

**TENTATIVE AGREEMENT BETWEEN
PARAMOUNT UNIFIED SCHOOL DISTRICT
AND CSEA AND ITS CHAPTER 447**

June 17, 2021

This Tentative Agreement (“Agreement”) is entered into between the Paramount Unified School District (hereafter “District”) and CSEA and its Chapter 447 (hereafter “CSEA”). This Agreement represents all subjects agreed to by the parties during negotiations over 2019-2020 and 2020-2021 contract years.

2020-2021

- Increase base salary schedules by 3.0 percent effective July 1, 2020.
- District will assume increased cost of the fringe benefit program for 2020-21, which represents an approximate increase of 5.2 percent in costs.
- Increase to the sixth step by 1.50 percent effective July 1, 2020.
- End of Year bonus for 20-21 equal to \$1,000 for employees who were employed as of June 30, 2021 or if they have completed their entire work calendar for the year. Any employee hired during the 20-21 school year will be eligible for the End of Year Bonus prorated to match the period of time they worked that year.
- Should the teachers bargaining unit negotiate a base salary increase of more than 3.0 percent for 20-21, classified salary schedules will be adjusted accordingly.

2021-2022

- Increase base salary schedules by 3 percent effective July 1, 2021.
- District will assume increased cost of the fringe benefit program for 2021-22.
- Increase to the sixth step by 1.25 percent effective July 1, 2021.
- End of Year bonus for 21-22 equal to \$1,000 for employees who were employed as of June 30, 2022 or if they have completed their entire work calendar for the year. Any employee hired during the 21-22 school year will be eligible for the End of Year Bonus prorated to match the period of time they worked that year.

- Should the teachers bargaining unit negotiate a base salary increase of more than 3.0 percent for 21-22, classified salary schedules will be adjusted accordingly.

For all other items not included in this Agreement but which were discussed by the District and CSEA in bargaining, such matters are considered withdrawn and given no effect.

Because this Agreement was made as a package settlement proposal, rejection of any part of it is a rejection of the entire Agreement.

Based on the above terms, the successor agreement between CSEA and the District shall expire on June 30, 2022.



CSEA Representative



District Representative

6-21-21
Date

6.21.21
Date



CSEA Representative

06/21/2021
Date

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

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District:	Paramount Unified School District
Name of Bargaining Unit:	California School Employees Association
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning: **July 1, 2020** and ending: **June 30, 2022**
(date) (date)

The Governing Board will act upon this agreement on: **July 14, 2021**
(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		Fiscal Impact of Proposed Agreement			
		(Complete Years 2 and 3 for multiyear and overlapping agreements only)			
All Funds - Combined		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2020-21	2021-22	2022-23
1.	Salary Schedule Including Step and Column	\$ 22,005,327	\$ 660,160	\$ 679,965	
			3.00%	3.00%	0.00%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.		\$ 717,658	\$ 685,309	
	Description of Other Compensation		\$1000 Retention 1-time Bonus, 1.5% Step 6 increase	\$1000 Retention 1-time Bonus, 1.25% Step 6 increase	
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 7,246,354	\$ 371,246	\$ 416,658	
			5.12%	5.47%	0.00%
4.	Health/Welfare Plans				
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 29,251,681	\$ 1,749,064	\$ 1,781,932	\$ -
			5.98%	5.75%	0.00%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	467.00			
7.	Total Compensation Average Cost per Bargaining Unit Employee	\$ 62,637	\$ 3,745	\$ 3,816	\$ -
			5.98%	5.75%	0.00%

Paramount Unified School District
California School Employees Association

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

For 2020-21, the negotiated salary enhancement is a 3% increase ongoing, retroactive to July 1, 2020 with a retention bonus of \$1,000 for employees still active as of June 30, 2021. For 2021-22, the negotiated salary enhancement is another 3% increase ongoing with a retention bonus of \$1,000 for employees still active as of June 30, 2022. The one-time bonuses will be pro-rated for the work year and FTE of employee.

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

Increase to the 6th step by 1.5% effective July 1, 2020. Increase to the 6th step by 1.25% effective July 1, 2021. This completes the 6th step for a full 5% increase from step 5.

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

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

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

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.)

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

None

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

None

F. Source of Funding for Proposed Agreement:

1. Current Year

The District will use its reserves to fund this salary enhancement.

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.)

The ongoing cost of this settlement will be funded from a combination of LCFF increases and reserves.

Paramount Unified School District

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

Bargaining Unit:

California School Employees Association

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of 6/28/21)	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	\$ 169,305,329		\$ -	\$ 169,305,329
Federal Revenue	8100-8299			\$ -	\$ -
Other State Revenue	8300-8599	\$ 3,525,192		\$ -	\$ 3,525,192
Other Local Revenue	8600-8799	\$ 1,218,216		\$ -	\$ 1,218,216
TOTAL REVENUES		\$ 174,048,737		\$ -	\$ 174,048,737
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 67,929,768		\$ 3,126,012	\$ 71,055,780
Classified Salaries	2000-2999	\$ 16,879,347	\$ 785,955	\$ -	\$ 17,665,302
Employee Benefits	3000-3999	\$ 32,865,030	\$ 210,928	\$ 693,349	\$ 33,769,307
Books and Supplies	4000-4999	\$ 4,094,789		\$ -	\$ 4,094,789
Services and Other Operating Expenditures	5000-5999	\$ 12,454,237		\$ -	\$ 12,454,237
Capital Outlay	6000-6999	\$ 1,437,918		\$ -	\$ 1,437,918
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 197,370		\$ -	\$ 197,370
Transfers of Indirect Costs	7300-7399	\$ (724,188)		\$ -	\$ (724,188)
TOTAL EXPENDITURES		\$ 135,134,271	\$ 996,883	\$ 3,819,361	\$ 139,950,515
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 2,905,710	\$ 215,231	\$ -	\$ 3,120,941
Contributions	8980-8999	\$ (24,425,448)	\$ -	\$ -	\$ (24,425,448)
OPERATING SURPLUS (DEFICIT)*		\$ 11,583,308	\$ (1,212,114)	\$ (3,819,361)	\$ 6,551,833
BEGINNING FUND BALANCE					
	9791	\$ 55,437,080			\$ 55,437,080
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 67,020,388	\$ (1,212,114)	\$ (3,819,361)	\$ 61,988,913
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 340,000	\$ -	\$ -	\$ 340,000
Restricted	9740				
Committed	9750-9760		\$ -	\$ -	\$ -
Assigned	9780	\$ 45,000,000	\$ (1,212,114)	\$ (3,819,361)	\$ 39,968,525
Reserve for Economic Uncertainties	9789	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000
Unassigned/Unappropriated Amount	9790	\$ 6,680,388	\$ -	\$ -	\$ 6,680,388

*Net Increase (Decrease) in Fund Balance

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

Paramount Unified School District

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

Bargaining Unit: California School Employees Association

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board-Approved Budget Before Settlement (As of 6/28/21)	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	\$ 39,724		\$ -	\$ 39,724
Federal Revenue	8100-8299	\$ 50,170,751		\$ -	\$ 50,170,751
Other State Revenue	8300-8599	\$ 9,361,531		\$ -	\$ 9,361,531
Other Local Revenue	8600-8799	\$ 9,650,876		\$ -	\$ 9,650,876
TOTAL REVENUES		\$ 69,222,882		\$ -	\$ 69,222,882
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 23,227,216		\$ 696,333	\$ 23,923,549
Classified Salaries	2000-2999	\$ 8,398,541	\$ 347,940	\$ -	\$ 8,746,481
Employee Benefits	3000-3999	\$ 11,915,700	\$ 95,758	\$ 154,447	\$ 12,165,905
Books and Supplies	4000-4999	\$ 12,420,581		\$ -	\$ 12,420,581
Services and Other Operating Expenditures	5000-5999	\$ 10,084,226		\$ -	\$ 10,084,226
Capital Outlay	6000-6999	\$ 9,291,380		\$ -	\$ 9,291,380
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 651,998		\$ -	\$ 651,998
TOTAL EXPENDITURES		\$ 75,989,642	\$ 443,698	\$ 850,780	\$ 77,284,120
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 1,087,175	\$ -	\$ -	\$ 1,087,175
Contributions	8980-8999	\$ 24,425,448	\$ -	\$ -	\$ 24,425,448
OPERATING SURPLUS (DEFICIT)*		\$ 16,571,513	\$ (443,698)	\$ (850,780)	\$ 15,277,035
BEGINNING FUND BALANCE					
	9791	\$ 5,089,294			\$ 5,089,294
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 21,660,807	\$ (443,698)	\$ (850,780)	\$ 20,366,329
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 21,660,807	\$ (443,698)	\$ (850,780)	\$ 20,366,329
Committed	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

Paramount Unified School District

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

Bargaining Unit:

California School Employees Association

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 6/28/21)	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	\$ 169,345,053		\$ -	\$ 169,345,053
Federal Revenue 8100-8299	\$ 50,170,751		\$ -	\$ 50,170,751
Other State Revenue 8300-8599	\$ 12,886,723		\$ -	\$ 12,886,723
Other Local Revenue 8600-8799	\$ 10,869,092		\$ -	\$ 10,869,092
TOTAL REVENUES	\$ 243,271,619		\$ -	\$ 243,271,619
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 91,156,984	\$ -	\$ 3,822,345	\$ 94,979,329
Classified Salaries 2000-2999	\$ 25,277,888	\$ 1,133,895	\$ -	\$ 26,411,783
Employee Benefits 3000-3999	\$ 44,780,730	\$ 306,686	\$ 847,796	\$ 45,935,212
Books and Supplies 4000-4999	\$ 16,515,370		\$ -	\$ 16,515,370
Services and Other Operating Expenditures 5000-5999	\$ 22,538,463		\$ -	\$ 22,538,463
Capital Outlay 6000-6999	\$ 10,729,298		\$ -	\$ 10,729,298
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 197,370		\$ -	\$ 197,370
Transfers of Indirect Costs 7300-7399	\$ (72,190)		\$ -	\$ (72,190)
TOTAL EXPENDITURES	\$ 211,123,913	\$ 1,440,581	\$ 4,670,141	\$ 217,234,635
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 3,992,885	\$ 215,231	\$ -	\$ 4,208,116
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 28,154,821	\$ (1,655,812)	\$ (4,670,141)	\$ 21,828,868
BEGINNING FUND BALANCE 9791	\$ 60,526,374			\$ 60,526,374
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 88,681,195	\$ (1,655,812)	\$ (4,670,141)	\$ 82,355,242
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 340,000	\$ -	\$ -	\$ 340,000
Restricted 9740	\$ 21,660,807	\$ (443,698)	\$ (850,780)	\$ 20,366,329
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 45,000,000	\$ (1,212,114)	\$ (3,819,361)	\$ 39,968,525
Reserve for Economic Uncertainties 9789	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000
Unassigned/Unappropriated Amount 9790	\$ 6,680,388	\$ -	\$ -	\$ 6,680,388

*Net Increase (Decrease) in Fund Balance

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

Paramount Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Fund 11 - Adult Education Fund**

Bargaining Unit:

California School Employees Association

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 9/14/20)	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				
Federal Revenue 8100-8299	\$ 900,080		\$ -	\$ 900,080
Other State Revenue 8300-8599	\$ 6,339,343		\$ -	\$ 6,339,343
Other Local Revenue 8600-8799	\$ 113,155		\$ -	\$ 113,155
TOTAL REVENUES	\$ 7,352,578		\$ -	\$ 7,352,578
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 1,371,422		\$ 75,266	\$ 1,446,688
Classified Salaries 2000-2999	\$ 550,231	\$ 30,780		\$ 581,011
Employee Benefits 3000-3999	\$ 665,099	\$ 8,240	\$ 16,917	\$ 690,256
Books and Supplies 4000-4999	\$ 124,276		\$ -	\$ 124,276
Services and Other Operating Expenditures 5000-5999	\$ 4,657,297		\$ -	\$ 4,657,297
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 4,317		\$ -	\$ 4,317
TOTAL EXPENDITURES	\$ 7,372,642	\$ 39,020	\$ 92,183	\$ 7,503,845
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (20,064)	\$ (39,020)	\$ (92,183)	\$ (151,267)
BEGINNING FUND BALANCE 9791	\$ 1,889,548			\$ 1,889,548
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 1,869,484	\$ (39,020)	\$ (92,183)	\$ 1,738,281
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 616,592	\$ (39,020)	\$ (92,183)	\$ 485,389
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 1,252,892	\$ -	\$ -	\$ 1,252,892
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 positiveLos Angeles County Office of Education
Business Advisory Services

Paramount Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Fund 12 - Child Development Fund**

Bargaining Unit:

California School Employees Association

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 6/28/21)	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				
Federal Revenue 8100-8299	\$ 132,300		\$ -	\$ 132,300
Other State Revenue 8300-8599	\$ 2,348,746		\$ -	\$ 2,348,746
Other Local Revenue 8600-8799	\$ -		\$ -	\$ -
TOTAL REVENUES	\$ 2,481,046		\$ -	\$ 2,481,046
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 498,957		\$ 26,918	\$ 525,875
Classified Salaries 2000-2999	\$ 538,306	\$ 29,104	\$ -	\$ 567,410
Employee Benefits 3000-3999	\$ 439,880	\$ 7,496	\$ 5,970	\$ 453,346
Books and Supplies 4000-4999	\$ 81,904		\$ -	\$ 81,904
Services and Other Operating Expenditures 5000-5999	\$ 19,367		\$ -	\$ 19,367
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 67,872		\$ -	\$ 67,872
TOTAL EXPENDITURES	\$ 1,646,286	\$ 36,600	\$ 32,888	\$ 1,715,774
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 834,760	\$ (36,600)	\$ (32,888)	\$ 765,272
BEGINNING FUND BALANCE	\$ 411,811			\$ 411,811
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 1,246,571	\$ (36,600)	\$ (32,888)	\$ 1,177,083
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 1,198,876	\$ (36,600)	\$ (32,888)	\$ 1,129,388
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 47,695	\$ -	\$ -	\$ 47,695
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 positiveLos Angeles County Office of Education
Business Advisory Services

Paramount Unified School District

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

Bargaining Unit:

California School Employees Association

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 6/28/21)	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	\$ 4,063,677		\$ -	\$ 4,063,677
Other State Revenue 8300-8599	\$ 805,522		\$ -	\$ 805,522
Other Local Revenue 8600-8799	\$ 60,018		\$ -	\$ 60,018
TOTAL REVENUES	\$ 4,929,217		\$ -	\$ 4,929,217
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 1,868,030	\$ 170,089	\$ -	\$ 2,038,119
Employee Benefits 3000-3999	\$ 1,145,741	\$ 45,143	\$ -	\$ 1,190,884
Books and Supplies 4000-4999	\$ 2,229,969		\$ -	\$ 2,229,969
Services and Other Operating Expenditures 5000-5999	\$ 242,996		\$ -	\$ 242,996
Capital Outlay 6000-6999	\$ 96,349		\$ -	\$ 96,349
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 5,583,085	\$ 215,232	\$ -	\$ 5,798,317
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ 215,232	\$ -	\$ 215,232
Transfers Out and Other Uses 7600-7699	\$ -		\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (653,868)	\$ -	\$ -	\$ (653,868)
BEGINNING FUND BALANCE				
9791	\$ 699,813			\$ 699,813
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 45,945	\$ -	\$ -	\$ 45,945
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 45,945	\$ -	\$ -	\$ 45,945
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

Business Advisory Services

Revised 07/15/2020

Paramount Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 14 - Deferred Maintenance Fund**
 Bargaining Unit: **California School Employees Association**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 6/28/21)	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				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 17,861		\$ -	\$ 17,861
TOTAL REVENUES	\$ 17,861		\$ -	\$ 17,861
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 132,448	\$ 10,717	\$ -	\$ 143,165
Employee Benefits 3000-3999	\$ 76,055	\$ 2,867	\$ -	\$ 78,922
Books and Supplies 4000-4999	\$ 269,509		\$ -	\$ 269,509
Services and Other Operating Expenditures 5000-5999	\$ 1,243,556		\$ -	\$ 1,243,556
Capital Outlay 6000-6999	\$ 742,842		\$ -	\$ 742,842
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,464,410	\$ 13,584	\$ -	\$ 2,477,994
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 2,905,710	\$ -	\$ -	\$ 2,905,710
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 459,161	\$ (13,584)	\$ -	\$ 445,577
BEGINNING FUND BALANCE 9791	\$ 3,082,090			\$ 3,082,090
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 3,541,251	\$ (13,584)	\$ -	\$ 3,527,667
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 3,541,251	\$ (13,584)	\$ -	\$ 3,527,667
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

Paramount Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 21/25**
 Bargaining Unit: **California School Employees Association**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 6/28/21)	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				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenue 8600-8799	\$ 1,465,584		\$ -	\$ 1,465,584
TOTAL REVENUES	\$ 1,465,584		\$ -	\$ 1,465,584
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 83,003	\$ -	\$ -	\$ 83,003
Classified Salaries 2000-2999	\$ 48,188	\$ 3,233	\$ -	\$ 51,421
Employee Benefits 3000-3999	\$ 68,683	\$ 815	\$ -	\$ 69,498
Books and Supplies 4000-4999	\$ 896,784		\$ -	\$ 896,784
Services and Other Operating Expenditures 5000-5999	\$ 2,121,393		\$ -	\$ 2,121,393
Capital Outlay 6000-6999	\$ 29,173,265		\$ -	\$ 29,173,265
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 2,006,111		\$ -	\$ 2,006,111
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 34,397,427	\$ 4,048	\$ -	\$ 34,401,475
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 49,589,500	\$ -	\$ -	\$ 49,589,500
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 16,657,657	\$ (4,048)	\$ -	\$ 16,653,609
BEGINNING FUND BALANCE 9791	\$ 38,281,968			\$ 38,281,968
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 54,939,625	\$ (4,048)	\$ -	\$ 54,935,577
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 49,935,365	\$ (4,048)	\$ -	\$ 49,931,317
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 5,004,260	\$ -	\$ -	\$ 5,004,260
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

Paramount Unified School District
California School Employees Association

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

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 3,819,361	TAP Salary Enhancement
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 850,780	TAP Salary Enhancement
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 92,183	TAP Salary Enhancement
Other Financing Sources/Uses	\$ -	

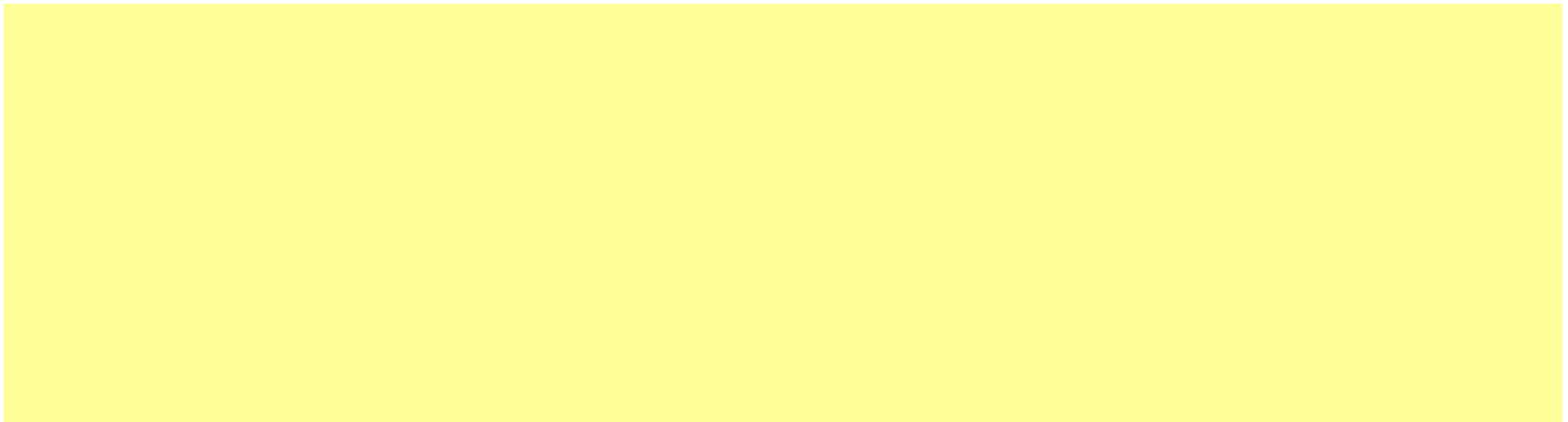
Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 32,888	TAP Salary Enhancement
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
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:



Paramount Unified School District

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

Bargaining Unit:

California School Employees Association

Object Code	2020-21	2021-22	2022-23
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 169,305,329	\$ 173,349,673	\$ 163,804,948
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 3,525,192	\$ 2,812,257	\$ 2,812,257
Other Local Revenue 8600-8799	\$ 1,218,216	\$ 715,054	\$ 715,054
TOTAL REVENUES	\$ 174,048,737	\$ 176,876,984	\$ 167,332,259
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 71,055,780	\$ 74,235,585	\$ 74,977,941
Classified Salaries 2000-2999	\$ 17,665,302	\$ 19,824,352	\$ 20,022,596
Employee Benefits 3000-3999	\$ 33,769,307	\$ 34,598,976	\$ 37,424,666
Books and Supplies 4000-4999	\$ 4,094,789	\$ 10,618,545	\$ 6,500,690
Services and Other Operating Expenditures 5000-5999	\$ 12,454,237	\$ 18,601,075	\$ 14,018,301
Capital Outlay 6000-6999	\$ 1,437,918	\$ 953,900	\$ 800,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 197,370	\$ 244,353	\$ 244,353
Transfers of Indirect Costs 7300-7399	\$ (724,188)	\$ (1,186,155)	\$ (936,806)
Other Adjustments			
TOTAL EXPENDITURES	\$ 139,950,515	\$ 157,890,631	\$ 153,051,741
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 3,120,941	\$ 4,115,625	\$ 4,115,625
Contributions 8980-8999	\$ (24,425,448)	\$ (29,633,175)	\$ (30,225,838)
OPERATING SURPLUS (DEFICIT)*	\$ 6,551,833	\$ (14,762,447)	\$ (20,060,945)
BEGINNING FUND BALANCE 9791	\$ 55,437,080	\$ 61,988,913	\$ 47,226,466
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 61,988,913	\$ 47,226,466	\$ 27,165,521
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 340,000	\$ 340,000	\$ 340,000
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 39,968,525	\$ 31,886,466	\$ 11,825,521
Reserve for Economic Uncertainties 9789	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Unassigned/Unappropriated Amount 9790	\$ 6,680,388	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Paramount Unified School District

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

Bargaining Unit:

California School Employees Association

Object Code	2020-21	2021-22	2022-23
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 39,724	\$ -	\$ -
Federal Revenue 8100-8299	\$ 50,170,751	\$ 10,513,083	\$ 10,513,083
Other State Revenue 8300-8599	\$ 9,361,531	\$ 4,613,489	\$ 4,613,489
Other Local Revenue 8600-8799	\$ 9,650,876	\$ 10,055,816	\$ 10,055,816
TOTAL REVENUES	\$ 69,222,882	\$ 25,182,388	\$ 25,182,388
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 23,923,549	\$ 24,633,184	\$ 24,879,516
Classified Salaries 2000-2999	\$ 8,746,481	\$ 10,265,122	\$ 10,367,773
Employee Benefits 3000-3999	\$ 12,165,905	\$ 12,353,787	\$ 12,472,287
Books and Supplies 4000-4999	\$ 12,420,581	\$ 2,194,269	\$ 2,194,269
Services and Other Operating Expenditures 5000-5999	\$ 10,084,226	\$ 7,269,841	\$ 7,269,841
Capital Outlay 6000-6999	\$ 9,291,380	\$ 451,492	\$ 451,492
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 651,998	\$ 651,998	\$ 651,998
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 77,284,120	\$ 57,819,693	\$ 58,287,176
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 1,087,175	\$ -	\$ -
Contributions 8980-8999	\$ 24,425,448	\$ 29,633,175	\$ 30,225,838
OPERATING SURPLUS (DEFICIT)*	\$ 15,277,035	\$ (3,004,130)	\$ (2,878,950)
BEGINNING FUND BALANCE 9791	\$ 5,089,294	\$ 20,366,329	\$ 17,362,199
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 20,366,329	\$ 17,362,199	\$ 14,483,249
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 20,366,329	\$ 17,362,199	\$ 14,483,249
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Paramount Unified School District

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

Bargaining Unit:

California School Employees Association

Object Code	2020-21	2021-22	2022-23
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 169,345,053	\$ 173,349,673	\$ 163,804,948
Federal Revenue 8100-8299	\$ 50,170,751	\$ 10,513,083	\$ 10,513,083
Other State Revenue 8300-8599	\$ 12,886,723	\$ 7,425,746	\$ 7,425,746
Other Local Revenue 8600-8799	\$ 10,869,092	\$ 10,770,870	\$ 10,770,870
TOTAL REVENUES	\$ 243,271,619	\$ 202,059,372	\$ 192,514,647
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 94,979,329	\$ 98,868,769	\$ 99,857,457
Classified Salaries 2000-2999	\$ 26,411,783	\$ 30,089,474	\$ 30,390,369
Employee Benefits 3000-3999	\$ 45,935,212	\$ 46,952,763	\$ 49,896,953
Books and Supplies 4000-4999	\$ 16,515,370	\$ 12,812,814	\$ 8,694,959
Services and Other Operating Expenditures 5000-5999	\$ 22,538,463	\$ 25,870,916	\$ 21,288,142
Capital Outlay 6000-6999	\$ 10,729,298	\$ 1,405,392	\$ 1,251,492
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 197,370	\$ 244,353	\$ 244,353
Transfers of Indirect Costs 7300-7399	\$ (72,190)	\$ (534,157)	\$ (284,808)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 217,234,635	\$ 215,710,324	\$ 211,338,917
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 4,208,116	\$ 4,115,625	\$ 4,115,625
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 21,828,868	\$ (17,766,577)	\$ (22,939,895)
BEGINNING FUND BALANCE 9791	\$ 60,526,374	\$ 82,355,242	\$ 64,588,665
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 82,355,242	\$ 64,588,665	\$ 41,648,770
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 340,000	\$ 340,000	\$ 340,000
Restricted 9740	\$ 20,366,329	\$ 17,362,199	\$ 14,483,249
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 39,968,525	\$ 31,886,466	\$ 11,825,521
Reserve for Economic Uncertainties 9789	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Unassigned/Unappropriated Amount 9790	\$ 6,680,388	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Paramount Unified School District
California School Employees Association

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2020-21	2021-22	2022-23
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 221,442,751	\$ 219,825,949	\$ 215,454,542
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 221,442,751	\$ 219,825,949	\$ 215,454,542
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)	\$ 6,643,283	\$ 6,594,778	\$ 6,463,636

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 6,680,388	\$ -	\$ -
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	\$ 21,680,388	\$ 15,000,000	\$ 15,000,000
f.	Reserve for Economic Uncertainties Percentage	9.79%	6.82%	6.96%

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

2020-21	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2021-22	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2022-23	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

Paramount Unified School District
California School Employees Association

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	\$ 1,749,064
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (1,655,812)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (39,020)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (36,600)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (13,584)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (4,048)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (1,749,064)

Variance \$ -

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.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ 28,154,821	13.1%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ 21,828,868	9.9%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (17,766,577)	(8.1%)	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (22,939,895)	(10.6%)	

Deficit Reduction Plan (as necessary):

The District plans to re-align its spending priorities in current and subsequent years by examining program costs and reducing expenditures in other areas.

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

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

California School Employees Association

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 an agreement)

	Prior Year	2020-21	2021-22	2022-23
a. <u>LCFF Funding per ADA</u>	12,099.69	12,094.62	\$12,628.70	\$12,900.26
b. <u>Amount Change from Prior Year Funding per ADA</u>		(5.07)	534.08	271.56
c. <u>Percentage Change from Prior Year Funding per ADA</u>		-0.04%	4.42%	2.15%
d. <u>Total Compensation Amount Change (from Page 1, Section A, Line 5)</u>		1,749,064.00	1,781,932.00	-
e. <u>Total Compensation Percentage Change (from Page 1, Section A, Line 5)</u>		5.98%	5.75%	0.00%
f. <u>Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)</u>		Exceeds	Exceeds	-

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 Paramount Unified 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, 2020 to June 30, 2022.

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)

\$	215,232
\$	6,759,508
\$	(6,544,276)

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 Interim Superintendent
(Signature)

7/1/21

Date

I hereby certify I am unable to certify



Interim Assistant Superintendent
Business Services Official (Signature)

7/1/21

Date

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

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.

Paramount Unified School District

District Name

District Interim Superintendent
(Signature)

Date

Patricia Tu

Contact Person

562-602-6021

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on July 14, 2021 took action to approve the proposed agreement with the California 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.