

Entry
CE001

Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	(346)		346			346	-	Instruction
[see extract]	2100	0		-			-	-	Instructional Supervision and Administration
[see extract]	2420	0		-			-	-	Instructional Library , Media and Technology
[see extract]	2700	0		-			-	-	School Site Administration
[see extract]	3600	0		-			-	-	Home-to-School Transportation
[see extract]	3700	10,337		-	10,337		-	10,337	Food Services
[see extract]	3900	0		-			-	-	All Other Pupil Services
[see extract]	4000	0		-			-	-	Ancillary Services
[see extract]	5000	0		-			-	-	Community Services
[see extract]	6000	0		-			-	-	Enterprise Activities
[see extract]	7200	0		-			-	-	All Other General Administration
[see extract]	7700	0		-			-	-	Centralized Data Processing
[see extract]	8100	236,881		-	236,881		-	236,881	Plant Services
[see extract]	8500	82,019,431		-	82,019,431		-	82,019,431	Facilities Acquisition and Construction
9410			537,078	-			537,078	-	Land
9420			-	-			-	-	Land Improvements
9430			81,482,353	-			81,482,353	-	Buildings
9440			246,872	-			246,872	-	Equipment
9450			-	-			-	-	Work In Progress
9460			-	-			-	-	Lease Assets
9470			-	-			-	-	Subscription Assets
TOTALS			82,266,649	82,266,649	0	0	82,266,649	82,266,649	

Entry
CE002

Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Function	Extracted	Default Conversion	User	Conversion
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Object	(Resource)	Data	of Extracted Data		Adjustments		Entry	Account Description
			Debit	Credit	Debit	Credit		
7432	9100	0		-		-	-	Debt Service, State School Building Repayment
7433	9100	0		-		-	-	Debt Service, Bond Redemptions
7435	9100	0		-		-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0		-		-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	95,715,000		- 95,715,000			- 95,715,000	Debt Service, Other Debt Service - Principal
9660							-	Subscription Liability
9661				-			-	General Obligation Bonds Payable
9662				-			-	State School Building Loan Payable
9666							-	COPS Payable
9667							-	Leases Payable
9668							-	Lease Revenue Bonds Payable
9669			95,715,000	-			95,715,000	Other General Long-Term Debt
TOTALS			95,715,000	95,715,000	0	0	95,715,000	95,715,000

Entry
CE003

Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	(Resource)	Function	Extracted	Default Conversion		User	Conversion	Entry	Account description
				Data	of Extracted Data				
5400	9100		0		Debit	Credit	Debit	Credit	Debt Service, Insurance
5450	9100		0		-	-		-	Debt Service, Other Insurance
7699	9100		0		-	-		-	Debt Service, Other Financing Uses

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8931	0	-	-	-	-	-	Emergency Apportionments
8951	0	-	-	-	-	-	Proceeds from Sale of Bonds
8961	0	-	-	-	-	-	County School Building Aid
8971	0	-	-	-	-	-	Proceeds from Certificates of Participation
8972	0	-	-	-	-	-	Proceeds from Leases
8973	0	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8974	0	-	-	-	-	-	Proceeds from SBITAs
8979	2,052,499	2,052,499	-	-	2,052,499	-	All Other Financing Sources
9330				-	-	-	Prepaid Expense
9490				-	-	-	Deferred Outflows of Resources
9660				-	-	-	Subscription Liability
9661				-	-	-	General Obligation Bonds Payable
9662				-	-	-	State School Building Loan Payable
9666				-	-	-	COPS Payable
9667				-	-	-	Leases Payable
9668				-	-	-	Lease Revenue Bonds Payable
9669				-	2,052,499	-	Other General Long-Term Debt
9690				-	-	-	Deferred Inflows of Resources
TOTALS		2,052,499	2,052,499	0	0	2,052,499	2,052,499

Entry
CE004

Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)

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9410				-	-	-	Land
9420				-	-	-	Land Improvements
9430				-	-	-	Buildings
9440				-	-	-	Equipment
9450				-	-	-	Work In Progress
TOTALS				0	0	0	0

Entry
CE005

Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Disposal of Capital Assets
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440							-	-	Equipment
9445							-	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS					0	0	0	0	

Entry
CE006

Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Disposal of Capital Assets
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry
CE007

Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)

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8550	(2000-9999)						Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						All Other State Revenue (General Revenues)
8590	(2000-9999)						All Other State Revenue (Program Revenues)
8660	(0000-1999)						Interest (General Revenues)
8699	(0000-1999)						Local Revenues (General Revenues)
8699	(2000-9999)						Local Revenues (Program Revenues)
8953							Proceeds from Disposal of Capital Assets
9690							Deferred Inflows of Resources
979Z				-	-	-	Fund Balance/Net Position
TOTALS				0	0	0	0

Entry
CE008

Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9500							-	-	Accounts Payable
9661							-	-	General Obligation Bonds Payable
TOTALS					0	0	0	0	

Entry
CE009

Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library , Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
9665							-	-	Compensated Absences Payable
TOTALS					0	0	0	0	

Entry
CE010

Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library , Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation

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n/a	3700							-	Food Services
n/a	3900							-	All Other Pupil Services
n/a	4000							-	Ancillary Services
n/a	5000							-	Community Services
n/a	6000							-	Enterprise Activities
n/a	7200							-	All Other General Administration
n/a	7700							-	Centralized Data Processing
n/a	8100							-	Plant Services
7434	9100							-	Debt Service, Bond Interest and Other Charges
7438	9100							-	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]							-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]							-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]							-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]							-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]							-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]							-	Program Revenues: Capital Grants and Contributions
9669								-	Other General Long-Term Debt
979Z								-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry
CE011

Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	

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7200							All Other General Administration
9410						-	- Land
9420						-	- Land Improvements
9430						-	- Buildings
9440						-	- Equipment
9450						-	- Work in Progress
TOTALS				0	0	0	0

Entry
CE012

Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000						-	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library , Media and Technology
6900	2700						-	-	School Site Administration
6900	3600						-	-	Home-to-School Transportation
6900	3700						-	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700						-	-	Centralized Data Processing
6900	8100						-	-	Plant Services
6900	0000						-	-	Depreciation (Unallocated)
9425							-	-	Accumulated Depreciation - Land Improvements
9435							-	-	Accumulated Depreciation - Buildings

9445				-	-	-	Accumulated Depreciation - Equipment
TOTALS				0	0	0	

Entry
CE013

Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100						-	-	Debt Service, Insurance
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9490							-	-	Deferred Outflows of Resources
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long- Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry
CE014

Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	

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9110	51,705,920	51,705,920	-	51,705,920	-	Cash in County Treasury
9111	(836,181)	-	836,181	-	836,181	Fair Value Adjustment to Cash in County Treasury
9120	726,591	726,591	-	726,591	-	Cash In Banks
9130	0	-	-	-	-	Revolving Cash Account
9135	1,088,065	1,088,065	-	1,088,065	-	Cash with a Fiscal Agent/Trustee
9140	0	-	-	-	-	Cash Collections Awaiting Deposit
9150	0	-	-	-	-	Investments
9200	472,132	472,132	-	472,132	-	Accounts Receivable
9310	0	-	-	-	-	Due from Other Funds
9320	0	-	-	-	-	Stores
9330	0	-	-	-	-	Prepaid Expenditures (Expenses)
9340	0	-	-	-	-	Other Current Assets
9410	0	-	-	-	-	Land
9420	0	-	-	-	-	Land Improvements
9425	0	-	-	-	-	Accumulated Depreciation-Land Improvements
9430	0	-	-	-	-	Buildings
9435	0	-	-	-	-	Accumulated Depreciation-Buildings
9440	0	-	-	-	-	Equipment
9445	0	-	-	-	-	Accumulated Depreciation-Equipment
9450	0	-	-	-	-	Work in Progress
9460	0	-	-	-	-	Lease Assets
9465	0	-	-	-	-	Accumulated Amortization-Lease Assets
9470	0	-	-	-	-	Subscription Assets
9475	0	-	-	-	-	Accumulated Amortization – Subscription Assets
9490	0	-	-	-	-	Deferred Outflows of Resources - pensions only
9490	0	-	-	-	-	Deferred Outflows of Resources - OPEB only
9490	0	-	-	-	-	Deferred Outflows of Resources - other

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9500	26,857,217	-	26,857,217	-	26,857,217	Accounts Payable
9610	0	-	-	-	-	- Due to Other Funds
9650	0	-	-	-	-	- Unearned Revenue
9660	0	-	-	-	-	- Subscription
9663	0	-	-	-	-	- Liability
9664	0	-	-	-	-	- Net Pension Liability (Asset)
9665	0	-	-	-	-	Total/Net OPEB Liability
9666	0	-	-	-	-	Compensated Absences Payable
9667	0	-	-	-	-	COPs Payable
9668	0	-	-	-	-	Leases Payable
9669	0	-	-	-	-	Bonds Payable
9690					-	Other General Long-Term Debt
9690					-	Deferred Inflows of Resources - pensions only
9690					-	Deferred Inflows of Resources - OPEB only
9690	0	-	-	-	-	Deferred Inflows of Resources - other
979Z			26,299,310		-	Fund Balance/Net Position
TOTALS		53,992,708	53,992,708	0	53,992,708	53,992,708

Entry
CE015

Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry	Account Description
			Debit	Credit	Debit	Credit		
n/a	1000						-	Instruction
n/a	2100						-	Instructional Supervision and Administration
n/a	2420						-	Instructional Library, Media and Technology
n/a	2700						-	School Site Administration
n/a	3600						-	Home-to-School Transportation
n/a	3700						-	Food Services

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n/a	3900							All Other Pupil Services
n/a	4000							Ancillary Services
n/a	5000							Community Services
n/a	6000							Enterprise Activities
n/a	7200							All Other General Administration
n/a	7700							Centralized Data Processing
n/a	8100							Plant Services
n/a	9101							Debt Service - Principal
n/a	9102							Debt Service - Interest
n/a	9103							Debt Service - Issuance Costs and Discounts
979Z								Fund Balance/Net Position
TOTALS				0	0	0	0	

Entry
CE016

Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000								Enterprise Activities
n/a	9200								Transfers Between Agencies
7619	9300	0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)								Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)								All Other Sales (General Revenues)
8639	(2000-9999)								All Other Sales (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)

**Entry
CE017**

Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry	Account Description
			Debit	Credit	Debit	Credit	Debit	Credit
	Governmental Funds (Funds 01-60)							

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7299	9200			Transfers Between Agencies, All Other Transfers to All Others
7619	9300	90,875,253		Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)			Other Transfers In from All Others (General Revenues)
8799	(2000-9999)			Other Transfers In from All Others (Program Revenues)
8919		83,479,344		Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)				
7299	9200			Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0		Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)			Other Transfers In from All Others (General Revenues)
8799	(2000-9999)			Other Transfers In from All Others (Program Revenues)
8919		0		Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)				
7299	9200			Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0		Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)			Other Transfers In from All Others (General Revenues)
8799	(2000-9999)			Other Transfers In from All Others (Program Revenues)

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8919		7,395,909						Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)								
7299	9200		-	-		-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-		-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-		-	-	Other Transfers In from All Others
8919		0	-	-		-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	

Entry
CE018

Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-	-	-	-	-	Accounts Receivable
9310		0	-	-	-	-	-	-	Due from Other Funds
9500			-	-	-	-	-	-	Accounts Payable
9610		0	-	-	-	-	-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200			-	-	-	-	-	-	Accounts Receivable
9310		0	-	-	-	-	-	-	Due from Other Funds
9500			-	-	-	-	-	-	Accounts Payable
9610		0	-	-	-	-	-	-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200			-	-	-	-	-	-	Accounts Receivable

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9310	0							Due from Other Funds
9500	0							Accounts Payable
9610	0							Due to Other Funds
Fiduciary Funds (Funds 71-95)								
9200				-	-			Accounts Receivable
9310	0			-	-			Due from Other Funds
9500				-	-			Accounts Payable
9610	0			-	-			Due to Other Funds
TOTALS			0	0	0	0	0	

Entry
CE019

Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	54,894		-	54,894			54,894	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0		-	-				Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0		-	-				Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0		-	-				Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0		-	-				Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0		-	-				Interfund Transfers, From General Fund to Cafeteria Fund

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7619	9300	90,875,253	-	90,875,253	-	90,875,253	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		54,894	54,894	-	54,894	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		83,479,344	83,479,344	-	83,479,344	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)							
7619	9300	0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)							
7619	9300	0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		7,395,909	7,395,909	-	7,395,909	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)							

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7619	9300	0						Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0						Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			90,930,147	90,930,147	0	0	90,930,147	90,930,147

Entry
CE020

Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		0		-			-	-	Due From Other Funds
9610		0		-			-	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		0		-			-	-	Due From Other Funds
9610		0		-			-	-	Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0		-			-	-	Due From Other Funds
9610		0		-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0		-			-	-	Due From Other Funds
9610		0		-			-	-	Due To Other Funds
TOTALS			0	0	0	0	0	0	

Entry
CE021

Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense

To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.

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Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library , Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
9490							-	-	Deferred Outflows of Resources - OPEB only
9664							-	-	Total/Net OPEB Liability
9690							-	-	Deferred Inflows of Resources - OPEB only
TOTALS					0	0	0	0	

Entry
CE022

Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration

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n/a	2420							-	Instructional Library , Media and Technology
n/a	2700							-	School Site Administration
n/a	3600							-	Home-to-School Transportation
n/a	3700							-	Food Services
n/a	3900							-	All Other Pupil Services
n/a	4000							-	Ancillary Services
n/a	5000							-	Community Services
n/a	6000							-	Enterprise Activities
n/a	7200							-	All Other General Administration
n/a	7700							-	Centralized Data Processing
n/a	8100							-	Plant Services
8XXX	[ranges per Fund Consolidation]							-	General Revenues: Federal and State
8XXX	[ranges per Fund Consolidation]							-	Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]							-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]							-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]							-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]							-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]							-	Program Revenues: Capital Grants and Contributions
9669								-	Other General Long-Term Debt
TOTALS					0	0	0	0	

Entry
CE023

Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Conversion Account Description
			Debit	Credit	Debit	Credit

n/a	1000							-	Instruction
n/a	2100							-	Instructional Supervision and Administration
n/a	2420							-	Instructional Library , Media and Technology
n/a	2700							-	School Site Administration
n/a	3600							-	Home-to-School Transportation
n/a	3700							-	Food Services
n/a	3900							-	All Other Pupil Services
n/a	4000							-	Ancillary Services
n/a	5000							-	Community Services
n/a	6000							-	Enterprise Activities
n/a	7200							-	All Other General Administration
n/a	7700							-	Centralized Data Processing
n/a	8100							-	Plant Services
9490								-	Deferred Outflows of Resources - pensions only
9663								-	Net Pension Liability (Asset)
9690								-	Deferred Inflows of Resources - pensions only
TOTALS								-	

Entry
CE024

Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	63,900,639	-	63,900,639			-	63,900,639	Instruction
3100-3299	2100	4,949,821	-	4,949,821			-	4,949,821	Instructional Supervision and Administration
3100-3299	2420	1,824,412	-	1,824,412			-	1,824,412	Instructional Library , Media and Technology
3100-3299	2700	5,920,738	-	5,920,738			-	5,920,738	School Site Administration
3100-3299	3600	0	-	-			-	-	Home-to-School Transportation

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3100-3299	3700	0	-	-	-	-	-	-	Food Services
3100-3299	3900	11,652,525	-	11,652,525	-	-	-	11,652,525	All Other Pupil Services
3100-3299	4000	(345,731)	345,731	-	-	345,731	-	-	Ancillary Services
3100-3299	5000	0	-	-	-	-	-	-	Community Services
3100-3299	6000	0	-	-	-	-	-	-	Enterprise Activities
3100-3299	7200	1,051,800	-	1,051,800	-	-	-	1,051,800	All Other General Administration
3100-3299	7700	203,879	-	203,879	-	-	-	203,879	Centralized Data Processing
3100-3299	8100	873,743	-	873,743	-	-	-	873,743	Plant Services
9490			90,031,826	-	-	90,031,826	-	-	Deferred Outflows of Resources - pensions only
TOTALS		90,031,826		90,377,557	90,377,557	-	-	90,377,557	90,377,557

Entry
CE025

State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library , Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)

TOTALS							
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Entry
CE026

Employer OPEB Expenditures Made Subsequent to Measurement Date

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3700-3799	1000	20,620,699		- 20,620,699			-	20,620,699	Instruction
3700-3799	2100	1,806,039		- 1,806,039			-	1,806,039	Instructional Supervision and Administration
3700-3799	2420	525,490		- 525,490			-	525,490	Instructional Library , Media and Technology
3700-3799	2700	2,576,408		- 2,576,408			-	2,576,408	School Site Administration
3700-3799	3600	40,850		- 40,850			-	40,850	Home-to-School Transportation
3700-3799	3700	667,411		- 667,411			-	667,411	Food Services
3700-3799	3900	4,240,302		- 4,240,302			-	4,240,302	All Other Pupil Services
3700-3799	4000	(147,120)	147,120	-			147,120	-	Ancillary Services
3700-3799	5000	0		-			-	-	Community Services
3700-3799	6000	630		- 630			-	630	Enterprise Activities
3700-3799	7200	1,374,779		- 1,374,779			-	1,374,779	All Other General Administration
3700-3799	7700	468,293		- 468,293			-	468,293	Centralized Data Processing
3700-3799	8100	2,483,057		- 2,483,057			-	2,483,057	Plant Services
9490			34,656,838	-			34,656,838	-	Deferred Outflows of Resources - OPEB only
TOTALS		34,656,838		34,803,958	34,803,958		34,803,958	34,803,958	

Entry
CE027

Amortization - Lease Assets and Subscription Assets

To recognize the current year amortization of lease assets and subscription assets, and adjust the related contra-asset accounts for accumulated amortization.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6910 & 6920	1000						-	-	- Instruction

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6910 & 6920	2100				-	-	-	-	Instructional Supervision and Administration
6910 & 6920	2420				-	-	-	-	Instructional Library , Media and Technology
6910 & 6920	2700				-	-	-	-	School Site Administration
6910 & 6920	3600				-	-	-	-	Home-to-School Transportation
6910 & 6920	3700				-	-	-	-	Food Services
6910 & 6920	3900				-	-	-	-	All Other Pupil Services
6910 & 6920	4000				-	-	-	-	Ancillary Services
6910 & 6920	5000				-	-	-	-	Community Services
6910 & 6920	6000				-	-	-	-	Enterprise Activities
6910 & 6920	7200				-	-	-	-	All Other General Administration
6910 & 6920	7700				-	-	-	-	Centralized Data Processing
6910 & 6920	8100				-	-	-	-	Plant Services
6910 & 6920	0000				-	-	-	-	Amortization (Unallocated)
9465					-	-	-	-	Accumulated Amortization - Lease Assets
9475					-	-	-	-	Accumulated Amortization - Subscription Assets
TOTALS					-	-	-	-	

Entry
CE028

Lease/Subscription Modification and Termination

To record adjustments due to lease/subscription modification or at the end of lease/subscription term.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9460							-	-	Lease Assets
9465							-	-	Accumulated Amortization - Lease Assets
9470							-	-	Subscription Assets
9475							-	-	Accumulated Amortization - Subscription Assets
9660							-	-	Subscription Liability
9667							-	-	Leases Payable

TOTALS							
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Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410			Land
9420			Land Improvements
9425			Accumulated Depreciation - Land Improvements
9430			Buildings
9435			Accumulated Depreciation - Buildings
9440			Equipment
9445			Accumulated Depreciation - Equipment
9450			Work In Progress
9460			Lease Assets
9465			Accumulated Amortization - Lease Assets
9470			Subscription Assets
9475			Accumulated Amortization-Subscription Assets
9490			Deferred Outflows of Resources - pensions only
9490			Deferred Outflows of Resources - OPEB only
9490			Deferred Outflows of Resources - other
9660			Subscription Liability
9661			General Obligation Bonds Payable
9662			State School Building Loan Payable
9663			Net Pension Liability (Asset)
9664			Total/Net OPEB Liability
9665			Compensated Absences Payable
9666			COPs Payable
9667			Leases Payable
9668			Lease Revenue Bonds Payable
9669			Other General Long-Term Debt
9690			Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - OPEB only
9690			Deferred Inflows of Resources - other (exclude lease related)
979Z	-	-	Fund Balance/Net Position
Total	0	0	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	9010	0	1110	1000	6400	(346.06)
Total, Instruction (Functions 1000-1999)						(346.06)
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library , Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
Total, Home-to-School Transportation (Function 3600)						0.00
01	7028	0	0000	3700	6400	10,336.80
Total, Food Services (Function 3700)						10,336.80
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
Total, Centralized Data Processing (Function 7700)						0.00
01	0000	0	0000	8200	6400	6,517.50
49	9010	0	0000	8200	6400	230,363.95
Total, Plant Services (Functions 8000-8999 except 8500)						236,881.45
01	0000	0	0000	8500	2300	259,579.49
01	0000	0	0000	8500	2400	93,556.77
01	0000	0	0000	8500	2900	183,656.97
01	0000	0	0000	8500	3101	(86.51)
01	0000	0	0000	8500	3301	(6.40)
01	0000	0	0000	8500	3302	119,360.63
01	0000	0	0000	8500	3402	53,014.18
01	0000	0	0000	8500	3501	(.36)
01	0000	0	0000	8500	3502	419.69
01	0000	0	0000	8500	3601	(18.11)
01	0000	0	0000	8500	3602	21,054.30
01	0000	0	0000	8500	3702	28,264.78
01	0000	0	0000	8500	5600	3,732.22

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By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	5800	58,756.99
01	0000	0	0000	8500	6100	16,200.00
01	6332	0	0000	8500	6200	(27,790.00)
01	7690	0	0000	8500	3101	545.00
01	7810	0	0000	8500	2900	8,552.53
01	7810	0	0000	8500	3302	1,872.03
01	7810	0	0000	8500	3402	600.37
01	7810	0	0000	8500	3502	6.74
01	7810	0	0000	8500	3602	150.79
01	7810	0	0000	8500	3702	450.26
01	7810	0	0000	8500	6200	162,735.97
01	8150	0	0000	8500	2200	69,241.01
01	8150	0	0000	8500	2300	205,040.31
01	8150	0	0000	8500	2400	747,943.20
01	8150	0	0000	8500	2900	1,144,962.90
01	8150	0	0000	8500	3101	(864,092.21)
01	8150	0	0000	8500	3301	(66,955.84)
01	8150	0	0000	8500	3302	469,218.16
01	8150	0	0000	8500	3402	180,318.38
01	8150	0	0000	8500	3501	(9,048.09)
01	8150	0	0000	8500	3502	1,714.05
01	8150	0	0000	8500	3601	(113,101.08)
01	8150	0	0000	8500	3602	83,112.59
01	8150	0	0000	8500	3701	(339,303.23)
01	8150	0	0000	8500	3702	114,113.23
01	8150	0	0000	8500	4300	6,636.83
01	8150	0	0000	8500	4400	6,967.51
01	8150	0	0000	8500	5200	4,808.49
01	8150	0	0000	8500	5300	124.67
01	8150	0	0000	8500	5600	530,094.33
01	8150	0	0000	8500	5800	136,985.95
01	8150	0	0000	8500	6100	1,800.90
01	8150	0	0000	8500	6200	11,439.42
01	8150	0	1110	8500	2200	83,056.28
01	8150	0	1110	8500	3301	384.56
01	8150	0	1110	8500	3302	18,702.54
01	8150	0	1110	8500	3402	5,953.61
01	8150	0	1110	8500	3501	3.98
01	8150	0	1110	8500	3502	61.38
01	8150	0	1110	8500	3601	321.30
01	8150	0	1110	8500	3602	2,845.45
01	8150	0	1110	8500	3702	4,373.32

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	9010	0	0000	8500	2200	61,702.88
01	9010	0	0000	8500	2400	37,416.01
01	9010	0	0000	8500	2900	13,053.57
01	9010	0	0000	8500	3101	25.93
01	9010	0	0000	8500	3301	2.77
01	9010	0	0000	8500	3302	26,091.55
01	9010	0	0000	8500	3402	16,368.23
01	9010	0	0000	8500	3501	.15
01	9010	0	0000	8500	3502	87.39
01	9010	0	0000	8500	3601	5.43
01	9010	0	0000	8500	3602	3,888.58
01	9010	0	0000	8500	3702	5,906.43
01	9010	0	0000	8500	4300	559.64
01	9010	0	0000	8500	5600	989.38
01	9010	0	0000	8500	6100	(2,046.77)
01	9010	0	0000	8500	6200	1,625,146.37
01	9010	0	1110	8500	2200	2,241.67
01	9010	0	1110	8500	3302	498.37
01	9010	0	1110	8500	3402	167.47
01	9010	0	1110	8500	3502	1.72
01	9010	0	1110	8500	3602	84.09
01	9010	0	1110	8500	3702	118.03
13	5320	0	0000	8500	2300	463.31
13	5320	0	0000	8500	3302	111.08
13	5320	0	0000	8500	3402	3.48
13	5320	0	0000	8500	3502	.37
13	5320	0	0000	8500	3702	24.39
14	0000	0	0000	8500	5600	901,950.42
14	0000	0	0000	8500	5800	(5,583.88)
14	0000	0	0000	8500	6200	4,079,826.06
21	9010	0	0000	8500	2300	789,802.65
21	9010	0	0000	8500	2400	366,402.58
21	9010	0	0000	8500	2900	1,298,989.19
21	9010	0	0000	8500	3302	537,409.57
21	9010	0	0000	8500	3402	172,348.37
21	9010	0	0000	8500	3502	1,934.46
21	9010	0	0000	8500	3602	43,287.92
21	9010	0	0000	8500	3702	129,255.36
21	9010	0	0000	8500	4300	5,788.56
21	9010	0	0000	8500	4400	5,606,657.86
21	9010	0	0000	8500	5200	9,450.20
21	9010	0	0000	8500	5500	2,100.00

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
21	9010	0	0000	8500	5600	3,795.46
21	9010	0	0000	8500	5800	2,194,214.35
21	9010	0	0000	8500	6100	514,795.16
21	9010	0	0000	8500	6200	44,835,156.93
25	9010	0	0000	8500	4400	92,030.34
25	9010	0	0000	8500	5800	61,739.00
25	9010	0	0000	8500	6100	5,374.04
25	9010	0	0000	8500	6200	3,052,899.81
30	7710	0	0000	8500	6200	233.17
35	7710	0	0000	8500	6100	955.00
35	7710	0	0000	8500	6200	772,249.61
40	9010	0	0000	8500	2300	185,324.24
40	9010	0	0000	8500	3302	40,594.97
40	9010	0	0000	8500	3402	11,044.72
40	9010	0	0000	8500	3502	146.49
40	9010	0	0000	8500	3602	6,760.78
40	9010	0	0000	8500	3702	9,758.24
40	9010	0	0000	8500	4300	15,466.44
40	9010	0	0000	8500	5800	15,643.33
40	9010	0	0000	8500	6200	3,620,021.53
49	9010	0	0000	8500	2200	2,265,164.97
49	9010	0	0000	8500	2400	50,995.11
49	9010	0	0000	8500	3302	527,357.46
49	9010	0	0000	8500	3402	345,081.87
49	9010	0	0000	8500	3502	1,818.50
49	9010	0	0000	8500	3602	72,253.74
49	9010	0	0000	8500	3702	121,957.40
49	9010	0	0000	8500	4300	9,940.55
49	9010	0	0000	8500	4400	38.79
49	9010	0	0000	8500	5600	1,889,432.81
49	9010	0	0000	8500	5800	200,810.73
49	9010	0	0000	8500	6200	1,941,512.81
Total, Facilities Acquisition and Construction (Function 8500)						82,019,431.42
						82,266,303.61

Fund	Resource	Project Year	Goal	By Object		Value
				Function	Object	
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
01	0000	0	0000	8500	2300	259,579.49
01	0000	0	0000	8500	2400	93,556.77
01	0000	0	0000	8500	2900	183,656.97
01	7810	0	0000	8500	2900	8,552.53
01	8150	0	0000	8500	2200	69,241.01
01	8150	0	0000	8500	2300	205,040.31
01	8150	0	0000	8500	2400	747,943.20
01	8150	0	0000	8500	2900	1,144,962.90
01	8150	0	1110	8500	2200	83,056.28
01	9010	0	0000	8500	2200	61,702.88
01	9010	0	0000	8500	2400	37,416.01
01	9010	0	0000	8500	2900	13,053.57
01	9010	0	1110	8500	2200	2,241.67
13	5320	0	0000	8500	2300	463.31
21	9010	0	0000	8500	2300	789,802.65
21	9010	0	0000	8500	2400	366,402.58
21	9010	0	0000	8500	2900	1,298,989.19
40	9010	0	0000	8500	2300	185,324.24
49	9010	0	0000	8500	2200	2,265,164.97
49	9010	0	0000	8500	2400	50,995.11
Total, Classified Personnel Salaries (Objects 2000-2999)						7,867,145.64
01	0000	0	0000	8500	3101	(86.51)
01	0000	0	0000	8500	3301	(6.40)
01	0000	0	0000	8500	3302	119,360.63
01	0000	0	0000	8500	3402	53,014.18
01	0000	0	0000	8500	3501	(.36)
01	0000	0	0000	8500	3502	419.69
01	0000	0	0000	8500	3601	(18.11)
01	0000	0	0000	8500	3602	21,054.30
01	0000	0	0000	8500	3702	28,264.78
01	7690	0	0000	8500	3101	545.00
01	7810	0	0000	8500	3302	1,872.03
01	7810	0	0000	8500	3402	600.37
01	7810	0	0000	8500	3502	6.74
01	7810	0	0000	8500	3602	150.79
01	7810	0	0000	8500	3702	450.26
01	8150	0	0000	8500	3101	(864,092.21)
01	8150	0	0000	8500	3301	(66,955.84)
01	8150	0	0000	8500	3302	469,218.16
01	8150	0	0000	8500	3402	180,318.38

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	8150	0	0000	8500	3501	(9,048.09)
01	8150	0	0000	8500	3502	1,714.05
01	8150	0	0000	8500	3601	(113,101.08)
01	8150	0	0000	8500	3602	83,112.59
01	8150	0	0000	8500	3701	(339,303.23)
01	8150	0	0000	8500	3702	114,113.23
01	8150	0	1110	8500	3301	384.56
01	8150	0	1110	8500	3302	18,702.54
01	8150	0	1110	8500	3402	5,953.61
01	8150	0	1110	8500	3501	3.98
01	8150	0	1110	8500	3502	61.38
01	8150	0	1110	8500	3601	321.30
01	8150	0	1110	8500	3602	2,845.45
01	8150	0	1110	8500	3702	4,373.32
01	9010	0	0000	8500	3101	25.93
01	9010	0	0000	8500	3301	2.77
01	9010	0	0000	8500	3302	26,091.55
01	9010	0	0000	8500	3402	16,368.23
01	9010	0	0000	8500	3501	.15
01	9010	0	0000	8500	3502	87.39
01	9010	0	0000	8500	3601	5.43
01	9010	0	0000	8500	3602	3,888.58
01	9010	0	0000	8500	3702	5,906.43
01	9010	0	1110	8500	3302	498.37
01	9010	0	1110	8500	3402	167.47
01	9010	0	1110	8500	3502	1.72
01	9010	0	1110	8500	3602	84.09
01	9010	0	1110	8500	3702	118.03
13	5320	0	0000	8500	3302	111.08
13	5320	0	0000	8500	3402	3.48
13	5320	0	0000	8500	3502	.37
13	5320	0	0000	8500	3702	24.39
21	9010	0	0000	8500	3302	537,409.57
21	9010	0	0000	8500	3402	172,348.37
21	9010	0	0000	8500	3502	1,934.46
21	9010	0	0000	8500	3602	43,287.92
21	9010	0	0000	8500	3702	129,255.36
40	9010	0	0000	8500	3302	40,594.97
40	9010	0	0000	8500	3402	11,044.72
40	9010	0	0000	8500	3502	146.49
40	9010	0	0000	8500	3602	6,760.78
40	9010	0	0000	8500	3702	9,758.24
49	9010	0	0000	8500	3302	527,357.46
49	9010	0	0000	8500	3402	345,081.87

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Object

38 68478 0000000
Report ENTRY
E8A85PCFZ6(2023-24)

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
49	9010	0	0000	8500	3502	1,818.50
49	9010	0	0000	8500	3602	72,253.74
49	9010	0	0000	8500	3702	121,957.40
Total, Employee Benefits (Objects 3000-3999)						1,788,644.80
01	8150	0	0000	8500	4300	6,636.83
01	9010	0	0000	8500	4300	559.64
21	9010	0	0000	8500	4300	5,788.56
40	9010	0	0000	8500	4300	15,466.44
49	9010	0	0000	8500	4300	9,940.55
Total, Books and Supplies (Objects 4000-4999 except 4400)						38,392.02
01	8150	0	0000	8500	4400	6,967.51
21	9010	0	0000	8500	4400	5,606,657.86
25	9010	0	0000	8500	4400	92,030.34
49	9010	0	0000	8500	4400	38.79
Total, Noncapitalized Equipment (Object 4400)						5,705,694.50
01	0000	0	0000	8500	5600	3,732.22
01	0000	0	0000	8500	5800	58,756.99
01	8150	0	0000	8500	5200	4,808.49
01	8150	0	0000	8500	5300	124.67
01	8150	0	0000	8500	5600	530,094.33
01	8150	0	0000	8500	5800	136,985.95
01	9010	0	0000	8500	5600	989.38
14	0000	0	0000	8500	5600	901,950.42
14	0000	0	0000	8500	5800	(5,583.88)
21	9010	0	0000	8500	5200	9,450.20
21	9010	0	0000	8500	5500	2,100.00
21	9010	0	0000	8500	5600	3,795.46
21	9010	0	0000	8500	5800	2,194,214.35
25	9010	0	0000	8500	5800	61,739.00
40	9010	0	0000	8500	5800	15,643.33
49	9010	0	0000	8500	5600	1,889,432.81
49	9010	0	0000	8500	5800	200,810.73
Total, Services and Other Operating Expenditures (Objects 5000-5999)						6,009,044.45
01	0000	0	0000	8500	6100	16,200.00
01	8150	0	0000	8500	6100	1,800.90
01	9010	0	0000	8500	6100	(2,046.77)
21	9010	0	0000	8500	6100	514,795.16
25	9010	0	0000	8500	6100	5,374.04
35	7710	0	0000	8500	6100	955.00
Total, Land (Object 6100)						537,078.33

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Land Improvements (Object 6170)						0.00
01	6332	0	0000	8500	6200	(27,790.00)
01	7810	0	0000	8500	6200	162,735.97
01	8150	0	0000	8500	6200	11,439.42
01	9010	0	0000	8500	6200	1,625,146.37
14	0000	0	0000	8500	6200	4,079,826.06
21	9010	0	0000	8500	6200	44,835,156.93
25	9010	0	0000	8500	6200	3,052,899.81
30	7710	0	0000	8500	6200	233.17
35	7710	0	0000	8500	6200	772,249.61
40	9010	0	0000	8500	6200	3,620,021.53
49	9010	0	0000	8500	6200	1,941,512.81
Total, Buildings and Improvement of Buildings (Object 6200)						60,073,431.68
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	8200	6400	6,517.50
01	7028	0	0000	3700	6400	10,336.80
01	9010	0	1110	1000	6400	(346.06)
49	9010	0	0000	8200	6400	230,363.95
Total, Equipment (Object 6400)						246,872.19
Total, Equipment Replacement (Object 6500)						0.00
Total, Lease Assets (Object 6600)						0.00
Total, Subscription Assets (Object 6700)						0.00
						82,266,303.61

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

38 68478 0000000
 Report ENTRY
 E8A85PCFZ6(2023-24)

San Francisco Unified
San Francisco County

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #		Object	Function	Debit	Credit
CE001 Capital Outlay Expenditures					
To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.					
Instruction			1000	346	
Land		9410		537,078	
Buildings		9430		81,482,353	
Equipment		9440		246,872	
Food Services			3700		10,337
Plant Services			8100		236,881
Facilities Acquisition and Construction			8500		82,019,431
		Total		82,266,649	82,266,649

Entry #		Object	Function	Debit	Credit
CE002 Debt Service Expenditures					
To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.					
Other General Long-Term Debt		9669		95,715,000	
Debt Service-Principal			9101		95,715,000
		Total		95,715,000	95,715,000

Entry #		Object	Function	Debit	Credit
CE003	Debt Issuance				
	To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
	All Other Financing Sources	8979		2,052,499	
	Other General Long-Term Debt	9669			2,052,499
			Total	2,052,499	2,052,499

Entry #		Object	Function	Debit	Credit
CE004	Donated and Contributed Capital Assets				
	To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE005	Disposal of Capital Assets To report sales and disposals of capital assets and any resulting gain or loss.			Total 0	0

Entry #		Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.			Total 0	0

Entry #		Object	Function	Debit	Credit
CE007	Elimination of Revenues Relating to Prior Periods To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.				
Total					

Total 0 0

Entry #		Object	Function	Debit	Credit
CE008	Liability for Unmatured Interest on Long-Term Debt In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.				
Total					

Total 0 0

Entry #		Object	Function	Debit	Credit
CE009	Liability for Compensated Absences To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				
Total					

Total 0 0

Entry #		Object	Function	Debit	Credit
CE010	Expenditures Relating to Prior Periods To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
		Total		0	0

Entry #		Object	Function	Debit	Credit
CE011	Adjustments to Work in Progress To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
		Total		0	0

Entry #		Object	Function	Debit	Credit
CE012	Depreciation To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
		Total		0	0
Entry #		Object	Function	Debit	Credit
CE013	Amortization To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
		Total		0	0

Entry #		Object	Function	Debit	Credit
CE014	Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds				
To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.					
	Cash in County Treasury	9110		51,705,920	
	Cash in Banks	9120		726,591	
	Cash with a Fiscal Agent/Trustee	9135		1,088,065	
	Accounts Receivable	9200		472,132	
	Fair Value Adjustment to Cash in County Treasury	9111			836,181
	Accounts Payable	9500			26,857,217
	Fund Balance/Net Position	979Z			26,299,310
			Total	53,992,708	53,992,708

Entry #		Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA				
To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.					
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers				
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.				
	Fund Balance/Net Position	979Z		7,395,909	
	Interfund Transfers, Other Authorized Transfers In	8919			7,395,909
			Total	7,395,909	7,395,909

Entry #		Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds				
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
		Total		0	0

Entry #		Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
	Interfund Transfers, To Child Development Fund from General Fund	8911		54,894	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919		90,875,253	
	Interfund Transfers	9300			90,930,147
		Total		90,930,147	90,930,147

Entry #		Object	Function	Debit	Credit
CE020	Elimination of Internal Balances To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			Total 0	0

Entry #		Object	Function	Debit	Credit
CE021	Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.			Total 0	0

Entry #		Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			Total 0	0

Entry #		Object	Function	Debit	Credit
CE023	Employer's Net Pension Liability and Pension Expense To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.				
Total					
				0	0

Entry #		Object	Function	Debit	Credit
CE024	Employer Pension Contributions Made Subsequent to Measurement Date To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.				
Total					
	Ancillary Services		4000	345,731	
	Deferred Outflows of Resources - pensions only	9490		90,031,826	
	Instruction		1000		63,900,639
	Instructional Supervision and Administration		2100		4,949,821
	Instructional Library , Media and Technology		2420		1,824,412
	School Site Administration		2700		5,920,738
	All Other Pupil Services		3900		11,652,525
	All Other General Administration		7200		1,051,800
	Centralized Data Processing		7700		203,879
	Plant Services		8100		873,743
	Total		90,377,557		90,377,557

Entry #		Object	Function	Debit	Credit
CE025	State's Share of Pension Expense - Special Funding Situation				
	To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.			Total 0	0

Entry #		Object	Function	Debit	Credit
CE026	Employer OPEB Expenditures Made Subsequent to Measurement Date				
To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.					
Ancillary Services					
		4000		147,120	
Deferred Outflows of Resources - OPEB only					
	Instruction	9490		34,656,838	
	Instructional Supervision and Administration		1000		20,620,699
	Instructional Library , Media and Technology		2100		1,806,039
	School Site Administration		2420		525,490
	Home-to-School Transportation		2700		2,576,408
	Food Services		3600		40,850
	All Other Pupil Services		3700		667,411
	Enterprise Activities		3900		4,240,302
	All Other General Administration		6000		630
	Centralized Data Processing		7200		1,374,779
	Plant Services		7700		468,293
			8100		2,483,057
	Total			34,803,958	34,803,958

Entry #		Object	Function	Debit	Credit
CE027	Amortization - Lease Assets and Subscription Assets To recognize the current year amortization of lease assets and subscription assets, and adjust the related contra-asset accounts for accumulated amortization.			Total 0	0

Entry #		Object	Function	Debit	Credit
CE028	Lease/Subscription Modification and Termination To record adjustments due to lease/subscription modification or at the end of lease/subscription term.			Total 0	0