

**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:	Management & Confidential
Certificated, Classified, Other:	Certificated & Classified

The proposed agreement covers the period beginning: **July 1, 2019** and ending: **June 30, 2020**  
(date) (date)

The Governing Board will act upon this agreement on: **October 12, 2020**  
(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  All Funds - Combined	Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2020-21	2021-22	2022-23
1. <b>Salary Schedule</b> Including Step and Column	\$ 14,280,907	\$ 356,336		
		2.50%	0.00%	0.00%
2. <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.		\$ -		
<b>Description of Other Compensation</b>				
3. <b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.</b>	\$ 3,533,426	\$ 88,429		
		2.50%	0.00%	0.00%
4. <b>Health/Welfare Plans</b>	\$ 1,936,090			
		0.00%	0.00%	0.00%
5. <b>Total Bargaining Unit Compensation</b> Add Items 1 through 4 to equal 5	\$ 19,750,423	\$ 444,765	\$ -	\$ -
		2.25%	0.00%	0.00%
6. <b>Total Number of Bargaining Unit Employees</b> (Use FTEs if appropriate)	121.00			
7. <b>Total Compensation Average Cost per Bargaining Unit Employee</b>	\$ 163,227	\$ 3,676	\$ -	\$ -
		2.25%	0.00%	0.00%

Paramount Unified School District  
Management & Confidential

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

The negotiated settlement for salary enhancement is a 2.5% increase ongoing for fiscal year 2019-20, retroactive to July 1, 2019.

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

No

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.

The negotiated cap for Health and Welfare remains at \$14,144 per employee.

**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?

The ongoing cost of this settlement will be funded from a combination of LCFF increases, reduction in expenditures (if needed) and reserves (if needed).

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.)

## Paramount Unified School District

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

Bargaining Unit: **Unrestricted General Fund**  
Management & Confidential

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)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ 166,613,571		\$ -	\$ 166,613,571
Federal Revenue	8100-8299			\$ -	\$ -
Other State Revenue	8300-8599	\$ 3,469,822		\$ -	\$ 3,469,822
Other Local Revenue	8600-8799	\$ 715,054		\$ -	\$ 715,054
<b>TOTAL REVENUES</b>		\$ 170,798,447		\$ -	\$ 170,798,447
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 74,365,591	\$ 434,580		\$ 74,800,171
Classified Salaries	2000-2999	\$ 18,188,562	\$ 114,467		\$ 18,303,029
Employee Benefits	3000-3999	\$ 36,401,564	\$ 134,137		\$ 36,535,701
Books and Supplies	4000-4999	\$ 8,123,191		\$ -	\$ 8,123,191
Services and Other Operating Expenditures	5000-5999	\$ 18,033,432		\$ -	\$ 18,033,432
Capital Outlay	6000-6999	\$ 2,598,977		\$ -	\$ 2,598,977
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 108,000		\$ -	\$ 108,000
Transfers of Indirect Costs	7300-7399	\$ (1,066,979)		\$ -	\$ (1,066,979)
<b>TOTAL EXPENDITURES</b>		\$ 156,752,338	\$ 683,184	\$ -	\$ 157,435,522
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 4,416,282	\$ -	\$ -	\$ 4,416,282
Contributions	8980-8999	\$ (28,132,011)	\$ -	\$ -	\$ (28,132,011)
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ (18,502,184)	\$ (683,184)	\$ -	\$ (19,185,368)
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 55,437,080			\$ 55,437,080
Audit Adjustments/Other Restatements	9793/9795				\$ -
<b>ENDING FUND BALANCE</b>		\$ 36,934,896	\$ (683,184)	\$ -	\$ 36,251,712
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ 340,000	\$ -	\$ -	\$ 340,000
Restricted	9740				
Committed	9750-9760		\$ -	\$ -	\$ -
Assigned	9780	\$ 21,594,896	\$ (683,184)	\$ -	\$ 20,911,712
Reserve for Economic Uncertainties	9789	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000
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**

Bargaining Unit:		<b>Restricted General Fund Management &amp; Confidential</b>			
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)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 15,335,310		\$ -	\$ 15,335,310
Other State Revenue	8300-8599	\$ 1,813,804		\$ -	\$ 1,813,804
Other Local Revenue	8600-8799	\$ 8,681,689		\$ -	\$ 8,681,689
<b>TOTAL REVENUES</b>		<b>\$ 25,830,803</b>		<b>\$ -</b>	<b>\$ 25,830,803</b>
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 16,080,535	\$ 75,893	\$ -	\$ 16,156,428
Classified Salaries	2000-2999	\$ 10,125,377	\$ 37,975	\$ -	\$ 10,163,352
Employee Benefits	3000-3999	\$ 9,621,417	\$ 29,362	\$ -	\$ 9,650,779
Books and Supplies	4000-4999	\$ 5,418,672		\$ -	\$ 5,418,672
Services and Other Operating Expenditures	5000-5999	\$ 11,138,318		\$ -	\$ 11,138,318
Capital Outlay	6000-6999	\$ 651,492		\$ -	\$ 651,492
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 903,057		\$ -	\$ 903,057
<b>TOTAL EXPENDITURES</b>		<b>\$ 53,938,868</b>	<b>\$ 143,230</b>	<b>\$ -</b>	<b>\$ 54,082,098</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 28,132,011	\$ -	\$ -	\$ 28,132,011
<b>OPERATING SURPLUS (DEFICIT)*</b>		<b>\$ 23,946</b>	<b>\$ (143,230)</b>	<b>\$ -</b>	<b>\$ (119,284)</b>
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 508,294			\$ 508,294
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		<b>\$ 532,240</b>	<b>\$ (143,230)</b>	<b>\$ -</b>	<b>\$ 389,010</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 532,240	\$ (143,230)	\$ -	\$ 389,010
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**

Bargaining Unit: **Combined General Fund**  
Management & Confidential

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)
<b>REVENUES</b>				
LCFF Revenue 8010-8099	\$ 166,613,571		\$ -	\$ 166,613,571
Federal Revenue 8100-8299	\$ 15,335,310		\$ -	\$ 15,335,310
Other State Revenue 8300-8599	\$ 5,283,626		\$ -	\$ 5,283,626
Other Local Revenue 8600-8799	\$ 9,396,743		\$ -	\$ 9,396,743
<b>TOTAL REVENUES</b>	\$ 196,629,250		\$ -	\$ 196,629,250
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ 90,446,126	\$ 510,473	\$ -	\$ 90,956,599
Classified Salaries 2000-2999	\$ 28,313,939	\$ 152,442	\$ -	\$ 28,466,381
Employee Benefits 3000-3999	\$ 46,022,981	\$ 163,499	\$ -	\$ 46,186,480
Books and Supplies 4000-4999	\$ 13,541,863		\$ -	\$ 13,541,863
Services and Other Operating Expenditures 5000-5999	\$ 29,171,750		\$ -	\$ 29,171,750
Capital Outlay 6000-6999	\$ 3,250,469		\$ -	\$ 3,250,469
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 108,000		\$ -	\$ 108,000
Transfers of Indirect Costs 7300-7399	\$ (163,922)		\$ -	\$ (163,922)
<b>TOTAL EXPENDITURES</b>	\$ 210,691,206	\$ 826,414	\$ -	\$ 211,517,620
<b>OTHER FINANCING SOURCES/USES</b>				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 4,416,282	\$ -	\$ -	\$ 4,416,282
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (18,478,238)	\$ (826,414)	\$ -	\$ (19,304,652)
<b>BEGINNING FUND BALANCE</b>				
9791	\$ 55,945,374			\$ 55,945,374
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ 37,467,136	\$ (826,414)	\$ -	\$ 36,640,722
<b>COMPONENTS OF ENDING FUND</b>				
Nonspendable 9711-9719	\$ 340,000	\$ -	\$ -	\$ 340,000
Restricted 9740	\$ 532,240	\$ (143,230)	\$ -	\$ 389,010
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 21,594,896	\$ (683,184)	\$ -	\$ 20,911,712
Reserve for Economic Uncertainties 9789	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000
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****Fund 11 - Adult Education Fund**

Bargaining Unit:

Management &amp; Confidential

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)
<b>REVENUES</b>					
Federal Revenue	8100-8299	\$ 850,490		\$ -	\$ 850,490
Other State Revenue	8300-8599	\$ 5,779,900		\$ -	\$ 5,779,900
Other Local Revenue	8600-8799	\$ 163,000		\$ -	\$ 163,000
<b>TOTAL REVENUES</b>		\$ 6,793,390		\$ -	\$ 6,793,390
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 1,305,450	\$ 19,449	\$ -	\$ 1,324,899
Classified Salaries	2000-2999	\$ 533,359	\$ -	\$ -	\$ 533,359
Employee Benefits	3000-3999	\$ 660,715	\$ 4,318	\$ -	\$ 665,033
Books and Supplies	4000-4999	\$ 50,949		\$ -	\$ 50,949
Services and Other Operating Expenditures	5000-5999	\$ 4,311,937		\$ -	\$ 4,311,937
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 87,493		\$ -	\$ 87,493
<b>TOTAL EXPENDITURES</b>		\$ 6,949,903	\$ 23,767	\$ -	\$ 6,973,670
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ (156,513)	\$ (23,767)	\$ -	\$ (180,280)
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 1,889,548			\$ 1,889,548
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 1,733,035	\$ (23,767)	\$ -	\$ 1,709,268
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740		\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 1,733,035	\$ (23,767)	\$ -	\$ 1,709,268
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****Fund 12 - Child Development Fund**

Bargaining Unit:

Management &amp; Confidential

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)
<b>REVENUES</b>					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 1,694,692		\$ -	\$ 1,694,692
Other Local Revenue	8600-8799	\$ 10,000		\$ -	\$ 10,000
<b>TOTAL REVENUES</b>		\$ 1,704,692		\$ -	\$ 1,704,692
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 439,486	\$ 2,709	\$ -	\$ 442,195
Classified Salaries	2000-2999	\$ 624,787	\$ -	\$ -	\$ 624,787
Employee Benefits	3000-3999	\$ 454,323	\$ 603	\$ -	\$ 454,926
Books and Supplies	4000-4999	\$ 95,155		\$ -	\$ 95,155
Services and Other Operating Expenditures	5000-5999	\$ 11,093		\$ -	\$ 11,093
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 69,848		\$ -	\$ 69,848
<b>TOTAL EXPENDITURES</b>		\$ 1,694,692	\$ 3,312	\$ -	\$ 1,698,004
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ 10,000	\$ (3,312)	\$ -	\$ 6,688
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 411,811			\$ 411,811
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 421,811	\$ (3,312)	\$ -	\$ 418,499
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740		\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 421,811	\$ (3,312)	\$ -	\$ 418,499
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****Fund 13/61 - Cafeteria Fund**

Bargaining Unit:

Management &amp; Confidential

		Column 1	Column 2	Column 3	Column 4
Object Code		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)
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 6,500,000		\$ -	\$ 6,500,000
Other State Revenue	8300-8599	\$ 400,000		\$ -	\$ 400,000
Other Local Revenue	8600-8799	\$ 25,000		\$ -	\$ 25,000
<b>TOTAL REVENUES</b>		\$ 6,925,000		\$ -	\$ 6,925,000
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 2,939,790	\$ 19,120	\$ -	\$ 2,958,910
Employee Benefits	3000-3999	\$ 1,538,399	\$ 6,360	\$ -	\$ 1,544,759
Books and Supplies	4000-4999	\$ 2,680,600		\$ -	\$ 2,680,600
Services and Other Operating Expenditures	5000-5999	\$ 171,233		\$ -	\$ 171,233
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		\$ 7,330,022	\$ 25,480	\$ -	\$ 7,355,502
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ 423,397	\$ -	\$ -	\$ 423,397
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ 18,375	\$ (25,480)	\$ -	\$ (7,105)
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 699,813			\$ 699,813
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 718,188	\$ (25,480)	\$ -	\$ 692,708
<b>COMPONENTS OF ENDING FUND BALANCE:</b>					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 718,188	\$ (25,480)	\$ -	\$ 692,708
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 14 - Deferred Maintenance Fund**Bargaining Unit: **Management & Confidential**

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)
<b>REVENUES</b>				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 20,000		\$ -	\$ 20,000
<b>TOTAL REVENUES</b>	\$ 20,000		\$ -	\$ 20,000
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 196,104	\$ -	\$ -	\$ 196,104
Employee Benefits 3000-3999	\$ 112,112	\$ -	\$ -	\$ 112,112
Books and Supplies 4000-4999	\$ 140,000		\$ -	\$ 140,000
Services and Other Operating Expenditures 5000-5999	\$ 1,835,764		\$ -	\$ 1,835,764
Capital Outlay 6000-6999	\$ 641,730		\$ -	\$ 641,730
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 2,925,710	\$ -	\$ -	\$ 2,925,710
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ 2,905,710	\$ -	\$ -	\$ 2,905,710
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>	\$ 3,082,090			\$ 3,082,090
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ 3,082,090	\$ -	\$ -	\$ 3,082,090
<b>COMPONENTS OF ENDING FUND BALANCE:</b>				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 3,082,090	\$ -	\$ -	\$ 3,082,090
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 - Bond & Fund 25 - Capital Facilities**  
 Bargaining Unit: **Management & Confidential**

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)
<b>REVENUES</b>				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenue 8600-8799	\$ 557,000		\$ -	\$ 557,000
<b>TOTAL REVENUES</b>	\$ 557,000		\$ -	\$ 557,000
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ 83,003	\$ 3,920	\$ -	\$ 86,923
Classified Salaries 2000-2999	\$ 88,649	\$ -	\$ -	\$ 88,649
Employee Benefits 3000-3999	\$ 74,146	\$ 872	\$ -	\$ 75,018
Books and Supplies 4000-4999	\$ 473,712		\$ -	\$ 473,712
Services and Other Operating Expenditures 5000-5999	\$ 708,891		\$ -	\$ 708,891
Capital Outlay 6000-6999	\$ 14,621,397		\$ -	\$ 14,621,397
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 16,049,798	\$ 4,792	\$ -	\$ 16,054,590
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (15,492,798)	\$ (4,792)	\$ -	\$ (15,497,590)
<b>BEGINNING FUND BALANCE</b>				
9791	\$ 24,510,812			\$ 24,510,812
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ 9,018,014	\$ (4,792)	\$ -	\$ 9,013,222
<b>COMPONENTS OF ENDING FUND BALANCE:</b>				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 2,969,482	\$ -	\$ -	\$ 2,969,482
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 6,048,532	\$ (4,792)	\$ -	\$ 6,043,740
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  
Management & Confidential

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

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
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:

Management &amp; Confidential

Object Code	2020-21	2021-22	2022-23
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 166,613,571	\$ 159,622,731	\$ 159,622,731
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 3,469,822	\$ 3,510,878	\$ 3,510,878
Other Local Revenue 8600-8799	\$ 715,054	\$ 715,054	\$ 715,054
<b>TOTAL REVENUES</b>	\$ 170,798,447	\$ 163,848,663	\$ 163,848,663
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 74,800,171	\$ 74,615,251	\$ 75,361,404
Classified Salaries 2000-2999	\$ 18,303,029	\$ 17,196,639	\$ 17,368,605
Employee Benefits 3000-3999	\$ 36,535,701	\$ 36,902,779	\$ 37,271,807
Books and Supplies 4000-4999	\$ 8,123,191	\$ 5,303,796	\$ 4,303,796
Services and Other Operating Expenditures 5000-5999	\$ 18,033,432	\$ 14,028,086	\$ 11,028,086
Capital Outlay 6000-6999	\$ 2,598,977	\$ 812,500	\$ 812,500
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 108,000	\$ 108,000	\$ 108,000
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ (1,066,979)	\$ (855,189)	\$ (855,189)
Other Adjustments			\$ -
<b>TOTAL EXPENDITURES</b>	\$ 157,435,522	\$ 148,111,862	\$ 145,399,009
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 4,416,282	\$ 2,416,282	\$ 1,087,175
Contributions 8980-8999	\$ (28,132,011)	\$ (28,132,011)	\$ (22,912,209)
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (19,185,368)	\$ (14,811,492)	\$ (5,549,730)
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 55,437,080	\$ 36,251,712	\$ 21,440,220
Audit Adjustments/Other Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 36,251,712	\$ 21,440,220	\$ 15,890,490
<b>COMPONENTS OF ENDING FUND BALANCE:</b>			
Nonspendable 9711-9719	\$ 340,000	\$ 340,000	\$ 340,000
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 20,911,712	\$ 6,100,220	\$ 550,490
Reserve for Economic Uncertainties 9789	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ (0)	\$ 0

\*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:

Management &amp; Confidential

Object Code	2020-21	2021-22	2022-23
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 15,335,310	\$ 10,203,592	\$ 10,203,592
Other State Revenue 8300-8599	\$ 1,813,804	\$ 1,813,804	\$ 1,813,804
Other Local Revenue 8600-8799	\$ 8,681,689	\$ 8,681,689	\$ 8,681,689
<b>TOTAL REVENUES</b>	\$ 25,830,803	\$ 20,699,085	\$ 20,699,085
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 16,156,428	\$ 15,794,688	\$ 15,794,688
Classified Salaries 2000-2999	\$ 10,163,352	\$ 9,919,577	\$ 9,919,577
Employee Benefits 3000-3999	\$ 9,650,779	\$ 9,520,893	\$ 9,520,893
Books and Supplies 4000-4999	\$ 5,418,672	\$ 2,194,269	\$ 2,194,269
Services and Other Operating Expenditures 5000-5999	\$ 11,138,318	\$ 7,269,841	\$ 7,269,841
Capital Outlay 6000-6999	\$ 651,492	\$ 451,492	\$ 451,492
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -	\$ -	\$ -
7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 903,057	\$ 903,057	\$ 903,057
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 54,082,098	\$ 46,053,817	\$ 46,053,817
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 28,132,011	\$ 25,132,011	\$ 25,312,209
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (119,284)	\$ (222,721)	\$ (42,523)
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 508,294	\$ 389,010	\$ 166,289
Audit Adjustments/Other Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 389,010	\$ 166,289	\$ 123,766
<b>COMPONENTS OF ENDING FUND BALANCE:</b>			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 389,010	\$ 166,289	\$ 123,766
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:

Management &amp; Confidential

Object Code	2020-21	2021-22	2022-23
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 166,613,571	\$ 159,622,731	\$ 159,622,731
Federal Revenue 8100-8299	\$ 15,335,310	\$ 10,203,592	\$ 10,203,592
Other State Revenue 8300-8599	\$ 5,283,626	\$ 5,324,682	\$ 5,324,682
Other Local Revenue 8600-8799	\$ 9,396,743	\$ 9,396,743	\$ 9,396,743
<b>TOTAL REVENUES</b>	\$ 196,629,250	\$ 184,547,748	\$ 184,547,748
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 90,956,599	\$ 90,409,939	\$ 91,156,092
Classified Salaries 2000-2999	\$ 28,466,381	\$ 27,116,216	\$ 27,288,182
Employee Benefits 3000-3999	\$ 46,186,480	\$ 46,423,672	\$ 46,792,700
Books and Supplies 4000-4999	\$ 13,541,863	\$ 7,498,065	\$ 6,498,065
Services and Other Operating Expenditures 5000-5999	\$ 29,171,750	\$ 21,297,927	\$ 18,297,927
Capital Outlay 6000-6999	\$ 3,250,469	\$ 1,263,992	\$ 1,263,992
Other Outgo (excuding Indirect Costs) 7100-7299	\$ 108,000	\$ 108,000	\$ 108,000
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ (163,922)	\$ 47,868	\$ 47,868
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 211,517,620	\$ 194,165,679	\$ 191,452,826
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 4,416,282	\$ 2,416,282	\$ 1,087,175
Contributions 8980-8999	\$ -	\$ (3,000,000)	\$ 2,400,000
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (19,304,652)	\$ (15,034,213)	\$ (5,592,253)
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 55,945,374	\$ 36,640,722	\$ 21,606,509
Audit Adjustments/Other Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 36,640,722	\$ 21,606,509	\$ 16,014,256
<b>COMPONENTS OF ENDING FUND BALANCE:</b>			
Nonspendable 9711-9719	\$ 340,000	\$ 340,000	\$ 340,000
Restricted 9740	\$ 389,010	\$ 166,289	\$ 123,766
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 20,911,712	\$ 6,100,220	\$ 550,490
Reserve for Economic Uncertainties 9789	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Unassigned/Unappropriated Amount 9790	\$ -	\$ (0)	\$ 0

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Paramount Unified School District  
Management & Confidential

**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)	\$ 215,933,902	\$ 196,581,961	\$ 192,540,001
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 215,933,902	\$ 196,581,961	\$ 192,540,001
d.	State Standard Minimum Reserve Percentage for this District <b>Enter percentage</b> →	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)	\$ 6,478,017	\$ 5,897,459	\$ 5,776,200

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)	\$ -	\$ (0)	\$ 0
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	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
f.	Reserve for Economic Uncertainties Percentage	6.95%	7.63%	7.79%

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  
Management & Confidential

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	\$ 444,765
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (826,414)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (23,767)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (3,312)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (25,480)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (4,792)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (883,765)

Variance \$ (439,000)

**Variance Explanation:**

Variance is due to impact of the salary enhancement for prior year 2019-20 and current year 2020-21.

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.

General Fund Combined	Surplus/ (Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	\$(18,478,238)	(8.6%)	
Current FY Surplus/(Deficit) after settlement(s)?	\$(19,304,652)	(8.9%)	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(15,034,213)	(7.6%)	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(5,592,253)	(2.9%)	

**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.

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

Management & Confidential

**J. COMPARISON OF PROPOSED CHANGE IN TOTAL COMPENSATION TO CHANGE IN LCFE 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 LCFE funding.

(fill out columns for which there is an agreement)

	Prior Year	2020-21	2021-22	2022-23
a. LCFE Funding per ADA	12,099.71	12,135.48	\$12,118.52	\$12,118.52
b. Amount Change from Prior Year Funding per ADA		35.77	(16.96)	-
c. Percentage Change from Prior Year Funding per ADA		0.30%	-0.14%	0.00%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		444,765.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		2.25%	0.00%	0.00%
f. Proposed agreement is within/exceeds change in LCFE Funding (f vs. e)		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, 2019 to June 30, 2020.

**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)

	<b>Budget Adjustment Increase/(Decrease)</b>
\$	-
\$	883,765
\$	(883,765)

Subsequent Years

**Budget Adjustment Categories:**

Revenues/Other Financing Sources  
 Expenditures/Other Financing Uses  
 Ending Balance(s) Increase/(Decrease)

	<b>Budget Adjustment Increase/(Decrease)</b>
\$	-
\$	-
\$	-

**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

DocuSigned by:  
*Ruth Pérez*

Ruth Pérez

10/05/2020 | 3:19:02 PM PDT

District Superintendent

Date

(Signature)

I hereby certify  I am unable to certify

*[Handwritten Signature]*

Ruben Frutos, CBO

10/5/20

Chief Business Official

Date

(Signature)

**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 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 October 12, 2020 took action to approve the proposed agreement with the Classified School Employee 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.