

## **MONROVIA UNIFIED SCHOOL DISTRICT**

### **2020-21 ADOPTED BUDGET**

#### **OVERVIEW**

The Adopted Budget for 2020-21 continues district's budget development process started in January 2020. The budget includes:

- A 2020-21 Cost of Living Adjustment (COLA) of 2.31% applied to the Local Control Funding Formula (LCFF), offset by a 10% cut in LCFF funding for a net **negative 7.92% COLA**
- No COLA for any other program, as proposed in the Governor's May Revised Budget
- An increase in Special Education funding of \$406,438 for a proposed increase in per pupil funding
- Revenue reductions for a proposed 10% funding cut for Preschool, Adult Education Block Grant, After School Education and Safety Program (ASES), and other categorical programs
- Decreases in the employer contribution rate to the State Teachers' Retirement System (CalSTRS) in 2020-21 and 2021-22, as proposed in the Governor's May Revised Budget
- Smaller than previously projected increases in the employer contribution rate to the California Public Employees' Retirement System (CalPERS) in each of the next 3 years, as proposed in the Governor's May Revised Budget
- No projected increases in District Health & Welfare contributions in 2020-21, 2021-22 and 2022-23.
- A decrease in Routine Restricted Maintenance (RRMA) expenditures of \$115,000 for a change in the calculation method used to determine RRMA expenditures of 3% of the District's General Fund Budget as required by Education Code
- Supplemental & Concentration Grant (S&C) expenditures, with a reduction in funding of \$554,821
- All adjustments for personnel changes, benefit rate variations and all other known changes to the District Budget

#### **2019-20**

The 2019-20 Estimated Actuals Budget is updated with all known changes and corrections since the Second Interim Budget as presented at the March 11, 2020 Board meeting. SB 117 revenue of \$89,562 is budgeted to pay for additional expenditures incurred due to the COVID-19 pandemic and subsequent school dismissal.

## **2020-21 ADOPTED BUDGET**

### **2020-21**

The Governor's May Budget Revision released on May 14th included a 10% decrease in the 2020-21 LCFF funding.

The 2020-21 Adopted Budget presents Unrestricted Revenue of \$49,254,121. This includes LCFF revenue of \$47,091,177 less \$250,000 transferred to the Adult Education Fund. Approximately \$5.8 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 detailed expenditure plan for how the S&C Grant funding will be spent will be in the District's LCAP, which will be presented in a separate Public Hearing to the Board prior to this year's deadline of December 31, 2020.

Federal CARES act funding of \$910,109 is included in 2020-21 only.

2020-21 Unrestricted Expenditures increase by \$40,375 to total of \$44,863,135. Expenditures include:

- Expenditures to implement the goals described in the District's LCAP
- Salary and benefit increases for smaller class sized due to the expiration of a negotiated Memorandum of Understanding (MOU) with the Monrovia Teacher's Association (MTA) to increase class sizes in 2018-19 and 2019-20 only
- Staff reductions for reduced enrollment
- The cost of 2020-21 step increases and estimated column moves

### **Multi-Year Projection**

The Multi-Year Budget Projection includes zero COLA increases in LCFF and other funding in 2021-22 and 2022-23.

This budget report presents a positive Ending Fund Balance for the General Fund in 2020-21 only. Large negative ending fund balances in 2021-22 and 2022-23 are the result of a 10% reduction in most State revenues in 2020-21, and projected zero COLA increases in 2021-22 and 2022-23. Absent increases in State and/or Federal funding, these large deficits will need to be addressed by the District in the coming months. This budget report presents a positive Ending Fund Balance for all other funds of the district in 2020-21. The State required Budget Reserve for Economic Uncertainties of 3% is maintained in the General Fund in 2020-21 only.

## 2020-21 ADOPTED BUDGET

- Projected census day enrollment of 5,361 in 2020-21, 5,289 in 2021-22 and 5,243 in 2022-23
- Projected Period 2 Average Daily Attendance (P-2 ADA) of 5,082.69 in 2020-21, 5,014.69 in 2021-22 and 4,970.69 in 2022-23
- Unrestricted Lottery revenue of \$153.00 per ADA in all three years
- Restricted Lottery Revenue of \$54.00 per ADA in all years
- All previous budget adjustments and revisions approved by the Board of Education
- Interest earnings for each year reduced for the reduction in cash balance due to ongoing deficit spending
- Salary step and longevity increases and estimated column advances are included for all employees in 2020-21, 2021-22 and 2022-23
- An increase in 2020-21 of 5 full-time equivalent teachers FTEs for the end of a 2 year Memorandum of Understanding (MOU) with the Monrovia Teachers Association (MTA). The MOU increased TK-3 average class size maximum at each site from 24.5:1 to 26:5:1 in 2018-19 and 2019-20 only
- An increase in 2020-21 of 3 teacher FTEs for the end of a 2 year MOU with the MTA to increase secondary class ratios by one student in 2018-19 and 2019-20 only
- An offsetting reduction of 2 teacher FTEs in 2020-21 for a projected decrease in student enrollment
- A reduction of 2 FTE's in 2021-22 and an additional 2 FTEs in 2022-23 for continued projected decreases in student enrollment
- No projected increases in District Health & Welfare contributions in 2020-21, 2021-22 and 2022-23.
- CalSTRS employer premium decreases from 17.10% to 16.15% in 2020-21 and 16.02% in 2021-22, with an increase to 18.10% in 2022-23, as proposed in the Governor's May Revised Budget
- CalPERS employer premium increases from 19.721% to 20.7% in 2020-21, 22.84% in 2021-22, and 25.50% in 2022-23, as proposed in the Governor's May Revised Budget
- Estimated election costs of \$100,000 in 2020-21 and \$120,000 in 2022-23

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

- An LCFF COLA of **negative 7.96%** for 2020-21
- No COLA increases in 2020-21, 2021-22 and 2022-23 for any program
- Special Education funding is projected to receive a net increase in ongoing funding of \$406,438 beginning in 2020-21 due to an increase in per pupil funding
- Ongoing revenue reductions for a proposed 2020-21 funding cut of 10% for Preschool, Adult Education Block Grant, After School Education and Safety Program (ASES), and other categorical programs

## **2020-21 ADOPTED BUDGET**

### **Ending Fund Balances**

In 2020-21, the Unrestricted General Fund Ending Fund Balance (EFB) is \$2,252,320 and minimum required 3% reserve is \$2,023,154. Out of the \$229,166 exceeding the minimum balance, \$220,000 is not spendable, and \$9,166 is unassigned and unappropriated. The 2020-21 unassigned and unappropriated reserves are maintained to cover planned future deficit spending.

In 2021-22, the EFB is **negative \$4,823,066**. In 2022-23, the EFB is **negative \$12,702,156**.

### **Future Budget Developments**

When the 2020-21 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 Revised Adopted Budget, to be revised within 45 days of the signing of the State Adopted Budget by the Governor. Due to the unprecedented financial crisis precipitated by the COVID-19 pandemic, it is anticipated that the State budget, and therefore the District's budget, will go through multiple revisions this year before they are finalized.

### **Other District Funds**

2019-20 Estimated Actuals for all Other District Funds were adjusted for projected actual revenues and expenditures as affected by the COVID-19 pandemic and resulting school dismissal on March 16th.

2020-21 budgets were developed using revenue and expenditure assumption for a "normal" school year, less proposed State budget cuts. As more information becomes available, it is quite likely that revenue and expenditure budgets for these Other Funds will need to be adjusted for the situation as it develops. Should revenues decline, or expenditures increase, budget adjustments will need to be made to ensure that Ending Fund Balances remain positive.

## **2020-21 ADOPTED BUDGET**

### **ADULT EDUCATION FUND**

#### **REVENUES:**

Revenues are budgeted for the Adult Education Block Grant (AEBG), Federal programs, student fees, and interest earnings. The 2020-21 AEBG revenue budget has been reduced by 10% for a proposed State funding cut. The Adult Education Fund is budgeted to receive a transfer of \$250,000 from the Unrestricted General Fund in 2020-21 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 \$4,491.

### **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. The 2020-21 State revenue budget has been reduced by 10% for a proposed State funding cut.

#### **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 \$32,684.

## **2020-21 ADOPTED BUDGET**

### **FOOD SERVICES FUND**

#### **REVENUES:**

The revenue projections include both Federal and State meal reimbursements, the continuation of the Summer Feeding Program and the Child and Adult Care Food Program.

#### **EXPENDITURES:**

Budgeted expenditures for the Food Services Account are based on:

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

Federal and State meal service revenue has been substantially reduced due to the suspension of in-school meal service during school dismissal. In order to maintain a balanced budget, the Indirect Cost Transfer to the General Fund is no longer budgeted in 2019-20 and 2020-21.

#### **FUND BALANCE:**

Projected Unappropriated Reserve is \$14,744, or 0.5% of budgeted expenditures.

### **DEFERRED MAINTENANCE FUND**

#### **REVENUES:**

Beginning in 2013-14 State Deferred Maintenance funding was folded into LCFF funding; there is no separate allocation from the State. Revenue is for interest earned on the fund balance.

#### **EXPENDITURES:**

No expenditures are currently budgeted for 2020-21.

#### **FUND BALANCE:**

The projected fund ending balance of \$338,895 will be budgeted as necessary for facility repairs, as well as emergency repairs approved by the Board.

## **2020-21 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 2020-21 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. The expenditure budget is for the cost of developer fee collections only.

#### **FUND BALANCE:**

The ending fund balance of \$1,429,636 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 payment from 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 third annual repayment of the advanced funds from the General Fund.

#### **EXPENDITURES:**

No expenditures are currently budgeted for 2020-21.

#### **FUND BALANCE:**

The projected fund ending balance of \$4,794,184 will be used for future District projects.

## **2020-21 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:**

The only revenue received in this fund is for interest earned.

#### **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 \$0.

### **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 generated from various programs: catering operations, international student program cost, show sales, rental income and donations from the LKT Performing Arts Center, and for interest earned.

#### **EXPENDITURES:**

Expenditures are budgeted for catering operations, International Student Program and the LKT Performing Arts Center. Indirect cost transfers to the General Fund are also included.

#### **FUND BALANCE:**

The projected ending fund balance of \$1,691 will be used for future costs of catering operations, the International Student Program and the LKT Performing Arts Center.



## **2020-21 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 JPA.

#### **REVENUES:**

Revenue is budgeted for interest earned on the fund balance.

#### **EXPENDITURES:**

No expenditures are currently budgeted for 2020-21.

#### **FUND BALANCE:**

The projected ending fund balance is \$1,000,960.

# **MONROVIA UNIFIED SCHOOL DISTRICT**

**2019-20**

## **ADOPTED BUDGET**

**ATTENDANCE**

MONROVIA UNIFIED SCHOOL DISTRICT  
FISCAL SERVICES DEPARTMENT

P-2 ADA AS A PERCENTAGE OF CBEDS ENROLLMENT - 2017-18 Through 2022-23

GRADE LEVEL	Actual 2017-18			Actual 2018-19			Actual 2019-20			Projected 2020-21			Projected 2021-22			Projected 2022-23		
	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	1580	1500.62	95.0%	1581	1490.89	94.3%	1625	1532.00	94.3%	1610	1518.00	94.3%	1592	1501.00	94.3%	1554	1465.00	94.3%
Mountain Park ISP Grades TK - 3	1	1.00	100.0%	1	0.90	90.0%	0	0.00	0.0%	0	0.00	0.0%	0	0.00	0.0%	0	0.00	0.0%
Special Ed Grades TK - 3	55	47.35	86.1%	53	51.76	97.7%	47	45.90	97.7%	47	45.90	97.7%	47	45.90	97.7%	47	45.90	97.7%
SELPA Special Ed Grades TK - 3	12	10.43	86.9%	10	10.41	104.1%	15	13.50	90.0%	15	13.50	90.0%	15	13.50	90.0%	15	13.50	90.0%
Extended Year Special Ed TK - 3	N/A	9.50	N/A	N/A	4.77	N/A	N/A	4.77	N/A	N/A	4.77	N/A	N/A	4.77	N/A	N/A	4.77	N/A
NPS Grades TK - 3	1	0.81	81.0%	1	0.72	72.0%	1	0.95	95.0%	1	0.95	95.0%	1	0.95	95.0%	1	0.95	95.0%
Extended Year NPS TK - 3	N/A	0.27	N/A	N/A	0.11	N/A	N/A	0.11	N/A	N/A	0.11	N/A	N/A	0.11	N/A	N/A	0.11	N/A
<b>Total Grades TK - 3</b>	<b>1,649</b>	<b>1,569.98</b>	<b>95.2%</b>	<b>1,646</b>	<b>1,559.56</b>	<b>94.7%</b>	<b>1,688</b>	<b>1,597.23</b>	<b>94.6%</b>	<b>1,673</b>	<b>1,583.23</b>	<b>94.6%</b>	<b>1,655</b>	<b>1,566.23</b>	<b>94.6%</b>	<b>1,617</b>	<b>1,530.23</b>	<b>94.6%</b>
Regular Ed Grades 4 - 6	1243	1184.12	95.3%	1174	1122.14	95.6%	1111	1062.00	95.6%	1061	1015.00	95.6%	1058	1012.00	95.6%	1104	1056.00	95.6%
Mountain Park ISP Grades 4 - 6	5	5.68	113.6%	2	2.53	126.5%	0	0.00	0.0%	0	0.00	0.0%	0	0.00	0.0%	0	0.00	0.0%
Special Ed Grades 4 - 6	39	38.48	98.7%	44	42.16	95.8%	45	43.12	95.8%	45	43.12	95.8%	45	43.12	95.8%	45	43.12	95.8%
SELPA Special Ed Grades 4 - 6	8	7.36	92.0%	9	8.29	92.1%	9	8.29	92.1%	N/A	8.29	92.1%	9	8.29	92.1%	9	8.29	92.1%
Extended Year Special Ed 4 - 6	N/A	3.09	N/A	N/A	4.58	N/A	N/A	4.58	N/A	N/A	4.58	N/A	N/A	4.58	N/A	N/A	4.58	N/A
NPS Grades 4 - 6	0	0.00	N/A	1	3.73	373.0%	3	2.85	95.0%	3	2.85	95.0%	3	2.85	95.0%	3	2.85	95.0%
Extended Year NPS Grades 4-6	N/A	0.70	N/A	N/A	0.23	N/A	N/A	0.23	N/A	N/A	0.23	N/A	N/A	0.23	N/A	N/A	0.23	N/A
<b>Total Grades 4 - 6</b>	<b>1,295</b>	<b>1,239.43</b>	<b>95.7%</b>	<b>1,230</b>	<b>1,183.66</b>	<b>96.2%</b>	<b>1,168</b>	<b>1,121.07</b>	<b>96.0%</b>	<b>1,118</b>	<b>1,074.07</b>	<b>96.1%</b>	<b>1,115</b>	<b>1,071.07</b>	<b>96.1%</b>	<b>1,161</b>	<b>1,115.07</b>	<b>96.0%</b>
Regular Ed Grades 7 - 8	774	747.66	96.6%	764	728.38	95.3%	807	769.00	95.3%	822	783.00	95.3%	755	720.00	95.3%	704	671.00	95.3%
Mountain Park ISP Grades 7 - 8	4	4.80	120.0%	6	7.58	126.3%	2	1.80	90.0%	2	1.80	90.0%	2	1.80	90.0%	2	1.80	90.0%
Special Ed Grades 7 - 8	21	17.85	85.0%	19	16.78	88.3%	16	14.13	88.3%	16	14.13	88.3%	16	14.13	88.3%	16	14.13	88.3%
SELPA Special Ed Grades 7 - 8	8	7.09	88.6%	8	7.59	94.9%	7	6.64	94.9%	7	6.64	94.9%	7	6.64	94.9%	7	6.64	94.9%
Extended Year Special Ed 7 - 8	N/A	1.88	N/A	N/A	1.83	N/A	N/A	1.83	N/A	N/A	1.83	N/A	N/A	1.83	N/A	N/A	1.83	N/A
NPS Grades 7 - 8	4	4.06	101.5%	4	3.47	86.8%	2	1.90	95.0%	2	1.90	95.0%	2	1.90	95.0%	2	1.90	95.0%
Extended Year NPS Grades 7-8	N/A	1.24	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	N/A	0.22	N/A
<b>Total Grades 7 - 8</b>	<b>811</b>	<b>784.58</b>	<b>96.7%</b>	<b>801</b>	<b>765.85</b>	<b>95.6%</b>	<b>834</b>	<b>795.52</b>	<b>95.4%</b>	<b>849</b>	<b>809.52</b>	<b>95.3%</b>	<b>782</b>	<b>746.52</b>	<b>95.5%</b>	<b>731</b>	<b>697.52</b>	<b>95.4%</b>
Regular Ed Grades 9-12	1631	1539.61	94.4%	1560	1473.27	94.4%	1541	1457.00	94.5%	1545	1461.00	94.5%	1561	1476.00	94.5%	1558	1473.00	94.5%
Canyon Oaks Continuation 9 - 12	76	66.19	87.1%	97	81.65	84.2%	76	65.05	85.6%	76	65.05	85.6%	76	65.05	85.6%	76	65.05	85.6%
Mountain Park ISP Grades 9 - 12	25	17.62	70.5%	29	22.29	76.9%	28	21.52	76.9%	28	21.52	76.9%	28	21.52	76.9%	28	21.52	76.9%
Special Ed Grades 9 - 12	47	43.71	93.0%	47	42.00	89.4%	43	38.43	89.4%	43	38.43	89.4%	43	38.43	89.4%	43	38.43	89.4%
Adult Transition Program	14	9.89	70.6%	13	10.57	81.3%	12	9.76	81.3%	12	9.76	81.3%	12	9.76	81.3%	12	9.76	81.3%
SELPA Special Ed Grades 9 - 12	5	4.66	93.2%	5	4.02	80.4%	4	3.22	80.4%	4	3.22	80.4%	4	3.22	80.4%	4	3.22	80.4%
Extended Year Special Ed 9 - 12	N/A	3.89	N/A	N/A	4.35	N/A	N/A	4.35	N/A	N/A	4.35	N/A	N/A	4.35	N/A	N/A	4.35	N/A
NPS Grades 9 - 12	10	11.27	112.7%	14	11.12	79.4%	13	12.00	90.0%	13	12.00	90.0%	13	12.00	90.0%	13	12.00	90.0%
Extended Year NPS Grades 9 - 12	N/A	2.40	N/A	N/A	0.54	N/A	N/A	0.54	N/A	N/A	0.54	N/A	N/A	0.54	N/A	N/A	0.54	N/A
<b>Total Grades 9 - 12</b>	<b>1,808</b>	<b>1,699.24</b>	<b>94.0%</b>	<b>1,765</b>	<b>1,649.81</b>	<b>93.5%</b>	<b>1,717</b>	<b>1,611.87</b>	<b>93.9%</b>	<b>1,721</b>	<b>1,613.87</b>	<b>93.9%</b>	<b>1,737</b>	<b>1,630.87</b>	<b>93.9%</b>	<b>1,734</b>	<b>1,627.87</b>	<b>93.9%</b>
<b>Total TK - 12</b>	<b>5563</b>	<b>5293.23</b>	<b>95.2%</b>	<b>5442</b>	<b>5158.88</b>	<b>94.8%</b>	<b>5407</b>	<b>5125.69</b>	<b>94.8%</b>	<b>5361</b>	<b>5082.69</b>	<b>94.8%</b>	<b>5289</b>	<b>5014.69</b>	<b>94.8%</b>	<b>5243</b>	<b>4970.69</b>	<b>94.8%</b>

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**

**2019-20**

## **ADOPTED BUDGET**

**MULTI-YEAR BUDGET PROJECTION**

**MONROVIA UNIFIED SCHOOL DISTRICT  
2020-21 ADOPTED BUDGET  
UNRESTRICTED GENERAL FUND (INCLUDING S & C)  
MULTI-YEAR PROJECTION**

	COLA 3.26% 2019-20 UNRESTRICTED	-7.92% 2020-21 UNRESTRICTED	0.00% 2021-22 UNRESTRICTED	0.00% 2022-23 UNRESTRICTED
<b>BEGINNING BALANCE JULY 1</b>	<b>\$8,356,186</b>	<b>\$7,364,046</b>	<b>\$2,252,320</b>	<b>(\$4,823,066)</b>
<b>REVENUES</b>				
LOCAL CONTROL FUNDING FORMULA (LCFF)	\$51,637,067	\$47,091,177	\$46,847,945	\$46,288,188
TRANSFER OUT TO ADULT EDUCATION	(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)
FEDERAL INCOME	\$155,970	\$910,109	\$0	\$0
OTHER STATE INCOME	\$1,687,296	\$1,039,000	\$1,035,981	\$1,027,120
LOCAL REVENUES	\$504,428	\$463,835	\$393,835	\$373,835
<b>TOTAL REVENUES</b>	<b>\$53,734,761</b>	<b>\$49,254,121</b>	<b>\$48,027,761</b>	<b>\$47,439,143</b>
<b>EXPENDITURES</b>				
CERTIFICATED SALARIES	\$21,550,117	\$22,150,605	\$22,273,859	\$22,397,113
CLASSIFIED SALARIES	\$6,629,567	\$6,646,528	\$6,689,829	\$6,733,130
EMPLOYEE BENEFITS	\$11,175,105	\$11,293,245	\$11,396,643	\$11,700,294
BOOKS & SUPPLIES	\$1,483,318	\$1,060,827	\$1,339,906	\$891,456
SERVICES & OTHER OPERATING EXPENSES	\$4,905,126	\$4,727,712	\$4,756,666	\$4,759,993
CAPITAL OUTLAY	\$105,101	\$0	\$0	\$0
OTHER OUTGO	\$77,187	\$77,187	\$77,187	\$77,187
INTERPROGRAM/FUND COSTS	(\$1,102,761)	(\$1,092,969)	(\$1,092,969)	(\$1,092,969)
<b>TOTAL EXPENDITURES</b>	<b>\$44,822,760</b>	<b>\$44,863,135</b>	<b>\$45,441,121</b>	<b>\$45,466,204</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>\$8,912,001</b>	<b>\$4,390,986</b>	<b>\$2,586,640</b>	<b>\$1,972,939</b>
TRANSFER TO DEBT SERVICE (COP & BUSES)	\$74,289	\$73,893	\$73,470	\$73,047
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$9,829,852	\$9,428,819	\$9,588,556	\$9,778,982
<b>NET INCREASE (DECREASE)</b>	<b>(\$992,140)</b>	<b>(\$5,111,726)</b>	<b>(\$7,075,386)</b>	<b>(\$7,879,090)</b>
<b>ENDING BALANCE June 30</b>	<b>\$7,364,046</b>	<b>\$2,252,320</b>	<b>(\$4,823,066)</b>	<b>(\$12,702,156)</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
NONSPENDABLE:				
REVOLVING CASH	\$20,000	\$20,000	\$20,000	\$20,000
STORES	\$200,000	\$200,000	\$200,000	\$200,000
ASSIGNED:				
PERSONNEL COMMISSION RESERVE	\$2,000	\$2,000	\$2,000	\$2,000
REQUIRED 3% BUDGET RESERVE	\$2,043,009	\$2,023,154	\$2,042,173	\$2,051,761
RESERVE FOR CARRYOVER (Estimate)	\$102,767	\$0	\$0	\$0
<b>UNASSIGNED/UNAPPROPRIATED</b>	<b>\$4,996,270</b>	<b>\$7,166</b>	<b>(\$7,087,239)</b>	<b>(\$14,975,917)</b>

# **MONROVIA UNIFIED SCHOOL DISTRICT**

**2019-20**

## **ADOPTED BUDGET**

**COMBINED GENERAL FUND**

**MONROVIA UNIFIED SCHOOL DISTRICT  
2020-21 PROPOSED ADOPTED BUDGET  
COMBINED GENERAL FUND**

	2020-21 UNRESTRICTED	2020-21 RESTRICTED	2020-21 COMBINED
<b>BEGINNING BALANCE JULY 1</b>	<b>\$7,364,046</b>	<b>\$653,246</b>	<b>\$8,017,292</b>
<b>REVENUES</b>			
LOCAL CONTROL FUNDING FORMULA (LCFF)	\$47,091,177		\$47,091,177
TRANSFER OUT TO ADULT EDUCATION	(\$250,000)		(\$250,000)
FEDERAL INCOME	\$910,109	\$2,820,580	\$3,730,689
OTHER STATE INCOME	\$1,039,000	\$5,459,211	\$6,498,211
LOCAL REVENUES	\$463,835	\$4,777,648	\$5,241,483
<b>TOTAL REVENUES</b>	<b>\$49,254,121</b>	<b>\$13,057,439</b>	<b>\$62,311,560</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	\$22,150,605	\$5,180,326	\$27,330,931
CLASSIFIED SALARIES	\$6,646,528	\$4,274,636	\$10,921,164
EMPLOYEE BENEFITS	\$11,293,245	\$7,560,494	\$18,853,739
BOOKS & SUPPLIES	\$1,060,827	\$707,087	\$1,767,914
SERVICES & OTHER OPERATING EXPENSES	\$4,727,712	\$3,076,428	\$7,804,140
CAPITAL OUTLAY	\$0	\$0	\$0
OTHER OUTGO	\$77,187	\$666,621	\$743,808
INTERPROGRAM/FUND COSTS	(\$1,092,969)	\$901,699	(\$191,270)
<b>TOTAL EXPENDITURES</b>	<b>\$44,863,135</b>	<b>\$22,367,291</b>	<b>\$67,230,426</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>\$4,390,986</b>	<b>(\$9,309,852)</b>	<b>(\$4,918,866)</b>
TRANSFER TO DEBT SERVICE (COP & BUSES)	\$73,893	\$134,136	\$208,029
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$9,428,819	(\$9,428,819)	\$0
<b>NET INCREASE (DECREASE)</b>	<b>(\$5,111,726)</b>	<b>(\$15,169)</b>	<b>(\$5,126,895)</b>
<b>ENDING BALANCE June 30</b>	<b>\$2,252,320</b>	<b>\$638,077</b>	<b>\$2,890,397</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>			
NONSPENDABLE:			
REVOLVING CASH	\$20,000		\$20,000
STORES	\$200,000		\$200,000
ASSIGNED:			
PERSONNEL COMMISSION RESERVE	\$2,000		\$2,000
REQUIRED 3% BUDGET RESERVE	\$2,023,154		\$2,023,154
FACILITIES RESERVE FROM LEASES AND RENTALS		\$217,163	\$217,163
<b>UNASSIGNED/UNAPPROPRIATED</b>	<b>\$7,166</b>	<b>\$420,914</b>	<b>\$428,080</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
ADULT EDUCATION FUND  
PROPOSED ADOPTED BUDGET  
2020-21**

<b>REVENUE SOURCES</b>	<b>ESTIMATED 2019-20</b>	<b>BUDGET 2020-21</b>
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$267,540	\$267,540
OTHER STATE INCOME	\$1,603,848	\$1,424,123
OTHER LOCAL REVENUES	\$194,059	\$319,860
INTERFUND TRANSFERS IN	\$250,000	\$250,000
<b>TOTAL FUND REVENUES</b>	<b>\$2,315,447</b>	<b>\$2,261,523</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES	\$1,103,720	\$1,077,322
CLASSIFIED SALARIES	\$140,333	\$140,537
EMPLOYEE BENEFITS	\$585,010	\$578,166
BOOKS & SUPPLIES	\$73,169	\$70,629
SERVICES & OTHER OPERATING EXPENSE	\$312,112	\$312,286
CAPITAL OUTLAY	\$0	\$0
OTHER OUTGO	\$0	\$0
INTERPROGRAM/FUND COSTS	\$113,041	\$113,041
<b>TOTAL EXPENDITURES</b>	<b>\$2,327,385</b>	<b>\$2,291,981</b>
<b>REVENUE OVER EXPENSE</b>	<b>(\$11,938)</b>	<b>(\$30,458)</b>
INTERFUND TRANSFERS OUT	\$148,579	\$147,787
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
<b>NET INCREASE (DECREASE)</b>	<b>(\$160,517)</b>	<b>(\$178,245)</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$343,253</b>	<b>\$182,736</b>
<b>ENDING BALANCE June 30</b>	<b>\$182,736</b>	<b>\$4,491</b>



**MONROVIA UNIFIED SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND  
PROPOSED ADOPTED BUDGET  
2020-21**

<b>REVENUE SOURCES</b>	<b>ESTIMATED 2019-20</b>	<b>BUDGET 2020-21</b>
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME	\$1,169,168	\$1,057,038
OTHER LOCAL REVENUES	\$44,075	\$38,819
<b>TOTAL FUND REVENUES</b>	<b>\$1,213,243</b>	<b>\$1,095,857</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES	\$349,377	\$349,377
CLASSIFIED SALARIES	\$390,465	\$390,465
EMPLOYEE BENEFITS	\$356,117	\$356,117
BOOKS & SUPPLIES	\$9,865	\$8,522
SERVICES & OTHER OPERATING EXPENSE	\$8,782	\$6,282
CAPITAL OUTLAY	\$48,000	\$0
OTHER OUTGO	\$0	\$0
INTERPROGRAM/FUND COSTS	\$78,229	\$78,229
<b>TOTAL EXPENDITURES</b>	<b>\$1,240,835</b>	<b>\$1,188,992</b>
<b>REVENUE OVER EXPENSE</b>	<b>(\$27,592)</b>	<b>(\$93,135)</b>
INTERFUND TRANSFERS OUT		
<b>NET INCREASE (DECREASE)</b>	<b>(\$27,592)</b>	<b>(\$93,135)</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$153,411</b>	<b>\$125,819</b>
<b>ENDING BALANCE June 30</b>	<b>\$125,819</b>	<b>\$32,684</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
FOOD SERVICES FUND  
PROPOSED ADOPTED BUDGET  
2020-21**

<b>REVENUE SOURCES</b>	<b>ESTIMATED 2019-20</b>	<b>BUDGET 2020-21</b>
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$2,184,717	\$2,359,550
OTHER STATE INCOME	\$137,607	\$147,864
OTHER LOCAL REVENUES	\$299,334	\$391,705
<b>TOTAL FUND REVENUES</b>	<b>\$2,621,658</b>	<b>\$2,899,119</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES	\$1,058,610	\$1,107,061
EMPLOYEE BENEFITS	\$428,894	\$451,216
BOOKS & SUPPLIES	\$1,028,372	\$1,264,575
SERVICES & OTHER OPERATING EXPENSE	\$101,118	\$66,493
CAPITAL OUTLAY	\$0	\$0
OTHER OUTGO	\$0	\$0
INTERPROGRAM/FUND COSTS	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$2,616,994</b>	<b>\$2,889,345</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$4,664</b>	<b>\$9,774</b>
INTERFUND TRANSFERS OUT		
<b>NET INCREASE (DECREASE)</b>	<b>\$4,664</b>	<b>\$9,774</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$40,306</b>	<b>\$44,970</b>
<b>ENDING BALANCE June 30</b>	<b>\$44,970</b>	<b>\$54,744</b>
COMPONENTS OF ENDING FUND BALANCE		
UNSPENDABLE AMOUNTS:		
STORES	\$40,000	\$40,000
<b>UNASSIGNED/UNAPPROPRIATED</b>	<b>\$4,970</b>	<b>\$14,744</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND  
PROPOSED ADOPTED BUDGET  
2020-21**

<b>REVENUE SOURCES</b>	<b>ESTIMATED 2019-20</b>	<b>BUDGET 2020-21</b>
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$8,500	\$6,500
<b>TOTAL FUND REVENUES</b>	<b>\$8,500</b>	<b>\$6,500</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE		
CAPITAL OUTLAY	\$209,912	
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$209,912</b>	<b>\$0</b>
<b>REVENUE OVER EXPENSE</b>	<b>(\$201,412)</b>	<b>\$6,500</b>
INTERFUND TRANSFERS OUT	\$0	\$0
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$0	\$0
<b>NET INCREASE (DECREASE)</b>	<b>(\$201,412)</b>	<b>\$6,500</b>
<b>ESTIMATED BEGINNING BALANCE JULY 1</b>	<b>\$533,807</b>	<b>\$332,395</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$332,395</b>	<b>\$338,895</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
CAPITAL FACILITIES FUND  
(DEVELOPER FEES)  
PROPOSED ADOPTED BUDGET  
2020-21**

<b>REVENUE SOURCES</b>	<b>ESTIMATED 2019-20</b>	<b>BUDGET 2020-21</b>
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$77,000	\$57,000
<b>TOTAL FUND REVENUES</b>	<b>\$77,000</b>	<b>\$57,000</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES	\$1,423	
SERVICES & OTHER OPERATING EXPENSE	\$2,668	\$900
CAPITAL OUTLAY	\$67,484	
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$71,575</b>	<b>\$900</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$5,425</b>	<b>\$56,100</b>
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
<b>NET INCREASE (DECREASE)</b>	<b>\$5,425</b>	<b>\$56,100</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$1,368,111</b>	<b>\$1,373,536</b>
<b>ENDING BALANCE June 30</b>	<b>\$1,373,536</b>	<b>\$1,429,636</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE FUND  
(CAPITAL OUTLAY FUNDS)  
PROPOSED ADOPTED BUDGET  
2020-21**

<b>REVENUE SOURCES</b>	<b>ESTIMATED 2019-20</b>	<b>BUDGET 2020-21</b>
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$802,147	\$90,000
INTERFUND TRANSFERS IN	\$134,136	\$134,136
<b>TOTAL FUND REVENUES</b>	<b>\$936,283</b>	<b>\$224,136</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES	\$14	
SERVICES & OTHER OPERATING EXPENSE	\$95,494	
CAPITAL OUTLAY	\$1,019,265	
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$1,114,773</b>	<b>\$0</b>
<b>REVENUE OVER EXPENSE</b>	<b>(\$178,490)</b>	<b>\$224,136</b>
INTERFUND TRANSFERS OUT		
<b>NET INCREASE (DECREASE)</b>	<b>(\$178,490)</b>	<b>\$224,136</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$4,748,538</b>	<b>\$4,570,048</b>
<b>ENDING BALANCE June 30</b>	<b>\$4,570,048</b>	<b>\$4,794,184</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
DEBT SERVICE FUND  
(C.O.P. - MOUNTAIN AVENUE)  
PROPOSED ADOPTED BUDGET  
2020-21**

<b>REVENUE SOURCES</b>	<b>ESTIMATED 2019-20</b>	<b>BUDGET 2020-21</b>
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$30	\$0
<b>TOTAL FUND REVENUES</b>	<b>\$30</b>	<b>\$0</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE		
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE	\$222,868	\$221,710
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$222,868</b>	<b>\$221,710</b>
<b>REVENUE OVER EXPENSE</b>	<b>(\$222,838)</b>	<b>(\$221,710)</b>
INTERFUND TRANSFERS IN	\$222,868	\$221,680
<b>NET INCREASE (DECREASE)</b>	<b>\$30</b>	<b>(\$30)</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$0</b>	<b>\$30</b>
<b>ENDING BALANCE June 30</b>	<b>\$30</b>	<b>\$0</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
FEE BASED FUND  
PROPOSED ADOPTED BUDGET  
2020-21**

<b>REVENUE SOURCES</b>	<b>ESTIMATED 2019-20</b>	<b>BUDGET 2020-21</b>
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$308,057	\$366,241
<b>TOTAL FUND REVENUES</b>	<b>\$308,057</b>	<b>\$366,241</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES	\$90,599	\$90,599
CLASSIFIED SALARIES	\$102,298	\$110,622
EMPLOYEE BENEFITS	\$56,546	\$58,332
BOOKS & SUPPLIES	\$30,844	\$35,696
SERVICES & OTHER OPERATING EXPENSE	\$124,886	\$131,159
CAPITAL OUTLAY		
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$405,173</b>	<b>\$426,408</b>
<b>REVENUE OVER EXPENSE</b>	<b>(\$97,116)</b>	<b>(\$60,167)</b>
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
<b>NET INCREASE (DECREASE)</b>	<b>(\$97,116)</b>	<b>(\$60,167)</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$158,974</b>	<b>\$61,858</b>
<b>ENDING BALANCE June 30</b>	<b>\$61,858</b>	<b>\$1,691</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
SELF-INSURANCE FUND FOR WORKERS' COMPENSATION  
PROPOSED ADOPTED BUDGET  
2020-21**

<b>REVENUE SOURCES</b>	<b>ESTIMATED 2019-20</b>	<b>BUDGET 2020-21</b>
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$2,575,172	\$2,000
<b>TOTAL FUND REVENUES</b>	<b>\$2,575,172</b>	<b>\$2,000</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPERATING EXPENSE	\$4,121,796	\$0
CAPITAL OUTLAY		
OTHER OUTGO		
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$4,121,796</b>	<b>\$0</b>
<b>REVENUE OVER EXPENSE</b>	<b>(\$1,546,624)</b>	<b>\$2,000</b>
INTERFUND TRANSFERS OUT		
<b>NET INCREASE (DECREASE)</b>	<b>(\$1,546,624)</b>	<b>\$2,000</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$2,545,584</b>	<b>\$998,960</b>
<b>ENDING BALANCE June 30</b>	<b>\$998,960</b>	<b>\$1,000,960</b>