

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	100,954		-	100,954			-	100,954 Instruction
[see extract]	2100	39,185		-	39,185			-	39,185 Instructional Supervision and Administration
[see extract]	2420	34,910		-	34,910			-	34,910 Instructional Library , Media and Technology
[see extract]	2700	0		-	-			-	School Site Administration
[see extract]	3600	0		-	-			-	Home-to-School Transportation
[see extract]	3700	200,307		-	200,307			-	200,307 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	68,135		-	68,135			-	68,135 Centralized Data Processing
[see extract]	8100	377,033		-	377,033			-	377,033 Plant Services
[see extract]	8500	79,066,886		-	79,066,886			-	79,066,886 Facilities Acquisition and Construction
9410			545,090	-			545,090	-	Land
9420			-	-			-	-	Land Improvements
9430			78,521,796	-			78,521,796	-	Buildings
9440			820,524	-			820,524	-	Equipment
9450			-	-			-	-	Work In Progress
9460			-	-			-	-	Lease Assets
9470			-	-			-	-	Subscription Assets
<b>TOTALS</b>			<b>79,887,410</b>	<b>79,887,410</b>	<b>0</b>	<b>0</b>	<b>79,887,410</b>	<b>79,887,410</b>	

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	89,950,000		- 89,950,000		-	89,950,000	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			89,950,000	-		89,950,000	-	Other General Long-Term Debt
<b>TOTALS</b>			<b>89,950,000</b>	<b>89,950,000</b>	<b>0</b>	<b>0</b>	<b>89,950,000</b>	<b>89,950,000</b>

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)	Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry	Account description
			Debit	Credit	Debit	Credit		
5400	9100	0		-		-	-	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	2,355,158	2,355,158	-	-	2,355,158	-	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		-	2,355,158	-	-	-	Other General Long-Term Debt
9690		-	-	-	-	-	Deferred Inflows of Resources
<b>TOTALS</b>		2,355,158	2,355,158	0	0	2,355,158	2,355,158

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
<b>TOTALS</b>				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
<b>TOTALS</b>					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
<b>TOTALS</b>					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
<b>TOTALS</b>				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
<b>TOTALS</b>					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
<b>TOTALS</b>					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
<b>TOTALS</b>					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
<b>TOTALS</b>				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	40,109,732	40,109,732	-	40,109,732	-	Cash in County Treasury
9111	(1,237,269)	-	1,237,269	-	1,237,269	Fair Value Adjustment to Cash in County Treasury
9120	57,786	57,786	-	57,786	-	Cash In Banks
9130	0	-	-	-	-	Revolving Cash Account
9135	746,602	746,602	-	746,602	-	Cash with a Fiscal Agent/Trustee
9140	0	-	-	-	-	Cash Collections Awaiting Deposit
9150	0	-	-	-	-	Investments
9200	224,033	224,033	-	224,033	-	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	23,141,947	-	23,141,947	-	23,141,947	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			16,758,937		-	Fund Balance/Net Position
<b>TOTALS</b>		41,138,153	41,138,153	0	41,138,153	41,138,153

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
<b>TOTALS</b>				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)

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8660	(2000-9999)							Interest (Program Revenues)
8662	(0000-1999)							Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)							Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)							Fees and Contracts (General Revenues)
8689	(2000-9999)							Fees and Contracts (Program Revenues)
8699	(0000-1999)							Other Local Revenue (General Revenues)
8699	(2000-9999)							Other Local Revenue (Program Revenues)
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 Transfers In
8965								Transfers From Funds of Lapsed/Reorganized Districts
979Z								Fund Balance/Net Position
<b>TOTALS</b>					0	0	0	0

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	
	<b>Governmental Funds (Funds 01-60)</b>								

**Unaudited Actuals**  
**2022-23 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - Detail**

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Report ENTRY  
D8AXGKZNF4(2022-23)

7299	9200			Transfers Between Agencies, All Other Transfers to All Others
7619	9300	20,923,684		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		20,923,684		Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds: Enterprise Funds (Funds 61-65)</b>				
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
<b>Proprietary Funds: Internal Service Funds (Funds 66-70)</b>				
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)

**Unaudited Actuals**  
**2022-23 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - Detail**

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Report ENTRY  
D8AXGKZNF4(2022-23)

8919	0						Interfund Transfers, Other Authorized Interfund Transfers In
<b>Fiduciary Funds (Funds 71-95)</b>							
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
<b>TOTALS</b>			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	
<b>Governmental Funds (Funds 01-60)</b>									
9200			-	-	-	-	-	-	Accounts Receivable
9310		0	-	-	-	-	-	-	Due from Other Funds
9500			-	-	-	-	-	-	Accounts Payable
9610		0	-	-	-	-	-	-	Due to Other Funds
<b>Proprietary Funds: Enterprise Funds (Funds 61-65)</b>									
9200			-	-	-	-	-	-	Accounts Receivable
9310		0	-	-	-	-	-	-	Due from Other Funds
9500			-	-	-	-	-	-	Accounts Payable
9610		0	-	-	-	-	-	-	Due to Other Funds
<b>Proprietary Funds: Internal Service Funds (Funds 66-70)</b>									
9200			-	-	-	-	-	-	Accounts Receivable

**Unaudited Actuals**  
**2022-23 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - Detail**

38 68478 0000000  
Report ENTRY  
D8AXGKZNF4(2022-23)

9310	0							Due from Other Funds
9500	0							Accounts Payable
9610	0							Due to Other Funds
<b>Fiduciary Funds (Funds 71-95)</b>								
9200				-	-			Accounts Receivable
9310	0			-	-			Due from Other Funds
9500				-	-			Accounts Payable
9610	0			-	-			Due to Other Funds
<b>TOTALS</b>			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	
<b>Governmental Funds (Funds 01-60)</b>									
7611	9300	86,975		-	86,975			-	86,975
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

**Unaudited Actuals**  
**2022-23 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - Detail**

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Report ENTRY  
D8AXGKZNF4(2022-23)

7619	9300	20,923,684	-	20,923,684	-	20,923,684	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		86,975	86,975	-	86,975	86,975	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		20,923,684	20,923,684	-	20,923,684	20,923,684	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds: Enterprise Funds (Funds 61-65)</b>							
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
<b>Proprietary Funds: Internal Service Funds (Funds 66-70)</b>							
7619	9300	0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Fiduciary Funds (Funds 71-95)</b>							

**Unaudited Actuals**  
**2022-23 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - Detail**

38 68478 0000000  
Report ENTRY  
D8AXGKZNF4(2022-23)

7619	9300	0						Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0						Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			21,010,659	21,010,659	0	0	21,010,659	21,010,659

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	
<b>Governmental Funds (Funds 01-60)</b>									
9310		0		-			-	-	Due From Other Funds
9610		0		-			-	-	Due To Other Funds
<b>Proprietary Funds: Enterprise Funds (Funds 61-65)</b>									
9310		0		-			-	-	Due From Other Funds
9610		0		-			-	-	Due To Other Funds
<b>Proprietary Funds: Internal Service Funds (Funds 66-70)</b>									
9310		0		-			-	-	Due From Other Funds
9610		0		-			-	-	Due To Other Funds
<b>Fiduciary Funds (Funds 71-95)</b>									
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.

**Unaudited Actuals**  
**2022-23 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - Detail**

38 68478 0000000  
Report ENTRY  
D8AXGKZNF4(2022-23)

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

**Unaudited Actuals**  
**2022-23 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - Detail**

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Report ENTRY  
D8AXGKZNF4(2022-23)

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
<b>TOTALS</b>					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
<b>TOTALS</b>								-	

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	58,289,475	-	58,289,475			-	58,289,475	Instruction
3100-3299	2100	6,343,159	-	6,343,159			-	6,343,159	Instructional Supervision and Administration
3100-3299	2420	1,675,980	-	1,675,980			-	1,675,980	Instructional Library , Media and Technology
3100-3299	2700	5,589,192	-	5,589,192			-	5,589,192	School Site Administration
3100-3299	3600	0	-	-			-	-	Home-to-School Transportation

**Unaudited Actuals**  
**2022-23 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - Detail**

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Report ENTRY  
D8AXGKZNF4(2022-23)

3100-3299	3700	0	-	-	-	-	-	-	Food Services
3100-3299	3900	10,267,537	-	10,267,537	-	-	10,267,537	-	All Other Pupil Services
3100-3299	4000	113,638	-	113,638	-	-	113,638	-	Ancillary Services
3100-3299	5000	0	-	-	-	-	-	-	Community Services
3100-3299	6000	863	-	863	-	-	863	-	Enterprise Activities
3100-3299	7200	1,187,611	-	1,187,611	-	-	1,187,611	-	All Other General Administration
3100-3299	7700	226,517	-	226,517	-	-	226,517	-	Centralized Data Processing
3100-3299	8100	0	-	-	-	-	-	-	Plant Services
9490			83,693,972	-		83,693,972	-	-	Deferred Outflows of Resources - pensions only
<b>TOTALS</b>		<b>83,693,972</b>		<b>83,693,972</b>	<b>83,693,972</b>		<b>83,693,972</b>	<b>83,693,972</b>	

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	19,578,899		- 19,578,899			-	19,578,899	Instruction
3700-3799	2100	2,340,517		- 2,340,517			-	2,340,517	Instructional Supervision and Administration
3700-3799	2420	525,531		- 525,531			-	525,531	Instructional Library , Media and Technology
3700-3799	2700	2,429,712		- 2,429,712			-	2,429,712	School Site Administration
3700-3799	3600	37,923		- 37,923			-	37,923	Home-to-School Transportation
3700-3799	3700	531,050		- 531,050			-	531,050	Food Services
3700-3799	3900	3,868,950		- 3,868,950			-	3,868,950	All Other Pupil Services
3700-3799	4000	22,763		- 22,763			-	22,763	Ancillary Services
3700-3799	5000	0		-			-	-	Community Services
3700-3799	6000	777		- 777			-	777	Enterprise Activities
3700-3799	7200	1,361,198		- 1,361,198			-	1,361,198	All Other General Administration
3700-3799	7700	505,520		- 505,520			-	505,520	Centralized Data Processing
3700-3799	8100	1,891,776		- 1,891,776			-	1,891,776	Plant Services
9490				33,094,616			33,094,616	-	Deferred Outflows of Resources - OPEB only
<b>TOTALS</b>		<b>33,094,616</b>		<b>33,094,616</b>	<b>33,094,616</b>		<b>33,094,616</b>	<b>33,094,616</b>	

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

**Unaudited Actuals**  
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**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - Detail**

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Report ENTRY  
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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
<b>TOTALS</b>					-	-	-	-	

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	6387	0	3800	1000	6400	48,238.47
01	6388	0	1110	1000	6400	5,806.01
01	9010	0	1110	1000	6400	46,909.88
Total, Instruction (Functions 1000-1999)						100,954.36
01	9010	0	1110	2100	6400	39,185.01
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						39,185.01
01	9010	0	1110	2420	6400	34,909.88
Total, Instructional Library , Media, and Technology (Function 2420)						34,909.88
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	200,306.58
Total, Food Services (Function 3700)						200,306.58
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
01	0000	0	0000	7700	6400	68,134.67
Total, Centralized Data Processing (Function 7700)						68,134.67
01	0000	0	0000	8200	6400	149,413.56
49	9010	0	0000	8200	6400	227,619.66
Total, Plant Services (Functions 8000-8999 except 8500)						377,033.22
01	0000	0	0000	8500	2300	377,243.12
01	0000	0	0000	8500	2400	74,416.24
01	0000	0	0000	8500	2900	173,927.55
01	0000	0	0000	8500	3302	162,232.81
01	0000	0	0000	8500	3402	61,475.01
01	0000	0	0000	8500	3502	3,365.05
01	0000	0	0000	8500	3602	18,666.00
01	0000	0	0000	8500	3702	36,586.81
01	0000	0	0000	8500	5200	280.00

**Unaudited Actuals**  
**2022-23 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - CE001 Data by Function**

38 68478 0000000  
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**By Function**

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	5600	230,000.00
01	0000	0	0000	8500	6200	57.00
01	3212	0	0000	8500	5600	292,616.92
01	3216	0	0000	8500	1300	6,000.00
01	3216	0	0000	8500	3101	1,139.67
01	3216	0	0000	8500	3301	88.68
01	3216	0	0000	8500	3402	30.39
01	3216	0	0000	8500	3501	31.77
01	3216	0	0000	8500	3601	177.11
01	6332	0	0000	8500	6200	27,790.00
01	7690	0	0000	8500	3101	168.00
01	7810	0	0000	8500	6200	71,782.83
01	8150	0	0000	8500	2200	52,262.96
01	8150	0	0000	8500	2300	262,300.08
01	8150	0	0000	8500	2400	643,253.84
01	8150	0	0000	8500	2900	1,083,421.06
01	8150	0	0000	8500	3302	509,237.78
01	8150	0	0000	8500	3402	189,232.53
01	8150	0	0000	8500	3502	10,876.96
01	8150	0	0000	8500	3602	60,452.85
01	8150	0	0000	8500	3702	119,379.74
01	8150	0	0000	8500	4300	11,453.16
01	8150	0	0000	8500	4400	4,665.36
01	8150	0	0000	8500	5200	4,203.42
01	8150	0	0000	8500	5300	3,702.24
01	8150	0	0000	8500	5600	94,932.74
01	8150	0	0000	8500	5800	296,534.74
01	8150	0	0000	8500	5900	7,097.95
01	8150	0	0000	8500	6200	2,986.25
01	9010	0	0000	8500	2200	103,485.68
01	9010	0	0000	8500	2400	38,095.79
01	9010	0	0000	8500	2900	12,683.85
01	9010	0	0000	8500	3101	420.68
01	9010	0	0000	8500	3301	33.62
01	9010	0	0000	8500	3302	38,588.67
01	9010	0	0000	8500	3402	26,771.00
01	9010	0	0000	8500	3501	12.03
01	9010	0	0000	8500	3502	798.70
01	9010	0	0000	8500	3601	65.63
01	9010	0	0000	8500	3602	4,090.17
01	9010	0	0000	8500	3702	9,022.05
01	9010	0	0000	8500	6200	802,624.95

**By Function**

Fund	Resource	Project Year	Goal	Function	Object	Value
14	0000	0	0000	8500	4400	25,195.65
14	0000	0	0000	8500	5800	7,355.36
14	0000	0	0000	8500	6200	2,054,754.90
21	9010	0	0000	8500	2300	867,660.20
21	9010	0	0000	8500	2400	380,999.55
21	9010	0	0000	8500	2900	1,123,298.55
21	9010	0	0000	8500	3102	4,657.99
21	9010	0	0000	8500	3302	596,047.29
21	9010	0	0000	8500	3402	204,145.17
21	9010	0	0000	8500	3502	12,615.10
21	9010	0	0000	8500	3602	49,530.15
21	9010	0	0000	8500	3702	138,721.59
21	9010	0	0000	8500	4300	20,756.39
21	9010	0	0000	8500	4400	2,635,244.54
21	9010	0	0000	8500	5200	6,564.05
21	9010	0	0000	8500	5500	1,893.00
21	9010	0	0000	8500	5600	3,168.28
21	9010	0	0000	8500	5800	2,022,449.84
21	9010	0	0000	8500	5900	6,234.49
21	9010	0	0000	8500	6100	369,089.98
21	9010	0	0000	8500	6200	42,038,602.08
25	0000	0	0000	8500	5800	4,200.00
25	0000	0	0000	8500	6100	165,992.28
25	0000	0	0000	8500	6200	8,091,635.28
25	9010	0	0000	8500	6200	117,056.20
30	7710	0	0000	8500	6200	349,150.00
35	7710	0	0000	8500	6100	6,475.32
35	7710	0	0000	8500	6200	90,333.54
40	9010	0	0000	8500	2300	156,521.64
40	9010	0	0000	8500	3302	40,807.12
40	9010	0	0000	8500	3402	10,715.16
40	9010	0	0000	8500	3502	833.44
40	9010	0	0000	8500	3602	4,645.91
40	9010	0	0000	8500	3702	9,154.01
40	9010	0	0000	8500	5200	5,924.25
40	9010	0	0000	8500	5800	43,412.34
40	9010	0	0000	8500	5900	487.55
40	9010	0	0000	8500	6100	3,532.15
40	9010	0	0000	8500	6200	4,964,564.94
49	9010	0	0000	8500	2200	2,025,473.81
49	9010	0	0000	8500	2400	38,223.65
49	9010	0	0000	8500	3302	526,878.08

**Unaudited Actuals**  
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**Conversion Entry - CE001 Data by Function**

38 68478 0000000  
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**By Function**

Fund	Resource	Project Year	Goal	Function	Object	Value
49	9010	0	0000	8500	3402	347,534.37
49	9010	0	0000	8500	3502	10,984.07
49	9010	0	0000	8500	3602	56,406.39
49	9010	0	0000	8500	3702	120,693.28
49	9010	0	0000	8500	4300	20,801.34
49	9010	0	0000	8500	4400	32.03
49	9010	0	0000	8500	5600	1,585,750.19
49	9010	0	0000	8500	5800	132,590.33
49	9010	0	0000	8500	5900	17,858.76
49	9010	0	0000	8500	6200	1,618,473.06
Total, Facilities Acquisition and Construction (Function 8500)						79,066,886.08
						<hr/> <hr/> <hr/> <hr/> <hr/>
						79,887,409.80

Fund	By Object					Value
	Resource	Project Year	Goal	Function	Object	
<b>01</b>	<b>3216</b>	<b>0</b>	<b>0000</b>	<b>8500</b>	<b>1300</b>	<b>6,000.00</b>
Total, Certificated Personnel Salaries (Objects 1000-1999)						6,000.00
01	0000	0	0000	8500	2300	377,243.12
01	0000	0	0000	8500	2400	74,416.24
01	0000	0	0000	8500	2900	173,927.55
01	8150	0	0000	8500	2200	52,262.96
01	8150	0	0000	8500	2300	262,300.08
01	8150	0	0000	8500	2400	643,253.84
01	8150	0	0000	8500	2900	1,083,421.06
01	9010	0	0000	8500	2200	103,485.68
01	9010	0	0000	8500	2400	38,095.79
01	9010	0	0000	8500	2900	12,683.85
21	9010	0	0000	8500	2300	867,660.20
21	9010	0	0000	8500	2400	380,999.55
21	9010	0	0000	8500	2900	1,123,298.55
40	9010	0	0000	8500	2300	156,521.64
49	9010	0	0000	8500	2200	2,025,473.81
49	9010	0	0000	8500	2400	38,223.65
Total, Classified Personnel Salaries (Objects 2000-2999)						7,413,267.57
01	0000	0	0000	8500	3302	162,232.81
01	0000	0	0000	8500	3402	61,475.01
01	0000	0	0000	8500	3502	3,365.05
01	0000	0	0000	8500	3602	18,666.00
01	0000	0	0000	8500	3702	36,586.81
01	3216	0	0000	8500	3101	1,139.67
01	3216	0	0000	8500	3301	88.68
01	3216	0	0000	8500	3402	30.39
01	3216	0	0000	8500	3501	31.77
01	3216	0	0000	8500	3601	177.11
01	7690	0	0000	8500	3101	168.00
01	8150	0	0000	8500	3302	509,237.78
01	8150	0	0000	8500	3402	189,232.53
01	8150	0	0000	8500	3502	10,876.96
01	8150	0	0000	8500	3602	60,452.85
01	8150	0	0000	8500	3702	119,379.74
01	9010	0	0000	8500	3101	420.68
01	9010	0	0000	8500	3301	33.62
01	9010	0	0000	8500	3302	38,588.67
01	9010	0	0000	8500	3402	26,771.00
01	9010	0	0000	8500	3501	12.03
01	9010	0	0000	8500	3502	798.70

**Unaudited Actuals**  
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38 68478 0000000  
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<b>By Object</b>						
<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
01	9010	0	0000	8500	3601	65.63
01	9010	0	0000	8500	3602	4,090.17
01	9010	0	0000	8500	3702	9,022.05
21	9010	0	0000	8500	3102	4,657.99
21	9010	0	0000	8500	3302	596,047.29
21	9010	0	0000	8500	3402	204,145.17
21	9010	0	0000	8500	3502	12,615.10
21	9010	0	0000	8500	3602	49,530.15
21	9010	0	0000	8500	3702	138,721.59
40	9010	0	0000	8500	3302	40,807.12
40	9010	0	0000	8500	3402	10,715.16
40	9010	0	0000	8500	3502	833.44
40	9010	0	0000	8500	3602	4,645.91
40	9010	0	0000	8500	3702	9,154.01
49	9010	0	0000	8500	3302	526,878.08
49	9010	0	0000	8500	3402	347,534.37
49	9010	0	0000	8500	3502	10,984.07
49	9010	0	0000	8500	3602	56,406.39
49	9010	0	0000	8500	3702	120,693.28
Total, Employee Benefits (Objects 3000-3999)						3,387,312.83
01	8150	0	0000	8500	4300	11,453.16
21	9010	0	0000	8500	4300	20,756.39
49	9010	0	0000	8500	4300	20,801.34
Total, Books and Supplies (Objects 4000-4999 except 4400)						53,010.89
01	8150	0	0000	8500	4400	4,665.36
14	0000	0	0000	8500	4400	25,195.65
21	9010	0	0000	8500	4400	2,635,244.54
49	9010	0	0000	8500	4400	32.03
Total, Noncapitalized Equipment (Object 4400)						2,665,137.58
01	0000	0	0000	8500	5200	280.00
01	0000	0	0000	8500	5600	230,000.00
01	3212	0	0000	8500	5600	292,616.92
01	8150	0	0000	8500	5200	4,203.42
01	8150	0	0000	8500	5300	3,702.24
01	8150	0	0000	8500	5600	94,932.74
01	8150	0	0000	8500	5800	296,534.74
01	8150	0	0000	8500	5900	7,097.95
14	0000	0	0000	8500	5800	7,355.36
21	9010	0	0000	8500	5200	6,564.05
21	9010	0	0000	8500	5500	1,893.00
21	9010	0	0000	8500	5600	3,168.28
21	9010	0	0000	8500	5800	2,022,449.84

**Unaudited Actuals**  
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**Conversion Entry - CE001 Data by Object**

38 68478 0000000  
Report ENTRY  
D8AXGKZNF4(2022-23)

<b>By Object</b>						
<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
21	9010	0	0000	8500	5900	6,234.49
25	0000	0	0000	8500	5800	4,200.00
40	9010	0	0000	8500	5200	5,924.25
40	9010	0	0000	8500	5800	43,412.34
40	9010	0	0000	8500	5900	487.55
49	9010	0	0000	8500	5600	1,585,750.19
49	9010	0	0000	8500	5800	132,590.33
49	9010	0	0000	8500	5900	17,858.76
Total, Services and Other Operating Expenditures (Objects 5000-5999)						4,767,256.45
21	9010	0	0000	8500	6100	369,089.98
25	0000	0	0000	8500	6100	165,992.28
35	7710	0	0000	8500	6100	6,475.32
40	9010	0	0000	8500	6100	3,532.15
Total, Land (Object 6100)						545,089.73
Total, Land Improvements (Object 6170)						0.00
01	0000	0	0000	8500	6200	57.00
01	6332	0	0000	8500	6200	27,790.00
01	7810	0	0000	8500	6200	71,782.83
01	8150	0	0000	8500	6200	2,986.25
01	9010	0	0000	8500	6200	802,624.95
14	0000	0	0000	8500	6200	2,054,754.90
21	9010	0	0000	8500	6200	42,038,602.08
25	0000	0	0000	8500	6200	8,091,635.28
25	9010	0	0000	8500	6200	117,056.20
30	7710	0	0000	8500	6200	349,150.00
35	7710	0	0000	8500	6200	90,333.54
40	9010	0	0000	8500	6200	4,964,564.94
49	9010	0	0000	8500	6200	1,618,473.06
Total, Buildings and Improvement of Buildings (Object 6200)						60,229,811.03
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7700	6400	68,134.67
01	0000	0	0000	8200	6400	149,413.56
01	6387	0	3800	1000	6400	48,238.47
01	6388	0	1110	1000	6400	5,806.01
01	7028	0	0000	3700	6400	200,306.58
01	9010	0	1110	1000	6400	46,909.88
01	9010	0	1110	2100	6400	39,185.01
01	9010	0	1110	2420	6400	34,909.88
49	9010	0	0000	8200	6400	227,619.66
Total, Equipment (Object 6400)						820,523.72

San Francisco Unified  
San Francisco County

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

38 68478 0000000  
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Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Equipment Replacement (Object 6500)						0.00
Total, Lease Assets (Object 6600)						0.00
Total, Subscription Assets (Object 6700)						0.00
						<b>79,887,409.80</b>

**Unaudited Actuals**  
**2022-23 Unaudited Actuals**  
**Conversion from Governmental Funds to Governmental Activities**  
**Conversion Entry - Summary**

San Francisco Unified  
San Francisco County

38 68478 0000000  
Report ENTRY  
D8AXGKZNF4(2022-23)

(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
<b>CE001</b>	<b>Capital Outlay Expenditures</b>				
	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.				
	Land	9410		545,090	
	Buildings	9430		78,521,796	
	Equipment	9440		820,524	
	Instruction		1000		100,954
	Instructional Supervision and Administration		2100		39,185
	Instructional Library, Media and Technology		2420		34,910
	Food Services		3700		200,307
	Centralized Data Processing		7700		68,135
	Plant Services		8100		377,033
	Facilities Acquisition and Construction		8500		79,066,886
		Total		79,887,410	79,887,410

Entry #		Object	Function	Debit	Credit
<b>CE002</b>	<b>Debt Service Expenditures</b>				
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
	Other General Long-Term Debt	9669		89,950,000	
	Debt Service-Principal		9101		89,950,000
		Total		89,950,000	89,950,000

Entry #		Object	Function	Debit	Credit
<b>CE003</b>	<b>Debt Issuance</b>				
	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		2,355,158	
	Other General Long-Term Debt	9669			2,355,158
			Total	2,355,158	2,355,158

Entry #		Object	Function	Debit	Credit
<b>CE004</b>	<b>Donated and Contributed Capital Assets</b>				
	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	<b>Elimination of Revenues Relating to Prior Periods</b>  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		0	0
Entry #		Object	Function	Debit	Credit
CE008	<b>Liability for Unmatured Interest on Long-Term Debt</b>  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		0	0
Entry #		Object	Function	Debit	Credit
CE009	<b>Liability for Compensated Absences</b>  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		0	0

Entry #		Object	Function	Debit	Credit
CE010	<b>Expenditures Relating to Prior Periods</b>  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	<b>Adjustments to Work in Progress</b>  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	<b>Depreciation</b>  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	<b>Amortization</b>  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
<b>CE014</b>	<b>Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds</b>				
	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		40,109,732	
	Cash in Banks	9120		57,786	
	Cash with a Fiscal Agent/Trustee	9135		746,602	
	Accounts Receivable	9200		224,033	
	Fair Value Adjustment to Cash in County Treasury	9111			1,237,269
	Accounts Payable	9500			23,141,947
	Fund Balance/Net Position	979Z			16,758,937
			Total	41,138,153	41,138,153

Entry #		Object	Function	Debit	Credit
<b>CE015</b>	<b>Elimination of Internal Service Funds Profit or Loss Generated Within the LEA</b>				
	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	<b>Incorporation of Internal Service Fund External Activities and Interfund Transfers</b>				
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.					
		Total		0	0

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

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

Entry #		Object	Function	Debit	Credit
CE019	<b>Elimination of Internal Transfers</b>  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		86,975	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919		20,923,684	
	Interfund Transfers	9300			21,010,659
		Total		21,010,659	21,010,659

Entry #		Object	Function	Debit	Credit
<b>CE020</b>	<b>Elimination of Internal Balances</b>  To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			Total 0	0
<b>CE021</b>	<b>Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense</b>  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
<b>CE022</b>	<b>Other Liabilities Not Normally Liquidated with Current Financial Resources</b>  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	<b>Employer's Net Pension Liability and Pension Expense</b>  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	<b>Employer Pension Contributions Made Subsequent to Measurement Date</b>  To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.				
Deferred Outflows of Resources - pensions only					
	9490			83,693,972	
	Instruction	1000			58,289,475
	Instructional Supervision and Administration	2100			6,343,159
	Instructional Library , Media and Technology	2420			1,675,980
	School Site Administration	2700			5,589,192
	All Other Pupil Services	3900			10,267,537
	Ancillary Services	4000			113,638
	Enterprise Activities	6000			863
	All Other General Administration	7200			1,187,611
	Centralized Data Processing	7700			226,517
Total					
				83,693,972	83,693,972

Entry #		Object	Function	Debit	Credit
CE025	<b>State's Share of Pension Expense - Special Funding Situation</b>  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	<b>Employer OPEB Expenditures Made Subsequent to Measurement Date</b>				
To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.					
Deferred Outflows of Resources - OPEB only					
	Instruction	9490	1000	33,094,616	19,578,899
	Instructional Supervision and Administration		2100		2,340,517
	Instructional Library, Media and Technology		2420		525,531
	School Site Administration		2700		2,429,712
	Home-to-School Transportation		3600		37,923
	Food Services		3700		531,050
	All Other Pupil Services		3900		3,868,950
	Ancillary Services		4000		22,763
	Enterprise Activities		6000		777
	All Other General Administration		7200		1,361,198
	Centralized Data Processing		7700		505,520
	Plant Services		8100		1,891,776
	Total			33,094,616	33,094,616

Entry #		Object	Function	Debit	Credit
CE027	<b>Amortization - Lease Assets and Subscription Assets</b>				
	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	<b>Lease/Subscription Modification and Termination</b>				
	To record adjustments due to lease/subscription modification or at the end of lease/subscription term.			Total 0	0