

			Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund
Assets			Funds 01- 57, except where indicated									
Cash			9110-9140		473,687,793.32	4,235,754.94	449,431.34	9,087,304.92	8,337,409.34	19,947,046.19	312,459,565.53	
Investments			9150		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Receivables			9200-9290		75,392,478.10	0.00	0.00	7,684,821.58	9,846,373.88	115,566.83	1,969,582.92	
Due from Other Funds			9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores			9320		1,934,090.93	0.00	0.00	0.00	97,690.61	0.00	0.00	
Prepads			9330		162,579.75	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets			9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable			9380		65,887,493.00	0.00	0.00	0.00	0.00	0.00	0.00	
Land			9410									
Land Improvements			9420									
Accumulated Depreciation - Land Improvements			9425									
Buildings			9430									
Accumulated Depreciation - Buildings			9435									
Equipment			9440									
Accumulated Depreciation - Equipment			9445									
Work in Progress			9450									
Lease Assets			9460									
Accumulated Amortization - Lease Assets			9465									
Subscription Assets			9470									
Accumulated Amortization – Subscription Assets			9475									

			Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund
Deferred Outflows of Resources - pensions only					9490							
Deferred Outflows of Resources - OPEB only					9490							
Deferred Outflows of Resources - other					9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities												
Accounts Payable and Other Current Liabilities					9500-9599, 9620	110,231,046.01	0.00	843.49	1,372,442.48	2,469,657.97	447,985.91	5,245,279.91
Due to Other Funds					9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans					9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue					9650	25,952,735.71	0.00	0.00	7,187,593.47	0.00	0.00	0.00
Subscription Liability					9660							
General Obligation Bonds Payable					9661							
State School Building Loan Payable					9662							
Net Pension Liability (Asset)					9663							
Total/Net OPEB Liability					9664							
Compensated Absences Payable					9665							
COPs Payable					9666							
Leases Payable					9667							
Lease Revenue Bonds Payable					9668							
Other General Long-Term Debt					9669							
Deferred Inflows of Resources - pensions only					9690							
Deferred Inflows of Resources - OPEB only					9690	67,594,643.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources - other					9690	413,286,010.38	4,235,754.94	448,587.85	8,212,090.55	15,811,815.86	19,614,627.11	309,183,868.54
Fund Balance / Net Position					979Z							

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	348,307,754.57	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	86,944,663.01	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	340,580,880.21	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	1,687,530.74	0.00	0.00	(349,024.70)	0.00	76,730.79	0.00
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	14,165,444.23	0.00	0.00	3,378,012.34	0.00	0.00	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	3,444,907.39	1,870,177.06	0.00	252.00	32,970.23	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699							
	2000- 6199, 6201- 7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	447,362,610.97	985,263.14	431,104.26	41,576,969.23	39,271,401.98	0.00	7,226,115.76
Capital Grants and Contributions	0000- 7709, 7711-9999		8545							
	7710		8545, 8660-8662							
	6200		8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00

				Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund
Expenditures													
Instruction		1000- 1999	1000-7999		622,094,901.67		0.00	74,831.14	26,954,179.40		0.00	0.00	0.00
Instruction - Related Services:													
Instructional Supervision and Administration		2000- 2999, except 2420, 2700	1000-7999		81,136,813.36		0.00	101,559.97	5,516,222.31		0.00	0.00	0.00
Instructional Library , Media and Technology		2420	1000-7999		14,433,326.05		0.00	0.00	1,346.86		0.00	0.00	0.00
School Site Administration		2700	1000-7999		62,036,525.07		0.00	0.00	6,039,332.12		0.00	0.00	0.00
Pupil Services:													
Home-To-School Transportation		3600	1000-7999		32,700,177.41		0.00	0.00	0.00		0.00	0.00	0.00
Food Services		3700	1000-7999		5,684,637.26		0.00	0.00	2,032,660.65	28,475,873.18		0.00	0.00
All Other Pupil Services		3000- 3999, except 3600, 3700	1000-7999		109,690,740.28		0.00	53,354.66	164,295.71		0.00	0.00	0.00
General Administration:													
Centralized Data Processing		7700	1000-7999		45,571,287.15		0.00	0.00	0.00		0.00	0.00	0.00
All Other General Administration		7100- 7699	1000-7999		45,268,018.15		0.00	9,902.04	1,652,619.01	549,766.22		0.00	0.00
Plant Services		8000- 8999, except 8500	1000-7999		69,894,135.05		0.00	0.00	403,682.91		0.00	0.00	0.00
Facility Acquisition and Construction		8500	1000-7999		5,930,761.44		0.00	0.00	0.00		0.00	2,087,305.91	50,481,678.24
Ancillary Services		4000- 4999	1000-7999		5,332,860.05	2,688,454.86		0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund
Community Services		5000-5999	1000-7999	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	98,492.35	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	3,958,298.40	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	0.00	0.00	0.00	1,650,974.52	0.00	8,983,522.45	10,341,019.15
Interfund Transfers Out		9300	7600-7629	18,369,683.38	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 30 State School Building Lease- Purchase Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund	Fund 53 Tax Override Fund
Assets			Funds 01- 57, except where indicated							
Cash			9110-9140	40,117,285.65	957,162.71	3,402,343.49	13,269,592.64	9,168,880.62	81,956,130.83	33,297.14
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	231,318.89	5,340.29	19,615.66	0.00	52,926.05	873,123.50	0.00
Due from Other Funds			9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores			9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepays			9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable			9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Lease Assets			9460							
Accumulated Amortization - Lease Assets			9465							
Subscription Assets			9470							
Accumulated Amortization - Subscription Assets			9475							

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 30 State School Building Lease- Purchase Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund	Fund 53 Tax Override Fund
Deferred Outflows of Resources - pensions only			9490							
Deferred Outflows of Resources - OPEB only			9490							
Deferred Outflows of Resources - other			9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599, 9620	953,039.44	17,457.50	21,723.32	1,999,188.42	439,641.44	0.00	0.00
Due to Other Funds			9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans			9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue			9650	0.00	(.26)	0.00	347,294.12	0.00	0.00	0.00
Subscription Liability			9660							
General Obligation Bonds Payable			9661							
State School Building Loan Payable			9662							
Net Pension Liability (Asset)			9663							
Total/Net OPEB Liability			9664							
Compensated Absences Payable			9665							
COPs Payable			9666							
Leases Payable			9667							
Lease Revenue Bonds Payable			9668							
Other General Long-Term Debt			9669							
Deferred Inflows of Resources - pensions only			9690							
Deferred Inflows of Resources - OPEB only			9690							
Deferred Inflows of Resources - other			9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position			979Z	39,395,565.10	945,045.76	3,400,235.83	10,923,110.10	8,782,165.23	82,829,254.33	33,297.14

				Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 30 State School Building Lease- Purchase Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund	Fund 53 Tax Override Fund
General Revenues													
Taxes and Subventions:													
Taxes Levied for General Purposes				0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	0.00	0.00	
Taxes Levied for Debt Service				0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	141,426,965.64	
Taxes Levied for Other Specific Purposes				0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	5,436,724.43	7,964,734.47	0.00	
Federal and State Aid Not Restricted to Specific Purposes				0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	0.00	0.00	
Interest and Investment Earnings				0000-1999		8660-8662	703,999.70	0.00	0.00	0.00	10,880.33	2,220,009.53	
Interagency Revenues				0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	
Miscellaneous				0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	9,183,671.79	0.00	0.00	0.00	2,686,402.61	0.00	0.00
Program Revenues													
Charges for Services				2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Grants and Contributions				6200, 7710		8290, 8587, 8699							
				2000- 6199, 6201- 7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	0.00	0.00	0.00	(64,407.74)	127,048.06	0.00	0.00
Capital Grants and Contributions				0000- 7709, 7711-9999		8545							
				7710		8545, 8660-8662							
				6200		8590, 8660-8662	0.00	20,139.57	65,306.19	0.00	0.00	0.00	

				Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 30 State School Building Lease- Purchase Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund	Fund 53 Tax Override Fund
Expenditures													
Instruction		1000- 1999	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Instruction - Related Services:													
Instructional Supervision and Administration		2000- 2999, except 2420, 2700	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Instructional Library , Media and Technology		2420	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
School Site Administration		2700	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Pupil Services:													
Home-To-School Transportation		3600	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Food Services		3700	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Pupil Services		3000- 3999, except 3600, 3700	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
General Administration:													
Centralized Data Processing		7700	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other General Administration		7100- 7699	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Plant Services		8000- 8999, except 8500	1000-7999		0.00	0.00	0.00	0.00	273,582.66	0.00	0.00	0.00	
Facility Acquisition and Construction		8500	1000-7999	8,378,883.76	349,150.00	96,808.86	5,240,598.51	6,501,699.36		0.00	0.00	0.00	
Ancillary Services		4000- 4999	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

		Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 30 State School Building Lease-Purchase Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 49 Fund 49 Description	Fund 51 Bond Interest and Redemption Fund	Fund 53 Tax Override Fund
Community Services		5000-5999	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:											
Transfers Between Agencies		9200	7110-7299		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438		0.00	0.00	0.00	0.00	0.00	89,950,000.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438		0.00	0.00	0.00	0.00	0.00	49,962,102.65	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699		0.00	0.00	0.00	35,142.66	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses											
Interfund Transfers In			8910-8929		0.00	0.00	0.00	35,142.66	0.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629		0.00	0.00	0.00	0.00	2,640,975.40	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979		0.00	0.00	0.00	0.00	0.00	2,355,158.41	0.00
All Other Financing Uses		9200	7651-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

San Francisco Unified
San Francisco County

38 68478 0000000
Report CNVRT
D8AXGKZNF4(2022-23)

	Resource	Function	Object	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Assets			Funds 01-57, except where indicated			
Cash			9110-9140	977,108,999		977,108,999
Investments			9150	0		0
Receivables			9200-9290	96,191,148		96,191,148
Due from Other Funds			9310	0		0
Stores			9320	2,031,782		2,031,782
Prepays			9330	162,580	0	162,580
Other Current Assets			9340	0		0
Lease Receivable			9380	65,887,493		65,887,493
Land			9410		0	0
Land Improvements			9420		0	0
Accumulated Depreciation - Land Improvements			9425		0	0
Buildings			9430		0	0
Accumulated Depreciation - Buildings			9435		0	0
Equipment			9440		0	0
Accumulated Depreciation - Equipment			9445		0	0
Work in Progress			9450		0	0
Lease Assets			9460		0	0
Accumulated Amortization - Lease Assets			9465		0	0
Subscription Assets			9470		0	0
Accumulated Amortization - Subscription Assets			9475		0	0

	Resource	Function	Object	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Deferred Outflows of Resources - pensions only			9490		0	0
Deferred Outflows of Resources - OPEB only			9490		0	0
Deferred Outflows of Resources - other			9490	0	0	0
Liabilities						
Accounts Payable and Other Current Liabilities			9500-9599, 9620	123,198,306		123,198,306
Due to Other Funds			9610	0		0
Current Loans			9640	0		0
Unearned Revenue			9650	33,487,623		33,487,623
Subscription Liability			9660		0.00	0.00
General Obligation Bonds Payable			9661		0	0
State School Building Loan Payable			9662		0	0
Net Pension Liability (Asset)			9663		0	0
Total/Net OPEB Liability			9664		0	0
Compensated Absences Payable			9665		0	0
COPs Payable			9666		0	0
Leases Payable			9667		0	0
Lease Revenue Bonds Payable			9668		0	0
Other General Long-Term Debt			9669		0	0
Deferred Inflows of Resources - pensions only			9690		0	0
Deferred Inflows of Resources - OPEB only			9690		0	0
Deferred Inflows of Resources - other			9690	67,594,643	0	67,594,643
Fund Balance / Net Position			979Z	917,101,430	0	917,101,430

		Resource	Function	Object	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
General Revenues							
Taxes and Subventions:							
Taxes Levied for General Purposes		0000-9999		8020-8079, 8097	348,307,755		348,307,755
Taxes Levied for Debt Service		0000-9999		8571-8572, 8610-8614	141,426,966		141,426,966
Taxes Levied for Other Specific Purposes		0000-9999		8575-8576, 8615-8629	100,346,122		100,346,122
Federal and State Aid Not Restricted to Specific Purposes		0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	340,580,880		340,580,880
Interest and Investment Earnings		0000-1999		8660-8662	4,350,126		4,350,126
Interagency Revenues		0000-1999		8677, 8780-8799	0		0
Miscellaneous		0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	29,413,531		29,413,531
Program Revenues							
Charges for Services		2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	5,348,307		5,348,307
Operating Grants and Contributions		6200, 7710		8290, 8587, 8699			
		2000- 6199, 6201- 7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,			
		7711-9999		8780-8799	536,916,106		536,916,106
Capital Grants and Contributions		0000- 7709, 7711-9999		8545			
		7710		8545, 8660-8662			
		6200		8590, 8660-8662	85,446		85,446

		Resource	Function	Object	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Expenditures							
Instruction		1000-1999		1000-7999	649,123,912		649,123,912
Instruction - Related Services:							
Instructional Supervision and Administration		2000-2999, except 2420, 2700		1000-7999	86,754,596		86,754,596
Instructional Library, Media and Technology		2420		1000-7999	14,434,673		14,434,673
School Site Administration		2700		1000-7999	68,075,857		68,075,857
Pupil Services:							
Home-To-School Transportation		3600		1000-7999	32,700,177		32,700,177
Food Services		3700		1000-7999	36,193,171		36,193,171
All Other Pupil Services		3000-3999, except 3600, 3700		1000-7999	109,908,391		109,908,391
General Administration:							
Centralized Data Processing		7700		1000-7999	45,571,287		45,571,287
All Other General Administration		7100-7699		1000-7999	47,480,305		47,480,305
Plant Services		8000-8999, except 8500		1000-7999	70,571,401		70,571,401
Facility Acquisition and Construction		8500		1000-7999	79,066,886		79,066,886
Ancillary Services		4000-4999		1000-7999	8,021,315		8,021,315

		Resource	Function	Object	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Community Services				5000-5999	1000-7999	1,500	1,500
Enterprise Activities				6000-6999	1000-7999	98,492	98,492
Other Outgo:							
Transfers Between Agencies				9200	7110-7299	3,958,298	3,958,298
Debt Service - Principal				9100, 9101	7431-7439, except 7434 and 7438	89,950,000	89,950,000
Debt Service - Interest				9100, 9102	7434, 7438	49,962,103	49,962,103
Debt Service - Issuance Costs and Discounts				9100, 9103	5400, 5450, 5800, 7699	35,143	35,143
All Other Outgo				9100-9300	1000-6999, except 5400, 5450, and 5800	0	0
Depreciation (Unallocated)				0000	6900	0	0
Amortization (Unallocated)				0000	6910 & 6920	0	0
Other Financing Sources and Uses							
Interfund Transfers In					8910-8929	21,010,659	21,010,659
Interfund Transfers Out				9300	7600-7629	21,010,659	21,010,659
Proceeds from Long-Term Debt					8931-8951, 8971-8974	0	0
Proceeds from Disposal of Capital Assets					8953	0	0
All Other Financing Sources					8961-8965, 8979	2,355,158	2,355,158
All Other Financing Uses				9200	7651-7699	0	0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Assets			Funds 01-57, except where indicated						
Cash			9110-9140	977,108,999	0	CE014			977,108,999
Investments			9150	0	0	CE014			0
Receivables			9200-9290	96,191,148	0	CE014, CE018			96,191,148
Due from Other Funds			9310	0	0	CE014, CE018, CE020			0
Stores			9320	2,031,782	0	CE014			2,031,782
Prepays			9330	162,580	0	CE003, CE013, CE014			162,580
Other Current Assets			9340	0	0	CE014			0
Lease Receivable			9380	65,887,493					65,887,493
Land			9410	0	0	CE001, CE004, CE005, CE011, CE014			0
Land Improvements			9420	0	0	CE001, CE004, CE005, CE011, CE014			0
Accumulated Depreciation - Land Improvements			9425	0	0	CE005, CE012, CE014			0
Buildings			9430	0	0	CE001, CE004, CE005, CE011, CE014			0
Accumulated Depreciation - Buildings			9435	0	0	CE005, CE012, CE014			0
Equipment			9440	0	0	CE001, CE004, CE005, CE011, CE014			0
Accumulated Depreciation - Equipment			9445	0	0	CE005, CE012, CE014			0
Work in Progress			9450	0	0	CE001, CE004, CE005, CE011, CE014			0
Lease Assets			9460	0	0	CE001, CE014, CE028			0
Accumulated Amortization - Lease Assets			9465	0	0	CE014, CE027, CE028			0
Subscription Assets			9470	0	0	CE001, CE014, CE028			0
Accumulated Amortization - Subscription Assets			9475	0	0	CE014, CE027, CE028			0
Deferred Outflows of Resources - pensions only			9490	0	0	CE014, CE023, CE024			0
Deferred Outflows of Resources - OPEB only			9490	0	0	CE014, CE021, CE026			0
Deferred Outflows of Resources - other			9490	0	0	CE003, CE013, CE014			0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	123,198,306	0	CE008, CE014, CE018			123,198,306
Due to Other Funds			9610	0	0	CE014, CE018, CE020			0
Current Loans			9640	0					0
Unearned Revenue			9650	33,487,623	0	CE014			33,487,623
Subscription Liability			9660	0	0	CE002, CE003, CE014, CE028			0
General Obligation Bonds Payable			9661	0	0	CE002, CE003, CE008, CE013			0
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	0	0	CE014, CE023			0
Total/Net OPEB Liability			9664	0	0	CE014, CE021			0
Compensated Absences Payable			9665	0	0	CE009, CE014			0
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014			0
Leases Payable			9667	0	0	CE002, CE003, CE013, CE014, CE028			0
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	0	0	CE002, CE003, CE010, CE013, CE014, CE022			0
Deferred Inflows of Resources - pensions only				9690	0	0	CE014, CE023		0
Deferred Inflows of Resources - OPEB only				9690	0	0	CE014, CE021		0
Deferred Inflows of Resources - other				9690	67,594,643	0	CE003, CE006, CE007, CE013, CE014		67,594,643
Fund Balance / Net Position			979Z	917,101,430	0			0	917,101,430

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	348,307,755					348,307,755
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	141,426,966					141,426,966
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	100,346,122					100,346,122
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	340,580,880	0	CE006, CE007, CE010, CE022			340,580,880
Interest and Investment Earnings	0000-1999		8660-8662	4,350,126	0	CE006, CE007, CE016			4,350,126
Interagency Revenue	0000-1999		8677, 8780-8799	0	0	CE010, CE016, CE017, CE022			0
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	29,413,531	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022			29,413,531
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	5,348,307	0	CE005, CE010, CE016, CE022			5,348,307
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699						
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	536,916,106	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25			536,916,106
Capital Grants and Contributions	0000-7709, 7711-9999		8545						
	7710		8545, 8660-8662						
	6200		8590, 8660-8662	85,446	0	CE010, CE022			85,446
Expenditures									
Instruction		1000-1999	1000-7999	649,123,912	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027			649,123,912
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	86,754,596	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027			86,754,596

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Instructional Library , Media and Technology		2420	1000-7999	14,434,673	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		14,434,673	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
School Site Administration		2700	1000-7999	68,075,857	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		68,075,857	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	32,700,177	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		32,700,177	
Food Services		3700	1000-7999	36,193,171	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		36,193,171	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	109,908,391	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		109,908,391	
General Administration:									
Centralized Data Processing		7700	1000-7999	45,571,287	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		45,571,287	
All Other General Administration		7100-7699	1000-7999	47,480,305	0	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		47,480,305	
Plant Services		8000-8999, except 8500	1000-7999	70,571,401	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		70,571,401	
Facility Acquisition and Construction		8500	1000-7999	79,066,886	0	CE001		79,066,886	
Ancillary Services		4000-4999	1000-7999	8,021,315	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		8,021,315	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Community Services		5000-5999	1000-7999	1,500	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		1,500	
Enterprise Activities		6000-6999	1000-7999	98,492	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025,CE026, CE027		98,492	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	3,958,298	0	CE016, CE017			3,958,298
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	89,950,000	0	CE002, CE015			89,950,000
Debt Service - Interest		9100, 9102	7434, 7438	49,962,103	0	CE008, CE010, CE013, CE015			49,962,103
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	35,143	0	CE003, CE013, CE015			35,143
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0					0
Depreciation (Unallocated)		0000	6900	0	0	CE012			0
Amortization (Unallocated)		0000	6910 & 6920	0	0	CE027			0
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	21,010,659	0	CE016, CE017, CE019			21,010,659
Interfund Transfers Out		9300	7600-7629	21,010,659	0	CE016, CE017, CE019			21,010,659
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0	0	CE003			0
Proceeds from Disposal of Capital Assets			8953	0	0	CE005, CE006, CE007			0
All Other Financing Sources			8961-8965, 8979	2,355,158	0	CE003, CE016			2,355,158
All Other Financing Uses		9200	7651	0					0

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 26. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities		Program Revenues by Resource	Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource	Function:		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	32,970	Expenditures by function	-	-	-	-	-	19,979,353	-	-	-	-	497,329	-	-	-	20,476,682	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	97.57124%	0.0%	0.0%	0.0%	0.0%	2.42876%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	-	-	-	-	-	32,169	-	-	-	-	801	-	-	-	32,970	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	-	
			Adjusted revenue by function	-	-	-	-	-	32,169	-	-	-	-	801	-	-	-	32,970	
01-57 8210	Student Activity Funds	1,870,177	Expenditures by function	-	-	-	-	-	-	-	2,688,455	-	-	-	-	-	-	2,688,455	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	-	-	-	-	-	-	-	1,870,177	-	-	-	-	-	-	1,870,177	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	-	
			Adjusted revenue by function	-	-	-	-	-	-	-	1,870,177	-	-	-	-	-	-	1,870,177	
01-57 9010	Other Restricted Local	3,445,159	Expenditures by function	102,524,170	35,263,591	12,993,093	7,357,291	1,583,694	5,038,528	34,973,668	5,220,925	1,500	98,492	11,179,036	21,324,931	2,743,085	63,377,725	3,444,434	307,124,163
			Percentage of total	33.38199%	11.48187%	4.23057%	2.39554%	0.51565%	1.64055%	11.38747%	1.69994%	0.00049%	0.03207%	3.63991%	6.94342%	0.89315%	20.63586%	1.12151%	99.99999%
			Default revenue by function	1,150,063	395,569	145,750	82,530	17,765	56,520	392,316	58,566	17	1,105	125,401	239,212	30,770	710,938	38,638	3,445,160
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	(710,938)	-	(710,938)	-	3,445,160
			Unbalanced; user adjustment required	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,734,222	
			Adjusted revenue by function	1,150,063	395,569	145,750	82,530	17,765	56,520	392,316	58,566	17	1,105	125,401	239,212	30,770	-	38,638	2,734,222
	Total Charges for Services (from fund consolidation worksheet)	5,348,306																	
Unbalanced	Subtotal of Charges for Services by function:		1,150,063	395,569	145,750	82,530	17,765	88,689	392,316	1,928,743	17	1,105	126,202	239,212	30,770	-	38,638	4,637,369	
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																	1	

San Francisco Unified
San Francisco County

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

38 68478 0000000
Report CNVRT
D8AXGKZNF4(2022-23)

Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):	1,150,063	395,569	145,750	82,530	17,765	88,689	392,316	1,928,743	17	1,105	126,202	239,212	30,770	-	38,638	4,637,369
------------	-----------------------------------------------------------------------------	-----------	---------	---------	--------	--------	--------	---------	-----------	----	-------	---------	---------	--------	---	--------	-----------

Operating Grants and Contributions: Governmental Activities		Program Revenues by Resource	Function:	Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource				1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57 2600	Expanded Learning Opportunities Program	28,526,866	Expenditures by function																8,422,107	
				1,764,701	31,521	-	1,830	1,103,216	3,406,848	-	-	-	-	383,666	-	1,730,325	-	-	100.00001%	
				Percentage of total	20.95320%	0.37427%	0.0%	0.02173%	13.09905%	40.45126%	0.0%	0.0%	0.0%	4.55546%	0.0%	20.54504%	0.0%	0.0%	28,526,869	
				Default revenue by function	5,977,291	106,768	-	6,199	3,736,748	11,539,477	-	-	-	-	1,299,530	-	5,860,856	-	-	0.00
01-57 3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	11,243,119	User adjustments																28,526,869	
				Adjusted revenue by function	5,977,291	106,768	-	6,199	3,736,748	11,539,477	-	-	-	-	1,299,530	-	5,860,856	-	-	0.00
				Expenditures by function	1,627,026	2,028,590	-	70,278	-	-	129,658	-	-	-	246,496	-	-	-	5,666,048	
				Percentage of total	28.71536%	35.80256%	0.0%	1.24034%	0.0%	0.0%	2.28833%	0.0%	0.0%	0.0%	4.35040%	0.0%	0.0%	0.0%	27.60301%	100.00000%
01-57 3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	143,915	Unbalanced; user adjustment required	Default revenue by function	3,228,502	4,025,324	-	139,453	-	-	257,280	-	-	-	489,121	-	-	-	3,103,439	
					3,228,502	4,025,324	-	139,453	-	-	257,280	-	-	-	489,121	-	-	-	3,103,439	
					Expenditures by function	862	100,818	-	-	-	-	-	-	-	4,382	-	-	-	11,243,119	
					Percentage of total	0.81273%	95.05572%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.13155%	0.0%	0.0%	0.0%	106,062	
01-57 3182	ESSA: School Improvement Funding for LEAs	779,092	User adjustments	Adjusted revenue by function	1,170	136,799	-	-	-	-	-	-	-	-	5,946	-	-	-	143,915	
					Expenditures by function	1,170	136,799	-	-	-	-	-	-	-	5,946	-	-	-	143,915	
					Percentage of total	35.88806%	17.07680%	0.0%	1.59930%	0.0%	0.0%	24.75574%	0.0%	0.0%	20.68010%	0.0%	0.0%	0.0%	100.00000%	

01-57 3212 Elementary and Secondary School Emergency Relief II (ESSER II) Fund 01-57 3213 Elementary and Secondary School Emergency Relief III (ESSER III) Fund 01-57 3214 Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	6,077,057	Expenditures by function	Default revenue by function	279,601	133,044	-	12,460	-	-	192,870	-	-	-	161,117	-	-	-	-	779,092
			User adjustments														0.00		
			Adjusted revenue by function	279,601	133,044	-	12,460	-	-	192,870	-	-	-	161,117	-	-	-	-	779,092
			Expenditures by function	1,577,406	794,837	-	906,681	1,524,121	-	666,757	-	-	-	172,975	138,296	3,368	292,617	-	6,077,058
			Percentage of total	25.95674%	13.07931%	0.0%	14.91974%	25.07992%	0.0%	10.97171%	0.0%	0.0%	0.0%	2.84636%	2.27571%	0.05542%	4.81511%	0.0%	100.000002%
			Default revenue by function	1,577,406	794,837	-	906,681	1,524,121	-	666,757	-	-	-	172,975	138,296	3,368	292,617	-	6,077,058
			User adjustments														(292,617)		(292,617)
			Unbalanced; user adjustment required	1,577,406	794,837	-	906,681	1,524,121	-	666,757	-	-	-	172,975	138,296	3,368	-	-	5,784,441
			Expenditures by function	7,867,162	147,244	-	2,955	-	-	43,399	-	-	-	486,913	3,099	-	-	-	8,550,772
			Percentage of total	92.00528%	1.72200%	0.0%	0.03456%	0.0%	0.0%	0.50754%	0.0%	0.0%	0.0%	5.69437%	0.03624%	0.0%	0.0%	0.0%	99.9999%
			Default revenue by function	7,867,162	147,244	-	2,955	-	-	43,399	-	-	-	486,913	3,099	-	-	-	8,550,772
			User adjustments														0.00		
			Adjusted revenue by function	7,867,162	147,244	-	2,955	-	-	43,399	-	-	-	486,913	3,099	-	-	-	8,550,772
			Expenditures by function	1,135,343	854,102	-	33,293	-	-	67,930	-	-	-	129,438	-	588	-	-	2,220,694
			Percentage of total	51.12559%	38.46104%	0.0%	1.49922%	0.0%	0.0%	3.05895%	0.0%	0.0%	0.0%	5.82872%	0.0%	0.02648%	0.0%	0.0%	100.00000%
			Default revenue by function	1,135,343	854,102	-	33,293	-	-	67,930	-	-	-	129,438	-	588	-	-	2,220,694
			User adjustments														0.00		
			Unbalanced; user adjustment required	1,135,343	854,102	-	33,293	-	-	67,930	-	-	-	129,438	-	588	-	-	2,220,694

01-57 3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	247,189	User adjustments													0.00	-	-
			Adjusted revenue by function	2,550,727	296,021	-	-	-	-	-	-	-	-	-	38,538	-	-	2,885,286
			Expenditures by function	201,439	-	-	-	-	-	-	-	-	-	-	8,672	-	-	210,111
			Percentage of total	95.87266%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.12734%	0.0%	0.0%	100.00000%
			Default revenue by function	236,987	-	-	-	-	-	-	-	-	-	-	10,202	-	-	247,189
			User adjustments	236,987	-	-	-	-	-	-	-	-	-	-	10,202	-	-	247,189
			Adjusted revenue by function	236,987	-	-	-	-	-	-	-	-	-	-	10,202	-	-	247,189
			Expenditures by function	10,561,694	14,096	-	-	-	-	40,210	-	-	-	-	457,550	-	-	11,073,550
			Percentage of total	95.37767%	0.12729%	0.0%	0.0%	0.0%	0.0%	0.36312%	0.0%	0.0%	0.0%	0.0%	4.13192%	0.0%	0.0%	100.00000%
			Default revenue by function	12,166,467	16,237	-	-	-	-	46,320	-	-	-	-	527,072	-	-	12,756,096
01-57 3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	12,756,096	User adjustments	12,166,467	16,237	-	-	-	-	46,320	-	-	-	-	527,072	-	-	12,756,096
			Adjusted revenue by function	12,166,467	16,237	-	-	-	-	46,320	-	-	-	-	527,072	-	-	12,756,096
			Expenditures by function	39,852	-	-	-	-	-	230,626	-	-	-	-	11,658	-	-	282,136
			Percentage of total	14.12510%	0.0%	0.0%	0.0%	0.0%	0.0%	81.74285%	0.0%	0.0%	0.0%	0.0%	4.13205%	0.0%	0.0%	100.00000%
			Default revenue by function	42,477	-	-	-	-	-	245,815	-	-	-	-	12,426	-	-	300,718
			User adjustments	42,477	-	-	-	-	-	245,815	-	-	-	-	12,426	-	-	300,718
			Unbalanced; user adjustment required	42,477	-	-	-	-	-	245,815	-	-	-	-	12,426	-	-	300,718
			Adjusted revenue by function	604,491	-	-	-	-	-	-	-	-	-	-	-	-	-	604,491
			Expenditures by function	604,491	-	-	-	-	-	-	-	-	-	-	-	-	-	604,491
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	604,491	-	-	-	-	-	-	-	-	-	-	-	-	-	604,491

01-57 3385	Special Ed: IDEA Early Intervention Grants	162,626	User adjustments													0.00	-	-		
			Adjusted revenue by function	604,491	-	-	-	-	-	-	-	-	-	-	-	604,491	-	-		
			Expenditures by function	30,894	125,012	-	-	-	-	-	-	-	-	-	-	6,720	-	-		
			Percentage of total	18.99696%	76.87086%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.13218%	0.0%	0.0%	100.00000%		
			Default revenue by function	30,894	125,012	-	-	-	-	-	-	-	-	-	-	6,720	-	-		
			User adjustments													0.00	-	-		
			Adjusted revenue by function	30,894	125,012	-	-	-	-	-	-	-	-	-	-	6,720	-	-		
			Expenditures by function														162,626	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.13137%	0.0%	0.0%	100.00000%		
			Default revenue by function														162,626	-	-	
01-57 3410	Department of Rehab: Workability II, Transition Partnership	76,731	User adjustments													0.00	-	-		
			Adjusted revenue by function													162,626	-	-		
			Expenditures by function														76,730	-	-	
			Percentage of total														76,731	-	-	
			Default revenue by function														76,731	-	-	
			User adjustments													0.00	-	-		
			Adjusted revenue by function													76,731	-	-		
			Expenditures by function														76,731	-	-	
			Percentage of total														76,731	-	-	
			Default revenue by function														76,731	-	-	
01-57 3515	Strengthening Career and Technical Education for the 21st Century (Perkins V): State Leadership, Section 124	36,449	User adjustments													0.00	-	-		
			Adjusted revenue by function													36,449	-	-		
			Expenditures by function														36,448	-	-	
			Percentage of total	18,548	14,722	-	1,672	-	-	-	-	-	-	-	-	1,506	-	-		
			Default revenue by function														36,449	-	-	
			User adjustments													0.00	-	-		
			Adjusted revenue by function													36,449	-	-		
			Expenditures by function														36,449	-	-	
			Percentage of total														36,449	-	-	
			Default revenue by function														36,449	-	-	
01-57 4035	ESSA: Title II, Part A, Supporting Effective Instruction	1,888,520	User adjustments															1,888,520	-	-
			Adjusted revenue by function														1,888,520	-	-	
			Expenditures by function	29,459	1,725,008	-	-	-	-	-	-	-	-	-	-	134,053	-	-		
			Percentage of total	1.55990%	91.34179%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.09831%	0.0%	0.0%	100.00000%		
			Default revenue by function																	

01-57 4123	ESSA: Title IV, 21st Century Community Learning Centers Technical Assistance	75,321	Default revenue by function	29,459	1,725,008	-	-	-	-	-	-	-	-	-	134,053	-	-	-	1,888,520
			User adjustments														0.00		
			Adjusted revenue by function	29,459	1,725,008	-	-	-	-	-	-	-	-	-	134,053	-	-	-	1,888,520
			Expenditures by function																75,321
			2,219	69,990	-	-	-	-	-	-	-	-	-	-	3,112	-	-	-	
01-57 4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	1,614,770	Percentage of total	2.94606%	92.92229%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.13165%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	2,219	69,990	-	-	-	-	-	-	-	-	-	3,112	-	-	-	75,321
			User adjustments													0.00			
			Adjusted revenue by function	2,219	69,990	-	-	-	-	-	-	-	-	-	3,112	-	-	-	75,321
			Expenditures by function																1,614,771
01-57 4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	641,507	1,529,540	-	-	52,242	-	-	-	-	-	-	-	26,621	-	6,368	-		
			Percentage of total	94.72179%	0.0%	0.0%	3.23526%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.64859%	0.0%	0.39436%	0.0%	100.00000%	
			Default revenue by function	1,529,539	-	-	52,242	-	-	-	-	-	-	-	26,621	-	6,368	-	1,614,770
			User adjustments													0.00			
			Adjusted revenue by function	1,529,539	-	-	52,242	-	-	-	-	-	-	-	26,621	-	6,368	-	1,614,770
			Expenditures by function																641,507
			49,047	582,896	-	-	-	-	-	-	-	-	-	-	9,564	-	-	-	
			Percentage of total	7.64559%	90.86354%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.49086%	0.0%	0.0%	0.0%	99.99999%	
			Default revenue by function	49,047	582,896	-	-	-	-	-	-	-	-	-	9,564	-	-	-	641,507
			User adjustments													0.00			
			Adjusted revenue by function	49,047	582,896	-	-	-	-	-	-	-	-	-	9,564	-	-	-	641,507

Unaudited Actuals																			
2022-23 Unaudited Actuals																			
Conversion from Governmental Funds to Governmental Activities																			
Identification of Program Revenues by Function																			
Detail																			
01-57 4203	ESSA: Title III, English Learner Student Program	1,901,152	Expenditures by function	170,102	1,633,389	-	19,030	-	-	77	-	-	-	78,554	-	-	1,901,152		
			Percentage of total	8.94731%	85.91575%	0.0%	1.00097%	0.0%	0.0%	0.00405%	0.0%	0.0%	0.0%	4.13192%	0.0%	0.0%	100.00000%		
			Default revenue by function	170,102	1,633,389	-	19,030	-	-	77	-	-	-	78,554	-	-	1,901,152		
			User adjustments													0.00			
			Adjusted revenue by function	170,102	1,633,389	-	19,030	-	-	77	-	-	-	78,554	-	-	1,901,152		
01-57 4510	Indian Education	18,920	Expenditures by function	5,907	12,231	-	-	-	-	-	-	-	-	782	-	-	18,920		
			Percentage of total	31.22093%	64.64588%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.13319%	0.0%	0.0%	100.00000%		
			Default revenue by function	5,907	12,231	-	-	-	-	-	-	-	-	782	-	-	18,920		
			User adjustments													0.00			
			Adjusted revenue by function	5,907	12,231	-	-	-	-	-	-	-	-	782	-	-	18,920		
01-57 5025	Early Education: Federal Child Care, Center- based	4,972,737	Expenditures by function	8,156,445	795,100	-	3,309,731	-	482,266	31,957	-	-	-	568,023	-	403,683	13,747,205		
			Percentage of total	59.33166%	5.78372%	0.0%	24.07566%	0.0%	3.50810%	0.23246%	0.0%	0.0%	0.0%	4.13192%	0.0%	2.93647%	0.0%	0.0%	99.9999%
			Default revenue by function	2,950,407	287,609	-	1,197,219	-	174,449	11,560	-	-	-	205,470	-	146,023			4,972,737
			User adjustments													0.00			
			Adjusted revenue by function	2,950,407	287,609	-	1,197,219	-	174,449	11,560	-	-	-	205,470	-	146,023			4,972,737
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	26,529,204	Expenditures by function						19,979,353					497,329				20,476,682	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	97.57124%	0.0%	0.0%	0.0%	0.0%	2.42876%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	25,884,873	-	-	-	-	644,331	-	-			26,529,204
			User adjustments													0.00			
			Adjusted revenue by function	-	-	-	-	-	25,884,873	-	-	-	-	644,331	-	-			26,529,204

01-57 5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	6,238,043	Expenditures by function														3,348,120	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	98.43384%	0.0%	0.0%	0.0%	0.0%	1.56616%	0.0%	0.0%	0.0%	
			Default revenue by function	-	-	-	-	-	6,140,345	-	-	-	-	97,698	-	-	-	
			User adjustments	-	-	-	-	-	-	-	-	-	-	0.00	-	-	-	
			Adjusted revenue by function	-	-	-	-	-	6,140,345	-	-	-	-	97,698	-	-	-	
01-57 5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	2,746,749	Expenditures by function														1,179,933	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
			Default revenue by function	-	-	-	-	-	2,746,749	-	-	-	-	-	-	-	-	
			User adjustments	-	-	-	-	-	-	-	-	-	-	0.00	-	-	-	
			Adjusted revenue by function	-	-	-	-	-	2,746,749	-	-	-	-	-	-	-	-	
01-57 5633	201,554	201,554	Expenditures by function	2,729	112,041	-	-	-	-	82,175	-	-	-	4,609	-	-	-	201,554
			Percentage of total	1.35398%	55.58858%	0.0%	0.0%	0.0%	0.0%	40.77071%	0.0%	0.0%	0.0%	2.28673%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	2,729	112,041	-	-	-	-	82,175	-	-	-	4,609	-	-	-	201,554
			User adjustments	-	-	-	-	-	-	-	-	-	-	0.00	-	-	-	201,554
			Adjusted revenue by function	2,729	112,041	-	-	-	-	82,175	-	-	-	4,609	-	-	-	201,554
01-57 5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	111,298	Expenditures by function														111,298	
			106,699	-	-	-	-	-	-	-	-	-	-	4,599	-	-	-	
			Percentage of total	95.86785%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.13215%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	106,699	-	-	-	-	-	-	-	-	-	4,599	-	-	-	111,298
			User adjustments	-	-	-	-	-	-	-	-	-	-	0.00	-	-	-	-

Unaudited Actuals 2022-23 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Identification of Program Revenues by Function Detail																		
			Adjusted revenue by function	106,699	-	-	-	-	-	-	-	-	-	-	4,599	-	-	
01-57 5810	Other Restricted Federal	7,322,536	Expenditures by function	371,400	620,993	-	-	-	5,814	128,839	-	-	-	-	64,395	5,914,479	-	-
			Percentage of total	2.50845%	4.19421%	0.0%	0.0%	0.0%	0.03927%	0.87018%	0.0%	0.0%	0.0%	0.0%	0.43493%	39.94660%	0.0%	0.0% 52.00637% 100.00001%
			Default revenue by function	183,682	307,123	-	-	-	2,876	63,719	-	-	-	-	31,848	2,925,104	-	-
			User adjustments													0.00		
			Unbalanced; user adjustment required	Adjusted revenue by function	183,682	307,123	-	-	-	2,876	63,719	-	-	-	31,848	2,925,104	-	7,322,537
01-57 6010	After School Education and Safety (ASES)	13,614,835	Expenditures by function	12,595,749	630,737	-	171,959	-	-	60,094	-	-	-	-	156,296	-	-	13,614,835
			Percentage of total	92.51489%	4.63272%	0.0%	1.26303%	0.0%	0.0%	0.44139%	0.0%	0.0%	0.0%	0.0%	1.14798%	0.0%	0.0%	0.0% 0.0% 0.0% 100.00001%
			Default revenue by function	12,595,750	630,737	-	171,959	-	-	60,095	-	-	-	-	156,296	-	-	13,614,837
			User adjustments													0.00		
			Unbalanced; user adjustment required	Adjusted revenue by function	12,595,750	630,737	-	171,959	-	-	60,095	-	-	-	156,296	-	-	13,614,837
01-57 6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	68,331	Expenditures by function															68,331
				20,000	45,508	-	-	-	-	-	-	-	-	-	2,823	-	-	-
			Percentage of total	29.26929%	66.59935%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.13136%	0.0%	0.0%	0.0% 0.0% 0.0% 100.00000%
			Default revenue by function	20,000	45,508	-	-	-	-	-	-	-	-	-	2,823	-	-	68,331
			User adjustments													0.00		
			Adjusted revenue by function	20,000	45,508	-	-	-	-	-	-	-	-	-	2,823	-	-	68,331

01-57 6211	Literacy Coaches and Reading Specialists Grant Program	900,000	User adjustments													0.00	-	-	
			Adjusted revenue by function	-	1,170,143	-	-	-	-	-	-	-	-	-	35,040	-	-	1,205,183	
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	
			Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	
01-57 6230	California Clean Energy Jobs Act	1,160	Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	
			Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	
01-57 6266	Educator Effectiveness, FY 2021-22	351,678	Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Expenditures by function	204,823	2,599,859	-	2,596	-	-	139,167	-	-	-	1,475,878	-	-	-	4,422,323	
			Percentage of total	4.63157%	58.78944%	0.0%	0.05870%	0.0%	0.0%	3.14692%	0.0%	0.0%	0.0%	33.37337%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	16,288	206,750	-	206	-	-	11,067	-	-	-	117,367	-	-	-	351,678	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	
			Adjusted revenue by function	16,288	206,750	-	206	-	-	11,067	-	-	-	117,367	-	-	-	351,678	
			Expenditures by function	1,238,516	358,848	-	-	-	-	-	-	-	-	-	473,338	-	-	2,070,702	
			Percentage of total	59.81141%	17.32978%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.85882%	0.0%	0.0%	0.0%	100.00001%	
			Default revenue by function	3,528,043	1,022,216	-	-	-	-	-	-	-	-	-	-	1,348,353	-	-	5,898,612
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	
01-57 6300	Lottery: Instructional Materials	5,898,612	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

			Adjusted revenue by function	3,528,043	1,022,216	-	-	-	-	-	-	-	-	-	-	-	1,348,353	-	-	-	5,898,612		
01-57 6332	CA Community Schools Partnership Act - Implementation Grant	6,570,000	Expenditures by function	194,461	1,454	-	13,555	-	-	199,659	-	-	-	87,673	-	-	-	27,790	-	-	-	524,592	
			Percentage of total	37.06900%	0.27717%	0.0%	2.58391%	0.0%	0.0%	38.05986%	0.0%	0.0%	0.0%	16.71261%	0.0%	0.0%	0.0%	5.29745%	0.0%	0.0%	100.00000%		
			Default revenue by function	2,435,433	18,210	-	169,763	-	-	2,500,533	-	-	-	1,098,018	-	-	-	348,042	-	-	-	6,569,999	
			User adjustments															(348,042)				(348,042)	
		Unbalanced; user adjustment required	Adjusted revenue by function	2,435,433	18,210	-	169,763	-	-	2,500,533	-	-	-	1,098,018	-	-	-	-	-	-	-	6,221,957	
01-57 6385	Governor's CTE Initiative: California Partnership Academies	174,620	Expenditures by function	139,337	22,319	-	5,749	-	-	-	-	-	-	-	7,215	-	-	-	-	-	-	-	174,620
			Percentage of total	79.79441%	12.78147%	0.0%	3.29229%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.13183%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	139,337	22,319	-	5,749	-	-	-	-	-	-	-	7,215	-	-	-	-	-	-	-	174,620
			User adjustments															0.00				-	
			Adjusted revenue by function	139,337	22,319	-	5,749	-	-	-	-	-	-	-	7,215	-	-	-	-	-	-	-	174,620
01-57 6387	Career Technical Education Incentive Grant Program	1,190,292	Expenditures by function	833,742	173,856	-	73,316	-	-	62,190	-	-	-	47,189	-	-	-	-	-	-	-	1,190,293	
			Percentage of total	70.04511%	14.60615%	0.0%	6.15949%	0.0%	0.0%	5.22476%	0.0%	0.0%	0.0%	3.96449%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	833,741	173,856	-	73,316	-	-	62,190	-	-	-	47,189	-	-	-	-	-	-	-	1,190,292	
			User adjustments															0.00				-	
			Adjusted revenue by function	833,741	173,856	-	73,316	-	-	62,190	-	-	-	47,189	-	-	-	-	-	-	-	1,190,292	
01-57 6388	Strong Workforce Program	5,128,003	Expenditures by function	1,656,369	2,192,558	-	205,577	-	-	758,626	-	-	-	314,875	-	-	-	-	-	-	-	5,128,005	
			Percentage of total	32.30046%	42.75655%	0.0%	4.00891%	0.0%	0.0%	14.79378%	0.0%	0.0%	0.0%	6.14030%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	1,656,369	2,192,557	-	205,577	-	-	758,625	-	-	-	314,875	-	-	-	-	-	-	-	5,128,003	
			User adjustments															0.00				-	

			Adjusted revenue by function	1,656,369	2,192,557	-	205,577	-	-	758,625	-	-	-	314,875	-	-	-	-	5,128,003	
01-57 6391	Adult Education Program	431,104	Expenditures by function	74,831	101,560	-	-	-	-	53,355	-	-	-	9,902	-	-	-	-	239,648	
			Percentage of total	31.22538%	42.37882%	0.0%	0.0%	0.0%	0.0%	22.26390%	0.0%	0.0%	0.0%	4.13189%	0.0%	0.0%	0.0%	0.0%	99.9999%	
			Default revenue by function	134,614	182,697	-	-	-	-	95,981	-	-	-	17,813	-	-	-	-	431,105	
			User adjustments															0.00	-	
			Unbalanced; user adjustment required	Adjusted revenue by function	134,614	182,697	-	-	-	-	95,981	-	-	-	17,813	-	-	-	-	431,105
01-57 6500	Special Education	2,104,673	Expenditures by function	109,767,750	10,742,317	341,793	-	-	-	27,892,785	-	-	-	5,214,722	-	-	-	-	153,959,367	
			Percentage of total	71.29657%	6.97737%	0.22200%	0.0%	0.0%	0.0%	18.11698%	0.0%	0.0%	0.0%	3.38708%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	1,500,560	146,851	4,672	-	-	-	381,303	-	-	-	71,287	-	-	-	-	2,104,673	
			User adjustments															0.00	-	
			Adjusted revenue by function	1,500,560	146,851	4,672	-	-	-	381,303	-	-	-	71,287	-	-	-	-	2,104,673	
01-57 6515	Special Ed: Infant Discretionary Funds	-	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			User adjustments															0.00	-	
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
01-57 6520	Special Ed: Project Workability I LEA	381,900	Expenditures by function	195,689	181,031	-	-	-	-	12	-	-	-	5,168	-	-	-	-	381,900	
			Percentage of total	51.24090%	47.40272%	0.0%	0.0%	0.0%	0.0%	0.00314%	0.0%	0.0%	0.0%	1.35323%	0.0%	0.0%	0.0%	0.0%	99.9999%	
			Default revenue by function	195,689	181,031	-	-	-	-	12	-	-	-	5,168	-	-	-	-	381,900	
			User adjustments															0.00	-	
			Adjusted revenue by function	195,689	181,031	-	-	-	-	12	-	-	-	5,168	-	-	-	-	381,900	

San Francisco Unified
San Francisco County

Unaudited Actuals

2022-23 Unaudited Actuals

Conversion from Governmental Funds to Governmental Activities

Identification of Program Revenues by Function

Details

38 68478 0000000

Report CNVRT

D8AXGKZNF4(2022-23)

01-57 6537	Special Ed: Learning Recovery Support	196,251	Expenditures by function		2,745,804	119,090	-	-	-	-	1,010,791	-	-	-	152,928	-	-	4,028,613
			Percentage of total		68.15755%	2.95610%	0.0%	0.0%	0.0%	0.0%	25.09030%	0.0%	0.0%	0.0%	3.79605%	0.0%	0.0%	100.00000%
			Default revenue by function		133,760	5,801	-	-	-	-	49,240	-	-	-	7,450	-	-	196,251
			User adjustments												0.00			
			Adjusted revenue by function		133,760	5,801	-	-	-	-	49,240	-	-	-	7,450	-	-	196,251
01-57 6546	Mental Health-Related Services	3,699,912	Expenditures by function		2,508,075	-	-	-	-	-	1,180,481	-	-	-	11,356	-	-	3,699,912
			Percentage of total		67.78742%	0.0%	0.0%	0.0%	0.0%	0.0%	31.90565%	0.0%	0.0%	0.0%	0.30693%	0.0%	0.0%	100.00000%
			Default revenue by function		2,508,075	-	-	-	-	-	1,180,481	-	-	-	11,356	-	-	3,699,912
			User adjustments												0.00			
			Adjusted revenue by function		2,508,075	-	-	-	-	-	1,180,481	-	-	-	11,356	-	-	3,699,912
01-57 6547	Special Education Early Intervention Preschool Grant	2,398,501	Expenditures by function		891,583	-	-	-	-	-	1,407,814	-	-	-	99,104	-	-	2,398,501
			Percentage of total		37.17251%	0.0%	0.0%	0.0%	0.0%	0.0%	58.69558%	0.0%	0.0%	0.0%	4.13191%	0.0%	0.0%	100.00000%
			Default revenue by function		891,583	-	-	-	-	-	1,407,814	-	-	-	99,104	-	-	2,398,501
			User adjustments												0.00			
			Adjusted revenue by function		891,583	-	-	-	-	-	1,407,814	-	-	-	99,104	-	-	2,398,501
01-57 6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	396,310	Expenditures by function		83,147	249,606	-	-	-	-	47,181	-	-	-	16,375	-	-	396,309
			Percentage of total		20.98035%	62.98267%	0.0%	0.0%	0.0%	0.0%	11.90510%	0.0%	0.0%	0.0%	4.13188%	0.0%	0.0%	100.00000%
			Default revenue by function		83,147	249,607	-	-	-	-	47,181	-	-	-	16,375	-	-	396,310
			User adjustments												0.00			
			Adjusted revenue by function		83,147	249,607	-	-	-	-	47,181	-	-	-	16,375	-	-	396,310

01-57 6762	Arts, Music, and Instructional Materials Discretionary Block Grant	14,888,742	Expenditures by function														829,395	
			Percentage of total	351,320	443,234	-	571	-	-	-	-	-	-	-	34,270	-	-	
			Default revenue by function	42.35859%	53.44064%	0.0%	0.06885%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.13193%	0.0%	0.0%	
			User adjustments	6,306,661	7,956,639	-	10,251	-	-	-	-	-	-	-	615,192	-	0.00	
			Unbalanced; user adjustment required	Adjusted revenue by function	6,306,661	7,956,639	-	10,251	-	-	-	-	-	-	615,192	-	14,888,743	
01-57 7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	4,048,281	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	
			Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	
01-57 7220	California Partnership Academies Program	150,070	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	150,071	
			Percentage of total	143,870	-	-	-	-	-	-	-	-	-	-	6,201	-	-	
			Default revenue by function	95.86796%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.13204%	0.0%	0.0%	0.0%
			User adjustments	143,869	-	-	-	-	-	-	-	-	-	-	6,201	-	0.00	
			Adjusted revenue by function	143,869	-	-	-	-	-	-	-	-	-	-	6,201	-	150,070	
01-57 7415	Classified School Employee Summer Assistance Program	4,278,072	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	4,907,967	
			Percentage of total	4,907,967	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Default revenue by function	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			User adjustments	4,278,072	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	4,278,072	

San Francisco Unified
San Francisco County

Unaudited Actuals

2022-23 Unaudited Actuals

Conversion from Governmental Funds to Governmental Activities

Identification of Program Revenues by Function

Data

38 68478 0000000

Report CNVRT

D8AXGKZNF4(2022-23)

01-57 7422	In-Person Instruction (IPI) Grant	280,091	Adjusted revenue by function	4,278,072	-	-	-	-	-	-	-	-	-	-	-	-	4,278,072		
			Expenditures by function	2,466	276,352	-	1,273	-	-	-	-	-	-	-	-	-	280,091		
			Percentage of total	0.88043%	98.66508%	0.0%	0.45450%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00001%		
			Default revenue by function	2,466	276,352	-	1,273	-	-	-	-	-	-	-	-	-	280,091		
			User adjustments													0.00			
			Adjusted revenue by function	2,466	276,352	-	1,273	-	-	-	-	-	-	-	-	-	280,091		
01-57 7435	Learning Recovery Emergency Block Grant	53,365,755	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			User adjustments													0.00			
			Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-		
01-57 7690	On-Behalf Pension Contributions	43,814,037	Expenditures by function	32,659,329	2,426,051	394,210	2,870,663	-	-	4,727,701	85,785	-	-	564,480	85,014	636	168	43,814,037	
			Percentage of total	74.54079%	5.53715%	0.89973%	6.55193%	0.0%	0.0%	10.79038%	0.19579%	0.0%	0.0%	1.28835%	0.19403%	0.00145%	0.00038%	0.0%	99.99998%
			Default revenue by function	32,659,329	2,426,049	394,208	2,870,665	-	-	4,727,701	85,784	-	-	564,478	85,012	635	166	43,814,027	
			User adjustments													(166)	(166)		
			Unbalanced; user adjustment required	Adjusted revenue by function	32,659,329	2,426,049	394,208	2,870,665	-	-	4,727,701	85,784	-	-	564,478	85,012	635	-	43,813,861
01-57 7810	Other Restricted State	4,999,646	Expenditures by function	416,804	4,576,142	-	2,677	-	-	135,816	-	-	-	53,602	-	-	71,783	5,256,824	
			Percentage of total	7.92882%	87.05146%	0.0%	0.05092%	0.0%	0.0%	2.58361%	0.0%	0.0%	1.01967%	0.0%	0.0%	1.36552%	0.0%	100.00000%	
			Default revenue by function	396,413	4,352,265	-	2,546	-	-	129,171	-	-	-	50,980	-	-	68,271	4,999,646	
			User adjustments													(68,271)	(68,271)		

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

38 68478 0000000
Report CNVRT
D8AXGKZN4(2022-23)

		Unbalanced; user adjustment required	Adjusted revenue by function	396,413	4,352,265	-	2,546	-	-	129,171	-	-	-	50,980	-	-	-	4,931,375	
01-57 8210	Student Activity Funds	985,263	Expenditures by function	-	-	-	-	-	-	-	2,688,455	-	-	-	-	-	-	2,688,455	
		Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
		Default revenue by function	-	-	-	-	-	-	-	985,263	-	-	-	-	-	-	-	985,263	
		User adjustments	-	-	-	-	-	-	-	985,263	-	-	-	-	-	-	0.00	-	
		Adjusted revenue by function	-	-	-	-	-	-	-	985,263	-	-	-	-	-	-	-	985,263	
01-57 9010	Other Restricted Local	198,063,083	Expenditures by function	102,524,170	35,263,591	12,993,093	7,357,291	1,583,694	5,038,528	34,973,668	5,220,925	1,500	98,492	11,179,036	21,324,931	2,743,085	63,377,725	3,444,434	307,124,163
		Percentage of total	33.38199%	11.48187%	4.23057%	2.39554%	0.51565%	1.64055%	11.38747%	1.69994%	0.00049%	0.03207%	3.63991%	6.94342%	0.89315%	20.63586%	1.12151%	99.99999%	
		Default revenue by function	66,117,399	22,741,346	8,379,197	4,744,680	1,021,312	3,249,324	22,554,374	3,366,954	971	63,519	7,209,318	13,752,352	1,769,000	40,872,021	2,221,297	198,063,064	
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	(40,872,021)	(40,872,021)			
		Unbalanced; user adjustment required	Adjusted revenue by function	66,117,399	22,741,346	8,379,197	4,744,680	1,021,312	3,249,324	22,554,374	3,366,954	971	63,519	7,209,318	13,752,352	1,769,000	-	2,221,297	157,191,043
	Total Operating Grants & Contributions (from fund consolidation worksheet)	536,916,108																	
Unbalanced	Subtotal of Operating Grants and Contributions by function:	204,687,617	57,395,125	8,778,750	14,132,294	6,282,181	51,954,364	37,371,113	4,438,001	971	63,519	16,352,724	18,252,216	7,901,516	-	9,132,921	436,743,312		
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																	(2)	
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):	204,687,617	57,395,125	8,778,750	14,132,294	6,282,181	51,954,364	37,371,113	4,438,001	971	63,519	16,352,724	18,252,216	7,901,516	-	9,132,921	436,743,312		

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

38 68478 0000000
Report CNVRT
D8AXGKZNF4(2022-23)

Capital Grants and Contributions: Governmental Activities		Program Revenues by Resource	Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.															
Funds Resource			Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	Total
7710	State School Facilities Projects	85,446	Expenditures by function															-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	85,446	-	-	-	-	-	-	-	-	-	-	-	-	-	85,446
			User adjustments														0.00	-
			Adjusted revenue by function	85,446	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,446
	Total Capital Grants & Contributions (from fund consolidation worksheet)	85,446																
			Subtotal of Capital Grants and Contributions by function:	85,446	-	-	-	-	-	-	-	-	-	-	-	-	-	85,446
			User identification of conversion entries, adjustments, and rounding differences, by function:															-
			Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):	85,446	-	-	-	-	-	-	-	-	-	-	-	-	-	85,446

Charges for Services: Business-type Activities		Program Revenues by Resource	Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Total Charges for Services		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000
	-																	-

Operating Grants and Contributions: Business-type Activities		Program Revenues by Resource	Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Total Operating Grants & Contributions		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000
			Adjusted Operating Grants and Contributions by function:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-

Capital Grants and Contributions: Business-type Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.															
Funds Resource	Program Revenues by Resource	Function: 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
	Total Capital Grants & Contributions	-															

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

38 68478 0000000
Report CNVRT
D8AXGKZNF4(2022-23)

Resource	Program Revenues by Resource	Summary of revenues by function																Total
		Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	32,970	-	-	-	-	-	32,169	-	-	-	-	801	-	-	-	32,970	
8210	Student Activity Funds	1,870,177	-	-	-	-	-	-	-	1,870,177	-	-	-	-	-	-	1,870,177	
9010	Other Restricted Local	3,445,159	1,150,063	395,569	145,750	82,530	17,765	56,520	392,316	58,566	17	1,105	125,401	239,212	30,770	-	38,638	2,734,222
Total Charges for Services (from fund consolidation worksheet)		5,348,306																
Unbalanced	Subtotal of Charges for Services by function:		1,150,063	395,569	145,750	82,530	17,765	88,689	392,316	1,928,743	17	1,105	126,202	239,212	30,770	-	38,638	4,637,369
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																	
Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):		1,150,063	395,569	145,750	82,530	17,765	88,689	392,316	1,928,743	17	1,105	126,202	239,212	30,770	-	38,638	4,637,369

Resource	Operating Grants and Contributions: Governmental Activities Program Revenues by Resource	Summary of revenues by function															Total
		Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	
2600	Expanded Learning Opportunities Program	28,526,866	5,977,291	106,768	-	6,199	3,736,748	11,539,477	-	-	-	1,299,530	-	5,860,856	-	-	28,526,869
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	11,243,119	3,228,502	4,025,324	-	139,453	-	-	257,280	-	-	489,121	-	-	-	3,103,439	11,243,119
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	143,915	1,170	136,799	-	-	-	-	-	-	-	5,946	-	-	-	-	143,915
3182	ESSA: School Improvement Funding for LEAs	779,092	279,601	133,044	-	12,460	-	-	192,870	-	-	161,117	-	-	-	-	779,092
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	6,077,057	1,577,406	794,837	-	906,681	1,524,121	-	666,757	-	-	172,975	138,296	3,368	-	-	5,784,441
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	8,550,772	7,867,162	147,244	-	2,955	-	-	43,399	-	-	486,913	3,099	-	-	-	8,550,772
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	2,220,695	1,135,343	854,102	-	33,293	-	-	67,930	-	-	129,438	-	588	-	-	2,220,694
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	5,464,071	2,147,027	1,023,269	673	528,335	-	-	1,653,641	-	-	26,431	-	77,227	-	-	5,456,603
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	1,319,920	1,118,751	155,047	-	8,671	-	-	-	-	-	-	-	37,451	-	-	1,319,920
3225	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	1,623,804	1,567,519	-	-	-	-	-	-	-	-	56,285	-	-	-	-	1,623,804
3305	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	2,885,286	2,550,727	296,021	-	-	-	-	-	-	-	38,538	-	-	-	-	2,885,286
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	247,189	236,987	-	-	-	-	-	-	-	-	10,202	-	-	-	-	247,189
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	12,756,096	12,166,467	16,237	-	-	-	-	46,320	-	-	527,072	-	-	-	-	12,756,096
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	300,717	42,477	-	-	-	-	-	245,815	-	-	12,426	-	-	-	-	300,718
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	604,491	604,491	-	-	-	-	-	-	-	-	-	-	-	-	-	604,491
3385	Special Ed: IDEA Early Intervention Grants	162,626	30,894	125,012	-	-	-	-	-	-	-	6,720	-	-	-	-	162,626
3410	Department of Rehab: Workability II, Transition Partnership	76,731	-	-	-	-	-	-	73,561	-	-	3,170	-	-	-	-	76,731

6127	Early Education: California State Preschool Program QRIS Block Grant RFA	1,205,183	-	1,170,143	-	-	-	-	-	-	-	-	35,040	-	-	-	-	-	-	1,205,183
6211	Literacy Coaches and Reading Specialists Grant Program	900,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6230	California Clean Energy Jobs Act	1,160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6266	Educator Effectiveness, FY 2021-22	351,678	16,288	206,750	-	206	-	-	11,067	-	-	-	117,367	-	-	-	-	-	-	351,678
6300	Lottery: Instructional Materials	5,898,612	3,528,043	1,022,216	-	-	-	-	-	-	-	-	-	1,348,353	-	-	-	-	-	5,898,612
6332	CA Community Schools Partnership Act - Implementation Grant	6,570,000	2,435,433	18,210	-	169,763	-	-	2,500,533	-	-	-	1,098,018	-	-	-	-	-	-	6,221,957
6385	Governor's CTE Initiative: California Partnership Academies	174,620	139,337	22,319	-	5,749	-	-	-	-	-	-	7,215	-	-	-	-	-	-	174,620
6387	Career Technical Education Incentive Grant Program	1,190,292	833,741	173,856	-	73,316	-	-	62,190	-	-	-	47,189	-	-	-	-	-	-	1,190,292
6388	Strong Workforce Program	5,128,003	1,656,369	2,192,557	-	205,577	-	-	758,625	-	-	-	314,875	-	-	-	-	-	-	5,128,003
6391	Adult Education Program	431,104	134,614	182,697	-	-	-	-	95,981	-	-	-	17,813	-	-	-	-	-	-	431,105
6500	Special Education	2,104,673	1,500,560	146,851	4,672	-	-	-	381,303	-	-	-	71,287	-	-	-	-	-	-	2,104,673
6515	Special Ed: Infant Discretionary Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6520	Special Ed: Project Workability I LEA	381,900	195,689	181,031	-	-	-	-	12	-	-	-	5,168	-	-	-	-	-	-	381,900
6537	Special Ed: Learning Recovery Support	196,251	133,760	5,801	-	-	-	-	49,240	-	-	-	7,450	-	-	-	-	-	-	196,251
6546	Mental Health-Related Services	3,699,912	2,508,075	-	-	-	-	-	1,180,481	-	-	-	11,356	-	-	-	-	-	-	3,699,912
6547	Special Education Early Intervention Preschool Grant	2,398,501	891,583	-	-	-	-	-	1,407,814	-	-	-	99,104	-	-	-	-	-	-	2,398,501
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	396,310	83,147	249,607	-	-	-	-	47,181	-	-	-	16,375	-	-	-	-	-	-	396,310
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	14,888,742	6,306,661	7,956,639	-	10,251	-	-	-	-	-	-	615,192	-	-	-	-	-	-	14,888,743
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	4,048,281	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7220	California Partnership Academies Program	150,070	143,869	-	-	-	-	-	-	-	-	-	6,201	-	-	-	-	-	-	150,070
7415	Classified School Employee Summer Assistance Program	4,278,072	4,278,072	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,278,072
7422	In-Person Instruction (IPI) Grant	280,091	2,466	276,352	-	1,273	-	-	-	-	-	-	-	-	-	-	-	-	-	280,091
7435	Learning Recovery Emergency Block Grant	53,365,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7690	On-Behalf Pension Contributions	43,814,037	32,659,329	2,426,049	394,208	2,870,665	-	-	4,727,701	85,784	-	-	564,478	85,012	635	-	-	-	-	43,813,861
7810	Other Restricted State	4,999,646	396,413	4,352,265	-	2,546	-	-	129,171	-	-	-	50,980	-	-	-	-	-	-	4,931,375

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

38 68478 0000000
Report CNVRT
D8AXGKZNF4(2022-23)

8210	Student Activity Funds	985,263	-	-	-	-	-	-	-	985,263	-	-	-	-	-	-	985,263	
9010	Other Restricted Local	198,063,083	66,117,399	22,741,346	8,379,197	4,744,680	1,021,312	3,249,324	22,554,374	3,366,954	971	63,519	7,209,318	13,752,352	1,769,000	-	2,221,297	157,191,043
	Total Operating Grants & Contributions (from fund consolidation worksheet)	536,916,108																
Unbalanced	Subtotal of Operating Grants and Contributions by function:	204,687,617	57,395,125	8,778,750	14,132,294	6,282,181	51,954,364	37,371,113	4,438,001	971	63,519	16,352,724	18,252,216	7,901,516	-	9,132,921	436,743,312	
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																(2)	
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):	204,687,617	57,395,125	8,778,750	14,132,294	6,282,181	51,954,364	37,371,113	4,438,001	971	63,519	16,352,724	18,252,216	7,901,516	-	9,132,921	436,743,312	

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

38 68478 0000000
Report CNVRT
D8AXGKZNF4(2022-23)

Capital Grants and Contributions: Governmental Activities		Program Revenues by Resource	Summary of revenues by function														
Resource			Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000
7710	State School Facilities Projects	85,446		85,446	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,446
	Total Capital Grants & Contributions (from fund consolidation worksheet)	85,446															
Subtotal of Capital Grants and Contributions by function:																	
User identification of conversion entries, adjustments, and rounding differences, by function:																	
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):																	
				-	-	-	-	-	-	-	-	-	-	-	-	-	85,446

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

38 68478 0000000
Report CNVRT
D8AXGKZNF4(2022-23)

Operating Grants and Contributions: Business-type Activities		Program Revenues by Resource	Summary of revenues by function														
Resource			Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500
	Total Operating Grants & Contributions	-															
	Adjusted Operating Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

38 68478 0000000
Report CNVRT
D8AXGKZNF4(2022-23)

Capital Grants and Contributions: Business-type Activities		Program Revenues by Resource	Summary of revenues by function														
Resource			Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500
	Total Capital Grants & Contributions	-															
	Adjusted Capital Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00