7,254,760
Books and Supplies	4000-4999	2,578,354	-11.48%	2,282,334	-3.70%		2,197,986
Services, Other Operating	5000-5999	4,908,664	-4.02%	4,711,252	0.77%		4,747,556
Capital Outlay	6000-6599	5,025,167	-48.07%	2,809,593	4.47%		2,726,235
Other Outgo	7100-7299, 7400-7499	2,588,045	0.00%	2,588,045	0.00%		2,588,045
Direct Support/Indirect Cost	7300-7399	1,315,297	-0.98%	1,302,383	0.00%		1,302,383
Total Expenditures		42,068,557	-5.81%	39,622,394	2.07%		40,443,722
Operating Surplus/(Deficit)		(20,924,293)	-12.51%	(18,307,353)	3.44%		(18,938,005)
Transfers In & Other Sources	8910-8979	-	0.00%	-	0.00%		-
Transfers Out & Other Uses	7610-7699	5,000	0.00%	5,000	0.00%		5,000
Contributions	8980-8999	17,868,932	2.99%	18,402,486	2.93%		18,941,674
Increase/(Decrease) in Fund Balance		(3,060,361)	-102.95%	90,133	-101.48%		(1,331)
Beginning Fund Balance		4,034,461		974,100			1,064,234
Prior Year Adjustments/Restatements	9793-9795	-		-			-
Current Year Ending Fund Balance		974,100		1,064,234			1,062,903
COMBINED GENERAL FUND							
REVENUES	CODES	2017-18		2018-19			2019-20
Revenue Limit Sources	8010-8099	134,930,484	2.54%	138,358,202	2.60%		141,958,383
Remaining Revenues	8100-8799	24,717,677	-6.90%	23,013,206	0.87%		23,213,247
Total Revenues		159,648,161	1.08%	161,371,408	2.35%		165,171,630
EXPENDITURES	CODES	2017-18		2018-19			2019-20
Certificated Salaries	1000-1999	69,475,972	0.91%	70,110,038	1.63%		71,255,690
Classified Salaries	2000-2999	27,209,335	1.09%	27,505,412	1.22%		27,840,167
Employee Benefits	3000-3999	31,087,188	7.36%	33,382,346	7.58%		35,911,372
Books and Supplies	4000-4999	9,247,020	-0.12%	9,235,484	1.47%		9,371,346
Services, Other Operating	5000-5999	15,140,542	1.59%	15,381,106	2.47%		15,760,496
Capital Outlay	6000-6599	6,870,417	-34.92%	4,471,208	2.67%		4,590,509
Other Outgo	7100-7299, 7400-7499	4,918,017	0.35%	4,935,046	0.53%		4,961,360
Direct Support/Indirect Cost	7300-7399	(714,451)	0.00%	(714,451)	0.00%		(714,451)
Total Expenditures		163,234,040	0.66%	164,306,189	2.84%		168,976,489
Operating Surplus/(Deficit)		(3,585,879)	-18.16%	(2,934,781)	29.65%		(3,804,858)
Transfers In & Other Sources	8910-8979	597,788	0.00%	597,788	0.00%		597,788
Transfers Out & Other Uses	7610-7699	3,102,085	-60.98%	1,210,343	0.00%		1,210,343
Contributions	8980-8999	-	0.00%	-	0.00%		-
Increase/(Decrease) in Fund Balance		(6,090,176)	-41.75%	(3,547,336)	24.53%		(4,417,413)
Beginning Fund Balance		28,115,463		22,025,287			18,477,952
Prior Year Adjustments/Restatements	9793-9795	-		-			-
Current Year Ending Fund Balance		22,025,287		18,477,952			14,060,539
Available Reserves for Economic Uncertainties (from Funds 01 & 17)		13,569,527		10,436,945			6,170,863
Minimum Unrestricted Reserves Percent (Reserve for Economic Uncertainties)		3.00% (required %)	8.18%	6.31%	6.31%		3.63%