



In accordance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please call the Superintendent's Office (626) 471-2010, twenty-four hours prior to the meeting so that reasonable arrangements can be made. The Administration Center Board Room is wheelchair accessible.



In accordance with a recent amendment to the Ralph M. Brown Act, public records related to the public session agenda, that are distributed to the Governing Board less than 72 hours before a regular meeting, may be inspected by the public at the District Administration Office located at 325 E. Huntington Drive, Monrovia, Ca 91016, during regular business hours (8:00am to 4:00pm.)



**MONROVIA UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

325 E. Huntington Drive Monrovia, California 91016

**BOARD OF EDUCATION OPEN SESSION MEETING**

**Wednesday, March 8, 2023**

**6:30 p.m. - Board Room**

**BOARD OF EDUCATION CLOSED SESSION**

**Wednesday, March 8, 2023**

**Superintendent's Office**

**\*\*Pursuant to Govt. Code Sect. 54953(b), Board President Traci Gholar will participate in tonight's meeting via teleconference at the following location: 7723 SW 79th Drive, Gainesville, FL 32608. The teleconference location is open to the public, and any member of the public will have an opportunity to address the Governing Board from the teleconference location in the same manner as if that person attended the regular meeting location. All action taken during this teleconferenced meeting shall be by roll call vote.\*\***

**A. CONVENE REGULAR BOARD OF EDUCATION OPEN SESSION (6:30 p.m.)**

1. Meeting called to order by presiding chairperson, \_\_\_\_\_ at \_\_\_\_\_ pm.

2. Pledge of Allegiance by Wild Rose School of Creative Arts - Principal, Paige Ramos

3. Roll Call:

Traci Gholar, Board President \_\_\_\_\_

Ryan D. Smith, Superintendent \_\_\_\_\_

Jennifer Anderson, Board Vice-Pres. \_\_\_\_\_

Gregoire Francois, Deputy Supt. \_\_\_\_\_

Rob Hammond, Board Clerk \_\_\_\_\_

Jessica Garcia, Asst. Supt. Bus. Svcs. \_\_\_\_\_

Maritza Travanti, Board Member \_\_\_\_\_

Greg Puccia, Asst. Supt. HR \_\_\_\_\_

Selene Lockerbie, Board Member \_\_\_\_\_

Sarah Tripp, Student Board Member \_\_\_\_\_

**B. ORDER OF BUSINESS**

1. Board Agenda discussion/ presentation items, which could include input from representatives of agendized matters, may be moved up on the Agenda.

2. Approve the Minutes of the Regular Board of Education Meeting on February 22, 2023

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,  
Board Member Anderson\_, Board President Gholar\_.

[BM 02.22.2023 Minutes.pdf](#)

## C. RECOGNITIONS AND COMMUNICATIONS

1. The Board of Education & the Chamber of Commerce would like to congratulate the following employees on being recipients of Monrovia Unified School District's **"Employee of the Month"** for the month of **March**:

- **Robert Crowder, Head Custodian, Bradoaks Elementary Science Academy**
- **Heather Povinelli, Teacher, Bradoaks Elementary Science Academy**
- **Thomas Bogdon, Office Manager, Wild Rose School of Creative Arts**
- **Geovanna Loeza, Teacher, Wild Rose School of Creative Arts**

2. Recognition of MUSD Social Workers as part of *National School Social Work Week*

3. Board Member Reports

4. Student Board Member Report

5. Report from the Superintendent

## D. PUBLIC COMMENTS - *The Board of Education encourages public participation, and invites you to share your views on school business.*

Please complete the "Addressing the Board of Education" form and give it to the Secretary of the Board (Superintendent) or the designee, prior to the meeting. In order to accomplish Board business in a timely and efficient manner, public input is limited to no more than three (3) minutes per person, per agenda or non-agenda item, totaling no more than 20 minutes per item.

**1. Public Comments for items not on the Agenda** -In compliance with the Brown Act, items not on the agenda legally cannot be discussed by the Board tonight. We welcome your input, but are limited to asking clarifying questions and gathering contact information. Items requiring Board discussion or action will have to be calendared for a future meeting, so that all interested parties may provide input.

**2. Public Comments for items on the Open Session Agenda**

**3. Public Comments for items on the Closed Session Agenda**

## E. STAFF PRESENTATIONS

### 1. 2021-22 AUDIT REPORT

The Board of Education is requested to receive the auditor's report on the financial statement of the Monrovia Unified School District for the 2021-22 fiscal year.

[Monrovia Unified SD 2021-2022 FINAL.pdf](#)

## F. CONSENT AGENDA

Routine items of business placed on the consent agenda have been carefully screened by members of the staff and will be acted upon by the Board with one motion. Upon request of any person, an item on the consent agenda may be considered separately at its location on the meeting's agenda.

Consent Agenda Item(s) Pulled, if any: \_\_\_\_\_

Approval of Consent Agenda:

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ Vote \_\_\_\_\_  
Board Member Travanti\_\_\_\_, Board Member Hammond\_\_\_\_, Board Member Anderson\_\_\_\_,  
Board Member Gholar\_\_\_\_, Board President Lockerbie\_\_\_\_\_

## **EDUCATIONAL SERVICES**

### **1. 22/23-1102 - AGREEMENT WITH FOOD ED FOR MAINTENANCE OF ELEMENTARY SCHOOL SITES OUTDOOR LEARNING SPACES**

The Board of Education is requested to approve an agreement with Food ED to create and care for the outdoor learning spaces at each of the five elementary school sites. These spaces will be utilized for garden and food science programs, outdoor literacy gardens, and calming spaces to promote students' social-emotional well-being. The contract will cover the one-time infrastructure projects for the remainder of the 2022-23 school year for each site.

[Food ED Agreement - 20230308.pdf](#)

## **BUSINESS SERVICES**

### **2. 22/23-2111 - PURCHASE ORDERS AND PAYMENT OF BILLS**

The Board of Education is requested to ratify purchase orders in the amount of \$1,744,484.71 issued February 3, 2023, through February 17, 2023, and payments in the amount of \$1,117,370.80 issued February 8, 2023, through February 22, 2023.

[BA Item 2111\(b-c\) Purchase Order Rpt 3-8-23.pdf](#)

### **3. 22/23-2112 - DISTRICT CASH RECEIPTS**

The Board of Education is requested to receive District cash receipts, Deposit Report No. 27, deposited February 17, 2023, for a total amount of \$925,014.66.

[BA Item 2112\(b\) Deposit Rpt #27 3-8-23.pdf](#)

### **4. 22/23-2116 - FOOD CATERING TRUCK AGREEMENT - HOT DOG ON A STICK**

The Board of Education is requested to approve a food catering truck agreement with Hot Dog on a Stick for a fundraising event at Clifton Middle School in the Monrovia Unified School District.

[BA Item 2116\(b\) Food Catering Truck Agreement \(Hot Dog on a Stick\) 3-8-23.pdf](#)

## **HUMAN RESOURCES**

### **5. 22/23-3060 - PERSONNEL ASSIGNMENTS**

The Board of Education is requested to approve Personnel Assignments Report #13.

[BRD Report 20230308 Personnel Report 13.pdf](#)

### **6. 22/23-3066 - CONFERENCE/ IN-SERVICE ATTENDANCE AND TRAVEL**

The Board of Education is requested to approve Travel and Conference Report #12.

[03082023TravelConference.pdf](#)

### **7. 22/23-3067 - MEMORANDUM OF UNDERSTANDING AND AGREEMENT WITH CALIFORNIA STATE UNIVERSITY'S CALSTATE TEACH PROGRAM**

The Board of Education is requested to renew the Field Experience Participant/Student Teaching Agreement with California State University Teacher Preparation Program.

[CST X Monrovia USD \(3\).pdf](#)

## **BOARD BUSINESS**

### **8. 22/23-5046 - BOARD POLICY 3470, *DEBT ISSUANCE AND MANAGEMENT***

The Board of Education is requested to approve Board Policy 3470, *Debt Issuance and Management*, as recommended by the California School Boards Association.

[3470 BP Debt Issuance and Management.pdf](#)

## **G. ACTION ITEMS (Non-Consent)**

### **BUSINESS SERVICES – Jessica Garcia, Asst. Supt. of Business Services**

#### **1. 22/23-2117 - SECOND INTERIM REPORT FOR THE 2022-23 FISCAL YEAR**

The Board of Education is requested to approve a positive certification that the Monrovia Unified School District will be able to meet its financial obligations for 2022-23 and the subsequent two fiscal years.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,  
Board Member Anderson\_, Board President Gholar\_.

[2022-23 Second Interim Report Narrative.pdf](#)

### **HUMAN RESOURCES – Greg Puccia, Ed.D., Asst. Supt. of Human Resources**

#### **2. 22/23-3068 - CLINICAL AFFILIATION AGREEMENT CALIFORNIA STATE UNIVERSITY, SAN MARCOS AND MONROVIA UNIFIED SCHOOL DISTRICT**

The Board of Education is requested to approve this Affiliation agreement between California State University San Marcos and the Monrovia Unified School District for five years, beginning March 8, 2023, and terminating on March 8, 2028.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,  
Board Member Anderson\_, Board President Gholar\_.

[Clinical Education Affiliation Agreement Template 2.21 Update.pdf](#)

#### **3. 22/23-3069 - MEMORANDUM OF UNDERSTANDING BETWEEN LOS ANGELES PACIFIC UNIVERSITY AND THE MONROVIA UNIFIED SCHOOL DISTRICT**

The Board of Education is requested to approve a Memorandum of Understanding (MOU) between Los Angeles Pacific University, and the Monrovia Unified School District for a term beginning July 01, 2023, through June 30, 2028.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,  
Board Member Anderson\_, Board President Gholar\_.

[Monrovia Unified School District-LAPU MOU 2023.pdf](#)

#### **4. 22/23-3070 - APPROVAL OF ADDITIONAL WORK DAYS FOR HIGH SCHOOL ASSISTANT PRINCIPAL POSITIONS**

The Board of Education is requested to approve a change in the number of workdays for High School Assistant Principal positions.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,  
Board Member Anderson\_, Board President Gholar\_.

#### **5. 22/23-3071 - APPROVAL OF JOB DESCRIPTION, ALTERNATIVE EDUCATION PRINCIPAL**

The Board of Education is requested to approve a new job description for the Alternative Education Principal.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,  
Board Member Anderson\_, Board President Gholar\_.

[Alternative\\_Education\\_Principal 2.0.pdf](#)

#### **6. 22/23-3072 - COLLECTIVE MEMORANDUMS OF UNDERSTANDING FOR AN EARLY RETIREMENT INCENTIVE FOR ELIGIBLE EMPLOYEES**

The Board of Education is requested to approve the collective Memorandums of Understanding



with the Monrovia Teachers Association (MTA), California School Employees Association (CSEA), Monrovia Association of School Administrators (MASA), and Confidential/Classified Management (C/CM), for an Early Retirement Incentive for Eligible Employees.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,

Board Member Anderson\_, Board President Gholar\_.

[EARLY TELL MOU SIGNED.pdf](#)

[Signed copy of early tell CSEA.pdf](#)

## **BOARD BUSINESS – Ryan D. Smith, Ed.D., Superintendent of Schools**

### **7. 22/23-5047 - RESOLUTION NO. 2223-16, RECOGNIZING MARCH 5-11 AS "NATIONAL SCHOOL SOCIAL WORK WEEK"**

The Board of Education is requested to adopt Resolution No. 2223-16, recognizing March 5-11, 2023, as "*National School Social Work Week*," celebrating the contribution of school social workers to the students of Monrovia Unified School District.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,

Board Member Anderson\_, Board President Gholar\_.

[Resolution 2223-16 School Social Worker Week.pdf](#)

### **8. 22/23-5048 - RESOLUTION PROCLAIMING MARCH 6-10, AS "NATIONAL SCHOOL BREAKFAST WEEK"**

The Board of Education is requested to adopt Resolution No. 2223-17, proclaiming the week of March 6-10, 2023, as "*National School Breakfast Week*," and declaring that breakfast served during National School Breakfast Week will continue to be offered free to all Monrovia Unified School District students.

[BA Item 2115\(b\) #2223-17 National School Breakfast Week 3-8-23.pdf](#)

### **9. 22/23-5049 - APPOINT INITIAL MEMBERS OF MEASURE MM CITIZENS' OVERSIGHT COMMITTEE (COC)**

It is recommended that the Board of Education approve initial community members to the Measure MM Citizens' Oversight Committee (COC).

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,

Board Member Anderson\_, Board President Gholar\_.

[Bd Report\\_CBOC Appointments.pdf](#)

## **H. FUTURE MEETING DATES**

- March 22, 2023; 6:30 p.m. - Regular Board of Education Meeting
- April 12, 2023; 6:30 p.m. - Regular Board of Education Meeting
- April 26, 2023; 6:30 p.m. - Regular Board of Education Meeting

## **I. NEW BUSINESS**

Parent-Teacher Conferences (K-5) - March 6, 2023 - March 10, 2023

Cesar Chavez Day (ALL SITES CLOSED) - March 31, 2023

Spring Break (ALL SITES CLOSED) - April 3, 2023 - April 7, 2023

## **OPEN HOUSES**

- MHS - Wednesday, March 15, 2023; 6:00 pm
- Clifton - Thursday, March 23, 2023; 6:00 pm

- Mayflower - Tuesday, March 28, 2023; 6:00 pm
- Monroe - Tuesday, March 28, 2023; 6:00 pm
- Plymouth - Tuesday, March 28, 2023; 6:00 pm
- Santa Fe - Wednesday, March 29, 2023; 6:00 pm
- COHS/MP - Wednesday, March 29, 2023; 6:00 pm
- CELC - Thursday, March 30, 2023; 5:00 pm
- Bradoaks - Tuesday, April 25, 2023; 6:00 pm
- Wild Rose - Tuesday, April 25, 2023; 6:00 pm

**J. RECESS BOARD OF EDUCATION OPEN SESSION MEETING**

**K. CONVENE BOARD OF EDUCATION CLOSED SESSION**

1. Collective Bargaining Session (Government Code Section 54957.6) - for the purpose of discussing matters within the scope of representation and instructing its designated representatives for negotiations with the California School Employees Association (CSEA) and the Monrovia Teachers' Association (MTA).
2. Public Employee Discipline/Dismissal/Release (Government Code Section 54957)
3. Public Employee Appointment - *Middle School Assistant Principal, High School Assistant Principal* (Government Code Section 54957)

**L. ADJOURN BOARD OF EDUCATION CLOSED SESSION**

**M. RECONVENE REGULAR BOARD OF EDUCATION OPEN SESSION MEETING**

1. Call to Order
2. Report out on Closed Session

**N. ADJOURN REGULAR BOARD OF EDUCATION OPEN SESSION MEETING**



MONROVIA UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
District Office Administration Center  
325 E. Huntington Drive  
Monrovia, California 91016

## BOARD OF EDUCATION OPEN SESSION MEETING

Wednesday, February 22, 2023

6:30 p.m. - Board Room

UNADOPTED MINUTES

**\*\*Pursuant to Govt. Code Sect. 54953(b), Board President Traci Gholar will participate in tonight's meeting via teleconference at the following location: 7723 SW 79th Drive, Gainesville, FL 32608. The teleconference location is open to the public, and any member of the public will have an opportunity to address the Governing Board from the teleconference location in the same manner as if that person attended the regular meeting location. All action taken during this teleconferenced meeting shall be by roll call vote.\*\***

### A. CONVENE BOARD OF EDUCATION OPEN SESSION MEETING

1. Call to Order
2. Public Comments for Items on the Closed Session Agenda  
**There are none.**

### B. CONVENE BOARD OF EDUCATION CLOSED SESSION

1. Collective Bargaining Session (Government Code Section 54957.6) - for the purpose of discussing matters within the scope of representation and instructing its designated representatives for negotiations with the California School Employees Association (CSEA) and the Monrovia Teachers' Association (MTA)
2. Public Employee Discipline/Dismissal/Release (Government Code Section 54957)
3. Pending Litigation

### C. ADJOURN BOARD OF EDUCATION CLOSED SESSION

### D. CONVENE REGULAR BOARD OF EDUCATION OPEN SESSION (6:30 p.m.)

1. Meeting called to order by presiding chairperson, Board President Gholar at 6:32 pm.  
Meeting opened in honor of Board President Gholar's new twin grandsons, Cross and Langston.
2. Pledge of Allegiance by the Middle School Production Cast of Grease, Patrick Garcia, Director of Performing Arts

Roll Call:

Traci Gholar, Board President Present  
Jennifer Anderson, Board Vice-Pres. Present  
Rob Hammond, Board Clerk Present  
Maritza Travanti, Board Member Present  
Selene Lockerbie, Board Member Present  
Emma Nahapetian, Stu. Board Member Present

Ryan Smith, Superintendent Present  
Gregoire Francois, Deputy Superintendent Present  
Jessica Garcia, Asst. Sup., Bus. Svcs. Present  
Greg Puccia, Asst. Sup., HR Present

### E. ORDER OF BUSINESS

1. Board Agenda discussion/ presentation items, which could include input from representatives of agendaized matters, may be moved up on the Agenda.

2. Approve the Minutes of the Regular Board of Education Meeting on February 8, 2023

Motion by Board Member Hammond, seconded by Board Member Travanti, **Vote 4-1 abstention**

Board Member Lockerbie Y, Board Member Travanti Y, Board Member Hammond Y, Board Member Anderson Y, Board President Gholar A.

[BM 02.08.2023 Minutes updated.pdf](#)

## **F. RECOGNITIONS AND COMMUNICATIONS**

### **1. Board Member Reports**

Board Member Anderson reported on the Robotics competition held at MHS. Nine MUSD teams participated and six were recognized and will compete in March for Regional Championships. Next, she reported on the days she spent at Bradoaks Elementary, in Mr. October's 5th-grade class for a Project-Based Learning Civics Lesson where the students learned advocacy, leadership, hands-on learning, personal responsibility, geometry, mathematics, and engagement and communication.

Board Member Hammond reported on his participation in the LA County Mental Health Ad-Hoc Committee, represented by the San Gabriel Valley Council of Governments, meeting, held on the fourth Wednesday of each month. Mr. Hammond reported being very clear in this Ad-Hoc Committee meeting that they have no idea how much school districts do with respect to mental health. Mr. Hammond will be making that information available to them at their next meeting. Mr. Hammond thanked Mayor Becky Shevlin for making the opportunity for the school district to be involved in this committee.

### **2. Student Board Member Report**

Student Board Member Emma shared about the district Showcase at MHS, she said it was great to see all of our schools together, the school spirit of everyone involved, and the opportunity to show the community what we are all about. Emma invited everyone to attend MHS's Open House taking place on Wednesday, March 15. She also shared about the 8th-grade visit where 8th-grade students from Santa Fe and Clifton received a preview of what they have to look forward to as Wildcats.

### **3. Report from the Superintendent**

Dr. Smith shared his experience at the Robotics tournament. He enjoyed spending time with the amazing competitors and all the people who work so hard to put that event together. Dr. Smith thanked Board Vice-President Anderson and her husband Roger for all the time they put into the robotics program. Dr. Smith then discussed the powerful work being done by the Strategic Planning Committee in identifying goals that fit with each of the focus areas. Dr. Smith then discussed the success of our inaugural School Showcase. Dr. Smith thanked the MHS custodial team, MHS site administration, Patrick Garcia, Gustavo Olguin, Arin Golestani, Dr. Kimberly Cabrera, all teachers and staff, and Dr. Paula Hart-Rodas for their efforts to put the event together. Dr. Smith shared about the Factor Parent Engagement Academy and the graduation class at Monroe Elementary. He also shared about the successful Parent Education and Arts Integration Family Paint Night. He thanked Patrick Garcia, Morgan Hogan, Ann Martinez, and all of the TEAL Coaches.

Board Member Travanti shared her experience joining a Factor Parent class at Monroe in both English and Spanish one evening to see how it all works out because it is a virtual environment. She felt they were all engaged in the conversation and had wonderful parent participation. She was really impressed.

## **G. PUBLIC COMMENTS - *The Board of Education encourages public participation, and invites you to share your views on school business.***

Please complete the "Addressing the Board of Education" form and give it to the Secretary of the Board (Superintendent) or the designee, prior to the meeting. In order to accomplish Board business in a timely and efficient manner, public input is limited to no more than three (3) minutes per person, per agenda or non-agenda item, totaling no more than 20 minutes per item.

**1. Public Comments for items not on the Agenda** -In compliance with the Brown Act, items not on the agenda legally cannot be discussed by the Board tonight. We welcome your input, but are limited to asking clarifying questions and gathering contact information. Items requiring Board discussion or action will have to be calendared for a future meeting, so that all interested parties may provide input.

**There are none.**

**2. Public Comments for items on the Open Session Agenda**

**There are none.**

## **H. STAFF PRESENTATIONS**

### **1. HUMAN RESOURCES UPDATE**

The Board of Education will receive an update from Human Resources.

Dr. Greg Puccia and Shershonna Huff provided a Human Resources Department update to the Board.

Board Member Travanti stated that when the Board commissioned the audit report, the Board knew we needed to modernize, but we did not realize how much. Ms. Travanti thanked the Board for having the insight to commission the audit and is very pleased with the pathway we are on and the hard work that has taken place and taking the district to the next level. Thank you to the department for all the hard work.

Board Member Lockerbie asked how communication is bi-directional, and how HR is hearing from employees. Ms. Huff responded that they are in constant communication with site principals, they are walking school sites and introducing themselves, and they plan to be a lot more visible to employees next year.

Board Member Anderson thanked the team for what they have accomplished in a short amount of time.

## **I. CONSENT AGENDA**

Routine items of business placed on the consent agenda have been carefully screened by members of the staff and will be acted upon by the Board with one motion. Upon request of any person, an item on the consent agenda may be considered separately at its location on the meeting's agenda.

Consent Agenda Item(s) Pulled, if any: **None**

Board Member Lockerbie asked questions about Consent Item 11, Purchase Orders, and Payment of Bills, the line item for Installation of TV Display for SpEd Director. 1. What specific need does the SpEd Director have that can only be fulfilled by this TV display and not by a regular computer monitor? Dr. Smith explained that she holds conference meetings in her office with members of her team, and this is the direction we are moving to bring all of our district into 21<sup>st</sup> Century Learning. 2. How much was the TV? Dr. Smith answered a little over \$400. 3. Line item was for installation, why couldn't it be done in-house? Mr. Golestani answered that we are short-staffed and having a difficult time finding classified staff. 4. Is there a union issue, if the work can be done in-house, it had to be done in-house and could not be contracted out. Board Member Hammond answered that it is called the Civic Center Clause, which states that you cannot use volunteers to supplant the union's work. 5. Has this already been installed? And was a Board update provided. Dr. Smith clarified that yes it has been installed and there are a number of items on consent that are ratifications that the District needs to conduct business.

Approval of Consent Agenda:

Motion by Board Member Hammond, seconded by Board Member Travanti, **Vote 4-1**, Board Member Lockerbie N because of Item 11, Purchase Orders and Payment of Bills, Board Member Travanti Y, Board Member Hammond Y, Board Member Anderson Y, Board President Gholar Y.

## **EDUCATIONAL SERVICES**

### **1. 22/23 - 1090 - BOARD POLICY 1113, *DISTRICT AND SCHOOL WEBSITES*, AND ITS ACCOMPANYING ADMINISTRATIVE REGULATION AND EXHIBIT**

The Board of Education is requested to adopt Board Policy 1113, *District and School Websites*, and its accompanying Administrative Regulation and Exhibit, as recommended by the California School Boards Association.

[1113 BP District and school websites with corrections.pdf](#)

[1113 AR District and school websites \(11-50\) with corrections.pdf](#)

[1113-E\(1\) District and school websites.pdf](#)

### **2. 22/23-1091 - BOARD POLICY 3550, *FOOD SERVICE - CHILD NUTRITION PROGRAM*, AND ITS ACCOMPANYING ADMINISTRATIVE REGULATION**

The Board of Education is requested to adopt Board Policy 3550, *Food Service - Child Nutrition Program*, and its accompanying Administrative Regulation, as recommended by the California School Boards Association.

[3550 BP Food Service-Child Nutrition Program \(11-51\).pdf](#)

[3550 AR Food Service-Child Nutrition Program \(11-51\) \(1\).pdf](#)

### **3. 22/23-1092 - BOARD POLICY 5131.2, *BULLYING*, AND ITS ACCOMPANYING ADMINISTRATIVE REGULATION**

The Board of Education is requested to adopt Board Policy 5131.2, *Bullying*, and its accompanying Administrative Regulation, as recommended by the California School Boards Association.

[5131.2 BP Bullying.pdf](#)

[AR 5131.2 Bullying.pdf](#)

### **4. 22/23-1093 - RETIREMENT OF BOARD POLICY 5131.3, *POSSESSION OF CELLULAR PHONES/MOBILE COMMUNICATIONS DEVICES***

The Board of Education is requested to retire Board Policy 5131.3, *Possession of Cellular Phones/Mobile Communications Devices*.

[5131 3 BP \(11-53\) - Possession of Cellular Phones.pdf](#)

### **5. 22/23-1094 - BOARD POLICY 6112, *SCHOOL DAY*, AND ITS ACCOMPANYING ADMINISTRATIVE REGULATION**

The Board of Education is requested to adopt Board Policy 6112, *School Day*, and its accompanying Administrative Regulation, as recommended by the California School Boards Association.

[6112 BP School Day \(12-11\).pdf](#)

[AR 6112 SCHOOL DAY.pdf](#)

### **6. 22/23-1095 - BOARD POLICY 6173, *EDUCATION FOR HOMELESS CHILDREN*, AND ITS ACCOMPANYING ADMINISTRATIVE REGULATION**

The Board of Education is requested to adopt Board Policy 6173, *Education for Homeless Children*, and its accompanying Administrative Regulation, as recommended by the California School Boards Association.

[6173 BP Education for Homeless Children with corrections.pdf](#)

[6173 AR Education for Homeless Children with corrections.pdf](#)

### **7. 22/23-1096 - BOARD POLICY 6173.1, *EDUCATION FOR FOSTER YOUTH*, AND ITS ACCOMPANYING ADMINISTRATIVE REGULATION**

The Board of Education is requested to adopt Board Policy 6173.1, *Education for Foster Youth*, and its accompanying Administrative Regulation, as recommended by the California School Boards Association.



[6173.1 BP Education for Foster Youth with corrections.pdf](#)

[6173.1 AR Education for Foster Youth with corrections.pdf](#)

#### **8. 22/23-1097 - BOARD POLICY 5145.6, PARENTAL NOTIFICATIONS**

The Board of Education is requested to adopt Board Policy 5145.6, *Parental Notifications*, as recommended by the California School Boards Association.

[5145.6 BP Parental Notifications \(11-53\).pdf](#)

#### **9. 22/23-1098 - OFFICE OF ADMINISTRATIVE HEARING ORDERED REMEDIES**

The Board of Education is requested to approve remedies ordered through an Office of Administrative Hearing (OAH) decision in regards to Student No. 547657760 dated January 3, 2023.

[Settlement Agreement Report \(2\).pdf](#)

#### **10. 22/23-1100 - COMPROMISE AND RELEASE AGREEMENT**

The Board of Education is requested to ratify a Compromise and Release agreement in regards to Student No. 5783255201 dated February 21, 2023.

[Settlement Agreement Report.pdf](#)

### **BUSINESS SERVICES**

#### **11. 22/23-2104 - PURCHASE ORDERS AND PAYMENT OF BILLS**

The Board of Education is requested to ratify purchase orders in the amount of \$1,836,399.19 issued January 20, 2023, through February 03, 2023, and payments in the amount of \$6,017,263.73 issued January 27, 2023, through February 07, 2023.

[BA Item 2104\(b-c\) Purchase Order Rpt 2-22-23.pdf](#)

#### **12. 22/23-2105 - DISTRICT CASH RECEIPTS**

The Board of Education is requested to receive District cash receipts, Deposit Report No. 24 through No. 26, deposited January 25, 2023, through February 9, 2023, for a total amount of \$460,792.92.

[BA Item 2105\(b-d\) Deposit Rpt #24-26 2-22-23.pdf](#)

#### **13. 22/23-2106 - BUDGETARY TRANSFERS AND REVISIONS**

The Board of Education is requested to approve the budgetary adjustments as submitted.

[BA Item 2106\(b\) Budgetary Transfers 2-22-23.pdf](#)

#### **14. 22/23-2107- ACCEPTANCE OF GIFTS**

The Board of Education is requested to accept the gifts as described in Acceptance of Gifts Report No. 2023-10.

[Acceptance of Gifts #2023-10 02-22-23.pdf](#)

#### **15. 22/23-2108 - PROFESSIONAL SERVICE AGREEMENTS**

The Board of Education is requested to approve the Professional Service Agreements Report #11 for the Monrovia Unified School District 2022-23 SY.

[Professional Service Agmts Report No. 11.pdf](#)

#### **16. 22/23-2109 - RENEWAL AGREEMENT WITH QUADIENT LEASING USA INC.**

The Board of Education is requested to ratify a renewal lease agreement with Quadient Leasing USA Inc. for the District's mail processing machine.

[BA Item 2109\(b-c\) Renewal Agreement with Quadient Leasing USA Inc 2-22-23.pdf](#)

### **HUMAN RESOURCES**

#### **17. 22/23-3060 - PERSONNEL ASSIGNMENTS**

The Board of Education is requested to approve Personnel Assignments Report #12.

[BRD Report 20220222 Personnel Report 12.pdf](#)

## **18. 22/23-3061 - CONFERENCE/ IN-SERVICE ATTENDANCE AND TRAVEL**

The Board of Education is requested to approve Travel and Conference Report #11.

[02222023TravelConference.pdf](#)

## **BOARD BUSINESS**

### **19. 22/23-5040 - BOARD BYLAW 9100, ORGANIZATION**

The Board of Education is requested to adopt Board Bylaw 9100, *Organization*, as recommended by the California School Boards Association.

[9100 BB Organization Updated 01.20.2023.pdf](#)

### **20. 22/23-5042 - BOARD BYLAW 9220, GOVERNING BOARD ELECTIONS**

The Board of Education is requested to adopt Board Bylaw 9220, *Governing Board Elections*, as recommended by the California School Boards Association.

[9220 BB GOVERNING BOARD ELECTIONS \(12-12\) Updated 01.20.2023.pdf](#)

### **21. 22/23-5043 - BOARD BYLAW 9222, RESIGNATION**

The Board of Education is requested to adopt Board Bylaw 9222, *Resignation*, as recommended by the California School Boards Association.

[9222 BB RESIGNATION \(12-12\) Updated 01.20.2023.pdf](#)

## **J. ACTION ITEMS (Non-Consent)**

### **EDUCATIONAL SERVICES – Greg Francois, Ed.D., Deputy Superintendent**

#### **1. 22/23-1088 - NEW COURSE OFFERING FOR HIGH SCHOOL STUDENTS: ADVANCED PLACEMENT PHYSICS 1**

The Board of Education is requested to approve Advanced Placement (AP) Physics 1 as a new course offering at Monrovia High School.

Question asked by Board Member Lockerbie: Mr. Menlove came to the Board and talked about Honors Physics C Course. Does this rectify that situation? Answered by Dr. Francois: Yes, it does, will serve as a replacement for the Honors Physics class.

Board Member Lockerbie: Do we have a teacher? Dr Francois: Yes, Tom Traeger.

Motion by Board Member Anderson, seconded by Board Member Hammond, **Vote 5-0**

Board Member Lockerbie Y, Board Member Travanti Y, Board Member Hammond Y, Board Member Anderson Y, Board President Gholar Y.

[Course Description AP Physics 1.docx \(2\).pdf](#)

#### **2. 22/23-1099 - OVERNIGHT FIELD TRIP**

The Board of Education is requested to approve an overnight field trip for the Monrovia High School's Boys Varsity Volleyball team to participate in matches against prominent San Diego teams in San Diego, California, from March 10 to 11, 2023.

Motion by Board Member Anderson, seconded by Board Member Hammond, **Vote 5-0**

Board Member Lockerbie Y, Board Member Travanti Y, Board Member Hammond Y, Board Member Anderson Y, Board President Gholar Y.

### **HUMAN RESOURCES – Greg Puccia, Ed.D., Asst. Supt. of Human Resources**

#### **3. 22/23-3062 - CREATION OF NEW CLASSIFIED POSITION, PAYROLL TECHNICIAN**

The Board of Education is requested to establish a new classified position, *Payroll Technician*.

Motion by Board Member Travanti, seconded by Board Member Anderson, **Vote 5-0**

Board Member Lockerbie Y, Board Member Travanti Y, Board Member Hammond Y, Board Member Anderson Y, Board President Gholar Y.

[Proposed Payroll Technician Job Description - \(revised 20230201\).pdf](#)

#### **4. 22/23-3063 - CREATION OF NEW CLASSIFIED POSITION, INSTRUCTIONAL**

## **ASSISTANT - SPECIAL EDUCATION**

The Board of Education is requested to establish a new classified position, *Instructional Assistant - Special Education*.

Question asked by Board Member Lockerbie: Have there been assistants that were not classified? Answered by Dr. Puccia: There are three classifications that will be combined into one position. Board Member Lockerbie: Will the current aides be trained? Dr. Puccia: Yes, if they wish to be classified for the new position, or their positions will be grandfathered.

Motion by Board Member Travanti, seconded by Board Member Anderson, **Vote 5-0**

Board Member Lockerbie Y, Board Member Travanti Y, Board Member Hammond Y, Board Member Anderson Y, Board President Gholar Y.

[Instructional Assistant - Special Education REVISED 1-27-2023.pdf](#)

## **5. 22/23-3064 - SETTING OF SALARY FOR THE NEW CLASSIFICATION, INSTRUCTIONAL AIDE - ELEMENTARY INTERVENTION**

The Board of Education is requested to set the salary for the new classification, *Instructional Aide - Elementary Intervention* at Range 15 on the Non-12-month Classified salary schedule. This position is a 9-month, 6-hour classification.

Motion by Board Member Travanti, seconded by Board Member Anderson, **Vote 5-0**

Board Member Lockerbie Y, Board Member Travanti Y, Board Member Hammond Y, Board Member Anderson Y, Board President Gholar Y.

[Instruct. Aide - Elem. Intervention Job Description](#)

## **6. 22/23-3065 - APPROVAL OF JOB DESCRIPTION, CTE ENTREPRENEURSHIP TEACHER**

The Board of Education is requested to approve a new job description, *CTE Entrepreneurship Teacher*.

Question asked by Board Member Lockerbie: What is necessary to be able to certify someone to be a CTE teacher? Where does that come from? Answered by Dr. Puccia: We follow State and LACOE guidelines.

Motion by Board Member Hammond, seconded by Board Member Travanti, **Vote 5-0**

Board Member Lockerbie Y, Board Member Travanti Y, Board Member Hammond Y, Board Member Anderson Y, Board President Gholar Y.

[CTE JOB DESCRIPTION ENTREPRENEURSHIP.pdf](#)

## **BOARD BUSINESS – Ryan D. Smith, Ed.D., Superintendent of Schools**

### **7. 22/23-5044 - RESOLUTION NO. 2223-15, RECOGNIZING FEBRUARY AS "CAREER AND TECHNICAL EDUCATION MONTH"**

The Board of Education is requested to adopt Resolution No. 2223-15, recognizing February 2023, as "*Career and Technical Education Month*."

Ask from Board Member Lockerbie: Publicize this Resolution so that people know that ROP has become CTE and give a little push of acknowledgement that it is providing an amazing opportunity for life of our students.

Motion by Board Member Hammond, seconded by Board Member Travanti, **Vote 5-0**

Board Member Lockerbie Y, Board Member Travanti Y, Board Member Hammond Y, Board Member Anderson Y, Board President Gholar Y.

[Resolution 2223-15 Career and Technical Education Month.pdf](#)

### **8. 22/23-5046 - VOTE FOR A DELEGATE TO CSBA'S ASSEMBLY**

The Board of Education will vote for a delegate to CSBA's Assembly.

Motion by Board Member Hammond to not take action on this item, seconded by Board Member Lockerbie, **Vote 5-0**

Board Member Lockerbie Y, Board Member Travanti Y, Board Member Hammond Y, Board Member Anderson Y, Board President Gholar Y.

**K. INFORMATION ITEMS**

**1. BOARD POLICY 3470, *DEBT ISSUANCE AND MANAGEMENT***

The Board of Education is requested to receive for first reading Board Policy 3470, *Debt Issuance and Management*, as recommended by the California School Boards Association.

[3470 BP Debt Issuance and Management.pdf](#)

**This item will be brought back to Consent on March 8 by consensus of the Board.**

**L. FUTURE MEETING DATES**

- March 8, 2023; 6:30 p.m. - Regular Board of Education Meeting
- March 22, 2023; 6:30 p.m. - Regular Board of Education Meeting
- April 12, 2023; 6:30 p.m. - Regular Board of Education Meeting

**M. NEW BUSINESS**

Parent-Teacher Conferences (K-5) - March 6, 2023 - March 10, 2023

Cesar Chavez Day (ALL SITES CLOSED) - March 31, 2023

Spring Break (ALL SITES CLOSED) - April 3, 2023 - April 7, 2023

Board Member Anderson requested to get all dates for Open Houses.

**N. ADJOURN REGULAR BOARD OF EDUCATION OPEN SESSION MEETING at 8:04 pm.**

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Ryan D. Smith, Superintendent and Board Secretary

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Rob Hammond, Board Clerk

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# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 1. 2021-22 AUDIT REPORT

## RECOMMENDATION

The Board of Education is requested to receive the auditor's report on the financial statement of the Monrovia Unified School District for the 2021-22 fiscal year.

### Rationale:

In accordance with the requirements of Education Code Section 41020, the District contracted with the CPA firm of Christy White, Inc to audit the financial position of the District as of June 30, 2022.

### Background:

Christy White, Inc. has finished the 2021-22 audit report, including the various financial statements, and the required compliance with Federal and State laws and regulations in accordance with Government Auditing Standards. In addition, the audit addresses financial trends and conditions that reflect the financial position of the district for 2021-22 and future school years. As required by Governmental Accounting Standards Board (GASB) 68, the unfunded pension liabilities of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) must be recognized on the audit report of every school district in California. At the end of the 2021-22 fiscal year, the District's share of this liability was \$38.4 million, as calculated by CalSTRS and CalPERS from their actuarial reports. GASB 68 will impact the reporting of both the Statement of Net Position and the Long-Term Obligations of all school districts in California.

### Budget Implication (\$ Amount):

The \$29,625 cost of the 2021-22 audit service is budgeted in the Unrestricted General Fund.

### Legal References:

Education Code Section 41020 states that all audit reports for each fiscal year shall be developed and reported using a format established by the State Controller.

### Additional Information:

A copy of the District's 2021-22 Annual Audit Report is available at the District office, or on-line by selecting the "Current Board Agenda" link at [www.monroviaschools.net](http://www.monroviaschools.net).

## ATTACHMENTS

- [Monrovia Unified SD 2021-2022 FINAL.pdf](#)





# **MONROVIA UNIFIED SCHOOL DISTRICT**

**AUDIT REPORT  
JUNE 30, 2022**

**MONROVIA UNIFIED SCHOOL DISTRICT**  
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**JUNE 30, 2022**

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## **FINANCIAL SECTION**

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**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**Independent Auditors' Report

Governing Board  
Monrovia Unified School District  
Monrovia, California

**Report on the Audit of the Financial Statements*****Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Monrovia Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Monrovia Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Monrovia Unified School District, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Monrovia Unified School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Monrovia Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Monrovia Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Monrovia Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedules of proportionate share of net pension liability, and schedules of district contributions for pensions be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Monrovia Unified School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2023 on our consideration of the Monrovia Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Monrovia Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Monrovia Unified School District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is fluid and cursive.

San Diego, California  
March 2, 2023

# MONROVIA UNIFIED SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

## INTRODUCTION

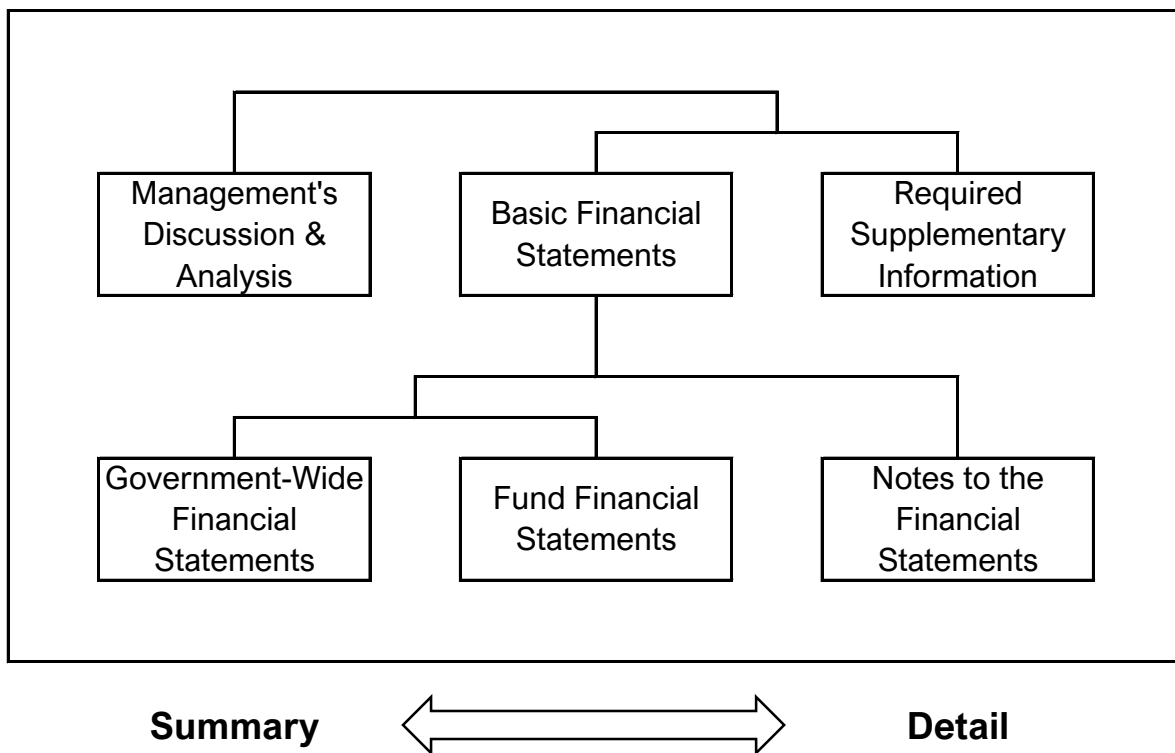
Our discussion and analysis of Monrovia Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. It should be read in conjunction with the District's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

- The District's combined net position was \$(40,748,547) at June 30, 2022. This was an increase of \$11,191,222 from the prior year, after restatement.
- Overall revenues were \$90,552,627 which exceeded expenses of \$79,361,405.

## OVERVIEW OF FINANCIAL STATEMENTS

### Components of the Financial Section



**MONROVIA UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

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**OVERVIEW OF FINANCIAL STATEMENTS (continued)**

**Components of the Financial Section (continued)**

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
  - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.
  - ▶ **Proprietary Funds** report services for which the District charges customers a fee. Like the government-wide statements, they provide both long- and short-term financial information.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

**Government-Wide Statements**

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**MONROVIA UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Net Position**

The District's combined net position was \$(40,748,547) at June 30, 2022, as reflected in the table below. Of this amount, \$(73,675,516) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities			Business-Type Activities		
	2022	2021	Net Change	2022	2021	Net Change
<b>ASSETS</b>						
Current and other assets	\$ 46,691,218	\$ 39,728,157	\$ 6,963,061	\$ 221,811	\$ 207,142	\$ 14,669
Capital assets	59,590,388	63,619,919	(4,029,531)	-	-	-
<b>Total Assets</b>	<b>106,281,606</b>	<b>103,348,076</b>	<b>2,933,530</b>	<b>221,811</b>	<b>207,142</b>	<b>14,669</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>14,365,136</b>	<b>19,435,465</b>	<b>(5,070,329)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>						
Current liabilities	15,022,839	14,459,090	563,749	29,324	5,558	23,766
Long-term liabilities	116,703,696	153,681,385	(36,977,689)	-	-	-
<b>Total Liabilities</b>	<b>131,726,535</b>	<b>168,140,475</b>	<b>(36,413,940)</b>	<b>29,324</b>	<b>5,558</b>	<b>23,766</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>29,861,241</b>	<b>7,107,497</b>	<b>22,753,744</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>						
Net investment in capital assets	9,567,109	7,527,842	2,039,267	-	-	-
Restricted	23,167,373	18,948,906	4,218,467	-	-	-
Unrestricted	(73,675,516)	(78,941,179)	5,265,663	192,487	201,584	(9,097)
<b>Total Net Position</b>	<b>\$ (40,941,034)</b>	<b>\$ (52,464,431)</b>	<b>\$ 11,523,397</b>	<b>\$ 192,487</b>	<b>\$ 201,584</b>	<b>\$ (9,097)</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position**

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	Governmental Activities			Business-Type Activities		
	2022	2021	Net Change	2022	2021	Net Change
<b>REVENUES</b>						
Program revenues						
Charges for services	\$ 2,704,386	\$ 1,566,867	\$ 1,137,519	\$ 259,600	\$ 264,595	\$ (4,995)
Operating grants and contributions	27,852,972	26,190,399	1,662,573	81,036	-	81,036
General revenues						
Property taxes	25,041,192	24,187,468	853,724	-	-	-
Unrestricted federal and state aid	37,091,583	35,479,786	1,611,797	-	-	-
Other	(2,471,785)	984,299	(3,456,084)	(6,357)	737	(7,094)
<b>Total Revenues</b>	<b>90,218,348</b>	<b>88,408,819</b>	<b>1,809,529</b>	<b>334,279</b>	<b>265,332</b>	<b>68,947</b>
<b>EXPENSES</b>						
Instruction	40,647,182	44,987,514	(4,340,332)	-	-	-
Instruction-related services	7,537,896	8,619,456	(1,081,560)	-	-	-
Pupil services	9,379,034	8,620,090	758,944	-	-	-
General administration	5,005,779	5,482,028	(476,249)	-	-	-
Plant services	6,160,712	5,485,406	675,306	-	-	-
Ancillary and community services	896,881	492,114	404,767	-	-	-
Debt service	4,493,291	4,520,949	(27,658)	-	-	-
Other outgo	447,862	671,863	(224,001)	-	-	-
Depreciation	4,449,392	4,552,904	(103,512)	-	-	-
Enterprise activities	-	15,114	(15,114)	343,376	170,656	172,720
<b>Total Expenses</b>	<b>79,018,029</b>	<b>83,447,438</b>	<b>(4,429,409)</b>	<b>343,376</b>	<b>170,656</b>	<b>172,720</b>
<b>Change in net position</b>	<b>11,200,319</b>	<b>4,961,381</b>	<b>6,238,938</b>	<b>(9,097)</b>	<b>94,676</b>	<b>(103,773)</b>
<b>Net Position - Beginning, as Restated*</b>	<b>(52,141,353)</b>	<b>(57,425,812)</b>	<b>5,284,459</b>	<b>201,584</b>	<b>106,908</b>	<b>94,676</b>
<b>Net Position - Ending</b>	<b>\$ (40,941,034)</b>	<b>\$ (52,464,431)</b>	<b>\$ 11,523,397</b>	<b>\$ 192,487</b>	<b>\$ 201,584</b>	<b>\$ (9,097)</b>

\*Beginning net position was restated for governmental activities for the 2022 year only.

The cost of all our governmental activities this year was \$79,018,029 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$25,041,192 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**MONROVIA UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position (continued)**

In the table below, we have presented the net cost of each of the District's functions. Net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	<b>Net Cost of Services</b>	
	<b>2022</b>	<b>2021</b>
Instruction	\$ 25,467,583	\$ 28,714,925
Instruction-related services	5,223,637	6,292,743
Pupil services	549,873	2,973,042
General administration	3,616,212	3,993,678
Plant services	5,991,222	5,190,823
Ancillary and community services	373,680	346,634
Debt service	4,493,291	4,520,949
Transfers to other agencies	(1,704,219)	(896,875)
Depreciation	4,449,392	4,552,904
Enterprise activities	2,740	(92,590)
<b>Total</b>	<b>\$ 48,463,411</b>	<b>\$ 55,596,233</b>

**FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$36,776,087, which is more than last year's ending fund balance of \$30,418,866. The District's General Fund had \$1,621,380 more in operating revenues than expenditures for the year ended June 30, 2022. The District's Special Reserve Fund for Capital Outlay Projects had \$734,979 more in operating revenues than expenditures for the year ended June 30, 2022. The District's Bond Interest and Redemption Fund had \$44,126 less in operating revenues than expenditures for the year ended June 30, 2022.

**CURRENT YEAR BUDGET 2021-2022**

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a regular basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.



**MONROVIA UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

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**CAPITAL ASSETS AND LONG-TERM LIABILITIES**

**Capital Assets**

By the end of 2021-2022 the District had invested \$59,590,388 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2022	2021	Net Change
<b>CAPITAL ASSETS</b>			
Land	\$ 606,055	\$ 606,055	\$ -
Land improvements	3,843,027	3,843,027	-
Buildings & improvements	101,116,090	101,116,090	-
Furniture & equipment	3,712,655	3,357,280	355,375
Less: Accumulated depreciation	(49,687,439)	(45,302,533)	(4,384,906)
<b>Total Capital Assets</b>	<b>\$ 59,590,388</b>	<b>\$ 63,619,919</b>	<b>\$ (4,029,531)</b>

**Long-Term Liabilities**

At year-end, the District had \$116,703,696 in long-term liabilities, a decrease of 23.90% from last year – as shown in the table below. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities		
	2022	2021	Net Change
<b>LONG-TERM LIABILITIES</b>			
Total general obligation bonds	\$ 82,234,665	\$ 84,124,859	\$ (1,890,194)
Total certificates of participation	625,000	820,000	(195,000)
Early retirement incentive	-	304,410	(304,410)
Compensated absences	984,168	1,580,300	(596,132)
Net pension liability	38,429,331	71,837,725	(33,408,394)
Less: current portion of long-term liabilities	(5,569,468)	(5,308,987)	(260,481)
<b>Total Long-term Liabilities</b>	<b>\$ 116,703,696</b>	<b>\$ 153,358,307</b>	<b>\$ (36,654,611)</b>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

In its September 2022 quarterly report, the UCLA Anderson Forecast stated the U.S. economy was likely to muddle along with below-trend growth and continued high inflation over the next twelve months. No recession is forecast at this time; however, the possibility still exists that persistent inflation and aggressive interest rate policy will lead to a hard landing of the economy, potentially triggering a recession. In California, defense spending and technology demands will likely keep the economy growing.

**MONROVIA UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)**

Fiscal policy for the funding of public education changes annually based on fluctuations in State revenues. The May 2022 Budget Revision includes total funding of \$128.3 billion (\$78.4 billion General Fund and \$49.9 billion other funds) for all K-12 education programs, additionally, the revised spending plan further accelerates the implementation of the "California for All Kids" plan, which is a whole-child support framework designed to target inequities in educational outcomes among students from different demographic backgrounds and empower parents and families with more options and services. The Proposition 98 Guarantee continues to be in Test 1 for 2021-22 and 2022-23. To accommodate enrollment increases related to the expansion of transitional kindergarten, the Governor's Budget proposed re-benching the Test 1 percentage to increase the percentage of General Fund revenues due to the Guarantee, from 38.03 percent to approximately 38.4 percent. The May Revision updates the increased Test 1 percentage from approximately 38.4 percent to approximately 38.3 percent. At May Revision, the 2022-23 cost-of-living adjustment (COLA) is updated to 6.56 percent, the largest COLA in the history of LCFF.

The District participates in state employee pensions plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2022. The amount of the liability is material to the financial position of the District. The CalSTRS projected employer contribution rate for 2022-23 is 19.10 percent. The CalPERS projected employer contribution rate for 2022-23 is 25.37 percent. The projected increased pension costs to school employers remain a significant fiscal factor.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2022-23 fiscal year.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Business Office, at Monrovia Unified School District, 325 E. Huntington Drive, Monrovia, California 91016.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 40,289,556	\$ 168,916	\$ 40,458,472
Accounts receivable	6,116,634	52,895	6,169,529
Inventory	285,028	-	285,028
Capital assets, not depreciated	606,055	-	606,055
Capital assets, net of accumulated depreciation	58,984,333	-	58,984,333
<b>Total Assets</b>	<b>106,281,606</b>	<b>221,811</b>	<b>106,503,417</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions	13,300,806	-	13,300,806
Deferred amount on refunding	1,064,330	-	1,064,330
<b>Total Deferred Outflows of Resources</b>	<b>14,365,136</b>	<b>-</b>	<b>14,365,136</b>
<b>LIABILITIES</b>			
Accrued liabilities	7,992,899	29,324	8,022,223
Unearned revenue	1,460,472	-	1,460,472
Long-term liabilities, current portion	5,569,468	-	5,569,468
Long-term liabilities, non-current portion	116,703,696	-	116,703,696
<b>Total Liabilities</b>	<b>131,726,535</b>	<b>29,324</b>	<b>131,755,859</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions	29,861,241	-	29,861,241
<b>Total Deferred Inflows of Resources</b>	<b>29,861,241</b>	<b>-</b>	<b>29,861,241</b>
<b>NET POSITION</b>			
Net investment in capital assets	9,567,109	-	9,567,109
Restricted:			
Capital projects	9,690,204	-	9,690,204
Debt service	5,437,294	-	5,437,294
Educational programs	4,534,506	-	4,534,506
Food service	3,260,473	-	3,260,473
Associated student body	244,896	-	244,896
Unrestricted	(73,675,516)	192,487	(73,483,029)
<b>Total Net Position</b>	<b>\$ (40,941,034)</b>	<b>\$ 192,487</b>	<b>\$ (40,748,547)</b>

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>GOVERNMENTAL ACTIVITIES</b>						
Instruction	\$ 40,647,182	\$ 850,618	\$ 14,328,981	\$ (25,467,583)		
Instruction-related services						
Instructional supervision and administration	3,255,875	17,473	1,459,520	(1,778,882)		
Instructional library, media, and technology	281,572	413	130,145	(151,014)		
School site administration	4,000,449	1,061	705,647	(3,293,741)		
Pupil services						
Home-to-school transportation	982,585	27,815	96,549	(858,221)		
Food services	3,376,523	27,845	6,208,637	2,859,959		
All other pupil services	5,019,926	157,804	2,310,511	(2,551,611)		
General administration						
Centralized data processing	1,538,964	-	227,059	(1,311,905)		
All other general administration	3,466,815	78,249	1,084,259	(2,304,307)		
Plant services	6,160,712	3,919	165,571	(5,991,222)		
Ancillary services	896,881	25,412	497,789	(373,680)		
Interest on long-term debt	4,493,291	-	-	(4,493,291)		
Other outgo	447,862	1,513,777	638,304	1,704,219		
Depreciation (unallocated)	4,449,392	-	-	(4,449,392)		
<b>Total Governmental Activities</b>	<b>\$ 79,018,029</b>	<b>\$ 2,704,386</b>	<b>\$ 27,852,972</b>	<b>(48,460,671)</b>		
<b>BUSINESS-TYPE ACTIVITIES</b>						
Enterprise activities	\$ 343,376	\$ 259,600	\$ 81,036		\$ (2,740)	
<b>Total Business-Type Activities</b>	<b>343,376</b>	<b>259,600</b>	<b>81,036</b>		<b>(2,740)</b>	
<b>Total School District</b>	<b>\$ 79,361,405</b>	<b>\$ 2,963,986</b>	<b>\$ 27,934,008</b>			<b>\$ (48,463,411)</b>
General revenues						
Taxes and subventions						
Property taxes, levied for general purposes				17,640,108	-	17,640,108
Property taxes, levied for debt service				6,397,161	-	6,397,161
Property taxes, levied for other specific purposes				1,003,923	-	1,003,923
Federal and state aid not restricted for specific purposes				37,091,583	-	37,091,583
Interest and investment earnings				(1,613,742)	(6,357)	(1,620,099)
Miscellaneous				(858,043)	-	(858,043)
<b>Subtotal, General Revenue</b>				<b>59,660,990</b>	<b>(6,357)</b>	<b>59,654,633</b>
<b>CHANGE IN NET POSITION</b>				<b>11,200,319</b>	<b>(9,097)</b>	<b>11,191,222</b>
<b>Net Position - Beginning, as Restated</b>				<b>(52,141,353)</b>	<b>201,584</b>	<b>(51,939,769)</b>
<b>Net Position - Ending</b>				<b>\$ (40,941,034)</b>	<b>\$ 192,487</b>	<b>\$ (40,748,547)</b>

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2022**

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	General Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 18,773,847	\$ 6,691,810	\$ 5,933,248	\$ 7,935,666	\$ 39,334,571
Accounts receivable	4,749,143	16,817	-	1,347,945	6,113,905
Stores inventory	222,819	-	-	62,209	285,028
<b>Total Assets</b>	<b>\$ 23,745,809</b>	<b>\$ 6,708,627</b>	<b>\$ 5,933,248</b>	<b>\$ 9,345,820</b>	<b>\$ 45,733,504</b>
<b>LIABILITIES</b>					
Accrued liabilities	\$ 6,805,893	\$ -	\$ -	\$ 691,052	\$ 7,496,945
Unearned revenue	1,305,820	-	-	154,652	1,460,472
<b>Total Liabilities</b>	<b>8,111,713</b>	<b>-</b>	<b>-</b>	<b>845,704</b>	<b>8,957,417</b>
<b>FUND BALANCES</b>					
Nonspendable	242,819	-	-	62,209	305,028
Restricted	4,196,672	6,708,627	5,933,248	6,824,780	23,663,327
Committed	-	-	-	1,613,127	1,613,127
Assigned	5,703,732	-	-	-	5,703,732
Unassigned	5,490,873	-	-	-	5,490,873
<b>Total Fund Balances</b>	<b>15,634,096</b>	<b>6,708,627</b>	<b>5,933,248</b>	<b>8,500,116</b>	<b>36,776,087</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 23,745,809</b>	<b>\$ 6,708,627</b>	<b>\$ 5,933,248</b>	<b>\$ 9,345,820</b>	<b>\$ 45,733,504</b>

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

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**Total Fund Balance - Governmental Funds** \$ 36,776,087

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 109,277,827	
Accumulated depreciation	<u>(49,687,439)</u>	59,590,388

Deferred amount on refunding:

In governmental funds, the net effect of refunding bonds is recognized when debt is issued, whereas this amount is deferred and amortized in the government-wide financial statements:

1,064,330

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

(495,954)

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Total general obligation bonds	\$ 82,234,665	
Total certificates of participation	625,000	
Compensated absences	984,168	
Net pension liability	<u>38,429,331</u>	(122,273,164)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 13,300,806	
Deferred inflows of resources related to pensions	<u>(29,861,241)</u>	(16,560,435)

Internal service funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

957,714

<b>Total Net Position - Governmental Activities</b>	<u>\$ (40,941,034)</u>
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**MONROVIA UNIFIED SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
LCFF sources	\$ 52,915,086	\$ -	\$ -	\$ 750,000	\$ 53,665,086
Federal sources	5,658,683	-	98,489	6,183,270	11,940,442
Other state sources	10,436,793	-	33,406	3,070,197	13,540,396
Other local sources	5,522,239	734,979	6,140,273	1,981,755	14,379,246
<b>Total Revenues</b>	<b>74,532,801</b>	<b>734,979</b>	<b>6,272,168</b>	<b>11,985,222</b>	<b>93,525,170</b>
<b>EXPENDITURES</b>					
Current					
Instruction	45,608,785	-	-	1,600,310	47,209,095
Instruction-related services					
Instructional supervision and administration	3,089,092	-	-	701,319	3,790,411
Instructional library, media, and technology	370,515	-	-	-	370,515
School site administration	4,218,893	-	-	389,908	4,608,801
Pupil services					
Home-to-school transportation	1,033,167	-	-	-	1,033,167
Food services	-	-	-	3,837,375	3,837,375
All other pupil services	5,491,463	-	-	214,679	5,706,142
General administration					
Centralized data processing	1,629,895	-	-	-	1,629,895
All other general administration	4,028,797	-	-	312,627	4,341,424
Plant services	6,220,534	-	-	220,642	6,441,176
Facilities acquisition and construction	8,823	-	-	-	8,823
Ancillary services	502,386	-	-	442,964	945,350
Transfers to other agencies	709,071	-	-	-	709,071
Debt service					
Principal	-	-	4,430,000	195,000	4,625,000
Interest and other	-	-	1,886,294	25,410	1,911,704
<b>Total Expenditures</b>	<b>72,911,421</b>	<b>-</b>	<b>6,316,294</b>	<b>7,940,234</b>	<b>87,167,949</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>1,621,380</b>	<b>734,979</b>	<b>(44,126)</b>	<b>4,044,988</b>	<b>6,357,221</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	134,136	-	220,408	354,544
Transfers out	(207,605)	-	-	(146,939)	(354,544)
<b>Net Financing Sources (Uses)</b>	<b>(207,605)</b>	<b>134,136</b>	<b>-</b>	<b>73,469</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,413,775</b>	<b>869,115</b>	<b>(44,126)</b>	<b>4,118,457</b>	<b>6,357,221</b>
<b>Fund Balance - Beginning</b>	<b>14,220,321</b>	<b>5,839,512</b>	<b>5,977,374</b>	<b>4,381,659</b>	<b>30,418,866</b>
<b>Fund Balance - Ending</b>	<b>\$ 15,634,096</b>	<b>\$ 6,708,627</b>	<b>\$ 5,933,248</b>	<b>\$ 8,500,116</b>	<b>\$ 36,776,087</b>

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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**Net Change in Fund Balances - Governmental Funds** \$ 6,357,221

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

**Capital outlay:**

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 419,861	
Depreciation expense:	(4,449,392)	(4,029,531)

**Debt service:**

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term 4,625,000

**Deferred amounts on refunding:**

In governmental funds, deferred amounts on refunding are recognized in the period they are incurred. In the government-wide statements, the deferred amounts on refunding are amortized over the life of the debt. The net effect of the deferred amounts on refunding during the period was: (118,259)

**Unmatured interest on long-term debt:**

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: 337,687

**Accreted interest on long-term debt:**

In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current sources. In the government-wide statement of activities, however, this is recorded as interest expense for the period. (2,919,274)

**Compensated absences:**

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was: 596,132

**(continued on the next page)**



**MONROVIA UNIFIED SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, continued**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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Pensions:

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was: 5,702,580

Other liabilities not normally liquidated with current financial resources:

In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: 304,410

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is: 379,468

Internal Service Funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: (35,115)

**Change in Net Position of Governmental Activities**

\$ 11,200,319

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

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	<b>Business-Type Activities</b> <b>Fee-Based Programs Fund</b>	<b>Governmental Activities</b> <b>Internal Service Fund</b>
<b>ASSETS</b>		
Current assets		
Cash and investments	\$ 168,916	\$ 954,985
Accounts receivable	52,895	2,729
<b>Total Assets</b>	<b>221,811</b>	<b>957,714</b>
<b>LIABILITIES</b>		
Current liabilities		
Accrued liabilities	29,324	-
<b>Total Liabilities</b>	<b>29,324</b>	<b>-</b>
<b>NET POSITION</b>		
Restricted	-	957,714
Unrestricted	192,487	-
<b>Total Net Position</b>	<b>\$ 192,487</b>	<b>\$ 957,714</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2022**

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	<b>Business-Type Activities Fee-Based Programs Fund</b>	<b>Governmental Activities Internal Service Fund</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 40,275	\$ -
Other local revenues	283,205	-
<b>Total operating revenues</b>	<b>323,480</b>	<b>-</b>
<b>OPERATING EXPENSES</b>		
Salaries and benefits	279,258	-
Supplies and materials	18,690	-
Professional services	45,428	-
<b>Total operating expenses</b>	<b>343,376</b>	<b>-</b>
<b>Operating income/(loss)</b>	<b>(19,896)</b>	<b>-</b>
<b>NON-OPERATING REVENUES/(EXPENSES)</b>		
Interest income	(6,371)	(35,115)
Grant income	17,170	-
<b>Total non-operating revenues/(expenses)</b>	<b>10,799</b>	<b>(35,115)</b>
<b>CHANGE IN NET POSITION</b>	<b>(9,097)</b>	<b>(35,115)</b>
<b>Net Position - Beginning</b>	<b>201,584</b>	<b>992,829</b>
<b>Net Position - Ending</b>	<b>\$ 192,487</b>	<b>\$ 957,714</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2022**

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	<b>Business-Type Activities Fee-Based Programs Fund</b>	<b>Governmental Activities Internal Service Fund</b>
<b>Cash flows from operating activities</b>		
Cash received from user charges	\$ 40,275	\$ -
Cash received (paid) from assessments made to (from) other funds	230,696	-
Cash payments for payroll, insurance, and operating costs	(319,610)	-
Net cash provided by (used for) operating activities	(48,639)	-
<b>Cash flows from non-capital financing activities</b>		
Non-operating grants received	17,170	-
Net cash provided by (used for) non-capital financing activities	17,170	-
<b>Cash flows from investing activities</b>		
Interest received	(6,371)	(35,729)
Net cash provided by (used for) investing activities	(6,371)	(35,729)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(37,840)</b>	<b>(35,729)</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of year	206,756	990,714
End of year	<u>\$ 168,916</u>	<u>\$ 954,985</u>
<b>Reconciliation of operating income (loss) to cash provided by (used for) operating activities</b>		
Operating income/(loss)	\$ (19,896)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Changes in assets and liabilities:		
(Increase) decrease in accounts receivables	(52,509)	-
Increase (decrease) in accrued liabilities	23,766	-
<b>Net cash provided by (used for) operating activities</b>	<b>\$ (48,639)</b>	<b>\$ -</b>

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Monrovia Unified School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

**B. Component Units**

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

On September 1, 2001, the District's Board of Education formed a nonprofit corporation, known as the Monrovia Unified School District Facilities Corporation (the Corporation), which is organized under the Nonprofit Benefit Corporation Law of the State of California. The purpose of the Corporation is to finance the architectural fees and design costs associated with various school construction projects and to finance the modernization and improvement of certain school facilities. The Corporation issued Certificates of Participation (COPs), a form of long-term debt, which the District used to finance the projects.

For financial reporting purposes, the component unit listed above has a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statement No. 14 and No. 34*, and thus is included in the financial statements using the blended presentation method as if it were part of the District's operations because the Board of the component unit is essentially the same as the Board of Education of the District and because its purpose is to finance the construction of facilities to be used for the direct benefit of the District.

**C. Basis of Presentation**

**Government-Wide Statements.** The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Government-Wide Statements (continued).** Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

**Fund Financial Statements.** The fund financial statements provide information about the District's funds, including its proprietary and fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the District, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting.

**Major Governmental Funds**

**General Fund:** The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

**Special Reserve Fund for Capital Outlay Projects:** This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code Section 42840*).

**Bond Interest and Redemption Fund:** This fund is used for the repayment of bonds issued for the District (*Education Code Sections 15125–15262*). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

**Non-Major Governmental Funds**

**Special Revenue Funds:** Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

**Student Activity Fund:** This fund may be used to account for student body activities that do not meet the fiduciary criteria established in GASB Statement No. 84.

MONROVIA UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

**Special Revenue Funds (continued)**

**Adult Education Fund:** This fund is used to account separately for federal, state, and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (*Education Code Sections 52616[b] and 52501.5[a]*).

**Child Development Fund:** This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code Section 8200 et seq.*) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code Section 8328*).

**Cafeteria Fund:** This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

**Deferred Maintenance Fund:** This fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code Sections 17582–17587*). In addition, whenever the state funds provided pursuant to *Education Code Sections 17584 and 17585* (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the District (*Education Code Sections 17582 and 17583*).

**Capital Project Funds:** Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Capital Facilities Fund:** This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

**Debt Service Funds:** Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

**Debt Service Fund:** This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Proprietary Funds**

**Enterprise Funds:** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services.

**Fee-Based Programs Fund:** This fund is used to account for the international student program, catering, and the LKT performance art center program.

**Internal Service Funds:** Internal service funds are created principally to render services to other organizational units of the District on a cost-reimbursement basis. These funds are designed to be self-supporting with the intent of full recovery of costs, including some measure of the cost of capital assets, through user fees and charges.

**Self-Insurance Fund:** Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of the District. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section 17566*).

**D. Basis of Accounting – Measurement Focus**

**Government-Wide and Proprietary Fund Financial Statements**

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges to other funds for self-insurance costs. Operating expenses for internal service funds include the costs of insurance premiums and claims related to self-insurance.

**Governmental Funds**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.



**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus (continued)**

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue**

Unearned revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized. Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position**

**Cash and Cash Equivalents**

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

**Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

**Inventories**

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

**Capital Assets**

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Capital Assets (continued)**

Depreciation is computed using the straight-line method over the following estimated useful lives:

Asset Class	Examples	Estimated Useful Life in Years
Land	N/A	N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, and air conditioning system	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression system	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and tools	Shop and maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating, and printing equipment	10
Copiers		5
Communication equipment	Mobile, portable radios, non-computerized	10
Computer hardware	PCs, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative long-term	10 to 20
Audio visual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds equipment	Mowers, tractors, attachments	15

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

**Compensated Absences**

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

**Premiums and Discounts**

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

**Deferred Outflows/Deferred Inflows of Resources**

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, lease receivables (net of related deferred inflows), prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

*Restricted* - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

*Committed* - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

*Assigned* - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

*Unassigned* - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

**G. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**H. Budgetary Data**

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

**I. Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. New Accounting Pronouncements**

**GASB Statement No. 87** – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has implemented this Statement as of June 30, 2022.

**GASB Statement No. 91** – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This standard's primary objectives are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2021. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 92** – In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. This standard's primary objectives are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. A portion of this statement was effective upon issuance, while the majority of this statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has fully implemented this Statement as of June 30, 2022.

**GASB Statement No. 96** – In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. This statement defines a SBITA; establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The statement is effective for periods beginning after June 15, 2022. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 97** – In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. This standard's primary objectives are to increase consistency and comparability related to reporting fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; to mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and to enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The statement is effective for periods beginning after June 15, 2021. The District has implemented this Statement as of June 30, 2022.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. New Accounting Pronouncements (continued)**

**GASB Statement No. 99** – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The statement addresses various practice issues, including: (a) clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives, (b) disclosures related to nonmonetary transactions; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements, (c) terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and (d) terminology used in Statement 53 to refer to resource flows statements. A portion of this statement was effective upon issuance, while the remaining portions of this statement were effective for periods beginning after June 15, 2022 and for periods beginning after June 15, 2023. The District has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this statement that are not yet effective.

**GASB Statement No. 100** – In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning after June 15, 2023. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 101** – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has not yet determined the impact on the financial statements.

**NOTE 2 – CASH AND INVESTMENTS**

**A. Summary of Cash and Investments**

	<b>Governmental Funds</b>	<b>Internal Service Fund</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Investment in county treasury	\$ 40,481,039	\$ 996,221	\$ 41,477,260	\$ 153,570
Fair value adjustment	(1,675,603)	(41,236)	(1,716,839)	(6,357)
Cash on hand and in banks	509,135	-	509,135	1,570
Cash in revolving fund	20,000	-	20,000	-
Common stock	-	-	-	20,133
<b>Total</b>	<b>\$ 39,334,571</b>	<b>\$ 954,985</b>	<b>\$ 40,289,556</b>	<b>\$ 168,916</b>



**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**B. Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

**Investment in County Treasury** – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Los Angeles County Treasurer's pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County's investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**C. General Authorizations**

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy limits investment purchases to investments with a term not to exceed three years. Investments purchased with maturity terms greater than three years require approval from the Board of Education. Investments purchased with maturity terms greater than one year require written approval by the Superintendent prior to commitment. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$39,907,634. The average weighted maturity for this pool is 933 days.

**E. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2022, the pooled investments in the County Treasury were not rated.

**F. Concentration of Credit Risk**

The District does not place limits on the amount it may invest in any one issuer. At June 30, 2022, the District had the following investments that represent more than five percent of the District's net investment, outside of the County treasury.

Common Stock	
Microsoft Corp.	33.17%
Automatic Data Processing, Inc.	30.25%
Honeywell International, Inc.	17.27%
CSX Corp.	14.29%
All others	5.02%

**G. Custodial Credit Risk – Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2022, the District's bank balance was not exposed to custodial credit risk.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**H. Fair Value**

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Los Angeles County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2022 were as follows:

	<b>Quoted Prices</b>		
	<b>Level 1</b>	<b>Uncategorized</b>	<b>Total</b>
Investment in county treasury	\$ -	\$ 39,907,634	\$ 39,907,634
Common stock	20,133	-	20,133
<b>Total</b>	<b>\$ 20,133</b>	<b>\$ 39,907,634</b>	<b>\$ 39,927,767</b>

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2022 consisted of the following:

	<b>General Fund</b>	<b>Special Reserve Fund for Capital Outlay Projects</b>	<b>Non-Major Governmental Funds</b>	<b>Internal Service Fund</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Federal Government						
Categorical aid	\$ 3,451,498	\$ -	\$ 1,044,069	\$ -	\$ 4,495,567	\$ -
State Government						
Apportionment	260,224	-	-	-	260,224	-
Categorical aid	682,006	-	283,205	-	965,211	-
Lottery	181,396	-	-	-	181,396	-
Local Government						
Other local sources	174,019	16,817	20,671	2,729	214,236	52,895
<b>Total</b>	<b>\$ 4,749,143</b>	<b>\$ 16,817</b>	<b>\$ 1,347,945</b>	<b>\$ 2,729</b>	<b>\$ 6,116,634</b>	<b>\$ 52,895</b>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022 was as follows:

	<b>Balance July 01, 2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2022</b>
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 606,055	\$ -	\$ -	\$ 606,055
Total capital assets not being depreciated	606,055	-	-	606,055
Capital assets being depreciated				
Land improvements	3,843,027	-	-	3,843,027
Buildings & improvements	101,116,090	-	-	101,116,090
Furniture & equipment	3,357,280	419,861	64,486	3,712,655
Total capital assets being depreciated	108,316,397	419,861	64,486	108,671,772
Less: Accumulated depreciation				
Land improvements	2,382,184	137,317	-	2,519,501
Buildings & improvements	40,953,184	4,073,293	-	45,026,477
Furniture & equipment	1,967,165	238,782	64,486	2,141,461
Total accumulated depreciation	45,302,533	4,449,392	64,486	49,687,439
Total capital assets being depreciated, net	63,013,864	(4,029,531)	-	58,984,333
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	<b>\$ 63,619,919</b>	<b>\$ (4,029,531)</b>	<b>\$ -</b>	<b>\$ 59,590,388</b>

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

**NOTE 5 – INTERFUND TRANSACTIONS**

**Operating Transfers**

Interfund transfers for the year ended June 30, 2022 consisted of the following:

Interfund Transfers Out	Interfund Transfers In		
	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total
General Fund	\$ 134,136	\$ 73,469	\$ 207,605
Non-Major Governmental Funds	-	146,939	146,939
<b>Total</b>	<b>\$ 134,136</b>	<b>\$ 220,408</b>	<b>\$ 354,544</b>

The General Fund transferred to the Special Reserve Fund for Capital Outlay Projects for repayment of a loan.	\$ 134,136
The General Fund transferred to the Non-Major Debt Service Fund for debt service payment.	73,469
The Non-Major Adult Education Fund transferred to the Non-Major Debt Service Fund for debt service payment.	146,939
<b>Total</b>	<b>\$ 354,544</b>

**NOTE 6 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2022 consisted of the following:

	General Fund	Non-Major Governmental Funds	District-Wide	Governmental Activities	Business-Type Activities
Payroll	\$ 4,902,145	\$ 192,301	\$ -	\$ 5,094,446	\$ 22,922
Vendors payable	1,903,748	498,751	-	2,402,499	6,402
Unmatured interest	-	-	495,954	495,954	-
<b>Total</b>	<b>\$ 6,805,893</b>	<b>\$ 691,052</b>	<b>\$ 495,954</b>	<b>\$ 7,992,899</b>	<b>\$ 29,324</b>

**NOTE 7 – UNEARNED REVENUE**

Unearned revenue at June 30, 2022 consisted of the following:

	General Fund	Non-Major Governmental Funds	Governmental Activities
Federal sources	\$ 1,305,820	\$ -	\$ 1,305,820
State categorical sources	-	154,652	154,652
<b>Total</b>	<b>\$ 1,305,820</b>	<b>\$ 154,652</b>	<b>\$ 1,460,472</b>

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

**NOTE 8 – LONG-TERM LIABILITIES**

A schedule of changes in long-term liabilities for the year ended June 30, 2022 consisted of the following:

	Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022	Balance Due In One Year
<b>Governmental Activities</b>					
General obligation bonds	\$ 52,282,517	\$ -	\$ 4,430,000	\$ 47,852,517	\$ 4,990,000
Unamortized premium	2,989,560	-	379,468	2,610,092	379,468
Accreted interest	28,852,782	2,919,274	-	31,772,056	-
Total general obligation bonds	84,124,859	2,919,274	4,809,468	82,234,665	5,369,468
Direct placement certificates of participation	820,000	-	195,000	625,000	200,000
Early retirement incentive	304,410	-	304,410	-	-
Compensated absences	1,580,300	-	596,132	984,168	-
Net pension liability	71,837,725	-	33,408,394	38,429,331	-
<b>Total</b>	<b>\$ 158,667,294</b>	<b>\$ 2,919,274</b>	<b>\$ 39,313,404</b>	<b>\$ 122,273,164</b>	<b>\$ 5,569,468</b>

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments on certificates of participation are made in the Debt Service Fund.
- Payments for early retirement incentive are made in the General Fund.
- Payments for compensated absences are typically liquidated in the General Fund and the Non-Major Governmental Funds.

**A. General Obligation Bonds**

**Election of 1997**

On June 3, 1997, the voters of the District approved a measure by more than a two-thirds affirmative vote authorizing the District to issue up to \$34 million of general obligation bonds. The bonds were issued for the purpose of raising money to be used for the construction of new school facilities and the repair of existing school facilities.

**Election of 2006**

On June 6, 2006, the voters of the District approved a measure by more than a fifty-five percent affirmative vote authorizing the District to issue up to \$45 million of general obligation bonds. The bonds were issued to finance the renovation and modernization of school facilities.

**Prior Year's Defeasance of Debt**

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new refunding bonds in an irrevocable trust to provide for all future debt service payments on old bonds. Accordingly, the trust account assets and the liability of the defeased bonds are not included in the District's financial statement. At June 30, 2022, none of the defeased debt remains outstanding.

The difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. At June 30, 2022, deferred amounts on refunding were \$1,064,330.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**A. General Obligation Bonds (continued)**

A summary of all bonds outstanding at June 30, 2022 follows:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 01, 2021	Additions	Deductions	Bonds Outstanding June 30, 2022
Election 1997, Series B	January 11, 2001	August 1, 2033	5.62% - 6.20%	\$9,999,602	\$ 31,139,776	\$ 1,816,101	\$ -	\$ 32,955,877
2005 Refunding	February 16, 2005	August 1, 2022	2.15% - 5.25%	13,005,000	6,225,000	-	2,950,000	3,275,000
Election 2006, Series B	June 11, 2009	August 1, 2033	3.00% - 6.62%	17,991,665	7,026,827	541,816	-	7,568,643
Election 2006, Series C	December 21, 2010	August 1, 2036	2.50% - 7.50%	3,981,250	6,718,696	561,357	-	7,280,053
Election 2006, Series C-1	December 21, 2010	August 1, 2037	7.25% - 7.50%	8,025,000	8,025,000	-	-	8,025,000
2015 Refunding	June 19, 2015	August 1, 2031	2.00% - 5.00%	24,530,000	22,000,000	-	1,480,000	20,520,000
					<b>\$ 81,135,299</b>	<b>\$ 2,919,274</b>	<b>\$ 4,430,000</b>	<b>\$ 79,624,573</b>

The annual requirements to amortize general obligation bonds are as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 4,990,000	\$ 1,640,988	\$ 6,630,988
2024	2,816,445	3,981,849	6,798,294
2025	3,078,515	4,053,929	7,132,444
2026	3,475,090	3,994,147	7,469,237
2027	3,783,722	4,041,397	7,825,119
2028 - 2032	17,432,274	28,469,297	45,901,571
2033 - 2037	7,026,471	34,329,612	41,356,083
2038	5,250,000	196,875	5,446,875
Accretion	31,772,056	(31,772,056)	-
<b>Total</b>	<b>\$ 79,624,573</b>	<b>\$ 48,936,038</b>	<b>\$ 128,560,611</b>

**B. Certificates of Participation**

On March 1, 1998, the Monrovia Unified School District Financing Corporation issued certificates of participation in the amount of \$3,200,000 to provide funds for the costs of acquiring certain real property and improvements for use as a continuation education and adult education center. The certificates consist of: (a) certificates of \$1,000,000 having stated interest rates ranging from 3.85% to 4.95% and fully maturing on April 1, 2012; and (b) term certificates with a stated interest rate of 5.30% and fully maturing on April 1, 2026.

In November 2011, through a private placement refunding, the District refinanced the 1998 certificates through the issuance of the 2011 Refunding Certificates of Participation. The 2011 certificates were issued with an interest rate of 3.30% and mature on April 1, 2025. The principal balance outstanding on the 2011 certificates and annual amortization requirements were as follows:

Year Ended June 30,	Principal	Interest	Total
2023	\$ 200,000	\$ 18,976	\$ 218,976
2024	210,000	12,210	222,210
2025	215,000	5,280	220,280
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 36,466</b>	<b>\$ 661,466</b>

**C. Early Retirement Incentive**

The District established a supplemental early retirement program (SERP) whereby certain qualified employees may retire early and receive a portion of their salary paid out as an annuity. As of June 30, 2022 the SERP had been paid in full.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**D. Compensated Absences**

Total unpaid employee compensated absences as of June 30, 2022 amounted to \$984,168. This amount is included as part of long-term liabilities in the government-wide financial statements.

**E. Net Pension Liability**

The District's beginning net pension liability was \$71,837,725 and decreased by \$33,408,394 during the year ended June 30, 2022. The ending net pension liability at June 30, 2022 was \$38,429,331. See Note 10 for additional information regarding the net pension liability.

**NOTE 9 – FUND BALANCES**

Fund balances were composed of the following elements at June 30, 2022:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Stores inventory	222,819	-	-	62,209	285,028
Total non-spendable	242,819	-	-	62,209	305,028
Restricted					
Educational programs	4,196,672	-	-	337,834	4,534,506
Food service	-	-	-	3,260,473	3,260,473
Associated student body	-	-	-	244,896	244,896
Capital projects	-	6,708,627	-	2,981,577	9,690,204
Debt service	-	-	5,933,248	-	5,933,248
Total restricted	4,196,672	6,708,627	5,933,248	6,824,780	23,663,327
Committed					
Adult education	-	-	-	831,209	831,209
Deferred maintenance	-	-	-	781,918	781,918
Total committed	-	-	-	1,613,127	1,613,127
Assigned					
Other assignments	5,703,732	-	-	-	5,703,732
Total assigned	5,703,732	-	-	-	5,703,732
Unassigned	5,490,873	-	-	-	5,490,873
<b>Total Fund Balance</b>	<b>\$ 15,634,096</b>	<b>\$ 6,708,627</b>	<b>\$ 5,933,248</b>	<b>\$ 8,500,116</b>	<b>\$ 36,776,087</b>

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than three percent of General Fund expenditures and other financing uses.



**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 10 – PENSION PLANS**

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	<b>Net pension liability</b>	<b>Deferred outflows related to pensions</b>	<b>Deferred inflows related to pensions</b>	<b>Pension expense</b>
STRS Pension	\$ 23,150,849	\$ 10,197,191	\$ 23,239,392	\$ 754,578
PERS Pension	15,278,482	3,103,615	6,621,849	1,051,180
<b>Total</b>	<b>\$ 38,429,331</b>	<b>\$ 13,300,806</b>	<b>\$ 29,861,241</b>	<b>\$ 1,805,758</b>

**A. California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

**Benefits Provided**

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**Contributions**

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2022, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$4,860,825 for the year ended June 30, 2022.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**On-Behalf Payments**

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$3,271,707 to CalSTRS.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	23,150,849
State's proportionate share of the net pension liability associated with the District		11,648,851
<b>Total</b>	<b>\$</b>	<b>34,799,700</b>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2021, the District's proportion was 0.051 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$754,578. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between projected and actual earnings on plan investments	\$ -	\$ 18,312,917
Differences between expected and actual experience	57,994	2,463,733
Changes in assumptions	3,280,229	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,998,143	2,462,742
District contributions subsequent to the measurement date	4,860,825	-
<b>Total</b>	<b>\$ 10,197,191</b>	<b>\$ 23,239,392</b>

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

The \$4,860,825 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	\$ 2,217,429	\$ 5,909,246
2024	1,957,475	5,281,213
2025	(258,902)	5,387,538
2026	607,263	5,896,044
2027	465,202	519,639
2028	347,899	245,712
<b>Total</b>	<b>\$ 5,336,366</b>	<b>\$ 23,239,392</b>

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

\* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Actuarial Assumptions (continued)**

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2021, are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	<u>100%</u>	

\*20-year geometric average

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<b>1% Decrease (6.10%)</b>	<b>Current Discount Rate (7.10%)</b>	<b>1% Increase (8.10%)</b>
District's proportionate share of the net pension liability	\$ 47,126,842	\$ 23,150,849	\$ 3,251,232

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 10 – PENSION PLANS (continued)**

**A. California Public Employees' Retirement System (CalPERS)**

**Plan Description**

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

**Benefits Provided**

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**Contributions**

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2022 was 22.91% of annual. Contributions to the plan from the District were \$2,647,513 for the year ended June 30, 2022.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the District reported a liability of \$15,278,482 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2021, the District's proportion was 0.075 percent, which did not change from its proportion measured as of June 30, 2020.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2022, the District recognized pension expense of \$1,051,180. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 5,863,427
Differences between expected and actual experience	456,102	36,018
Changes in proportion and differences between District contributions and proportionate share of contributions	-	722,404
District contributions subsequent to the measurement date	2,647,513	-
<b>Total</b>	<u>\$ 3,103,615</u>	<u>\$ 6,621,849</u>

The \$2,647,513 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	\$ 339,259	\$ 1,893,239
2024	108,551	1,674,052
2025	8,292	1,423,824
2026	-	1,630,734
<b>Total</b>	<u>\$ 456,102</u>	<u>\$ 6,621,849</u>

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from 1997 through 2015.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

**Actuarial Assumptions (continued)**

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1 – 10*</b>	<b>Real Return Years 11+**</b>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	-0.92%
	<u>100.0%</u>		

\*An expected inflation of 2.00% used for this period.

\*\*An expected inflation of 2.92% used for this period.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	<b>1% Decrease (6.15%)</b>	<b>Current Discount Rate (7.15%)</b>	<b>1% Increase (8.15%)</b>
District's proportionate share of the net pension liability	\$ 25,761,666	\$ 15,278,482	\$ 6,575,190

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.



**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 11 – COMMITMENTS AND CONTINGENCIES**

**A. Grants**

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2022.

**B. Litigation**

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2022.

**NOTE 12 – PARTICIPATION IN JOINT POWERS AUTHORITIES**

The District participates in one joint ventures under joint powers authority (JPA), the Alliance of Schools for Cooperative Insurance Programs (ASCIP). The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

The JPA has budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPA and the District are included in these statements. The audited financial statements are generally available from the JPA.

**NOTE 13 – RISK MANAGEMENT**

**Workers' Compensation**

The District participated in ASCIP for workers' compensation. The intent of ASCIP is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in ASCIP. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied too all districts in ASCIP. Each participant pays its workers' compensation premium based on an actuarial study.

**Property and Liability**

The District participated in ASCIP for property and liability coverage. The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in the coverage from the prior year.

**Employee Medical Benefits**

The District contracted with Aetna Health Care, Kaiser Permanente, Delta Care, SafeGuard, and VSP to provide employee health benefits.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2022**

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**NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

**A. Refunded Debt**

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognized deferred outflows or inflows of resources in the District-wide financial statements. The deferred outflow of resources pertains to the difference in the carrying value of the refunded debt and its reacquisition price (deferred amount on refunding). Previous financial reporting standards require this to be presented as part of the District's long-term debt. This deferred outflow of resources is recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the new debt, whichever is shorter. At June 30, 2022, the deferred amount on refunding was \$1,064,330.

**B. Pension Plans**

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2022, total deferred outflows related to pensions was \$13,300,806 and total deferred inflows related to pensions was \$29,861,241.

**NOTE 15 – RESTATEMENT OF NET POSITION**

The amounts previously reported at June 30, 2021 as the ending net position for Governmental Activities have been restated due to a correction of long-term liabilities. The June 30, 2021 ending balances have been restated as follows:

	<b>Governmental Activities</b>
Net Position - Beginning, as Previously Reported	\$ (52,464,431)
Restatement	323,078
Net Position - Beginning, as Restated	<u>\$ (52,141,353)</u>

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## **REQUIRED SUPPLEMENTARY INFORMATION**

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**MONROVIA UNIFIED SCHOOL DISTRICT  
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	\$ 53,755,586	\$ 53,448,482	\$ 53,415,086	\$ (33,396)
Federal sources	2,740,500	3,621,254	5,732,088	2,110,834
Other state sources	6,686,728	8,954,594	12,383,826	3,429,232
Other local sources	5,144,392	6,058,589	6,258,591	200,002
Total Revenues	68,327,206	72,082,919	77,789,591	5,706,672
EXPENDITURES				
Certificated salaries	27,538,922	29,283,072	28,995,718	287,354
Classified salaries	10,568,592	10,790,659	11,070,466	(279,807)
Employee benefits	19,975,451	19,739,678	20,737,046	(997,368)
Books and supplies	2,087,374	3,790,080	4,235,243	(445,163)
Services and other operating expenditures	8,088,254	9,052,782	9,290,008	(237,226)
Capital outlay	-	95,403	95,403	-
Other outgo				
Excluding transfers of indirect costs	735,451	718,237	709,071	9,166
Transfers of indirect costs	(273,461)	(329,394)	(274,501)	(54,893)
Total Expenditures	68,720,583	73,140,517	74,858,454	(1,717,937)
Excess (Deficiency) of Revenues				
Over Expenditures	(393,377)	(1,057,598)	2,931,137	3,988,735
Other Financing Sources (Uses)				
Transfers out	(207,606)	(507,605)	(707,605)	(200,000)
Net Financing Sources (Uses)	(207,606)	(507,605)	(707,605)	(200,000)
NET CHANGE IN FUND BALANCE	(600,983)	(1,565,203)	2,223,532	3,788,735
Fund Balance - Beginning	14,220,322	14,220,321	14,220,321	-
Fund Balance - Ending	\$ 13,619,339	\$ 12,655,118	\$ 16,443,853	\$ 3,788,735

\* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- On-behalf payments of \$1,947,033 are included in the actual revenues and expenditures reported in this schedule.
- Revenues for Medi-Cal Billing Option are presented as federal revenues in this schedule, while these amounts have been reclassified as local revenues in the Statement of Revenues, Expenditures, and Changes in Fund Balance.
- Audit adjustments related to the fair value of cash in county treasury are not included in this schedule.
- Transfers to the Deferred Maintenance Fund are reported as interfund transfers on this schedule and LCFF transfers on the Statement of Revenues, Expenditures, and Changes in Fund Balance.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.051%	0.050%	0.052%	0.052%	0.054%	0.054%	0.056%	0.054%
District's proportionate share of the net pension liability	\$ 23,150,849	\$ 48,749,571	\$ 46,684,110	\$ 48,035,162	\$ 50,248,289	\$ 43,829,672	\$ 37,398,482	\$ 31,555,980
State's proportionate share of the net pension liability associated with the District	11,648,851	25,130,410	25,469,299	27,502,377	29,726,384	24,955,124	19,779,621	19,055,054
<b>Total</b>	<u>\$ 34,799,700</u>	<u>\$ 73,879,981</u>	<u>\$ 72,153,409</u>	<u>\$ 75,537,539</u>	<u>\$ 79,974,673</u>	<u>\$ 68,784,796</u>	<u>\$ 57,178,103</u>	<u>\$ 50,611,034</u>
District's covered payroll	\$ 30,993,395	\$ 27,545,210	\$ 28,078,968	\$ 28,381,483	\$ 28,695,175	\$ 27,411,007	\$ 25,627,624	\$ 24,951,867
District's proportionate share of the net pension liability as a percentage of its covered payroll	74.7%	177.0%	166.3%	169.2%	175.1%	159.9%	145.9%	126.5%
Plan fiduciary net position as a percentage of the total pension liability	87.2%	71.8%	72.6%	71.0%	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.075%	0.075%	0.079%	0.079%	0.080%	0.085%	0.087%	0.085%
District's proportionate share of the net pension liability	\$ 15,278,482	\$ 23,088,154	\$ 22,971,263	\$ 21,084,235	\$ 19,166,574	\$ 16,735,504	\$ 12,837,152	\$ 9,694,979
District's covered payroll	\$ 10,891,203	\$ 10,910,354	\$ 10,923,480	\$ 10,644,447	\$ 10,238,105	\$ 10,155,449	\$ 9,728,027	\$ 9,093,515
District's proportionate share of the net pension liability as a percentage of its covered payroll	140.3%	211.6%	210.3%	198.1%	187.2%	164.8%	132.0%	106.6%
Plan fiduciary net position as a percentage of the total pension liability	81.0%	70.0%	70.0%	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**MONROVIA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2022**

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	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 4,860,825	\$ 6,620,433	\$ 4,710,231	\$ 4,571,256	\$ 4,095,448	\$ 3,609,853	\$ 2,941,201	\$ 2,275,733
Contributions in relation to the contractually required contribution*	(4,860,825)	(6,620,433)	(4,710,231)	(4,571,256)	(4,095,448)	(3,609,853)	(2,941,201)	(2,275,733)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 28,728,280	\$ 30,993,395	\$ 27,545,210	\$ 28,078,968	\$ 28,381,483	\$ 28,695,175	\$ 27,411,007	\$ 25,627,624
Contributions as a percentage of covered payroll	16.92%	21.36%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%

\*Amounts do not include on-behalf contributions

**MONROVIA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2022**

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	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 2,647,513	\$ 2,254,479	\$ 2,151,631	\$ 1,972,999	\$ 1,653,189	\$ 1,421,868	\$ 1,203,116	\$ 1,145,086
Contributions in relation to the contractually required contribution*	(2,647,513)	(2,254,479)	(2,151,631)	(1,972,999)	(1,653,189)	(1,421,868)	(1,203,116)	(1,145,086)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 11,556,146	\$ 10,891,203	\$ 10,910,354	\$ 10,923,480	\$ 10,644,447	\$ 10,238,105	\$ 10,155,449	\$ 9,728,027
Contributions as a percentage of covered payroll	22.91%	20.70%	19.72%	18.06%	15.53%	13.89%	11.85%	11.77%

\*Amounts do not include on-behalf contributions



**MONROVIA UNIFIED SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2022**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

**Schedule of the District's Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

**Changes in Assumptions**

There were no changes in economic assumptions since the previous valuations for CalSTRS and CalPERS.

**Schedule of District Contributions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2022, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	<b>Expenditures and Other Uses</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Excess</b>
General Fund			
Classified salaries	\$ 10,790,659	\$ 11,070,466	\$ 279,807
Employee benefits	\$ 19,739,678	\$ 20,737,046	\$ 997,368
Books and supplies	\$ 3,790,080	\$ 4,235,243	\$ 445,163
Services and other operating expenditures	\$ 9,052,782	\$ 9,290,008	\$ 237,226

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## **SUPPLEMENTARY INFORMATION**

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**MONROVIA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster</b>	<b>AL Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b>U. S. DEPARTMENT OF EDUCATION:</b>			
<i>Passed through California Department of Education:</i>			
Title I, Part A			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 1,140,702
Comprehensive Support and Improvement for LEAs	84.010	15438	218,639
Subtotal Title I, Part A			<u>1,359,341</u>
Adult Education			
Adult Education: Adult Basic Education & ESL	84.002A	14508	126,907
Adult Education: Adult Secondary Education	84.002	13978	41,140
Adult Education: English Literacy and Civics Education	84.002A	14109	55,104
Subtotal Adult Education			<u>223,151</u>
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	136,285
Title III, English Learner Student Program	84.365	14346	69,322
Department of Rehabilitation: Workability II, Transitions Partnership Program	84.126	10006	100,837
Special Education Cluster			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	970,985
IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	15197	58,457
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	18,486
IDEA Preschool Staff Development, Part B, Sec 619	84.173A	13431	204
Subtotal Special Education Cluster			<u>1,048,132</u>
Strengthening Career and Technical Education for the 21st Century (Perkins V)	84.048	14894	41,974
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:			
Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	5,520
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425	15536	13,942
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425	15547	1,664,685
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	45,380
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	604,235
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425	15618	365,595
Expanded Learning Opportunities (ELO) Grant GEER II	84.425	15619	73,071
American Rescue Plan - Homeless Children and Youth II (ARP HYC II) Program	84.425	15566	174
Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	84.425	15535	58,541
Subtotal Education Stabilization Fund Discretionary Grants			<u>2,831,143</u>
<b>Total U. S. Department of Education</b>			<u><b>5,810,185</b></u>
<b>U. S. DEPARTMENT OF AGRICULTURE:</b>			
<i>Passed through California Department of Education:</i>			
COVID-19 Emergency Acts Funding/Extending Summer Food Service Program and SSO:			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	1,210,459
National School Lunch Program	10.555	13391	2,879,347
USDA Commodities	10.555	*	154,147
Meal Supplements	10.555	*	2,377
Subtotal Child Nutrition Cluster			<u>4,246,330</u>
Pandemic EBT Local Administrative Grant	10.649	15644	130,190
<i>Passed through California Department of Social Services:</i>			
CACFP Claims - Centers and Family Day Care	10.558	13393	1,587,448
<b>Total U. S. Department of Agriculture</b>			<u><b>5,963,968</b></u>
<b>Total Federal Expenditures</b>			<u><b>\$ 11,774,153</b></u>

\* - Pass-Through Entity Identifying Number not available or not applicable

**MONROVIA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
FOR THE YEAR ENDED JUNE 30, 2022**

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	<b>Second Period Report</b>	<b>Annual Report</b>
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	1,474.55	1,474.75
Extended Year Special Education	4.04	4.04
Special Education - Nonpublic Schools	0.99	0.98
Extended Year Special Education - Nonpublic Schools	0.09	0.09
Total TK/K through Third	1,479.67	1,479.86
Fourth through Sixth		
Regular ADA	992.89	994.48
Extended Year Special Education	2.29	2.29
Special Education - Nonpublic Schools	0.89	0.92
Extended Year Special Education - Nonpublic Schools	0.22	0.22
Total Fourth through Sixth	996.29	997.91
Seventh through Eighth		
Regular ADA	679.46	678.86
Extended Year Special Education	2.42	2.42
Special Education - Nonpublic Schools	1.12	1.30
Extended Year Special Education - Nonpublic Schools	0.13	0.13
Total Seventh through Eighth	683.13	682.71
Ninth through Twelfth		
Regular ADA	1,517.05	1,513.87
Extended Year Special Education	1.97	1.97
Special Education - Nonpublic Schools	9.25	9.19
Extended Year Special Education - Nonpublic Schools	0.62	0.62
Total Ninth through Twelfth	1,528.89	1,525.65
TOTAL SCHOOL DISTRICT	4,687.98	4,686.13

**MONROVIA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2022**

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<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>2021-22 Actual Minutes</b>	<b>Number of Days</b>	<b>Status</b>
Kindergarten	36,000	51,100	180	Complied
Grade 1	50,400	51,670	180	Complied
Grade 2	50,400	51,670	180	Complied
Grade 3	50,400	51,670	180	Complied
Grade 4	54,000	56,640	180	Complied
Grade 5	54,000	56,640	180	Complied
Grade 6	54,000	63,020	180	Complied
Grade 7	54,000	63,020	180	Complied
Grade 8	54,000	63,020	180	Complied
Grade 9	64,800	65,244	180	Complied
Grade 10	64,800	65,244	180	Complied
Grade 11	64,800	65,244	180	Complied
Grade 12	64,800	65,244	180	Complied

**MONROVIA UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

	2023 (Budget)	2022	2021	2020
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 73,379,202	\$ 77,789,591	\$ 72,965,864	\$ 66,279,199
Expenditures And Other Financing Uses	77,789,614	75,566,059	67,931,011	66,206,981
Net change in Fund Balance	\$ (4,410,412)	\$ 2,223,532	\$ 5,034,853	\$ 72,218
Ending Fund Balance	\$ 12,033,441	\$ 16,443,853	\$ 14,220,321	\$ 9,185,468
Available Reserves*	\$ 7,977,446	\$ 5,490,873	\$ 7,588,517	\$ 6,575,793
Available Reserves As A Percentage Of Outgo	10.26%	7.27%	11.17%	9.93%
Long-term Liabilities	\$ 116,703,696	\$ 122,273,164	\$ 158,990,372	\$ 158,610,403
Average Daily Attendance At P-2***	4,729	4,688	5,133	5,133

The General Fund ending fund balance has increased by \$7,258,385 over the past two years. The fiscal year 2022-23 budget projects a decrease of \$4,410,412. For a District this size, the State recommends available reserves of at least 3% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in each of the past three years but anticipates incurring an operating deficit during the 2022-23 fiscal year. Total long-term obligations have decreased by \$36,337,239 over the past two years.

Average daily attendance has decreased by 445 ADA over the past two years. An increase of 41 ADA is anticipated during the 2022-23 fiscal year.

\*Available reserves consist of all unassigned fund balance within the General Fund.

\*\*The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule do not include on-behalf payments of \$1,947,033. Additionally, audit adjustments related to the fair value of cash in county treasury are not included in the actual revenues and expenditures reported in this schedule.

\*\*\*Due to the COVID-19 pandemic, Average Daily Attendance at P-2 was not reported in 2021. Funding was based on Average Daily Attendance at P-2 as reported in 2020.

**MONROVIA UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>General Fund</b>	<b>Adult Education Fund</b>	<b>Child Development Fund</b>	<b>Cafeteria Fund</b>	<b>Deferred Maintenance Fund</b>	<b>Capital Facilities Fund</b>	<b>Special Reserve Fund for Capital Outlay Projects</b>	<b>Bond Interest and Redemption Fund</b>
June 30, 2022, annual financial and budget report fund balance	\$ 16,443,853	\$ 859,023	\$ 351,319	\$ 3,426,238	\$ 815,640	\$ 3,109,958	\$ 6,997,577	\$ 6,189,443
Adjustments and reclassifications:								
Increase (decrease) in total fund balances:								
Fair value adjustment - cash in county treasury	(809,757)	(23,654)	(17,645)	(117,299)	(33,722)	(128,381)	(288,950)	(256,195)
Net adjustments and reclassifications	(809,757)	(23,654)	(17,645)	(117,299)	(33,722)	(128,381)	(288,950)	(256,195)
June 30, 2022, audited financial statement fund balance	\$ 15,634,096	\$ 835,369	\$ 333,674	\$ 3,308,939	\$ 781,918	\$ 2,981,577	\$ 6,708,627	\$ 5,933,248

	<b>Fee-Based Programs Fund</b>	<b>Self-Insurance Internal Service Fund</b>
June 30, 2022, annual financial and budget report net position	\$ 198,844	\$ 998,950
Adjustments and reclassifications:		
Increase (decrease) in total fund balances:		
Fair value adjustment - cash in county treasury	(6,357)	(41,236)
Net adjustments and reclassifications	(6,357)	(41,236)
June 30, 2022, audited financial statement net position	\$ 192,487	\$ 957,714

See accompanying notes to supplementary information.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2022**

	Student Activity Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Debt Service Fund	Non-Major Governmental Funds
<b>ASSETS</b>								
Cash and investments	\$ 246,978	\$ 806,334	\$ 408,636	\$ 2,719,563	\$ 780,975	\$ 2,973,180	\$ -	\$ 7,935,666
Accounts receivable	-	262,902	121,703	954,081	862	8,397	-	1,347,945
Stores inventory	13,743	-	-	48,466	-	-	-	62,209
<b>Total Assets</b>	<b>\$ 260,721</b>	<b>\$ 1,069,236</b>	<b>\$ 530,339</b>	<b>\$ 3,722,110</b>	<b>\$ 781,837</b>	<b>\$ 2,981,577</b>	<b>\$ -</b>	<b>\$ 9,345,820</b>
<b>LIABILITIES</b>								
Accrued liabilities	\$ 2,082	\$ 233,867	\$ 42,013	\$ 413,171	\$ (81)	\$ -	\$ -	\$ 691,052
Unearned revenue	-	-	154,652	-	-	-	-	154,652
<b>Total Liabilities</b>	<b>2,082</b>	<b>233,867</b>	<b>196,665</b>	<b>413,171</b>	<b>(81)</b>	<b>-</b>	<b>-</b>	<b>845,704</b>
<b>FUND BALANCES</b>								
Non-spendable	13,743	-	-	48,466	-	-	-	62,209
Restricted	244,896	4,160	333,674	3,260,473	-	2,981,577	-	6,824,780
Committed	-	831,209	-	-	781,918	-	-	1,613,127
<b>Total Fund Balances</b>	<b>258,639</b>	<b>835,369</b>	<b>333,674</b>	<b>3,308,939</b>	<b>781,918</b>	<b>2,981,577</b>	<b>-</b>	<b>8,500,116</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 260,721</b>	<b>\$ 1,069,236</b>	<b>\$ 530,339</b>	<b>\$ 3,722,110</b>	<b>\$ 781,837</b>	<b>\$ 2,981,577</b>	<b>\$ -</b>	<b>\$ 9,345,820</b>

See accompanying notes to supplementary information.



**MONROVIA UNIFIED SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Student Activity Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Debt Service Fund	Non-Major Governmental Funds
<b>REVENUES</b>								
LCFF sources	\$ -	\$ 250,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 750,000
Federal sources	-	223,151	67,800	5,892,319	-	-	-	6,183,270
Other state sources	-	1,580,336	1,210,107	279,754	-	-	-	3,070,197
Other local sources	481,071	416,997	32,874	(76,976)	(31,784)	1,159,571	2	1,981,755
<b>Total Revenues</b>	<b>481,071</b>	<b>2,470,484</b>	<b>1,310,781</b>	<b>6,095,097</b>	<b>468,216</b>	<b>1,159,571</b>	<b>2</b>	<b>11,985,222</b>
<b>EXPENDITURES</b>								
Current								
Instruction	-	864,069	736,241	-	-	-	-	1,600,310
Instruction-related services								
Instructional supervision and administration	-	701,319	-	-	-	-	-	701,319
School site administration	-	50,413	339,495	-	-	-	-	389,908
Pupil services								
Food services	-	-	-	3,837,375	-	-	-	3,837,375
All other pupil services	-	214,679	-	-	-	-	-	214,679
General administration								
All other general administration	-	85,253	79,503	109,746	-	38,125	-	312,627
Plant services	-	116,413	89,094	10,235	4,900	-	-	220,642
Ancillary services	442,964	-	-	-	-	-	-	442,964
Debt service								
Principal	-	-	-	-	-	-	195,000	195,000
Interest and other	-	-	-	-	-	-	25,410	25,410
<b>Total Expenditures</b>	<b>442,964</b>	<b>2,032,146</b>	<b>1,244,333</b>	<b>3,957,356</b>	<b>4,900</b>	<b>38,125</b>	<b>220,410</b>	<b>7,940,234</b>
<b>Excess (Deficiency) of Revenues</b>								
<b>Over Expenditures</b>	<b>38,107</b>	<b>438,338</b>	<b>66,448</b>	<b>2,137,741</b>	<b>463,316</b>	<b>1,121,446</b>	<b>(220,408)</b>	<b>4,044,988</b>
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	-	-	-	-	-	220,408	220,408
Transfers out	-	(146,939)	-	-	-	-	-	(146,939)
<b>Net Financing Sources (Uses)</b>	<b>-</b>	<b>(146,939)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>220,408</b>	<b>73,469</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>38,107</b>	<b>291,399</b>	<b>66,448</b>	<b>2,137,741</b>	<b>463,316</b>	<b>1,121,446</b>	<b>-</b>	<b>4,118,457</b>
<b>Fund Balance - Beginning</b>	<b>220,532</b>	<b>543,970</b>	<b>267,226</b>	<b>1,171,198</b>	<b>318,602</b>	<b>1,860,131</b>	<b>-</b>	<b>4,381,659</b>
<b>Fund Balance - Ending</b>	<b>\$ 258,639</b>	<b>\$ 835,369</b>	<b>\$ 333,674</b>	<b>\$ 3,308,939</b>	<b>\$ 781,918</b>	<b>\$ 2,981,577</b>	<b>\$ -</b>	<b>\$ 8,500,116</b>

See accompanying notes to supplementary information.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE**  
**JUNE 30, 2022**

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The Monrovia Unified School District was established on July 1, 1961 and is comprised of an area of approximately 13 square miles located in East Central Los Angeles County. There were no changes in the boundaries of the District during the current year. The District is operating five elementary schools, two middle schools, one high school, and one independent study school. The District also operates facilities for pre-school children, a child development center, and an adult education center.

**GOVERNING BOARD**

<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Selene Lockerbie	President	November, 2022
Traci Gholar	Vice President	November, 2024
Jennifer Anderson	Clerk	November, 2024
Rob Hammond	Member	November, 2024
Maritza Travanti	Member	November, 2022

**DISTRICT ADMINISTRATORS**

Ryan D. Smith  
*Superintendent*

Gregoire Francois  
*Deputy Superintendent*

Leslie Lockhart  
*Interim Asst. Superintendent, Human Resources*

Sue Kaiser  
*Asst. Superintendent, Educational Services*

Dana Smith  
*Asst. Superintendent, Business Services*

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2022**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Schedule of Expenditures of Federal Awards**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The following schedule provides reconciliation between revenues reported on the Statement of Revenue, Expenditures, and Changes in Fund Balance, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2022 or Federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2022.

	AL Number	Amount
Total Federal Revenues reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance		\$11,940,442
ARP California State Preschool Program		
One-time Stipend	93.575	(67,800)
Build America Bonds	*	(98,489)
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		<u>\$11,774,153</u>

\*AL Number not applicable

The District has not elected to use the 10 percent de minimis indirect cost rate.

**Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

**Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

**MONROVIA UNIFIED SCHOOL DISTRICT**  
**NOTES TO SUPPLEMENTARY INFORMATION, continued**  
**JUNE 30, 2022**

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**NOTE 1 – PURPOSE OF SCHEDULES (continued)**

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

**Combining Statements – Non-Major Funds**

These statements provide information on the District's non-major funds.

**Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

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## **OTHER INDEPENDENT AUDITORS' REPORTS**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**Independent Auditors' Report

Governing Board  
Monrovia Unified School District  
Monrovia, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Monrovia Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Monrovia Unified School District's basic financial statements, and have issued our report thereon dated March 2, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Monrovia Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Monrovia Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Monrovia Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Monrovia Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California  
March 2, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**Independent Auditors' Report

Governing Board  
Monrovia Unified School District  
Monrovia, California

**Report on Compliance for Each Major Federal Program*****Opinion on Each Major Federal Program***

We have audited Monrovia Unified School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Monrovia Unified School District's major federal programs for the year ended June 30, 2022. Monrovia Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Monrovia Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Monrovia Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Monrovia Unified School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Monrovia Unified School District's federal programs.



## ***Auditor's Responsibilities for the Audit for Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Monrovia Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Monrovia Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Monrovia Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Monrovia Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Monrovia Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**Report on Internal Control Over Compliance (continued)**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc." The signature is written in a cursive, flowing style.

San Diego, California  
March 2, 2023

**REPORT ON STATE COMPLIANCE**Independent Auditors' Report

Governing Board  
Monrovia Unified School District  
Monrovia, California

**Report on State Compliance*****Opinion on State Compliance***

We have audited Monrovia Unified School District's compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Monrovia Unified School District's state programs for the fiscal year ended June 30, 2022, as identified below.

In our opinion, Monrovia Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the applicable state programs for the year ended June 30, 2022.

***Basis for Opinion on State Compliance***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Monrovia Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on state compliance. Our audit does not provide a legal determination of Monrovia Unified School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Monrovia Unified School District's state programs.

### ***Auditor's Responsibilities for the Audit of State Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Monrovia Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Monrovia Unified School District's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Monrovia Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Monrovia Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Monrovia Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine Monrovia Unified School District's compliance with the state laws and regulations related to the following items:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	No
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable

***Auditor's Responsibilities for the Audit of State Compliance (continued)***

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>School Districts, County Offices of Education, and Charter Schools</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In-Person Instruction Grant	Yes
<b>Charter Schools</b>	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for Continuation Education because total ADA reported at P2 was below the threshold required for testing.

The term "Not Applicable" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies or material weaknesses in internal control over compliance that we identified during the audit.

***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

***Report on Internal Control Over Compliance (continued)***

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California  
March 2, 2023

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## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**MONROVIA UNIFIED SCHOOL DISTRICT  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.027, 84.027A, 84.173, 84.173A</u>	<u>Special Education Cluster</u>
<u>84.425, 84.425C, 84.425U</u>	<u>Education Stabilization Fund Discretionary Grants</u>
<u>10.553, 10.555</u>	<u>Child Nutrition Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

**STATE AWARDS**

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with <i>2021-22 Guide for Annual Audits of California K-12 Local Education Agencies</i> ?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>



**MONROVIA UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**FIVE DIGIT CODE**

20000  
30000

**AB 3627 FINDING TYPE**

Inventory of Equipment  
Internal Control

*There were no financial statement findings for the year ended June 30, 2022.*

**MONROVIA UNIFIED SCHOOL DISTRICT  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**FIVE DIGIT CODE**

50000

**AB 3627 FINDING TYPE**

Federal Compliance

*There were no federal award findings or questioned costs for the year ended June 30, 2022.*

**MONROVIA UNIFIED SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**FIVE DIGIT CODE**

10000  
40000  
42000  
43000  
60000  
61000  
62000  
70000  
71000  
72000

**AB 3627 FINDING TYPE**

Attendance  
State Compliance  
Charter School Facilities Programs  
Apprenticeship: Related and Supplemental Instruction  
Miscellaneous  
Classroom Teacher Salaries  
Local Control Accountability Plan  
Instructional Materials  
Teacher Misassignments  
School Accountability Report Card

*There were no state award findings or questioned costs for the year ended June 30, 2022.*

**MONROVIA UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**FINDING #2021-001: COMPENSATED ABSENCES LIABILITY (30000)**

**Criteria:** Per the CSEA collective bargaining agreement, a unit member may not accumulate vacation time from year to year, except in case of emergency or written request. Vacation carry-over cannot accumulate beyond two years. Management employees not covered under a collective bargaining agreement should not accumulate unused vacation time in excessive amounts.

**Condition:** The District's liability for compensated absences, which also include payroll-related benefits in accordance with GASB Statement No.16, continued to grow during the 2020-21 fiscal year, and is reported at \$1,580,300 as of June 30, 2021. Of that amount, three District administrators make up 18%. We also noted more than 90 classified and management employees with unused vacation balances of more than 80 hours, with one as high as 1,793 hours.

**Cause:** The District has not enforced mandatory vacation time off for classified and management employees, and has allowed balances to accumulate beyond reasonable amounts.

**Effect:** Continuous growth in this balance could result in an excessive liability on the District's books and excessive payouts once the administrators resign or retire.

**Recommendation:** The District should work with its management team and begin to either pay off excess balances of unused vacation time or require employees to use vacation days.

**District Response:** MUSD conducted a preliminary review of vacation payouts in Fall, 2021, learning that on several occasions, Personnel Commission Rules, Education Code limitations, CBA restrictions, and other limits on such payouts had not been followed. An in-depth systems review from an outside vendor has been scheduled. The District is in the process of remediating these errors with respect to departing employees who are not members of a bargaining unit. It will also work with the classified bargaining unit to assure that these requirements and limitations are honored.

**Current Status:** Implemented.

**MONROVIA UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

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**FINDING #2021-002: DIRECT COST ALLOCATION (50000)**

**Criteria:** The District does not charge expenditures or payroll directly to the Child and Adult Care Food Program (CACFP), but instead utilizes a direct cost vending agreement. All costs are coded to National School Lunch Program (NSLP) and then CACFP is charged for its cost. The reimbursement rate to CACFP is determined annually based on cost experience. Current year rate was based on fiscal year 2020-21 actual costs.

**Condition:** Although the use of a vending agreement is allowable, the District did not allocate the cost of the program properly.

**Effect/Questioned Costs:** The cost split between CACFP and NSLP was incorrectly allocated. The amount of the variance was \$106,775, which was overcharged to CACFP.

**Cause:** The District did not use consistent data while doing the calculation for the allocation.

**Recommendation:** We recommend that the District review the cost allocations and insure that all inputs tie back to adequate supporting data.

**District Response:** Based upon the recommendation of an auditor from the California Department of Education Nutrition Services Division, this year the District began using a new cost allocation method for Food Service program expenditures. This method is simpler and more accurate than the method previously used by the District. This new cost allocation method was approved by our audit firm of Nigro & Nigro. However, when performing the calculation this year incorrect meal counts and meal prices were used. This resulted in an inaccurate cost allocation between Food Services programs. The incorrect 2020-21 cost allocation has been corrected via a journal entry in 2021-22. The cost allocation calculation will be checked more thoroughly in 2021-22 and future years.

**Current Status:** Implemented.

**MONROVIA UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

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**FINDING #2021-003: CORONAVIRUS RELIEF FUND - PERIOD OF PERFORMANCE (50000)**

**Criteria:** Coronavirus Relief Fund (CRF) is to provide payments to cover (1) necessary expenditures incurred to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (2) costs that were not accounted for in the governments most recently approved budget as of March 27, 2020; and (3) costs that were incurred during the period that begins on March 1, 2020; and ends on December 31, 2021 (CDE as pass through entity approved through May 31, 2021). Federal Register Vol. 86, No.10/Friday, January 15, 2021/Notices.

**Condition:** The District utilized CRF to purchase a three-year license for the years 2020-21, 2021-22, and 2022-23. This exceeds the period that the funding is allowable for expenditures in connection with the pandemic.

**Context:** The purchase occurred in one of a sample population of 16 expenditures tested. Two of the three years in the contract fall outside of the period of performance. The finding was isolated and not representative of the population.

**Cause:** A purchase for three years was made using the CRF.

**Questioned Cost:** The total contract cost is \$92,420. Prorated for 2 years the cost is \$61,614 which should not use CRF as the funding source.

**Recommendation:** The cost of the 2021-22 and 2022-23 contract years should use other allowable funding. We recommend the District return the funding or reallocate this expenditure to an alternate allowable resource.

**Views of Responsible Officials:** The entire contract cost of \$92,420 was reallocated retroactively in 2021-22 from Coronavirus Relief Funds (CRF) to the Expanded Learning Opportunities Grant (ELO), which has a September 30, 2024 expenditure deadline. Offsetting expenditures of \$92,420 incurred in March and April of 2021 for the reopening of in-person instruction were reallocated retroactively from ELO to CRF.

**Current Status:** Implemented.

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 1. 22/23-1102 - AGREEMENT WITH FOOD ED FOR MAINTENANCE OF ELEMENTARY SCHOOL SITES OUTDOOR LEARNING SPACES

#### RECOMMENDATION

The Board of Education is requested to approve an agreement with Food ED to create and care for the outdoor learning spaces at each of the five elementary school sites. These spaces will be utilized for garden and food science programs, outdoor literacy gardens, and calming spaces to promote students' social-emotional well-being. The contract will cover the one-time infrastructure projects for the remainder of the 2022-23 school year for each site.

#### Rationale:

In consultation with the elementary school principals and the Director of Maintenance, Operations, and Transportation, Food ED identified spaces at each elementary school site that can be utilized for additional outdoor learning and promoting social-emotional well-being. These spaces, which have fallen into different states of disrepair, are ideal locations for students, teachers, counselors, and the garden science program. Food ED will provide and address safety hazards, American with Disabilities Act and Special Education requirements, design educational gardens with sensory, drought tolerant plants, partner schools with garden maintenance and management, community engagement, training for students, teachers, and garden volunteers, and showcase the garden program at school events and family nights.

#### Background:

Food ED has partnered with Monrovia Unified School District for its garden and food science programs and garden care since the 2020-21 school year. Their cumulative curriculum and outdoor classrooms follow students from grades TK through 12 with Next Generation Science Standards (NGSS) focused curriculum and project-based learning experiences for each grade. To support students' social-emotional well-being, counselors have found that outdoor garden spaces have been instrumental in providing calming and comfortable environments.

#### Budget Implication (\$ Amount):

The total cost of the agreement to develop and maintain the outdoor learning spaces at each elementary school site will be \$32,245 and be paid from Supplemental and Concentration funds.

#### Legal References:

Education Code 17604 requires all contract and agreements to be approved or ratified by the Board of Education.

**Additional Information:**

A copy of the agreement is attached.

**ATTACHMENTS**

- [Food ED Agreement - 20230308.pdf](#)



# Food ED

Monrovia Unified School District  
Literacy Mental Health Learning Gardens  
October 2022  
Revised January 2023

## I. Overview

Food ED partners with MUSD for its garden and food science programs and garden care. Our cumulative curriculum and outdoor classrooms follow students from grades TK – 12 with NGSS-focused curriculum and project-based learning experiences for each grade. Our hands-on learning programs provide inspirational pathways for students to gain science and nutrition knowledge while imagining themselves in the green jobs of the future.

As Food ED grows our programs, we have been asked by the principals of each elementary school to care for more outdoor learning spaces so they can be utilized by more classes and their school counselors. Each school has an additional garden or projects that need repair, attention and ADA access. Many have fallen into disrepair and MUSD Facilities has communicated they cannot maintain these areas to be outdoor learning spaces. Our goal is to continue to partner with each school to fix and maintain their extra areas (listed below) so they can be utilized by our science program as well as other classes, teachers, and school counselors. The spaces we maintain are proving to be of strong use for mental health as well. Food ED will design and maintain the spaces providing sensory experiences through drought tolerant plants and interactive elements. Food ED will also see that the garden spaces are equitable and ADA/SPED accessible.

This proposal will cover the one-time infrastructure projects for the remainder of the 2022-23 school year for each space.

**Objectives:**

- 1) Provide each school with one to two additional maintained spaces for use by teachers, counselors and our Food ED garden and food science programs.
- 2) Address and repair outdoor areas that are safety hazards and not maintained for each elementary school; design spaces in proposal to be accessible to every learner.
- 3) Design educational gardens with sensory plants that are drought tolerant and install signage/interactive elements so the spaces truly are outdoor learning spaces.
- 4) Provide partner schools with garden maintenance and management so the garden is well-kept and remains healthy. Plan includes organic garden control, seeds and plants.
- 5) Engage community with extra volunteer days and mobilize greening efforts at each campus.
- 6) Lead trainings for garden volunteers and teachers who would like to be involved in the garden program.
- 7) Showcase the garden program at a school event such as a back-to-school night, providing health education for families of the school.

**II. Accessible Literacy/Mental Health Garden Spaces**

Below are pictures and descriptions of the garden spaces at each school and/or spaces we have been asked to manage that are outside of our current scope of programming. They can be incorporated into our broader vision and programming. Each space had a past vision (memorial garden, literacy garden, vegetable garden built in the shade or on a ledge, etc). Over time, we see well-intentioned spaces fall into disrepair and neglect and managed as far as the Facilities team is able. However, these gardens are not thriving, well-used or well-managed spaces according to those who work at each school. MOT Director Anthony Parada and Exec Director Kristin Ritzau are in understanding about these spaces and both Food ED's scope and his team not having resources to do this work. Having Food ED's team manage and rehab these spaces will provide more opportunities for education, accessibility, and outdoor learning.

- A. Plymouth – Old vegetable garden site; now ADA/SPED garden space that was rehabbed by Eagle Scouts last year, but the watering system was turned off. No one ended up caring for the space.





B. Mayflower - Two spaces we are discussing are:

1. Mayflower Literacy Memorial Garden and 2. Central Butterfly Garden.

- a. Literacy Memorial Garden was built in memorial years ago and has not been well maintained. This garden has become overgrown, plants need to be replaced, irrigation doesn't work, and the fence has fallen into disrepair. Fence will be removed and dead, old material will all be removed to make way for new plants and irrigation.



Arbor entrance is falling over due to unmaintained growth.





- b. Mayflower Butterfly Garden (special ask by Principal Michele Costarella): This year, the tree came out of this space, but was not removed properly therefore causing sprouts to keep returning. Michele Costarella asked us to put together a proposal for a rehab of this space. Since it is on a slope, we would be in a small rain garden and native drought tolerant butterfly plants as well as properly finishing the tree removal.



- C. Bradoaks – Former vegetable garden. We were asked to reimagine this space into a more natural landscape as the garden is in the shade half the year. We still use the space for our habitat program and many counselors and teacher utilize the tables and umbrellas. We are doing general maintenance here and replacing umbrellas.



D. Wild Rose – Wild Rose and Mayflower became our partners with only a couple weeks to prep before our program started. While Food ED has strong relationships with these schools, administrators, and teachers, we inherited garden spaces from a previous nonprofit. We now know having worked in them that Wild Rose’s garden presents many safety and accessibility challenges. The most obvious is that it sits on a ledge almost 2 feet high. This is problematic on many levels because our lessons are in the garden and kids were falling off the ledge (see pictures). With large classes, the smaller kids especially are finding it hard to navigate. We put up a temporary small fence structure in the meantime, but this is not a permanent solution and, even more importantly, this is not a space that is ADA accessible. Current garden:



Wild Rose – Proposed new garden space and area for tables off Heliotrope:





Another view of new space



Heliotrope facing space for tables



- E. Monroe –Facilities asked Food ED to propose a rain garden solution to the runoff from the building (see gutter in sidewalk from first picture) that would capture more rainwater and lead to less run off. Monroe is also in need of a garden refresh with new garden beds and irrigation to help with run off issue.



### III. Investment

## MUSD Literacy Gardens

A. Plymouth - Dragon Literacy/SDC Garden			
Item	Unit Cost	Units	Total Cost
Plants	\$15	25	\$375
Irrigation materials and repair			\$150
Soil	\$175	1	\$175
Clean up and summer 2023 maintenance			\$2,000
Plymouth total			\$2,700
B. Mayflower - Center garden and Literacy memorial garden			
Item	Unit Cost	Units	Total Cost
Demo and large plant debris removal			\$2,100
Larger plants	\$10	60	\$600
Plant flats	\$15	68	\$1,020
mulch	\$50	6	\$300
Rain garden supplies and install			\$700
Irrigation installation and repair			\$700
Summer 2023 establishment & maintenance			\$2,500
Mayflower total			\$7,920
C. Bradoaks - North shade garden			
Item	Unit Cost	Units	Total Cost
New umbrellas	\$100	4	\$400
Plants	\$15	25	\$375
Irrigation repair			\$150
Soil replenish	\$175	3	\$525
Maintenance through August 2023			\$2,000
Bradoaks Total			\$3,450



<b>D. Wild Rose: New Vegetable Garden</b>			
<b>Item</b>	<b>Unit Cost</b>	<b>Units</b>	<b>Total Cost</b>
Demo & disposal of old garden			\$1,500
Taking out grass in new space			\$800
New garden beds	\$300	6	\$1,800
Irrigation install and materials			\$2,000
Soil	\$175	6	\$1,050
ADA access Veg Trug raised bed	\$350	1	\$350
Plants	\$15	35	\$525
Garden bed and soil install	\$70	10	\$700
Wild Rose Total			\$8,725

<b>E. Monroe - Garden rehab and runoff rain garden</b>			
<b>Item</b>	<b>Unit Cost</b>	<b>Units</b>	<b>Total Cost</b>
Move and rebuild bench			\$2,000
Rain garden materials and install			\$1,200
New raised beds	\$300	8	\$2,400
Irrigation repair and materials			\$1,500
Plants	\$15	30	\$450
Soil	\$175	8	\$1,400
Mulch	\$50	10	\$500
Monroe Total			\$9,450

<b>Total for all spaces</b>	<b>\$32,245</b>
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Prepared by,  
Food ED  
Food Exploration and Discovery  
EIN 85-1113722

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[explorefooded.org](http://explorefooded.org)



Signatures

**2/27/23**

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Kristin Ritzau, PhD  
Executive Director  
Food Exploration and Discovery

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Date

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Dr. Ryan Smith  
Superintendent  
Monrovia Unified School District

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Date

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 2. 22/23-2111 - PURCHASE ORDERS AND PAYMENT OF BILLS

#### RECOMMENDATION

The Board of Education is requested to ratify purchase orders in the amount of \$1,744,484.71 issued February 3, 2023, through February 17, 2023, and payments in the amount of \$1,117,370.80 issued February 8, 2023, through February 22, 2023.

#### Rationale:

In accordance with California Education Code 42647, the Board of Education shall approve all payments and purchase orders. All payments and purchase orders submitted have been processed following the accounting practices upheld by the California School Accounting Manual.

#### Background:

Purchase orders are generated by the Purchasing Department for goods and services to encumber available funds before being submitted to the Fiscal Services Department for payment. After verification of the receipt of goods or services in accordance with the order as placed, the payment for such goods or services is processed. Voluntary deductions and fringe benefit payments are issued after the payroll reconciliation of employee and employer-authorized contributions. The payroll warrants are issued only to employees approved through the Personnel Assignment Report process.

#### Budget Implication (\$ Amount):

All payments are paid from the appropriate fund balances, maintaining the integrity of the budget.

#### Legal References:

California Education Code 42647 states that the Board of Education shall approve all payments and purchase orders.

#### Additional Information:

Copies of the detailed Purchase Order and Warrant Summary reports are attached.

## ATTACHMENTS

- [BA Item 2111\(b-c\) Purchase Order Rpt 3-8-23.pdf](#)

**Report ID: FIN-PROC-0099**

**Run Date: 02/23/2023**

**Run Time: 11:06:17 AM**

**Monrovia Unified School District**

**Purchase Order Board List**

**From 02/03/23 - To 02/17/23**

## **Cover Page**

### **Prompts and Parameters**

**From Approval Date:** 2/3/23

**To Approval Date:** 2/17/23

**From Record Date:** Not Entered

**To Record Date:** Not Entered

**District/Agency (Optional):** Not Entered

**Document Code (Optional):** Not Entered

**\*\* Populate either Approval Date or Record Date in the Prompts and Parameters, do NOT populate both. \*\***

### **Report Description**

This report displays Purchase Orders in Final phase within the Date Range specified. The PO Amount columns are listed by Accounting Distribution. There are two amount columns: Accounting Line Amount and Open Accounting Line Amount, where Open Accounting Line Amount reflects the available balance on the PO that has not been expended. Additionally, the report includes an Excel tab that can be downloaded into Excel for further analysis.

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/03/23	PO1-64790-6010030-230000000307-3-Modification	2	CROSS COUNTRY SUB SYSTEM OPEN PO FOR 2022_2023	0000223436-CROSS COUNTRY EDUCATION	Personnel Services	01.0-32140.0-11100-10000-5810-6008600	\$450,000.00	\$245,500.49
PO1-64790-6010030-230000000307-3-Modification						Sum:	\$450,000.00	\$245,500.49
02/06/23	PO1-64790-2010000-230000000364-2-Modification	1	Open PO Amazon-recess supplies	0000223395-AMAZON.COM	Bradoaks	01.0-00000.0-11100-10000-4390-2010000	\$750.00	\$104.26
PO1-64790-2010000-230000000364-2-Modification						Sum:	\$750.00	\$104.26
02/06/23	PO1-64790-4080000-230000000486-1-New		Postage to Mail MHS Report Cards	0000223989-REVOLVING CASH FUND - BUS. SVC	MHS	01.0-00000.0-00000-27000-5920-4080000	\$804.88	\$0.00
PO1-64790-4080000-230000000486-1-New						Sum:	\$804.88	\$0.00
02/06/23	PO1-64790-4080000-230000000487-1-New		Open PO - Southwest School & Office MHS	0000223928-SOUTHWEST SCHOOL & OFFICE	MHS	01.0-00000.0-00000-27000-4350-4080000	\$9,000.00	\$8,853.82
PO1-64790-4080000-230000000487-1-New						Sum:	\$9,000.00	\$8,853.82
02/06/23	PO1-64790-6010012-230000000483-1-New		Half-Page Ad for Monrovia Reads Fundraiser Sponsorship	0000223339-MONROVIA READS	Superintenden t	01.0-00000.0-00000-71100-5839-6010016	\$150.00	\$0.00
PO1-64790-6010012-230000000483-1-New						Sum:	\$150.00	\$0.00
02/06/23	PO1-64790-6010012-230000000484-1-New		Reimbursement Dr. Ryan Smith	0000223903-RYAN D. SMITH	Superintenden t	01.0-00000.0-00000-71500-4390-6010012	\$187.42	\$0.00
PO1-64790-6010012-230000000484-1-New						Sum:	\$187.42	\$0.00
02/06/23	PO1-64790-6010014-230000000488-1-New		Home Depot Open PO for Auto class supplies 22/23	0000223936-HOME DEPOT/GE CF	Instructional Services	01.0-63880.1-38000-10000-4310-6010014	\$1,500.00	\$1,500.00

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
PO1-64790-6010014-230000000488-1-New						Sum:	\$1,500.00	\$1,500.00
02/06/23	PO1-64790-6010014-230000000489-1-New		OPEN PO for Auto / Ernie's Auto Parts	0000223931-ERNIE'S AUTO PARTS	Instructional Services	01.0-63880.1-38000-10000-4310-6010014	\$1,500.00	\$1,500.00
PO1-64790-6010014-230000000489-1-New						Sum:	\$1,500.00	\$1,500.00
02/06/23	PO1-64790-6020022-230000000485-1-New		Emergency Network Repair	0000223723-AMS.NET	Technology	01.0-00000.0-00000-77000-5630-6020022	\$126.13	\$0.00
PO1-64790-6020022-230000000485-1-New						Sum:	\$126.13	\$0.00
02/06/23	PO1-64790-6060024-230000000344-2-Modification	1	Amazon - Open PO Village	0000223395-AMAZON.COM	Village Program (ASES)	01.0-60100.0-00000-21500-4390-6060024	\$4,000.00	\$1,807.91
PO1-64790-6060024-230000000344-2-Modification						Sum:	\$4,000.00	\$1,807.91
02/06/23	PO2W-64790-2040000-2300000000291-1-New		Guided Readers Online Subscription 10/25/22	0000223774-GUIDED READERS, INC	Plymouth	01.0-30100.0-11100-10000-4310-2040000	\$1,837.00	\$0.00
PO2W-64790-2040000-2300000000291-1-New						Sum:	\$1,837.00	\$0.00
02/06/23	PO2W-64790-6010012-2300000000292-1-New		Board Meeting Nameplate for Jessica Garcia	0000223972-B & H SIGN CO., INC.	Superintenden t	01.0-00000.0-00000-71100-4390-6010016	\$27.56	\$0.00
PO2W-64790-6010012-2300000000292-1-New						Sum:	\$27.56	\$0.00
02/06/23	PO2W-64790-6010012-2300000000294-1-New		Badges black brass plates laser engraved w/ gold holder	0000223927-SHAFFER AWARDS	Superintenden t	01.0-00000.0-00000-71500-4390-6010012	\$211.02	\$0.00
PO2W-64790-6010012-2300000000294-1-New						Sum:	\$211.02	\$0.00
02/06/23	PO2W-64790-6020022-2300000000295-1-New		Renewal Webhelp Desk Software	0000223712-SOLARWINDS WORLD WIDE, LLC	Technology	01.0-00000.0-00000-77000-5841-6020022	\$1,350.00	\$0.00
PO2W-64790-6020022-2300000000295-1-New						Sum:	\$1,350.00	\$0.00

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/06/23	PO2W-64790-604004 7-2300000000289-1-New		MHS Swimming Pool Offices-Paint	0000315614-Jimenez Painting Company	Maintenance	01.0-81500.0-00000-81100-5630-6040047	\$4,789.40	\$0.00
PO2W-64790-6040047-2300000000289-1-New						Sum:	\$4,789.40	\$0.00
02/06/23	PO2W-64790-604004 7-2300000000290-1-New		District Office -Staff Lounge Paint walls and Cabinets	0000315614-Jimenez Painting Company	Maintenance	01.0-81500.0-00000-81100-5630-6040047	\$4,875.00	\$4,875.00
PO2W-64790-6040047-2300000000290-1-New						Sum:	\$4,875.00	\$4,875.00
02/06/23	PO2W-64790-710000 0-2300000000293-1-New		Peer Support specialist training - 11/5/2022 - 1/7/2023	0000341446-Los Angeles Centers for Alcohol and Drug Abuse	Adult Education School	11.0-63710.0-41340-10000-5810-7100000	\$20,800.00	\$20,800.00
PO2W-64790-7100000-2300000000293-1-New						Sum:	\$20,800.00	\$20,800.00
02/06/23	PO3W-64790-408000 0-2300000000224-1-New		Ceramics Supplies MHS	0000223946-LAGUNA CLAY	MHS	01.0-00000.0-17039-10000-4410-4080000	\$10,748.10	\$10,748.10
PO3W-64790-4080000-2300000000224-1-New						Sum:	\$10,748.10	\$10,748.10
02/06/23	PO3W-64790-600000 0-2300000000231-1-New		District Wide AED Units	0000343180-Heartsafe America, Inc.	District Wide	01.0-32120.0-00000-31400-4491-6000000	\$23,562.63	\$0.00
PO3W-64790-6000000-2300000000231-1-New						Sum:	\$23,562.63	\$0.00
02/06/23	PO3W-64790-601001 2-2300000000230-1-New		Audio Video wireless Microphone	0000223395-AMAZON.COM	Superintenden t	01.0-00000.0-00000-71500-4340-6010012	\$401.31	\$0.00
PO3W-64790-6010012-2300000000230-1-New						Sum:	\$401.31	\$0.00
02/06/23	PO3W-64790-601001 4-2300000000228-1-New	0	Positive Promotion supplies for new Social Worker	0000223211-POSITIVE PROMOTIONS	Instructional Services	01.4-07303.0-00000-31100-4390-6004500	\$2,605.86	\$2,605.86
PO3W-64790-6010014-2300000000228-1-New						Sum:	\$2,605.86	\$2,605.86

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/06/23	PO3W-64790-6010014-2300000000229-2-Modification	1	Dustless Blasting Item for Auto/ Montenegro	0000341455-MMLJ, Inc,	Instructional Services	01.4-07303.0-38000-10000-6410-6005000	\$9,139.25	\$9,139.25
PO3W-64790-6010014-2300000000229-2-Modification						Sum:	\$9,139.25	\$9,139.25
02/06/23	PO3W-64790-6010040-2300000000232-1-New		Printer for Business Services	0000224063-CDW COMPUTER CTRS, INC.	Business	01.0-00000.0-00000-72001-4440-6010040	\$498.98	\$498.98
PO3W-64790-6010040-2300000000232-1-New						Sum:	\$498.98	\$498.98
02/08/23	PO1-64790-3070000-2300000000285-2-Modification	1	2022-2023 OPEN PO Amazon to purchase S&C supplies	0000223395-AMAZON.COM	Santa Fe	01.4-07102.0-11100-10000-4310-3071400	\$4,646.21	\$0.00
PO1-64790-3070000-2300000000285-2-Modification						Sum:	\$4,646.21	\$0.00
02/08/23	PO1-64790-6010014-2300000000490-1-New		Agreement with Food Ed re MHS for 2022/23	0000223744-FOOD EXPLORATION & DISCOVERY	Instructional Services	01.4-07102.0-11100-10000-5850-6001100	\$6,000.00	\$0.00
PO1-64790-6010014-2300000000490-1-New						Sum:	\$6,000.00	\$0.00
02/08/23	PO1-64790-6010014-2300000000491-1-New		Food Ed Agreement for Santa Fe approved December 14, 2022,	0000223744-FOOD EXPLORATION & DISCOVERY	Instructional Services	01.4-07102.0-11100-10000-5850-6001100	\$15,770.00	\$0.00
PO1-64790-6010014-2300000000491-1-New						Sum:	\$15,770.00	\$0.00
02/08/23	PO1-64790-6010040-2300000000492-1-New		OPEN PO FOR OFFICE SUPPLIES - BUSINESS SERVICES FOR SY 22/23	0000223395-AMAZON.COM	Business	01.0-00000.0-00000-72001-4350-6010040	\$1,000.00	\$579.90
PO1-64790-6010040-2300000000492-1-New						Sum:	\$1,000.00	\$579.90



PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/08/23	PO2W-64790-710000 0-230000000296-2-Cancellation	1	Typing test license	0000223576-STAFF TESTING INC	Adult Education School	11.0-00000.0-00000-27000-5841-7100000	\$1,295.00	\$0.00
PO2W-64790-7100000-230000000296-2-Cancellation						Sum:	\$1,295.00	\$0.00
02/08/23	PO2W-64790-710000 0-2300000000297-1-New		Typing test license	0000223576-STAFF TESTING INC	Adult Education School	11.0-00000.0-00000-27000-5841-7100000	\$1,295.00	\$0.00
PO2W-64790-7100000-2300000000297-1-New						Sum:	\$1,295.00	\$0.00
02/08/23	PO3W-64790-600000 0-2300000000235-1-New		New Shipping Containers for emergency supplies	0000343011-Shipping Container Depot, Inc.	District Wide	14.0-00000.0-00000-81100-6590-6040047	\$16,068.38	\$16,068.38
PO3W-64790-6000000-2300000000235-1-New						Sum:	\$16,068.38	\$16,068.38
02/08/23	PO3W-64790-601001 5-2300000000233-1-New		Assessment Protocols for School Psychologists TGrahm LEA	0000223984-PAR-PSYCHOLOGICAL ASSESSMENT	Pupil Services	01.0-65000.0-57600-31200-4310-6010015	\$2,675.21	\$2,675.21
PO3W-64790-6010015-2300000000233-1-New						Sum:	\$2,675.21	\$2,675.21
02/08/23	PO3W-64790-602002 2-2300000000234-2-Modification	1	Refresh of site's desktop computers	0000328726-Intelli-Tech	Technology	01.0-00000.0-00000-77000-4440-6020022	\$62,706.64	\$62,706.64
PO3W-64790-6020022-2300000000234-2-Modification						Sum:	\$62,706.64	\$62,706.64
02/09/23	PO1-64790-2050000-2300000000493-1-New		Reimbursement-Sharon Naugle	0000224049-SHARON NAUGLE	Wild Rose	01.0-90125.0-11100-10000-4390-2050000	\$125.40	\$0.00
PO1-64790-2050000-2300000000493-1-New						Sum:	\$125.40	\$0.00
02/09/23	PO1-64790-2050000-2300000000494-1-New		Reimbursement - Paige Ramos, Family Paint Night	0000341884-Paige Ramos	Wild Rose	01.0-90124.0-11100-10000-4390-2050000	\$167.74	\$0.00

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
PO1-64790-2050000-230000000494-1-New						Sum:	\$167.74	\$0.00
02/09/23	PO1-64790-2050000-230000000495-1-New		Reimbursement - Joanna Prather, Family Paint Night	0000341886-Joanna Prather	Wild Rose	01.0-90124.0-11100-10000-4390-2050000	\$26.25	\$0.00
PO1-64790-2050000-230000000495-1-New						Sum:	\$26.25	\$0.00
02/09/23	PO1-64790-6000000-230000000003-4-Modification	3	Open PO Custodial Service Mayflower	0000246792-BriteWorks, Inc.	District Wide	01.0-00000.0-00000-82100-5810-6000000	\$43,279.81	\$0.00
PO1-64790-6000000-230000000003-4-Modification						Sum:	\$43,279.81	\$0.00
02/09/23	PO1-64790-6000000-230000000241-2-Modification	1	Open PO for Custodial Support at MHS for 2022-23	0000246792-BriteWorks, Inc.	District Wide	01.0-00000.0-00000-82100-5810-6000000	\$46,106.24	\$0.26
PO1-64790-6000000-230000000241-2-Modification						Sum:	\$46,106.24	\$0.26
02/09/23	PO1-64790-6000000-230000000242-2-Modification	1	Open PO for 2022-23 for Custodial Support at Wild Rose	0000246792-BriteWorks, Inc.	District Wide	01.0-00000.0-00000-82100-5810-6000000	\$28,816.65	\$0.00
PO1-64790-6000000-230000000242-2-Modification						Sum:	\$28,816.65	\$0.00
02/09/23	PO1-64790-6010030-230000000496-1-New		MEAP 2021 AWARD FOR CLASSIFIED EMPLOYEE - NEVER ISSUED	0000343892-Maria Pichardo	Personnel Services	01.0-00000.0-00000-74920-5883-6010030	\$250.00	\$0.00
PO1-64790-6010030-230000000496-1-New						Sum:	\$250.00	\$0.00
02/09/23	PO1-64790-6010040-230000000247-3-Modification	2	FY 2022-23 OPEN PO for Administration Fees - G.O. Bonds	0000223227-U.S. BANK TRUST NATIONAL ASSOC	Business	01.0-00000.0-00000-72001-5810-6010040	\$2,450.00	\$600.00
PO1-64790-6010040-230000000247-3-Modification						Sum:	\$2,450.00	\$600.00

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/09/23	PO1-64790-6010040-2300000000253-2-Modification	1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-2010000	\$5,829.00	\$3,999.02
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-2020000	\$2,257.00	\$1,827.94
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-2030000	\$14,812.00	\$10,542.06
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-2040000	\$22,219.00	\$15,661.33
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-2050000	\$15,293.00	\$10,445.91
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-3060000	\$35,118.00	\$25,610.99
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-3070000	\$16,584.00	\$9,895.85
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-4080000	\$272,508.00	\$201,349.03

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-4090000	\$2,400.00	\$1,316.62
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-6000000	\$5,555.00	\$2,858.21
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-6010000	\$8,392.00	\$6,414.02
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-00000-82000-5520-6040047	\$2,418.00	\$1,361.25
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	01.0-00000.0-81000-82000-5520-6000000	\$5,131.00	\$2,468.19
02/09/23		1	OPEN PO FY 2022-23 GAS UTILITY SERVICE	0000223101-SOUTHERN CALIFORNIA GAS CO.	Business	11.0-00000.0-00000-82000-5520-7100000	\$5,768.00	\$3,568.18
PO1-64790-6010040-2300000000253-2-Modification						Sum:	\$414,284.00	\$297,318.60
02/09/23	PO1-64790-6040047-2300000000041-2-Modification	1	OPEN PO 2022-23 Bus Parts/Supply	0000223942-A-Z BUS SALES, INC	Maintenance	01.0-07230.0-00000-36000-4360-6040049	\$9,000.00	\$2,163.02
PO1-64790-6040047-2300000000041-2-Modification						Sum:	\$9,000.00	\$2,163.02
02/09/23	PO1-64790-6040047-2300000000075-2-Modification	1	2022-23 Open PO Locksmith Supply	0000223267-MONTGOMERY HARDWARE CO.	Maintenance	01.0-81500.0-00000-81100-4380-6040047	\$40,000.00	\$19,333.13
PO1-64790-6040047-2300000000075-2-Modification						Sum:	\$40,000.00	\$19,333.13

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/09/23	PO2W-64790-205000 0-2300000000298-1-New		Payment for attached invoice (#1003).	0000338431-Julia Picarelli	Wild Rose	01.0-90625.0-11100-10000-5850-2050000	\$2,500.00	\$0.00
PO2W-64790-2050000-2300000000298-1-New						Sum:	\$2,500.00	\$0.00
02/09/23	PO2W-64790-408000 0-2300000000299-1-New		Jostens - Inv 29596797	0000223926-JOSTENS INC.	MHS	01.0-00000.0-00000-27001-4390-4080000	\$2,381.79	\$0.00
PO2W-64790-4080000-2300000000299-1-New						Sum:	\$2,381.79	\$0.00
02/09/23	PO3W-64790-600000 0-2300000000236-1-New		District wide disposal of sharps & expired medication	0000343271-WCM Waste & Compliance Management Inc.	District Wide	01.0-32120.0-00000-31400-5810-6000000	\$1,152.32	\$1,152.32
PO3W-64790-6000000-2300000000236-1-New						Sum:	\$1,152.32	\$1,152.32
02/09/23	PO3W-64790-601001 4-2300000000227-2-Modification	1	Purchase with Amazon.com for supplies for new Social Worker	0000223395-AMAZON.COM	Instructional Services	01.4-07303.0-00000-31100-4390-6004500	\$653.41	\$0.00
PO3W-64790-6010014-2300000000227-2-Modification						Sum:	\$653.41	\$0.00
02/09/23	PO3W-64790-601003 0-2300000000237-1-New		Handbook for records - HR	0000327268-Sherman Garnett & Associates	Personnel Services	01.0-00000.0-00000-74002-4350-6010035	\$109.94	\$0.00
PO3W-64790-6010030-2300000000237-1-New						Sum:	\$109.94	\$0.00
02/09/23	PO3W-64790-602002 2-2300000000219-2-Modification	1	Replacement Projector for Clifton	0000224063-CDW COMPUTER CTRS, INC.	Technology	01.0-00000.0-00000-24203-6540-6000000	\$6,146.93	\$0.00
PO3W-64790-6020022-2300000000219-2-Modification						Sum:	\$6,146.93	\$0.00
02/10/23	PO1-64790-2050000-2300000000498-1-New		Open PO for Southwest School Supplies Wildrose	0000223928-SOUTHWEST SCHOOL & OFFICE	Wild Rose	01.0-00000.0-11100-10000-4310-2050000	\$2,000.00	\$1,613.95

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
PO1-64790-2050000-230000000498-1-New						Sum:	\$2,000.00	\$1,613.95
02/10/23	PO1-64790-2050000-230000000500-1-New		Petty Cash Disbursement / Reimbursement - Paige Ramos	0000341884-Paige Ramos	Wild Rose	01.0-00000.0-11100-10000-4310-2050000	\$482.40	\$0.00
PO1-64790-2050000-230000000500-1-New						Sum:	\$482.40	\$0.00
02/10/23	PO1-64790-6010015-230000000393-2-Modification	1	Speech and Language Pathologist for Sp Ed	0000223391-CATALYST SLP	Pupil Services	01.0-65000.0-57600-11901-5810-6010015	\$230,000.00	\$121,378.75
PO1-64790-6010015-230000000393-2-Modification						Sum:	\$230,000.00	\$121,378.75
02/10/23	PO1-64790-6010030-230000000499-1-New		OPEN PO FOR LEGAL ATKINSON, ANDELA, LOYA, RUUD & ROMO	0000333093-Atkinson, Andelson, Loya, Ruud & Romo	Personnel Services	01.0-00000.0-00000-74001-5821-6010030	\$80,000.00	\$53,250.15
PO1-64790-6010030-230000000499-1-New						Sum:	\$80,000.00	\$53,250.15
02/10/23	PO2W-64790-6010014-2300000000300-1-New		SWP 3- MHS Pathways Dobe Student Certification	0000223365-NCS PEARSON, INC.	Instructional Services	01.0-63880.1-38000-10000-5841-6010014	\$600.00	\$600.00
PO2W-64790-6010014-2300000000300-1-New						Sum:	\$600.00	\$600.00
02/10/23	PO2W-64790-6010014-2300000000301-1-New		AVID/ Regional ElevateXP	0000223232-AVID CENTER	Instructional Services	01.4-07106.0-11100-10000-5220-6002200	\$565.00	\$565.00
PO2W-64790-6010014-2300000000301-1-New						Sum:	\$565.00	\$565.00
02/10/23	PO3W-64790-2040000-2300000000238-1-New		Classroom Book Display (Cook)	0000223395-AMAZON.COM	Plymouth	01.0-00000.0-11100-10000-4310-2040000	\$170.09	\$0.00
PO3W-64790-2040000-2300000000238-1-New						Sum:	\$170.09	\$0.00

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/10/23	PO3W-64790-6010014-2300000000239-1-New		Dustless Blasting Supplies for Auto/ MHS	0000341455-MMLJ, Inc,	Instructional Services	01.0-35500.0-38001-10000-4310-6010014	\$981.10	\$981.10
PO3W-64790-6010014-2300000000239-1-New						Sum:	\$981.10	\$981.10
02/10/23	PO3W-64790-6010014-2300000000240-1-New		HMH Dual Immersion instructional materials for 2nd Gr @ WR	0000224006-HOUGHTON MIFFLIN CO.	Instructional Services	01.0-63000.0-11100-10000-4110-6010014	\$9,809.50	\$0.00
PO3W-64790-6010014-2300000000240-1-New						Sum:	\$9,809.50	\$0.00
02/10/23	PO3W-64790-6010014-2300000000242-1-New		Video game class Materials for Carlson/ MHS	0000223395-AMAZON.COM	Instructional Services	01.0-35500.0-38006-10000-4410-6010014	\$2,039.63	\$2,039.63
PO3W-64790-6010014-2300000000242-1-New						Sum:	\$2,039.63	\$2,039.63
02/10/23	PO3W-64790-6010040-2300000000241-1-New		Monitor for Business Service Jessica Garcia	0000223734-AREY JONES EDUCATIONAL SOLUTIONS	Business	01.0-00000.0-00000-72001-4340-6010040	\$372.89	\$372.89
PO3W-64790-6010040-2300000000241-1-New						Sum:	\$372.89	\$372.89
02/14/23	PO1-64790-2040000-2300000000501-1-New		Open PO for Southwest School Supply (School / Office) PL	0000223928-SOUTHWEST SCHOOL & OFFICE	Plymouth	01.0-00000.0-00000-27000-4350-2040000	\$5,000.00	\$5,000.00
PO1-64790-2040000-2300000000501-1-New						Sum:	\$5,000.00	\$5,000.00
02/14/23	PO1-64790-2040000-2300000000502-1-New		Open PO for Amazon PL	0000223395-AMAZON.COM	Plymouth	01.0-00000.0-00000-27000-4350-2040000	\$5,000.00	\$5,000.00
PO1-64790-2040000-2300000000502-1-New						Sum:	\$5,000.00	\$5,000.00

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/14/23	PO1-64790-2050000-230000000503-1-New		Reimbursement - Maria Lomelin, Family Paint Night	0000341888-Maria Lomelin	Wild Rose	01.0-90124.0-11100-10000-4390-2050000	\$12.50	\$0.00
PO1-64790-2050000-230000000503-1-New						Sum:	\$12.50	\$0.00
02/14/23	PO1-64790-6010015-230000000504-1-New		AVT Services for SP Ed Student	0000336190-PATHWAYS 2 Speech	Pupil Services	01.0-65000.0-57600-11901-5810-6010015	\$2,500.00	\$2,500.00
PO1-64790-6010015-230000000504-1-New						Sum:	\$2,500.00	\$2,500.00
02/14/23	PO2W-64790-2040000-2300000000303-1-New		Creative World Art Program @ Plymouth 2022-2023	0000337953-Creative World Art Center	Plymouth	01.0-90625.0-11100-10000-5810-2040000	\$14,741.00	\$14,741.00
PO2W-64790-2040000-2300000000303-1-New						Sum:	\$14,741.00	\$14,741.00
02/14/23	PO2W-64790-3070000-2300000000304-1-New		School Banner 10'x5' Banner and Business cards for Principal	0000223417-STUBBIES PROMOTIONS	Santa Fe	01.0-00000.0-11100-10000-4310-3070000	\$203.97	\$203.97
PO2W-64790-3070000-2300000000304-1-New						Sum:	\$203.97	\$203.97
02/14/23	PO3W-64790-6000000-2300000000243-1-New		Emergency Key Boxes for Fire and Police Response	0000344291-Knox Company	District Wide	01.0-32120.0-00000-83200-4490-6000000	\$14,668.76	\$14,668.76
PO3W-64790-6000000-2300000000243-1-New						Sum:	\$14,668.76	\$14,668.76
02/15/23	PO1-64790-6010012-2300000000507-1-New		Display Advertisement 1/4 Page Run Date 02/09/2023 Websit	0000347102-HLR Media LLC	Superintenden t	01.0-00000.0-00000-71500-5839-6010012	\$500.00	\$500.00
PO1-64790-6010012-2300000000507-1-New						Sum:	\$500.00	\$500.00



PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/15/23	PO1-64790-6010014-2300000000506-1-New		Open PO for Office Supplies for Educational Services	0000223928-SOUTHWEST SCHOOL & OFFICE	Instructional Services	01.0-00000.0-00000-21100-4350-6010014	\$1,200.00	\$1,098.97
PO1-64790-6010014-2300000000506-1-New						Sum:	\$1,200.00	\$1,098.97
02/15/23	PO2W-64790-2040000-2300000000302-2-Modification	1	Raz-Plus Renewal (Reveles)	0000223357-LEARNING A-Z	Plymouth	01.4-07102.0-11100-10000-5841-2041500	\$234.00	\$234.00
PO2W-64790-2040000-2300000000302-2-Modification						Sum:	\$234.00	\$234.00
02/15/23	PO2W-64790-2040000-2300000000307-1-New		Subscription supporting DI language acquisition (TCB Inst.)	0000342198-The Chairman's Bao	Plymouth	01.4-07102.0-11100-10000-5841-2040000	\$1,300.00	\$1,300.00
PO2W-64790-2040000-2300000000307-1-New						Sum:	\$1,300.00	\$1,300.00
02/15/23	PO2W-64790-7100000-2300000000305-1-New		Guard Training 1/9-1/13/23 Adult Ed	0000223673-SEI SECURITY EDUCATION INSTITUTE	Adult Education School	11.0-63710.0-41340-10000-5810-7100000	\$5,980.00	\$5,980.00
PO2W-64790-7100000-2300000000305-1-New						Sum:	\$5,980.00	\$5,980.00
02/15/23	PO2W-64790-7100000-2300000000306-1-New		Security Training 1/23 -27 2023 Adult Ed	0000223673-SEI SECURITY EDUCATION INSTITUTE	Adult Education School	11.0-63710.0-41340-10000-5810-7100000	\$20,930.00	\$20,930.00
PO2W-64790-7100000-2300000000306-1-New						Sum:	\$20,930.00	\$20,930.00
02/15/23	PO3W-64790-6010040-2300000000244-1-New		Business Cards for Jessica and Arin	0000223345-IMPRINTABILITY	Business	01.0-00000.0-00000-72001-4390-6010040	\$99.23	\$99.23
PO3W-64790-6010040-2300000000244-1-New						Sum:	\$99.23	\$99.23

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/15/23	PO3W-64790-710000 0-2300000000245-1-New		Graduation cap, gown & tassels Adult Ed	0000223466- ACADEMIC CAP & GOWN	Adult Education School	11.0-00000.0-00000-27001-4390-7100000	\$2,084.39	\$2,084.39
PO3W-64790-7100000-2300000000245-1-New						Sum:	\$2,084.39	\$2,084.39
02/16/23	PO1-64790-6000028-2300000000510-1-New		Agreement for Consultant Services Jeremy Torres	0000223989- REVOLVING CASH FUND - BUS. SVC	District Wide - Music Programs	63.0-90221.0-00000-60003-5850-6000028	\$200.00	\$0.00
PO1-64790-6000028-2300000000510-1-New						Sum:	\$200.00	\$0.00
02/16/23	PO1-64790-6010014-2300000000508-1-New		Tablecloth Rental for Monrovia Showcase 2/16	0000223989- REVOLVING CASH FUND - BUS. SVC	Instructional Services	01.0-32120.0-00000-24905-5610-6000000	\$1,048.54	\$0.00
PO1-64790-6010014-2300000000508-1-New						Sum:	\$1,048.54	\$0.00
02/16/23	PO1-64790-6010014-2300000000511-1-New		Wireless Up Lights for Showcase	0000223502- ASHLEY KIRKLAND	Instructional Services	01.0-32120.0-00000-24905-5610-6000000	\$1,080.00	\$0.00
PO1-64790-6010014-2300000000511-1-New						Sum:	\$1,080.00	\$0.00
02/16/23	PO1-64790-6010014-2300000000513-1-New		LH Production, Audio for Monrovia Showcase	0000327202-LH Productions	Instructional Services	01.0-32120.0-00000-24905-5610-6000000	\$978.00	\$0.00
PO1-64790-6010014-2300000000513-1-New						Sum:	\$978.00	\$0.00
02/16/23	PO1-64790-6010040-2300000000509-1-New		CASH Conference Registration for Anthony Parada	0000348262- California's Coalition for Adequate School Housing	Business	01.0-00000.0-00000-72001-5220-6010040	\$1,660.00	\$0.00
PO1-64790-6010040-2300000000509-1-New						Sum:	\$1,660.00	\$0.00

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/16/23	PO2W-64790-6000028-2300000000063-2-Cancellation	1	Agreement for Consultant Services Jeremy Torres	0000318346-Jeremy Torres	District Wide - Music Programs	63.0-90221.0-00000-60003-5850-6000028	\$200.00	\$0.00
PO2W-64790-6000028-2300000000063-2-Cancellation						Sum:	\$200.00	\$0.00
02/16/23	PO2W-64790-6010014-2300000000252-2-Modification	1	Navigate 360 EMS, ALICE, CSTAG	0000338393-Navigate360, LLC	Instructional Services	01.0-32120.0-00000-21500-5841-6000000	\$64,299.82	\$0.00
PO2W-64790-6010014-2300000000252-2-Modification						Sum:	\$64,299.82	\$0.00
02/16/23	PO2W-64790-7100000-2300000000308-2-Modification	1	WASC reception invitation	0000223237-SIR SPEEDY	Adult Education School	11.0-00000.0-00000-27000-5891-7100000	\$53.47	\$0.00
PO2W-64790-7100000-2300000000308-2-Modification						Sum:	\$53.47	\$0.00
02/16/23	PO3W-64790-0000000-2300000000246-1-New	0	Paper Products for Warehouse Inventory	0000223645-HOME DEPOT PRO	No Location	01.0-00000.0-00000-00000-9320-0000000	\$7,037.26	\$7,037.26
PO3W-64790-0000000-2300000000246-1-New						Sum:	\$7,037.26	\$7,037.26
02/16/23	PO3W-64790-7100000-2300000000187-2-Modification	1	Ceramics Clay Order Adult Ed Wheelhouse Ceramics	0000223946-LAGUNA CLAY	Adult Education School	11.0-00000.0-41100-10000-4310-7100000	\$3,597.43	\$0.00
PO3W-64790-7100000-2300000000187-2-Modification						Sum:	\$3,597.43	\$0.00
02/17/23	PO1-64790-6000028-2300000000514-1-New		Table Rental for Events at MHS	0000347692-California Party Rentals	District Wide - Music Programs	63.0-90221.0-00000-60003-5610-6000028	\$536.63	\$0.00
PO1-64790-6000028-2300000000514-1-New						Sum:	\$536.63	\$0.00

PO Approval Date	PO Number	Change Order Number	Document Description	Vendor	Doc School Location/ Dept	Accounting Distribution	Acctg Line Amount	Open Acctg Line Amount
02/17/23	PO1-64790-6010015-230000000473-2-Modification	1	Reimbursement to parent for OT Services OAH 2022040153	0000341637-Michael Pollock	Pupil Services	01.0-65000.0-57600-11900-5889-6010015	\$1,400.00	\$0.00
PO1-64790-6010015-230000000473-2-Modification						Sum:	\$1,400.00	\$0.00
02/17/23	PO2W-64790-1650000-0-2300000000309-1-New		Sharp Copier Wireless Card Addition CELC	0000223540-SHARP ELECTRONICS CORPORATION	Preschool	12.0-61050.0-00000-27000-4340-1650000	\$222.65	\$222.65
PO2W-64790-1650000-2300000000309-1-New						Sum:	\$222.65	\$222.65
02/17/23	PO3W-64790-2050000-0-2300000000247-1-New		Order for Thinking Mats Wildrose	0000341493-Thinking Mats	Wild Rose	01.0-30100.0-11100-10000-4310-2050000	\$306.66	\$0.00
PO3W-64790-2050000-2300000000247-1-New						Sum:	\$306.66	\$0.00
02/17/23	PO3W-64790-6020022-2-2300000000249-1-New		Projector Bulbs	0000223658-NORTHSTAR AV	Technology	01.0-00000.0-00000-77000-4390-6020022	\$1,125.21	\$1,125.21
PO3W-64790-6020022-2300000000249-1-New						Sum:	\$1,125.21	\$1,125.21
02/17/23	PO3W-64790-6020022-2-2300000000250-1-New		Additional ports USB	0000224063-CDW COMPUTER CTRS, INC.	Technology	01.0-00000.0-00000-77000-4340-6020022	\$1,008.13	\$1,008.13
PO3W-64790-6020022-2300000000250-1-New						Sum:	\$1,008.13	\$1,008.13
02/17/23	PO3W-64790-7100000-0-2300000000248-1-New		Brother IntelliFax 4100 e Adult Ed	0000224063-CDW COMPUTER CTRS, INC.	Adult Education School	11.0-00000.0-00000-27000-4440-7100000	\$484.99	\$484.99
PO3W-64790-7100000-2300000000248-1-New						Sum:	\$484.99	\$484.99
							\$1,744,484.71	\$975,551.16

**RATIFICATION OF WARRANTS**  
**RECOMMENDED FOR BOARD APPROVAL**  
March 8, 2023

ACCOUNTS PAYABLE:

DATE ISSUED February 8, 2023 through February 22, 2023

Batch Numbers:	610-617	\$	1,117,370.80
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<b>TOTAL DISTRICT ACCOUNTS:</b>	<b>\$</b>	<b><u>1,117,370.80</u></b>
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# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 3. 22/23-2112 - DISTRICT CASH RECEIPTS

## RECOMMENDATION

The Board of Education is requested to receive District cash receipts, Deposit Report No. 27, deposited February 17, 2023, for a total amount of \$925,014.66.

### Rationale:

District cash receipts are presented to keep the Board apprised of all monetary transactions not processed through wire transfers from the Department of Finance or the Los Angeles County Office of Education (LACOE).

### Background:

### Budget Implication (\$ Amount):

Budget adjustments will be made if the funds received are not currently in the budget.

### Legal References:

### Additional Information:

A copy of deposit report #27 is attached.

## ATTACHMENTS

- [BA Item 2112\(b\) Deposit Rpt #27 3-8-23.pdf](#)

## DEPOSIT REPORT

2/17/2023

DEP #27

ACCOUNT	AMOUNT	
11.0-63910.0-00000-00000-8590-0000000	\$ 142,802.58	Adult Ed. Block Grant
Subtotal	<u>142,802.58</u>	Adult Education Fund
13.0-53100.0-00000-37000-8220-0000000	135,795.06	Federal Reimbursement SNP
13.0-53100.0-00000-37000-8520-0000000	132,153.78	State Reimbursement SNP
13.0-53201.0-00000-37000-8220-0000000	52,602.66	Federal Reimbursement CACFP
Subtotal	<u>320,551.50</u>	Food Services Fund
25.0-95500.0-00000-00000-8681-0000000	461,660.58	Developer Fees
Subtotal	<u>461,660.58</u>	Capital Facilities Fund
Total	<u><u>\$ 925,014.66</u></u>	

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 4. 22/23-2116 - FOOD CATERING TRUCK AGREEMENT - HOT DOG ON A STICK

## RECOMMENDATION

The Board of Education is requested to approve a food catering truck agreement with Hot Dog on a Stick for a fundraising event at Clifton Middle School in the Monrovia Unified School District.

### **Rationale:**

Approval of this agreement will allow Hot Dog on a Stick to participate in Clifton Middle School's fundraising activities as well as on other campuses as needed.

### **Background:**

Clifton Middle School is hosting its Open House on March 23, 2023. Once the Board approves this agreement, it will allow Hot Dog on a Stick to participate in fundraising activities on other campuses as needed.

### **Budget Implication (\$ Amount):**

There will be no cost to the District for Hot Dog on a Stick to participate.

### **Legal References:**

California Education Code 17604 states that a contract and/or agreement is not valid until approved by the Board of Education.

### **Additional Information:**

A copy of the agreement is attached.

## ATTACHMENTS

- [BA Item 2116\(b\) Food Catering Truck Agreement \(Hot Dog on a Stick\) 3-8-23.pdf](#)



**MONROVIA UNIFIED SCHOOL DISTRICT**  
**AGREEMENT FOR FOOD CATERING TRUCK SERVICES**

This agreement is entered into this 8<sup>th</sup> day of March, 2023, by and between Hot Dog on a Stick hereinafter referred to as "Company," and the Monrovia Unified School District, hereinafter referred to as "District."

1. Company agrees to provide food catering truck services for the 2022-23 school year for various school sites.

The food products shall meet the following minimum specifications:

- a. Delivery temperature: Cold Food: 41° or less, Hot Food: 135° or more.
  - b. The food product shall be Consultant's regular retail product unless modification is requested in writing by the District.
  - c. The storage, preparation, handling, cooking and delivery of the food products (the procedures) shall comply with the guidance outlined in the California Retail Food Code dated January 1, 2021 and any other local, state and federal food laws issued by governing authorities. Company shall immediately notify the District in writing of any potential disease or illness problems associated with the food product which stem from improper procedures or defective food product.
2. Company shall render all services provided herein as an independent contractor, and not as an employee or agent of District. This agreement is subject to annual renewal.
3. Company shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances regarding its employees, including workers' compensation, and the services to be provided. Company cannot sub-contract performance to a third-party without District approval.
4. The District reserves the right to terminate this agreement and compensate company only for services rendered up to the date of termination. Written notice by the District's Superintendent or designee shall be sufficient to stop further performance of services by Company. The notice shall be deemed given when received or no later than three (3) days after the day of mailing, whichever is sooner.
5. Company agrees to and shall save, defend, hold harmless and indemnify the District, its Board of Education, its officers, agents, employees, representative, parents and volunteers from every claim or demand made and every liability or loss, damage, or expense of any nature whatsoever, which may be incurred by reason of:
  - a. Liability for damages for death or bodily injury to person, injury to property, or any other loss, damage or expense sustained by the Company or any person, firm, or corporation employed by the Company upon or in connection with the services called for in this agreement except for liability for damages referred to above which result from the sole negligence or willful misconduct of the District.
  - b. Any injury to or death of persons or damage to property, sustained by any persons, firm, or corporation, including the District, arising out of, or in any way connected with the services covered by this agreement, whether said injury or damage occurs either on or off school district property, except for liability for damages which result from the sole negligence or willful misconduct of the District.

The Company, at its own expense, cost, and risk, shall defend any and all actions, suits, or other proceeding that may be brought or instituted against the District, its Board of Education, its officers, agents, employees, representatives, parents or volunteers on any such claim, demand, or liability and shall pay or satisfy any judgment that may be rendered against the District, its Board of Education, its officers, agents, employees, representatives, parents or volunteers in any action, suit, or other proceedings as result thereof.

6. District agrees to save, defend, hold harmless and indemnify the Company, its employees and agents from any and all liability or loss arising in any way out of the negligence of the District, its employees, or agents, including, but not limited to any claim due to injury and/or damage sustained by District, and/or District's employees or agents except for the injury, damage and/or liability result from the sole negligence or willful misconduct of the company, its employees and agents.
7. To the extent that there are any inconsistencies or differences in any terms or provisions contained in the District's Agreement when compared to any terms or provisions contained in any attachment or addendum to the District's Agreement requested by the Company, the terms and provisions of the District's Agreement shall be controlling and shall supersede any terms and provisions in the Company's attachment or addendum.
8. Company is required to carry a valid health permit during the duration of this agreement.
9. Company shall carry and maintain at least \$1,000,000 per occurrence and \$1,000,000 in General Aggregate commercial general liability insurance, adequate commercial auto insurance and workers' compensation insurance and must also provide an additional insured endorsement, both naming the District as additional insured. Copies of renewal notices during the term of this contract must be provided to the District within five (5) days to keep the contract in force. If you change insurance policies or carriers, District must be notified five (5) days prior to such change.
10. If catering services are for fundraising purposes, the Company agrees that it will donate, to school sites, at least **ten percent (10%)** of its total food sale receipts generated no later than ten (10) days after the event. The funds collected will be used to support school education programs.
11. Required Documents:
  - A copy of your Food Safety Manager Certificate (i.e. ServSafe, NRFSP)
  - A copy of your current Public Health Permit
  - A copy of your current Food Handlers Permit
  - A Certificate of Liability insurance naming Monrovia Unified School District as an additional insured (required limits listed above under #9)
  - An Additional Insured Endorsement naming Monrovia Unified School District as an additional insured

DocuSigned by:  
**COMPANY:**  
*Jessica Ruiz*  
 UC43506FE31449B...

(Authorized Signature)

Hot Dog on a Stick  
 717 S. Brea Canyon, Suite 12  
 Walnut, CA 91789  
 Attn: Jessica Ruiz  
 (323) 480-2386

47-1539114

(Social Security or Tax ID Number)

Email: [hdoscatering@fatbrands.com](mailto:hdoscatering@fatbrands.com)

**DISTRICT:**

Ryan D. Smith, Superintendent

Monrovia Unified School District  
 325 E. Huntington Drive  
 Monrovia, CA 91016

(Date Signed)

# **Agenda Item Details**

**Meeting Date: 2023-03-08 18:30:00**

## **AGENDA ITEM TITLE:**

### **5. 22/23-3060 - PERSONNEL ASSIGNMENTS**

## **RECOMMENDATION**

The Board of Education is requested to approve Personnel Assignments Report #13.

### **Rationale:**

All personnel assignments are routinely reviewed and approved by the Board of Education.

### **Legal References:**

Education Code sections 35161, 44830-44831, 45103-45139; and Board Policy 4000 Series.

### **Additional Information:**

A copy of the report is attached.

## **ATTACHMENTS**

MONROVIA UNIFIED SCHOOL DISTRICT  
Personnel Assignment Report #13

EMPLOYMENTS, SUPPLEMENTAL HOURS/SPECIAL ASSIGNMENTS, LEAVES, TERMINATIONS, CHANGE OF STATUS, OTHER (CERTIFICATED)

**A. Employments**

	First Name	Last Name	Classification	Action	Effective	Site	Hours		Program	Position	Range	Percentage	
1	#	Xochilt	Hermez	Daily Substitute Teacher	Employ, as needed	2/10/23-6/30/23	District-wide		G	G-00000.0	000003	\$190./day	100%
2	#	George	Ihara	Daily Substitute Teacher	Employ, as needed	2/10/23-6/30/23	District-wide		G	G-00000.0	000003	\$190./day	100%
3	#	Edgar	Lopez	Daily Substitute Teacher	Employ, as needed	11/8/22-6/30/23	District-wide		G	G-00000.0	000003	\$190./day	100%
4	#	Kathryn	Zeeman	Daily Substitute Teacher	Employ, as needed	2/3/23-6/30/23	District-wide		G	G-00000.0	000003	\$190./day	100%

**B. Supplemental Hours/Special Assignments**

		First Name	Last Name	Classification	Action	Effective	Site	Hours	Program		Position	Range	Percentage
5	#	Mistyrose	Bravo	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
6	#	Hayde	Chahla	Counselor	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
7	#	Alana	Elliott	Counselor	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
8	#	Karen	Go	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
9	#	Andres	Hernandez	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
10	#	Alison	Hupp	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
11	#	Jennifer	Mata	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
12	#	Alison	Meloserdoff	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
13	#	Sharon	Naugle	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
14	#	Aimee	Newell	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
15	#	Marlen	Ordaz	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
16	#	Alma	Padilla	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%
17	#	Asenet	Prieto	Counselor	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C	30100.00	003314	\$40/hr	100%

### B. Supplemental Hours/Special Assignments (Continued)

		First Name	Last Name	Classification	Action	Effective	Site	Hours	Program	Position	Range	Percentage
18	#	Eileen	Purtell	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C 30100.00	003314	\$40/hr	100%
19	#	Virginia	Recendez	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C 30100.00	003314	\$40/hr	100%
20	#	Traci	Robinson	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C 30100.00	003314	\$40/hr	100%
21	#	Drew	Sawyer	Counselor	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C 30100.00	003314	\$40/hr	100%
22	#	Rebecca	Shaver	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C 30100.00	003314	\$40/hr	100%
23	#	Amanda	Velez-Buck	Teacher	Parent & Student Engagement	2/16/23 - 2/16/23	Monroe	NTE: 3 hrs	C 30100.00	003314	\$40/hr	100%

### C. Leaves of Absences

		First Name	Last Name	Classification	Action	Effective	Site
24	#	Jocelyn	Lau	Teacher	Approve unpaid leave of absence	2/27/23 - 6/8/23	MHS
25	#	Susan	Rubio	Teacher	Approve unpaid leave of absence	12/1/22 - 12/1/26	Bradoaks

### D. Terminations

		First Name	Last Name	Classification	Action	Effective	Site
26		Jacqueline	Diep	Teacher	Voluntary Resignation	6/7/2023	Mayflower
27	#	Brian	Ilharreguy	Assistant Principal	Voluntary Resignation	2/24/2023	COHS/MP
28		Timothy	Newton	Teacher	Voluntary Resignation	6/8/2023	MHS
29		Thomas	Haynes	Teacher	Voluntary Resignation	6/9/2023	MHS

### E. Change Status

		First Name	Last Name	Classification	Action	Effective	Site
		None					

### F. Other

		First Name	Last Name	Classification	Action	Effective	Site	Hours	Program	Position	Range	Percentage
		None										

## F. Other - Volunteers

	First Name	Last Name	Classification	Action	Effective	Site
30 #	Alexandra	Barrita	Volunteer I	Approve	2/21/2023	Monroe
31 #	Jaime	Castaneda	Volunteer I	Approve	2/16/2023	Mayflower, MHS
32 #	Tzu Yi	Chien	Volunteer I	Approve	2/10/2023	Plymouth
33 #	Grace	Dale	Volunteer I	Approve	2/21/2023	Monroe, Wild Rose
34 #	Lisa	Fong	Volunteer I	Approve	2/9/2023	MHS
35 #	Marvin	Fong	Volunteer I	Approve	2/14/2023	MHS
36 #	Patzy	Garcia	Volunteer I	Approve	2/21/2023	Monroe
37 #	Roger	Graziani	Volunteer I	Approve	2/21/2023	MHS
38 #	Jennifer	Green	Volunteer I	Approve	2/14/2023	Monroe
39 #	Alison	Hover	Volunteer I	Approve	2/21/2023	Clifton, MHS
40 #	Robert	Kokuga	Volunteer I	Approve	2/21/2023	MHS, Monroe
41 #	Yvonne	Lin	Volunteer I	Approve	2/22/2023	Plymouth
42 #	Jessica	Mendoza	Volunteer I	Approve	2/10/2023	Monroe
43 #	Rose	Parr	Volunteer I	Approve	2/14/2023	Monroe, Wild Rose
44 #	Hillmer	Santos	Volunteer I	Approve	2/22/2023	Bradoaks, Mayflower, Monroe, Plymouth, Wild Rose
45 #	Helen	Simmons	Volunteer I	Approve	2/16/2023	Mayflower
46 #	LaRosa	Tate	Volunteer I	Approve	2/21/2023	Clifton, MHS, Monroe
47 #	Karina	Trujillo	Volunteer I	Approve	2/16/2023	Monroe
48 #	Wendy	Urban	Volunteer I	Approve	2/16/2023	Monroe
49 #	Sergio	Vazquez	Volunteer I	Approve	2/21/2023	Monroe
50 #	Mary	Wilson	Volunteer I	Approve	2/22/2023	MHS
51 #	John	Wilson	Volunteer I	Approve	2/22/2023	MHS

MONROVIA UNIFIED SCHOOL DISTRICT  
Personnel Assignment Report #13

EMPLOYMENTS, LEAVES OF ABSENCE, RESIGNATIONS, CHANGES OF STATUS, OTHER (CLASSIFIED)

**A. Employments**

		First Name	Last Name	Classification	Site/ Department	Action	Rate of pay	Range	Step	Hours	Effective	Position	Program	Percent
1	#	Blanco	Cano-Negrete	Food Service Worker	MHS	Employ	\$16.54/hr.	12	1	3 hr./d.; 9 mo./yr.	2/16/2023	004016	C 53100.0	100%
2	#	Isabelle	Nickerson	Food Service Worker	MHS	Employ	\$16.54/hr.	12	1	3 hr./d.; 9 mo./yr.	2/21/2023	004016	C 53100.0	100%

**B. Supplemental Hours/Special Assignments**

		First Name	Last Name	Classification	Site/ Department	Action	Rate of pay	Range	Step	Hours	Effective	Position	Program	Percent
3	#	Thomas	Bogdon	School Office Manager Extra Hours	Wild Rose	Employ: Parent and student engagement.	\$28.33/hr.	26	6	NTE: 3 hours total.	2/16/2023	002986	C 30100.0	100%
4	#	Desiree	Harbaugh	Library Technician I Extra Hours	Plymouth	Employ: Parent and student engagement.	\$24.43/hr.	22	5	NTE: 3 hours total.	2/16/2023	002986	C 30100.0	100%
5	#	Carolyn	Mendez	School Office Manager Extra Hours	Bradoaks	Employ: Parent and student engagement.	\$23.24/hr.	26	2	NTE: 3 hours total.	2/16/2023	002986	C 30100.0	100%
6	#	Carol	Summerell	Substitute Secretary	Education Services	Employ: To substitute for an employee on vacation.	\$26.96/hr.	24	6	NTE: 7 hours per day.	2/6/23-2/28/23	004218	C 90221.0 C 07303.0	70% 30%

**C. Leaves of Absence**

		First Name	Last Name	Classification	Site/ Department	Action	Rate of pay	Range	Step	Hours	Effective	Position	Program	Percent
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None

**D. Resignations**

		First Name	Last Name	Classification	Site/ Department	Action	Rate of pay	Range	Step	Hours	Effective	Position	Program	Percent
7	#	Pedro	Mejia	Food Service Worker	MHS	Involuntary resignation.	\$16.54/hr.	12	1	3 hr./d.; 9 mo./yr.	1/31/2023	002541	C 53100.0	100%

**E. Changes of Status**

		First Name	Last Name	Classification	Site/ Department	Action	Rate of pay	Range	Step	Hours	Effective	Position	Program	Percent
8	#	Jocelyn	Escobedo	Clerical Assistant III	MHS	Promotion	\$4448.56/mo	22	6	8 hr./d.; 10. mo./yr.	2/6/2023	000504	G 00000.0	100%
9	#	Jessica	Ramos	Secretary	MHS	Promotion	\$4233.73/mo	24	4	8 hr./d.; 10.5 mo./yr.	2/6/2023	000248	G 00000.0	100%

**F. Other**

		First Name	Last Name	Classification	Site/ Department	Action	Rate of pay	Effective	Position	Program	Percent
10	#	Jarrold	Sells	Walk-on Coach	Santa Fe	Approve stipend - Girls Soccer Coach.	\$1,000. stipend paid over 3 months.	1/1/23-3/31/23	000663	<b>C</b> 00701.0	100%



# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 6. 22/23-3066 - CONFERENCE/ IN-SERVICE ATTENDANCE AND TRAVEL

## RECOMMENDATION

The Board of Education is requested to approve Travel and Conference Report #12.

## Rationale:

All personnel travel and conference/in-service attendance are routinely reviewed and approved by the Board of Education.

## Additional Information:

A copy of Travel and Conference Report #12 is attached.

## ATTACHMENTS

- [03082023TravelConference.pdf](#)

MONROVIA UNIFIED SCHOOL DISTRICT  
Conference/Inservice Attendance and Travel  
Report # 12

GROUP A (Within budget. For maintenance and/or improvement of district programs)

- 1/ Tech Conference.  
Samsung Experience 2023.  
March 9 – 10, 2023; Las Vegas, NV.  
Account#: 01.0-00000.0-00000-77000-5220-60200022  
Estimated cost: \$576.96  
(Registration: \$0.00; Airfare: \$282.96; Meals: \$140.00; Airport Parking: \$54.00;  
Lodging: \$0.0; Other: \$100.00.)

Arin Golestani, Director of Technology, District Office.

- 2/ Mandatory Region I.  
WAI Business Meeting Workability I.  
April 24 and 25, 2023; Redondo Beach, CA.  
Account#: 01.0-65000.0-57601-11900-5220-6010015  
Estimated cost: \$250.23  
(Registration: \$0.00; Meals: \$104.00; Parking: \$32.00; Mileage: \$114.23.)

Kimberly Hirst, Counselor, Special Education Department.

GROUP B (Not within budget. Budget transfer required)

None.

GROUP C (Within budget of Federal/Special programs)

None.

GROUP D (No cost to District)

None.

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### **7. 22/23-3067 - MEMORANDUM OF UNDERSTANDING AND AGREEMENT WITH CALIFORNIA STATE UNIVERSITY'S CALSTATE TEACH PROGRAM**

#### **RECOMMENDATION**

The Board of Education is requested to renew the Field Experience Participant/Student Teaching Agreement with California State University Teacher Preparation Program.

#### **Rationale:**

Board approval of the Field Experience Participant/Student Teaching Agreement will allow Monrovia Unified School District to participate in training student teachers from the California State University Teacher Preparation Program, CalState TEACH. The memorandum of understanding shall be effective for three years, beginning March 2023 and ending February 2026.

#### **Background:**

Approval of this agreement will benefit the District by having student teachers in the classroom while assisting in preparing future teachers.

#### **Additional Information:**

A copy of the agreement is attached.

## ATTACHMENTS

- [CST X Monrovia USD \(3\).pdf](#)



**California State University's CalStateTEACH Program**

**Memorandum of Understanding and Agreement to  
Provide Student Teacher Placements to University Students**

This agreement is between the Monrovia Unified School District ("District") and the California State University's CalStateTEACH Program ("University"), who may be referred to collectively as the parties. This Agreement describes and confirms the expectations and responsibilities of the Parties regarding the Student Teaching Program through which University students enrolled in a credentialing program ("Student Teachers") will gain experience in the public school setting.

**TERM OF THE AGREEMENT**

This Agreement shall remain in effect for a term of 3 years beginning March 2023 and ending February 2026, unless terminated sooner. Either party may terminate this Agreement on 30 days' written notice to the other party; provided, however, that credential candidates shall be allowed to conclude any ongoing assignments. Performance under this Agreement shall be reviewed annually, and the parties may agree to annual extensions after expiration of the initial term.

**DISTRICT AND SCHOOL ADMINISTRATOR RESPONSIBILITIES**

1. The District will provide the Student Teachers with supervised clinical experience. The District's Designated Supervisor(s) will hold an appropriate degree, credential or license in the specified field, if any is required for that field, and at least five years' experience in that field. The Supervisor will provide the Student Teacher with at least two hours of face-to-face supervision per week for the duration of the student teacher placement. Supervision may be shared among more than one qualified District staff member.
2. The District will designate a member of its staff to participate with the University's designee in planning, implementing, and coordinating the Student Teaching Program.
3. The District will maintain complete records and reports on each Student Teacher's performance and provide an evaluation to the University on forms the University shall provide.
4. The District may, in its sole discretion, refuse to accept as a participant in the Student Teaching Program any University student assigned to participate, and, upon request of the District, University shall withdraw the assignment of any University student participant.
5. After the District accepts the assignment of a Student Teacher, the District may terminate the student teaching placement for "good cause." "Good cause" may include, but is not limited to failure to perform satisfactorily, refusal to follow District administrative policies, procedures, rules and regulations, or violation of any federal or state law. The District will immediately notify University in writing if it terminates an assignment. The District reserves the right to ban anyone from District facilities when the District finds, in its sole discretion that the presence of the person poses a threat or disrupts operations. University is responsible for informing its student participants of the provisions of this Section. District will immediately notify University, if District knows or suspects any professional or ethical or legal violations. University will cooperate with District in any



investigation concerning the reported violation.

6. District shall, on any day when a Student Teacher is receiving training at its facilities, arrange for the Student Teacher to receive any necessary emergency health care or first aid for accidents occurring in its facilities. Except as provided in this paragraph, District shall have no obligation to furnish medical care, surgical care or other health care to any Student Teacher.
7. The District is aware of and informed about the hazards currently known to be associated with the novel coronavirus referred to as “COVID-19”. The District is familiar with and informed about the Centers for Disease Control and Prevention (CDC) current guidelines regarding COVID-19 as well as applicable federal, state and local governmental directives regarding COVID-19. The District to the best of its knowledge and belief, is in compliance with those current CDC guidelines and applicable governmental directives. If the current CDC guidelines or applicable governmental directives are modified, changed or updated, the District will take the steps to comply with the modified, changed, or updated guidelines or directives. If at any time the District becomes aware that it is not in compliance with CDC guidelines or an applicable governmental directive, it will notify Dr. Nan Barker (Regional Director).

#### **UNIVERSITY RESPONSIBILITIES**

1. University will work collaboratively with the District’s HR department, school site administration, and staff in the assignment of the Student Teacher.
2. University will confer regularly with District and site administration and district-employed mentor/liaison through meetings, telephone calls, and/or e-mail.
3. University will immediately notify appropriate District and site administration if University administration has knowledge of or suspects any professional or ethical violations by a Student Teacher in the school. University and District agree they will cooperate in any investigation concerning the reported violation.
4. University will guarantee that Student Teachers and university supervisors have appropriate tuberculosis and fingerprinting clearance, including subsequent arrest notification service.
5. University will instruct Student Teachers in state laws regarding child abuse reporting, sexual harassment and professional conduct.
6. University supervisors will conduct systematic and regular observations of Student Teachers’ performances in the District’s classrooms.
7. University will be responsible for ensuring that Student Teachers have appropriate insurance coverage.

#### **STUDENT TEACHER RESPONSIBILITIES**

1. Provide the District with the following documentation:
  - a. a copy of the letter from the University assigning the student to the District.
  - b. a background check fingerprint clearance report.
  - c. a negative tuberculosis test result, and
2. Comply with all applicable terms and provisions of this Agreement while serving as a Student Teacher.
3. Comply with the District’s policies and procedures, and applicable state and federal laws



and regulations while serving as a Student Teacher.

4. Provide services to District pupils only under the direct supervision of District staff.
5. Maintain the confidentiality of pupil information. No Student Teacher will have access to or have the right to receive any District pupil records, except to the extent necessary in the regular course of assisting in providing services to pupils as part of the student teacher program. The discussion, transmission, or narration in any form by Student Teachers of any individually identifiable pupil information, educational, medical or otherwise, which is obtained in the course of the student teacher program is forbidden except as a necessary part of the practical student teacher experience. Otherwise, Student Teachers shall use de-identified information only (and not personally identifiable pupil information) in any discussions about the student teacher experience with University, its employees, agents or others.

### **STATUS OF DISTRICT AND UNIVERSITY STUDENTS**

The parties expressly understand and agree that all University students serving as Student Teachers in District schools pursuant to this Agreement are doing so for educational purposes only, and Student Teachers are not considered employees of the District for any purpose, including, but not limited to, compensation for services, welfare and pension benefits, or workers' compensation insurance. It is the responsibility of University to provide notice to its student participants of the provisions of this Section. The provisions of this Section shall survive the termination or expiration of this Agreement.

### **LIABILITY INSURANCE & WORKERS' COMPENSATION**

The University shall take out and maintain a "claims-made" policy of general liability and professional liability insurance (including personal injury with limits not less than \$1 million per loss and damage to property of others up to \$5,000 per incident), with extended reporting period of three (3) years, covering Student Teachers, and naming District as an additional named insured under such insurance policy or policies. Further, University agrees to maintain professional and comprehensive general liability insurance, with no exclusion for molestation or abuse, at a minimum of Five Million Dollars (\$5,000,000) per occurrence and Twenty-Five Million Dollars (\$25,000,000) in aggregate throughout the course of this Agreement.

Further, University shall provide written notice that should any of the above described policies be cancelled before the expiration thereof, notice will be delivered in accordance with the policy provisions. University also agrees to maintain statutory Workers' Compensation coverage on Student Teachers, any individuals characterized as employees of University and instructors working at District pursuant to this Agreement at all times during the course of this Agreement.

University shall provide certificates evidencing all coverage referred to in this Section within thirty (30) days of execution of this Agreement and thereafter, on an annual basis. If the coverage is on a claims-made basis, University hereby agrees that not less than thirty (30) days prior to the effective date of termination of University's current insurance coverage or termination of this Agreement, University shall either purchase three (3) year tail coverage per claim or provide proof of continuous coverage in the above stated amounts for all claims arising out of incidents occurring prior to termination of University's current coverage or prior to termination of this Agreement, as applicable, and provide District a certificate of insurance evidencing such coverage.



The University is permissibly self-insured through the State of California for automobile liability.

The District shall be named as an additional insured or covered party on the liability coverages maintained by the University set forth above, and such coverages shall be primary to any coverages maintained by the District. Limits of liability for each type of liability coverage shall be at least \$1 million per claim per occurrence/ \$2 million aggregate.

### **NO WORKERS' COMPENSATION LIABILITY**

The Parties agree that the District is not to assume, nor shall it assume by this Agreement any liability under the California Workers' Compensation Insurance and Safety Act for, by or on behalf of any Student Teacher or University employees while they are on the premises of the District or while performing any duty whatsoever under the terms of the Agreement or while going to or from any of the student teacher placement sites. University shall provide written notice to each Student Teacher regarding the lack of coverage of Workers' Compensation insurance by the District.

### **INDEMNIFICATION**

University shall defend, indemnify and hold District and its officials, employees and agents, harmless from and against any and all liability, loss, expense, attorneys' fees, or claims for injury or damages arising out of the performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of University, its officials, agents, or employees.

District shall defend, indemnify and hold University, its officials, employees and agents, harmless from and against any and all liability, loss, expense, attorneys' fees, or claims for injury or damage arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of District, its officials, agents, or employees.

### **ADDITIONAL PROVISIONS**

1. Nothing contained in this Agreement shall be deemed or construed to create a joint venture, partnership, principal-agent or employment relationship between the parties and neither party shall have the authority to bind the other party for any purpose.
2. This Agreement and the rights and obligations of the parties shall be governed and construed by the laws of the State of California. Any lawsuit concerning or arising out of this Agreement shall be venued in the county in which the District is located.
3. This Agreement supersedes all prior and contemporaneous agreements and understandings between the parties, both oral and written, with respect to its subject matter and constitutes the complete agreement and understanding between the parties, unless modified in a writing executed by both parties.
4. In the event of a dispute between the parties arising from this Agreement, the parties agree to mediate the dispute before initiating litigation. The Parties agree that with regard to any dispute or claim related to this Agreement, prior to the initiation of a lawsuit or other legal action, they shall and must, in good faith, submit the claim or dispute to mediation with any mutually agreeable neutral. The costs of the neutral will be split equally between the Parties. The prevailing party shall be entitled to recovery from the losing party the



prevailing party's reasonable expenses (fees and costs) incurred in the lawsuit or legal action as allowed by law.

5. If any provision of this Agreement is determined to be invalid or unenforceable, that provision shall be amended to achieve as nearly as possible the same effect as the original provision, and the remainder of this Agreement shall remain in full force and effect.
6. No delay or failure by either party to act in the event of a breach or default hereunder shall be construed as a waiver of that or any succeeding breach or a waiver of the provision itself.
7. This Agreement may be executed in any number of counterparts, each of which shall be an original as against any party whose signature appears and all of which together shall constitute one and the same instrument.

Signed this \_\_\_\_\_ date of \_\_\_\_\_.

\_\_\_\_\_  
School District Designee

\_\_\_\_\_  
Brian Cotham, Director of Procurement and Support Services  
California State University's CalStateTEACH



# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 8. 22/23-5046 - BOARD POLICY 3470, *DEBT ISSUANCE AND MANAGEMENT*

#### RECOMMENDATION

The Board of Education is requested to approve Board Policy 3470, *Debt Issuance and Management*, as recommended by the California School Boards Association.

#### Rationale:

As part of the Board of Education's commitment to review and update all MUSD Board Policies and Administrative Regulations, the Office of the Superintendent has conducted its annual review of the department's Board Policies and Administrative Regulations and is presenting another policy for review and approval.

#### Background:

School districts receive regular policy updates from the California School Boards Association (CSBA), which are compared to existing policies to determine the extent of modification that is needed. This reviewed policy is updated as recommended by CSBA as Board Policy 3470, Debt Issuance and Management.

#### Additional Information:

A copy of the reviewed Board Policy 3470, Debt Issuance and Management, is attached.

## ATTACHMENTS

- [3470 BP Debt Issuance and Management.pdf](#)

## **DEBT ISSUANCE AND MANAGEMENT**

The Governing Board is committed to long-term capital and financial planning and recognizes that the issuance of debt is a key source for funding the improvement and maintenance of school facilities and managing cash flow. Any debt issued by the district shall be consistent with law and this policy.

The district shall not enter into indebtedness or liability that in any year exceeds the income and revenue provided for such year unless two-thirds of the voters approve the obligation or one of the exceptions specified in law applies. (California Constitution, Article 16, Section 18)

When the Board determines that it is in the best interest of the district, the Board may issue debt or order an election to issue debt. The Superintendent or designee shall make recommendations to the Board regarding appropriate financing methods for capital projects or other projects that are authorized purposes for debt issuance. When approved by the Board and/or the voters as applicable, the Superintendent or designee shall administer and coordinate the district's debt issuance program and activities, including the timing of issuance, sizing of issuance, method of sale, structuring of the issue, and marketing strategies.

The Superintendent or designee shall retain a financial advisor, municipal advisor, investment advisor, and other financial services professionals as needed to assist with the structuring of the debt issuance and to provide general advice on the district's debt management program, financing options, investments, and compliance with legal requirements. Contracts for services provided by such advisors may be for a single transaction or for multiple transactions, consistent with the contracting requirements in Education Code 17596. In the event that the district issues debt through a negotiated sale, underwriters may be selected for multiple transactions if multiple issuances are planned for the same project. In addition, the district shall select a legal team on an as-needed basis to assist with debt issuances or special projects.

### Goals

The district's debt issuance activities and procedures shall be aligned with the district's vision and goals for providing adequate facilities and programs that support student learning and well-being. When issuing debt, the district shall ensure that it:

1. Maintains accountability for the fiscal health of the district, including prudent management and transparency of the district's financing programs

2. Attains the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
5. Monitors the district's statutory debt limit in relation to assessed valuation within the district and the tax burden needed to meet long-term debt service requirements
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the district's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the district at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the district's general fund for operating purposes and other purposes that cannot be funded by the issuance of voter-approved debt
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

#### Authorized Purposes for the Issuance of Debt

The district may issue debt for any of the following purposes:

1. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping district facilities
2. To refund existing debt
3. To provide for cash flow needs

Pursuant to Government Code 53854, general operating costs, including, but not limited to, items normally funded in the district's annual operating budget, shall not be financed from debt payable later than 15 months from the date of issuance. The district may deem it desirable to finance cash flow requirements under certain conditions so that available resources better match expenditures within a given fiscal year. To satisfy both state

constitutional and statutory constraints, such cash flow borrowing shall be payable from taxes, income, revenue, cash receipts, and other moneys attributable to the fiscal year in which the debt is issued.

#### Authorized Types of Debt

The Superintendent or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the district, with the cost of staff and consultants considered. Potential financing sources may include:

1. Short-Term Debt
  - a. Short-term debt, such as tax and revenue anticipation notes (TRANS), when necessary to allow the district to meet its cash flow requirements (Government Code 53850-53858)
  - b. Bond anticipation notes (BANs) to provide interim financing for capital bond projects that will ultimately be paid from general obligation bonds (Education Code 15150)
  - c. Grant anticipation notes (GANs) to provide interim financing pending the receipt of grants and/or loans from the state or federal government that have been appropriated and committed to the district (Government Code 53859-53859.08)
2. Long-Term Debt
  - a. General obligation bonds for projects approved by voters (California Constitution, Article 13A, Section 1; Education Code 15100-15262, 15264-15276; Government Code 53506-53509.5)
  - b. Special tax bonds issued pursuant to the Mello-Roos Community Facilities Act of 1982 (Government Code 53311-53368.3)
3. Lease financing, including certificates of participation (COPs)
  - a. Lease financing to fund the highest priority capital equipment purchases when pay-as-you-go financing is not feasible (Education Code 17450-17453.1)
  - b. Lease financing to fund facilities projects when there is insufficient time to obtain voter approval or in instances where obtaining voter approval is either not feasible or unavailable (Education Code 17400-17429)
4. Special financing programs or structures offered by the federal or state government, such as Qualified Zone Academy Bonds or other tax credit obligations or obligations that provide subsidized interest payments, when the use of such programs or structures is determined to result in sufficiently lower financing costs compared to traditional tax-exempt bonds and/or COPs
5. Temporary borrowing from other sources such as the County Treasurer

COPs, TRANs, revenue bonds, or any other non-voter approved debt instrument shall not be issued by the district in any fiscal year in which the district has a qualified or negative certification, unless the County Superintendent of Schools determines, pursuant to criteria established by the Superintendent of Public Instruction, that the district's repayment of that indebtedness is probable. (Education Code 42133)

#### Relationship of Debt to District Facilities Program and Budget

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs for acquisition, development, and/or improvement of district property and facilities as identified in the district's facilities master plan or other applicable needs assessment, the projected costs of those needs, schedules for the projects, and the expected resources.

The cost of debt issued for major capital repairs or replacements shall be evaluated against the potential cost of delaying such repairs and/or replacing such facilities.

When considering a debt issuance, the Board and the Superintendent or designee shall evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include, but is not limited to, the projected ratio of annual debt service to the tax burden on the district's taxpayers and the ratio of annual debt service secured by the general fund to general fund expenditures.

The district may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

#### Structure of Debt Issues

The district shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The district shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet debt repayment, tax rate, and flexibility goals.

For new money debt issuances for capital improvements, the district shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board, as long as the issuance is consistent with the overall financing plan, does not exceed the amount authorized by voters, and, unless a waiver is sought and received from the state,

will not cause the district to exceed the limitation on debt issuances specified in the California Constitution or Education Code 15106.

To the extent practicable, the district shall also consider credit issues, market factors, and tax law when sizing the district's bond issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

Any general obligation bond issued by the district shall mature within 40 years of the issuance date or as otherwise required by law. (California Constitution, Article 16, Section 18; Government Code 53508.6)

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed but, with respect to a lease purchase of equipment, no longer than a period of 10 years. (Education Code 17452)

#### Method of Sale

For the sale of any district-issued debt, the Superintendent or designee shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the district. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the district to ensure that interest costs are in accordance with comparable market interest rates
3. Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the district than either a negotiated or competitive sale

#### Investment of Proceeds

The district shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the district. Where applicable, the district's official investment policy and legal documents for a particular debt issuance shall govern specific methods of investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

With regard to general obligation bonds, the district shall invest new money bond proceeds in the county treasury pool as required by law. (Education Code 15146)

The management of public funds shall enable the district to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

#### Refunding/Restructuring

The district may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the district shall consider the maximization of the district's expected net savings over the life of the debt issuance and, when using a general obligation bond to refund an existing bond, shall ensure that the final maturity of the refunding bond is no longer than the final maturity of the existing bond.

#### Internal Controls

The Superintendent or designee shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the district in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the district and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

The district shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred as defined in the text of the voter-approved bond measure. (Government Code 53410)

When feasible, the district shall issue debt with a defined revenue source in order to preserve the use of the general fund for general operating purposes.

The district shall annually conduct a due diligence review to ensure its compliance with all ongoing obligations applicable to issuers of debt. Such a review may be conducted by general legal counsel or bond counsel. Any district personnel involved in conducting such reviews shall receive periodic training regarding their responsibilities.

In addition, the Superintendent or designee shall ensure that the district completes, as applicable, all performance and financial audits that may be required for any debt issued by the district, including disclosure requirements applicable to a particular transaction.

#### Records/Reports

At least 30 days prior to the sale of any debt issue, the Superintendent or designee shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). Such report shall include a self-certification that the district has adopted a policy concerning the use of debt that complies with law and that the contemplated debt issuance is consistent with that policy. (Government Code 8855)

On or before January 31 of each year, the Superintendent or designee shall submit a report to the CDIAC regarding the debt authorized, the debt outstanding, and the use of proceeds of the issued debt for the period from July 1 to June 30. (Government Code 8855)

The Superintendent or designee shall provide initial and any annual or ongoing disclosures required by 17 CFR 240.10b-5 and 240.15c2-12 to the Municipal Securities Rulemaking Board, investors, and other persons or entities entitled to disclosure, and shall ensure that the district's disclosure filings are updated as needed.

The Superintendent or designee shall maintain transaction records of decisions made in connection with each debt issuance, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers, and selection of investment products. Each transaction file shall include the official transcript for the financing, interest rates and cost of issuance on the day when the debt was sold ("final number runs"), and a post-pricing summary of the debt issue. In addition, documentation evidencing the expenditure of proceeds, the use of debt-financed property by public and private entities, all sources of payment or security for the debt, and investment of proceeds shall be kept for as long as the debt is outstanding, plus the period ending three years after the financial payment date of the debt or the final payment date of any obligations or series of bonds issued to refund directly or indirectly all of any portion of the debt, whichever is later.

The Superintendent or designee shall annually report to the Board regarding debts issued by the district, including information on actual and projected tax rates, an analysis of bonding capacity, ratings on the district's bonds, market update and refunding opportunities, new development for California bond financings, and the district's compliance with post-issuance requirements.



# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 1. 22/23-2117 - SECOND INTERIM REPORT FOR THE 2022-23 FISCAL YEAR

## RECOMMENDATION

The Board of Education is requested to approve a positive certification that the Monrovia Unified School District will be able to meet its financial obligations for 2022-23 and the subsequent two fiscal years.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_  
Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,  
Board Member Anderson\_, Board President Gholar\_.

## Rationale:

Pursuant to the Criteria and Standards established by Education Code (EC) section 42130 and 42131, the Board of Education of a school district is required to certify at least twice a year the District's ability to meet its financial obligations for the remainder of the current fiscal year and the subsequent two fiscal years. This Second Interim Report, as required by the State Financial Management Reporting System, has been prepared to reflect actual revenues and expenditures to date for all operating funds in the District as of January 31, 2023, and updated Budget Projections for the rest of the 2022-23 fiscal year. It includes the required Multi-Year Budget Projections for 2023-24 and 2024-25 for the General Fund and the District Certification.

## Background:

In his 2023-24 preliminary budget, Governor Newsom projected an 8.13% Cost of Living Adjustment (COLA) for the Local Control Funding Formula (LCFF) and State Special Education, Mandate Block Grant, Child Nutrition, and Preschool funding. This is an increase from the previous projection of 5.38%. The Multi-Year projection in this Second Interim Report has been updated to reflect this proposed increase. A portion of the LCFF revenue represents Supplemental and Concentration (S & C) Grant that must be used to increase services to Free and Reduced Price Meal students, English Learners, and Foster Youth. S & C spending is specified in the District's Learning Continuity and Attendance Plan (LCAP). All known adjustments to the District's 2022-23 budget and 2023-24 and 2024-25 budget projections since the First Interim Report are included. In accordance with the State adopted Criteria and Standards, the attached information reveals that we are able to meet our financial obligations for the current and subsequent two fiscal years. However, due to continuing declining enrollment, increasing costs for employee pensions every year, Health and Welfare costs, Special Education encroachment, and rising costs due to inflation, the District is projecting deficit spending in future years. In addition, great uncertainty exists regarding the future of the economy in general and school district funding in particular.

**Budget Implication (\$ Amount):**

The Second Interim Report includes the following major budget adjustments to the Board Approved 2022-23 First Interim Report: Revenues: -The projected COLA for 2023-24 has been increased to 8.13% from the previous projected COLA of 5.38% - The projected COLA for 2024-25 has been decreased to 3.54% from the previous projected COLA of 4.02% -The 2022-23 Unduplicated Pupil Percentage has been increased to 56.78%, an increase from the previous projection of 55.72% Expenditures: -Salary and Benefit budgets have been increased for the cost of the 6.5% on-schedule and 3% off-schedule negotiated salary increases approved by the Board on December 14, 2022 -Adjustments for all other known changes in salaries and benefits -Increased utility budgets for the recent increase in natural gas prices

**Legal References:**

EC section 42130 and 42131.

**Additional Information:**

The Second Interim Report begins with a narrative detailing assumptions used in the 2022-23 Combined General Fund Budget, and the Unrestricted General Fund Three-Year Projection. A narrative is provided for all other funds of the District. Following the narrative are: -A Three-Year Projection of the Unrestricted General Fund Budget -The 2022-23 Second Interim Combined General Fund Budget -An Enrollment Analysis and an ADA Analysis -Budgets for Other District Funds In addition, the Second Interim Report contains reports from the SACS Financial Reporting Software, including: -The District Certification and Criteria and Standards Report, as required by the State Financial Management Reporting System -A Three-Year Projection of the Unrestricted, Restricted and Combined General Fund -A 2022-23 Budget Report for each District Fund -Supplemental reports

**ATTACHMENTS**

- [2022-23 Second Interim Report Narrative.pdf](#)

## **MONROVIA UNIFIED SCHOOL DISTRICT**

### **2022-23 SECOND INTERIM REPORT**

#### **SUMMARY**

The Second Interim Report, as required by the State Financial Management Reporting System and Education Code (EC) Sections 42130 and 42131, as amended by EC Section 33127, has been prepared with a summary of the current operating budget, actual revenues and expenditures as of January 31, 2023, and updated Budget Projections for rest of the 2022-23 fiscal year.

The report includes the required Multi-Year Budget Projections for 2023-24 and 2024-25 for the General Fund. The applicable funds are: the combined General Fund (Unrestricted and Restricted), the Adult Education Fund, the Child Development Fund, the Food Services Fund, the Deferred Maintenance Fund, the Capital Facilities Fund (Developer Fees), the Special Reserve Fund (Capital Outlay Funds), the Debt Service Fund (C.O.P. – Mountain Avenue), the Fee Based Fund, and the Self-Insurance Fund for Workers' Compensation.

This narrative report discusses the assumptions used for the General Fund Three-Year Budget Projection and summarizes all other funds, addressing any significant changes since the First Interim Budget approved by the Board on December 14, 2022.

#### **THREE-YEAR PROJECTION**

Pursuant to the Criteria and Standards established by EC section 42130 as amended by EC section 33127, the Board of Education of a school district is required to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of the current fiscal year and for the subsequent two fiscal years. One of the Criteria and Standards is the requirement to maintain a Reserve for Economic Uncertainties of at least 3% of general fund expenditures at the end of each of these fiscal years. If the district's ending balance in any fiscal year is insufficient to provide this 3% reserve, the Board of Education must submit either a "qualified" or a "negative" certification.

In accordance with the State adopted Criteria and Standards, the attached information reveals that we are able to meet our financial obligations for the current and subsequent two fiscal years.

## 2022-23 SECOND INTERIM REPORT

The Three-Year Budget Projections are based on the following assumptions:

- Actual 2022-23 Local Control Funding Formula (LCFF) Cost of Living Allowance (COLA) of 13.26%
- Projected LCFF COLA of 8.13% in 2023-24 and 3.54% in 2024-25, a change from the previous projections of 5.38% and 4.02% respectively
- Transfer of \$250,000 in LCFF revenue to the Adult Education Fund
- 2022-23 October Census Day enrollment of 5,045, projected 2023-24 enrollment of 4,951 and projected 2024-25 enrollment of 4,879 as shown on Page 10
- Actual 2019-20 Second Period (P-2) Average Daily Attendance (ADA) of 5,132.98 (also used for 2020-21 ADA), and actual 2021-22 ADA of 4,688.12. Projected ADA of 4,687.20 in 2022-23, 4,600.83 in 2023-24, and 4,532.83 in 2024-25, as shown on page 11.
  - Pursuant to the LCFF declining enrollment allowance, LCFF funding in all years is based on the average ADA of the three preceding years
- An unduplicated student count (English Language Learners, Foster Youth, and students eligible for Free or Reduced Price Meals) of 56.78% in 2022-23, and projected a percentage of 55.72% in 2023-24 and 2024-25
- Unrestricted Lottery revenue of \$170.00 per ADA in all years
- Restricted Lottery revenue of \$67.00 per ADA in all years
- COLA of 6.56% for 2022-23, and projected COLA of 8.13% in 2023-24 and 3.54% in 2024-25, for other State programs
- Mandate Block Grant revenue of \$211,150 in 2022-23, \$230,826 for 2023-24 and \$233,588 in 2024-25 due to COLA
- The cost of the negotiated 6.5% ongoing salary increase approved by the Board on December 14, 2022 is included in all three years
- The cost of the negotiated 3% off-schedule salary increase approved by the Board on December 14, 2022 is included in 2022-23 only
- All staffing and benefit changes for the current year
- Salary step and longevity increases and estimated column advances net of attrition are included in all three years
- A reduction of 3 teacher Full-Time Equivalents (FTE) in 2023-24 and an additional reduction of 2 teacher FTEs in 2024-25, due to projected declining enrollment
- No projected change in District contributions to Health and Welfare in 2023-24 and 2024-25
- A State Teachers Retirement System (STRS) rate of 19.10% in all three years
- A Public Employees Retirement System (PERS) rate of 25.37% in 2022-23, and projected rates of 27.00% in 2023-24 and 28.10% in 2024-25
- Expenditures of \$64,527 per year for the LACOE BEST project to replace the current PeopleSoft accounting and HRS personnel/payroll systems
- Projected Board election costs of \$130,000 in 2024-25

## 2022-23 SECOND INTERIM REPORT

- Routine Restricted Maintenance (RRM) expenditures budgeted at the minimum amount of 3% of the total General Fund expenditures in all three years

### **UNRESTRICTED GENERAL FUND**

The Board Approved Operating Budget is the First Interim Budget approved on December 14, 2022.

**Revenue:** The total Unrestricted revenue projection is increased by \$155,319 from the Board approved First Interim Budget.

Local Control Funding Formula (LCFF)

LCFF funding has increased by \$99,712 for an increase in the Unduplicated Pupil Percentage from 55.72% to 56.78%

Federal Revenue

No change from the First Interim Budget

Other State Revenue

Revenue is increased by \$5,607 for testing funds received

Local Income

The revenue budget is increased \$50,000 for a projected increase in Interest earnings due to higher interest rates

**Expenditures:** The Expenditure and Contribution to Restricted Programs budgets are increased \$4,099,555 from the Board approved First Interim Budget.

Certificated Salaries

The salary budget is increased by a total of \$2,089,307 for the cost of the negotiated salary increases, and for actual staffing changes

Classified Salaries

The salary budget is increased by a total of \$601,150 for the cost of the negotiated salary increases, and for actual staffing changes

## 2022-23 SECOND INTERIM REPORT

### Employee Benefits

Benefit budgets have been increased by \$652,078 for the above changes to Salaries, for changes to actual Health and Welfare expenses, and for all other known changes.

### Books and Supplies

The budget has increased \$55,291 for technology and instructional supply purchases

### Services and Other Operating Expenses

The budget has decreased by a total of \$189,889 for reduced S & C Services budgets to offset the cost of the S & C Salary increases above

### Capital Outlay

The budget has not changed.

### Other Outgo

The budget has not changed.

### Support/Indirect Costs

The budget has been decreased by \$10,970 for changes in categorical program Indirect Cost allocations.

### Transfers Out To Debt Service

The budget remains unchanged from the First Interim Budget.

### **Contributions to Restricted Programs:**

Contributions to Restricted Programs (Special Education and Routine Restricted Maintenance) are increased by \$902,588 for the cost of the negotiated salary increases, for other changes to salaries and benefits, and for other minor changes in Special Education expenditures.

### **Fund Balance:**

The projected 2022-23 Unrestricted General Fund Ending Fund Balance is \$5,955,335. This includes:

- The required 3% Reserve for Economic Uncertainties of \$2,514,967
- An Undesignated Reserve of \$3,218,368

## **2022-23 SECOND INTERIM REPORT**

### **RESTRICTED GENERAL FUND**

New programs and program revisions since the First Interim Budget are submitted for Board approval as received. All approved budget revisions through January 31st are included in the Board Approved Operating Budget.

Adjustments to the revenue and expenditure accounts are for maintenance and special education. All other categorical programs have revenues that support expenditures, thus requiring no Unrestricted General Fund support. One-time Rental revenues are reserved for facilities improvements.

Budgets for one-time Categorical revenues and new programs will be included as expenditure plans are developed.

### **ADULT EDUCATION FUND**

The Adult Education Fund contains the programs for the Monrovia Community Adult School. The Adult Education Fund receives LCFF revenue transferred from the District General Fund for COP debt service, for high school credit recovery classes including summer school, and for other services provided to K-12 students that cannot be paid for with Adult Education funds. Also included are program fee income, revenue for Federal English as a Second Language (ESL) programs, and interest earnings. Revenues and expenditures for the Adult Education Block Grant are included. The budget has been updated for known revenue, salary, benefit and other changes since the First Interim Budget. The budget includes the cost of the negotiated salary increase.

### **CHILD DEVELOPMENT FUND**

The Child Development Fund contains the State Preschool and Child Development programs. The budget has been updated for known changes since the First Interim Budget. The budget includes the cost of the negotiated salary increase.

## **2022-23 SECOND INTERIM REPORT**

### **FOOD SERVICES FUND**

The Food Services Fund includes revenues and expenditures for the National School Lunch program, the Adult and After-School Feeding Program, and related programs. Revenue and expenditures budgets have been updated for known changes since the First Interim Budget. The budget includes the cost of the negotiated salary increase.

The United States Department of Agriculture (USDA) and the California Department of Education (CDE) will continue to reimburse the District for providing free meals to all students in 2022-23

The Ending Fund Balance will be used to purchase upgraded kitchen and cafeteria equipment and supplies, and to maintain a reserve for future years when the USDA/CDE waivers may be rescinded.

### **DEFERRED MAINTENANCE FUND**

The Deferred Maintenance fund was originally established to record the revenues and expenditures of State Deferred Maintenance funds and District matching funds. With the elimination of the State Deferred Maintenance Funds, this fund is now used for maintenance and facilities projects. Revenues in the Deferred Maintenance Fund consist of interest earnings, and a Transfer In of funds from the General Fund of the District. Expenditures are budgeted for routine maintenance projects. Additional expenditures will be budgeted as the need arises.

### **CAPITAL FACILITIES FUND (DEVELOPER FEES)**

The Capital Facilities Fund receives its revenue from developer fees and interest earnings. The fees collected are restricted to expenditures for new construction or reconstruction of facilities. Revenue budgets are updated as Developer Fee revenue is received. Expenditures are budgeted for the cost of 3% of developer fee collections. Expenditure budgets will be updated when facilities maintenance and modernization plans are finalized.



## **2022-23 SECOND INTERIM REPORT**

### **SPECIAL RESERVE FUND (CAPITAL OUTLAY FUND)**

The Special Reserve Fund was established in 1993-94 to record funds received pursuant to the Cooperative Tax Sharing Agreement between the Monrovia Redevelopment Agency (MRA) and the District. Local redevelopment agencies were dissolved by State law in 2012. Revenue is budgeted for interest earnings, and for the annual transfer in from the General Fund for repayment of the funds borrowed internally to finance the purchase of 5 school buses in 2018-19. Redevelopment revenue will be budgeted as received from the MRA Successor Agency through the County of Los Angeles. Expenditures are budgeted for construction of a block wall on the Canyon Oaks campus.

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

The Debt Service Fund was established in 1997-98 to retain Certificates of Participation (COP) funds used as a debt payment reserve for repayment of the Certificates of Participation (COP) issued in April, 1998. Expenditures are budgeted for semi-annual debt service payments on the COP. Revenues are budgeted for Inter-Fund Transfers In from the General Fund and the Adult Education Fund.

### **FEE BASED FUND**

The Fee Based Fund was first established in 2011-12 to include revenues and expenditures for catering operations of the Food Services Department. The Louise K. Taylor Performing Arts Center and International Student Program were added to this fund later. The budgets have been adjusted to reflect actual salaries and benefits and other known changes since the First Interim Budget. The budget includes the cost of the negotiated salary increase.

### **SELF-INSURANCE FUND FOR WORKERS' COMPENSATION**

The Self-Insurance Fund for Workers' Compensation was established in 2018-19. The fund contains carryover funds from the District's Workers' Compensation premium reserve transferred from the San Gabriel Valley Self Insurance Authority (JPA) as a result of the dissolution of the JPA. Revenue is budgeted for interest income. No expenditures are budgeted.

# **MONROVIA UNIFIED SCHOOL DISTRICT**

**2022-23**

**SECOND INTERIM REPORT**

**MULTI-YEAR BUDGET PROJECTION**

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

	COLA 13.26% 2022-23 UNRESTRICTED	8.13% 2023-24 UNRESTRICTED	3.54% 2024-25 UNRESTRICTED
<b>BEGINNING BALANCE JULY 1</b>	<b>\$12,247,182</b>	<b>\$5,955,335</b>	<b>\$9,131,137</b>
<b>REVENUES</b>			
LOCAL CONTROL FUNDING FORMULA (LCFF)	\$59,592,854	\$61,831,379	\$61,766,236
TRANSFER OUT TO ADULT EDUCATION	(\$250,000)	(\$250,000)	(\$250,000)
FEDERAL INCOME	\$0	\$0	\$0
OTHER STATE INCOME	\$1,059,617	\$1,061,077	\$1,048,687
LOCAL REVENUES	\$461,342	\$441,342	\$431,342
<b>TOTAL REVENUES</b>	<b>\$60,863,813</b>	<b>\$63,083,798</b>	<b>\$62,996,265</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	\$25,490,340	\$25,064,375	\$25,497,775
CLASSIFIED SALARIES	\$7,339,943	\$7,396,188	\$7,440,641
EMPLOYEE BENEFITS	\$12,722,046	\$12,632,947	\$12,778,734
BOOKS & SUPPLIES	\$7,044,346	\$1,337,023	\$1,332,151
SERVICES & OTHER OPERATING EXPENSES	\$4,645,787	\$4,165,441	\$3,871,516
CAPITAL OUTLAY	\$5,000	\$0	\$0
OTHER OUTGO	\$51,615	\$51,615	\$51,615
INTERPROGRAM/FUND COSTS	(\$1,386,748)	(\$1,386,748)	(\$1,386,748)
<b>TOTAL EXPENDITURES</b>	<b>\$55,912,329</b>	<b>\$49,260,841</b>	<b>\$49,585,684</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>\$4,951,484</b>	<b>\$13,822,957</b>	<b>\$13,410,581</b>
TRANSFER TO DEBT SERVICE (COP & BUSES)	\$72,988	\$74,066	\$73,423
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$11,170,343	\$10,573,089	\$10,633,308
<b>NET INCREASE (DECREASE)</b>	<b>(\$6,291,847)</b>	<b>\$3,175,802</b>	<b>\$2,703,850</b>
<b>ENDING BALANCE June 30</b>	<b>\$5,955,335</b>	<b>\$9,131,137</b>	<b>\$11,834,987</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>			
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	\$2,514,967	\$2,310,208	\$2,323,175
RESERVE FOR CARRYOVER (Estimate)	\$0	\$0	\$0
COMMITTED			
RESERVE FOR LCFF S & C CARRYOVER	\$0	\$0	\$0
RESERVE FOR LCFF S & C FUNDING INCREASE	\$0	\$0	\$0
FACILITIES RESERVE FROM LEASES AND RENTALS	\$0	\$0	\$0
<b>UNASSIGNED/UNAPPROPRIATED</b>	<b>\$3,218,368</b>	<b>\$6,598,929</b>	<b>\$9,289,812</b>

# **MONROVIA UNIFIED SCHOOL DISTRICT**

**2022-23**

**SECOND INTERIM REPORT**

**COMBINED GENERAL FUND**

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

	2022-23 UNRESTRICTED	2022-23 RESTRICTED	2022-23 COMBINED
<b>BEGINNING BALANCE JULY 1</b>	<b>\$12,247,182</b>	<b>\$4,196,671</b>	<b>\$16,443,853</b>
<b>REVENUES</b>			
LOCAL CONTROL FUNDING FORMULA (LCFF)	\$59,592,854		\$59,592,854
TRANSFER OUT TO ADULT EDUCATION	(\$250,000)		(\$250,000)
FEDERAL INCOME	\$0	\$3,404,251	\$3,404,251
OTHER STATE INCOME	\$1,059,617	\$20,535,703	\$21,595,320
LOCAL REVENUES	\$461,342	\$5,120,486	\$5,581,828
<b>TOTAL REVENUES</b>	<b>\$60,863,813</b>	<b>\$29,060,440</b>	<b>\$89,924,253</b>
<b>EXPENDITURES</b>			
CERTIFICATED SALARIES	\$25,490,340	\$6,741,526	\$32,231,866
CLASSIFIED SALARIES	\$7,339,943	\$4,383,014	\$11,722,957
EMPLOYEE BENEFITS	\$12,722,046	\$8,317,674	\$21,039,720
BOOKS & SUPPLIES	\$7,044,346	\$2,048,400	\$9,092,746
SERVICES & OTHER OPERATING EXPENSES	\$4,645,787	\$4,004,757	\$8,650,544
CAPITAL OUTLAY	\$5,000	\$202,548	\$207,548
OTHER OUTGO	\$51,615	\$666,621	\$718,236
INTERPROGRAM/FUND COSTS	(\$1,386,748)	\$1,048,234	(\$338,514)
<b>TOTAL EXPENDITURES</b>	<b>\$55,912,329</b>	<b>\$27,412,774</b>	<b>\$83,325,103</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>\$4,951,484</b>	<b>\$1,647,666</b>	<b>\$6,599,150</b>
TRANSFER TO DEBT SERVICE (COP & BUSES)	\$72,988	\$434,136	\$507,124
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$11,170,343	(\$11,170,343)	\$0
<b>NET INCREASE (DECREASE)</b>	<b>(\$6,291,847)</b>	<b>\$12,383,873</b>	<b>\$6,092,026</b>
<b>ENDING BALANCE June 30</b>	<b>\$5,955,335</b>	<b>\$16,580,544</b>	<b>\$22,535,879</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	\$2,514,967		\$2,514,967
RESERVE FOR CARRYOVER (Estimate)	\$0	\$16,380,544	\$16,380,544
RESERVE FOR LCFF S & C CARRYOVER (Estimate)			\$0
FACILITIES RESERVE FROM LEASES AND RENTALS		\$200,000	\$200,000
<b>UNASSIGNED/UNAPPROPRIATED</b>	<b>\$3,218,368</b>	<b>\$0</b>	<b>\$3,218,368</b>

# **MONROVIA UNIFIED SCHOOL DISTRICT**

**2022-23**

## **SECOND INTERIM REPORT**

### **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	CBEDS 2022-23	Projected 2023-24	Projected 2024-25
Early TK	14	23	14	16	6	0	0
Transitional K	49	70	75	67	105	111	111
K	399	372	324	371	333	333	333
1	399	413	360	332	397	347	351
2	357	382	397	351	333	393	345
3	363	364	365	373	356	327	388
Mountain Park ISP TK - 3	1	0	29	56	10	10	10
SDC TK - 3	53	53	59	48	53	53	53
SELPA SDC TK - 3	10	9	8	5	5	5	5
Non-Public School SDC TK - 3	1	1	0	1	0	0	0
<b>Total TK-3</b>	<b>1646</b>	<b>1687</b>	<b>1631</b>	<b>1620</b>	<b>1598</b>	<b>1579</b>	<b>1596</b>
4	363	352	349	353	372	350	322
5	389	364	354	326	358	369	347
6	422	395	355	331	324	348	359
Mountain Park ISP 4 - 6	2	0	4	38	4	4	4
SDC 4 - 6	44	45	35	32	31	31	31
SELPA SDC 4 - 6	9	9	7	4	5	5	5
Non-Public School SDC 4 - 6	1	3	5	2	2	2	2
<b>Total 4-6</b>	<b>1230</b>	<b>1168</b>	<b>1109</b>	<b>1086</b>	<b>1096</b>	<b>1109</b>	<b>1070</b>
7	369	425	383	336	334	317	343
8	395	381	402	362	333	322	307
Mountain Park ISP 7 - 8	6	2	13	23	9	9	9
SDC 7 - 8	19	16	20	21	17	17	17
SELPA SDC 7 - 8	8	7	8	6	6	6	6
Non-Public School SDC 7 - 8	4	2	1	1	3	3	3
<b>Total 7-8</b>	<b>801</b>	<b>833</b>	<b>827</b>	<b>749</b>	<b>702</b>	<b>674</b>	<b>685</b>
9	416	404	394	411	382	344	333
10	430	403	391	375	401	369	331
11	347	407	388	366	369	386	355
12	367	327	369	363	338	331	350
Canyon Oaks Continuation	97	76	35	32	27	27	27
Mountain Park ISP 9 - 12	29	27	41	79	67	67	67
SDC 9 - 12	47	43	37	34	33	33	33
SELPA SDC 9 - 12	5	4	3	5	6	6	6
Non-Public School SDC 9 - 12	14	13	13	12	12	12	12
Adult Transition Program	13	12	9	10	14	14	14
<b>Total 9-12</b>	<b>1765</b>	<b>1716</b>	<b>1680</b>	<b>1687</b>	<b>1649</b>	<b>1589</b>	<b>1528</b>
<b>TOTAL TK - 12</b>	<b>5,442</b>	<b>5,404</b>	<b>5,247</b>	<b>5,142</b>	<b>5,045</b>	<b>4,951</b>	<b>4,879</b>
<b>% of Prior Year</b>	<b>97.82%</b>	<b>99.30%</b>	<b>97.09%</b>	<b>98.00%</b>	<b>98.11%</b>	<b>98.14%</b>	<b>98.55%</b>

MONROVIA UNIFIED SCHOOL DISTRICT  
FISCAL SERVICES DEPARTMENT

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

GRADE LEVEL	Actual 2020-21		Hold Harmless 2019-20	Actual 2021-22		2019-20 Enrollment to Attendance Percentage of		Actual 2022-23		Projected 2023-24		3 Year Average		Projected 2024-25		3 Year Average			
	CBEDS Enroll	P-2 ADA		%	CBEDS Enroll	P-2 ADA	94.98% Yielded	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 Mountain Park ISP Grades TK - 3 Special Ed Grades TK - 3 SELPA Special Ed Grades TK - 3 Extended Year Special Ed TK - 3 NPS Grades TK - 3 Extended Year NPS TK - 3	1535	1441.61	93.99%	1510	1371.73	90.8%	1429.05	1530	1408.00	92.0%	1491.37	1511	1390.00	92.0%	1486.00	1528	1406.00	92.0%	1409.02
	29	26.92	92.8%	56	52.29	93.4%	54.48	10	9.00	90.0%	18.16	10	9.00	90.0%	21.16	10	9.00	90.0%	24.16
	59	59.57	101.0%	48	44.29	92.3%	46.14	53	47.70	90.0%	55.57	53	47.70	90.0%	51.37	53	47.70	90.0%	47.18
	8	7.04	88.0%	5	6.24	124.8%	6.50	5	4.50	90.0%	6.65	5	4.50	90.0%	5.91	5	4.50	90.0%	5.17
	N/A	4.57	N/A	4	4.04	N/A	4.21	N/A	4.04	N/A	4.45	N/A	4.04	N/A	4.27	N/A	4.04	N/A	4.10
	0	0.00	N/A	1	0.98	N/A	1.02	0	0.00	0.0%	0.00	0	0.00	0.0%	0.00	0	0.00	0.0%	0.00
	N/A	0.00	N/A	N/A	0.09	N/A	0.09	N/A	0.09	N/A	0.09	N/A	0.09	N/A	0.09	N/A	0.09	N/A	N/A
	1,631	1,539.71	94.4%	1,620	1,479.66	91.3%	1,541.49	1,598	1,473.33	92.2%	1,576.20	1,579	1,455.33	92.2%	1,535.90	1,596	1,471.33	92.2%	1,489.63
	1058	1029.57	97.3%	1010	933.00	92.4%	971.99	1054	991.00	94.0%	1035.85	1067	1003.00	94.0%	1010.26	1028	966.00	94.0%	988.66
Regular Ed Grades 4 - 6 Mountain Park ISP Grades 4 - 6 Special Ed Grades 4 - 6 SELPA Special Ed Grades 4 - 6 Extended Year Special Ed 4 - 6 NPS Grades 4 - 6 Extended Year NPS Grades 4-6	4	5.18	129.5%	38	28.10	73.9%	29.27	4	3.00	75.0%	9.80	4	3.00	75.0%	10.78	4	3.00	75.0%	11.76
	35	32.58	93.1%	32	28.60	89.4%	29.80	31	27.90	90.0%	35.70	31	27.90	90.0%	32.12	31	27.90	90.0%	28.53
	7	6.72	96.0%	4	3.19	79.8%	3.32	5	4.50	90.0%	6.69	5	4.50	90.0%	5.40	5	4.50	90.0%	4.11
	N/A	4.13	N/A	4	2.29	N/A	2.39	N/A	2.29	N/A	3.55	N/A	2.29	N/A	2.94	N/A	2.29	N/A	2.32
	5	2.46	49.2%	2	0.92	46.0%	0.96	2	1.50	75.0%	1.50	2	1.50	75.0%	1.50	2	1.50	75.0%	1.50
	N/A	0.33	N/A	0	0.22	N/A	0.23	N/A	0.22	N/A	0.22	N/A	0.22	N/A	0.22	N/A	0.22	N/A	N/A
	1,109	1,080.97	97.5%	1,086	996.32	91.7%	1,037.96	1,096	1,030.41	94.0%	1,091.59	1,109	1,042.41	94.0%	1,061.50	1,070	1,005.41	94.0%	1,035.38
	785	751.78	95.8%	698	638.14	91.4%	664.81	667	627.00	94.0%	731.72	639	601.00	94.0%	685.66	650	611.00	94.0%	630.94
	13	9.47	72.8%	23	17.33	73.3%	18.05	9	6.75	75.0%	8.40	9	6.75	75.0%	9.46	9	6.75	75.0%	10.52
Regular Ed Grades 7 - 8 Mountain Park ISP Grades 7 - 8 Special Ed Grades 7 - 8 SELPA Special Ed Grades 7 - 8 Extended Year Special Ed 7 - 8 NPS Grades 7 - 8 Extended Year NPS Grades 7-8	20	19.51	97.6%	21	19.05	90.7%	19.85	17	15.30	90.0%	17.50	17	15.30	90.0%	17.16	17	15.30	90.0%	16.82
	8	7.59	94.9%	6	4.94	82.3%	5.15	6	5.40	90.0%	6.11	6	5.40	90.0%	5.71	6	5.40	90.0%	5.32
	N/A	1.63	N/A	N/A	2.42	N/A	2.52	N/A	2.42	N/A	1.93	N/A	2.42	N/A	2.19	N/A	2.42	N/A	2.45
	1	0.63	63.0%	1	1.30	130.0%	1.35	3	2.25	75.0%	1.93	3	2.25	75.0%	2.25	3	2.25	75.0%	2.45
	N/A	0.30	N/A	0	0.13	N/A	0.14	N/A	0.13	N/A	0.13	N/A	0.13	N/A	0.13	N/A	0.13	N/A	N/A
	827	790.91	95.6%	749	683.31	91.2%	711.87	702	659.25	93.9%	765.66	674	633.25	94.0%	720.18	685	643.25	93.9%	666.05
	1542	1475.39	95.7%	1515	1380.99	91.2%	1438.70	1490	1386.00	93.0%	1455.05	1430	1330.00	93.0%	1429.31	1369	1273.00	93.0%	1384.90
	35	28.15	80.4%	32	16.75	52.3%	17.45	27	20.25	75.0%	46.44	27	20.25	75.0%	32.88	27	20.25	75.0%	19.32
	41	35.97	87.7%	79	77.19	97.7%	80.42	67	60.30	90.0%	66.22	67	60.30	90.0%	56.22	67	60.30	90.0%	67.01
Regular Ed Grades 9 - 12 Canyon Oaks Continuation 9 - 12 Mountain Park ISP Grades 9 - 12 Special Ed Grades 9 - 12 Adult Transition Program SELPA Special Ed Grades 9 - 12 Extended Year Special Ed 9 - 12 NPS Grades 9 - 12 Extended Year NPS Grades 9 - 12	37	34.95	94.5%	34	29.10	85.6%	30.32	33	29.70	90.0%	35.07	33	29.70	90.0%	32.49	33	29.70	90.0%	29.91
	9	7.15	79.4%	10	9.25	92.5%	9.64	14	12.60	90.0%	10.07	14	12.60	90.0%	10.84	14	12.60	90.0%	11.61
	3	2.49	83.0%	5	3.77	75.4%	3.93	6	3.77	90.0%	3.77	6	3.77	90.0%	3.80	6	3.77	90.0%	4.37
	N/A	3.55	N/A	N/A	1.97	N/A	2.05	N/A	1.97	N/A	3.05	N/A	1.97	N/A	2.52	N/A	1.97	N/A	2.00
	13	7.28	56.0%	12	9.19	76.6%	9.57	12	9.00	75.0%	9.57	12	9.00	75.0%	9.57	12	9.00	75.0%	9.57
	N/A	0.66	N/A	N/A	0.62	N/A	0.65	N/A	0.62	N/A	0.62	N/A	0.62	N/A	0.62	N/A	0.62	N/A	N/A
	1,680	1,595.59	95.0%	1,687	1,528.83	90.6%	1,592.73	1,649	1,524.21	92.4%	1,598.89	1,589	1,469.84	92.5%	1,467.06	1,528	1,412.84	92.5%	1,519.12
	5247	5007.18	95.4%	5142	4688.12	91.2%	4884.05	5045	4687.20	92.9%	5032.34	4951	4600.83	92.9%	4784.64	4879	4532.83	92.9%	4710.18

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**

**SECOND INTERIM REPORT**

**OTHER DISTRICT FUNDS**

**MONROVIA UNIFIED SCHOOL DISTRICT  
ADULT EDUCATION FUND  
UNAUDITED ACTUALS AND SECOND INTERIM REPORT  
2021-22/2022-23**

	<b>ACTUAL 2021-22</b>	<b>BUDGET 2022-23</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$543,970</b>	<b>\$859,022</b>
<b>REVENUE SOURCES</b>		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$223,151	\$213,756
OTHER STATE INCOME	\$1,580,336	\$1,606,183
OTHER LOCAL REVENUES	\$440,653	\$261,000
TRANSFER IN FROM GENERAL FUND	\$250,000	\$250,000
<b>TOTAL FUND REVENUES</b>	<b>\$2,494,140</b>	<b>\$2,330,939</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES	\$907,397	\$1,050,015
CLASSIFIED SALARIES	\$109,267	\$160,367
EMPLOYEE BENEFITS	\$484,837	\$593,239
BOOKS & SUPPLIES	\$80,930	\$67,879
SERVICES & OTHER OPR EXPENSE	\$364,465	\$251,047
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS	\$85,253	\$90,319
<b>TOTAL EXPENDITURES</b>	<b>\$2,032,149</b>	<b>\$2,212,866</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$461,991</b>	<b>\$118,073</b>
TRANSFERS OUT TO DEBT SERVICE (COP)	\$146,939	\$145,983
<b>NET INCREASE (DECREASE)</b>	<b>\$315,052</b>	<b>(\$27,910)</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$859,022</b>	<b>\$831,112</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
CHILD DEVELOPMENT CENTER FUND  
UNAUDITED ACTUALS AND SECOND INTERIM REPORT  
2021-22/2022-23**

	<b>ACTUAL 2021-22</b>	<b>BUDGET 2022-23</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$267,226</b>	<b>\$351,319</b>
<b>REVENUE SOURCES</b>		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$67,800	
OTHER STATE INCOME	\$1,210,107	\$1,299,245
OTHER LOCAL REVENUES	\$50,517	\$46,322
<b>TOTAL FUND REVENUES</b>	<b>\$1,328,424</b>	<b>\$1,345,567</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES	\$357,366	\$422,466
CLASSIFIED SALARIES	\$355,470	\$384,942
EMPLOYEE BENEFITS	\$328,237	\$365,364
BOOKS & SUPPLIES	\$101,119	\$36,787
SERVICES & OTHER OPR EXPENSE	\$22,636	\$20,769
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS	\$79,503	\$75,336
<b>TOTAL EXPENDITURES</b>	<b>\$1,244,331</b>	<b>\$1,305,664</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$84,093</b>	<b>\$39,903</b>
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
<b>NET INCREASE (DECREASE)</b>	<b>\$84,093</b>	<b>\$39,903</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$351,319</b>	<b>\$391,222</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
FOOD SERVICES FUND  
UNAUDITED ACTUALS AND SECOND INTERIM REPORT  
2021-22/2022-23**

	<b>ACTUAL 2021-22</b>	<b>BUDGET 2022-23</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$1,171,197</b>	<b>\$3,426,237</b>
<b>REVENUE SOURCES</b>		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME	\$5,892,319	\$4,905,366
OTHER STATE INCOME	\$279,754	\$343,040
OTHER LOCAL REVENUES	\$40,325	\$32,500
<b>TOTAL FUND REVENUES</b>	<b>\$6,212,398</b>	<b>\$5,280,906</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES	\$1,185,967	\$1,232,539
EMPLOYEE BENEFITS	\$517,372	\$560,988
BOOKS & SUPPLIES	\$1,737,923	\$1,912,148
SERVICES & OTHER OPR EXPENSE	\$73,067	\$301,244
CAPITAL OUTLAY	\$333,283	\$566,717
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS	\$109,746	\$172,859
<b>TOTAL EXPENDITURES</b>	<b>\$3,957,358</b>	<b>\$4,746,495</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$2,255,040</b>	<b>\$534,411</b>
INTERFUND TRANSFERS OUT		
CONTRIBUTIONS TO RESTRICTED PROGRAMS		
<b>NET INCREASE (DECREASE)</b>	<b>\$2,255,040</b>	<b>\$534,411</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$3,426,237</b>	<b>\$3,960,648</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>		
STORES	\$48,466	\$80,000
<b>UNAPPROPRIATED RESERVE</b>	<b>\$3,377,771</b>	<b>\$3,880,648</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND  
UNAUDITED ACTUALS AND SECOND INTERIM REPORT  
2021-22/2022-23**

	<b>ACTUAL 2021-22</b>	<b>BUDGET 2022-23</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$318,602</b>	<b>\$815,640</b>
<b>REVENUE SOURCES</b>		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$1,938	\$600
TRANSFER IN FROM GENERAL FUND	\$500,000	\$300,000
<b>TOTAL FUND REVENUES</b>	<b>\$501,938</b>	<b>\$300,600</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPR EXPENSE	\$4,900	\$34,900
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$4,900</b>	<b>\$34,900</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$497,038</b>	<b>\$265,700</b>
INTERFUND TRANSFERS OUT		
<b>NET INCREASE (DECREASE)</b>	<b>\$497,038</b>	<b>\$265,700</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$815,640</b>	<b>\$1,081,340</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
CAPITAL FACILITIES FUND  
(DEVELOPER FEES)  
UNAUDITED ACTUALS AND SECOND INTERIM REPORT  
2021-22/2022-23**

	<b>ACTUAL 2021-22</b>	<b>BUDGET 2022-23</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$1,860,131</b>	<b>\$3,109,958</b>
<b>REVENUE SOURCES</b>		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$1,287,952	\$510,944
<b>TOTAL FUND REVENUES</b>	<b>\$1,287,952</b>	<b>\$510,944</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPR EXPENSE	\$38,125	\$24,578
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$38,125</b>	<b>\$24,578</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$1,249,827</b>	<b>\$486,366</b>
INTERFUND TRANSFERS OUT		
<b>NET INCREASE (DECREASE)</b>	<b>\$1,249,827</b>	<b>\$486,366</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$3,109,958</b>	<b>\$3,596,324</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE FUND  
(CAPITAL OUTLAY FUNDS)  
UNAUDITED ACTUALS AND SECOND INTERIM REPORT  
2021-22/2022-23**

	<b>ACTUAL 2021-22</b>	<b>BUDGET 2022-23</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$5,839,512</b>	<b>\$6,997,577</b>
<b>REVENUE SOURCES</b>		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$1,023,929	\$56,200
TRANSFER IN FROM GENERAL FUND	\$134,136	\$134,136
<b>TOTAL FUND REVENUES</b>	<b>\$1,158,065</b>	<b>\$190,336</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPR EXPENSE		
CAPITAL OUTLAY		\$400,000
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$400,000</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$1,158,065</b>	<b>(\$209,664)</b>
INTERFUND TRANSFERS OUT		
<b>NET INCREASE (DECREASE)</b>	<b>\$1,158,065</b>	<b>(\$209,664)</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$6,997,577</b>	<b>\$6,787,913</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
DEBT SERVICING FUND  
UNAUDITED ACTUALS AND SECOND INTERIM REPORT  
2021-22/2022-23**

	<b>ACTUAL 2021-22</b>	<b>BUDGET 2022-23</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUE SOURCES</b>		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$2	\$4
<b>TOTAL FUND REVENUES</b>	<b>\$2</b>	<b>\$4</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPR EXPENSE		
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE	\$220,410	\$218,975
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$220,410</b>	<b>\$218,975</b>
<b>REVENUE OVER EXPENSE</b>	<b>(\$220,408)</b>	<b>(\$218,971)</b>
INTERFUND TRANSFERS IN	\$220,408	\$218,971
INTERFUND TRANSFERS OUT		
<b>NET INCREASE (DECREASE)</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$0</b>	<b>\$0</b>



**MONROVIA UNIFIED SCHOOL DISTRICT  
FEE BASED FUND  
UNAUDITED ACTUALS AND SECOND INTERIM REPORT  
2021-22/2022-23**

	<b>ACTUAL 2021-22</b>	<b>BUDGET 2022-23</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$201,584</b>	<b>\$198,844</b>
<b>REVENUE SOURCES</b>		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME	\$17,170	
OTHER LOCAL REVENUES	\$323,465	\$243,384
<b>TOTAL FUND REVENUES</b>	<b>\$340,635</b>	<b>\$243,384</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES	\$95,063	\$105,670
CLASSIFIED SALARIES	\$106,696	\$94,072
EMPLOYEE BENEFITS	\$77,498	\$73,862
BOOKS & SUPPLIES	\$18,690	\$8,320
SERVICES & OTHER OPR EXPENSE	\$45,428	\$77,547
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$343,375</b>	<b>\$359,471</b>
<b>REVENUE OVER EXPENSE</b>	<b>(\$2,740)</b>	<b>(\$116,087)</b>
INTERFUND TRANSFERS OUT		
<b>NET INCREASE (DECREASE)</b>	<b>(\$2,740)</b>	<b>(\$116,087)</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$198,844</b>	<b>\$82,757</b>

**MONROVIA UNIFIED SCHOOL DISTRICT  
SELF-INSURANCE FUND FOR WORKERS' COMPENSATION  
UNAUDITED ACTUALS AND SECOND INTERIM REPORT  
2021-22/2022-23**

	<b>ACTUAL 2021-22</b>	<b>BUDGET 2022-23</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>\$992,829</b>	<b>\$998,950</b>
<b>REVENUE SOURCES</b>		
LOCAL CONTROL FUNDING FORMULA (LCFF)		
FEDERAL INCOME		
OTHER STATE INCOME		
OTHER LOCAL REVENUES	\$6,121	\$8,000
<b>TOTAL FUND REVENUES</b>	<b>\$6,121</b>	<b>\$8,000</b>
<b>EXPENDITURES</b>		
CERTIFICATED SALARIES		
CLASSIFIED SALARIES		
EMPLOYEE BENEFITS		
BOOKS & SUPPLIES		
SERVICES & OTHER OPR EXPENSE	\$0	
CAPITAL OUTLAY		
OTHER OUTGO/DEBT SERVICE		
INTERPROGRAM/FUND COSTS		
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUE OVER EXPENSE</b>	<b>\$6,121</b>	<b>\$8,000</b>
INTERFUND TRANSFERS OUT		
<b>NET INCREASE (DECREASE)</b>	<b>\$6,121</b>	<b>\$8,000</b>
<b>ENDING BALANCE June 30</b>	<b>\$998,950</b>	<b>\$1,006,950</b>

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### **2. 22/23-3068 - CLINICAL AFFILIATION AGREEMENT CALIFORNIA STATE UNIVERSITY, SAN MARCOS AND MONROVIA UNIFIED SCHOOL DISTRICT**

#### **RECOMMENDATION**

The Board of Education is requested to approve this Affiliation agreement between California State University San Marcos and the Monrovia Unified School District for five years, beginning March 8, 2023, and terminating on March 8, 2028.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_, Board Member Anderson\_, Board President Gholar\_.

#### **Rationale:**

Board approval of the Fieldwork Placement Agreement will allow Cal State University San Marcos Graduate students to partner with Monrovia Unified School District in obtaining educational fieldwork experience.

#### **Background:**

California State University San Marcos Residential Master's program will prepare students for practice in the field of speech-language pathology. This program will prepare individuals to practice across the entire scope of the field, such as prevention, assessment, and treatment of communication and swallowing disorders across across multiple settings. The Master of Science (M.S.) education program in speech-language pathology (residential and distance education) at California State University San Marcos is accredited by the Council on Academic Accreditation in Audiology and Speech-Language Pathology of the American Speech-Language-Hearing Association.

#### **Additional Information:**

A copy of the agreement is attached.

## ATTACHMENTS

- [Clinical Education Affiliation Agreement Template 2.21 Update.pdf](#)



## CLINICAL EDUCATION AFFILIATION AGREEMENT

This Agreement ("Agreement") is between **Learning Site** ("Learning Site") and the Trustees of the California State University on behalf of California State University San Marcos ("University"). Learning Site and University are collectively referred to herein as the "Parties" or individually as a "Party." This Agreement shall be effective as of the date of the last Party's signature.

### Recitals

A. The purpose of this Agreement is to provide clinical experiences and observational opportunities at Learning Site to students enrolled in a healthcare Program of the University.

B. Consideration for this Agreement between Learning Site and University shall consist of the mutual promises contained herein. It is to the mutual benefit of the Parties to this Agreement that the students participating in the Program receive the clinical experience contemplated herein.

The Parties agree as follows:

### 1.0 General Information

1.1 The term for each student's clinical experience (e.g. academic year, semester, quarter, etc.) shall be agreed upon by both Learning Site and University prior to each student's participation at the Learning Site.

1.2 The maximum number of students to receive training during any specified term (e.g. academic year, semester, quarter, etc.) shall be mutually agreed upon by Learning Site and University at least thirty (30) days prior to beginning of any such term and shall be based on Learning Site's good faith representations regarding the availability of space, supervision and other considerations.

### 2.0 Responsibilities of University

2.1 Student Profiles. University shall supply Learning Site with a student profile, which shall include the student's name, address and telephone number prior to the beginning date of each student's participation at the Learning Site. Learning Site shall regard this information as confidential and shall use this information only as a source of identification for student.

2.2 Program Coordinator. University shall designate a faculty member to coordinate with a designee of Learning Site in the planning, implementing and coordination of the Program.

2.3 Records. University shall maintain all personnel and academic records of the students participating in the Program. University shall provide Learning Site with evidence that all students have received any and all required immunizations, possess a current, valid certification to perform cardiopulmonary resuscitation, and have health and accident insurance covering each student in California for the term of his or her clinical experience. University shall also provide results of the student's recent PPD (taken within one year prior to assignment to Learning Site) or chest x-ray (taken within six months prior to assignment to Learning Site) as permitted by law. In

addition, University shall require and students shall submit to a background check and drug screen (if required by the Learning Site). University shall provide evidence that students have satisfactorily completed said background check and drug screens prior to clinical rotation at Learning Site.

2.4 The University, at a minimum will advise student(s) that neither the University nor the Learning Site assumes any financial responsibility in the event the student is injured or becomes ill as a result of the student's participation in a learning activity at the Learning Site, except to the extent the injury or illness is caused by the negligence or willful misconduct of the University or Learning Site.

2.5 Student Responsibilities. University shall notify the students that they are responsible for:

- 1) Following the clinical and administrative policies, procedures, rules and regulations of Learning Site;
- 2) Arranging their own transportation;
- 3) Assuming responsibility for their personal illness, necessary immunizations, tuberculin test, and annual health examination. The responsibility shall include showing proof of health insurance prior to commencement of rotation at Learning Site;
- 4) Maintaining confidentiality of patient information. Students are required to follow all confidentiality requirements, rules and procedures of the Learning Site. Neither University nor its employees or agents shall be granted access to individually identifiable patient information unless the patient has first given consent using a form and procedure approved by Learning Site that complies with applicable state and federal law, including the Health Insurance Portability and Accountability Act (HIPAA) and regulations thereunder. Learning Site shall reasonably assist University in obtaining such consent in appropriate circumstances. In the absence of such consent, students shall use de-identified information only in any discussions with University, its employees or agents. In no event shall University or any participating student independently solicit patient consent without first seeking permission and guidance from Learning Site. As trainees, students shall be considered members of Learning Site's "workforce" as that term is defined by the HIPAA regulations at 45 C.F.R. § 160.103, and shall be subject to Learning Site's policies respecting confidentiality of medical information. In order to ensure that students comply with such policies, Learning Site shall provide students with substantially the same training that it provides to its regular employees.
- 5) Following dress code of the Learning Site and wearing name badges identifying themselves as students of University;
- 6) Attending an orientation to Learning Site.
- 7) Immediate notification to the University of any violation of state or federal laws by themselves, or any other University student.

### **3.0 Responsibilities of Learning Site**

3.1 Clinical Experience. Learning Site shall accept from University the mutually agreed upon number of students enrolled in the aforementioned Program and shall provide said students with supervised clinical experience.

3.2 Learning Site Designee. Learning Site shall designate a member of Learning Site's staff to participate with the designee of University in planning, implementing and coordinating the training Program.

3.3 Access to Facilities. Learning Site shall permit students enrolled in the Program supervised access to Learning Site as appropriate and necessary for their Program, provided that the presence of the students shall not interfere with the activities of Learning Site as determined by Learning Site in its sole discretion.

### 3.4 Records and Evaluations.

- 1) For Graduate Nursing Students: Learning Site Preceptor is the Learning Site employee responsible for participating as a preceptor for the student enrolled in the School of Nursing at the University. The Preceptor will be responsible for signing the Preceptor Agreement (Exhibit A), completing the Student Clinical Record form (Exhibit B) and completing the Family Nurse Practitioner Preceptor and Faculty Evaluation of Student Performance (Exhibit C). The Exhibits will be presented to the preceptors by the students and the records will be maintained within the University School of Nursing. For a clinical group of students in a clinical setting supervised by a School of Nursing faculty member, the faculty member will provide an evaluation.
- 2) For Undergraduate Nursing Students: Learning Site Preceptor is the Learning Site employee responsible for participating as a preceptor for the student enrolled in the School of Nursing at the University. The Preceptor will be responsible for completing Preceptor Evaluation of Undergraduate (Exhibit D). Exhibit G, Program Clinical Learning Site Verification Form, shall be completed by the Learning Site and sent to the University's Undergraduate Clinical Placement Coordinator prior to the commencement of any clinical experience work by the students.
- 3) For Speech-Language Pathology Students: Evaluations are required and completed by the Learning Site using CALIPSO a web-based system for evaluating student clinical performance. The clinic director will provide the personalized link to the supervisor. An example of the form in hardcopy version is attached in Exhibit E.
- 4) For Medical Assistant Students: Learning Site Preceptor is the Learning Site employee responsible for participating as a preceptor for the student enrolled in Extended Learning at the University. The Preceptor will attend a remote preceptor training, be responsible for completing Preceptor Form – Clinical Skills Checkoff (Exhibit F), and verify clinical hours completed by the student based on the student course. The signed form will be provided to the student.

3.5 Withdrawal of Students. Learning Site may request University to withdraw from the clinical rotation any student who Learning Site determines is not performing satisfactorily, refuses to follow Learning Site's administrative policies, procedures, rules and regulations or violates any federal or state laws. Such requests must be in writing and must include a statement as to the reason or reasons why Learning Site desires to have the student withdrawn. University shall respond to said request within five (5) days of receipt of same.

3.6 Emergency Health Care/First Aid. Learning Site shall, on any day when student is receiving training at its facilities, provide to students necessary emergency health care or first aid for accidents occurring at Learning Site. Learning Site shall have no obligation to furnish non-emergency medical or surgical care to any student. Learning Site shall notify the University as soon as is reasonably possible of any injury sustained, or complaint made by, a student participating in a learning activity at the Learning Site.

3.7 Orientation and Supervision. The Learning Site shall provide all faculty and students a description of their responsibilities and an orientation. Students will perform services for patients while being supervised by (a) the on-site supervisor (preceptor) for students in preceptorships, internships and externships; and (2) a School of Nursing faculty member assigned to a clinical group of students. The preceptors complete an evaluation form provided to them and return to the faculty. The faculty will use this evaluation form as input to the student's evaluation and course grade. Speech-Language Pathology students will be trained and supervised by an employee of the Learning Site.

3.8 Continuity of Care. At all times the Learning Site will provide staff that is adequate in quantity and experience to ensure safe and continuous healthcare services to their patients when students are present.

3.9 COVID-19. Learning Site is aware of and informed about the hazards currently known to be associated with the novel coronavirus referred to as "COVID-19". Learning Site is familiar with and informed about the Centers for Disease Control and Prevention ("CDC") current guidelines regarding COVID-19 as well as applicable federal, state, and local governmental directives regarding COVID-19. Learning Site, to the best of its knowledge and belief, is in compliance with those current CDC guidelines and applicable governmental directives. If the current CDC guidelines or applicable government directives are modified, changed or updated, Learning Site will take steps to comply with the modified, changed or updated guidelines or directives.

If at any time Learning Site becomes aware that it is not in compliance with CDC guidelines or an applicable governmental directive, it will promptly notify University of that fact. Notwithstanding any other provision of this Agreement, University may terminate this Agreement effective immediately without penalty if it deems Learning Site is not in compliance with those current CDC guidelines and applicable governmental directives

3.10 Confidential Student Information. University and Learning Site shall keep confidential at all times any and all information and personal data received from the other relating to teaching strategy, students, employees and tutors, and their performance and progress. Unless required by law, no deaggregated personal data received from the other Party will be divulged to any third party without the prior written approval of the individual to whom such personal data relates. Disclosure of confidential information as required by court order, law or other governmental regulation shall not constitute a breach of this Agreement. University is legally mandated to provide records in response to a request for records under the California Public Records Act (Cal. Gov. Code section 6250, *et seq.*), and/or the Richard McKee Transparency Act of 2011 (Cal. Edu. Code section 72690, *et seq.*), unless such information falls under an exemption provided for under California or other applicable law. The disclosure of information pursuant to University's obligations under the Public Records Act, McKee Act, and/or other lawful processes (i.e. a lawful subpoena) shall not constitute a violation of this Agreement. The University is, and Learning Site may be, subject to various privacy, freedom of information and public records laws, and the University and Learning Site agree that they will co-operate and provide all necessary assistance in order to comply with these legal obligations. Learning Site shall familiarize itself with student privacy laws (FERPA) and adhere to it accordingly.

#### **4.0 Affirmative Action and Non-Discrimination**

The Parties agree that all students receiving clinical training pursuant to this Agreement shall be selected without discrimination on account of race, color, religion, national origin, ancestry, disability, marital status, gender, sexual orientation, age, veteran, or other applicable legally protected status. Further, the Parties agree to comply with all applicable federal, state and local laws and regulations, including but not limited to laws that prohibit discrimination, harassment, sexual misconduct, and retaliation. The Learning Site also agrees to comply with University policies governing discrimination, harassment, sexual misconduct, and retaliation, which are set forth in CSU Executive Orders 1095-1097, as revised from time to time. Any violation of applicable law or CSU policy is grounds for the immediate termination of the Agreement.

#### **5.0 Status of University and Learning Site**

It is expressly agreed and understood by University and Learning Site that students under this Program are in attendance for educational purposes, and such students are not considered employees, officers, representatives, agents or volunteers of Learning Site or University for any purpose, including but not limited to, compensation of services, employee welfare and pension benefits, or workers' compensation insurance.

#### **6.0 Insurance**

6.1 Each Party agrees to maintain professional and commercial general liability coverage of at least \$1,000,000 per occurrence, \$2,000,000 aggregate and to provide evidence of coverage upon request. Insurance must be placed with insurers with a current A.M. Best rating of at least A: VII.

6.2 University will provide the student(s) with general and professional liability insurance in the amount of \$1,000,000 per occurrence, \$3,000,000 general aggregate. This insurance only applies if both Parties have signed this Agreement.

## **7.0 Indemnification**

Learning Site shall indemnify, defend, and hold harmless the State of California, the Board of Trustees of the California State University, California State University San Marcos, the California State University San Marcos Corporation, Associated Students, Inc., California State University San Marcos Foundation and their respective officers, employees, representatives, agents or volunteers from any and all liability for any personal injury, damages, wrongful death, or other losses and costs, including, but not limited to, reasonable attorneys' fees and defense costs, arising out of the negligence or willful misconduct of Learning Site or its respective officers, employees, representatives, agents or volunteers in the performance of this Agreement.

University shall indemnify, defend, and hold harmless the Learning Site and their respective officers, employees, representatives, agents or volunteers from any and all liability for any personal injury, damages, wrongful death, or other losses and costs, including, but not limited to, reasonable attorneys' fees and defense costs, arising out of the negligence or willful misconduct of University or its respective officers, employees, representatives, agents or volunteers in the performance of this Agreement.

This Section will survive expiration or termination of this Agreement.

## **8.0 Term and Termination**

8.1 Term. This Agreement shall be effective as of the Effective Date, and shall remain in effect for five (5) years unless terminated earlier. The term end shall not take effect, however, with regard to students already enrolled until such time as those students have completed their training. The term will be extended through the end of that semester.

8.2 Termination. The Agreement may be terminated for any reason by either Party upon providing the other Party 30 days written notice of the intent to terminate. If the Learning Site terminates this Agreement, it will permit any student working at the Learning Site at the time of termination to complete their work for the duration of the current semester/assignment. At the five (5) year termination date the Agreement can be renewed upon the mutual written consent of both Parties.

## **9.0 General Provisions**

9.1 Amendments. This Agreement may be amended at any time by mutual agreement of the Parties without additional consideration, provided that before any amendment shall become effective, it shall be reduced to writing and signed by the Parties.

9.2 Assignment. Neither Party shall voluntarily or by operation of law, assign or otherwise transfer this Agreement without the other Party's prior written consent. Any purported assignments in violation of this Section shall be voided.

9.3 Captions. Any captions to or headings of the articles, sections, subsections, paragraphs, or subparagraphs of this Agreement are solely for the convenience of the Parties, are not a part of this Agreement, and shall not be used for the interpretation or determination of validity of this Agreement or any provision hereto.



9.4 Entire Agreement. This Agreement, including all Attachments, is the entire Agreement between the Parties and no other agreements, oral or written, have been entered into with respect to the subject matter of this Agreement.

9.5 Force Majeure. Neither Party shall be liable nor deemed to be in default for any delay or failure in performance under this Agreement or other interruption of service or employment deemed resulting, directly or indirectly, from acts of God, civil or military authority, acts of public enemy, war, accidents, fires, explosions, earthquakes, floods, failure of transportation, machinery or supplies, vandalism, strikes or other work interruptions beyond the reasonable control of either Party. However, both Parties shall make good faith efforts to perform under this Agreement in the event of any such circumstances.

9.6 Governing Law. The validity, interpretation, and performance of this Agreement shall be governed by and construed in accordance with the laws of the State of California. The Parties agree that all actions or proceedings arising in connection with this Agreement shall be tried and litigated exclusively in the state courts located in the County of San Diego, State of California.

9.7 Notices. Any notices required by this Agreement will be deemed to have been duly given if communicated in writing to the following individuals at the following contact information.

TO UNIVERSITY:  
Maria Froehle  
Contract Analyst  
California State University San Marcos  
333 S. Twin Oaks Valley Road  
San Marcos, CA 92096-0001  
[mfroehle@csusm.edu](mailto:mfroehle@csusm.edu)  
760.750.4468

TO LEARNING SITE:  
Name  
Title  
Learning Site Name  
Address  
City, State, Zip  
Email  
Phone #

9.8 Remedies. The various rights, options, elections, powers and remedies of the respective Parties hereto contained in, granted, or reserved by this Agreement, are in addition to any others that said Parties may be entitled to by law, shall be construed as cumulative, and no one of them is exclusive of any of the others, or of any right or priority allowed by law.

9.9 Severability. The provisions of this Agreement shall be deemed severable and if any portion shall be held invalid, illegal or unenforceable for any reason, the remainder of the Agreement shall be effective and binding upon the Parties.

9.10 Waiver of Provisions. Any waiver of any terms and conditions hereof must be in writing and signed by the Parties hereto. A waiver of any term or condition hereof shall not be construed as a future waiver of the same or any other term or condition hereof.

9.11 Use of Name. Nothing contained in this Agreement confers on either Party the right to use the other Party's name without prior written permission or constitutes an endorsement of any commercial product or service by the University.

**10.0 Execution**

By their signatures below, each of the following represent that they have authority to execute this Agreement and to bind the Party on whose behalf their execution is made.

\_\_\_\_\_  
Ryan Smith  
Superintendent of Schools  
Monrovia Unified School District

Date: \_\_\_\_\_

\_\_\_\_\_  
Maria Froehle  
Contract Analyst  
Procurement Operations  
California State University San Marcos

Date: \_\_\_\_\_

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 3. 22/23-3069 - MEMORANDUM OF UNDERSTANDING BETWEEN LOS ANGELES PACIFIC UNIVERSITY AND THE MONROVIA UNIFIED SCHOOL DISTRICT

#### RECOMMENDATION

The Board of Education is requested to approve a Memorandum of Understanding (MOU) between Los Angeles Pacific University, and the Monrovia Unified School District for a term beginning July 01, 2023, through June 30, 2028.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_, Board Member Anderson\_, Board President Gholar\_.

#### Rationale:

Board approval of the Affiliation Agreement will allow Los Angeles Pacific University students to partner with Monrovia Unified School District in offering students of the university educational fieldwork experience.

#### Background:

Board approval of the Fieldwork Placement agreement will allow Los Angeles Pacific University students to partner with Monrovia Unified School District in obtaining educational fieldwork experience. Los Angeles Pacific University offers an accelerated teaching degree designed for prospective elementary school and special education teachers and an accelerated, combined teaching degree and California credential program designed for prospective K-8 teachers. Los Angeles Pacific University is accredited by the WASC Senior College and University Commission (WSCUC).

#### Additional Information:

A copy of the MOU is attached.

## ATTACHMENTS

- [Monrovia Unified School District-LAPU MOU 2023.pdf](#)



## **MEMORANDUM OF UNDERSTANDING**

**THIS AGREEMENT** entered into by and between **Los Angeles Pacific University**, hereinafter called the **UNIVERSITY** and **Monrovia Unified School District** hereinafter called the **DISTRICT**:

### **W I T N E S S E T H**

**WHEREAS**, the governing board of a school district may enter into agreements with a college or university approved by the Commission on Teacher Credentialing (CTC) as a teacher education institution (Ed. Code Section 44227), to provide educational field experiences as may be called for in the requirements of the various authorized credentials for public school service; and

**WHEREAS**, any such agreement may provide for the payment in money or in services for the services rendered by the school district of an amount not to exceed the actual cost to the school district of the services rendered; and

**WHEREAS**, the University operates fully-accredited educational programs for its candidates; and

**WHEREAS**, it is to the mutual benefit of the University and the District to make a program of educational fieldwork experiences available to the University's candidates at the District's facilities.

**NOW, THEREFORE**, it is mutually agreed upon between the parties as follows:

### **GENERAL TERMS AND CONDITIONS**

1. **Term.** The term of this agreement shall commence on **July 1, 2023** and terminate on **June 30, 2028**.
2. **Termination.** Notwithstanding anything herein contained to the contrary, either party may terminate this agreement with thirty (30) days written notice to the undersigned. In the event of early termination of this agreement, candidates who have not yet completed their K-12 Educational field experience assignment in the District may complete their assignment at the discretion of the University. Nothing in this agreement shall limit the right of the University, acting in its sole discretion, to remove a candidate from the K-12 setting at any time.
3. **Amendments.** The provisions of this agreement may be altered, changed, or amended, by mutual written consent of the parties hereto.
4. **Execution.** This agreement may be executed in one or more counterparts, all of which shall constitute one and the same document. Counterparts may be exchanged by facsimile or Email. Each counterpart, whether an original signature or a facsimile copy, shall be deemed an original as against any party who signed it.

## 5. Insurance.

- a. The District shall maintain minimum insurance coverage for Worker's Compensation, including Employer's Liability, covering its employees. The University shall maintain minimum insurance coverage for Worker's Compensation, including Employer's Liability, covering its employees.
- b. The District shall carry professional liability insurance coverage in the amount of \$1,000,000 per limit and \$3,000,000 in the aggregate, for its employees and agents. The University shall carry professional liability insurance coverage in the amount of \$1,000,000 per limit and \$3,000,000 in the aggregate, for its employees and candidates. The District shall maintain general liability insurance coverage in the amount of \$1,000,000 per incident and \$3,000,000 in the aggregate, covering its employees and agents. The University shall maintain general liability insurance coverage in the amount of \$1,000,000 per incident and \$3,000,000 in the aggregate, covering its employees and candidates.
- c. The District maintains proof of all insurance coverage and will provide said proof to the University upon request. The University maintains proof of all insurance coverage and will provide said proof to the District upon request.
- d. The employment status of candidates and the responsibility for insurance coverage for candidate activities depends upon the status of the candidates as set forth below:
  - i. Candidates Participating in Unpaid K-12 Educational Field Experience not at Candidate's Place of Employment: If the University's candidates are participating in an unpaid K-12 educational field experience not at his or her place of employment, it is understood that the University's candidates are fulfilling specific requirements for field experiences as part of a degree or credential program requirement, and therefore, the University's candidates do not thereby become employees of the District by virtue of their field experience. The University shall be responsible for providing insurance coverage for such candidates, pursuant to Sections 5.a and 5.b of this agreement.
  - ii. Candidates Participating in Unpaid K-12 Educational Field Experience at Candidate's Place of Employment: If the University's candidates are participating in an unpaid internship or field experience at his or her place of employment, it is understood by that the University and the District shall keep the field experience and work duties of the University's candidates strictly separate. The University shall be responsible for providing insurance coverage for such candidates' field experience pursuant to Section 5.a and 5.b of this agreement. The District shall be responsible for providing insurance coverage for such candidates' activities as a District employee pursuant to Section 5.a and 5.b of this agreement.
  - iii. Candidates Participating in Paid K-12 Educational Field Experience: If the University's candidates are provided with a nominal stipend from the District intended to reimburse them for estimated expenses related to their field experience, the University's candidates do not thereby become employees of the District, and the University shall be responsible for providing insurance coverage for such

candidates pursuant to Sections 5.a and 5.b of this agreement; however, the District shall be responsible for issuing a Form 1099 reporting the stipend to the Internal Revenue Service. If, however, the University's candidates are paid by the District for their services, then they become employees of the District, and the District is responsible for all employee obligations and for insuring the activities of such candidates under Section 5.a and 5.b of this agreement.

**6. Confidentiality.**

- a. All verbal and written information exchanges, as well as proprietary information relating to business practices, procedures or methods of the District or the project shall remain strictly confidential and shall not be disclosed without consent of the District. The University agrees to notify candidates that they are responsible for respecting and maintaining the confidentiality of all information with respect to all students of the District.
  - b. The University and the District agree to comply with the Family Educational Rights and Privacy Act (FERPA) of 1974, and all requirements imposed by or pursuant to regulation of the Department of Education to the end that the rights and privacy of the students enrolled in the District and of their parents are not violated or invaded. This assurance is given to obtain access to individual student data for the purpose of using said data to fulfill assignments or contractual obligations with the District. The provisions of the Family Educational Rights and Privacy Act of 1974 include, but are not limited to ensuring that (a) no identification of students or their parent(s)/guardian(s) by persons other than representatives of the University and required persons performing activities mandated by the California Department of Education, California Commission on Teacher Credentialing (i.e. auditors) is permitted; (b) the individual student data will be destroyed when no longer needed for the purpose(s) for which they were obtained; (c) no access to individual student data shall be granted by the University to any other persons, agency, or organization without the written consent of the pupil's parent/guardian, except for sharing with other persons within the District or representatives of the University, so long as those persons have a legitimate interest in the information; (d) the District will not disclose the candidate records of the University's candidates except to University and District officials who have a legitimate need for the information consistent with their official responsibilities.
7. **Non-Discrimination.** The University and the District agree to make no distinction among candidates covered by this agreement on the basis of race, color, religion, national origin, gender, age, disability, or status as a veteran.
8. **Transportation of Students.** Neither the University nor the District will provide transportation for candidates between the University and the District school. Each candidate shall be responsible for his or her transportation.
9. **Scope of Authority.** The District shall exercise exclusive control over the administration, operation, maintenance and management of the District and its schools, and the University's candidates while they are in residence at the District. Subject thereto, the University shall exercise control and supervision over the operation, curriculum, faculty and candidates of the University within the prescribed framework.

## **10. Indemnification.**

- a. The University shall indemnify, save and hold harmless the District, its officers, directors, and employees from and against all obligations, claims and liabilities of any kind under state or federal law (including costs and attorney's fees) that may arise out of negligent acts or omissions of the University, and its trustees, officers, directors, candidates and employees during the course and scope of a University candidate's clinical training.
- b. The District shall indemnify, save and hold harmless the University, its officers, directors, and employees from and against all obligations, claims and liabilities of any kind under state or federal law (including costs and attorney's fees) that may arise out of negligent acts or omissions of the District, and its trustees, officers, directors, or employees during the course and scope of a University candidate's clinical training.

## **11. Scope of Work.**

### **TEACHER EDUCATION FIELD EXPERIENCE**

“Field Experience” as used herein refers to brief (eight week) periods in which a candidate, enrolled in field experience embedded courses in the university teacher preparation program, observes and interacts with students in small group settings and may have limited whole class involvement under the direct supervision and instruction of one or more classroom host teachers. With the guidance of the classroom host teacher, the candidate may participate in small group instructional activities. With the guidance of the classroom host teacher, the candidate may participate in formal assessments to individual K-12 students and/or small groups of students during their field experience. The candidate may be required to observe in a variety of settings to meet course expectations and will document 10 hours of field experience per each field experience embedded course. Field Experience is not commensurate with Student Teaching.

Field Experience is to be completed under the direct supervision of a host teacher(s) who currently hold(s) a valid Clear Teaching Credential in the content area for which they are providing supervision and have a minimum of three years of content area K-12 teaching experience. It is the expectation that the classroom where candidates complete field experience will consist of K-12 students and include students who are English learners, students on an IEP or 504 Plan, students who qualify for GATE, and/or students from an underserved group. The classroom curriculum must align with California's adopted content standards and frameworks. At the conclusion of the Field Experience, the host teacher(s) will be asked to complete a short verification form to verify the candidate's field experience.

The University will ensure candidates who participate in field experience have met the requirements of (a) California Basic Skills requirement (BSR), (b) possessing a valid certificate of clearance or other valid CTC document, and (c) current enrollment in a field experience embedded course. The University will provide support to the candidate through the direction and discussion provided within the field experience

embedded course. Assignments directly related to the candidate's field experience, in the form of reflection logs and written assignments, will be required and evaluated by the course instructor.

### **TEACHER EDUCATION STUDENT TEACHING**

“Student teaching” as used herein and elsewhere in this agreement means active participation in the duties and functions of classroom teaching under the direct supervision and instruction of employees of the District (a) holding a valid Clear Teaching Credential in the content area for which they are providing supervision and (b) have a minimum of three years of content area K-12 teaching experience. The district supervisor must have demonstrated exemplary teaching practices as determined by the District and University. It is preferable that the supervising teacher not have additional district or school-based assignments that cause them to be absent from the classroom for extended periods of time.

The University shall provide district employed supervisors a minimum of 2 hours of initial orientation to the program curriculum, and access to a minimum of 8 hours of training about effective supervision approaches such as cognitive coaching, adult learning theory, and current content-specific pedagogy and instructional practices.

The District agrees to provide a supported teaching experience in District classrooms for candidates who are assigned by the University to student teaching. Classrooms where candidates complete student teaching must include K-12 students who are English learners, on an IEP, 504 Plan, students who qualify for GATE, and/or students from and underserved group. Such student teaching shall be provided in such schools or classes of the District, and under the direct supervision and instruction of such employees of the District, as the District and the University through their duly authorized representatives may agree upon. It is understood that the matching of candidate and district-employed supervisor must be a collaborative process between the school district and the university.

The University shall ensure student teacher placement in locations where the candidate is able to video record his/her teaching with K-12 students for the purposes of implementing the video requirement for the California Teaching Performance Assessment (CalTPA), observations, and instructional reflection. The University requires candidates to affirm that they have followed all applicable video policies of the District for the CalTPA task requiring a video.

The District recognizes the importance of facilitating placements that allow teacher candidates to complete the California Teaching Performance Assessment (CalTPA), and has necessary policies and procedures in place related to the appropriate use of video for instruction and assessment. The District recognizes that the teacher candidate may use video capturing to record their classroom instruction and submit it online for review as part



of the university mentor observation and formative feedback process.

The District may, for good cause, refuse to accept any candidate of the University assigned to student teaching in the District. Upon request of the District, made for good cause, the University shall terminate the student teaching assignment of any candidate of the University.

The University will ensure candidates who participate in student teaching have satisfied the additional requirements of (a) meeting the California Basic Skills requirement (BSR), (b) demonstrating Subject Matter Competence, (c) meeting U.S. Constitution, (d) possessing a valid certificate of clearance, (e) have a negative TB test within 2 years of the end date of the student teaching assignment.

"Full-time student teaching" is an assignment for the regular school day (at least seven hours) for 16 weeks including all duties normally performed by a teacher. The 16 weeks aligns with the University's fall and spring semesters.

At the elementary level a full-time assignment is a full school day (at least seven hours) for eight weeks in a primary (K-3) classroom and eight weeks in an intermediate (4-6) classroom. For this, the University will pay the District a Master Teacher Stipend for performance by the District of all services required at a rate of one hundred dollars (\$100) for each full-time student teacher.

An assignment of a candidate of the University to student teaching in schools or classes of the District shall be, at the discretion of the University for approximately one semester; a fall semester to be approximately end of August to beginning of December and a spring semester to be approximately the beginning of January to beginning of May.

Within a reasonable time following the close of each assignment, the University will send a Master Teacher Stipend Summary Sheet to the District and the District shall submit an invoice, to the University for payment, at the rate provided herein, for all student teaching assignments provided by the District under and in accordance with this agreement during said semester.

### **TEACHER EDUCATION INTERN TEACHING**

"Intern teaching" as used herein and elsewhere in this agreement means active participation in a teacher internship program pursuant to California Education Code Section 44450 whereby University candidates may be placed as Intern teachers in District Schools. An Intern candidate is authorized to assume the functions authorized by the appropriate Multiple Subject Credential. The Intern candidate's services meet the instructional needs of the participating district. The Intern candidate does not displace other certificated employees in the participating district, and this agreement meets with the District's contractual specifications with certificated employees.

The District will assign each Intern candidate a certified mentor/support provider who will be responsible for overseeing and offering support to the Intern candidate throughout the internship teaching year. The District agrees to provide to the University the name of the mentor/support provider for each term. The certified mentor/support provider must (a) hold a valid corresponding Clear or Life credential, (b) have completed a minimum of three years of successful teaching experience, (c) have EL Authorization if he/she is providing supervision and support to a candidate who does not have EL Authorization.

The University shall provide district employed supervisors a minimum of 2 hours of initial orientation to the program curriculum, and access to a minimum of 8 hours of training about effective supervision approaches such as cognitive coaching, adult learning theory, and current content-specific pedagogy and instructional practices.

The District must ensure sufficient resources are provided including the identification of protected time for district provided support providers to work with the Intern candidates within the school day to deliver the appropriate support/mentoring and supervision to the candidate and an evaluation of the site support that is provided.

The University will ensure candidates in the Internship Program hold a Baccalaureate degree or higher from an organization recognized by the U.S. Department of Education and the Council for Higher Education Accreditation and have satisfied the additional requirements of (a) California Basic Skills requirement (BSR), (b) demonstrating Subject Matter Competence, (c) meeting U.S. Constitution, (d) possessing a valid certificate of clearance, (e) have completed the required Pre-service Training.

The University will assign a University supervisor to support the intern who will work cooperatively with the district personnel designated above. The University supervisor will confer with both the site administrator and the mentor/support provider for the intern. The University supervisor will have the following minimum qualifications (a) have current knowledge in the content area of the candidate; (b) have the ability to model best professional practices in teaching learning, scholarship, and service; (c) have knowledge about diverse abilities, cultural, language, ethnic, and gender diversity; and (d) understand the context of public schools and have a thorough grasp of the academic standards, frameworks, and accountability systems that drive the curriculum of public schools.

The employing district will develop and implement a Professional Development Plan for the Intern candidate, which will include an annual evaluation. For Intern candidates teaching in inclusive kindergarten through 6th grade settings, the Professional Development Plan must include instruction during the first semester of service which includes child development and teaching methods, as well as, special education programs for pupils with mild and moderate disabilities. The University will make available description of the courses to be completed by the Intern.

The District and the University will work in partnership to provide a minimum of 144 hours

of support/mentoring and supervision to each Intern candidate each school year. Intern candidates without an EL authorization are required to receive 45 hours of EL support. The District will provide approximately 2/3 of the support/mentoring and supervision in the form of content specific coaching; grade level or department meetings; new teacher orientation; coaching from an administrator; co-planning with a special educator or English learner expert to address special needs or English learner students; demonstration lessons or co-teaching activities with a mentor/support provider, coach or supervisor; Intern candidate observation of other teachers and classrooms; editing work-related writing; professional learning communities activities addressing issues in the intern's classroom; OR other support and supervision activities. The University will provide approximately 1/3 of the support/mentoring and supervision in the form of field mentors, seminars, peer/faculty support; classroom observations and coaching; Intern observation of other teachers and classrooms; email, phone, and/or video conferencing support related to observations, problem-solving, planning curriculum, and/or instruction; professional literature/research discussion groups facilitated by appropriately credentialed program faculty; OR other support and supervision activities. The University is responsible for documentation of support/mentoring and supervision.

The District and the University agree to the allocation of additional personnel, time, and resources for individuals who have not yet earned an English learner authorization. The participating district will identify an individual who is immediately available to assist Intern candidates with planning lessons that are appropriately designed and differentiated for ELs, for assessing language needs and progress, and to support language accessible instruction. This individual must have an EL authorization.

The University shall ensure Intern Teacher assignments take place in locations where the candidate is able to record his/her teaching with K-12 students for the purposes of implementing the video requirement for the California Teaching Performance Assessment (CalTPA), observations, and instructional reflection.

The University requires candidates to affirm that they have followed all applicable video policies of the District for the TPA task requiring a video.

The District recognizes the importance of facilitating placements that allow Intern candidates to complete the California Teaching Performance Assessment (CalTPA), and has necessary policies and procedures in place related to the appropriate use of video for instruction, assessment. The District recognizes that the Intern candidate may use video capturing to record their classroom instruction and submit it online for review as part of the university mentor observation and formative feedback process.

The District and the University agree to provide access to those who will be evaluating the performance of the candidate to provide knowledge on the performance of Intern candidates and any areas of needed additional support or supervision.

Los Angeles Pacific University

Signed: Gordon Jorgenson III

Name: Gordon A Jorgenson III

Title: Assistant Dean

Date: February 21, 2023

Los Angeles Pacific University

300 N. Lone Hill Av. Ste. 200

San Dimas, CA 91773

Monrovia Unified School District

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Monrovia Unified School District

325 East Huntington Dr.,

Monrovia, CA 91016

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 4. 22/23-3070 - APPROVAL OF ADDITIONAL WORK DAYS FOR HIGH SCHOOL ASSISTANT PRINCIPAL POSITIONS

#### RECOMMENDATION

The Board of Education is requested to approve a change in the number of workdays for High School Assistant Principal positions.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_, Board Member Anderson\_, Board President Gholar\_.

#### Rationale:

The additional days will allow Assistant High School Principals to provide supplementary support for students during summer school, and assist incoming and current high school students. This will also align with the High School Principal calendar.

#### Background:

Monrovia High School is open year-round for academic, co and extra-curricular activities. The high school assistant principal is an integral part of the school functioning and having the administrative support necessary for year-round learning and activities. The current work year for the MHS Assistant Principals is 215 days, which is 11 less than the principal, which can cause gaps in administrative support at various times of the year. Adding the additional 11 days to the high school assistant principal's work year will allow the principal to create a flexible schedule to ensure an administrator is available year-round to see to the needs of students, staff and the community.

#### Additional Information:

Salary : Step	Step 1	Step 2	Step 3	Step 4	Step 5	Day Rate	\$576.18	\$584.55	\$594.16
	\$602.71	\$612.10	215 Day Salary	\$123,878.70	\$125,678.25	\$127,744.40			
	\$129,582.65	\$131,601.50	226 Day Salary	\$130,216.68	\$132,108.30	\$134,280.16			
	\$136,212.46	\$138,336.57							

## ATTACHMENTS

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 5. 22/23-3071 - APPROVAL OF JOB DESCRIPTION, ALTERNATIVE EDUCATION PRINCIPAL

#### RECOMMENDATION

The Board of Education is requested to approve a new job description for the Alternative Education Principal.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_

Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_, Board Member Anderson\_, Board President Gholar\_.

#### Rationale:

The Alternative Education Programs of Monrovia USD provide services to the most at-risk students in the district while ensuring access to academic programs that lead to college and career readiness for all students. The leader of the alternative education programs requires highly specialized knowledge of best practices for instruction, social-emotional support, and career and technical education. The new job description for Alternative Education Principal will allow us to recruit and hire a leader with a keen focus on these areas for the MUSD Alternative Education Programs.

#### Background:

In 2008, the global financial crisis required school districts across California to make drastic cost-cutting efforts to balance budgets and maintain fiscal solvency. The position of Alternative Education Principal was eliminated as part of the district's money-saving efforts. The alternative education program's co-location on the campus of the Monrovia Adult School allowed for the duties of the Alternative Education Principal to be folded into the responsibilities of the Director of Alternative Education.

#### Additional Information:

A copy of the job description is attached.

## ATTACHMENTS

- [Alternative\\_Education\\_Principal 2.0.pdf](#)

## MONROVIA UNIFIED SCHOOL DISTRICT

### JOB TITLE: ALTERNATIVE EDUCATION PRINCIPAL

DIVISION: Certificated Management

REPORTS TO: Superintendent or Designee

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The Monrovia Unified School District exists to provide all students with an exceptional education, ensuring all graduate fully prepared for college, career, and life. We are looking to add talented, dedicated people to help accomplish that mission at every level of education. Every position has an important role in our district family, and we are excited to grow that family to better serve our students.

Canyon Oaks High School (COHS) and Mountain Park Independent Study (MPIS) are the Alternative Education Programs serving the students of the Monrovia Unified School District. The Alternative Education Programs serve students in a diverse city with a rich history. Many families have lived in the community for several generations. In addition to core content offerings and Social Emotional Learning supports, Alternative Education offers varied experiences in the Arts, Career Technical Education pathways as well as many Co-Curricular and Extra-Curricular activities in conjunction with the MUSD comprehensive high school. The Alternative Education programs desire to ensure students are college and career ready in preparation for future opportunities.

#### BRIEF DESCRIPTION OF POSITION

The Alternative Education Principal serves as the educational leader and chief administrator of the two schools. They are responsible for implementing and managing the district policies, regulations, and procedures to ensure all students are supervised in a safe child-centered learning environment that meets and exceeds the State Core Curriculum Content Standards, following the approved curricula and directives of the school. Achieving academic excellence requires that the Alternative Education Principal works collaboratively to lead and nurture all members of the school staff and to communicate effectively with parents, members of the community, and colleagues. Inherent in the position are the responsibilities of planning, curriculum development, program evaluation, and extracurricular activities. Canyon Oaks High School is a traditional continuation high school serving students aged 16 and above in a flexible setting based on student needs. Mountain Park Independent Study serves students in grades K-12 in a hybrid learning environment.

#### DISTINGUISHING CHARACTERISTICS:

This position requires subject matter expertise in alternative educational programs, curriculum, pedagogy, PBIS school climate, college and career readiness, and high leverage instructional strategies, with a deep understanding of alternative education programs and best practices in this arena. Directly related administrative experience is

necessary to assure success in an alternative education leadership role. The job requires ability to lead collaboratively with empathy, care and praise, to encourage and respect independent thought, cultural competence and the ability to support and promote diversity, a student-centered approach and the ability to create and maintain a respectful school culture for students and staff. Decisions are made by the Alternative Education Principal that have a critical impact on the goals, organization and administration of educational programs, staff, students and services of the school. This position has supervisory responsibility for planning, assigning, reviewing, and evaluating the quality and quantity of work of professionals, technical, and clerical employees. Frequently meets with teachers, specialists, and other staff to influence, motivate, and monitor the result objectives of the school operation.

#### ESSENTIAL RESPONSIBILITIES:

- Provides instructional leadership by defining the vision for excellence, setting goals with measures and using an accountability system.
- Plans, designs, and conducts follow-through strategies pertaining to curriculum development and the implementation of instructional programs and activities designed to meet the needs of the student and educational community.
- Leads school and decision-making processes to ensure the development of a comprehensive school improvement plan with annual student achievement targets supported by parents, staff, and community members.
- Directs assigned programs for exceptional children, recommend the initiation of new programs for exceptional children, and organize the coordination of these programs within the existing regular school program.
- Directs activities necessary to support a strong, educationally sound program of student counseling which includes vocational, personal and academic counseling.
- Supervise the instructional programs of the school and observes classes on a regular basis to encourage the use of a variety of instructional strategies and materials consistent with research on learning and child growth and development.
- Establishes a team perspective and buy-in for common vision with the high school staff, students, district and Board.
- Fosters a climate of respect and achievement in students and staff.
- Provides a leadership presence personally by maintaining high visibility and communicating articulately both in written and oral communication.
- Organizes well and delegates wisely; acts firmly and decisively while retaining a consultative style of management.
- Provides opportunity for review of policies and practices to ensure fidelity with vision and makes decisions to move forward toward fulfillment of goals.
- Collect and analyze data regarding the needs and achievement of students, including state assessments, and other pertinent information affecting the design and implementation of services and programs.
- Provides the structure, support, and supervision for the evaluation of all classified and certificated employees on campus.



- Communicates clear rules for high standards of student behavior and enforces those rules consistently.
- Supervises the development and administration of the school budget and translate the school's financial needs into written proposals to the district office.
- Attends extra-curricular events to support students and staff.
- Oversees the WASC accreditation process.
- Assume responsibility for the continuation high school, the independent study program, home schooling program, opportunity programs, and other alternative programs.
- Provides assigned leadership duties for Adult Education.
- Provides leadership and direction in school reform, instruction, and curriculum with a focus on the components of model continuation schools and model alternative programs.
- Participates in alternative education placement committee meetings.
- Participates in the exploration and development of alternative education programs.
- Coordinate and supervise summer school at Canyon Oaks High School/Mountain Park.

#### KNOWLEDGE AND ABILITIES:

- Has the talent to (a) envision a world-class alternative school; (b) communicate that vision; and (c) lead others to make that vision a reality.
- Has the ability to establish, communicate and monitor high standards for all students, staff, programs, and services.
- Can provide leadership to move groups collaboratively toward a vision of excellence.
- Has high ethics, models appropriate behavior for students, and holds an admirable belief system.
- Has the ability to apply keen organizational skills in order to plan, coordinate and implement the Alternative Education Program's vision of excellence.
- Has exceptional written and oral communication skills.
- Has the ability to form positive connections with the community and develop productive partnerships.

#### EDUCATION/EXPERIENCE:

- Credential authorizing service in school administration, California public schools
- Master's degree from an accredited institution of higher learning and extensive graduate level course work in school administration
- Positive and proven record of successful experience in a responsible administrative position in public schools
- Teaching or counseling experience in the secondary grades desired.

#### SALARY AND BENEFITS

- Salary Range 40 on the Certificated Management Schedule

### TERM OF ASSIGNMENT

- Full-time – 12 months
- 226 Days

### ENVIRONMENT:

- Office environment. Constant interruptions.
- Driving a vehicle to District sites to conduct work.
- Indoors and outdoors, with mild to moderate levels of noise.

### PHYSICAL REQUIREMENTS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the functions of this job. Reasonable accommodation may be made to enable individuals with a disability to perform the essential functions.

- Mental ability and knowledge required to interpret and implement policies, rules and regulations, and make determinations relative to the effective performance of the essential responsibilities of the position.
- Ability to sit or stand for extended periods.
- Ability to see and read printed matter with or without vision aids.
- Ability to hear and understand speech at normal room levels and to hear and understand speech on the telephone.
- Manual dexterity to carry out the functions of the above essential responsibilities.
- Ability to speak in audible tones so that others may understand clearly.
- Ability to bend, reach, and have mobility sufficient to circulate freely around campus.
- This position may require occasional pushing and/or pulling of equipment; manual dexterity; frequent stooping, sitting, bending, walking, standing, climbing, and/or reaching; the ability to hear and see; lift and carry 25 lbs.

NOTE: This list of essential functions and physical requirements is not exhaustive and may be supplemented as necessary in accordance with the requirements of the job.

### GENERAL CERTIFICATES, LICENSES, AND REGISTRATIONS:

Appropriate credentialing as required by the State of California.

California Driver's License.

Computer skills in Microsoft Office and Google platform.

SUBJECT TO BOARD APPROVAL: March 8, 2023

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 6. 22/23-3072 - COLLECTIVE MEMORANDUMS OF UNDERSTANDING FOR AN EARLY RETIREMENT INCENTIVE FOR ELIGIBLE EMPLOYEES

## RECOMMENDATION

The Board of Education is requested to approve the collective Memorandums of Understanding with the Monrovia Teachers Association (MTA), California School Employees Association (CSEA), Monrovia Association of School Administrators (MASA), and Confidential/Classified Management (C/CM), for an Early Retirement Incentive for Eligible Employees.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_  
Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,  
Board Member Anderson\_, Board President Gholar\_.

## Rationale:

Staffing for the upcoming school year requires as much accurate information as possible to ensure the most effective recruitment and hiring of staff in classified and certificated positions. Incentivizing retirement age personnel to provide their intention to retire as early as possible allows for more accurate planning, recruitment and hiring of classified and certificated staff, particularly in hard to fill and highly technical positions that may be vacated by retirees. This process also minimizes the need for potential release of temporary certificated and newly hired classified personnel based on the retirement of the most senior and often highest paid personnel across the district.

## Background:

The parties acknowledge numerous factors that make the offering of an Early Retirement Incentive advantageous. The district met and negotiated in good faith and agreed to MOUs with each of the bargaining units for an Early Retirement Incentive that will be available to bargaining unit members in accordance with the terms contained in the respective MOUs. The district will provide the Early Retirement Incentive to non-represented management and confidential employees to ensure parity for employees who are not represented by a bargaining unit.

## ATTACHMENTS

- [EARLY TELL MOU SIGNED.pdf](#)
- [Signed copy of early tell CSEA.pdf](#)

MEMORANDUM OF UNDERSTANDING  
BETWEEN THE MONROVIA UNIFIED SCHOOL DISTRICT  
AND THE MONROVIA TEACHERS ASSOCIATION

This Memorandum of Understanding (MOU) is entered into between the Monrovia Unified School District (District) and the Monrovia Teachers Association (MTA) collectively "the Parties" regarding a Retirement Early Tell Incentive.

In an effort to increase the effectiveness of the District's ability to effectively and accurately begin certificated staffing for the 2023-24 school year, the Parties agree to offer a Retirement Early Tell Incentive to all retirement age MTA Members who formally share their intent to retire from the District as of June 30, 2023, in the following increments:

1. \$1000 if retirement paperwork is filed on or before March 17, 2023
2. \$500 if retirement paperwork is filed on or before March 24, 2023
3. \$250 if retirement paperwork is filed on or before March 31, 2023

The incentive will be paid upon formal and official retirement, at the completion of the 2022-23 school year. To qualify for the incentive, MTA members must provide the District a formal resignation/retirement letter as outlined above. The incentive will be paid following the close of the 2022-23 School Year in July 2023 to retirees who take advantage of this incentive.

This MOU expires on June 30<sup>th</sup> 2023. The Parties agree to meet on or before June 30<sup>th</sup> 2023 to determine if the provisions of this MOU should be revised.

Agreed and signed:



Randy Medina  
President  
Monrovia Teachers Assoc.

Date: 2/23/23



Greg Puccia, Ed.D.  
Assistant Superintendent, Human Resources  
Monrovia Unified School District

Date: 2/23/23

MONROVIA UNIFIED SCHOOL DISTRICT  
Monrovia, California

Date: \_\_\_\_\_

Board of Education  
Monrovia Unified School District  
325 E. Huntington Drive  
Monrovia, CA 91016

Dear Board of Education:

I hereby inform you of my desire to (check one) ☐ resign / ☐ retire from my position as:  
\_\_\_\_\_ at (site) \_\_\_\_\_

in the Monrovia Unified School District.

The reason for my resignation is as follows: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The effective date of my resignation/retirement is to be \_\_\_\_\_

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

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*District Office Use*

Signature of Superintendent	Date
Date Received	Action Taken
Date Presented to the Board	Reason (if denied)
Teacher Notified	
Exit Interview Date	

**MEMORANDUM OF UNDERSTANDING BETWEEN THE  
MONROVIA UNIFIED SCHOOL DISTRICT AND THE  
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION  
AND ITS MONROVIA CHAPTER 20 (CSEA)**

This Memorandum of Understanding (MOU) is entered into between the Monrovia Unified School District (District) and the California School Employees Association and its Monrovia Chapter 20 (CSEA) collectively "the Parties" regarding a Retirement Early Tell Incentive.

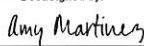
In an effort to increase the effectiveness of the District's ability to effectively and accurately begin classified staffing for the 2023-24 school year, the Parties agree to offer a Retirement Early Tell Incentive to all retirement age CSEA Members who formally share their intent to retire from the District as of June 30, 2023, in the following increments:

1. \$1,000 if retirement paperwork is filed on or before March 17, 2023
2. \$500 if retirement paperwork is filed on or before March 24, 2023
3. \$250 if retirement paperwork is filed on or before March 31, 2023

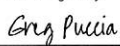
The incentive will be paid upon formal and official retirement, at the completion of the 2022-23 school year. To qualify for the incentive, CSEA members must provide the District a formal resignation/retirement letter as outlined above. The incentive will be paid following the close of the 2022-23 School Year in July 2023 to retirees who take advantage of this incentive.

This MOU expires on June 30<sup>th</sup> 2023 and is subject to approval by the Monrovia Unified School Board and CSEA Policy 610. The Parties may mutually agree to meet on or before June 30<sup>th</sup> 2023 to determine if the provisions of this MOU should be revised.

Agreed and signed:

DocuSigned by:  
  
\_\_\_\_\_  
Amy Martinez  
President  
California School Employees Assoc.

Date: 2/28/2023

DocuSigned by:  
  
\_\_\_\_\_  
Greg Puccia, Ed.D.  
Assistant Superintendent, Human Resources  
Monrovia Unified School District

Date: 2/28/2023

DocuSigned by:  
  
\_\_\_\_\_  
Andrew Ritchie  
Labor Relations Representative  
California School Employees Assoc.  
Date: 2/28/2023

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

**7. 22/23-5047 - RESOLUTION NO. 2223-16, RECOGNIZING MARCH 5-11 AS  
"NATIONAL SCHOOL SOCIAL WORK WEEK"**

## RECOMMENDATION

The Board of Education is requested to adopt Resolution No. 2223-16, recognizing March 5-11, 2023, as *"National School Social Work Week,"* celebrating the contribution of school social workers to the students of Monrovia Unified School District.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_  
Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,  
Board Member Anderson\_, Board President Gholar\_.

## Rationale:

In honor of the contributions of school social workers to the students of the Monrovia Unified School District, the Board of Education hereby recognizes March 5-11, 2023, as "National School Social Work Week" in Monrovia Unified School District.

## Background:

## Additional Information:

A copy of the resolution is attached.

## ATTACHMENTS

- [Resolution 2223-16 School Social Worker Week.pdf](#)



**RESOLUTION NO. 2223-16**  
**RECOGNIZING MARCH 5-11, 2023, AS**  
***SCHOOL SOCIAL WORK WEEK***

**WHEREAS**, School Social Workers are employed in the Monrovia Unified School District to help students successfully reach their full potential; and

**WHEREAS**, the 2023 Social Work theme, "*Social Work Breaks Barriers*" embodies how social workers help empower individuals, families, communities, and our society to overcome hurdles that prevent them from achieving better well-being; and

**WHEREAS**, Monrovia Unified School District school social workers are actively committed to helping students explore their abilities, strengths, interests, and talents as they remain in school to obtain their educational goals; and

**WHEREAS**, Monrovia Unified School District school social workers help parents focus on ways to further the educational, personal, and social growth of their children and provide community resources as needed to accomplish these goals; and

**WHEREAS**, Monrovia Unified School District school social workers work with teachers and other educators to help students explore their potential and set realistic goals for themselves while assisting educators in understanding the lifestyles of our students and their families; and

**WHEREAS**, Monrovia Unified School District school social workers seek to identify and utilize community resources that can enhance and complement comprehensive school counseling programs and help students become productive members of society; and

**WHEREAS**, school social workers are considered an integral part of the educational process that enables all students to achieve success in school, impacting the lives of students as they address barriers to learning and increase successful educational and academic outcomes;

**NOW, THEREFORE, BE IT RESOLVED** that the Monrovia Unified School District Board of Education does hereby adopt Resolution Number 2223-16, recognizing March 5-11, 2023, as "*School Social Work Week*."

Adopted this 8<sup>th</sup> day of March 2023:

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Traci Gholar, President

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Jennifer Anderson, Vice President

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Rob Hammond, Clerk

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Ryan D. Smith, Superintendent

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Selene Lockerbie, Board Member

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Maritza Travanti, Board Member



# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### **8. 22/23-5048 - RESOLUTION PROCLAIMING MARCH 6-10, AS "*NATIONAL SCHOOL BREAKFAST WEEK*"**

## RECOMMENDATION

The Board of Education is requested to adopt Resolution No. 2223-17, proclaiming the week of March 6-10, 2023, as "*National School Breakfast Week*," and declaring that breakfast served during National School Breakfast Week will continue to be offered free to all Monrovia Unified School District students.

### **Rationale:**

The food-service professionals of Monrovia Unified School District are greatly appreciated for their dedication and strong work ethic to making breakfast for Monrovia students not only nutritious, but also ensures students' academic success during the school day, so they can reach their goals. With the adoption of this resolution, the Board of Education declares support of food-service professionals and their hard work to provide students with high-quality, nutritional breakfasts, and nutrition education.

### **Background:**

Breakfast participation has soared among MUSD students in the last decade; from 233,570 in the 2010-2011 school year, to 477,494 breakfasts during the 2021-2022 school year. During National School Breakfast Week, students will enjoy traditionally served morning breakfast as well as an additional breakfast opportunity at recess/break through our "Second Chance Breakfast." All grade levels have been exposed to our delicious breakfast selections through our "Breakfast for Lunch" menu offerings.

### **Additional Information:**

A copy of the resolution is attached.

## ATTACHMENTS

- [BA Item 2115\(b\) #2223-17 National School Breakfast Week 3-8-23.pdf](#)

**MONROVIA UNIFIED SCHOOL DISTRICT  
RESOLUTION NO. 2223-17**

**PROCLAIMING MARCH 6 – 10, 2023  
AS “NATIONAL SCHOOL BREAKFAST WEEK”**

**WHEREAS**, for over 48 years the School Breakfast Program has contributed to the health and educational development of our Nation’s children by making nutritious morning meals available in schools; and

**WHEREAS**, recent studies indicate that students who eat breakfast have improved math grades and reading scores, increased attention, reduced absence and tardy rates, and improved psycho-social behaviors; and

**WHEREAS**, a school breakfast is often the only morning meal available to many children and, therefore, represents a vital part of the initiative to improve the education skills of young children and prepare them for life; and

**WHEREAS**, eating a nutritious breakfast can help kids maintain a healthy weight. In today’s climate of heightened awareness around childhood obesity, this is a great benefit to offer at school; and

**WHEREAS**, Monrovia Unified School District served 477,494 breakfasts in the 2021-22 school year.

**NOW, THEREFORE, BE IT RESOLVED** that the Monrovia Unified School District expresses appreciation for the hard work and dedication of school food service professionals who make the School Breakfast Program work in over 95 thousand schools and residential child care institutions nationwide, **and particularly recognizes the dedication of the food service workers of Monrovia Unified School District who make the morning meal for children not only nutritious but; in keeping with the National School Breakfast Week (NSBW) theme will also help ensure students’ academic success in school so they can “take off” and reach their goals.**

**BE IT FURTHER RESOLVED** that the Monrovia Unified School District Board of Education, does hereby proclaim the **week of March 6 – 10, 2023, as "National School Breakfast Week"**, and supports its schools in the work they do to provide students with high-quality nutritional breakfast along with nutrition education and information.

**ADOPTED** this 8<sup>th</sup> day of March 2023.

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Traci Gholar, President

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Jennifer Anderson, Vice President

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Rom Hammond, Clerk

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Ryan D. Smith, Superintendent

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Selene Lockerbie, Board Member

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Maritza Travanti, Board Member

# Agenda Item Details

Meeting Date: 2023-03-08 18:30:00

## AGENDA ITEM TITLE:

### 9. 22/23-5049 - APPOINT INITIAL MEMBERS OF MEASURE MM CITIZENS' OVERSIGHT COMMITTEE (COC)

## RECOMMENDATION

It is recommended that the Board of Education approve initial community members to the Measure MM Citizens' Oversight Committee (COC).

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, Vote \_\_\_\_\_  
Board Member Lockerbie\_, Board Member Travanti\_, Board Member Hammond\_,  
Board Member Anderson\_, Board President Gholar\_.

## Rationale:

All Proposition 39 (55%) bond measures require that a COC be established for the purpose of reviewing the expenditures made and informing the public concerning those expenditures.

## Background:

On November 2, 2022, the District successfully passed Measure MM, and results of which were certified by the Board on January 18, 2022. At that time, the Board adopted Resolution No. 2223-12 of Intent to Form a Citizens' Oversight Committee for Measure MM. Thereafter, an application process was engaged and applications by interested citizens were received. The COC must have a minimum of seven members, with five persons representing specific mandated categories and two additional community members at large.

## Budget Implication (\$ Amount):

There are no general fund impacts of this action; however, once the COC begins its work, the administrative and technical support of the COC by the District must be paid from a source other than bond funds.

## Legal References:

Education Code Section 15278-15282 provides requirements for the establishment of a bond oversight committee.

## ATTACHMENTS

- [Bd Report\\_CBOC Appointments.pdf](#)

**AGENDA ITEM TITLE:** Appoint Initial Members of Measure MM Citizens' Oversight Committee (COC)

**RECOMMENDATION:** It is recommended that the Board of Education approve initial community members to the Measure MM COC.

**Rationale:** All Proposition 39 (55%) bond measures require that a COC be established for the purpose of reviewing the expenditures made and informing the public concerning those expenditures.

**Background:** On November 2, 2022, the District successfully passed Measure MM, and results of which were certified by the Board on January 18, 2022. At that time, the Board adopted Resolution No. 2223-12 of Intent to Form a Citizens' Oversight Committee for Measure MM. Thereafter, an application process was engaged and applications by interested citizens were received. The COC must have a minimum of seven members, with five persons representing specific mandated categories and two additional community members at large.

The candidates listed below are presented for appointment by the Board.

	<b>Category</b>	<b>Applicant</b>
1	Local Business Community	Jason Willoughby
2	Senior Citizens' Organization Member	Albert Clegg
3	Taxpayer Organization Member	Gary Schaeffler
4	Parent + Active PTA	Carolyn Noonchester
5	Parent	James Mendez
6	At-Large	Terrence Williams
7	At-Large	Janet Wall

**Budget Implication (\$ Amount):** There are no general fund impacts of this action; however, once the COC begins its work, the administrative and technical support of the COC by the District must be paid from a source other than bond funds.

**Legal References:** See Education Code Section 15278-15282 providing requirements for the establishment of a bond oversight committee.

**Additional Information:** NA