

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

**ADOPTED
BUDGET**

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23 PROPOSED ADOPTED BUDGET

OVERVIEW

The Proposed Adopted Budget for 2022-23 incorporates the information included in the State's May Budget Revision. The budget includes:

- A Cost of Living Adjustment (COLA) of 6.56% applied to the Local Control Funding Formula (LCFF), Special Education, and the Mandated Cost Block Grant for 2022-23
- An increase in the employer contribution rate to the State Teachers' Retirement System (CalSTRS) in 2022-23
- Increases from the 2021-22 employer contribution rate for the California Public Employees' Retirement System (CalPERS) in 2022-23, 2023-24 and 2024-25
- Expenditures for the District goals included in the Local Control Accountability Plan (LCAP)
- All adjustments for personnel changes, benefit rate variations and all other known changes to the District Budget

2021-22

The 2021-22 Estimated Actuals Budget is updated with all known changes and corrections since the Second Interim Budget as presented at the March 9, 2022 Board meeting.

2022-23

The Governor's May Budget Revision released on May 13th included an increase in the 2022-23 LCFF COLA, from 5.33% to 6.56%.

The 2022-23 Proposed Adopted Budget projects Unrestricted Revenue of \$56,917,306. This includes LCFF revenue of \$55,751,003 less \$250,000 transferred to the Adult Education Fund. Approximately \$6.4 million of this amount is Supplemental and Concentration Grant (S & C) funding that must be used for increased services for low income, English learner and foster youth students. The expenditure plan for how the S&C Grant funding will be spent is in the District's LCAP, which is also presented for a Public Hearing at this Board meeting.

2022-23 PROPOSED ADOPTED BUDGET

2022-23 Unrestricted Expenditures increase by \$4,045,783 over 2021-22 to a total of \$50,495,447. This substantial 2022-23 Unrestricted expenditure increase includes the expenditure of \$3.8 million in carried over 2020-21 S & C funds. Other factors contributing to the increase in 2022-23 Unrestricted expenditures are:

- Increases in CalSTRS and CalPERS rates in 2022-23
- Increased Health Insurance premiums
- The cost of the 2022 Board of Education election

The budget includes expenditures to implement the goals described in the District's LCAP.

Multi-Year Projection

This budget report presents a positive Ending Fund Balance for all funds of the district in 2022-23, 2023-24 and 2024-25. The State required Budget Reserve for Economic Uncertainties of 3% is maintained in the General Fund in all three years.

The multi-year budget projection is based on the following assumptions:

- A COLA of 6.56% for 2022-23, an increase from the 5.33% COLA projected in the Governor's January budget
- COLAs of 5.38% for 2023-24 and 4.02% for 2024-25 for LCFF, Special Education, and the Mandate Block Grant
- Projected Census Day enrollment of 5,022 in 2022-23, 4,909 in 2023-24 and 4,817 in 2024-25
- Projected Period 2 Average Daily Attendance (P-2 ADA) of 4,728 in 2022-23, 4,621 in 2023-24 and 4,532 in 2024-25
- Unrestricted Lottery revenue of \$163.00 per ADA in all three years
- Restricted Lottery Revenue of \$65.00 per ADA in all years
- All previous budget adjustments and revisions approved by the Board of Education
- Interest earnings reduced for the reduction in cash balance due to deficit spending
- Salary step and longevity increases and estimated column advances are included for all employees in 2022-23, 2023-24 and 2024-25
- Projected election costs of \$120,000 in 2022-23 and \$130,000 in 2024-25

2022-23 PROPOSED ADOPTED BUDGET

- A reduction of 5 teacher full-time equivalents (FTEs) in 2022-23 for a projected decrease in student enrollment
- A reduction of 3 teacher FTEs in 2023-24 for a projected decrease in student enrollment
- A reduction of 2 additional FTEs in 2024-25 for a projected decrease in student enrollment
- CalSTRS employer premium increases from 16.92% to 19.10% in 2022-23, 2023-24 and 2024-25
- CalPERS employer premium increases from 22.91% to 25.37% in 2022-23, 25.20% in 2023-24, and 24.60% in 2024-25
- A 2022-23 medical insurance premium increase of 5.2%

Ending Fund Balances

In 2022-23, the Unrestricted General Fund Ending Fund Balance (EFB) is \$6,156,359, or 8% of total expenditures. The minimum required 3% reserve is \$2,333,658. Out of the \$3,822,701 exceeding the minimum reserve, \$220,000 is not spendable, and \$3,602,701, or 5%, is unassigned and unappropriated.

In 2023-24, the EFB is \$7,135,664 and minimum required 3% reserve is \$2,153,826. Out of \$4,981,838 exceeding the required reserve, \$220,000 is not spendable, and \$4,761,838 (or 7%) is unassigned and unappropriated.

In 2024-25, the EFB is \$7,726,788 and minimum required 3% reserve is \$2,155,951. Out \$5,570,837 exceeding the required reserve, \$220,000 is not spendable, \$5,350,837 (or 7%) is unassigned and unappropriated.

\$3.8 million of carried over 2021-22 S & C funding is budgeted in 2022-23. These funds are required to be used for increased services for low income, English learner, and foster youth students.

The unassigned and unappropriated reserves are maintained to cover future contingencies.

Future Budget Developments

When the 2022-23 State Budget is adopted, any changes made to the above assumptions, as well as any other known changes, will be incorporated in the District's budget. Revisions to the Adopted Budget will be presented to the Board of Education within 45 days of the signing of the State Adopted Budget by the Governor.

2022-23 PROPOSED ADOPTED BUDGET

ADULT EDUCATION FUND

REVENUES:

Revenues are budgeted for the Adult Education Block Grant, Federal programs, student fees, and interest earnings. The Adult Education Fund is budgeted to receive a transfer of \$250,000 from the Unrestricted General Fund in 2022-23 to cover utilities and the Mountain Avenue Project Certificates of Participation (COP) payment.

EXPENDITURES:

Expenditure budgets have been adjusted for all known increases or decreases. Transfers to the Debt Service Fund for semi-annual COP have been budgeted.

FUND BALANCE:

The projected ending fund balance is \$713,134.

CHILD DEVELOPMENT CENTER FUND

REVENUES:

This fund records State and parent fee revenue for the State Preschool program and interest earned. Donations will be budgeted as received.

EXPENDITURES:

Expenditures are budgeted for operations of the Preschool program. Expenditure budgets have been adjusted for all known increases or decreases.

FUND BALANCE:

The projected Ending Fund Balance is \$405,201.

2022-23 PROPOSED ADOPTED BUDGET

FOOD SERVICES FUND

REVENUES:

The revenue projections include both Federal and State meal reimbursements, the Child and Adult Care Food Program. Also included is State revenue for the new State requirement to offer 2 free meals each day to all enrolled students.

EXPENDITURES:

Budgeted expenditures for the Food Services Account are based on:

- Salary step and longevity increases and staff attrition
- Applicable employee benefit rate changes

FUND BALANCE:

Projected Unappropriated Reserve is \$2,907,012.

DEFERRED MAINTENANCE FUND

REVENUES:

Revenue in 2022-23 is for interest earned on the fund balance. \$300,000 per year is budgeted for a Transfer In of funds from the Routine Restricted Maintenance program.

EXPENDITURES:

Expenditures are budgeted for facilities repairs as needed.

FUND BALANCE:

The projected fund ending balance of \$881,802 will be budgeted as necessary for emergency repairs, and for facilities maintenance as approved by the Board.

2022-23 PROPOSED ADOPTED BUDGET

CAPITAL FACILITIES FUND #1 (DEVELOPER FEES)

REVENUES:

The Capital Facilities Fund receives its revenue from developer fees and interest earned. Building construction varies from year to year, and the 2022-23 revenue budget will be adjusted as developer fees are collected.

EXPENDITURES:

Funds received from developer fees must be expended on construction or reconstruction attributable to growth, and for the cost of developer fee collection. Expenditures will be budgeted for future construction or reconstruction attributable to growth.

FUND BALANCE:

The ending fund balance of \$3,189,395 will be used for construction projects.

SPECIAL RESERVE FUND (REDEVELOPMENT FUNDS)

REVENUES:

Funds received in the Special Reserve Fund are from the successor agency to the Monrovia Redevelopment Agency. Interest earnings are budgeted. No other revenue is budgeted pending the receipt of payments from the County oversight board.

In 2017-18, the Special Reserve Fund advanced funds to the General Fund to facilitate the purchase of 5 buses. \$134,136 is budgeted for the fourth annual repayment of the advanced funds from the General Fund.

EXPENDITURES:

No expenditures are budgeted.

FUND BALANCE:

The projected fund ending balance of \$6,484,857 will be used for future District projects.

2022-23 PROPOSED ADOPTED BUDGET

DEBT SERVICE FUND (C.O.P. – MOUNTAIN AVENUE)

The Debt Service Fund was established in 1997-98 to retain a payment reserve from the proceeds of the Certificates of Participation (COP) sold that year to fund the Mountain Avenue project, and as a holding fund for the semi-annual COP debt service payments.

REVENUES:

No revenues are budgeted.

EXPENDITURES AND OTHER SOURCES:

Budgets are for Inter-fund Transfers In from the Unrestricted General Fund and the Adult Education fund, and for semi-annual debt service payments on the C.O.P.

FUND BALANCE:

The projected ending fund balance is zero.

FEE BASED FUND

In an effort to generate more revenue from various resources for the District, the Fee Based Fund was established in 2011-12. The funds include the revenues and expenditures for catering operations of the Food Services Department. Revenues and expenditures for the International Student Program and the Louise K. Taylor (LKT) Performing Arts Center were added in 2012-13.

REVENUES:

The revenue is generated from various programs: catering operations, show sales, rental income and donations from the LKT Performing Arts Center, and for interest earned.

EXPENDITURES:

Expenditures are budgeted for catering operations and for the LKT Performing Arts Center.

FUND BALANCE:

The projected ending fund balance of \$58,143 will be used for ongoing costs of catering operations and the LKT Performing Arts Center.

2022-23 PROPOSED ADOPTED BUDGET

SELF-INSURANCE FUND FOR WORKERS' COMPENSATION

The Self-Insurance Fund for Workers' Compensation was established in 2018-19. The fund contains the District's Workers' Compensation premium reserve transferred from the San Gabriel Valley Self Insurance Authority as a result of the dissolution of the JPA.

REVENUES:

Revenue is budgeted for interest earned on the fund balance.

EXPENDITURES:

Expenditures will be budgeted as needed.

FUND BALANCE:

The projected ending fund balance is \$1,001,828.

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

ENROLLMENT AND ATTENDANCE

MONROVIA UNIFIED SCHOOL DISTRICT
FISCAL SERVICES DEPARTMENT
ENROLLMENT ANALYSIS
SUMMARY

GRADE LEVEL	CBEDS 2018-19	CBEDS 2019-20	CBEDS 2020-21	CBEDS 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Early TK	14	23	14	16	16	16	16
Transitional K	49	70	75	67	67	67	67
K	399	372	324	371	371	371	371
1	399	413	360	332	376	376	377
2	357	382	397	351	321	365	366
3	363	364	365	373	336	302	347
Mountain Park ISP TK - 3	1	0	29	56	56	56	56
SDC TK - 3	53	53	59	48	48	48	48
SELPA SDC TK - 3	10	9	8	5	5	5	5
Non-Public School SDC TK - 3	1	1	0	1	1	1	1
Total TK-3	1646	1687	1631	1620	1597	1607	1654
4	363	352	349	353	361	323	290
5	389	364	354	326	342	349	311
6	422	395	355	331	313	326	332
Mountain Park ISP 4 - 6	2	0	4	38	38	38	38
SDC 4 - 6	44	45	35	32	32	32	32
SELPA SDC 4 - 6	9	9	7	4	4	4	4
Non-Public School SDC 4 - 6	1	3	5	2	2	2	2
Total 4-6	1230	1168	1109	1086	1092	1074	1009
7	369	425	383	336	318	298	311
8	395	381	402	362	320	299	280
Mountain Park ISP 7 - 8	6	2	13	23	23	23	23
SDC 7 - 8	19	16	20	21	21	21	21
SELPA SDC 7 - 8	8	7	8	6	6	6	6
Non-Public School SDC 7 - 8	4	2	1	1	1	1	1
Total 7-8	801	833	827	749	689	648	642
9	416	404	394	411	378	336	315
10	430	403	391	375	401	368	326
11	347	407	388	366	351	376	344
12	367	327	369	363	342	328	355
Canyon Oaks Continuation	97	76	35	32	32	32	32
Mountain Park ISP 9 - 12	29	27	41	79	79	79	79
SDC 9 - 12	47	43	37	34	34	34	34
SELPA SDC 9 - 12	5	4	3	5	5	5	5
Non-Public School SDC 9 - 12	14	13	13	12	12	12	12
Adult Transition Program	13	12	9	10	10	10	10
Total 9-12	1765	1716	1680	1687	1644	1580	1512
TOTAL TK - 12	5,442	5,404	5,247	5,142	5,022	4,909	4,817
% of Prior Year	97.82%	99.30%	97.09%	98.00%	97.67%	97.75%	98.13%

**MONROVIA UNIFIED SCHOOL DISTRICT
FISCAL SERVICES DEPARTMENT**

P-2 ADA AS A PERCENTAGE OF CBEDS ENROLLMENT - 2019-20 Through 2024-25

GRADE LEVEL	Actual 2019-20			Actual 2020-21			Actual 2021-22			Projected 2022-23			Projected 2023-24			Projected 2024-25		
	CBEDS Enroll	P-2 ADA	%	CBEDS Enroll	P-2 ADA	%	CBEDS Enroll	P-2 ADA	%	CBEDS Enroll	P-2 ADA	%	CBEDS Enroll	P-2 ADA	%	CBEDS Enroll	P-2 ADA	%
Regular Ed Grades TK - 3	1624	1522.53	93.8%	1535	1441.61	93.9%	1510	1367.10	90.5%	1487	1395.00	93.8%	1497	1404.00	93.8%	1544	1448.00	93.8%
Mountain Park ISP Grades TK - 3	0	0.00	0.0%	29	26.92	92.8%	56	52.41	93.6%	56	50.40	90.0%	56	50.40	90.0%	56	50.40	90.0%
Special Ed Grades TK - 3	53	60.28	113.7%	59	59.57	101.0%	48	44.23	92.1%	48	43.20	90.0%	48	43.20	90.0%	48	43.20	90.0%
SELPA Special Ed Grades TK - 3	9	6.72	74.7%	8	7.04	88.0%	5	6.24	124.8%	5	4.50	90.0%	5	4.50	90.0%	5	4.50	90.0%
Extended Year Special Ed TK - 3	N/A	4.57	N/A	N/A	4.57	N/A	N/A	4.04	N/A	N/A	4.04	N/A	N/A	4.04	N/A	N/A	4.04	N/A
NPS Grades TK - 3	1	0.89	89.0%	0	0.00	N/A	1	0.82	82.0%	1	0.82	82.0%	1	0.82	82.0%	1	0.82	82.0%
Extended Year NPS TK - 3	N/A	0.00	N/A	N/A	0.00	N/A	N/A	0.09	N/A	N/A	0.09	N/A	N/A	0.09	N/A	N/A	0.09	N/A
Total Grades TK - 3	1,687	1,594.99	94.5%	1,631	1,539.71	94.4%	1,620	1,474.93	91.0%	1,597	1,498.05	93.8%	1,607	1,507.05	93.8%	1,654	1,551.05	93.8%
Regular Ed Grades 4 - 6	1111	1067.78	96.1%	1058	1029.57	97.3%	1010	933.21	92.4%	1016	971.00	95.6%	998	954.00	95.6%	933	892.00	95.6%
Mountain Park ISP Grades 4 - 6	0	0.07	0.0%	4	5.18	129.5%	38	27.70	72.9%	38	28.50	75.0%	38	28.50	75.0%	38	28.50	75.0%
Special Ed Grades 4 - 6	45	38.65	85.9%	35	32.58	93.1%	32	28.60	89.4%	32	29.44	92.0%	32	29.44	92.0%	32	29.44	92.0%
SELPA Special Ed Grades 4 - 6	9	8.37	93.0%	7	6.72	96.0%	4	3.19	79.8%	4	3.60	90.0%	4	3.60	90.0%	4	3.60	90.0%
Extended Year Special Ed 4 - 6	N/A	4.13	N/A	N/A	4.13	N/A	N/A	2.29	N/A	N/A	2.29	N/A	N/A	2.29	N/A	N/A	2.29	N/A
NPS Grades 4 - 6	3	2.99	99.7%	5	2.46	49.2%	2	0.89	44.5%	2	0.89	44.5%	2	0.89	44.5%	2	0.89	44.5%
Extended Year NPS Grades 4-6	N/A	0.33	N/A	N/A	0.33	N/A	N/A	0.22	N/A	N/A	0.22	N/A	N/A	0.22	N/A	N/A	0.22	N/A
Total Grades 4 - 6	1,168	1,122.32	96.1%	1,109	1,080.97	97.5%	1,086	996.10	91.7%	1,092	1,035.94	94.9%	1,074	1,018.94	94.9%	1,009	956.94	94.8%
Regular Ed Grades 7 - 8	806	765.18	94.9%	785	751.78	95.8%	698	638.11	91.4%	638	608.00	95.3%	597	569.00	95.3%	591	563.00	95.3%
Mountain Park ISP Grades 7 - 8	2	3.57	178.5%	13	9.47	72.8%	23	15.52	67.5%	23	17.25	75.0%	23	17.25	75.0%	23	17.25	75.0%
Special Ed Grades 7 - 8	16	16.33	102.1%	20	19.51	97.6%	21	19.05	90.7%	21	19.32	92.0%	21	19.32	92.0%	21	19.32	92.0%
SELPA Special Ed Grades 7 - 8	7	6.59	94.1%	8	7.59	94.9%	6	4.94	82.3%	6	5.40	90.0%	6	5.40	90.0%	6	5.40	90.0%
Extended Year Special Ed 7 - 8	N/A	1.63	N/A	N/A	1.63	N/A	N/A	2.42	N/A	N/A	2.42	N/A	N/A	2.42	N/A	N/A	2.42	N/A
NPS Grades 7 - 8	2	3.26	163.0%	1	0.63	63.0%	1	0.96	96.0%	1	0.96	96.0%	1	0.96	96.0%	1	0.96	96.0%
Extended Year NPS Grades 7-8	N/A	0.30	N/A	N/A	0.30	N/A	N/A	0.13	N/A	N/A	0.13	N/A	N/A	0.13	N/A	N/A	0.13	N/A
Total Grades 7 - 8	833	796.86	95.7%	827	790.91	95.6%	749	681.13	90.9%	689	653.48	94.8%	648	614.48	94.8%	642	608.48	94.8%
Regular Ed Grades 9-12	1541	1463.22	95.0%	1542	1475.39	95.7%	1515	1382.45	91.3%	1472	1391.00	94.5%	1408	1331.00	94.5%	1340	1266.00	94.5%
Canyon Oaks Continuation 9 - 12	76	60.94	80.2%	35	28.15	80.4%	32	16.74	52.3%	32	24.00	75.0%	32	24.00	75.0%	32	24.00	75.0%
Mountain Park ISP Grades 9 - 12	27	27.95	103.5%	41	33.97	87.7%	79	71.94	91.1%	79	71.10	90.0%	79	71.10	90.0%	79	71.10	90.0%
Special Ed Grades 9 - 12	43	37.44	87.1%	37	34.95	94.5%	34	29.21	85.9%	34	30.60	90.0%	34	30.60	90.0%	34	30.60	90.0%
Adult Transition Program	12	10.29	85.8%	9	7.15	79.4%	10	9.25	92.5%	10	9.00	90.0%	10	9.00	90.0%	10	9.00	90.0%
SELPA Special Ed Grades 9 - 12	4	3.69	92.3%	3	2.49	83.0%	5	3.77	75.4%	5	3.77	90.0%	5	3.77	90.0%	5	3.77	90.0%
Extended Year Special Ed 9 - 12	N/A	3.55	N/A	N/A	3.55	N/A	N/A	1.97	N/A	N/A	1.97	N/A	N/A	1.97	N/A	N/A	1.97	N/A
NPS Grades 9 - 12	13	11.07	85.2%	13	7.28	56.0%	12	8.47	70.6%	12	8.47	70.6%	12	8.47	70.6%	12	8.47	70.6%
Extended Year NPS Grades 9 - 12	N/A	0.66	N/A	N/A	0.66	N/A	N/A	0.62	N/A	N/A	0.62	N/A	N/A	0.62	N/A	N/A	0.62	N/A
Total Grades 9 - 12	1,716	1,618.81	94.3%	1,680	1,595.59	95.0%	1,687	1,524.42	90.4%	1,644	1,540.53	93.7%	1,580	1,480.53	93.7%	1,512	1,415.53	93.6%
Total TK - 12	5404	5132.98	95.0%	5247	5007.18	95.4%	5142	4676.58	90.9%	5022	4728.00	94.1%	4909	4621.00	94.1%	4817	4532.00	94.1%

Enrollment is Census Day (CBEDS) enrollment as of the first Wednesday in October each year.
Period 2 Average Daily Attendance (P-2 ADA) is cumulative attendance data from the first day of school through the district's P-2 ADA cutoff in late March.
For programs with increased enrollment during the year, cumulative P-2 ADA can be more than 100% of October CBEDS enrollment.

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

MULTI-YEAR BUDGET PROJECTION

**MONROVIA UNIFIED SCHOOL DISTRICT
2022-23 ADOPTED BUDGET
UNRESTRICTED GENERAL FUND (INCLUDING S & C)
MULTI-YEAR PROJECTION**

	COLA 6.56% 2022-23 UNRESTRICTED	5.38% 2023-24 UNRESTRICTED	4.02% 2024-25 UNRESTRICTED
BEGINNING BALANCE JULY 1	\$10,204,095	\$6,156,359	\$7,135,664
REVENUES			
LOCAL CONTROL FUNDING FORMULA (LCFF)	\$55,751,003	\$56,519,145	\$56,808,828
TRANSFER OUT TO ADULT EDUCATION	(\$250,000)	(\$250,000)	(\$250,000)
FEDERAL INCOME	\$0	\$0	\$0
OTHER STATE INCOME	\$1,024,961	\$1,020,552	\$1,009,147
LOCAL REVENUES	\$391,342	\$391,342	\$381,342
TOTAL REVENUES	\$56,917,306	\$57,681,039	\$57,949,317
EXPENDITURES			
CERTIFICATED SALARIES	\$23,277,135	\$23,663,691	\$24,097,091
CLASSIFIED SALARIES	\$6,798,359	\$6,842,812	\$6,887,265
EMPLOYEE BENEFITS	\$12,195,014	\$12,164,678	\$12,200,910
BOOKS & SUPPLIES	\$5,025,053	\$1,260,780	\$1,255,908
SERVICES & OTHER OPERATING EXPENSES	\$4,547,608	\$3,908,876	\$4,071,558
CAPITAL OUTLAY	\$0	\$0	\$0
OTHER OUTGO	\$51,615	\$51,615	\$51,615
INTERPROGRAM/FUND COSTS	(\$1,399,337)	(\$1,399,337)	(\$1,399,337)
TOTAL EXPENDITURES	\$50,495,447	\$46,493,115	\$47,165,010
REVENUES OVER EXPENDITURES	\$6,421,859	\$11,187,924	\$10,784,307
TRANSFER TO DEBT SERVICE (COP & BUSES)	\$72,988	\$74,066	\$73,423
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$10,396,607	\$10,134,553	\$10,119,760
NET INCREASE (DECREASE)	(\$4,047,736)	\$979,305	\$591,124
ENDING BALANCE June 30	\$6,156,359	\$7,135,664	\$7,726,788
COMPONENTS OF ENDING FUND BALANCE			
NONSPENDABLE:			
REVOLVING CASH	\$20,000	\$20,000	\$20,000
STORES	\$200,000	\$200,000	\$200,000
ASSIGNED:			
PERSONNEL COMMISSION RESERVE	\$2,000	\$2,000	\$2,000
REQUIRED 3% BUDGET RESERVE	\$2,333,658	\$2,153,826	\$2,155,951
RESERVE FOR CARRYOVER (Estimate)	\$0	\$0	\$0
COMMITTED			
RESERVE FOR LCFF S & C CARRYOVER	\$0	\$0	\$0
UNASSIGNED/UNAPPROPRIATED	\$3,600,701	\$4,759,838	\$5,348,837

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

COMBINED GENERAL FUND

**MONROVIA UNIFIED SCHOOL DISTRICT
2022-23 ADOPTED BUDGET
COMBINED GENERAL FUND**

	2022-23 UNRESTRICTED	2022-23 RESTRICTED	2022-23 COMBINED
BEGINNING BALANCE JULY 1	\$10,204,095	\$2,451,024	\$12,655,119
REVENUES			
LOCAL CONTROL FUNDING FORMULA (LCFF)	\$55,751,003		\$55,751,003
TRANSFER OUT TO ADULT EDUCATION	(\$250,000)		(\$250,000)
FEDERAL INCOME	\$0	\$3,440,729	\$3,440,729
OTHER STATE INCOME	\$1,024,961	\$7,756,109	\$8,781,070
LOCAL REVENUES	\$391,342	\$5,265,058	\$5,656,400
TOTAL REVENUES	\$56,917,306	\$16,461,896	\$73,379,202
EXPENDITURES			
CERTIFICATED SALARIES	\$23,277,135	\$6,476,884	\$29,754,019
CLASSIFIED SALARIES	\$6,798,359	\$4,029,471	\$10,827,830
EMPLOYEE BENEFITS	\$12,195,014	\$8,306,611	\$20,501,625
BOOKS & SUPPLIES	\$5,025,053	\$2,038,238	\$7,063,291
SERVICES & OTHER OPERATING EXPENSES	\$4,547,608	\$4,199,275	\$8,746,883
CAPITAL OUTLAY	\$0	\$0	\$0
OTHER OUTGO	\$51,615	\$666,621	\$718,236
INTERPROGRAM/FUND COSTS	(\$1,399,337)	\$1,069,943	(\$329,394)
TOTAL EXPENDITURES	\$50,495,447	\$26,787,043	\$77,282,490
REVENUES OVER EXPENDITURES	\$6,421,859	(\$10,325,147)	(\$3,903,288)
TRANSFER TO DEBT SERVICE (COP & BUSES)	\$72,988	\$434,136	\$507,124
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$10,396,607	(\$10,396,607)	\$0
NET INCREASE (DECREASE)	(\$4,047,736)	(\$362,676)	(\$4,410,412)
ENDING BALANCE June 30	\$6,156,359	\$2,088,348	\$8,244,707
COMPONENTS OF ENDING FUND BALANCE			
NONSPENDABLE:			
REVOLVING CASH	\$20,000		\$20,000
STORES	\$200,000		\$200,000
ASSIGNED:			
PERSONNEL COMMISSION RESERVE	\$2,000		\$2,000
REQUIRED 3% BUDGET RESERVE	\$2,333,658		\$2,333,658
RESERVE FOR CARRYOVER (Estimate)	\$0	\$1,888,348	\$1,888,348
RESERVE FOR LCFF S & C CARRYOVER (Estimate)	\$0		\$0
FACILITIES RESERVE FROM LEASES AND RENTALS	\$0	\$200,000	\$200,000
UNASSIGNED/UNAPPROPRIATED	\$3,600,701	\$0	\$3,600,701

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

OTHER FUNDS

**MONROVIA UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND
PROPOSED ADOPTED BUDGET
2022-23**

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$210,263	\$213,756
OTHER STATE INCOME	\$1,602,553	\$1,603,092
OTHER LOCAL REVENUES	\$317,758	\$256,000
INTERFUND TRANSFERS IN	\$250,000	\$250,000
TOTAL FUND REVENUES	\$2,380,574	\$2,322,848
EXPENDITURES		
CERTIFICATED SALARIES	\$981,216	\$986,827
CLASSIFIED SALARIES	\$112,152	\$112,413
EMPLOYEE BENEFITS	\$525,610	\$550,330
BOOKS & SUPPLIES	\$65,509	\$66,027
SERVICES & OTHER OPERATING EXPENSE	\$329,394	\$331,330
CAPITAL OUTLAY	\$0	\$0
OTHER OUTGO	\$0	\$0
INTERPROGRAM/FUND COSTS	\$89,264	\$89,264
TOTAL EXPENDITURES	\$2,103,145	\$2,136,191
REVENUE OVER EXPENSE	\$277,429	\$186,657
INTERFUND TRANSFERS OUT	\$146,939	\$145,983
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
NET INCREASE (DECREASE)	\$130,490	\$40,674
BEGINNING BALANCE JULY 1	\$543,970	\$674,460
ENDING BALANCE June 30	\$674,460	\$715,134

**MONROVIA UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
PROPOSED ADOPTED BUDGET
2022-23**

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$67,800	
OTHER STATE INCOME	\$1,298,136	\$1,299,245
OTHER LOCAL REVENUES	\$51,339	\$43,322
TOTAL FUND REVENUES	\$1,417,275	\$1,342,567
EXPENDITURES		
CERTIFICATED SALARIES	\$348,684	\$394,914
CLASSIFIED SALARIES	\$375,591	\$378,450
EMPLOYEE BENEFITS	\$348,651	\$364,221
BOOKS & SUPPLIES	\$90,448	\$60,974
SERVICES & OTHER OPERATING EXPENSE	\$26,013	\$27,209
CAPITAL OUTLAY	\$52,920	\$0
OTHER OUTGO	\$0	\$0
INTERPROGRAM/FUND COSTS	\$76,896	\$76,896
TOTAL EXPENDITURES	\$1,319,203	\$1,302,664
REVENUE OVER EXPENSE	\$98,072	\$39,903
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$98,072	\$39,903
BEGINNING BALANCE JULY 1	\$267,226	\$365,298
ENDING BALANCE June 30	\$365,298	\$405,201

**MONROVIA UNIFIED SCHOOL DISTRICT
FOOD SERVICES FUND
PROPOSED ADOPTED BUDGET
2022-23**

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$5,278,274	\$4,905,366
OTHER STATE INCOME	\$245,081	\$343,040
OTHER LOCAL REVENUES	\$22,500	\$22,500
TOTAL FUND REVENUES	\$5,545,855	\$5,270,906
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES	\$1,283,671	\$1,290,081
EMPLOYEE BENEFITS	\$562,137	\$591,885
BOOKS & SUPPLIES	\$1,674,232	\$1,738,188
SERVICES & OTHER OPERATING EXPENSE	\$66,628	\$67,656
CAPITAL OUTLAY	\$900,000	\$500,000
OTHER OUTGO	\$0	\$0
INTERPROGRAM/FUND COSTS	\$163,234	\$163,234
TOTAL EXPENDITURES	\$4,649,902	\$4,351,044
REVENUE OVER EXPENSE	\$895,953	\$919,862
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$895,953	\$919,862
BEGINNING BALANCE JULY 1	\$1,171,197	\$2,067,150
ENDING BALANCE June 30	\$2,067,150	\$2,987,012
COMPONENTS OF ENDING FUND BALANCE		
UNSPENDABLE AMOUNTS:		
STORES	\$80,000	\$80,000
UNASSIGNED/UNAPPROPRIATED	\$1,987,150	\$2,907,012

**MONROVIA UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND
PROPOSED ADOPTED BUDGET
2022-23**

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$1,600	\$1,600
INTERFUND TRANSFERS IN	\$300,000	\$300,000
TOTAL FUND REVENUES	\$301,600	\$301,600
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE	\$10,000	\$30,000
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$10,000	\$30,000
REVENUE OVER EXPENSE	\$291,600	\$271,600
INTERFUND TRANSFERS OUT	\$0	\$0
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$0	\$0
NET INCREASE (DECREASE)	\$291,600	\$271,600
ESTIMATED BEGINNING BALANCE JULY 1	\$318,602	\$610,202
ENDING BALANCE JUNE 30	\$610,202	\$881,802

**MONROVIA UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND
(DEVELOPER FEES)
PROPOSED ADOPTED BUDGET
2022-23**

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$1,257,540	\$112,000
TOTAL FUND REVENUES	\$1,257,540	\$112,000
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE	\$37,276	\$3,000
CAPITAL OUTLAY		
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$37,276	\$3,000
REVENUE OVER EXPENSE	\$1,220,264	\$109,000
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
NET INCREASE (DECREASE)	\$1,220,264	\$109,000
BEGINNING BALANCE JULY 1	\$1,860,131	\$3,080,395
ENDING BALANCE June 30	\$3,080,395	\$3,189,395

**MONROVIA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND
(CAPITAL OUTLAY FUNDS)
PROPOSED ADOPTED BUDGET
2022-23**

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$350,842	\$31,200
INTERFUND TRANSFERS IN	\$134,136	\$134,136
TOTAL FUND REVENUES	\$484,978	\$165,336
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE	\$4,969	
CAPITAL OUTLAY		
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$4,969	\$0
REVENUE OVER EXPENSE	\$480,009	\$165,336
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$480,009	\$165,336
BEGINNING BALANCE JULY 1	\$5,839,512	\$6,319,521
ENDING BALANCE June 30	\$6,319,521	\$6,484,857

**MONROVIA UNIFIED SCHOOL DISTRICT
DEBT SERVICE FUND
(C.O.P. - MOUNTAIN AVENUE)
PROPOSED ADOPTED BUDGET
2022-23**

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$6	\$0
TOTAL FUND REVENUES	\$6	\$0
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE		
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE	\$220,410	\$218,975
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$220,410	\$218,975
REVENUE OVER EXPENSE	(\$220,404)	(\$218,975)
INTERFUND TRANSFERS IN	\$220,408	\$218,971
NET INCREASE (DECREASE)	\$4	(\$4)
BEGINNING BALANCE JULY 1	\$0	\$4
ENDING BALANCE June 30	\$4	\$0

**MONROVIA UNIFIED SCHOOL DISTRICT
FEE BASED FUND
PROPOSED ADOPTED BUDGET
2022-23**

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$258,734	\$242,384
TOTAL FUND REVENUES	\$258,734	\$242,384
EXPENDITURES		
CERTIFICATED SALARIES	\$95,063	\$95,063
CLASSIFIED SALARIES	\$89,989	\$85,486
EMPLOYEE BENEFITS	\$65,674	\$68,927
BOOKS & SUPPLIES	\$5,700	\$5,489
SERVICES & OTHER OPERATING EXPENSE	\$71,080	\$62,087
CAPITAL OUTLAY		
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$327,506	\$317,052
REVENUE OVER EXPENSE	(\$68,772)	(\$74,668)
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
NET INCREASE (DECREASE)	(\$68,772)	(\$74,668)
BEGINNING BALANCE JULY 1	\$201,584	\$132,812
ENDING BALANCE June 30	\$132,812	\$58,144

**MONROVIA UNIFIED SCHOOL DISTRICT
SELF-INSURANCE FUND FOR WORKERS' COMPENSATION
PROPOSED ADOPTED BUDGET
2022-23**

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$5,000	\$4,000
TOTAL FUND REVENUES	\$5,000	\$4,000
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE		
CAPITAL OUTLAY		
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$0	\$0
REVENUE OVER EXPENSE	\$5,000	\$4,000
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$5,000	\$4,000
BEGINNING BALANCE JULY 1	\$992,828	\$997,828
ENDING BALANCE June 30	\$997,828	\$1,001,828

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

CERTIFICATIONS

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Monrovia Unified
Schol District

Place: Monrovia Unified Schol District

Date: June 03, 2022

Date: June 09, 2022

Time: 06:30 P.M.

Adoption
Date: June 22, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: David C. Conway

Telephone: 626) 471-2055

Title: Director of Fiscal
Services

E-mail: dconway2@monroviashools.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 22, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X
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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of
Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code
Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

☒ This school district is self-insured for workers' compensation claims through a JPA, and offers
the following information:

The JPA performs an actuarial study every year.

☐ This school district is not self-insured for workers' compensation claims.

Signed

Date of Jun
Meeting: 22,
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	David C. Conway
Title:	Director of Fiscal Services
Telephone:	(626) 471-2055
E-mail:	dconway2@monroviасhools.net

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

CRITERIA AND STANDARDS

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

4,728.00

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	5,148	5,158		
	Charter School				
	Total ADA	5,148	5,158	N/A	Met
Second Prior Year (2020-21)	District Regular	5,126	5,133		
	Charter School				
	Total ADA	5,126	5,133	N/A	Met
First Prior Year (2021-22)	District Regular	5,133	5,133		
	Charter School		0		
	Total ADA	5,133	5,133	0.0%	Met
Budget Year (2022-23)	District Regular	5,044			
	Charter School	0			
	Total ADA	5,044			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years

by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

4,728.0

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	5,350	5,404		
	Charter School				
	Total Enrollment	5,350	5,404	N/A	Met
Second Prior Year (2020-21)	District Regular	5,361	5,247		
	Charter School				
	Total Enrollment	5,361	5,247	2.1%	Not Met
First Prior Year (2021-22)	District Regular	5,144	5,142		
	Charter School				
	Total Enrollment	5,144	5,142	0.0%	Met

Budget Year (2022-23)	
District Regular	5,022
Charter School	
Total Enrollment	5,022

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	5,133	5,404	95.0%
	Charter School		0	
	Total ADA/Enrollment	5,133	5,404	
Second Prior Year (2020-21)	District Regular	5,133	5,247	97.8%
	Charter School	0		
	Total ADA/Enrollment	5,133	5,247	
First Prior Year (2021-22)	District Regular	4,677	5,142	90.9%
	Charter School			
	Total ADA/Enrollment	4,677	5,142	
Historical Average Ratio:				94.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.1%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	4,728	5,022		
	Charter School	0			
	Total ADA/Enrollment	4,728	5,022		
				94.1%	Met
1st Subsequent Year (2023-24)	District Regular	4,621	4,909		
	Charter School				
	Total ADA/Enrollment	4,621	4,909		
				94.1%	Met
2nd Subsequent Year (2024-25)	District Regular	4,532	4,817		
	Charter School				
	Total ADA/Enrollment	4,532	4,817		
				94.1%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	5,136.34	5,047.78	4,915.22	4,747.00
b. Prior Year ADA (Funded)		5,136.34	5,047.78	4,915.22
c. Difference (Step 1a minus Step 1b)		(88.56)	(132.56)	(168.22)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.72%)	(2.63%)	(3.42%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	53,698,482.00	55,751,003.00	56,519,145.00
b1. COLA percentage	6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	3,522,620.42	2,999,403.96	2,272,069.63
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):

4.8%	2.8%	0.6%
3.84% to 5.84%	1.75% to 3.75%	-0.40% to 1.60%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	17,013,102.00	17,013,102.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	53,698,482.00	55,751,003.00	56,519,145.00	56,808,828.00
District's Projected Change in LCFF Revenue:		3.82%	1.38%	.51%
LCFF Revenue Standard		3.84% to 5.84%	1.75% to 3.75%	-0.40% to 1.60%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The District's Unduplicated Pupil percentage dropped from 60.62% in 2020-21 to 55.72% in 2021-22. This significantly reduces the Supplemental & Concentration Grant portion of LCFF revenue

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	39,255,321.98	43,496,361.03	90.2%
Second Prior Year (2020-21)	37,764,680.40	40,413,501.88	93.4%
First Prior Year (2021-22)	41,372,728.00	46,449,664.00	89.1%
	Historical Average Ratio:		90.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	3.0%	3.0%	3.0%

District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			
	87.9% to 93.9%	87.9% to 93.9%	87.9% to 93.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not,

enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	42,270,508.00	50,495,447.00	83.7%	Not Met
1st Subsequent Year (2023-24)	42,671,181.00	46,493,115.00	91.8%	Met
2nd Subsequent Year (2024-25)	43,185,266.00	47,165,010.00	91.6%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:

(required if NOT met)

2022-23 includes Supplemental & Concentration Grant carry over expenditures of \$3.8 million, budgeted for the purchase of classroom technology. This increases the percentage of expenditures budgeted for supplies, and lowers the percentage budgeted for Salaries and Benefits.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.84%	2.75%	.60%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.16% to 14.84%	-7.25% to 12.75%	-9.40% to 10.60%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.16% to 9.84%	-2.25% to 7.75%	-4.40% to 5.60%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent

years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	3,621,254.00		
Budget Year (2022-23)	3,440,729.00	(4.99%)	Yes
1st Subsequent Year (2023-24)	3,440,729.00	0.00%	No

2nd Subsequent Year (2024-25)

2,778,567.00	(19.24%)	Yes
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Explanation:
(required if Yes)

2021-22 included substantial Federal COVID relief funding. Some of this funding continues into the 2022-23 and 2023-24 budgets, but does not continue into the 2024-25 budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2021-22)

8,954,594.00

Budget Year (2022-23)

8,781,070.00	(1.94%)	Yes
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1st Subsequent Year (2023-24)

7,103,087.00	(19.11%)	Yes
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2nd Subsequent Year (2024-25)

7,085,649.00	(.25%)	No
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Explanation:
(required if Yes)

2021-22 included State COVID relief funding, and Expanded Learning Opportunities (ELOP) funding. This funding is not budgeted in subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2021-22)

6,058,589.00

Budget Year (2022-23)

5,656,400.00	(6.64%)	Yes
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1st Subsequent Year (2023-24)

5,960,544.00	5.38%	No
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2nd Subsequent Year (2024-25)

6,033,100.00	1.22%	No
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Explanation:
(required if Yes)

2021-22 includes Medi-Cal Administrative Activities (MAA) funds that will be budgeted as received in future years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2021-22)

3,790,080.00

Budget Year (2022-23)

7,063,291.00	86.36%	Yes
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1st Subsequent Year (2023-24)

3,095,194.00	(56.18%)	Yes
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2nd Subsequent Year (2024-25)

3,090,322.00	(.16%)	No
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Explanation:
(required if Yes)

2022-23 includes Supplemental & Concentration Grant carry over expenditures of \$3.8 million, budgeted for the purchase of classroom technology.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2021-22)

9,052,782.00

Budget Year (2022-23)

8,746,883.00	(3.38%)	Yes
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1st Subsequent Year (2023-24)

6,641,760.00	(24.07%)	Yes
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2nd Subsequent Year (2024-25)

6,452,362.00	(2.85%)	No
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Explanation:
(required if Yes)

2021-22 included substantial expenditures of COVID relief funding. Some of these expenditures continue into the 2022-23 budget, but does not continue into the 2023-24 budget.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	18,634,437.00		
Budget Year (2022-23)	17,878,199.00	(4.06%)	Met
1st Subsequent Year (2023-24)	16,504,360.00	(7.68%)	Not Met
2nd Subsequent Year (2024-25)	15,897,316.00	(3.68%)	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	12,842,862.00		
Budget Year (2022-23)	15,810,174.00	23.10%	Not Met
1st Subsequent Year (2023-24)	9,736,954.00	(38.41%)	Not Met
2nd Subsequent Year (2024-25)	9,542,684.00	(2.00%)	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

2021-22 included substantial Federal COVID relief funding. Some of this funding continues into the 2022-23 and 2023-24 budgets, but does not continue into the 2024-25 budget.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

2021-22 included State COVID relief funding, and Expanded Learning Opportunities (ELOP) funding. This funding is not budgeted in subsequent years.

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

2021-22 includes Medi-Cal Administrative Activities (MAA) funds that will be budgeted as received in future years.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

2022-23 includes Supplemental & Concentration Grant carry over expenditures of \$3.8 million, budgeted for the purchase of classroom technology.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

2021-22 included substantial expenditures of COVID relief funding. Some of these expenditures continue into the 2022-23 budget, but does not continue into the 2023-24 budget.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE:

EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major Maintenance Account

(Line 2c times 3%)

Status

- c. Net Budgeted Expenditures and Other Financing Uses

73,311,235.00	2,199,337.05	2,238,893.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,013,920.00	2,097,749.00	2,209,444.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,670,889.77	5,490,767.83	4,013,968.82
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(109,016.89)	0.00	(5.00)
	e. Available Reserves (Lines 1a through 1d)	6,575,792.88	7,588,516.83	6,223,407.82
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	67,130,667.96	69,924,977.82	73,648,122.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	67,130,667.96	69,924,977.82	73,648,122.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.8%	10.9%	8.5%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		3.3%	3.6%	2.8%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by

any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	28,786.29	43,570,650.20	N/A	Met
Second Prior Year (2020-21)	3,217,405.00	40,487,386.32	N/A	Met
First Prior Year (2021-22)	(1,398,282.00)	46,523,133.00	3.0%	Not Met
Budget Year (2022-23) (Information only)	(4,047,736.00)	50,568,435.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	Status
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2019-20)	8,421,677.00	8,356,185.53	.8%	Met
Second Prior Year (2020-21)	7,364,046.00	8,384,971.82	N/A	Met
First Prior Year (2021-22)	1,534,754.00	11,602,376.82	N/A	Met
Budget Year (2022-23) (Information only)	10,204,094.82			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	4,728	4,621	4,532
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	77,789,614.00	71,794,200.00	71,865,020.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	77,789,614.00	71,794,200.00	71,865,020.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,333,688.42	2,153,826.00	2,155,950.60
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	2,333,688.42	2,153,826.00	2,155,950.60

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,333,658.00	2,153,826.00	2,155,951.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,600,700.82	4,759,837.82	5,348,836.82
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(5.00)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		(24.00)
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	5,934,353.82	6,913,663.82	7,504,763.82
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.63%	9.63%	10.44%
District's Reserve Standard (Section 10B, Line 7):		2,333,688.42	2,153,826.00	2,155,950.60
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or
-\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(9,946,179.00)			
Budget Year (2022-23)	(10,396,607.00)	450,428.00	4.5%	Met
1st Subsequent Year (2023-24)	(9,946,179.00)	(450,428.00)	(4.3%)	Met
2nd Subsequent Year (2024-25)	(10,119,760.00)	173,581.00	1.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	507,605.00			
Budget Year (2022-23)	507,124.00	(481.00)	(.1%)	Met
1st Subsequent Year (2023-24)	508,202.00	1,078.00	.2%	Met
2nd Subsequent Year (2024-25)	507,559.00	(643.00)	(.1%)	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation	3	01.0/11.0	218,975	625,000
General Obligation Bonds	18	51/8611	6,316,294	79,694,859
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				80,319,859

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	220,410	218,975	222,210	220,280
General Obligation Bonds	6,316,294	6,316,294	6,316,294	6,316,294
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	6,536,704	6,535,269	6,538,504	6,536,574
Has total annual payment increased over prior year (2021-22)?	No	Yes	No	

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years.
Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

From General Fund Budget.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

<input type="text"/>	<input type="text"/>
----------------------	----------------------

4. OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

<input type="text"/>
<input type="text"/>
0.00
<input type="text"/>

e. If based on an actuarial valuation, indicate the measurement date
of the OPEB valuation

5. OPEB Contributions
- a. OPEB actuarially determined contribution (ADC), if available, per
actuarial valuation or Alternative Measurement
Method
- b. OPEB amount contributed (for this purpose, include premiums
paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022- 23)	(2023-24)	(2024-25)
0.00		

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 Does your district operate any self-insurance programs such as workers'
compensation, employee health and welfare, or property and liability? (Do not
include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding
approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions
- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022- 23)	(2023-24)	(2024-25)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of
previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation).
For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected
increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change
costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating
budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	273	268	265	263

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin
Date:

End Date:

5. Salary settlement:

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Is the cost of salary settlement included in the budget and multi year projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule
from prior year (may enter text,
such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

260000

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	No	No
4600000	4600000	4600000
88.0%	88.0%	88.0%
5.2%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

Yes

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
607,542	606,054	606,054
0.0%	0.0%	0.0%

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	150	150	150	

Data must be entered for all years.

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:
- | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |

Is the cost of salary settlement included in the budget and multi year projections (MYPs)?

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

107,000

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	No	No
2,900,000	2,900,000	2,900,000
89.0%	89.0%	89.0%
5.2%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
54,023	53,835	53,595
0.0%	0.0%	0.0%

Budget Year	1st Subsequent Year	2nd Subsequent Year
-------------	---------------------	---------------------

**Classified (Non-management)
Attrition (layoffs and
retirements)**

		(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	37	36	36	36

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Is the cost of salary settlement included in the budget
and multi year
projections (MYPs)?

Total cost of salary settlement

% change in salary schedule
from prior year (may enter text,
such as "Reopener")

--	--	--

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

52,000

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Health and Welfare (H&W)
Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	No	No
689,00	689,000	689,000
88.0%	88.0%	88.0%
5.2%	0.0%	0.0%

Management/Supervisor/Confidential

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
24194	11531	11504
0.0%	(52.0%)	0.0%

Management/Supervisor/Confidential

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Yes	Yes	Yes
30,000	30,000	30,000
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes
Jun 22, 2022

2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A9. – A new Superintendent was hired effective July 1, 2021. A new Assistant Superintendent, Business Services was hired effective January 26, 2022.

End of School District Budget Criteria and Standards Review

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

MULTI-YEAR BUDGET PROJECTION

**MONROVIA UNIFIED SCHOOL DISTRICT
2022-23 ADOPTED BUDGET
UNRESTRICTED GENERAL FUND (INCLUDING S & C)
MULTI-YEAR PROJECTION**

	COLA 6.56% 2022-23 UNRESTRICTED	5.38% 2023-24 UNRESTRICTED	4.02% 2024-25 UNRESTRICTED
BEGINNING BALANCE JULY 1	\$10,204,095	\$6,156,359	\$7,135,664
REVENUES			
LOCAL CONTROL FUNDING FORMULA (LCFF)	\$55,751,003	\$56,519,145	\$56,808,828
TRANSFER OUT TO ADULT EDUCATION	(\$250,000)	(\$250,000)	(\$250,000)
FEDERAL INCOME	\$0	\$0	\$0
OTHER STATE INCOME	\$1,024,961	\$1,020,552	\$1,009,147
LOCAL REVENUES	\$391,342	\$391,342	\$381,342
TOTAL REVENUES	\$56,917,306	\$57,681,039	\$57,949,317
EXPENDITURES			
CERTIFICATED SALARIES	\$23,277,135	\$23,663,691	\$24,097,091
CLASSIFIED SALARIES	\$6,798,359	\$6,842,812	\$6,887,265
EMPLOYEE BENEFITS	\$12,195,014	\$12,164,678	\$12,200,910
BOOKS & SUPPLIES	\$5,025,053	\$1,260,780	\$1,255,908
SERVICES & OTHER OPERATING EXPENSES	\$4,547,608	\$3,908,876	\$4,071,558
CAPITAL OUTLAY	\$0	\$0	\$0
OTHER OUTGO	\$51,615	\$51,615	\$51,615
INTERPROGRAM/FUND COSTS	(\$1,399,337)	(\$1,399,337)	(\$1,399,337)
TOTAL EXPENDITURES	\$50,495,447	\$46,493,115	\$47,165,010
REVENUES OVER EXPENDITURES	\$6,421,859	\$11,187,924	\$10,784,307
TRANSFER TO DEBT SERVICE (COP & BUSES)	\$72,988	\$74,066	\$73,423
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$10,396,607	\$10,134,553	\$10,119,760
NET INCREASE (DECREASE)	(\$4,047,736)	\$979,305	\$591,124
ENDING BALANCE June 30	\$6,156,359	\$7,135,664	\$7,726,788
COMPONENTS OF ENDING FUND BALANCE			
NONSPENDABLE:			
REVOLVING CASH	\$20,000	\$20,000	\$20,000
STORES	\$200,000	\$200,000	\$200,000
ASSIGNED:			
PERSONNEL COMMISSION RESERVE	\$2,000	\$2,000	\$2,000
REQUIRED 3% BUDGET RESERVE	\$2,333,658	\$2,153,826	\$2,155,951
RESERVE FOR CARRYOVER (Estimate)	\$0	\$0	\$0
COMMITTED			
RESERVE FOR LCFF S & C CARRYOVER	\$0	\$0	\$0
UNASSIGNED/UNAPPROPRIATED	\$3,600,701	\$4,759,838	\$5,348,837

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	55,501,003.00	1.38%	56,269,145.00	0.51%	56,558,828.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,024,961.00	-0.43%	1,020,552.00	-1.12%	1,009,147.00
4. Other Local Revenues	8600-8799	391,342.00	0.00%	391,342.00	-2.56%	381,342.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,396,607.00)	-2.52%	(10,134,553.00)	-0.15%	(10,119,760.00)
6. Total (Sum lines A1 thru A5c)		46,520,699.00	2.21%	47,546,486.00	0.60%	47,829,557.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,277,135.00		23,663,691.00
b. Step & Column Adjustment				399,328.00		399,328.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,772.00)		34,072.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,277,135.00	1.66%	23,663,691.00	1.83%	24,097,091.00
2. Classified Salaries						
a. Base Salaries				6,798,359.00		6,842,812.00
b. Step & Column Adjustment				44,453.00		44,453.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,798,359.00	0.65%	6,842,812.00	0.65%	6,887,265.00
3. Employee Benefits	3000-3999	12,195,014.00	-0.25%	12,164,678.00	0.30%	12,200,910.00
4. Books and Supplies	4000-4999	5,025,053.00	-74.91%	1,260,780.00	-0.39%	1,255,908.00
5. Services and Other Operating Expenditures	5000-5999	4,547,608.00	-14.05%	3,908,876.00	4.16%	4,071,558.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	51,615.00	0.00%	51,615.00	0.00%	51,615.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,399,337.00)	0.00%	(1,399,337.00)	0.00%	(1,399,337.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	72,988.00	1.48%	74,066.00	-0.87%	73,423.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		50,568,435.00	-7.91%	46,567,181.00	1.44%	47,238,433.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,047,736.00)		979,305.00		591,124.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,204,094.82		6,156,358.82		7,135,663.82
2. Ending Fund Balance (Sum lines C and D1)		6,156,358.82		7,135,663.82		7,726,787.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	220,000.00		220,000.00		220,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,000.00		2,000.00		2,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,333,658.00		2,153,826.00		2,155,951.00
2. Unassigned/Unappropriated	9790	3,600,700.82		4,759,837.82		5,348,836.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,156,358.82		7,135,663.82		7,726,787.82
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,333,658.00		2,153,826.00		2,155,951.00
c. Unassigned/Unappropriated	9790	3,600,700.82		4,759,837.82		5,348,836.82
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					(24.00)
3. Total Available Reserves (Sum lines E1a thru E2c)		5,934,358.82		6,913,663.82		7,504,763.82
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
B1 d. - Reduction of 3 teacher FTE in 2023-24 and 2 teacher FTE in 2024-25 for declining enrollment, and attrition. Offset by salaries moved back to Unrestricted GF from one-time funds.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,440,729.00	0.00%	3,440,729.00	-19.24%	2,778,567.00
3. Other State Revenues	8300-8599	7,756,109.00	-21.58%	6,082,535.00	-0.10%	6,076,502.00
4. Other Local Revenues	8600-8799	5,265,058.00	5.78%	5,569,202.00	1.48%	5,651,758.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,396,607.00	-2.52%	10,134,553.00	-0.15%	10,119,760.00
6. Total (Sum lines A1 thru A5c)		26,858,503.00	-6.07%	25,227,019.00	-2.38%	24,626,587.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,476,884.00		6,308,282.00
b. Step & Column Adjustment				100,800.00		100,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(269,402.00)		(262,188.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,476,884.00	-2.60%	6,308,282.00	-2.56%	6,146,894.00
2. Classified Salaries						
a. Base Salaries				4,029,471.00		4,029,471.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,029,471.00	0.00%	4,029,471.00	0.00%	4,029,471.00
3. Employee Benefits	3000-3999	8,306,611.00	-1.87%	8,151,268.00	-1.07%	8,064,304.00
4. Books and Supplies	4000-4999	2,038,238.00	-10.00%	1,834,414.00	0.00%	1,834,414.00
5. Services and Other Operating Expenditures	5000-5999	4,199,275.00	-34.92%	2,732,884.00	-12.88%	2,380,804.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	666,621.00	0.00%	666,621.00	0.00%	666,621.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,069,943.00	0.00%	1,069,943.00	0.00%	1,069,943.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	434,136.00	0.00%	434,136.00	0.00%	434,136.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,221,179.00	-7.33%	25,227,019.00	-2.38%	24,626,587.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(362,676.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,451,024.04		2,088,348.04		2,088,348.04
2. Ending Fund Balance (Sum lines C and D1)		2,088,348.04		2,088,348.04		2,088,348.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,088,353.04		2,088,348.04		2,088,348.04
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(5.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,088,348.04		2,088,348.04		2,088,348.04
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
B1 d. - Salaries moved back to Unrestricted GF from one-time funds.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	55,501,003.00	1.38%	56,269,145.00	0.51%	56,558,828.00
2. Federal Revenues	8100-8299	3,440,729.00	0.00%	3,440,729.00	-19.24%	2,778,567.00
3. Other State Revenues	8300-8599	8,781,070.00	-19.11%	7,103,087.00	-0.25%	7,085,649.00
4. Other Local Revenues	8600-8799	5,656,400.00	5.38%	5,960,544.00	1.22%	6,033,100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		73,379,202.00	-0.83%	72,773,505.00	-0.44%	72,456,144.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,754,019.00		29,971,973.00
b. Step & Column Adjustment				500,128.00		500,128.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(282,174.00)		(228,116.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,754,019.00	0.73%	29,971,973.00	0.91%	30,243,985.00
2. Classified Salaries						
a. Base Salaries				10,827,830.00		10,872,283.00
b. Step & Column Adjustment				44,453.00		44,453.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,827,830.00	0.41%	10,872,283.00	0.41%	10,916,736.00
3. Employee Benefits	3000-3999	20,501,625.00	-0.91%	20,315,946.00	-0.25%	20,265,214.00
4. Books and Supplies	4000-4999	7,063,291.00	-56.18%	3,095,194.00	-0.16%	3,090,322.00
5. Services and Other Operating Expenditures	5000-5999	8,746,883.00	-24.07%	6,641,760.00	-2.85%	6,452,362.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	718,236.00	0.00%	718,236.00	0.00%	718,236.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(329,394.00)	0.00%	(329,394.00)	0.00%	(329,394.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	507,124.00	0.21%	508,202.00	-0.13%	507,559.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		77,789,614.00	-7.71%	71,794,200.00	0.10%	71,865,020.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(4,410,412.00)		979,305.00		591,124.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,655,118.86		8,244,706.86		9,224,011.86
2. Ending Fund Balance (Sum lines C and D1)		8,244,706.86		9,224,011.86		9,815,135.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	220,000.00		220,000.00		220,000.00
b. Restricted	9740	2,088,353.04		2,088,348.04		2,088,348.04
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,000.00		2,000.00		2,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,333,658.00		2,153,826.00		2,155,951.00
2. Unassigned/Unappropriated	9790	3,600,695.82		4,759,837.82		5,348,836.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,244,706.86		9,224,011.86		9,815,135.86
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,333,658.00		2,153,826.00		2,155,951.00
c. Unassigned/Unappropriated	9790	3,600,700.82		4,759,837.82		5,348,836.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(5.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(24.00)
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,934,353.82		6,913,663.82		7,504,763.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.63%		9.63%		10.44%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,728.00		4,621.00		4,532.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		77,789,614.00		71,794,200.00		71,865,020.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		77,789,614.00		71,794,200.00		71,865,020.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,333,688.42		2,153,826.00		2,155,950.60
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,333,688.42		2,153,826.00		2,155,950.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

COMBINED GENERAL FUND

**MONROVIA UNIFIED SCHOOL DISTRICT
2022-23 ADOPTED BUDGET
COMBINED GENERAL FUND**

	2022-23 UNRESTRICTED	2022-23 RESTRICTED	2022-23 COMBINED
BEGINNING BALANCE JULY 1	\$10,204,095	\$2,451,024	\$12,655,119
REVENUES			
LOCAL CONTROL FUNDING FORMULA (LCFF)	\$55,751,003		\$55,751,003
TRANSFER OUT TO ADULT EDUCATION	(\$250,000)		(\$250,000)
FEDERAL INCOME	\$0	\$3,440,729	\$3,440,729
OTHER STATE INCOME	\$1,024,961	\$7,756,109	\$8,781,070
LOCAL REVENUES	\$391,342	\$5,265,058	\$5,656,400
TOTAL REVENUES	\$56,917,306	\$16,461,896	\$73,379,202
EXPENDITURES			
CERTIFICATED SALARIES	\$23,277,135	\$6,476,884	\$29,754,019
CLASSIFIED SALARIES	\$6,798,359	\$4,029,471	\$10,827,830
EMPLOYEE BENEFITS	\$12,195,014	\$8,306,611	\$20,501,625
BOOKS & SUPPLIES	\$5,025,053	\$2,038,238	\$7,063,291
SERVICES & OTHER OPERATING EXPENSES	\$4,547,608	\$4,199,275	\$8,746,883
CAPITAL OUTLAY	\$0	\$0	\$0
OTHER OUTGO	\$51,615	\$666,621	\$718,236
INTERPROGRAM/FUND COSTS	(\$1,399,337)	\$1,069,943	(\$329,394)
TOTAL EXPENDITURES	\$50,495,447	\$26,787,043	\$77,282,490
REVENUES OVER EXPENDITURES	\$6,421,859	(\$10,325,147)	(\$3,903,288)
TRANSFER TO DEBT SERVICE (COP & BUSES)	\$72,988	\$434,136	\$507,124
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$10,396,607	(\$10,396,607)	\$0
NET INCREASE (DECREASE)	(\$4,047,736)	(\$362,676)	(\$4,410,412)
ENDING BALANCE June 30	\$6,156,359	\$2,088,348	\$8,244,707
COMPONENTS OF ENDING FUND BALANCE			
NONSPENDABLE:			
REVOLVING CASH	\$20,000		\$20,000
STORES	\$200,000		\$200,000
ASSIGNED:			
PERSONNEL COMMISSION RESERVE	\$2,000		\$2,000
REQUIRED 3% BUDGET RESERVE	\$2,333,658		\$2,333,658
RESERVE FOR CARRYOVER (Estimate)	\$0	\$1,888,348	\$1,888,348
RESERVE FOR LCFF S & C CARRYOVER (Estimate)	\$0		\$0
FACILITIES RESERVE FROM LEASES AND RENTALS	\$0	\$200,000	\$200,000
UNASSIGNED/UNAPPROPRIATED	\$3,600,701	\$0	\$3,600,701

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F			
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) LCFF Sources			8010-8099		53,448,482.00	0.00		53,448,482.00	0.00		55,501,003.00	3.8%
2) Federal Revenue			8100-8299		0.00	3,621,254.00		3,621,254.00	0.00		3,440,729.00	-5.0%
3) Other State Revenue			8300-8599		1,007,310.00	7,947,284.00		8,954,594.00	1,024,961.00		8,781,070.00	-1.9%
4) Other Local Revenue			8600-8799		615,238.00	5,443,351.00		6,058,589.00	391,342.00		5,656,400.00	-6.6%
5) TOTAL, REVENUES					55,071,030.00	17,011,889.00		72,082,919.00	56,917,306.00		73,379,202.00	1.8%
B. EXPENDITURES												
1) Certificated Salaries			1000-1999		22,937,641.00	6,345,431.00		29,283,072.00	23,277,135.00		29,754,019.00	1.5%
2) Classified Salaries			2000-2999		6,740,499.00	4,050,160.00		10,790,659.00	6,798,359.00		10,827,830.00	0.3%
3) Employee Benefits			3000-3999		11,694,588.00	8,045,090.00		19,739,678.00	12,195,014.00		20,501,625.00	3.9%
4) Books and Supplies			4000-4999		1,679,727.00	2,110,353.00		3,790,080.00	5,025,053.00		7,063,291.00	86.4%
5) Services and Other Operating Expenditures			5000-5999		4,732,176.00	4,320,606.00		9,052,782.00	4,547,608.00		8,746,883.00	-3.4%
6) Capital Outlay			6000-6999		20,114.00	75,289.00		95,403.00	0.00		0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299 7400-7499		51,615.00	666,622.00		718,237.00	51,615.00		718,236.00	0.0%
8) Other Outgo - Transfers of Indirect Costs			7300-7399		(1,406,596.00)	1,077,302.00		(329,294.00)	(1,399,337.00)		(329,394.00)	0.0%
9) TOTAL, EXPENDITURES					46,448,664.00	26,690,853.00		73,140,517.00	50,495,447.00		77,282,490.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)												
					8,621,366.00	(9,678,964.00)		(1,057,598.00)	6,421,859.00		(3,903,288.00)	269.1%
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In			8900-8929		0.00	0.00		0.00	0.00		0.00	0.0%
b) Transfers Out			7600-7629		73,469.00	434,136.00		507,605.00	72,988.00		507,124.00	-0.1%
2) Other Sources/Uses												
a) Sources			8930-8979		0.00	0.00		0.00	0.00		0.00	0.0%
b) Uses			7630-7699		0.00	0.00		0.00	0.00		0.00	0.0%
3) Contributions			8980-8999		(9,946,179.00)	9,946,179.00		0.00	(10,396,607.00)		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					(10,019,648.00)	9,512,043.00		(507,605.00)	(10,469,595.00)		(507,124.00)	-0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					(1,398,282.00)	(166,921.00)		(1,565,203.00)	(4,047,736.00)		(4,410,412.00)	181.8%
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited			9791		11,602,376.82	2,617,945.04		14,220,321.86	10,204,094.82		12,655,118.86	-11.0%

2022-23 Budget, July 1
General Fund / County School Service Fund
Expenditures by Object

1964790000000
Form 01
D8BAUYXMH5(2022-23)

Monrovia Unified
Los Angeles County

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,602,376.82	2,617,945.04	14,220,321.86	10,204,094.82	2,451,024.04	12,655,118.86	-11.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,602,376.82	2,617,945.04	14,220,321.86	10,204,094.82	2,451,024.04	12,655,118.86	-11.0%
2) Ending Balance, June 30 (E + F1e)			10,204,094.82	2,451,024.04	12,655,118.86	6,156,358.82	2,088,348.04	8,244,706.86	-34.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,451,029.04	2,451,029.04	0.00	2,088,353.04	2,088,353.04	-14.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,760,682.00	0.00	3,760,682.00	2,000.00	0.00	2,000.00	-99.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,209,444.00	0.00	2,209,444.00	2,333,658.00	0.00	2,333,658.00	5.6%
Unassigned/Unappropriated Amount		9790	4,013,968.82	(5.00)	4,013,963.82	3,600,700.82	(5.00)	3,600,695.82	-10.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

2022-23 Budget, July 1
General Fund / County School Service Fund
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Los Angeles County

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	25,713,714.00	0.00	25,713,714.00	27,637,198.00	0.00	27,637,198.00	7.5%
Education Protection Account State Aid - Current Year		8012	10,971,666.00	0.00	10,971,666.00	11,100,703.00	0.00	11,100,703.00	1.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	68,651.00	0.00	68,651.00	68,651.00	0.00	68,651.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	45.00	0.00	45.00	45.00	0.00	45.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,446,101.00	0.00	14,446,101.00	14,446,101.00	0.00	14,446,101.00	0.0%
Unsecured Roll Taxes		8042	429,018.00	0.00	429,018.00	429,018.00	0.00	429,018.00	0.0%
Prior Years' Taxes		8043	246,575.00	0.00	246,575.00	246,575.00	0.00	246,575.00	0.0%
Supplemental Taxes		8044	341,491.00	0.00	341,491.00	341,491.00	0.00	341,491.00	0.0%

2022-23 Budget, July 1
General Fund / County School Service Fund
Expenditures by Object

19647900000000
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D8BAUYXMH5(2022-23)

Monrovia Unified
Los Angeles County

Description			Resource Codes		Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)					8045	1,399,483.00	0.00	1,399,483.00	1,399,483.00	0.00	1,399,483.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)					8047	66,762.00	0.00	66,762.00	66,762.00	0.00	66,762.00	0.0%
Penalties and Interest from Delinquent Taxes					8048	14,976.00	0.00	14,976.00	14,976.00	0.00	14,976.00	0.0%
Miscellaneous Funds (EC 41604)												
Royalties and Bonuses					8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes					8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment					8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources						53,698,482.00	0.00	53,698,482.00	55,751,003.00	0.00	55,751,003.00	3.8%
LCFF Transfers												
Unrestricted LCFF Transfers - Current Year			0000		8091	(250,000.00)		(250,000.00)	(250,000.00)		(250,000.00)	0.0%
All Other LCFF Transfers - Current Year			All Other		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes					8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers					8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years					8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES						53,448,482.00	0.00	53,448,482.00	55,501,003.00	0.00	55,501,003.00	3.8%
FEDERAL REVENUE												
Maintenance and Operations					8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement					8181	0.00	895,847.00	895,847.00	0.00	907,563.00	907,563.00	1.3%
Special Education Discretionary Grants					8182	0.00	80,166.00	80,166.00	0.00	80,572.00	80,572.00	0.5%
Child Nutrition Programs					8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities					8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds					8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds					8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds					8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEWA					8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs					8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic			3010		8290		1,278,728.00	1,278,728.00		1,261,144.00	1,261,144.00	-1.4%
Title I, Part D, Local Delinquent Programs			3025		8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction			4035		8290		166,118.00	166,118.00		171,138.00	171,138.00	3.0%
Title III, Part A, Immigrant Student Program			4201		8290		15,235.00	15,235.00		15,235.00	15,235.00	0.0%
Title III, Part A, English Learner Program			4203		8290		68,679.00	68,679.00		68,674.00	68,674.00	0.3%
Public Charter Schools Grant Program (PCSGP)			4610		8290		0.00	0.00		0.00	0.00	0.0%

2022-23 Budget, July 1
General Fund / County School Service Fund
Expenditures by Object

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Monrovia Unified
Los Angeles County

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		297,092.00	297,092.00		128,754.00	128,754.00	-56.7%
	Career and Technical Education	8290		40,046.00	40,046.00		40,826.00	40,826.00	1.9%
	All Other Federal Revenue	8290	0.00	779,343.00	779,343.00	0.00	766,623.00	766,623.00	-1.6%
	TOTAL, FEDERAL REVENUE		0.00	3,621,254.00	3,621,254.00	0.00	3,440,729.00	3,440,729.00	-5.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	217,490.00	0.00	217,490.00	211,150.00	0.00	211,150.00	-2.9%
Lottery - Unrestricted and Instructional Materials		8560	789,820.00	314,105.00	1,103,925.00	813,811.00	324,529.00	1,138,340.00	3.1%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		878,668.00	878,668.00		887,031.00	887,031.00	1.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		198,573.00	198,573.00		200,429.00	200,429.00	0.9%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		204,398.00	204,398.00		207,358.00	207,358.00	1.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	6,351,540.00	6,351,540.00	0.00	6,136,762.00	6,136,762.00	-3.4%

2022-23 Budget, July 1
General Fund / County School Service Fund
Expenditures by Object

1964790000000
Form 01
D8BAUYXMH5(2022-23)

Monrovia Unified
Los Angeles County

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			1,007,310.00	7,947,284.00	8,954,594.00	1,024,961.00	7,756,109.00	8,781,070.00	-1.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	3,270.00	0.00	3,270.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	112,063.00	37,434.00	149,497.00	127,611.00	37,434.00	165,045.00	10.4%
Interest		8660	70,000.00	0.00	70,000.00	50,000.00	0.00	50,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	248,679.00	248,679.00	0.00	248,679.00	248,679.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	429,905.00	354,662.00	794,567.00	213,731.00	326,021.00	539,752.00	-32.1%
Tuition		8710	0.00	936,657.00	936,657.00	0.00	936,657.00	936,657.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		3,855,919.00	3,855,919.00		3,716,267.00	3,716,267.00	-3.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			615,238.00	5,443,351.00	6,058,589.00	391,342.00	5,265,058.00	5,656,400.00	-6.6%
TOTAL, REVENUES			55,071,030.00	17,011,889.00	72,082,919.00	56,917,306.00	16,461,896.00	73,379,202.00	1.8%
CERTIFICATED SALARIES									
Certif cated Teachers' Salaries		1100	18,124,567.00	5,010,975.00	23,135,542.00	18,162,182.00	5,138,860.00	23,301,042.00	0.7%
Certif cated Pupil Support Salaries		1200	1,318,445.00	541,044.00	1,859,489.00	1,604,937.00	541,044.00	2,145,981.00	15.4%
Certif cated Supervisors' and Administrators' Salaries		1300	3,443,665.00	777,466.00	4,221,131.00	3,449,739.00	777,466.00	4,227,205.00	0.1%
Other Certif cated Salaries		1900	50,964.00	15,946.00	66,910.00	60,277.00	19,514.00	79,791.00	19.3%
TOTAL, CERTIFICATED SALARIES			22,937,641.00	6,345,431.00	29,283,072.00	23,277,135.00	6,476,884.00	29,754,019.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	521,137.00	2,820,731.00	3,341,868.00	566,500.00	2,795,731.00	3,362,231.00	0.6%
Classified Support Salaries		2200	2,513,523.00	881,655.00	3,395,178.00	2,513,523.00	881,655.00	3,395,178.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	779,311.00	97,666.00	876,977.00	788,409.00	101,977.00	890,386.00	1.5%
Clerical, Technical and Office Salaries		2400	2,598,358.00	227,741.00	2,826,099.00	2,601,757.00	227,741.00	2,829,498.00	0.1%
Other Classified Salaries		2900	328,170.00	22,367.00	350,537.00	328,170.00	22,367.00	350,537.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,740,499.00	4,050,160.00	10,790,659.00	6,798,359.00	4,029,471.00	10,827,830.00	0.3%
EMPLOYEE BENEFITS									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
STRS		3101-3102	3,772,950.00	4,734,327.00	8,507,277.00	4,316,693.00	4,860,428.00	9,177,121.00	7.9%
PERS		3201-3202	1,391,911.00	913,387.00	2,305,298.00	1,554,687.00	1,006,592.00	2,561,279.00	11.1%
OASD/Medicare/Alternative		3301-3302	886,435.00	440,593.00	1,327,028.00	895,268.00	440,037.00	1,335,305.00	0.6%
Health and Welfare Benefits		3401-3402	4,571,765.00	1,684,369.00	6,256,134.00	4,792,677.00	1,771,981.00	6,564,658.00	4.9%
Unemployment Insurance		3501-3502	167,538.00	69,115.00	236,653.00	169,349.00	69,366.00	238,715.00	0.9%
Workers' Compensation		3601-3602	599,580.00	203,279.00	802,859.00	486,340.00	158,207.00	624,547.00	-22.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	304,409.00	0.00	304,409.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			11,694,588.00	8,045,090.00	19,739,678.00	12,195,014.00	8,306,611.00	20,501,625.00	3.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	218,350.00	278,979.00	497,329.00	218,350.00	288,403.00	507,753.00	2.1%
Books and Other Reference Materials		4200	202,401.00	97,238.00	299,639.00	202,401.00	97,238.00	299,639.00	0.0%
Materials and Supplies		4300	804,730.00	1,433,694.00	2,238,424.00	2,150,056.00	1,329,940.00	3,479,996.00	55.5%
Noncapitalized Equipment		4400	454,246.00	300,442.00	754,688.00	2,454,246.00	321,657.00	2,775,903.00	267.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,679,727.00	2,110,353.00	3,790,080.00	5,025,053.00	2,038,238.00	7,063,291.00	86.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	570,689.00	570,689.00	0.00	570,689.00	570,689.00	0.0%
Travel and Conferences		5200	100,018.00	23,110.00	123,128.00	100,018.00	23,110.00	123,128.00	0.0%
Dues and Memberships		5300	45,653.00	1,775.00	47,428.00	45,653.00	1,775.00	47,428.00	0.0%
Insurance		5400 - 5450	495,003.00	0.00	495,003.00	444,471.00	0.00	444,471.00	-10.2%
Operations and Housekeeping Services		5500	1,377,530.00	6,300.00	1,383,830.00	1,397,530.00	6,300.00	1,403,830.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	232,334.00	785,737.00	1,028,071.00	232,334.00	795,737.00	1,028,071.00	0.0%
Transfers of Direct Costs		5710	25,322.00	(25,322.00)	0.00	25,322.00	(25,322.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,532.00)	0.00	(33,532.00)	(3,000.00)	0.00	(3,000.00)	-91.1%
Professional/Consulting Services and Operating Expenditures		5800	1,999,022.00	2,937,101.00	4,936,123.00	1,815,461.00	2,815,770.00	4,631,231.00	-6.2%
Communications		5900	490,826.00	11,216.00	502,042.00	489,819.00	11,216.00	501,035.00	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,732,176.00	4,320,606.00	9,052,782.00	4,547,608.00	4,199,275.00	8,746,883.00	-3.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	8,823.00	8,823.00	0.00	0.00	0.00	-100.0%

2022-23 Budget, July 1
General Fund / County School Service Fund
Expenditures by Object

19647900000000
Form 01
D8BAUYXMH5(2022-23)

Monrovia Unified
Los Angeles County

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,088.00	66,466.00	74,554.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	12,026.00	0.00	12,026.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,114.00	75,289.00	95,403.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	1.00	1.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	666,621.00	666,621.00	0.00	666,621.00	666,621.00	0.0%
Payments to County Offices		7142	51,615.00	0.00	51,615.00	51,615.00	0.00	51,615.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Budget, July 1
General Fund / County School Service Fund
Expenditures by Object

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Monrovia Unified
Los Angeles County

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			51,615.00	666,622.00	718,237.00	51,615.00	666,621.00	718,236.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,077,302.00)	1,077,302.00	0.00	(1,069,943.00)	1,069,943.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(329,394.00)	0.00	(329,394.00)	(329,394.00)	0.00	(329,394.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,406,696.00)	1,077,302.00	(329,394.00)	(1,399,337.00)	1,069,943.00	(329,394.00)	0.0%
TOTAL, EXPENDITURES			46,449,664.00	26,690,853.00	73,140,517.00	50,495,447.00	26,787,043.00	77,282,490.00	5.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	73,469.00	434,136.00	507,605.00	72,988.00	434,136.00	507,124.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			73,469.00	434,136.00	507,605.00	72,988.00	434,136.00	507,124.00	-0.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Budget, July 1
General Fund / County School Service Fund
Expenditures by Object

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Monrovia Unified
Los Angeles County

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,946,179.00)	9,946,179.00	0.00	(10,396,607.00)	10,396,607.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,946,179.00)	9,946,179.00	0.00	(10,396,607.00)	10,396,607.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(10,019,548.00)	9,512,043.00	(507,605.00)	(10,469,595.00)	9,962,471.00	(507,124.00)	-0.1%

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F			
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) LCFF Sources			8010-8099		53,448,482.00	0.00		53,448,482.00	55,501,003.00	0.00	55,501,003.00	3.8%
2) Federal Revenue			8100-8299		0.00		3,621,254.00	3,621,254.00	0.00	3,440,729.00	3,440,729.00	-5.0%
3) Other State Revenue			8300-8599		1,007,310.00		7,947,284.00	8,954,594.00	1,024,961.00	7,756,109.00	8,781,070.00	-1.9%
4) Other Local Revenue			8600-8799		615,238.00		5,443,351.00	6,058,589.00	391,342.00	5,265,058.00	5,656,400.00	-6.6%
5) TOTAL, REVENUES					55,071,030.00		17,011,889.00	72,082,919.00	56,917,306.00	16,461,896.00	73,379,202.00	1.8%
B. EXPENDITURES (Objects 1000-7999)												
1) Instruction		1000-1999			27,863,391.00		18,240,632.00	46,104,023.00				7.2%
2) Instruction - Related Services		2000-2999			6,875,396.00		1,572,767.00	8,448,163.00				1.4%
3) Pupil Services		3000-3999			3,059,584.00		2,968,050.00	6,027,634.00				8.6%
4) Ancillary Services		4000-4999			403,086.00		69,191.00	472,277.00				1.7%
5) Community Services		5000-5999			0.00		0.00	0.00				0.0%
6) Enterprise		6000-6999			0.00		12,859.00	12,859.00				0.0%
7) General Administration		7000-7999			3,911,947.00		1,293,631.00	5,205,578.00				1.5%
8) Plant Services		8000-8999			4,284,645.00		1,867,101.00	6,151,746.00				1.3%
9) Other Outgo		9000-9999		Except 7600-7699	51,615.00		666,622.00	718,237.00				0.0%
10) TOTAL, EXPENDITURES					46,449,664.00		26,690,853.00	73,140,517.00				5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												
					8,621,366.00		(9,678,964.00)	(1,057,598.00)			(3,903,288.00)	269.1%
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In			8900-8929		0.00		0.00	0.00			0.00	0.0%
b) Transfers Out			7600-7629		73,469.00		434,136.00	507,605.00			507,124.00	-0.1%
2) Other Sources/Uses												
a) Sources			8930-8979		0.00		0.00	0.00			0.00	0.0%
b) Uses			7630-7699		0.00		0.00	0.00			0.00	0.0%
3) Contributions			8980-8999		(9,946,179.00)		9,946,179.00	0.00			0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					(10,019,648.00)		9,512,043.00	(507,605.00)			(507,124.00)	-0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)												
					(1,398,282.00)		(166,921.00)	(1,565,203.00)			(4,410,412.00)	181.8%
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited			9791		11,602,376.82		2,617,945.04	14,220,321.86			12,655,118.86	-11.0%

2022-23 Budget, July 1
General Fund / County School Service Fund
Expenditures by Function

19647900000000
Form 01
D8BAUYXMH5(2022-23)

Monrovia Unified
Los Angeles County

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,602,376.82	2,617,945.04	14,220,321.86	10,204,094.82	2,451,024.04	12,655,118.86	-11.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,602,376.82	2,617,945.04	14,220,321.86	10,204,094.82	2,451,024.04	12,655,118.86	-11.0%
2) Ending Balance, June 30 (E + F1e)			10,204,094.82	2,451,024.04	12,655,118.86	6,156,358.82	2,088,348.04	8,244,706.86	-34.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,451,029.04	2,451,029.04	0.00	2,088,353.04	2,088,353.04	-14.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,760,682.00	0.00	3,760,682.00	2,000.00	0.00	2,000.00	-99.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,209,444.00	0.00	2,209,444.00	2,333,658.00	0.00	2,333,658.00	5.6%
Unassigned/Unappropriated Amount		9790	4,013,988.82	(5.00)	4,013,983.82	3,600,700.82	(5.00)	3,600,695.82	-10.3%

2022-23 Budget, July 1
General Fund / County School Service Fund
Restricted Detail

1964790000000
Form 01
D8BAUYXMH5(2022-23)

Monrovia Unified
Los Angeles County

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	895,029.00	895,029.00
5640		46,725.50	46,725.50
6266	Educator Effectiveness, FY 2021-22	699,815.00	382,908.00
6300	Lottery: Instructional Materials	160,863.00	153,933.00
6500	Special Education	0.00	1.00
6546	Mental Health-Related Services	0.00	5,337.00
7311	Classified School Employee Professional Development Block Grant	.43	.43
7425	Expanded Learning Opportunities (ELO) Grant	.60	.60
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	298,309.18	299,578.18
9010	Other Restricted Local	350,286.33	304,840.33
Total, Restricted Balance		2,451,029.04	2,088,353.04

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

ADULT EDUCATION FUND

MONROVIA UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND
PROPOSED ADOPTED BUDGET
2022-23

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$210,263	\$213,756
OTHER STATE INCOME	\$1,602,553	\$1,603,092
OTHER LOCAL REVENUES	\$317,758	\$256,000
INTERFUND TRANSFERS IN	\$250,000	\$250,000
TOTAL FUND REVENUES	\$2,380,574	\$2,322,848
EXPENDITURES		
CERTIFICATED SALARIES	\$981,216	\$986,827
CLASSIFIED SALARIES	\$112,152	\$112,413
EMPLOYEE BENEFITS	\$525,610	\$550,330
BOOKS & SUPPLIES	\$65,509	\$66,027
SERVICES & OTHER OPERATING EXPENSE	\$329,394	\$331,330
CAPITAL OUTLAY	\$0	\$0
OTHER OUTGO	\$0	\$0
INTERPROGRAM/FUND COSTS	\$89,264	\$89,264
TOTAL EXPENDITURES	\$2,103,145	\$2,136,191
REVENUE OVER EXPENSE	\$277,429	\$186,657
INTERFUND TRANSFERS OUT	\$146,939	\$145,983
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
NET INCREASE (DECREASE)	\$130,490	\$40,674
BEGINNING BALANCE JULY 1	\$543,970	\$674,460
ENDING BALANCE June 30	\$674,460	\$715,134

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	250,000.00	250,000.00	0.0%
2) Federal Revenue		8100-8299	210,263.00	213,756.00	1.7%
3) Other State Revenue		8300-8599	1,602,553.00	1,603,092.00	0.0%
4) Other Local Revenue		8600-8799	317,758.00	256,000.00	-19.4%
5) TOTAL, REVENUES			2,380,574.00	2,322,848.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	981,216.00	986,827.00	0.6%
2) Classified Salaries		2000-2999	112,152.00	112,413.00	0.2%
3) Employee Benefits		3000-3999	525,610.00	550,330.00	4.7%
4) Books and Supplies		4000-4999	65,509.00	66,027.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	329,394.00	331,330.00	0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	89,264.00	89,264.00	0.0%
9) TOTAL, EXPENDITURES			2,103,145.00	2,136,191.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			277,429.00	186,657.00	-32.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	146,939.00	145,983.00	-0.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(146,939.00)	(145,983.00)	-0.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130,490.00	40,674.00	-68.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	543,969.57	674,459.57	24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			543,969.57	674,459.57	24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			543,969.57	674,459.57	24.0%
2) Ending Balance, June 30 (E + F1e)			674,459.57	715,133.57	6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,256.00	76,621.00	43.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	621,203.57	638,512.57	2.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	250,000.00	250,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			250,000.00	250,000.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	210,263.00	213,756.00	1.7%
TOTAL, FEDERAL REVENUE			210,263.00	213,756.00	1.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,412,653.00	1,412,653.00	0.0%
All Other State Revenue	All Other	8590	189,900.00	190,439.00	0.3%
TOTAL, OTHER STATE REVENUE			1,602,553.00	1,603,092.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8650	2,000.00	1,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	311,903.00	250,000.00	-19.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,855.00	5,000.00	29.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			317,758.00	256,000.00	-19.4%
TOTAL, REVENUES			2,380,574.00	2,322,848.00	-2.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	456,807.00	459,699.00	0.6%
Certificated Pupil Support Salaries		1200	131,766.00	132,470.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	271,524.00	272,356.00	0.3%
Other Certificated Salaries		1900	121,119.00	122,302.00	1.0%
TOTAL, CERTIFICATED SALARIES			981,216.00	986,827.00	0.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	112,152.00	112,413.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			112,152.00	112,413.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	278,944.00	295,488.00	5.9%
PERS		3201-3202	60,451.00	66,944.00	10.7%
OASDI/Medicare/Alternative		3301-3302	31,900.00	31,900.00	0.0%
Health and Welfare Benefits		3401-3402	127,535.00	134,168.00	5.2%
Unemployment Insurance		3501-3502	5,398.00	5,398.00	0.0%
Workers' Compensation		3601-3602	21,382.00	16,432.00	-23.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			525,610.00	550,330.00	4.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	62,338.00	62,856.00	0.8%
Noncapitalized Equipment		4400	3,171.00	3,171.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,509.00	66,027.00	0.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	1,100.00	1,100.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	66,008.00	66,008.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	259,086.00	261,022.00	0.7%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			329,394.00	331,330.00	0.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	89,264.00	89,264.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			89,264.00	89,264.00	0.0%
TOTAL, EXPENDITURES			2,103,145.00	2,136,191.00	1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	146,939.00	145,983.00	-0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			146,939.00	145,983.00	-0.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(146,939.00)	(145,983.00)	-0.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	250,000.00	250,000.00	0.0%
2) Federal Revenue		8100-8299	210,263.00	213,756.00	1.7%
3) Other State Revenue		8300-8599	1,602,553.00	1,603,092.00	0.0%
4) Other Local Revenue		8600-8799	317,758.00	256,000.00	-19.4%
5) TOTAL, REVENUES			2,380,574.00	2,322,848.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		840,113.00	854,645.00	1.7%
2) Instruction - Related Services	2000-2999		871,683.00	886,381.00	1.7%
3) Pupil Services	3000-3999		198,185.00	202,001.00	1.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		89,264.00	89,264.00	0.0%
8) Plant Services	8000-8999		103,900.00	103,900.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,103,145.00	2,136,191.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			277,429.00	186,657.00	-32.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	146,939.00	145,983.00	-0.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(146,939.00)	(145,983.00)	-0.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130,490.00	40,674.00	-68.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	543,969.57	674,459.57	24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			543,969.57	674,459.57	24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			543,969.57	674,459.57	24.0%
2) Ending Balance, June 30 (E + F1e)			674,459.57	715,133.57	6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,256.00	76,621.00	43.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	621,203.57	638,512.57	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6391	Adult Education Program	51,096.00	74,461.00
9010	Other Restricted Local	2,160.00	2,160.00
Total, Restricted Balance		53,256.00	76,621.00

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

CHILD DEVELOPMENT FUND

MONROVIA UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
PROPOSED ADOPTED BUDGET
2022-23

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$67,800	
OTHER STATE INCOME	\$1,298,136	\$1,299,245
OTHER LOCAL REVENUES	\$51,339	\$43,322
TOTAL FUND REVENUES	\$1,417,275	\$1,342,567
EXPENDITURES		
CERTIFICATED SALARIES	\$348,684	\$394,914
CLASSIFIED SALARIES	\$375,591	\$378,450
EMPLOYEE BENEFITS	\$348,651	\$364,221
BOOKS & SUPPLIES	\$90,448	\$60,974
SERVICES & OTHER OPERATING EXPENSE	\$26,013	\$27,209
CAPITAL OUTLAY	\$52,920	\$0
OTHER OUTGO	\$0	\$0
INTERPROGRAM/FUND COSTS	\$76,896	\$76,896
TOTAL EXPENDITURES	\$1,319,203	\$1,302,664
REVENUE OVER EXPENSE	\$98,072	\$39,903
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$98,072	\$39,903
BEGINNING BALANCE JULY 1	\$267,226	\$365,298
ENDING BALANCE June 30	\$365,298	\$405,201

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	67,800.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,298,136.00	1,299,245.00	0.1%
4) Other Local Revenue		8600-8799	51,339.00	43,322.00	-15.6%
5) TOTAL, REVENUES			1,417,275.00	1,342,567.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	348,884.00	394,914.00	13.3%
2) Classified Salaries		2000-2999	375,591.00	378,450.00	0.8%
3) Employee Benefits		3000-3999	348,551.00	364,221.00	4.5%
4) Books and Supplies		4000-4999	90,448.00	60,974.00	-32.6%
5) Services and Other Operating Expenditures		5000-5999	26,013.00	27,209.00	4.6%
6) Capital Outlay		6000-6999	52,920.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	76,896.00	76,896.00	0.0%
9) TOTAL, EXPENDITURES			1,319,203.00	1,302,664.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,072.00	39,903.00	-59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			98,072.00	39,903.00	-59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	267,225.79	365,297.79	36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			267,225.79	365,297.79	36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			267,225.79	365,297.79	36.7%
2) Ending Balance, June 30 (E + F1e)			365,297.79	405,200.79	10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	365,297.79	405,200.79	10.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	67,800.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			67,800.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,250,264.00	1,251,373.00	0.1%
All Other State Revenue	All Other	8590	47,872.00	47,872.00	0.0%
TOTAL, OTHER STATE REVENUE			1,298,136.00	1,299,245.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	41,322.00	41,322.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,017.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,339.00	43,322.00	-15.6%
TOTAL, REVENUES			1,417,275.00	1,342,567.00	-5.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	243,134.00	289,364.00	19.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	105,550.00	105,550.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			348,684.00	394,914.00	13.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	201,790.00	203,120.00	0.7%
Classified Support Salaries		2200	51,472.00	51,815.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	122,329.00	123,515.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			375,591.00	378,450.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	104,883.00	111,187.00	6.0%
PERS		3201-3202	49,040.00	54,271.00	10.7%
QASDI/Medicare/Alternative		3301-3302	33,506.00	33,427.00	-0.2%
Health and Welfare Benefits		3401-3402	143,689.00	151,161.00	5.2%
Unemployment Insurance		3501-3502	3,504.00	3,476.00	-0.8%
Workers' Compensation		3601-3602	14,029.00	10,699.00	-23.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			348,651.00	364,221.00	4.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,626.00	45,533.00	4.4%
Noncapitalized Equipment		4400	46,822.00	15,441.00	-67.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			90,448.00	60,974.00	-32.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	450.00	899.00	99.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,838.00	6,185.00	5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,725.00	20,125.00	2.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,013.00	27,209.00	4.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	52,920.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,920.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	76,896.00	76,896.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,896.00	76,896.00	0.0%
TOTAL, EXPENDITURES			1,319,203.00	1,302,664.00	-1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	67,800.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,298,136.00	1,299,245.00	0.1%
4) Other Local Revenue		8600-8799	51,339.00	43,322.00	-15.6%
5) TOTAL, REVENUES			1,417,275.00	1,342,567.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		741,138.00	766,969.00	3.5%
2) Instruction - Related Services	2000-2999		356,525.00	364,953.00	2.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		76,896.00	76,896.00	0.0%
8) Plant Services	8000-8999		144,644.00	93,846.00	-35.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,319,203.00	1,302,664.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			98,072.00	39,903.00	-59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			98,072.00	39,903.00	-59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	267,225.79	365,297.79	36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			267,225.79	365,297.79	36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			267,225.79	365,297.79	36.7%
2) Ending Balance, June 30 (E + F1e)			365,297.79	405,200.79	10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	365,297.79	405,200.79	10.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	67,800.00	67,800.00
6130	Child Development: Center-Based Reserve Account	201,078.19	202,284.19
9010	Other Restricted Local	96,419.60	135,116.60
Total, Restricted Balance		365,297.79	405,200.79

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

FOOD SERVICES FUND

**MONROVIA UNIFIED SCHOOL DISTRICT
FOOD SERVICES FUND
PROPOSED ADOPTED BUDGET
2022-23**

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$5,278,274	\$4,905,366
OTHER STATE INCOME	\$245,081	\$343,040
OTHER LOCAL REVENUES	\$22,500	\$22,500
TOTAL FUND REVENUES	\$5,545,855	\$5,270,906
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES	\$1,283,671	\$1,290,081
EMPLOYEE BENEFITS	\$562,137	\$591,885
BOOKS & SUPPLIES	\$1,674,232	\$1,738,188
SERVICES & OTHER OPERATING EXPENSE	\$66,628	\$67,656
CAPITAL OUTLAY	\$900,000	\$500,000
OTHER OUTGO	\$0	\$0
INTERPROGRAM/FUND COSTS	\$163,234	\$163,234
TOTAL EXPENDITURES	\$4,649,902	\$4,351,044
REVENUE OVER EXPENSE	\$895,953	\$919,862
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$895,953	\$919,862
BEGINNING BALANCE JULY 1	\$1,171,197	\$2,067,150
ENDING BALANCE June 30	\$2,067,150	\$2,987,012
COMPONENTS OF ENDING FUND BALANCE		
UNSPENDABLE AMOUNTS:		
STORES	\$80,000	\$80,000
UNASSIGNED/UNAPPROPRIATED	\$1,987,150	\$2,907,012

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,278,274.00	4,905,366.00	-7.1%
3) Other State Revenue		8300-8599	245,081.00	343,040.00	40.0%
4) Other Local Revenue		8600-8799	22,500.00	22,500.00	0.0%
5) TOTAL, REVENUES			5,545,855.00	5,270,906.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,283,671.00	1,290,081.00	0.5%
3) Employee Benefits		3000-3999	562,137.00	591,885.00	5.3%
4) Books and Supplies		4000-4999	1,674,232.00	1,738,188.00	3.8%
5) Services and Other Operating Expenditures		5000-5999	66,628.00	67,656.00	1.5%
6) Capital Outlay		6000-6999	900,000.00	500,000.00	-44.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	163,234.00	163,234.00	0.0%
9) TOTAL, EXPENDITURES			4,649,902.00	4,351,044.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			895,953.00	919,862.00	2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			895,953.00	919,862.00	2.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,171,196.90	2,067,149.90	76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,196.90	2,067,149.90	76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,171,196.90	2,067,149.90	76.5%
2) Ending Balance, June 30 (E + F1e)			2,067,149.90	2,987,011.90	44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	80,000.00	80,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,987,149.90	2,907,011.90	46.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,278,274.00	4,905,366.00	-7.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,278,274.00	4,905,366.00	-7.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	245,081.00	343,040.00	40.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			245,081.00	343,040.00	40.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	15,000.00	15,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,500.00	7,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,500.00	22,500.00	0.0%
TOTAL, REVENUES			5,545,855.00	5,270,906.00	-5.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,056,090.00	1,061,267.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	121,556.00	121,556.00	0.0%
Clerical, Technical and Office Salaries		2400	106,025.00	107,258.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,283,671.00	1,290,081.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	235,909.00	251,239.00	10.7%
OASDI/Medicare/Alternative		3301-3302	98,856.00	98,856.00	0.0%
Health and Welfare Benefits		3401-3402	196,342.00	206,553.00	5.2%
Unemployment Insurance		3501-3502	6,010.00	6,010.00	0.0%
Workers' Compensation		3601-3602	25,020.00	19,227.00	-23.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			562,137.00	591,885.00	5.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	108,531.00	109,796.00	1.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,565,701.00	1,628,402.00	4.0%
TOTAL, BOOKS AND SUPPLIES			1,674,232.00	1,738,188.00	3.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	900.00	900.00	0.0%
Dues and Memberships		5300	511.00	511.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,860.00	52,070.00	0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,482.00	19,100.00	3.3%
Communications		5900	75.00	75.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,528.00	67,656.00	1.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	248,751.00	0.00	-100.0%
Equipment Replacement		6500	651,249.00	500,000.00	-23.2%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			900,000.00	500,000.00	-44.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	163,234.00	163,234.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			163,234.00	163,234.00	0.0%
TOTAL, EXPENDITURES			4,649,902.00	4,351,044.00	-6.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,278,274.00	4,905,366.00	-7.1%
3) Other State Revenue		8300-8599	245,081.00	343,040.00	40.0%
4) Other Local Revenue		8600-8799	22,500.00	22,500.00	0.0%
5) TOTAL, REVENUES			5,545,855.00	5,270,906.00	-5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,475,824.00	4,176,966.00	-6.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		163,234.00	163,234.00	0.0%
8) Plant Services	8000-8999		10,844.00	10,844.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,649,902.00	4,351,044.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			895,953.00	919,862.00	2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			895,953.00	919,862.00	2.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,171,196.90	2,067,149.90	76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,196.90	2,067,149.90	76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,171,196.90	2,067,149.90	76.5%
2) Ending Balance, June 30 (E + F1e)			2,067,149.90	2,987,011.90	44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	80,000.00	80,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,987,149.90	2,907,011.90	46.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,515,054.00	2,145,525.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	472,095.90	761,486.90
Total, Restricted Balance		1,987,149.90	2,907,011.90

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

DEFERRED MAINTENANCE FUND

MONROVIA UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND
PROPOSED ADOPTED BUDGET
2022-23

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$1,600	\$1,600
INTERFUND TRANSFERS IN	\$300,000	\$300,000
TOTAL FUND REVENUES	\$301,600	\$301,600
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE	\$10,000	\$30,000
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$10,000	\$30,000
REVENUE OVER EXPENSE	\$291,600	\$271,600
INTERFUND TRANSFERS OUT	\$0	\$0
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$0	\$0
NET INCREASE (DECREASE)	\$291,600	\$271,600
ESTIMATED BEGINNING BALANCE JULY 1	\$318,602	\$610,202
ENDING BALANCE JUNE 30	\$610,202	\$881,802

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,600.00	1,600.00	0.0%
5) TOTAL, REVENUES			1,600.00	1,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	30,000.00	200.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	30,000.00	200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,400.00)	(28,400.00)	238.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	300,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			291,600.00	271,600.00	-6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,602.36	610,202.36	91.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,602.36	610,202.36	91.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,602.36	610,202.36	91.5%
2) Ending Balance, June 30 (E + F1e)			610,202.36	881,802.36	44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	610,202.36	881,802.36	44.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,600.00	1,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,600.00	1,600.00	0.0%
TOTAL, REVENUES			1,600.00	1,600.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	30,000.00	200.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	30,000.00	200.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	30,000.00	200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	300,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,600.00	1,600.00	0.0%
5) TOTAL, REVENUES			1,600.00	1,600.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,000.00	30,000.00	200.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,000.00	30,000.00	200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,400.00)	(28,400.00)	238.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	300,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			291,600.00	271,600.00	-6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,602.36	610,202.36	91.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,602.36	610,202.36	91.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,602.36	610,202.36	91.5%
2) Ending Balance, June 30 (E + F1e)			610,202.36	881,802.36	44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	610,202.36	881,802.36	44.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

CAPITAL FACILITIES FUND

MONROVIA UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND
(DEVELOPER FEES)
PROPOSED ADOPTED BUDGET
2022-23

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$1,257,540	\$112,000
TOTAL FUND REVENUES	\$1,257,540	\$112,000
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE	\$37,276	\$3,000
CAPITAL OUTLAY		
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$37,276	\$3,000
REVENUE OVER EXPENSE	\$1,220,264	\$109,000
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
NET INCREASE (DECREASE)	\$1,220,264	\$109,000
BEGINNING BALANCE JULY 1	\$1,860,131	\$3,080,395
ENDING BALANCE June 30	\$3,080,395	\$3,189,395

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,257,540.00	112,000.00	-91.1%
5) TOTAL, REVENUES			1,257,540.00	112,000.00	-91.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,276.00	3,000.00	-92.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,276.00	3,000.00	-92.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,220,264.00	109,000.00	-91.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,220,264.00	109,000.00	-91.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,860,130.97	3,080,394.97	65.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,860,130.97	3,080,394.97	65.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,860,130.97	3,080,394.97	65.6%
2) Ending Balance, June 30 (E + F1e)			3,080,394.97	3,189,394.97	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,080,394.97	3,189,394.97	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	12,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,242,540.00	100,000.00	-92.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,257,540.00	112,000.00	-91.1%
TOTAL, REVENUES			1,257,540.00	112,000.00	-91.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,276.00	3,000.00	-92.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,276.00	3,000.00	-92.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,276.00	3,000.00	-92.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,257,540.00	112,000.00	-91.1%
5) TOTAL, REVENUES			1,257,540.00	112,000.00	-91.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		37,276.00	3,000.00	-92.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,276.00	3,000.00	-92.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,220,264.00	109,000.00	-91.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,220,264.00	109,000.00	-91.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,860,130.97	3,080,394.97	65.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,860,130.97	3,080,394.97	65.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,860,130.97	3,080,394.97	65.6%
2) Ending Balance, June 30 (E + F1e)			3,080,394.97	3,189,394.97	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,080,394.97	3,189,394.97	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	3,080,394.97	3,189,394.97
Total. Restricted Balance		3,080,394.97	3,189,394.97

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

SPECIAL RESERVE FUND

(CAPITAL OUTLAY)

MONROVIA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND
(CAPITAL OUTLAY FUNDS)
PROPOSED ADOPTED BUDGET
2022-23

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$350,842	\$31,200
INTERFUND TRANSFERS IN	\$134,136	\$134,136
TOTAL FUND REVENUES	\$484,978	\$165,336
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE	\$4,969	
CAPITAL OUTLAY		
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$4,969	\$0
REVENUE OVER EXPENSE	\$480,009	\$165,336
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$480,009	\$165,336
BEGINNING BALANCE JULY 1	\$5,839,512	\$6,319,521
ENDING BALANCE June 30	\$6,319,521	\$6,484,857

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,842.00	31,200.00	-91.1%
5) TOTAL, REVENUES			350,842.00	31,200.00	-91.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,969.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,969.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			345,873.00	31,200.00	-91.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	134,136.00	134,136.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			134,136.00	134,136.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			480,009.00	165,336.00	-65.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,839,511.97	6,319,520.97	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,839,511.97	6,319,520.97	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,839,511.97	6,319,520.97	8.2%
2) Ending Balance, June 30 (E + F1e)			6,319,520.97	6,484,856.97	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,319,520.97	6,484,856.97	2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	318,842.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	32,000.00	31,200.00	-2.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,842.00	31,200.00	-91.1%
TOTAL, REVENUES			350,842.00	31,200.00	-91.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,969.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,969.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,969.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	134,136.00	134,136.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			134,136.00	134,136.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			134,136.00	134,136.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,842.00	31,200.00	-91.1%
5) TOTAL, REVENUES			350,842.00	31,200.00	-91.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,969.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,969.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			345,873.00	31,200.00	-91.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	134,136.00	134,136.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			134,136.00	134,136.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			480,009.00	165,336.00	-65.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,839,511.97	6,319,520.97	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,839,511.97	6,319,520.97	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,839,511.97	6,319,520.97	8.2%
2) Ending Balance, June 30 (E + F1e)			6,319,520.97	6,484,856.97	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,319,520.97	6,484,856.97	2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	6,319,520.97	6,484,856.97
Total, Restricted Balance		6,319,520.97	6,484,856.97

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

DEBT SERVICE FUND

(C.O.P. – MOUNTAIN)

MONROVIA UNIFIED SCHOOL DISTRICT
DEBT SERVICE FUND
(C.O.P. - MOUNTAIN AVENUE)
PROPOSED ADOPTED BUDGET
2022-23

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$6	\$0
TOTAL FUND REVENUES	\$6	\$0
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE		
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE	\$220,410	\$218,975
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$220,410	\$218,975
REVENUE OVER EXPENSE	(\$220,404)	(\$218,975)
INTERFUND TRANSFERS IN	\$220,408	\$218,971
NET INCREASE (DECREASE)	\$4	(\$4)
BEGINNING BALANCE JULY 1	\$0	\$4
ENDING BALANCE June 30	\$4	\$0

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6.00	0.00	-100.0%
5) TOTAL, REVENUES			6.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	220,410.00	218,975.00	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			220,410.00	218,975.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(220,404.00)	(218,975.00)	-0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	220,408.00	218,971.00	-0.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			220,408.00	218,971.00	-0.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4.00	(4.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4.00	New
2) Ending Balance, June 30 (E + F1e)			4.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	6.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6.00	0.00	-100.0%
TOTAL, REVENUES			6.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	25,410.00	18,975.00	-25.3%
Other Debt Service - Principal		7439	195,000.00	200,000.00	2.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			220,410.00	218,975.00	-0.7%
TOTAL, EXPENDITURES			220,410.00	218,975.00	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	220,408.00	218,971.00	-0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			220,408.00	218,971.00	-0.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			220,408.00	218,971.00	-0.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6.00	0.00	-100.0%
5) TOTAL, REVENUES			6.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	220,410.00	218,975.00	-0.7%
10) TOTAL, EXPENDITURES			220,410.00	218,975.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(220,404.00)	(218,975.00)	-0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	220,408.00	218,971.00	-0.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			220,408.00	218,971.00	-0.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			4.00	(4.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4.00	New
2) Ending Balance, June 30 (E + F1e)			4.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	4.00	0.00
Total, Restricted Balance		4.00	0.00

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

FEE BASED FUND

MONROVIA UNIFIED SCHOOL DISTRICT
FEE BASED FUND
PROPOSED ADOPTED BUDGET
2022-23

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$258,734	\$242,384
TOTAL FUND REVENUES	\$258,734	\$242,384
EXPENDITURES		
CERTIFICATED SALARIES	\$95,063	\$95,063
CLASSIFIED SALARIES	\$89,989	\$85,486
EMPLOYEE BENEFITS	\$65,674	\$68,927
BOOKS & SUPPLIES	\$5,700	\$5,489
SERVICES & OTHER OPERATING EXPENSE	\$71,080	\$62,087
CAPITAL OUTLAY		
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$327,506	\$317,052
REVENUE OVER EXPENSE	(\$68,772)	(\$74,668)
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
NET INCREASE (DECREASE)	(\$68,772)	(\$74,668)
BEGINNING BALANCE JULY 1	\$201,584	\$132,812
ENDING BALANCE June 30	\$132,812	\$58,144

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	258,734.00	242,384.00	-6.3%
5) TOTAL, REVENUES			258,734.00	242,384.00	-6.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	95,063.00	95,063.00	0.0%
2) Classified Salaries		2000-2999	89,989.00	85,486.00	-5.0%
3) Employee Benefits		3000-3999	65,674.00	68,927.00	5.0%
4) Books and Supplies		4000-4999	5,700.00	5,489.00	-3.7%
5) Services and Other Operating Expenses		5000-5999	71,080.00	62,087.00	-12.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			327,506.00	317,052.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,772.00)	(74,668.00)	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(68,772.00)	(74,668.00)	8.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	201,583.52	132,811.52	-34.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,583.52	132,811.52	-34.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			201,583.52	132,811.52	-34.1%
2) Ending Net Position, June 30 (E + F1e)			132,811.52	58,143.52	-56.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	132,811.52	58,143.52	-56.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	47,668.00	55,336.00	16.1%
Leases and Rentals		8650	182,469.00	171,533.00	-6.0%
Interest		8660	1,000.00	725.00	-27.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	10,200.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	17,397.00	14,790.00	-15.0%
TOTAL, OTHER LOCAL REVENUE			258,734.00	242,384.00	-6.3%
TOTAL, REVENUES			258,734.00	242,384.00	-6.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	95,063.00	95,063.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			95,063.00	95,063.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	7,590.00	7,590.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	51,657.00	47,154.00	-8.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	30,742.00	30,742.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			89,989.00	85,486.00	-5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,541.00	17,543.00	12.9%
PERS		3201-3202	8,935.00	9,894.00	10.7%
OASDI/Medicare/Alternative		3301-3302	15,300.00	15,300.00	0.0%
Health and Welfare Benefits		3401-3402	21,416.00	22,530.00	5.2%
Unemployment Insurance		3501-3502	931.00	931.00	0.0%
Workers' Compensation		3601-3602	3,551.00	2,729.00	-23.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			65,674.00	68,927.00	5.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,553.00	5,342.00	-3.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	147.00	147.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,700.00	5,489.00	-3.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	525.00	525.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,846.00	22,549.00	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,256.00	5,000.00	298.1%
Professional/Consulting Services and					
Operating Expenditures		5800	46,453.00	34,013.00	-26.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			71,080.00	62,087.00	-12.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			327,506.00	317,052.00	-3.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	258,734.00	242,384.00	-6.3%
5) TOTAL, REVENUES			258,734.00	242,384.00	-6.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		327,506.00	317,052.00	-3.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			327,506.00	317,052.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(68,772.00)	(74,668.00)	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(68,772.00)	(74,668.00)	8.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	201,583.52	132,811.52	-34.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,583.52	132,811.52	-34.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			201,583.52	132,811.52	-34.1%
2) Ending Net Position, June 30 (E + F1e)			132,811.52	58,143.52	-56.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	132,811.52	58,143.52	-56.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	132,811.52	58,143.52
Total, Restricted Net Position		132,811.52	58,143.52

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MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

SELF-INSURANCE FUND

MONROVIA UNIFIED SCHOOL DISTRICT
 SELF-INSURANCE FUND FOR WORKERS' COMPENSATION
 PROPOSED ADOPTED BUDGET
 2022-23

REVENUE SOURCES	ESTIMATED 2021-22	BUDGET 2022-23
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$5,000	\$4,000
TOTAL FUND REVENUES	\$5,000	\$4,000
EXPENDITURES		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE		
CAPITAL OUTLAY		
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
TOTAL EXPENDITURES	\$0	\$0
REVENUE OVER EXPENSE	\$5,000	\$4,000
INTERFUND TRANSFERS OUT		
NET INCREASE (DECREASE)	\$5,000	\$4,000
BEGINNING BALANCE JULY 1	\$992,828	\$997,828
ENDING BALANCE June 30	\$997,828	\$1,001,828

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	4,000.00	-20.0%
5) TOTAL, REVENUES			5,000.00	4,000.00	-20.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	4,000.00	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,000.00	4,000.00	-20.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	992,828.47	997,828.47	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			992,828.47	997,828.47	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			992,828.47	997,828.47	0.5%
2) Ending Net Position, June 30 (E + F1e)			997,828.47	1,001,828.47	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	997,828.47	1,001,828.47	0.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	4,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	4,000.00	-20.0%
TOTAL, REVENUES			5,000.00	4,000.00	-20.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	4,000.00	-20.0%
5) TOTAL, REVENUES			5,000.00	4,000.00	-20.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,000.00	4,000.00	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,000.00	4,000.00	-20.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	992,828.47	997,828.47	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			992,828.47	997,828.47	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			992,828.47	997,828.47	0.5%
2) Ending Net Position, June 30 (E + F1e)			997,828.47	1,001,828.47	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	997,828.47	1,001,828.47	0.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	997,828.47	1,001,828.47
Total, Restricted Net Position		997,828.47	1,001,828.47

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

ENROLLMENT AND ATTENDANCE

MONROVIA UNIFIED SCHOOL DISTRICT
FISCAL SERVICES DEPARTMENT
ENROLLMENT ANALYSIS
SUMMARY

GRADE LEVEL	CBEDS 2018-19	CBEDS 2019-20	CBEDS 2020-21	CBEDS 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Early TK	14	23	14	16	16	16	16
Transitional K	49	70	75	67	67	67	67
K	399	372	324	371	371	371	371
1	399	413	360	332	376	376	377
2	357	382	397	351	321	365	366
3	363	364	365	373	336	302	347
Mountain Park ISP TK - 3	1	0	29	56	56	56	56
SDC TK - 3	53	53	59	48	48	48	48
SELPA SDC TK - 3	10	9	8	5	5	5	5
Non-Public School SDC TK - 3	1	1	0	1	1	1	1
Total TK-3	1646	1687	1631	1620	1597	1607	1654
4	363	352	349	353	361	323	290
5	389	364	354	326	342	349	311
6	422	395	355	331	313	326	332
Mountain Park ISP 4 - 6	2	0	4	38	38	38	38
SDC 4 - 6	44	45	35	32	32	32	32
SELPA SDC 4 - 6	9	9	7	4	4	4	4
Non-Public School SDC 4 - 6	1	3	5	2	2	2	2
Total 4-6	1230	1168	1109	1086	1092	1074	1009
7	369	425	383	336	318	298	311
8	395	381	402	362	320	299	280
Mountain Park ISP 7 - 8	6	2	13	23	23	23	23
SDC 7 - 8	19	16	20	21	21	21	21
SELPA SDC 7 - 8	8	7	8	6	6	6	6
Non-Public School SDC 7 - 8	4	2	1	1	1	1	1
Total 7-8	801	833	827	749	689	648	642
9	416	404	394	411	378	336	315
10	430	403	391	375	401	368	326
11	347	407	388	366	351	376	344
12	367	327	369	363	342	328	355
Canyon Oaks Continuation	97	76	35	32	32	32	32
Mountain Park ISP 9 - 12	29	27	41	79	79	79	79
SDC 9 - 12	47	43	37	34	34	34	34
SELPA SDC 9 - 12	5	4	3	5	5	5	5
Non-Public School SDC 9 - 12	14	13	13	12	12	12	12
Adult Transition Program	13	12	9	10	10	10	10
Total 9-12	1765	1716	1680	1687	1644	1580	1512
TOTAL TK - 12	5,442	5,404	5,247	5,142	5,022	4,909	4,817
% of Prior Year	97.82%	99.30%	97.09%	98.00%	97.67%	97.75%	98.13%

**MONROVIA UNIFIED SCHOOL DISTRICT
FISCAL SERVICES DEPARTMENT**

P-2 ADA AS A PERCENTAGE OF CBEDS ENROLLMENT - 2019-20 Through 2024-25

GRADE LEVEL	Actual 2019-20			Actual 2020-21			Actual 2021-22			Projected 2022-23			Projected 2023-24			Projected 2024-25		
	CBEDS Enroll	P-2 ADA	%	CBEDS Enroll	P-2 ADA	%	CBEDS Enroll	P-2 ADA	%	CBEDS Enroll	P-2 ADA	%	CBEDS Enroll	P-2 ADA	%	CBEDS Enroll	P-2 ADA	%
Regular Ed Grades TK - 3	1624	1522.53	93.8%	1535	1441.61	93.9%	1510	1367.10	90.5%	1487	1395.00	93.8%	1497	1404.00	93.8%	1544	1448.00	93.8%
Mountain Park ISP Grades TK - 3	0	0.00	0.0%	29	26.92	92.8%	56	52.41	93.6%	56	50.40	90.0%	56	50.40	90.0%	56	50.40	90.0%
Special Ed Grades TK - 3	53	60.28	113.7%	59	59.57	101.0%	48	44.23	92.1%	48	43.20	90.0%	48	43.20	90.0%	48	43.20	90.0%
SELPA Special Ed Grades TK - 3	9	6.72	74.7%	8	7.04	88.0%	5	6.24	124.8%	5	4.50	90.0%	5	4.50	90.0%	5	4.50	90.0%
Extended Year Special Ed TK - 3	N/A	4.57	N/A	N/A	4.57	N/A	N/A	4.04	N/A	N/A	4.04	N/A	N/A	4.04	N/A	N/A	4.04	N/A
NPS Grades TK - 3	1	0.89	89.0%	0	0.00	N/A	1	0.82	82.0%	1	0.82	82.0%	1	0.82	82.0%	1	0.82	82.0%
Extended Year NPS TK - 3	N/A	0.00	N/A	N/A	0.00	N/A	N/A	0.09	N/A	N/A	0.09	N/A	N/A	0.09	N/A	N/A	0.09	N/A
Total Grades TK - 3	1,687	1,594.99	94.5%	1,631	1,539.71	94.4%	1,620	1,474.93	91.0%	1,597	1,498.05	93.8%	1,607	1,507.05	93.8%	1,654	1,551.05	93.8%
Regular Ed Grades 4 - 6	1111	1067.78	96.1%	1058	1029.57	97.3%	1010	933.21	92.4%	1016	971.00	95.6%	998	954.00	95.6%	933	892.00	95.6%
Mountain Park ISP Grades 4 - 6	0	0.07	0.0%	4	5.18	129.5%	38	27.70	72.9%	38	28.50	75.0%	38	28.50	75.0%	38	28.50	75.0%
Special Ed Grades 4 - 6	45	38.65	85.9%	35	32.58	93.1%	32	28.60	89.4%	32	29.44	92.0%	32	29.44	92.0%	32	29.44	92.0%
SELPA Special Ed Grades 4 - 6	9	8.37	93.0%	7	6.72	96.0%	4	3.19	79.8%	4	3.60	90.0%	4	3.60	90.0%	4	3.60	90.0%
Extended Year Special Ed 4 - 6	N/A	4.13	N/A	N/A	4.13	N/A	N/A	2.29	N/A	N/A	2.29	N/A	N/A	2.29	N/A	N/A	2.29	N/A
NPS Grades 4 - 6	3	2.99	99.7%	5	2.46	49.2%	2	0.89	44.5%	2	0.89	44.5%	2	0.89	44.5%	2	0.89	44.5%
Extended Year NPS Grades 4-6	N/A	0.33	N/A	N/A	0.33	N/A	N/A	0.22	N/A	N/A	0.22	N/A	N/A	0.22	N/A	N/A	0.22	N/A
Total Grades 4 - 6	1,168	1,122.32	96.1%	1,109	1,080.97	97.5%	1,086	996.10	91.7%	1,092	1,035.94	94.9%	1,074	1,018.94	94.9%	1,009	956.94	94.8%
Regular Ed Grades 7 - 8	806	765.18	94.9%	785	751.78	95.8%	698	638.11	91.4%	638	608.00	95.3%	597	569.00	95.3%	591	563.00	95.3%
Mountain Park ISP Grades 7 - 8	2	3.57	178.5%	13	9.47	72.8%	23	15.52	67.5%	23	17.25	75.0%	23	17.25	75.0%	23	17.25	75.0%
Special Ed Grades 7 - 8	16	16.33	102.1%	20	19.51	97.6%	21	19.05	90.7%	21	19.32	92.0%	21	19.32	92.0%	21	19.32	92.0%
SELPA Special Ed Grades 7 - 8	7	6.59	94.1%	8	7.59	94.9%	6	4.94	82.3%	6	5.40	90.0%	6	5.40	90.0%	6	5.40	90.0%
Extended Year Special Ed 7 - 8	N/A	1.63	N/A	N/A	1.63	N/A	N/A	2.42	N/A	N/A	2.42	N/A	N/A	2.42	N/A	N/A	2.42	N/A
NPS Grades 7 - 8	2	3.26	163.0%	1	0.63	63.0%	1	0.96	96.0%	1	0.96	96.0%	1	0.96	96.0%	1	0.96	96.0%
Extended Year NPS Grades 7-8	N/A	0.30	N/A	N/A	0.30	N/A	N/A	0.13	N/A	N/A	0.13	N/A	N/A	0.13	N/A	N/A	0.13	N/A
Total Grades 7 - 8	833	796.86	95.7%	827	790.91	95.6%	749	681.13	90.9%	689	653.48	94.8%	648	614.48	94.8%	642	608.48	94.8%
Regular Ed Grades 9-12	1541	1463.22	95.0%	1542	1475.39	95.7%	1515	1382.45	91.3%	1472	1391.00	94.5%	1408	1331.00	94.5%	1340	1266.00	94.5%
Canyon Oaks Continuation 9 - 12	76	60.94	80.2%	35	28.15	80.4%	32	16.74	52.3%	32	24.00	75.0%	32	24.00	75.0%	32	24.00	75.0%
Mountain Park ISP Grades 9 - 12	27	27.95	103.5%	41	35.97	87.7%	79	71.94	91.1%	79	71.10	90.0%	79	71.10	90.0%	79	71.10	90.0%
Special Ed Grades 9 - 12	43	37.44	87.1%	37	34.95	94.5%	34	29.21	85.9%	34	30.60	90.0%	34	30.60	90.0%	34	30.60	90.0%
Adult Transition Program	12	10.29	85.8%	9	7.15	79.4%	10	9.25	92.5%	10	9.00	90.0%	10	9.00	90.0%	10	9.00	90.0%
SELPA Special Ed Grades 9 - 12	4	3.69	92.3%	3	2.49	83.0%	5	3.77	75.4%	5	3.77	90.0%	5	3.77	90.0%	5	3.77	90.0%
Extended Year Special Ed 9 - 12	N/A	3.55	N/A	N/A	3.55	N/A	N/A	1.97	N/A	N/A	1.97	N/A	N/A	1.97	N/A	N/A	1.97	N/A
NPS Grades 9 - 12	13	11.07	85.2%	13	7.28	56.0%	12	8.47	70.6%	12	8.47	70.6%	12	8.47	70.6%	12	8.47	70.6%
Extended Year NPS Grades 9 - 12	N/A	0.66	N/A	N/A	0.66	N/A	N/A	0.62	N/A	N/A	0.62	N/A	N/A	0.62	N/A	N/A	0.62	N/A
Total Grades 9 - 12	1,716	1,618.81	94.3%	1,680	1,595.59	95.0%	1,687	1,524.42	90.4%	1,644	1,540.53	93.7%	1,580	1,480.53	93.7%	1,512	1,415.53	93.6%
Total TK - 12	5404	5132.98	95.0%	5247	5007.18	95.4%	5142	4676.58	90.9%	5022	4728.00	94.1%	4909	4621.00	94.1%	4817	4532.00	94.1%

Enrollment is Census Day (CBEDS) enrollment as of the first Wednesday in October each year.

Period 2 Average Daily Attendance (P-2 ADA) is cumulative attendance data from the first day of school through the district's P-2 ADA cutoff in late March.

For programs with increased enrollment during the year, cumulative P-2 ADA can be more than 100% of October CBEDS enrollment.

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,676.58	4,661.58	5,132.98	4,728.00	4,713.00	5,044.42
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,676.58	4,661.58	5,132.98	4,728.00	4,713.00	5,044.42
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	3.36	3.36	3.36	3.36	3.36	3.36
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.36	3.36	3.36	3.36	3.36	3.36

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,679.94	4,664.94	5,136.34	4,731.36	4,716.36	5,047.78
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

CASHFLOW WORKSHEET

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	183,751.00	688,851.00	36,627.00	13,313.00	1,683.00	21,077.00	1,577.00	8,049.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,431,953.00	3,806.00	2,231,135.00	208,759.00	(501,389.00)	(89,890.00)	(335,190.00)	189,414.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(2,248,202.00)	685,045.00	(2,194,508.00)	(195,446.00)	503,072.00	110,967.00	336,767.00	(181,365.00)
E. NET INCREASE/DECREASE (B - C + D)			(2,423,210.00)	(1,925,328.00)	(1,014,809.00)	(3,127,039.00)	(1,474,855.00)	7,640,496.00	(862,208.00)	(2,868,641.00)
F. ENDING CASH (A + E)			12,566,287.00	10,640,959.00	9,626,150.00	6,499,111.00	5,024,256.00	12,664,752.00	11,802,544.00	8,933,903.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			8,933,903.00	7,462,209.00	9,295,128.00	8,273,434.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,974,296.00	2,382,305.00	2,385,464.00	5,365,790.00	0.00		38,737,901.00	38,737,901.00
Property Taxes	8020-8079		63,463.00	3,784,635.00	2,389,387.00	2,394,091.00			17,013,102.00	17,013,102.00
Miscellaneous Funds	8080-8099						(250,000.00)		(250,000.00)	(250,000.00)
Federal Revenue	8100-8299		(42,264.00)	313,782.00	146,004.00	341,595.00	512,392.00		3,440,729.00	3,440,729.00
Other State Revenue	8300-8599		505,086.00	930,827.00	177,471.00	2,014,002.00	863,143.00		8,781,070.00	8,781,070.00
Other Local Revenue	8600-8799		34,381.00	579,694.00	474,665.00	1,053,204.00	451,374.00		5,656,400.00	5,656,400.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			4,534,962.00	7,991,243.00	5,572,991.00	11,168,682.00	1,576,909.00	0.00	73,379,202.00	73,379,202.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,738,405.00	2,632,126.00	2,664,184.00	2,381,766.00	595,441.00		29,754,019.00	29,754,019.00
Classified Salaries	2000-2999		1,011,928.00	1,008,320.00	972,289.00	1,073,057.00	357,686.00		10,827,830.00	10,827,830.00
Employee Benefits	3000-3999		1,536,190.00	1,537,379.00	1,522,616.00	2,048,206.00	3,803,812.00		20,501,625.00	20,501,625.00
Books and Supplies	4000-4999		350,081.00	426,095.00	1,616,256.00	157,982.00	105,322.00		7,063,291.00	7,063,291.00
Services	5000-5999		594,567.00	505,341.00	353,264.00	934,027.00	622,683.00		8,746,883.00	8,746,883.00
Capital Outlay	6000-6599								0.00	0.00
Other Outgo	7000-7499		(20,787.00)	(4,073.00)	(1,081.00)	66,248.00	324,628.00		388,842.00	388,842.00
Interfund Transfers Out	7600-7629			35,592.00			433,725.00		507,124.00	507,124.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			6,210,384.00	6,140,780.00	7,127,528.00	6,661,286.00	6,243,297.00	0.00	77,789,614.00	77,789,614.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299		64,834.00	37,425.00	(3,158.00)				1,054,029.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	64,834.00	37,425.00	(3,158.00)	0.00	0.00	0.00	1,054,029.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		(138,894.00)	54,969.00	(536,001.00)				3,518,672.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	(138,894.00)	54,969.00	(536,001.00)	0.00	0.00	0.00	3,518,672.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	203,728.00	(17,544.00)	532,843.00	0.00	0.00	0.00	(2,464,643.00)	
E. NET INCREASE/DECREASE (B - C + D)			(1,471,694.00)	1,832,919.00	(1,021,694.00)	4,507,396.00	(4,666,388.00)	0.00	(6,875,055.00)	(4,410,412.00)
F. ENDING CASH (A + E)			7,462,209.00	9,295,128.00	8,273,434.00	12,780,830.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									8,114,442.00	

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	183,751.00	688,851.00	36,627.00	13,313.00	1,683.00	21,077.00	1,577.00	8,049.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610		2,431,953.00	3,806.00	2,231,135.00	208,759.00	(501,389.00)	(89,890.00)	(335,190.00)	189,414.00
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,431,953.00	3,806.00	2,231,135.00	208,759.00	(501,389.00)	(89,890.00)	(335,190.00)	189,414.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(2,248,202.00)	685,045.00	(2,194,508.00)	(195,446.00)	503,072.00	110,967.00	336,767.00	(181,365.00)
E. NET INCREASE/DECREASE (B - C + D)			(2,275,703.00)	(979,808.00)	(538,845.00)	(2,740,521.00)	(1,317,310.00)	7,862,760.00	99,670.00	(2,548,380.00)
F. ENDING CASH (A + E)			10,505,127.00	9,525,319.00	8,986,474.00	6,245,953.00	4,928,643.00	12,791,403.00	12,891,073.00	10,342,693.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

California Department of Education
SACS Web System
System Version: SACS V1
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Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	64,834.00	37,425.00	(3,158.00)	0.00	0.00	0.00	1,054,029.00	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610								3,518,672.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	(138,894.00)	54,969.00	(536,001.00)	0.00	0.00	0.00	3,518,672.00	
Nonoperating										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	203,728.00	(17,544.00)	532,843.00	0.00	0.00	0.00	(2,464,643.00)	
E. NET INCREASE/DECREASE (B - C + D)			(1,158,089.00)	2,084,879.00	521.00	4,595,815.00	(3,885,681.00)	(684,646.00)	(1,485,338.00)	979,305.00
F. ENDING CASH (A + E)			9,184,604.00	11,269,483.00	11,270,004.00	15,865,819.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									11,295,492.00	

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

SPECIAL EDUCATION REVENUE ALLOCATIONS

Current LEA:	19-64790-0000000 Monrovia Unified	
Selected SELPA:	DY	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
DY	West San Gabriel Valley	(from Form SEA) 6/23/2022

Description		2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: West San Gabriel Valley (DY)				
Date allocation plan approved by SELPA governance:		Jun-23, 2022		
I. TOTAL SELPA REVENUES				
A. Base Plus Taxes and Excess ERAF				
1. Base Apportionment		55,259,282.00	64,010,307.00	15.84%
2. Local Special Education Property Taxes		4,331,035.00	4,331,035.00	0.00%
3. Applicable Excess ERAF				0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF		59,590,317.00	68,341,342.00	14.69%
B. Program Specialist/Regionalized Services Apportionment		1,429,842.00	1,506,052.00	5.33%
C. Program Specialist/Regionalized Services for NSS Apportionment				0.00%
D. Low Incidence Apportionment		1,627,389.00	1,626,900.00	-0.03%
E. Out of Home Care Apportionment		2,305,945.00		-100.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment				0.00%
G. Adjustment for NSS with Declining Enrollment				0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)		64,953,493.00	71,474,294.00	10.04%
I. Mental Health Apportionment		6,577,857.00	925,000.00	-85.94%
J. Federal IDEA Local Assistance Grants - Preschool		20,077,483.00	16,200,000.00	-19.31%
K. Federal IDEA - Section 619 Preschool		670,286.00	354,070.00	-47.18%
L. Other Federal Discretionary Grants		211,557.00	207,777.00	-1.79%
M. Other Adjustments		8,755,192.00	2,410,241.00	-72.47%
N. Total SELPA Revenues (Sum lines H through M)		101,245,868.00	91,571,382.00	-9.56%
II. ALLOCATION TO SELPA MEMBERS				
Alhambra Unified (DY00)		21,346,903.00	19,535,899.00	-8.5%
Arcadia Unified (DY03)		10,003,049.00	9,338,060.00	-6.6%
Duarte Unified (DY04)		5,873,001.00	5,373,264.00	-8.5%
El Monte City Elementary (DY05)		11,341,282.00	10,331,967.00	-8.9%
El Monte Union High (DY06)		9,702,548.00	8,232,709.00	-15.1%
Garvey Elementary (DY07)		5,646,835.00	4,607,870.00	-18.4%
Monrovia Unified (DY08)		5,966,748.00	5,325,339.00	-10.7%
Mountain View Elementary (DY09)		6,722,304.00	6,083,825.00	-9.5%
Rosemead Elementary (DY10)		2,632,276.00	2,398,541.00	-8.9%
San Marino Unified (DY12)		3,115,049.00	2,935,954.00	-5.7%
South Pasadena Unified (DY13)		5,373,356.00	4,845,874.00	-9.8%
Temple City Unified (DY14)		6,058,493.00	5,650,444.00	-6.7%
Valle Lindo Elementary (DY15)		1,136,414.00	1,058,548.00	-6.9%

Description	2021-22 Actual	2022-23 Budget	% Diff.
San Gabriel Unified (DY16)	6,327,610.00	5,853,088.00	-7.5%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	101,245,868.00	91,571,382.00	-9.56%
Preparer Name: HUY phan			
Title: SELPA Fiscal Director			
Phone: (626) 310-8856			

MONROVIA UNIFIED SCHOOL DISTRICT

2022-23

ADOPTED BUDGET

BOND INTEREST AND REDEMPTION FUND

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,214,848.00	6,214,848.00	0.0%
5) TOTAL, REVENUES			6,214,848.00	6,214,848.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,316,294.00	6,316,294.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,316,294.00	6,316,294.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,446.00)	(101,446.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,446.00)	(101,446.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,977,374.00	5,875,928.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,977,374.00	5,875,928.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,977,374.00	5,875,928.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			5,875,928.00	5,774,482.00	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,875,928.00	5,774,482.00	-1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	5,931,252.00	5,931,252.00	0.0%
Unsecured Roll		8612	102,748.00	102,748.00	0.0%
Prior Years' Taxes		8613	74,286.00	74,286.00	0.0%
Supplemental Taxes		8614	100,127.00	100,127.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,435.00	6,435.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,214,848.00	6,214,848.00	0.0%
TOTAL, REVENUES			6,214,848.00	6,214,848.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,430,000.00	4,430,000.00	0.0%
Bond Interest and Other Service Charges		7434	1,886,294.00	1,886,294.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,316,294.00	6,316,294.00	0.0%
TOTAL, EXPENDITURES			6,316,294.00	6,316,294.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,214,848.00	6,214,848.00	0.0%
5) TOTAL, REVENUES			6,214,848.00	6,214,848.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,316,294.00	6,316,294.00	0.0%
10) TOTAL, EXPENDITURES			6,316,294.00	6,316,294.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B 10)			(101,446.00)	(101,446.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(101,446.00)	(101,446.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,977,374.00	5,875,928.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F 1a + F 1b)			5,977,374.00	5,875,928.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F 1d)			5,977,374.00	5,875,928.00	-1.7%
2) Ending Balance, June 30 (E + F 1e)			5,875,928.00	5,774,482.00	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,875,928.00	5,774,482.00	-1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	5,875,928.00	5,774,482.00
Total, Restricted Balance		5,875,928.00	5,774,482.00