

Instructions for New Collective Bargaining Agreement Cost Disclosure Templates

The disclosure should be presented to the district's board prior to the board acting on any collective bargaining agreement. The approval of the disclosure itself does not constitute approval of the collective bargaining agreement. Approval of the collective bargaining agreement (ie, the contract between the district and the union(s)) should be a separate board action approved after the board reviews the financial impact of the proposed agreement (ie, the collective bargaining agreement disclosure). Please contact your legal counsel with any questions regarding the approval process.

The CBA disclosure is submitted to the County Office of Education for review, but the COE does not approve either the agreement or the disclosure. The COE may, however, comment publicly on the affordability of the agreement if it has concerns.

Before entering into a written agreement with a collective bargaining unit, the district shall disclose, at a public meeting, the major provisions of the agreement, including, but not limited to, the costs that would be incurred under the agreement for the current and subsequent years (Government Code Section 3547.5(a)).

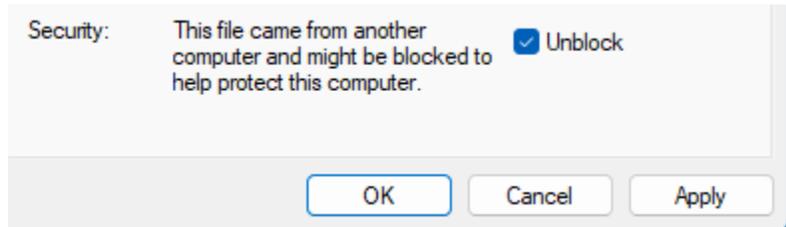
There are three versions of the template available (click links below to skip to the directions for each template):

- A. [PublicDisclosureofCBAform_vDAT](#) (recommended version). This version uses the district's most recent *official* .DAT file from SACS and pre-populates much of the current budget data for Fund 01 and the Multi-Year Projection. Other fund information must still be copied and pasted from Excel exports.
- B. [PublicDisclosureofCBAform_vMYP Excel](#). This version uses Excel exports from Fund 01 and the MYP in SACS to pre-populate data when it is copied and pasted from the Excel exports.
- C. [PublicDisclosureofCBAform_vMYP Excel – no macros](#). This version is the same as version B, but does not have macros.

The first two versions contain macros that allow instructions as well as tabs to be hidden. If you use the macro-free version, you will be unable to either hide excess tabs. For all versions, yellow cells require data entry, and blue cells contain unprotected formulas that the district may override or add to (for example, to modify the budget amount to increase or decrease).

Instructions for Version A:

1. Save the template on your computer and right click on the file. On the General tab, under Security, check “unlock,” then “Apply” to ensure that all workbook features are available:



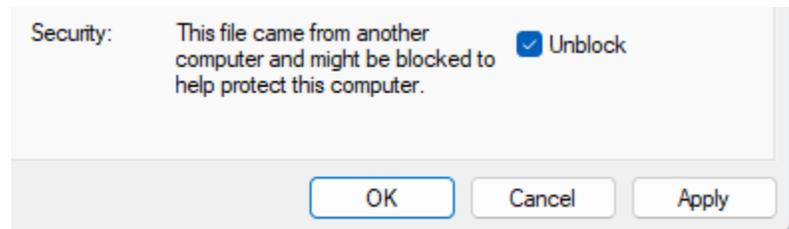
2. Open the template. If you receive a message about automatic update of links, choose “Enable.”
3. Click on the “DAT FILE” tab. On your computer, find the copy of your “**Official**” DAT file that you exported from SACS web at the last reporting period. Contact your DFA if you need help with exporting an official DAT file (note: an unofficial export will not work).
4. Open your DAT File in Wordpad, Notepad, or Notes. From the menu, choose Edit -> Select All, then Edit -> Copy.
5. Paste into the DAT File tab in cell A2, then click the “Format Data” button on the right (around cell U10)
6. Open the tab, “Page 1a, Cost of the agreement.”
 - a. Fill out all cells in yellow. There are instructions on the right hand side(column J) to assist you. This page should include amounts for only one bargaining unit. Provide your backup for the amounts you input into column C, as well as manually input amounts in columns E – G, to your DFA. The top portion should include information for Fund 01 only. Other funds impacted should be summarized at the bottom. Suggested reports for backup: Pos20, Pos 117
 - b. If you are settling with multiple bargaining units at the same time, choose “Yes” in cell F47, then complete page 1b.
 - i. Once you have finished entering data in all the yellow cells for the second bargaining unit, you can page 1c for a third bargaining (or unrepresented) unit.
 - ii. If you are settling with more than three bargaining units concurrently, on Page 1a, use the buttons at the bottom of the sheet (around cell E61 and following) to unhide Page 1d and Page 1e if necessary.
 - c. On each of the pages 1a-1e, indicate the impact of the agreement on other funds in the section beginning on line 47. For any non-zero impact, click the

name of the fund to reveal a tab for that fund that must be filled out to show the impact on the budget.

7. Enter requested explanations on pages 2 and 3.
8. On p. 4a, data from your unrestricted SACS file entered in the DAT tab is pre-populated. **Verify the LCFF Revenue amount against your Form 01. Some LCFF sources do not populate here and must be manually added.** Enter the adjustments as a result of settlement to the unrestricted general fund from p.1a – p.1e in column 2. If there are other adjustments to your budget since approval (such as bargaining agreements settled prior, or new revenues), enter those in column 3 and provide explanations on p.4i.
9. On p. 4b, data from your restricted SACS file entered in the DAT tab is pre-populated. If there are other adjustments to your budget since approval (such as bargaining agreements settled prior, or new revenues), enter those in column 3 and provide explanations on p.4i.
10. Complete pages for any Impact of Proposed Agreement on Current Year Operating Budget on funds other than Fund 01. For these pages, the district should export an Excel file from the SACS form and copy and paste the data into the cells to the right. In addition, update the Bargaining Unit as needed.
11. For pages 5a and 5b, the first year column automatically populates from page 4a and 4b. The second and third year column are populated from the MYP DAT File. All cells in blue and yellow are editable to allow the district to make any necessary adjustments to future years. Cells in yellow should be adjusted to add the cumulative cost of the agreements. This can be done by adding a “+” to the existing formula and manually typing in the amount of the increase. **Double check the amounts in “Transfers In and Other Sources” and “Transfers Out and Other Uses” to ensure that they pulled correctly from the DAT file.**
12. For page 6, input the district ADA in section 1.d. and the Fund 17 reserve amounts in section 2.c. and 2.d if applicable.
13. Page 8, input data into yellow cells as applicable. The District Superintendent and Chief Business Official should choose their certification and check both boxes underneath the certification, then sign. After approval of the disclosure, the President or Clerk of the District’s Governing Board should sign and date at the bottom.
14. Page 9 should be used to explain the assumptions used to prepare the disclosure, as well as any concerns about affordability. For districts with a qualified or negative certification of the most recent interim budget, the district must include contact information for parent teacher organizations within the district.

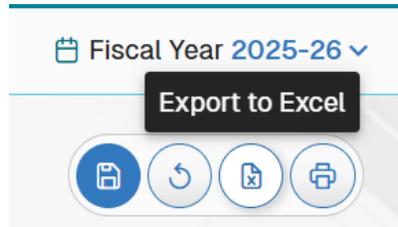
Instructions for Version B:

1. Save the template on your computer and right click on the file. On the General tab, under Security, check “unlock,” then “Apply” to ensure that all workbook features are available:

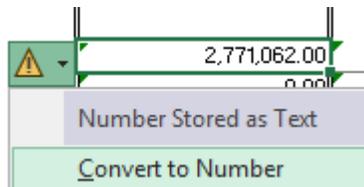


2. Open the template. If you receive a message about automatic update of links, choose “Enable.”
3. Open the tab, “Page 1a, Cost of the agreement.”
 - a. Fill out all cells in yellow. There are instructions on the right hand side(column J) to assist you. This page should include amounts for only one bargaining unit. Provide your backup for the amounts you input into column C, as well as manually input amounts in columns E – G, to your DFA. The top portion should include information for Fund 01 only. Other funds impacted should be summarized at the bottom. Suggested reports for backup: Pos20, Pos 117
 - b. If you are settling with multiple bargaining units at the same time, choose “Yes” in cell F47, then complete page 1b.
 - i. Once you have finished entering data in all the yellow cells for the second bargaining unit, you can page 1c for a third bargaining (or unrepresented) unit.
 - ii. If you are settling with more than three bargaining units concurrently, on Page 1a, use the buttons at the bottom of the sheet (around cell E61 and following) to unhide Page 1d and Page 1e if necessary.
 - c. On each of the pages 1a-1e, indicate the impact of the agreement on other funds in the section beginning on line 47. For any non-zero impact, click the name of the fund to reveal a tab for that fund that must be filled out to show the impact on the budget.
4. Enter requested explanations on pages 2 and 3.
5. **Skip to Tab 5a MYP Unrest GF.**

- a. In SACS, open the MYP from the most recently Board-approved budget, and choose the icon near the top right (the one that looks like a piece of paper with an “x” on it) to export your MYP as an Excel file.



- b. Open your MYP Excel file that you just downloaded
- c. On the Unrestricted Tab, Select the first cell with a green triangle at the top left (around C5 but SACS sometimes changes the number of blank rows) and highlight all cells through year 3 for Total Available Reserves.
- d. Scroll back up to the top (without unselecting the cells) and mouse over the first green triangle to get the yellow triangle, then choose “Convert to Number”:



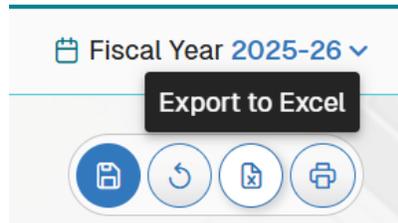
- e. With the cells still selected, right click and choose “Copy”
 - f. If your MYP was an Adopted MYP, paste by clicking in cell K9, right click, and choose “Paste.” If your MYP is an Interim MYP, paste into cell S9 instead.
 - g. If your MYP populates any cells with “#VALUE!” look for blanks in the data pasted into the tab, especially in 2.d Other Adjustments and section D. Fund Balance. Input zeros into any blanks.
6. Navigate to Tab 5b MYP Rest GF and repeat c-f above but using the Restricted tab of your MYP.
 7. Return to tab 4a
 8. On p. 4a, column 1 will prepopulate from the data entered into the Unrestricted MYP tab. Enter the adjustments as a result of settlement to the unrestricted general fund from p.1a – p.1e in column 2. If there are other adjustments to your budget since approval (such as bargaining agreements settled prior, or new revenues), enter those in column 3 and provide explanations on p.4i.
 9. On p. 4b, column 1 will prepopulate from the data entered into the Restricted MYP tab. Enter the adjustments as a result of settlement to the restricted general fund from p.1a – p.1e in column 2. If there are other adjustments to your budget since approval (such as bargaining agreements settled prior, or new revenues), enter those in column 3 and provide explanations on p.4i.

10. Complete pages for any Impact of Proposed Agreement on Current Year Operating Budget on funds other than Fund 01. For these pages, the district should export an Excel file from the SACS form and copy and paste the data into the cells to the right. In addition, update the Bargaining Unit as needed.
11. For pages 5a and 5b, the first year column automatically populates from page 4a and 4b. The second and third year column are populated from the MYP Excel File. All cells in blue and yellow are editable to allow the district to make any necessary adjustments to future years. Cells in yellow should be adjusted to add the cumulative cost of the agreements. This can be done by adding a “+” to the existing formula and manually typing in the amount of the increase.
12. For page 6, input the district ADA in section 1.d., and the Fund 17 reserve amounts in section 2.c. and 2.d if applicable.
13. Page 8, input data into yellow cells as applicable. The District Superintendent and Chief Business Official should choose their certification and check both boxes underneath the certification, then sign. *After approval of the disclosure, the President or Clerk of the District’s Governing Board should sign and date at the bottom.*
14. Page 9 should be used to explain the assumptions used to prepare the disclosure, as well as any concerns about affordability. For districts with a qualified or negative certification of the most recent interim budget, the district must include contact information for parent teacher organizations within the district.

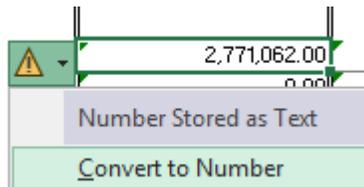
Instructions for Version C:

1. Open the tab, “Page 1a, Cost of the agreement.”
 - a. Fill out all cells in yellow. There are instructions on the right hand side(column J) to assist you. This page should include amounts for only one bargaining unit. Provide your backup for the amounts you input into column C, as well as manually input amounts in columns E – G, to your DFA. The top portion should include information for Fund 01 only. Other funds impacted should be summarized at the bottom. Suggested reports for backup: Pos20, Pos 117
 - b. If you are settling with multiple bargaining units at the same time, choose “Yes” in cell F47, then complete page 1b.
 - i. Once you have finished entering data in all the yellow cells for the second bargaining unit, you can use page 1c-1e for a third - fifth bargaining (or unrepresented) unit as needed.
 - c. On each of the pages 1a-1e, indicate the impact of the agreement on other funds in the section beginning on line 47. For any non-zero impact, complete the corresponding page 4.

2. Enter requested explanations on pages 2 and 3.
3. **Skip to Tab 5a MYP Unrest GF.**
 - a. In SACS, open the MYP from the most recently Board-approved budget, and choose the icon near the top right (the one that looks like a piece of paper with an “x” on it) to export your MYP as an Excel file.



- b. Open your MYP Excel file that you just downloaded.
- c. On the Unrestricted Tab, Select the first cell with a green triangle at the top left (around C5 but SACS sometimes changes the number of blank rows) and highlight all cells through year 3 for Total Available Reserves.
- d. Scroll back up to the top (without unselecting the cells) and mouse over the first green triangle to get the yellow triangle, then choose “Convert to Number”:



- e. With the cells still selected, right click and choose “Copy”
 - f. If your MYP was an Adopted MYP, paste by clicking in cell K9, right click, and choose “Paste.” If your MYP is an Interim MYP, paste into cell S9 instead.
4. Navigate to Tab 5b MYP Rest GF and repeat c-f above, but using the Restricted tab of your MYP.
 5. Return to tab 4a
 6. On p. 4a, column 1 will prepopulate from the data entered into the Unrestricted MYP tab. Enter the adjustments as a result of settlement to the unrestricted general fund from p.1a – p.1e in column 2. If there are other adjustments to your budget since approval (such as bargaining agreements settled prior, or new revenues), enter those in column 3 and provide explanations on p.4i.
 7. On p. 4b, column 1 will prepopulate from the data entered into the Restricted MYP tab. Enter the adjustments as a result of settlement to the restricted general fund from p.1a – p.1e in column 2. If there are other adjustments to your budget since approval (such as bargaining agreements settled prior, or new revenues), enter those in column 3 and provide explanations on p.4i.

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10. For page 6, input the district ADA in section 1.d., and the Fund 17 reserve amounts in section 2.c. and 2.d if applicable.
11. Page 8, input data into yellow cells as applicable. The District Superintendent and Chief Business Official should choose their certification and check both boxes underneath the certification, then sign. *After approval of the disclosure, the President or Clerk of the District’s Governing Board should sign and date at the bottom.*
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