



**CULVER CITY UNIFIED SCHOOL DISTRICT**  
4034 Irving Place  
Culver City, CA 90232

**2021 - 2022**  
**UNAUDITED ACTUALS**

Prepared  
by

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**Superintendent**  
Quoc Tran

**September 13, 2022**

**CULVER CITY UNIFIED SCHOOL DISTRICT**

**2021 - 2022  
Unaudited Actuals**

**SEPTEMBER 13, 2022**

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**Culver City Unified School District**

**2021 – 2022  
UNAUDITED ACTUALS**

**I. SUMMARY OF GENERAL FUND**

**SEPTEMBER 13, 2022**



**CULVER CITY UNIFIED SCHOOL DISTRICT  
2021-2022 UNAUDITED ACTUALS**

**INTRODUCTION**

The 2021-22 Unaudited Actuals are submitted to the Board of Education as required by the State of California. This report shows all revenues, expenditures, other financing sources/uses and ending fund balances of all funds of Culver City Unified School District for the fiscal year ending June 30, 2022. The District's 2021-22 financial statements, which include the Unaudited Actuals, are ultimately reviewed by an independent audit firm that will provide an Independent Audit by December 15, 2022.

The financial information presented in the Unaudited Actuals is derived from a comprehensive analysis of all revenues and expenditures during the year-end closing process. Key aspects of this process include:

- a review of all outstanding obligations, revenues and accounts receivable;
- determination of whether or not all goods and services are received by June 30<sup>th</sup>;
- proper recognition of expenditures incurred in the fiscal year;
- making corrections, if necessary, to the Local Control Funding Formula (LCFF) revenue by updating Average Daily Attendance figures and/or other factors of the LCFF calculation;
- determining which restricted revenues, carryovers and expenses must be deferred into the next fiscal year.

**Certification Status**

The 2021-22 Unaudited Actuals specify that Culver City Unified School District meets the State required Reserve for Economic Uncertainty of 3%.

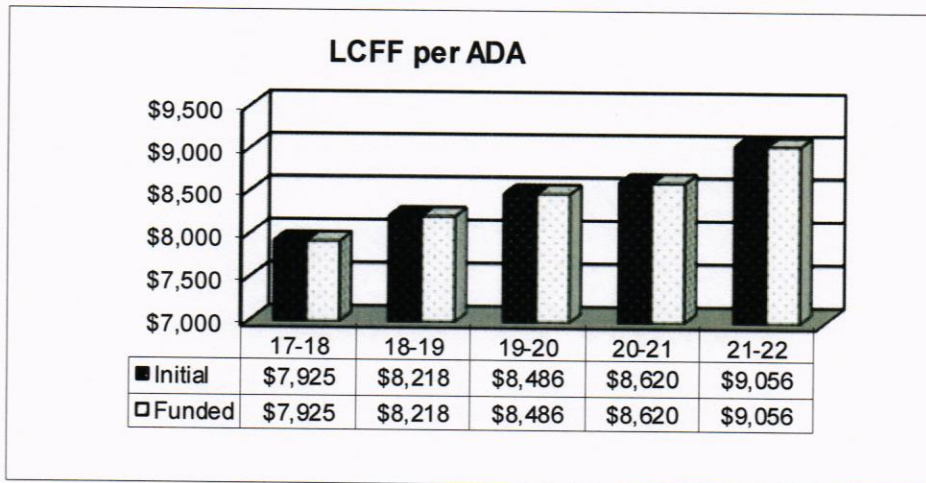


**CULVER CITY UNIFIED SCHOOL DISTRICT  
2021-22 UNAUDITED ACTUALS**

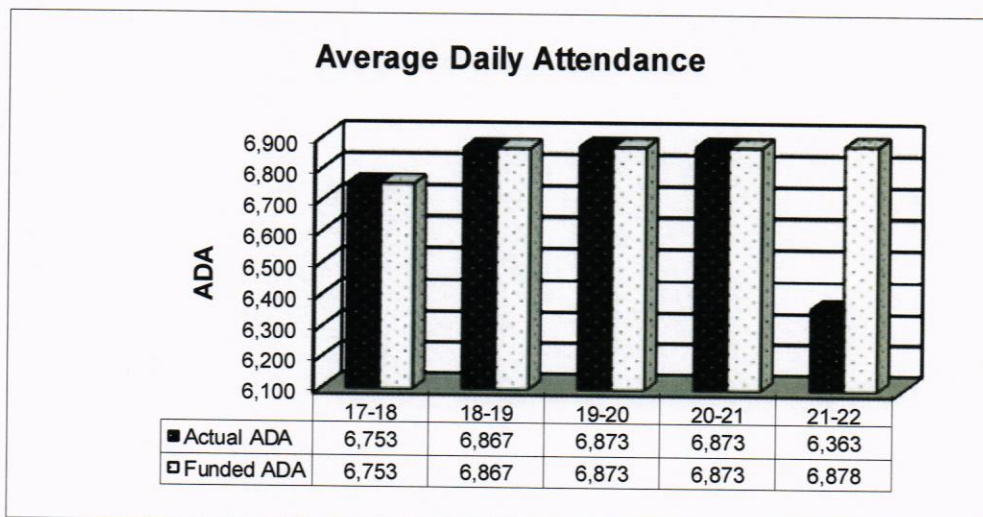
**REVENUES**

**Average Daily Attendance (ADA) and Local Control Funding Formula (LCFF) per ADA**

The major source of revenue to the school district is the Local Control Funding Formula (LCFF) apportionment calculated on a base revenue formula per unit of Average Daily Attendance (ADA). These revenues are based upon the District's ADA multiplied by the Base Grant per ADA. The calculation of these two factors provides the majority of unrestricted revenues to the District. The chart below shows the revenue and LCFF trend, plus it illustrates the initial LCFF apportionment provided by the State compared to the final funded LCFF apportionment. The District was fully funded at its Total LCFF Entitlement Target in 2018-19.



The following table shows the year-over-year trend of average daily attendance. The actual 2021-22 ADA of 6,363 is a decrease from the prior year.



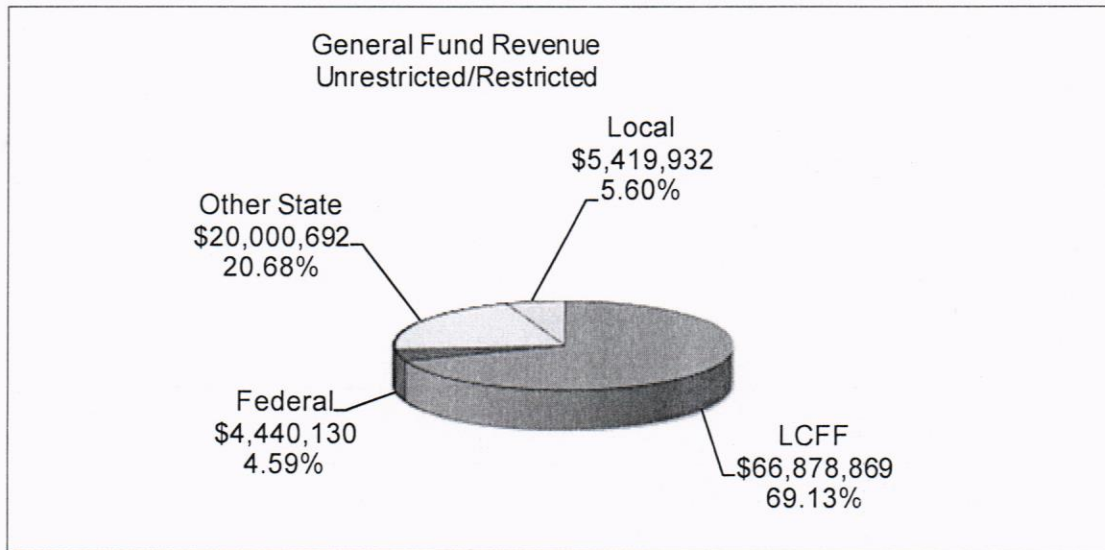
**CULVER CITY UNIFIED SCHOOL DISTRICT  
2021-22 UNAUDITED ACTUALS**

**REVENUES**

**Summary of Revenues**

The following charts depict the overall revenues received by the District. The 2021-22 total revenues of \$96,739,623 are up by \$3,652,472 from the previous year. The increase is due to a Cost of Living Adjustment (COLA) to the Local Control Funding Formula (LCFF) base grant and additional one-time State funding to address the COVID-19 pandemic and learning loss mitigation.

Revenues	2020-21 Unaudited	2021-22 Unaudited	Change
LCFF	\$ 63,406,461	\$ 66,878,869	\$ 3,472,408
Federal	6,236,332	4,440,130	\$ (1,796,202)
State	18,140,068	20,000,692	\$ 1,860,624
Local	5,304,290	5,419,932	\$ 115,642
<b>Total Revenues</b>	<b>\$ 93,087,151</b>	<b>\$ 96,739,623</b>	<b>\$ 3,652,472</b>





**CULVER CITY UNIFIED SCHOOL DISTRICT  
2021-22 UNAUDITED ACTUALS**

**EXPENDITURES**

**Contributions**

The Maintenance of Effort (MOE) sets a minimum on the amount of State and Local dollars the District is required to spend on Special Education programs based upon prior year expenditures. The District met its MOE in Fiscal Year 2021-22.

<b>Contributions</b>	<b>2020-21 Unaudited</b>	<b>2021-22 Unaudited</b>	<b>Change</b>
Special Education	\$ 9,606,076	\$ 10,402,788	\$ 796,712
Home to School Transportation	\$ 84,438	\$ 80,812	\$ (3,626)
Special Ed. Transportation	\$ 707,953	\$ 702,471	\$ (5,482)
CTEIG Local Match	\$ 1,182,442	\$ 1,256,571	\$ 74,129
<b>Total Contributions</b>	<b>\$ 11,580,909</b>	<b>\$ 12,442,642</b>	<b>\$ 861,733</b>
Ongoing Routine Restricted Maintenance	\$ 2,384,579	\$ 3,501,503	\$ 1,116,924
<b>Total Transfer To Restricted</b>	<b>\$ 13,965,488</b>	<b>\$ 15,944,145</b>	<b>\$ 1,978,657</b>



**CULVER CITY UNIFIED SCHOOL DISTRICT  
2021-22 UNAUDITED ACTUALS**

**IMPACT OF SELPA ON SACS REPORTS**

As the lead agency of the Tri-City SELPA, the District's Fund 01 SACS reports include SELPA revenues of \$2,842,385 and expenses of \$2,543,076. The following chart identifies the amount of money allocated to both the District's and the SELPA's operating funds.

		CCUSD	SELPA	SACS
<b>Revenues</b>				
LCFF Sources	8010-8099	\$ 66,878,869	\$ -	\$ 66,878,869
Federal Revenue	8100-8299	\$ 4,093,894	\$ 346,236	\$ 4,440,130
Other State Revenue	8300-8599	\$ 17,598,081	\$ 2,402,611	\$ 20,000,692
Other Local Revenue	8600-8799	\$ 5,326,394	\$ 93,538	\$ 5,419,932
<b>Total Revenues</b>		<b>\$ 93,897,238</b>	<b>\$ 2,842,385</b>	<b>\$ 96,739,623</b>

<b>Expenses</b>				
Certificated Salaries	1000-1999	\$ 40,734,566	\$ 1,370,165	\$ 42,104,731
Classified Salaries	2000-2999	\$ 13,312,677	\$ 192,366	\$ 13,505,043
Employee Benefits	3000-3999	\$ 22,489,654	\$ 489,629	\$ 22,979,283
Books and Supplies	4000-4999	\$ 4,870,185	\$ 41,886	\$ 4,912,071
Services and Operating Expenses	5000-5999	\$ 13,751,992	\$ 449,030	\$ 14,201,022
Capital Outlay	6000-6999	\$ 167,199	\$ -	\$ 167,199
Other Outgo	7100-7299			
	7400-7499	\$ 33,947	\$ -	\$ 33,947
Transfers Indirect/Direct Costs	7300-7399	\$ (450,095)	\$ -	\$ (450,095)
<b>Total Expenses</b>		<b>\$ 94,910,125</b>	<b>\$ 2,543,076</b>	<b>\$ 97,453,201</b>

<b>Excess (Deficiency) over Revenue</b>	<b>\$ (1,012,887)</b>	<b>\$ 299,309</b>	<b>\$ (713,578)</b>
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Interfund Transfers In	\$ 2,187,451	\$ -	\$ 2,187,451
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Interfund Transfers Out	\$ (275,000)	\$ -	\$ (275,000)
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SACS Increase/Decrease in Fund Balance	<b>\$ 899,564</b>	<b>\$ 299,309</b>	<b>\$ 1,198,873</b>
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**Culver City Unified School District**

**20201- 2022  
UNAUDITED ACTUALS**

**II. SUMMARY OF ACTIVE FUNDS**

**SEPTEMBER 13, 2022**



**CULVER CITY UNIFIED SCHOOL DISTRICT  
2021-22 UNAUDITED ACTUALS**

**SUMMARY OF ACTIVE FUNDS**

State Report (SACS)	Fund 08	Fund 11	Form 12	Form 13
Description (SACS)	ASB (8)	Adult (11)	Child (12)	Cafeteria (13)
Beginning Balance	371,611	2,153,895	282,522	96,055
Revenue/Transfers In	567,710	3,134,102	5,432,626	3,372,830
Expenditures/Transfers Out	600,077	2,294,369	5,499,205	2,829,303
<b>ENDING BALANCE</b>	<b>\$339,244</b>	<b>\$2,993,628</b>	<b>\$215,943</b>	<b>\$639,582</b>
	Associate Student Body	Special Purpose	Special Purpose	Special Purpose
<b>Revenue Source</b>	Local Miscellaneous	State/Fees	State/Fees	State/Fees

State Report (SACS)	Form 25	Form 35	Form 40	Form 51
Description (SACS)	Cap. Fac. (25)	School Facilities (35)	Redevelop (40)	Bond Int. Redemption (51)
Beginning Balance	4,881,912	1,642,372	16,344,632	4,955,384
Revenue/Transfers In	753,798	7,493	7,063,202	6,606,023
Expenditures/Transfers Out	169,292	760,185	3,611,310	6,666,667
<b>ENDING BALANCE</b>	<b>\$5,466,418</b>	<b>\$889,680</b>	<b>\$19,796,524</b>	<b>\$4,894,740</b>
	Restricted (Developers)	Restricted	Restricted	Restricted
<b>Revenue Source</b>	Fees	State Proceeds	Agreement	Local





**Culver City Unified School District**

**2021 - 2022  
UNAUDITED ACTUALS**

**III. SACs REPORTS**

**SEPTEMBER 13, 2022**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	66,878,869.00	0.00	66,878,869.00	71,982,919.00	0.00	71,982,919.00	7.6%
2) Federal Revenue		8100-8299	0.00	4,440,130.13	4,440,130.13	0.00	4,578,257.00	4,578,257.00	3.1%
3) Other State Revenue		8300-8599	1,540,149.00	18,460,543.05	20,000,692.05	1,137,307.00	15,540,963.00	16,678,270.00	-16.6%
4) Other Local Revenue		8600-8799	4,902,482.87	517,449.15	5,419,932.02	4,531,563.00	488,537.00	5,020,100.00	-7.4%
5) TOTAL REVENUES			73,321,500.87	23,418,122.33	96,739,623.20	77,651,789.00	20,607,757.00	98,259,546.00	1.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	31,718,748.29	10,385,982.88	42,104,731.17	33,663,703.00	10,591,158.00	44,254,861.00	5.1%
2) Classified Salaries		2000-2999	9,276,627.69	4,228,415.21	13,505,042.90	9,545,369.00	4,479,401.00	14,024,770.00	3.8%
3) Employee Benefits		3000-3999	14,035,370.41	8,943,913.28	22,979,283.69	15,651,036.00	10,103,992.00	25,755,028.00	12.1%
4) Books and Supplies		4000-4999	1,742,119.12	3,169,951.77	4,912,070.89	1,545,643.00	1,288,788.00	2,834,431.00	-42.3%
5) Services and Other Operating Expenditures		5000-5999	4,515,023.36	9,685,999.90	14,201,023.26	3,463,806.00	9,237,270.00	12,701,076.00	-10.6%
6) Capital Outlay		6000-6999	88,479.70	78,719.78	167,199.48	56,812.00	100,000.00	156,812.00	-6.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,947.00	0.00	33,947.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,620,606.59)	1,170,511.13	(450,095.46)	(1,689,325.00)	1,289,586.00	(399,739.00)	-11.2%
9) TOTAL EXPENDITURES			59,789,708.98	37,663,493.95	97,453,202.93	62,237,044.00	37,090,195.00	99,327,239.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			13,531,791.89	(14,245,371.62)	(713,579.73)	15,414,745.00	(16,482,438.00)	(1,067,693.00)	49.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,187,451.42	0.00	2,187,451.42	1,500,000.00	0.00	1,500,000.00	-31.4%
b) Transfers Out		7600-7629	275,000.00	0.00	275,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,430,744.86)	15,430,744.86	0.00	(16,691,285.00)	16,691,285.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(13,518,293.44)	15,430,744.86	1,912,451.42	(15,191,285.00)	16,691,285.00	1,500,000.00	-21.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,498.45	1,185,373.24	1,198,871.69	223,460.00	208,847.00	432,307.00	-63.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	11,136,054.82	5,865,980.24	17,002,035.06	11,149,553.27	5,077,676.48	16,227,229.75	-4.6%
a) As of July 1 - Unaudited		9793	0.00	(1,973,677.00)	(1,973,677.00)	0.00	0.00	0.00	-100.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			11,136,054.82	3,892,303.24	15,028,358.06	11,149,553.27	5,077,676.48	16,227,229.75	8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,136,054.82	3,892,303.24	15,028,358.06	11,149,553.27	5,077,676.48	16,227,229.75	8.0%
2) Ending Balance, June 30 (E + F1e)			11,149,553.27	5,077,676.48	16,227,229.75	11,373,013.27	5,286,523.48	16,659,536.75	2.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	9,000.00	0.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
Revolving Cash		9712	61,160.07	0.00	61,160.07	40,000.00	0.00	40,000.00	-34.6%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	5,077,676.48	5,077,676.48	0.00	5,887,161.08	5,887,161.08	15.9%
b) Restricted		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments									
d) Assigned		9780	1,954,565.00	0.00	1,954,565.00	1,986,545.00	0.00	1,986,545.00	1.6%
Other Assignments		9780	1,954,565.00		1,954,565.00				
Board Required Reserve of 2%	0000								
Board Required Reserve of 2%	0000					1,986,545.00		1,986,545.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,931,847.00	0.00	2,931,847.00	2,979,818.00	0.00	2,979,818.00	1.6%
Unassigned/Unappropriated Amount		9790	6,192,981.20	0.00	6,192,981.20	6,357,650.27	(600,637.60)	5,757,012.67	-7.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury		9110	13,818,562.51	7,290,564.25	21,109,126.76			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	(274.35)	(274.35)			
b) in Banks		9120	0.60	0.00	0.60			
c) in Revolving Cash Account		9130	9,000.00	0.00	9,000.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	479,389.44	350,455.61	829,845.05			
4) Due from Grantor Government		9290	1,390,700.12	2,570,731.29	3,961,431.41			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	61,160.07	0.00	61,160.07			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	474,604.19	0.00	474,604.19			
9) Lease Receivable		9380	0.00	0.00	0.00			
10) TOTAL, ASSETS			16,233,416.93	10,211,476.80	26,444,893.73			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
<b>I. LIABILITIES</b>								
1) Accounts Payable		9500	4,933,655.56	4,006,819.06	8,940,474.62			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	150,208.10	1,126,981.26	1,277,189.36			
6) TOTAL, LIABILITIES			5,083,863.66	5,133,800.32	10,217,663.98			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,149,553.27	5,077,676.48	16,227,229.75				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment		8011	29,076,651.26	0.00	29,076,651.26	32,353,881.00	0.00	32,353,881.00	11.3%
State Aid - Current Year		8012	10,611,679.00	0.00	10,611,679.00	10,972,818.00	0.00	10,972,818.00	3.4%
Education Protection Account State Aid - Current Year		8019	(2,928,350.00)	0.00	(2,928,350.00)	0.00	0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	63,006.78	0.00	63,006.78	0.00	0.00	0.00	-100.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	37.13	0.00	37.13	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	13,556,723.14	0.00	13,556,723.14	28,656,220.00	0.00	28,656,220.00	111.4%
Secured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8043	386,226.65	0.00	386,226.65	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8044	19,710.30	0.00	19,710.30	0.00	0.00	0.00	-100.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	4,046,979.02	0.00	4,046,979.02	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,024,930.36	0.00	12,024,930.36	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	21,275.36	0.00	21,275.36	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			66,878,869.00	0.00	66,878,869.00	71,982,919.00	0.00	71,982,919.00	7.6%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			66,878,869.00	0.00	66,878,869.00	71,982,919.00	0.00	71,982,919.00	7.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,419,912.00	1,419,912.00	0.00	1,416,377.00	1,416,377.00	-0.2%
Special Education Discretionary Grants		8182	0.00	681,601.00	681,601.00	0.00	291,911.00	291,911.00	-57.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		581,677.00	581,677.00		464,373.00	464,373.00	-20.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		172,316.25	172,316.25		149,455.00	149,455.00	-13.3%
Title III, Part A, Immigrant Student Program	4201	8290		831.37	831.37		5,000.00	5,000.00	501.4%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		151,152.98	151,152.98			215,868.00	215,868.00	42.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		33,557.91	33,557.91			31,249.00	31,249.00	-6.9%
Career and Technical Education	3500-3599	8290		21,970.00	21,970.00			21,970.00	21,970.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,377,111.62	1,377,111.62	0.00	0.00	1,982,054.00	1,982,054.00	43.9%
TOTAL, FEDERAL REVENUE			0.00	4,440,130.13	4,440,130.13	0.00	0.00	4,578,257.00	4,578,257.00	3.1%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		5,879,740.00	5,879,740.00			6,756,353.00	6,756,353.00	14.9%
Prior Years	6500	8319		42,336.00	42,336.00			0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520								
Mandated Costs Reimbursements		8550	290,776.00	0.00	290,776.00	290,776.00	290,776.00	0.00	290,776.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,249,373.00	578,763.54	1,828,136.54	846,531.00	175,000.00	1,021,531.00	1,021,531.00	-44.1%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		202,487.11	202,487.11			154,677.00	154,677.00	-23.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		46,834.00	46,834.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		282,877.51	282,877.51		165,347.00	165,347.00	-41.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	11,427,504.89	11,427,504.89	0.00	8,289,586.00	8,289,586.00	-27.5%
<b>TOTAL, OTHER STATE REVENUE</b>			1,540,149.00	18,460,543.05	20,000,692.05	1,137,307.00	15,540,963.00	16,678,270.00	-16.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,408,899.58	0.00	2,408,899.58	2,457,000.00	0.00	2,457,000.00	2.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,374,289.70	0.00	1,374,289.70	1,415,000.00	0.00	1,415,000.00	3.0%
Interest		8660	94,709.76	0.00	94,709.76	50,000.00	0.00	50,000.00	-47.2%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
California Dept of Education									
SACS Financial Reporting Software - 2022.2.0									
File: fund-a (Rev 04/15/2022)									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,024,583.83	517,449.15	1,542,032.98	609,563.00	488,537.00	1,098,100.00	-28.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,902,482.87	517,449.15	5,419,932.02	4,531,563.00	488,537.00	5,020,100.00	-7.4%
TOTAL, REVENUES			73,321,500.87	23,418,122.33	96,739,623.20	77,651,789.00	20,607,757.00	98,259,546.00	1.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	25,915,505.50	5,966,034.60	31,881,540.10	27,880,006.00	5,787,266.00	33,667,272.00	5.6%
Certificated Pupil Support Salaries		1200	1,908,383.83	1,973,591.46	3,881,975.29	1,927,844.00	2,059,499.00	3,987,343.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,988,057.31	1,167,318.85	4,155,376.16	3,180,853.00	1,276,697.00	4,457,550.00	7.3%
Other Certificated Salaries		1900	906,801.65	1,279,037.97	2,185,839.62	675,000.00	1,467,696.00	2,142,696.00	-2.0%
TOTAL, CERTIFICATED SALARIES			31,718,748.29	10,385,982.88	42,104,731.17	33,663,703.00	10,591,158.00	44,254,861.00	5.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	663,811.52	2,067,965.36	2,731,776.88	679,000.00	2,443,732.00	3,122,732.00	14.3%
Classified Support Salaries		2200	3,201,845.58	1,002,557.57	4,204,403.15	3,366,593.00	818,000.00	4,184,593.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	1,029,784.36	275,970.55	1,305,754.91	1,028,680.00	290,000.00	1,318,680.00	1.0%
Clerical, Technical and Office Salaries		2400	3,808,952.06	343,317.68	4,152,269.74	3,954,643.00	349,894.00	4,304,537.00	3.7%
Other Classified Salaries		2900	572,234.17	538,604.05	1,110,838.22	516,453.00	577,775.00	1,094,228.00	-1.5%
TOTAL, CLASSIFIED SALARIES			9,276,627.69	4,228,415.21	13,505,042.90	9,545,369.00	4,479,401.00	14,024,770.00	3.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,204,907.96	5,983,384.22	11,188,292.18	5,899,389.00	6,771,655.00	12,671,044.00	13.3%
PERS		3201-3202	1,934,334.03	818,681.85	2,753,015.88	2,044,250.00	1,044,546.00	3,088,796.00	12.2%
OASDI/Medicare/Alternative		3301-3302	1,159,025.92	436,099.61	1,595,125.53	1,033,460.00	453,322.00	1,486,782.00	-6.8%
Health and Welfare Benefits		3401-3402	3,529,279.28	1,117,712.83	4,646,992.11	4,049,517.00	1,106,034.00	5,155,551.00	10.9%
Unemployment Insurance		3501-3502	197,550.66	69,349.68	266,900.34	38,669.00	63,272.00	101,941.00	-61.8%
Workers' Compensation		3601-3602	969,125.08	377,764.14	1,346,889.22	1,328,335.00	372,659.00	1,700,994.00	26.3%
OPEB, Allocated		3701-3702	479,871.44	13,949.48	493,820.92	663,631.00	169,478.00	833,109.00	68.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	561,276.04	126,971.47	688,247.51	593,785.00	123,026.00	716,811.00	4.2%
TOTAL, EMPLOYEE BENEFITS			14,035,370.41	8,943,913.28	22,979,283.69	15,651,036.00	10,103,992.00	25,755,028.00	12.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	32,793.87	819,611.48	852,405.35	70,516.00	397,000.00	467,516.00	-45.2%
Books and Other Reference Materials		4200	10,190.63	11,333.59	21,524.22	25,000.00	13,800.00	38,800.00	80.3%
Materials and Supplies		4300	1,146,949.79	1,313,611.68	2,460,561.47	1,102,426.00	669,612.00	1,772,038.00	-28.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	552,184.83	1,025,395.02	1,577,579.85	347,701.00	208,376.00	556,077.00	-64.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,742,119.12	3,169,951.77	4,912,070.89	1,545,643.00	1,288,788.00	2,834,431.00	-42.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	99,591.92	134,121.13	233,713.05	74,691.00	128,407.00	203,098.00	-13.1%
Dues and Memberships		5300	75,894.26	8,365.00	84,259.26	83,668.00	8,060.00	91,728.00	8.9%
Insurance		5400 - 5450	695,357.00	0.00	695,357.00	695,357.00	0.00	695,357.00	0.0%
Operations and Housekeeping Services		5500	983,820.37	49,253.75	1,033,074.12	951,000.00	50,000.00	1,001,000.00	-3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	220,689.57	629,160.33	849,849.90	253,063.00	326,455.00	579,518.00	-31.8%
Transfers of Direct Costs		5710	(145,273.09)	145,273.09	0.00	(123,944.00)	123,944.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(929.19)	3,920.75	2,991.56	(2,900.00)	17,200.00	14,300.00	378.0%
Professional/Consulting Services and Operating Expenditures		5800	2,366,706.83	8,593,812.85	10,960,519.68	1,367,871.00	8,576,397.00	9,944,268.00	-9.3%
Communications		5900	219,165.69	122,093.00	341,258.69	165,000.00	6,807.00	171,807.00	-49.7%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			4,515,023.36	9,685,999.90	14,201,023.26	3,463,806.00	9,237,270.00	12,701,076.00	-10.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	62,814.50	59,936.78	122,751.28	56,812.00	100,000.00	156,812.00	27.7%
Equipment Replacement		6500	25,665.20	18,783.00	44,448.20	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>88,479.70</b>	<b>78,719.78</b>	<b>167,199.48</b>	<b>56,812.00</b>	<b>100,000.00</b>	<b>156,812.00</b>	<b>-6.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	33,947.00	0.00	33,947.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			33,947.00	0.00	33,947.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,170,511.13)	1,170,511.13	0.00	(1,289,586.00)	1,289,586.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(450,095.46)	0.00	(450,095.46)	(399,739.00)	0.00	(399,739.00)	-11.2%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,620,606.59)	1,170,511.13	(450,095.46)	(1,689,325.00)	1,289,586.00	(399,739.00)	-11.2%
TOTAL EXPENDITURES			59,789,708.98	37,663,493.95	97,453,202.93	62,237,044.00	37,090,195.00	99,327,239.00	1.9%



Description	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	2,187,451.42	0.00	2,187,451.42	1,500,000.00	0.00	1,500,000.00	-31.4%
(a) TOTAL, INTERFUND TRANSFERS IN	2,187,451.42	0.00	2,187,451.42	1,500,000.00	0.00	1,500,000.00	-31.4%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	275,000.00	0.00	275,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	275,000.00	0.00	275,000.00	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Disposal of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
	Resource Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.0%
<b>USES</b>							
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>							
Contributions from Unrestricted Revenues		8980	(15,430,744.86)	15,430,744.86	0.00	(16,691,285.00)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,430,744.86)	15,430,744.86	0.00	(16,691,285.00)	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(13,518,293.44)	15,430,744.86	1,912,451.42	(15,191,285.00)	-21.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	66,878,869.00	0.00	66,878,869.00	71,982,919.00	0.00	71,982,919.00	7.6%
2) Federal Revenue		8100-8299	0.00	4,440,130.13	4,440,130.13	0.00	4,578,257.00	4,578,257.00	3.1%
3) Other State Revenue		8300-8599	1,540,149.00	18,460,543.05	20,000,692.05	1,137,307.00	15,540,963.00	16,678,270.00	-16.6%
4) Other Local Revenue		8600-8799	4,902,482.87	517,449.15	5,419,932.02	4,531,563.00	488,537.00	5,020,100.00	-7.4%
5) TOTAL REVENUES			73,321,500.87	23,418,122.33	96,739,623.20	77,651,789.00	20,607,757.00	98,259,546.00	1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		36,171,159.79	20,130,751.24	56,301,911.03	39,358,773.00	22,196,847.00	61,555,620.00	9.3%
2) Instruction - Related Services	2000-2999		8,411,221.72	6,380,871.55	14,792,093.27	8,408,777.00	5,645,110.00	14,053,887.00	-5.0%
3) Pupil Services	3000-3999		5,264,675.13	5,502,649.15	10,767,324.28	5,276,049.00	5,113,402.00	10,389,451.00	-3.5%
4) Ancillary Services	4000-4999		3,582.97	17.00	3,599.97	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,415,931.60	1,840,430.12	6,256,361.72	3,914,764.00	1,289,586.00	5,204,350.00	-16.8%
8) Plant Services	8000-8999		5,489,190.77	3,808,774.89	9,297,965.66	5,278,681.00	2,845,250.00	8,123,931.00	-12.6%
9) Other Outgo	9000-9999	Except 7600-7699	33,947.00	0.00	33,947.00	0.00	0.00	0.00	-100.0%
10) TOTAL EXPENDITURES			59,789,708.98	37,663,493.95	97,453,202.93	62,237,044.00	37,090,195.00	99,327,239.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			13,531,791.89	(14,245,371.62)	(713,579.73)	15,414,745.00	(16,482,438.00)	(1,067,693.00)	49.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,187,451.42	0.00	2,187,451.42	1,500,000.00	0.00	1,500,000.00	-31.4%
b) Transfers Out		7600-7629	275,000.00	0.00	275,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,430,744.86)	15,430,744.86	0.00	(16,691,285.00)	16,691,285.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(13,518,293.44)	15,430,744.86	1,912,451.42	(15,191,285.00)	16,691,285.00	1,500,000.00	-21.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,498.45	1,185,373.24	1,198,871.69	223,460.00	208,847.00	432,307.00	-63.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,136,054.82	5,865,980.24	17,002,035.06	11,149,553.27	5,077,676.48	16,227,229.75	-4.6%
b) Audit Adjustments		9793	0.00	(1,973,677.00)	(1,973,677.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,136,054.82	3,892,303.24	15,028,358.06	11,149,553.27	5,077,676.48	16,227,229.75	8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,136,054.82	3,892,303.24	15,028,358.06	11,149,553.27	5,077,676.48	16,227,229.75	8.0%
2) Ending Balance, June 30 (E + F1e)			11,149,553.27	5,077,676.48	16,227,229.75	11,373,013.27	5,286,523.48	16,659,536.75	2.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	9,000.00	0.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
Revolving Cash		9712	61,160.07	0.00	61,160.07	40,000.00	0.00	40,000.00	-34.6%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	5,077,676.48	5,077,676.48	0.00	5,887,161.08	5,887,161.08	15.9%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,954,565.00	0.00	1,954,565.00	1,986,545.00	0.00	1,986,545.00	1.6%
Board Required Reserve of 2%	0000	9780	1,954,565.00		1,954,565.00				
Board Required Reserve of 2%	0000	9780				1,986,545.00		1,986,545.00	
Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,931,847.00	0.00	2,931,847.00	2,979,818.00	0.00	2,979,818.00	1.6%
Unassigned/Unappropriated Amount		9790	6,192,981.20	0.00	6,192,981.20	6,357,650.27	(600,637.60)	5,757,012.67	-7.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5810	Other Restricted Federal	3,063.00	3,063.00
6266	Educator Effectiveness, FY 2021-22	1,371,441.86	2,921,876.86
6300	Lottery: Instructional Materials	1,166,484.46	1,091,484.46
6500	Special Education	49,444.40	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	271,750.69	40,716.69
6537	Special Ed: Learning Recovery Support	380,369.00	31,575.00
6546	Mental Health-Related Services	215,138.79	243,287.79
6547	Special Education Early Intervention Preschool Grant	159,000.13	167,620.13
7311	Classified School Employee Professional Development Block Grant	47,968.00	47,968.00
7412	A-G Access/Success Grant	407,415.87	407,415.87
7413	A-G Learning Loss Mitigation Grant	75,025.00	75,025.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	379,681.16	379,681.16
9010	Other Restricted Local	550,894.12	477,447.12
Total, Restricted Balance		5,077,676.48	5,887,161.08

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	567,710.44	0.00	-100.0%
5) TOTAL, REVENUES			567,710.44	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	600,077.54	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			600,077.54	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,367.10)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,367.10)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	339,243.96	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	339,243.96	New
d) Other Restatements		9795	371,611.06	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,611.06	339,243.96	-8.7%
2) Ending Balance, June 30 (E + F1e)			339,243.96	339,243.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	339,243.96	339,243.96	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	339,243.96		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			339,243.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			339,243.96		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	567,710.44	0.00	-100.0%
<b>TOTAL, REVENUES</b>			<b>567,710.44</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	600,077.54	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			600,077.54	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			600,077.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	567,710.44	0.00	-100.0%
5) TOTAL, REVENUES			567,710.44	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		600,077.54	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			600,077.54	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(32,367.10)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,367.10)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	339,243.96	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	339,243.96	New
d) Other Restatements		9795	371,611.06	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,611.06	339,243.96	-8.7%
2) Ending Balance, June 30 (E + F1e)			339,243.96	339,243.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			339,243.96	339,243.96	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Culver City Unified  
Los Angeles County

Unaudited Actuals  
Student Activity Special Revenue Fund  
Exhibit: Restricted Balance Detail

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Form 08

<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
8210	Student Activity Funds	339,243.96	339,243.96
Total, Restricted Balance		<u>339,243.96</u>	<u>339,243.96</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,874,959.00	3,188,931.00	-17.7%
3) Other State Revenue		8300-8599	10,380,838.00	10,487,940.00	1.0%
4) Other Local Revenue		8600-8799	1,393.69	0.00	-100.0%
5) TOTAL, REVENUES			14,257,190.69	13,676,871.00	-4.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,255,797.00	13,676,871.00	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,255,797.00	13,676,871.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,393.69	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,393.69	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,388.28	5,781.97	31.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,388.28	5,781.97	31.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,388.28	5,781.97	31.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	5,781.97	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	5,781.97	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,422,070.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	607.12		
4) Due from Grantor Government		9290	1,418,591.50		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,841,269.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,835,487.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,835,487.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,781.97		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	3,874,959.00	3,188,931.00	-17.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,874,959.00</b>	<b>3,188,931.00</b>	<b>-17.7%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	10,380,838.00	10,487,940.00	1.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,380,838.00</b>	<b>10,487,940.00</b>	<b>1.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	1,393.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,393.69</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>14,257,190.69</b>	<b>13,676,871.00</b>	<b>-4.1%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	14,255,797.00	13,676,871.00	-4.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>14,255,797.00</b>	<b>13,676,871.00</b>	<b>-4.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,255,797.00</b>	<b>13,676,871.00</b>	<b>-4.1%</b>

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,874,959.00	3,188,931.00	-17.7%
3) Other State Revenue		8300-8599	10,380,838.00	10,487,940.00	1.0%
4) Other Local Revenue		8600-8799	1,393.69	0.00	-100.0%
5) TOTAL, REVENUES			14,257,190.69	13,676,871.00	-4.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,255,797.00	13,676,871.00	-4.1%
10) TOTAL, EXPENDITURES			14,255,797.00	13,676,871.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,393.69	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,393.69	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,388.28	5,781.97	31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,388.28	5,781.97	31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,388.28	5,781.97	31.8%
2) Ending Balance, June 30 (E + F1e)			5,781.97	5,781.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,781.97	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	5,781.97	New

Culver City Unified  
Los Angeles County

Unaudited Actuals  
Special Education Pass-Through Fund  
Exhibit: Restricted Balance Detail

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Form 10

<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,706.00	207,845.00	-10.7%
3) Other State Revenue		8300-8599	2,417,636.00	2,436,158.00	0.8%
4) Other Local Revenue		8600-8799	483,759.62	45,000.00	-90.7%
5) TOTAL, REVENUES			3,134,101.62	2,689,003.00	-14.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,044,898.38	1,175,500.00	12.5%
2) Classified Salaries		2000-2999	438,287.99	513,109.00	17.1%
3) Employee Benefits		3000-3999	550,519.38	545,384.00	-0.9%
4) Books and Supplies		4000-4999	59,882.42	64,000.00	6.9%
5) Services and Other Operating Expenditures		5000-5999	106,974.61	132,700.00	24.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	93,806.05	85,057.00	-9.3%
9) TOTAL, EXPENDITURES			2,294,368.83	2,515,750.00	9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			839,732.79	173,253.00	-79.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			839,732.79	173,253.00	-79.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,153,895.74	2,993,628.53	39.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,153,895.74	2,993,628.53	39.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,153,895.74	2,993,628.53	39.0%
2) Ending Balance, June 30 (E + F1e)			2,993,628.53	3,166,881.53	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,893,432.23	3,066,685.23	6.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	96,696.30	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	100,196.30	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,163,297.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,915.96		
4) Due from Grantor Government		9290	41,922.41		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,215,636.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	222,007.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			222,007.80		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			2,993,628.53		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	232,706.00	207,845.00	-10.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>232,706.00</b>	<b>207,845.00</b>	<b>-10.7%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,312,882.00	2,436,158.00	5.3%
All Other State Revenue	All Other	8590	104,754.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,417,636.00</b>	<b>2,436,158.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,608.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	469,151.24	45,000.00	-90.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>483,759.62</b>	<b>45,000.00</b>	<b>-90.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,134,101.62</b>	<b>2,689,003.00</b>	<b>-14.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	718,302.59	829,000.00	15.4%
Certificated Pupil Support Salaries		1200	192,676.87	200,000.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	133,918.92	145,000.00	8.3%
Other Certificated Salaries		1900	0.00	1,500.00	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,044,898.38</b>	<b>1,175,500.00</b>	<b>12.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	141,559.48	188,109.00	32.9%
Classified Support Salaries		2200	50,083.20	60,000.00	19.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	246,645.31	265,000.00	7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>438,287.99</b>	<b>513,109.00</b>	<b>17.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	270,990.26	187,120.00	-30.9%
PERS		3201-3202	77,294.52	98,966.00	28.0%
OASDI/Medicare/Alternative		3301-3302	46,990.28	57,500.00	22.4%
Health and Welfare Benefits		3401-3402	91,914.21	95,776.00	4.2%
Unemployment Insurance		3501-3502	7,171.20	7,262.00	1.3%
Workers' Compensation		3601-3602	39,030.96	57,558.00	47.5%
OPEB, Allocated		3701-3702	1,887.83	28,702.00	1420.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,240.12	12,500.00	-18.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>550,519.38</b>	<b>545,384.00</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	17,920.00	25,000.00	39.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,871.75	29,000.00	-30.7%
Noncapitalized Equipment		4400	90.67	10,000.00	10929.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>59,882.42</b>	<b>64,000.00</b>	<b>6.9%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	5,500.00	358.3%
Dues and Memberships		5300	1,600.00	5,000.00	212.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,303.99	27,000.00	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,266.34	10,000.00	89.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	438.68	200.00	-54.4%
Professional/Consulting Services and Operating Expenditures		5800	39,935.60	55,000.00	37.7%
Communications		5900	31,230.00	30,000.00	-3.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>106,974.61</b>	<b>132,700.00</b>	<b>24.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Culver City Unified  
Los Angeles County

Unaudited Actuals  
Adult Education Fund  
Expenditures by Object

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	93,806.05	85,057.00	-9.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			93,806.05	85,057.00	-9.3%
<b>TOTAL, EXPENDITURES</b>			2,294,368.83	2,515,750.00	9.6%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,706.00	207,845.00	-10.7%
3) Other State Revenue		8300-8599	2,417,636.00	2,436,158.00	0.8%
4) Other Local Revenue		8600-8799	483,759.62	45,000.00	-90.7%
5) TOTAL, REVENUES			3,134,101.62	2,689,003.00	-14.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,226,467.76	1,400,840.00	14.2%
2) Instruction - Related Services	2000-2999		624,976.11	675,853.00	8.1%
3) Pupil Services	3000-3999		256,167.15	246,000.00	-4.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		93,806.05	85,057.00	-9.3%
8) Plant Services	8000-8999		92,951.76	108,000.00	16.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,294,368.83	2,515,750.00	9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			839,732.79	173,253.00	-79.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			839,732.79	173,253.00	-79.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,153,895.74	2,993,628.53	39.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,153,895.74	2,993,628.53	39.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,153,895.74	2,993,628.53	39.0%
2) Ending Balance, June 30 (E + F1e)			2,993,628.53	3,166,881.53	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,893,432.23	3,066,685.23	6.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	96,696.30	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	100,196.30	New

Culver City Unified  
Los Angeles County

Unaudited Actuals  
Adult Education Fund  
Exhibit: Restricted Balance Detail

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<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
6391	Adult Education Program	1,875,444.92	2,310,902.92
9010	Other Restricted Local	1,017,987.31	755,782.31
Total, Restricted Balance		<u>2,893,432.23</u>	<u>3,066,685.23</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	852,102.85	1,015,939.00	19.2%
3) Other State Revenue		8300-8599	1,010,821.65	1,091,051.00	7.9%
4) Other Local Revenue		8600-8799	3,294,701.54	3,704,300.00	12.4%
5) TOTAL, REVENUES			5,157,626.04	5,811,290.00	12.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,639,842.08	1,781,897.00	8.7%
2) Classified Salaries		2000-2999	1,848,876.06	2,031,974.00	9.9%
3) Employee Benefits		3000-3999	1,482,419.74	1,439,942.00	-2.9%
4) Books and Supplies		4000-4999	211,745.89	206,770.00	-2.3%
5) Services and Other Operating Expenditures		5000-5999	48,570.77	55,489.00	14.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	267,750.94	314,682.00	17.5%
9) TOTAL, EXPENDITURES			5,499,205.48	5,830,754.00	6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(341,579.44)	(19,464.00)	-94.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	275,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(66,579.44)	(19,464.00)	-70.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	282,522.64	215,943.20	-23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			282,522.64	215,943.20	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			282,522.64	215,943.20	-23.6%
2) Ending Balance, June 30 (E + F1e)			215,943.20	196,479.20	-9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			210,943.20	220,379.20	4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(23,900.00)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	491,831.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	5,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	26,938.12		
4) Due from Grantor Government		9290	21,658.20		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			545,428.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	226,363.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	103,121.80		
6) TOTAL, LIABILITIES			329,484.96		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			215,943.20		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	99,411.85	101,000.00	1.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	752,691.00	914,939.00	21.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>852,102.85</b>	<b>1,015,939.00</b>	<b>19.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,298.65	4,500.00	95.8%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	877,086.00	1,086,551.00	23.9%
All Other State Revenue	All Other	8590	131,437.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,010,821.65</b>	<b>1,091,051.00</b>	<b>7.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,294,701.54	3,703,300.00	12.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,294,701.54</b>	<b>3,704,300.00</b>	<b>12.4%</b>
<b>TOTAL, REVENUES</b>			<b>5,157,626.04</b>	<b>5,811,290.00</b>	<b>12.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,448,590.32	1,555,136.00	7.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	191,251.76	226,761.00	18.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,639,842.08</b>	<b>1,781,897.00</b>	<b>8.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,367,958.19	1,483,056.00	8.4%
Classified Support Salaries		2200	165,434.18	210,477.00	27.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	315,483.69	338,441.00	7.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,848,876.06</b>	<b>2,031,974.00</b>	<b>9.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	312,456.80	185,487.00	-40.6%
PERS		3201-3202	465,631.26	480,570.00	3.2%
OASDI/Medicare/Alternative		3301-3302	187,548.51	193,610.00	3.2%
Health and Welfare Benefits		3401-3402	359,654.34	363,720.00	1.1%
Unemployment Insurance		3501-3502	16,357.59	18,150.00	11.0%
Workers' Compensation		3601-3602	91,800.85	96,920.00	5.6%
OPEB, Allocated		3701-3702	3,080.84	54,485.00	1668.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	45,889.55	47,000.00	2.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,482,419.74</b>	<b>1,439,942.00</b>	<b>-2.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,607.49	46,631.00	-4.1%
Noncapitalized Equipment		4400	10,855.98	13,139.00	21.0%
Food		4700	152,282.42	147,000.00	-3.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>211,745.89</b>	<b>206,770.00</b>	<b>-2.3%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,538.13	9,785.00	2.6%
Dues and Memberships		5300	450.00	451.00	0.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,523.62	17,100.00	3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,682.62	5,810.00	24.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,342.17)	500.00	-115.0%
Professional/Consulting Services and Operating Expenditures		5800	19,537.74	20,193.00	3.4%
Communications		5900	1,180.83	1,650.00	39.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>48,570.77</b>	<b>55,489.00</b>	<b>14.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	267,750.94	314,682.00	17.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>267,750.94</b>	<b>314,682.00</b>	<b>17.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,499,205.48</b>	<b>5,830,754.00</b>	<b>6.0%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	275,000.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			275,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			275,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	852,102.85	1,015,939.00	19.2%
3) Other State Revenue		8300-8599	1,010,821.65	1,091,051.00	7.9%
4) Other Local Revenue		8600-8799	3,294,701.54	3,704,300.00	12.4%
5) TOTAL, REVENUES			5,157,626.04	5,811,290.00	12.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,033,296.24	4,193,964.00	4.0%
2) Instruction - Related Services	2000-2999		810,119.46	882,006.00	8.9%
3) Pupil Services	3000-3999		300,641.24	348,835.00	16.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		267,750.94	314,682.00	17.5%
8) Plant Services	8000-8999		87,397.60	91,267.00	4.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,499,205.48	5,830,754.00	6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(341,579.44)	(19,464.00)	-94.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	275,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(66,579.44)	(19,464.00)	-70.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	282,522.64	215,943.20	-23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			282,522.64	215,943.20	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			282,522.64	215,943.20	-23.6%
2) Ending Balance, June 30 (E + F1e)			215,943.20	196,479.20	-9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			210,943.20	220,379.20	4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(23,900.00)	New

Culver City Unified  
Los Angeles County

Unaudited Actuals  
Child Development Fund  
Exhibit: Restricted Balance Detail

19 64444 0000000  
Form 12

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5059	Child Development: ARP California State Preschool Program	43,200.00	43,200.00
6130	Child Development: Center-Based Reserve Account	165,653.00	78,555.00
9010	Other Restricted Local	2,090.20	98,624.20
Total, Restricted Balance		<u>210,943.20</u>	<u>220,379.20</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,176,592.59	2,950,990.00	-7.1%
3) Other State Revenue		8300-8599	196,237.93	120,000.00	-38.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,372,830.52	3,070,990.00	-8.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,138,691.91	1,218,750.00	7.0%
3) Employee Benefits		3000-3999	446,070.66	598,700.00	34.2%
4) Books and Supplies		4000-4999	1,086,228.45	1,082,000.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	69,773.91	57,000.00	-18.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	88,538.47	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,829,303.40	2,956,450.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			543,527.12	114,540.00	-78.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			543,527.12	114,540.00	-78.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96,055.82	639,582.94	565.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,055.82	639,582.94	565.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,055.82	639,582.94	565.8%
2) Ending Balance, June 30 (E + F1e)			639,582.94	754,122.94	17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	50,781.89	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			572,408.69	737,730.58	28.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,392.36	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	16,392.36	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	184,878.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(111.76)		
4) Due from Grantor Government		9290	629,933.84		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	50,781.89		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			865,482.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	225,899.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			225,899.85		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			639,582.94		

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,176,592.59	2,950,990.00	-7.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,176,592.59</b>	<b>2,950,990.00</b>	<b>-7.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	196,237.93	120,000.00	-38.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>196,237.93</b>	<b>120,000.00</b>	<b>-38.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,372,830.52</b>	<b>3,070,990.00</b>	<b>-8.9%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	851,795.55	919,700.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	222,096.37	232,050.00	4.5%
Clerical, Technical and Office Salaries		2400	64,799.99	67,000.00	3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,138,691.91</b>	<b>1,218,750.00</b>	<b>7.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	190,854.38	216,700.00	13.5%
OASDI/Medicare/Alternative		3301-3302	80,064.36	90,000.00	12.4%
Health and Welfare Benefits		3401-3402	94,137.42	111,000.00	17.9%
Unemployment Insurance		3501-3502	5,427.70	70,000.00	1189.7%
Workers' Compensation		3601-3602	29,985.37	37,000.00	23.4%
OPEB, Allocated		3701-3702	0.00	17,000.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	45,601.43	57,000.00	25.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>446,070.66</b>	<b>598,700.00</b>	<b>34.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,507.55	27,000.00	5.9%
Noncapitalized Equipment		4400	10,603.00	0.00	-100.0%
Food		4700	1,050,117.90	1,055,000.00	0.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,086,228.45</b>	<b>1,082,000.00</b>	<b>-0.4%</b>

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,040.00	1,500.00	-70.2%
Dues and Memberships		5300	522.62	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,312.00	13,000.00	106.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,471.45	35,000.00	14.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(88.07)	(15,000.00)	16931.9%
Professional/Consulting Services and Operating Expenditures		5800	27,515.91	22,500.00	-18.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>69,773.91</b>	<b>57,000.00</b>	<b>-18.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	88,538.47	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>88,538.47</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,829,303.40</b>	<b>2,956,450.00</b>	<b>4.5%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,176,592.59	2,950,990.00	-7.1%
3) Other State Revenue		8300-8599	196,237.93	120,000.00	-38.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,372,830.52	3,070,990.00	-8.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,734,452.93	2,943,450.00	7.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		88,538.47	0.00	-100.0%
8) Plant Services	8000-8999		6,312.00	13,000.00	106.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,829,303.40	2,956,450.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			543,527.12	114,540.00	-78.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			543,527.12	114,540.00	-78.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	96,055.82	639,582.94	565.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,055.82	639,582.94	565.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,055.82	639,582.94	565.8%
2) Ending Balance, June 30 (E + F1e)			639,582.94	754,122.94	17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	50,781.89	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			572,408.69	737,730.58	28.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,392.36	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	16,392.36	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	549,608.69	714,930.58
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	22,600.00	22,600.00
7029	Child Nutrition: Food Service Staff Training Funds	200.00	200.00
Total, Restricted Balance		<u>572,408.69</u>	<u>737,730.58</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	753,798.45	512,000.00	-32.1%
5) TOTAL, REVENUES			753,798.45	512,000.00	-32.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	110,896.54	120,000.00	8.2%
6) Capital Outlay		6000-6999	58,395.00	500,000.00	756.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			169,291.54	620,000.00	266.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			584,506.91	(108,000.00)	-118.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			584,506.91	(108,000.00)	-118.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,881,912.47	5,466,419.38	12.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,881,912.47	5,466,419.38	12.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,881,912.47	5,466,419.38	12.0%
2) Ending Balance, June 30 (E + F1e)					
			5,466,419.38	5,358,419.38	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,837,359.07	2,337,359.07	27.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	3,629,060.31	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	3,021,060.31	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,421,420.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	71,971.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,493,391.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	26,972.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			26,972.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,466,419.38		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,625.49	12,000.00	-62.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	722,172.96	500,000.00	-30.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>753,798.45</b>	<b>512,000.00</b>	<b>-32.1%</b>
<b>TOTAL, REVENUES</b>			<b>753,798.45</b>	<b>512,000.00</b>	<b>-32.1%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,554.04	60,000.00	41.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	68,342.50	60,000.00	-12.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>110,896.54</b>	<b>120,000.00</b>	<b>8.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	58,395.00	500,000.00	756.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>58,395.00</b>	<b>500,000.00</b>	<b>756.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>169,291.54</b>	<b>620,000.00</b>	<b>266.2%</b>

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	753,798.45	512,000.00	-32.1%
5) TOTAL, REVENUES			753,798.45	512,000.00	-32.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		169,291.54	620,000.00	266.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			169,291.54	620,000.00	266.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			584,506.91	(108,000.00)	-118.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			584,506.91	(108,000.00)	-118.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,881,912.47	5,466,419.38	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,881,912.47	5,466,419.38	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,881,912.47	5,466,419.38	12.0%
2) Ending Balance, June 30 (E + F1e)			5,466,419.38	5,358,419.38	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,837,359.07	2,337,359.07	27.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,629,060.31	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	3,021,060.31	New

Culver City Unified  
Los Angeles County

Unaudited Actuals  
Capital Facilities Fund  
Exhibit: Restricted Balance Detail

19 64444 0000000  
Form 25

<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
9010	Other Restricted Local	1,837,359.07	2,337,359.07
Total, Restricted Balance		<u>1,837,359.07</u>	<u>2,337,359.07</u>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,492.76	0.00	-100.0%
5) TOTAL, REVENUES			7,492.76	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	760,184.64	600,000.00	-21.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			760,184.64	600,000.00	-21.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(752,691.88)	(600,000.00)	-20.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(752,691.88)	(600,000.00)	-20.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,642,371.72	889,679.84	-45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,642,371.72	889,679.84	-45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,642,371.72	889,679.84	-45.8%
2) Ending Balance, June 30 (E + F1e)			889,679.84	289,679.84	-67.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			659,540.05	59,540.05	-91.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	230,139.79	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	230,139.79	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	928,298.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,807.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			931,105.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	41,426.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			41,426.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			889,679.84		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,492.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,492.76	0.00	-100.0%
<b>TOTAL, REVENUES</b>			7,492.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	760,184.64	600,000.00	-21.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>760,184.64</b>	<b>600,000.00</b>	<b>-21.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>760,184.64</b>	<b>600,000.00</b>	<b>-21.1%</b>

Culver City Unified  
Los Angeles County

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

19 64444 0000000  
Form 35

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,492.76	0.00	-100.0%
5) TOTAL, REVENUES			7,492.76	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		760,184.64	600,000.00	-21.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			760,184.64	600,000.00	-21.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(752,691.88)	(600,000.00)	-20.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(752,691.88)	(600,000.00)	-20.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,642,371.72	889,679.84	-45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,642,371.72	889,679.84	-45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,642,371.72	889,679.84	-45.8%
2) Ending Balance, June 30 (E + F1e)			889,679.84	289,679.84	-67.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	659,540.05	59,540.05	-91.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	230,139.79	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	230,139.79	New

Culver City Unified  
Los Angeles County

Unaudited Actuals  
County School Facilities Fund  
Exhibit: Restricted Balance Detail

19 64444 0000000  
Form 35

<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
7710	State School Facilities Projects	659,540.05	59,540.05
Total, Restricted Balance		<u>659,540.05</u>	<u>59,540.05</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,063,202.27	2,230,000.00	-68.4%
5) TOTAL, REVENUES			7,063,202.27	2,230,000.00	-68.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,489.90	0.00	-100.0%
6) Capital Outlay		6000-6999	1,375,368.89	2,100,000.00	52.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,423,858.79	2,100,000.00	47.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,639,343.48	130,000.00	-97.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,187,451.42	1,500,000.00	-31.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,187,451.42)	(1,500,000.00)	-31.4%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,451,892.06	(1,370,000.00)	-139.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,344,632.30	19,796,524.36	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,344,632.30	19,796,524.36	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,344,632.30	19,796,524.36	21.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	19,253,559.75	17,803,559.75	-7.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	542,964.61	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	622,964.61	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	19,979,175.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	47,299.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,026,474.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	229,950.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			229,950.30		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,796,524.36		

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	6,956,859.27	2,150,000.00	-69.1%
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.0%
Leases and Rentals		8660	106,343.00	80,000.00	-24.8%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,063,202.27</b>	<b>2,230,000.00</b>	<b>-68.4%</b>
<b>TOTAL, REVENUES</b>			<b>7,063,202.27</b>	<b>2,230,000.00</b>	<b>-68.4%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,489.90	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>48,489.90</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,335,419.04	2,100,000.00	57.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	39,949.85	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,375,368.89</b>	<b>2,100,000.00</b>	<b>52.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,423,858.79</b>	<b>2,100,000.00</b>	<b>47.5%</b>

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,187,451.42	1,500,000.00	-31.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			2,187,451.42	1,500,000.00	-31.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,187,451.42)	(1,500,000.00)	-31.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,063,202.27	2,230,000.00	-68.4%
5) TOTAL, REVENUES			7,063,202.27	2,230,000.00	-68.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,423,858.79	2,100,000.00	47.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,423,858.79	2,100,000.00	47.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,639,343.48	130,000.00	-97.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,187,451.42	1,500,000.00	-31.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,187,451.42)	(1,500,000.00)	-31.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,451,892.06	(1,370,000.00)	-139.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,344,632.30	19,796,524.36	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,344,632.30	19,796,524.36	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,344,632.30	19,796,524.36	21.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	542,964.61	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	622,964.61	New

Culver City Unified  
Los Angeles County

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Exhibit: Restricted Balance Detail

19 64444 0000000  
Form 40

<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
9010	Other Restricted Local	19,253,559.75	17,803,559.75
Total, Restricted Balance		<u>19,253,559.75</u>	<u>17,803,559.75</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,468.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,585,555.00	0.00	-100.0%
5) TOTAL, REVENUES			6,606,023.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,666,667.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,666,667.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(60,644.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(60,644.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,955,384.00	4,894,740.00	-1.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,955,384.00	4,894,740.00	-1.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,955,384.00	4,894,740.00	-1.2%
2) Ending Balance, June 30 (E + F1e)					
			4,894,740.00	4,894,740.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	4,894,740.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	4,894,740.00	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,894,740.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,894,740.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,894,740.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	20,468.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			20,468.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,578,537.00	0.00	-100.0%
Unsecured Roll		8612	464,375.00	0.00	-100.0%
Prior Years' Taxes		8613	185,617.00	0.00	-100.0%
Supplemental Taxes		8614	328,865.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	14,926.00	0.00	-100.0%
Interest		8660	13,235.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,585,555.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			6,606,023.00	0.00	-100.0%

Culver City Unified  
Los Angeles County

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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Form 51

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,705,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	4,961,667.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,666,667.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>6,666,667.00</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,468.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,585,555.00	0.00	-100.0%
5) TOTAL, REVENUES			6,606,023.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,666,667.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,666,667.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(60,644.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(60,644.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,955,384.00	4,894,740.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,955,384.00	4,894,740.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,955,384.00	4,894,740.00	-1.2%
2) Ending Balance, June 30 (E + F1e)			4,894,740.00	4,894,740.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,894,740.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	4,894,740.00	New

Culver City Unified  
Los Angeles County

Unaudited Actuals  
Bond Interest and Redemption Fund  
Exhibit: Restricted Balance Detail

19 64444 0000000  
Form 51

<u>Resource</u>	<u>Description</u>	<u>2021-22</u> <u>Unaudited Actuals</u>	<u>2022-23</u> <u>Budget</u>
Total, Restricted Balance		0.00	0.00

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,356.89	6,356.89	6,871.00	6,356.90	6,356.90	6,703.90
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,356.89	6,356.89	6,871.00	6,356.90	6,356.90	6,703.90
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	6.53	6.53	6.53	6.53	6.53	6.53
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	6.53	6.53	6.53	6.53	6.53	6.53
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,363.42	6,363.42	6,877.53	6,363.43	6,363.43	6,710.43
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	1,517,971.00		1,517,971.00			1,517,971.00
Work in Progress	41,361,839.00	(281,076.00)	41,080,763.00			41,080,763.00
Total capital assets not being depreciated	42,879,810.00	(281,076.00)	42,598,734.00	0.00	0.00	42,598,734.00
Capital assets being depreciated:						
Land Improvements	6,218,877.00		6,218,877.00			6,218,877.00
Buildings	160,793,075.00	4,767,299.00	165,560,374.00			165,560,374.00
Equipment	6,954,456.00	29,985.00	6,984,441.00			6,984,441.00
Total capital assets being depreciated	173,966,408.00	4,797,284.00	178,763,692.00	0.00	0.00	178,763,692.00
Accumulated Depreciation for:						
Land Improvements	(4,829,666.00)	(125,398.00)	(4,955,064.00)			(4,955,064.00)
Buildings	(40,339,830.00)	(2,559,648.00)	(42,899,478.00)			(42,899,478.00)
Equipment	(5,207,741.00)	(246,296.00)	(5,454,037.00)			(5,454,037.00)
Total accumulated depreciation	(50,377,237.00)	(2,931,342.00)	(53,308,579.00)	0.00	0.00	(53,308,579.00)
Total capital assets being depreciated, net excluding lease assets	123,589,171.00	1,865,942.00	125,455,113.00	0.00	0.00	125,455,113.00
Lease Assets						
Accumulated amortization for lease assets						
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	166,468,981.00	1,584,866.00	168,053,847.00	0.00	0.00	168,053,847.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land						
Work in Progress						
Total capital assets not being depreciated						
Capital assets being depreciated:						
Land Improvements						
Buildings						
Equipment						
Total capital assets being depreciated						
Accumulated Depreciation for:						
Land Improvements						
Buildings						
Equipment						
Total accumulated depreciation						
Total capital assets being depreciated, net excluding lease assets						
Lease Assets						
Accumulated amortization for lease assets						
Total lease assets, net						
Business-type activity capital assets, net						

Unaudited Actuals  
FINANCIAL REPORTS  
2021-22 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	54.96%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$35,149.28
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$51,795,883.52
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$51,795,883.52
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	5.46%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 13, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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E-mail Address

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I	ESSER II	ESSER III	ESSER III: Learning Loss	Special Education ARP IDEA Local Assistance	Special Education ARP IDEA Preschool Grant	Special Education IDEA Local Assistance
1. Prior Year Carryover	262,997.07	747,512.64	2,320,711.19	582,522.00			
2. a. Current Year Award	387,609.00				287,294.00	27,185.00	1,399,306.00
b. Transferability (ESSA)		(102.00)					
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	387,609.00	(102.00)	0.00	0.00	287,294.00	27,185.00	1,399,306.00
3. Required Matching Funds/Other							
4. Total Available Award	650,606.07	747,410.64	2,320,711.19	582,522.00	287,294.00	27,185.00	1,399,306.00
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	449,603.72	747,410.64	281,799.19	0.00	0.00	0.00	346,687.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	449,603.72	747,410.64	281,799.19	0.00	0.00	0.00	346,687.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	581,677.00	747,410.64	281,799.19		287,294.00	27,185.00	1,399,306.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	581,677.00	747,410.64	281,799.19	0.00	287,294.00	27,185.00	1,399,306.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(132,073.28)	0.00	0.00	0.00	(287,294.00)	(27,185.00)	(1,052,619.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	132,073.28	0.00	0.00	0.00	287,294.00	27,185.00	1,052,619.00
14. Unused Grant Award Calculation (line 4 minus line 9)	68,929.07	0.00	2,038,912.00	582,522.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	68,929.07	0.00	2,038,912.00	582,522.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	581,677.00	747,410.64	281,799.19	0.00	287,294.00	27,185.00	1,399,306.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) <b>AWARD</b>	Special Education IDEA Local Assistance PS ISP 10115 3311 8181	Special Education IDEA Preschool Grant 13430 3315 8182	Special Education IDEA Mental Health 14468 3327 8182	Special Education IDEA Preschool Staff Development 13431 3345 8182	Special Education IDEA Alternate Dispute Resolution 13007 3395 8182	Carl D. Perkins Career Technical Ed. 14894 3550 8290	Title II Part A Supporting Effective Instruction 14341 4035 8290
1. Prior Year Carryover							
2. a. Current Year Award	20,606.00	41,492.00	235,472.00	2,000.00	88,158.00	21,970.00	53,647.71
b. Transferability (ESSA)				1,000.00	16,410.00		81,079.00
c. Other Adjustments							37,589.54
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	20,606.00	41,492.00	235,472.00	1,000.00	16,410.00	21,970.00	118,668.54
3. Required Matching Funds/Other							
4. Total Available Award	20,606.00	41,492.00	235,472.00	3,000.00	104,568.00	21,970.00	172,316.25
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	17,071.00	14,150.00	95,870.00	2,000.00	0.00	6,916.65	172,316.25
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	17,071.00	14,150.00	95,870.00	2,000.00	0.00	6,916.65	172,316.25
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	20,606.00	41,492.00	235,472.00	2,000.00	88,158.00	21,970.00	172,316.25
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,606.00	41,492.00	235,472.00	2,000.00	88,158.00	21,970.00	172,316.25
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(3,535.00)	(27,342.00)	(139,602.00)	0.00	(88,158.00)	(15,053.35)	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	3,535.00	27,342.00	139,602.00	0.00	88,158.00	15,053.35	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	1,000.00	16,410.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	1,000.00	16,410.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,606.00	41,492.00	235,472.00	2,000.00	88,158.00	21,970.00	172,316.25

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title IV Part A Student Support Grant	Title III Immigrant Student Program	Title III English Learner Student Program	American Rescue Plan - Homeless Children & Youth II	Pandemic EBT Local Admin. Grant	ELC Covid Testing Award	TOTAL
	15396	15146	14346	15566	15644		
	4127	4201	4203	5634	5810	5870	
	8290	8290	8290	8290	8290	8290	
1. Prior Year Carryover	52,190.62	25,210.02	73,951.07				4,208,900.32
2. a. Current Year Award	29,210.00	0.00	85,819.00	15,964.00	3,063.00	344,809.79	2,998,288.79
b. Transferability (ESSA)			(8,617.09)				28,972.45
c. Other Adjustments							(102.00)
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	29,210.00	0.00	77,201.91	15,964.00	3,063.00	344,809.79	3,027,159.24
3. Required Matching Funds/Other							0.00
4. Total Available Award	81,400.62	25,210.02	151,152.98	15,964.00	3,063.00	344,809.79	7,236,059.56
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	26,868.62	4,542.94	151,152.98	3,991.00	3,063.00	344,809.79	0.00
7. Contributed Matching Funds							2,668,252.78
8. Total Available (sum lines 5, 6, & 7)	26,868.62	4,542.94	151,152.98	3,991.00	3,063.00	344,809.79	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	33,557.91	831.37	151,152.98	0.00		344,809.79	4,437,038.13
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	33,557.91	831.37	151,152.98	0.00	0.00	344,809.79	4,437,038.13
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,689.29)	3,711.57	0.00	3,991.00	3,063.00	0.00	(1,768,785.35)
a. Unearned Revenue	0.00	3,711.57	0.00	3,991.00	3,063.00	0.00	10,765.57
b. Accounts Payable						0.00	0.00
c. Accounts Receivable	6,689.29	0.00	0.00	0.00	0.00		1,779,550.92
14. Unused Grant Award Calculation (line 4 minus line 9)	47,842.71	24,378.65	0.00	15,964.00	3,063.00	0.00	2,799,021.43
15. If Carryover is allowed, enter line 14 amount here	47,842.71	24,378.65	0.00	15,964.00	3,063.00	0.00	2,799,021.43
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	33,557.91	831.37	151,152.98	0.00	0.00	344,809.79	4,437,038.13



STATE PROGRAM NAME	After School Education and Safety	Universal Prekinder Planning & Implementation Grant	CTEI California Partnership Academies	CTE Incentive Grant	K-12 Strong Workforce Program	Special Education Workability	Tabacco Use Prevention Education
RESOURCE CODE	6010	6053	6385	6387	6388	6520	6695
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover				298,230.00	393,787.60		
2. a. Current Year Award	202,487.11	173,779.00	18,220.98	383,275.00	557,673.00	67,260.00	46,834.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	202,487.11	173,779.00	18,220.98	383,275.00	557,673.00	67,260.00	46,834.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	202,487.11	173,779.00	18,220.98	681,505.00	951,460.60	67,260.00	46,834.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	182,238.37	171,986.00	16,875.00	255,928.40	231,618.64		
7. Contributed Matching Funds				344,947.00	203,753.00	0.00	11,838.43
8. Total Available (sum lines 5, 6, & 7)	182,238.37	171,986.00	16,875.00	600,875.40	435,371.64	0.00	11,838.43
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	202,487.11	0.00	18,220.98	282,877.51	249,527.46	67,260.00	46,834.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	202,487.11	0.00	18,220.98	282,877.51	249,527.46	67,260.00	46,834.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(20,248.74)	171,986.00	(1,345.98)	317,997.89	185,844.18	(67,260.00)	(34,995.57)
a. Unearned Revenue	0.00	171,986.00	0.00	317,997.89	396,864.43	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	20,248.74	0.00	1,345.98	0.00	211,020.25	67,260.00	34,995.57
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	173,779.00	0.00	398,627.49	701,933.14	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	173,779.00	0.00	398,627.49	701,933.14	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	202,487.11	0.00	18,220.98	282,877.51	249,527.46	67,260.00	46,834.00

2021-22 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	In-Person Instruction Grant	TOTAL
RESOURCE CODE	7422	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover	1,809,304.82	2,501,322.42
2. a. Current Year Award		1,449,529.09
b. Other Adjustments		0.00
c. Adj Curr Yr Award	0.00	1,449,529.09
(sum lines 2a & 2b)		0.00
3. Required Matching Funds/Other		
4. Total Available Award	1,809,304.82	3,950,851.51
(sum lines 1, 2c, & 3)		
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year	662,646.82	1,150,193.86
6. Cash Received in Current Year	1,146,658.00	2,078,295.80
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	1,809,304.82	3,228,489.66
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	1,576,874.45	2,444,081.51
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	1,576,874.45	2,444,081.51
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	232,430.37	784,408.15
a. Unearned Revenue	232,430.37	1,119,278.69
b. Accounts Payable		0.00
c. Accounts Receivable		334,870.54
14. Unused Grant Award Calculation (line 4 minus line 9)	232,430.37	1,506,770.00
15. If Carryover is allowed, enter line 14 amount here	232,430.37	1,506,770.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,576,874.45	2,444,081.51

2021-22 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
<b>AWARD</b>	
1. Prior Year Carryover	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award	0.00
(sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award	0.00
(sum lines 1, 2c, & 3)	0.00
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	0.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00

FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	AWARD	TOTAL
1. Prior Year Restricted Ending Balance	0.00	0.00
2. a. Current Year Award	0.00	0.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award	0.00	0.00
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award	0.00	0.00
(sum lines 1, 2c, & 3)	0.00	0.00
<b>REVENUES</b>		
5. Cash Received in Current Year	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	0.00	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery: Unrestricted	Education Protection Account	Expanded Learning Opportunities Program	Educator Effectiveness	Lottery: Instructional Materials	Special Education Apportionment	Special Ed: Dispute Prevention and Dispute Resolution
RESOURCE CODE	1100	1400	2600	6266	6300	6500	6536
REVENUE OBJECT	8560	8012	8590	8590	8560	8311/8319	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	1,249,373.00	10,611,679.00	835,691.00	1,550,435.00	673,741.45	51,180.21	
b. Other Adjustments					578,763.54	5,922,076.00	311,034.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,249,373.00	10,611,679.00	835,691.00	1,550,435.00	578,763.54	6,014,838.00	311,034.00
3. Required Matching Funds/Other						10,402,787.58	
4. Total Available Award (sum lines 1, 2c, & 3)	1,249,373.00	10,611,679.00	835,691.00	1,550,435.00	1,252,504.99	16,468,805.79	311,034.00
<b>REVENUES</b>							
5. Cash Received in Current Year	1,053,898.76	10,611,679.00	835,691.00	1,550,435.00	366,497.46	5,985,426.00	311,034.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	195,474.24	0.00	0.00	0.00	212,266.08	29,412.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	195,474.24	0.00	0.00	0.00	212,266.08	29,412.00	0.00
8. Contributed Matching Funds						10,402,787.58	
9. Total Available (sum lines 5, 7c, & 8)	1,249,373.00	10,611,679.00	835,691.00	1,550,435.00	578,763.54	16,417,625.58	311,034.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,249,373.00	10,611,679.00	835,691.00	178,993.14	86,020.53	16,419,361.39	39,283.31
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,249,373.00	10,611,679.00	835,691.00	178,993.14	86,020.53	16,419,361.39	39,283.31
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	1,371,441.86	1,166,484.46	49,444.40	271,750.69

STATE PROGRAM NAME	Special Ed: Learning Recovery Support	State Mental Health - Related Services	Special Education Early Intervention Preschool Grant	Classified Emp Prof Development Block Grant	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	Expanded Learning Opportunities Grant
RESOURCE CODE	6537	6546	6547	7311	7412	7413	7425
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		186,621.42		47,968.00			3,978,667.50
2. a. Current Year Award	385,842.00	1,307,543.00	219,862.00	0.00	504,880.00	75,025.00	0.00
b. Other Adjustments							(1,534,439.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	385,842.00	1,307,543.00	219,862.00	0.00	504,880.00	75,025.00	(1,534,439.00)
3. Required Matching Funds/Other							(440,047.00)
4. Total Available Award (sum lines 1, 2c, & 3)	385,842.00	1,494,164.42	219,862.00	47,968.00	504,880.00	75,025.00	2,004,181.50
<b>REVENUES</b>							
5. Cash Received in Current Year	385,842.00	1,307,543.00	219,862.00	0.00	378,660.00	56,269.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	126,220.00	18,756.00	(1,534,439.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	126,220.00	18,756.00	(1,534,439.00)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	385,842.00	1,307,543.00	219,862.00	0.00	504,880.00	75,025.00	(1,534,439.00)
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	5,473.00	1,279,025.63	60,861.87	0.00	97,464.13	0.00	2,004,181.50
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,473.00	1,279,025.63	60,861.87	0.00	97,464.13	0.00	2,004,181.50
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	380,369.00	215,138.79	159,000.13	47,968.00	407,415.87	75,025.00	0.00

STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Expanded Learning Opportunities Grant Paraprofessionals	On-Going & Major Maintenance RMA	TOTAL
RESOURCE CODE	7426	8150	
REVENUE OBJECT	8590	8980	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	439,238.00		5,377,416.58
2. a. Current Year Award	0.00		23,552,203.54
b. Other Adjustments	(439,238.00)		(1,880,915.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(439,238.00)	0.00	21,671,288.54
3. Required Matching Funds/Other	440,047.00	3,501,503.22	13,904,290.80
4. Total Available Award (sum lines 1, 2c, & 3)	440,047.00	3,501,503.22	40,952,995.92
<b>REVENUES</b>			
5. Cash Received in Current Year	0.00		23,062,837.22
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(439,238.00)	0.00	(1,391,548.68)
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(439,238.00)	0.00	(1,391,548.68)
8. Contributed Matching Funds	440,047.00	3,501,503.22	14,344,337.80
9. Total Available (sum lines 5, 7c, & 8)	809.00	3,501,503.22	36,015,626.34
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	60,365.84	3,501,503.22	36,429,276.56
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	60,365.84	3,501,503.22	36,429,276.56
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	379,681.16	0.00	4,523,719.36

LOCAL PROGRAM NAME	Medi-Cal LEA Program	Sony Visual Arts	Culver City Education Foundation	Culver Currents	High School Boosters	Cotsen	Linwood Howe Boosters
RESOURCE CODE	9010	90126	90127	90146	90151	90400	91202
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	265,559.34	60,577.52	70.83		(192.19)	42,265.94	24,293.01
2. a. Current Year Award	15,320.82	25,000.00	166,130.64	4,850.00	104,324.47	861.76	89,387.33
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,320.82	25,000.00	166,130.64	4,850.00	104,324.47	861.76	89,387.33
3. Required Matching Funds/Other				21,486.00			
4. Total Available Award (sum lines 1, 2c, & 3)	280,880.16	85,577.52	166,201.47	26,336.00	104,132.28	43,127.70	113,680.34
<b>REVENUES</b>							
5. Cash Received in Current Year	15,320.82	25,000.00	107,505.29	4,850.00	69,343.30	861.76	73,156.79
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	58,625.35	0.00	34,981.17	0.00	16,230.54
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	58,625.35	0.00	34,981.17	0.00	16,230.54
8. Contributed Matching Funds				21,486.00			
9. Total Available (sum lines 5, 7c, & 8)	15,320.82	25,000.00	166,130.64	26,336.00	104,324.47	861.76	89,387.33
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	105,754.15	32,786.93	166,201.47	26,336.00	103,294.83	43,127.70	90,681.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	105,754.15	32,786.93	166,201.47	26,336.00	103,294.83	43,127.70	90,681.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	175,126.01	52,790.59	0.00	0.00	837.45	0.00	22,999.34



LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Local Donations	ROP	TOTAL
RESOURCE CODE	91400	96351	
REVENUE OBJECT	8699	8980	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	344,386.71		736,961.16
2. a. Current Year Award	18,812.13		424,687.15
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,812.13	0.00	424,687.15
3. Required Matching Funds/Other			
4. Total Available Award (sum lines 1, 2c, & 3)	363,198.84	1,256,570.56	1,278,056.56
<b>REVENUES</b>			2,439,704.87
5. Cash Received in Current Year	18,812.13		314,850.09
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	109,837.06
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	109,837.06
8. Contributed Matching Funds		1,256,570.56	1,278,056.56
9. Total Available (sum lines 5, 7c, & 8)	18,812.13	1,256,570.56	1,702,743.71
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	64,058.11	1,256,570.56	1,888,810.75
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	64,058.11	1,256,570.56	1,888,810.75
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	299,140.73	0.00	550,894.12

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	42,104,731.17	301	0.00	303	42,104,731.17	305	1,419,437.80	1,841,612.03	307	40,263,119.14	309
2000 - Classified Salaries	13,505,042.90	311	0.00	313	13,505,042.90	315	501,746.21	1,006,919.47	317	12,498,123.43	319
3000 - Employee Benefits	22,979,283.69	321	493,866.92	323	22,485,416.77	325	299,508.28	702,752.79	327	21,782,663.98	329
4000 - Books, Supplies Equip Replace. (6500)	4,956,519.09	331	44,448.20	333	4,912,070.89	335	93,165.54	1,216,124.27	337	3,695,946.62	339
5000 - Services... & 7300 - Indirect Costs	13,750,927.80	341	0.00	343	13,750,927.80	345	3,225,522.33	4,117,589.33	347	9,633,338.47	349
TOTAL					96,758,189.53	365	TOTAL		87,873,191.64	369	

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			54.96%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.96%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.04%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	87,873,191.64
5. Deficiency Amount (Part III, Line 3 times Line 4)	35,149.28

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Reductions for Federal and State Categorical programs that did not incur teacher salaries and are in compliance per Ed. code 41372.	

Unaudited Actuals  
2021-22 Unaudited Actuals  
Schedule of Long-Term Liabilities

Culver City Unified  
Los Angeles County

19 64444 0000000  
Form DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	117,140,000.00	(1,555,585.00)	115,584,415.00			115,584,415.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	5,834,781.00	(251,921.00)	5,582,860.00			5,582,860.00	
Net Pension Liability	92,760,965.00	6,540,797.00	99,301,762.00			99,301,762.00	
Total/Net OPEB Liability	21,775,557.00	4,408,380.00	26,183,937.00			26,183,937.00	
Compensated Absences Payable	938,586.00	110,928.00	1,049,514.00			1,049,514.00	
Governmental activities long-term liabilities	238,449,889.00	9,252,599.00	247,702,488.00	0.00	0.00	247,702,488.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	97,728,202.93
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,437,067.13
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	167,199.48
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	275,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	46.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				442,245.48
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				92,848,890.32

Culver City Unified  
Los Angeles County

Unaudited Actuals  
2021-22 Unaudited Actuals  
Every Student Succeeds Act Maintenance of Effort Expenditures

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Form ESMOE

	<b>2021-22 Annual ADA/ Exps. Per ADA</b>	
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		6,363.42
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,591.04
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	81,567,037.03	11,867.42
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	81,567,037.03	11,867.42
B. Required effort (Line A.2 times 90%)	73,410,333.33	10,680.68
C. Current year expenditures (Line I.E and Line II.B)	92,848,890.32	14,591.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

Culver City Unified  
Los Angeles County

Unaudited Actuals  
2021-22 Unaudited Actuals  
Every Student Succeeds Act Maintenance of Effort Expenditures

19 64444 0000000  
Form ESMOE

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2020-21 Actual</b>			<b>2021-22 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	52,909,411.29		52,909,411.29			51,795,883.52
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,872.95		6,872.95			6,363.42
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2020-21</b>			<b>Adjustments to 2021-22</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	6,363.42		6,363.42	6,363.43		6,363.43
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			6,363.42			6,363.43
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	63,006.78		63,006.78	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	37.13		37.13	0.00		0.00
4. Secured Roll Taxes (Object 8041)	13,556,723.14		13,556,723.14	28,656,220.00		28,656,220.00
5. Unsecured Roll Taxes (Object 8042)	0.00		0.00	0.00		0.00
6. Prior Years' Taxes (Object 8043)	386,226.65		386,226.65	0.00		0.00
7. Supplemental Taxes (Object 8044)	19,710.30		19,710.30	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,046,979.02		4,046,979.02	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	21,275.36		21,275.36	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	12,024,930.36		12,024,930.36	0.00		0.00
12. Parcel Taxes (Object 8621)	2,408,899.58		2,408,899.58	2,457,000.00		2,457,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	32,527,788.32	0.00	32,527,788.32	31,113,220.00	0.00	31,113,220.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	32,527,788.32	0.00	32,527,788.32	31,113,220.00	0.00	31,113,220.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,595,125.53			1,486,782.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	3,501,503.22		3,501,503.22	2,997,093.00		2,997,093.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	3,501,503.22	0.00	5,096,628.75	2,997,093.00	0.00	4,483,875.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	39,688,330.26		39,688,330.26	43,326,699.00		43,326,699.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(2,928,350.00)		(2,928,350.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	36,759,980.26	0.00	36,759,980.26	43,326,699.00	0.00	43,326,699.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	96,739,623.20		96,739,623.20	98,259,546.00		98,259,546.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	94,709.76		94,709.76	50,000.00		50,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2021-22 Actual</b>			<b>2022-23 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			52,909,411.29			51,795,883.52
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9259			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			51,795,883.52			55,706,472.73
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			32,527,788.32			31,113,220.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			763,610.40			763,611.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			24,364,723.95			29,077,127.73
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			24,364,723.95			29,077,127.73
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			55,753.33			30,643.84
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			32,583,541.65			31,143,863.84
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			24,308,970.62			29,046,483.89
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			32,583,541.65			
b. State Subventions (Line D8)			24,308,970.62			
c. Less: Excluded Appropriations (Line C23)			5,096,628.75			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			51,795,883.52			



	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			51,795,883.52			55,706,472.73
12. Appropriations Subject to the Limit (Line D9d)			51,795,883.52			

\* Please provide below an explanation for each entry in the adjustments column.

Robert Quinn, Assistant Superintendent - Business Services  
Gann Contact Person

310-842-4220  
Contact Phone Number

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 3,138,641.32
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 74,956,595.52

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.19%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,040,762.80
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,037,358.74
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	385,211.03
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,463,332.57
9. Carry-Forward Adjustment (Part IV, Line F)	64,080.72
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,527,413.29

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	56,301,911.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,767,338.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,767,324.28
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,599.97
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	952,459.53
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	19,429.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	618,386.99
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,808,369.65
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,200,562.78
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,079,172.12
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,690,647.03
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	101,209,201.27

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 5.40%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19) 5.46%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>5,463,332.57</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(85,768.78)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.25%) times Part III, Line B19); zero if negative	<u>64,080.72</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.25%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.25%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>64,080.72</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>64,080.72</u>

Culver City Unified  
Los Angeles County

Unaudited Actuals  
2021-22 Unaudited Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

19 64444 0000000  
Form ICR

Approved indirect cost rate: 5.25%  
Highest rate used in any program: 5.25%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	552,662.23	29,014.77	5.25%
01	3305	272,963.42	14,330.58	5.25%
01	3308	25,828.98	1,356.02	5.25%
01	3310	1,329,506.89	69,799.11	5.25%
01	3315	39,422.33	2,069.67	5.25%
01	4127	31,884.00	1,673.91	5.25%
01	4201	789.90	41.47	5.25%
01	6266	176,101.61	2,891.53	1.64%
01	6387	268,767.23	14,110.28	5.25%
01	6388	239,930.25	9,597.21	4.00%
01	6500	15,645,412.55	773,948.84	4.95%
01	6520	63,904.99	3,355.01	5.25%
01	6537	5,200.00	273.00	5.25%
01	6546	1,277,778.70	1,246.93	0.10%
01	6547	57,826.00	3,035.87	5.25%
01	7412	92,602.50	4,861.63	5.25%
01	7422	1,498,218.00	78,656.45	5.25%
01	8150	3,281,317.59	160,248.85	4.88%
11	6391	1,602,740.81	80,137.04	5.00%
11	9010	260,362.07	13,669.01	5.25%
12	5025	2,164,314.52	113,626.52	5.25%
12	5320	0.00	7,994.83	N/A
12	6105	1,571,761.49	82,517.48	5.25%
12	9010	1,211,659.11	63,612.11	5.25%
13	5310	1,686,447.03	88,538.47	5.25%

Unaudited Actuals  
2021-22 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		673,741.45	673,741.45
2. State Lottery Revenue	8560	1,249,373.00		578,763.54	1,828,136.54
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,249,373.00	0.00	1,252,504.99	2,501,877.99
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,223,262.12			1,223,262.12
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	26,110.88			26,110.88
4. Books and Supplies	4000-4999	0.00		86,020.53	86,020.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,249,373.00	0.00	86,020.53	1,335,393.53
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,166,484.46	1,166,484.46
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

	----- Teacher Full-Time Equivalents -----		----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,758,861.96	682,850.64	6,674,127.65	4,439,583.31	9,245,149.86	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)						
<b>Instructional Goals Description</b>						
0001 Pre-Kindergarten						
1110 Regular Education, K-12	18.00	11.00	59.00	39.00	76.00	3.00
3100 Alternative Schools						
3200 Continuation Schools						
3300 Independent Study Centers						
3400 Opportunity Schools						
3550 Community Day Schools						
3700 Specialized Secondary Programs						
3800 Career Technical Education						
4110 Regular Education, Adult						
4610 Adult Independent Study Centers						
4620 Adult Correctional Education						
4630 Adult Career Technical Education						
4760 Bilingual						
4850 Migrant Education						
5000-5999 Special Education (allocated to 5001)		8.00				
6000 ROC/P						
<b>Other Goals Description</b>						
7110 Nonagency - Educational						
7150 Nonagency - Other						
8100 Community Services						
8500 Child Care and Development Services						
<b>Other Funds Description</b>						
-- Adult Education (Fund 11)						
-- Child Development (Fund 12)						
-- Cafeteria (Funds 13 & 61)						
<b>C. Total Allocation Factors</b>	18.00	19.00	59.00	39.00	76.00	0.00
						12.00

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	45,301,092.57	22,546,824.92	67,847,917.49	4,492,187.14	72,340,104.63	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	101,022.58	0.00	101,022.58	6,688.67	107,711.25	
3300	Independent Study Centers	1,229.00	0.00	1,229.00	81.37	1,310.37	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	381.00	0.00	381.00	25.23	406.23	
3800	Career Technical Education	2,248,047.56	0.00	2,248,047.56	148,842.45	2,396,890.01	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	20,530,983.63	388,818.75	20,919,802.38	1,385,092.88	22,304,895.26	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	46.00	0.00	46.00	3.05	49.05	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	673,536.39	673,536.39	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(450,095.46)	(450,095.46)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	68,182,802.34	22,935,643.67	91,118,446.01	6,256,361.72	97,728,202.93	



Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	42,455,061.07	1,325,754.65	0.00	26,834.88	1,481,494.40	0.00	3,599.97			8,367.60	0.00	45,301,092.57
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	14,030.00	3,370.00	0.00	83,622.58	0.00	0.00	0.00			0.00	0.00	101,022.58
3300	Independent Study Centers	1,229.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,229.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700		381.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	381.00
3800	Career Technical Education	1,728,132.46	116,496.08	0.00	238,285.02	165,134.00	0.00	0.00			0.00	0.00	2,248,047.56
4110	Regular Education, Adult Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	12,103,031.50	3,522,494.37	0.00	359,415.44	3,843,570.84	702,471.48	0.00			0.00	0.00	20,530,983.63
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	46.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		56,301,911.03	4,968,095.10	0.00	708,157.92	5,490,199.24	702,471.48	3,599.97	0.00	0.00	8,367.60	0.00	68,182,802.34

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	13,267,907.50	9,245,149.86	33,767.56	22,546,824.92	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	287,516.06	0.00	101,302.69	388,818.75	
6000	ROC/P	0.00	0.00	0.00	0.00	
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
<b>Total Allocated Support Costs</b>		13,555,423.56	9,245,149.86	135,070.25	22,935,643.67	

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	958,214.19
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,060,191.80
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,688,051.19
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,706,457.18
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	68,182,802.34
2	Total Allocated Costs (from Form PCR, Column 2, Total)	22,935,643.67
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	91,118,446.01
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,200,562.78
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,231,454.54
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,740,764.93
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,172,782.25
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		101,291,228.26
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.62%

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			44,448.20		44,448.20
Other Outgo (Objects 1000-7999)				308,947.00	308,947.00
<b>Total Other Costs</b>	0.00	0.00	44,448.20	308,947.00	353,395.20

Culver City Unified  
Los Angeles County

Unaudited Actuals  
General Fund  
Special Education Revenue Allocations  
(Optional)

19 64444 0000000  
Form SEA

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: Tri-City (BX)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
<b>A. Base Plus Taxes and Excess ERAF</b>			
1. Base Apportionment	13,352,040.00	15,466,509.00	15.84%
2. Local Special Education Property Taxes	1,046,487.00	1,046,487.00	0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	14,398,527.00	16,512,996.00	14.69%
<b>B. Program Specialist/Regionalized Services Apportionment</b>	353,060.00	376,221.00	6.56%
<b>C. Program Specialist/Regionalized Services for NSS Apportionment</b>			0.00%
<b>D. Low Incidence Apportionment</b>	277,283.00	277,200.00	-0.03%
<b>E. Out of Home Care Apportionment</b>	11,713.00	70,752.00	504.05%
<b>F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment</b>			0.00%
<b>G. Adjustment for NSS with Declining Enrollment</b>			0.00%
Grand Total Apportionment, Taxes and Excess ERAF	15,040,583.00	17,237,169.00	14.60%
<b>H. (Sum lines A.4 through G)</b>	1,592,173.00	1,642,745.00	3.18%
<b>I. Mental Health Apportionment</b>	5,391,599.00	4,466,780.00	-17.15%
<b>J. Federal IDEA Local Assistance Grants - Preschool</b>	200,144.00	120,921.00	-39.58%
<b>K. Federal IDEA - Section 619 Preschool</b>	166,667.00	74,700.00	-55.18%
<b>L. Other Federal Discretionary Grants</b>	1,737,689.00	1,000.00	-99.94%
<b>M. Other Adjustments</b>	24,128,855.00	23,543,315.00	-2.43%
<b>N. Total SELPA Revenues (Sum lines H through M)</b>			
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Culver City Unified (BX00)	10,080,308.00	9,866,444.00	-2.12%
Beverly Hills Unified (BX01)	3,589,177.00	3,474,182.00	-3.20%
Santa Monica-Malibu Unified (BX03)	10,459,370.00	10,202,689.00	-2.45%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N )	24,128,855.00	23,543,315.00	-2.43%
Preparer Name: _____			
Title: _____			
Phone: _____			

Unaudited Actuals  
2021-22 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	2,991.56	0.00	0.00	(450,095.46)				
Other Sources/Uses Detail					2,187,451.42	275,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	438.68	0.00	93,806.05	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(3,342.17)	267,750.94	0.00				
Other Sources/Uses Detail					275,000.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(88.07)	88,538.47	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,187,451.42		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00	0.00	0.00

Unaudited Actuals  
2021-22 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>3,430.24</b>	<b>(3,430.24)</b>	<b>450,095.46</b>	<b>(450,095.46)</b>	<b>2,462,451.42</b>	<b>2,462,451.42</b>	<b>0.00</b>	<b>0.00</b>