

			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		531,975,003.50	4,288,250.01	455,253.43	20,558,543.54	14,230,133.79	26,772,224.37	310,428,655.28	
Investments			9150		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290		59,105,602.91	0.00	0.00	21,599,774.81	7,974,504.65	282,698.50	3,174,825.70	
Due from Other Funds			9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores			9320		1,380,951.32	0.00	0.00	0.00	67,310.64	0.00	0.00	
Prepays			9330		60,000.00	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		63,757,306.00	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	114,866,034.83	0.00	44.56	9,220,442.24	1,086,123.44	1,725,670.05	13,502,690.15
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	9,709,437.27	0.00	0.00	7,407,466.24	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	63,757,306.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position			979Z	467,946,085.63	4,288,250.01	455,208.87	25,530,409.87	21,185,825.64	25,329,252.82	300,100,790.83

			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		372,246,158.00	0.00	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	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629		138,557,543.55	0.00	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		346,544,559.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662		25,358,443.64	0.00	0.00	(48,695.67)	0.00	938,495.43	0.00	
Interagency Revenues	0000-1999		8677, 8780-8799		1,139,196.74	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		17,094,901.74	0.00	0.00	3,938,749.45	0.00	0.00	0.00	0.00
Program Revenues												
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710		3,638,939.80	1,767,377.21	0.00	25,180.00	17,007.23	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710 2000- 6199, 6201- 7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799		363,424,235.00	1,214,972.22	441,035.61	59,308,388.69	40,084,759.17	0.00	15,150,704.85	
Capital Grants and Contributions	0000- 7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662		0.00	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		705,405,786.89	0.00	0.00	31,258,265.63	0.00	0.00	0.00
Instruction - Related Services:												
Instructional Supervision and Administration		2000-2999, except 2420, 2700		1000-7999		70,630,759.05	0.00	155,309.03	5,719,076.30	0.00	0.00	0.00
Instructional Library, Media and Technology		2420		1000-7999		17,001,975.27	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700		1000-7999		68,069,162.11	0.00	0.00	6,935,274.99	0.00	0.00	0.00
Pupil Services:												
Home-To-School Transportation		3600		1000-7999		37,616,514.34	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700		1000-7999		5,755,227.72	0.00	0.00	2,353,189.04	34,355,396.02	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700		1000-7999		133,882,648.61	0.00	269,962.23	189,190.49	0.00	0.00	0.00
General Administration:												
Centralized Data Processing		7700		1000-7999		24,075,839.13	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699		1000-7999		53,793,651.43	0.00	9,143.33	967,616.08	371,757.97	0.00	0.00
Plant Services		8000-8999, except 8500		1000-7999		80,147,750.25	0.00	0.00	601,584.53	0.00	0.00	0.00
Facility Acquisition and Construction		8500		1000-7999		5,214,641.12	0.00	0.00	0.00	602.63	4,976,192.60	56,511,388.62
Ancillary Services		4000-4999		1000-7999		3,168,083.21	2,929,854.36	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000- 6999	1000-7999	21,488.08	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	4,119,137.71	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	1,674.94	0.00	0.00	2,118,893.91	0.00	9,752,322.88	71,661,345.71
Interfund Transfers Out		9300	7600-7629	19,371,266.11	0.00	0.00	0.00	0.00	0.00	39,383,739.65
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		43,194,407.33	985,343.17	865,370.71	13,908,080.11	11,278,307.38	85,551,611.42	33,297.14
Investments		9150		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290		466,353.02	10,457.75	5,324.75	0.00	122,192.74	2,632,245.87	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	803,499.74	17,457.50	33,211.81	539,550.93	1,193,847.69	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	42,857,260.61	978,343.68	837,483.65	13,021,235.06	10,206,652.43	88,183,857.29	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	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614		0.00	0.00	0.00	0.00	0.00	139,018,921.54	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629		0.00	0.00	0.00	5,809,145.40	8,027,419.70	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		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662		0.00	0.00	0.00	0.00	18,193.14	5,470,358.76	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		0.00	0.00	0.00	0.00	774,346.80	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,		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,								
Capital Grants and Contributions	7711-9999		8780-8799	6,673,738.70	0.00	0.00	193,740.30	440,049.33	0.00	0.00	0.00
	0000- 7709, 7711-9999		8545								
	7710		8545, 8660-8662								
	6200		8590, 8660-8662		0.00	33,531.09	30,385,593.43	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
Expenditures												
Instruction		1000-1999		1000-7999		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
Instructional Library , Media and Technology		2420		1000-7999		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
Pupil Services:												
Home-To-School Transportation		3600		1000-7999		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
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
General Administration:												
Centralized Data Processing		7700		1000-7999		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
Plant Services		8000-8999, except 8500		1000-7999		0.00	0.00	0.00	0.00	409,157.03	0.00	0.00
Facility Acquisition and Construction		8500		1000-7999		3,212,043.19	233.17	773,204.61	3,904,760.74	7,426,364.74	0.00	0.00
Ancillary Services		4000-4999		1000-7999		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	95,715,000.00	0.00
Debt Service - Interest			9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	45,472,176.26	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	0.00	0.00	0.00	0.00
Interfund Transfers Out			9300	7600-7629	0.00	0.00	32,175,141.00	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	2,052,498.92	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	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	1,064,524,481		1,064,524,481
Investments			9150	0		0
Receivables			9200-9290	95,373,981		95,373,981
Due from Other Funds			9310	0		0
Stores			9320	1,448,262		1,448,262
Prepays			9330	60,000	0	60,000
Other Current Assets			9340	0		0
Lease Receivable			9380	63,757,306		63,757,306
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	142,988,573		142,988,573
Due to Other Funds			9610	0		0
Current Loans			9640	0		0
Unearned Revenue			9650	17,464,197		17,464,197
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	63,757,306	0	63,757,306
Fund Balance / Net Position			979Z	1,000,953,954	0	1,000,953,954

	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	372,246,158		372,246,158
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	139,018,922		139,018,922
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	152,394,109		152,394,109
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	346,544,560		346,544,560
Interest and Investment Earnings	0000-1999		8660-8662	31,736,795		31,736,795
Interagency Revenues	0000-1999		8677, 8780-8799	1,139,197		1,139,197
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	21,807,998		21,807,998
Program Revenues						
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	5,448,504		5,448,504
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699			
	2000- 6199, 6201- 7709,		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,			
	7711-9999		8780-8799	486,931,624		486,931,624
Capital Grants and Contributions	0000- 7709, 7711-9999		8545			
	7710		8545, 8660-8662			
	6200		8590, 8660-8662	30,419,125		30,419,125

	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	736,664,053		736,664,053
Instruction - Related Services:						
Instructional Supervision and Administration		2000- 2999, except 2420, 2700	1000-7999	76,505,144		76,505,144
Instructional Library, Media and Technology		2420	1000-7999	17,001,975		17,001,975
School Site Administration		2700	1000-7999	75,004,437		75,004,437
Pupil Services:						
Home-To-School Transportation		3600	1000-7999	37,616,514		37,616,514
Food Services		3700	1000-7999	42,463,813		42,463,813
All Other Pupil Services		3000- 3999, except 3600, 3700	1000-7999	134,341,801		134,341,801
General Administration:						
Centralized Data Processing		7700	1000-7999	24,075,839		24,075,839
All Other General Administration		7100- 7699	1000-7999	55,142,169		55,142,169
Plant Services		8000- 8999, except 8500	1000-7999	81,158,492		81,158,492
Facility Acquisition and Construction		8500	1000-7999	82,019,431		82,019,431
Ancillary Services		4000- 4999	1000-7999	6,097,938		6,097,938

	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	0		0
Enterprise Activities		6000-6999	1000-7999	21,488		21,488
Other Outgo:						
Transfers Between Agencies		9200	7110-7299	4,119,138		4,119,138
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	95,715,000		95,715,000
Debt Service - Interest		9100, 9102	7434, 7438	45,472,176		45,472,176
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0		0
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	83,534,237		83,534,237
Interfund Transfers Out		9300	7600-7629	90,930,147		90,930,147
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	2,052,499		2,052,499
All Other Financing Uses		9200	7651-7699	0		0

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

38 68478 0000000
Report CNVRT
E8A85PCFZ6(2023-24)

	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	1,064,524,481	0	CE014			1,064,524,481
Investments			9150	0	0	CE014			0
Receivables			9200-9290	95,373,981	0	CE014, CE018			95,373,981
Due from Other Funds			9310	0	0	CE014, CE018, CE020			0
Stores			9320	1,448,262	0	CE014			1,448,262
Prepays			9330	60,000	0	CE003, CE013, CE014			60,000
Other Current Assets			9340	0	0	CE014			0
Lease Receivable			9380	63,757,306					63,757,306
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	142,988,573	0	CE008, CE014, CE018			142,988,573
Due to Other Funds			9610	0	0	CE014, CE018, CE020			0
Current Loans			9640	0					0
Unearned Revenue			9650	17,464,197	0	CE014			17,464,197
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	63,757,306	0	CE003, CE006, CE007, CE013, CE014			63,757,306
Fund Balance / Net Position			979Z	1,000,953,954	0			0	1,000,953,954

	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	372,246,158					372,246,158							
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	139,018,922					139,018,922							
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	152,394,109					152,394,109							
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	346,544,560	0	CE006, CE007, CE010, CE022			346,544,560							
Interest and Investment Earnings	0000-1999		8660-8662	31,736,795	0	CE006, CE007, CE016			31,736,795							
Interagency Revenue	0000-1999		8677, 8780-8799	1,139,197	0	CE010, CE016, CE017, CE022			1,139,197							
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	21,807,998	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022			21,807,998							
Program Revenues																
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	5,448,504	0	CE005, CE010, CE016, CE022			5,448,504							
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	486,931,624	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25			486,931,624							
Capital Grants and Contributions																
Expenditures	0000-7709, 7711-9999		8545													
	7710		8545, 8660-8662													
	6200		8590, 8660-8662	30,419,125	0	CE010, CE022			30,419,125							
Expenditures																
Instruction		1000-1999	1000-7999	736,664,053	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027			736,664,053							
Instruction-Related Services:																
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	76,505,144	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027			76,505,144							

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

38 68478 0000000
Report CNVRT
E8A85PCFZ6(2023-24)

	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		17,001,975	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		17,001,975	

	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	75,004,437	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		75,004,437	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	37,616,514	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		37,616,514	
Food Services		3700	1000-7999	42,463,813	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		42,463,813	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	134,341,801	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		134,341,801	
General Administration:									
Centralized Data Processing		7700	1000-7999	24,075,839	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		24,075,839	
All Other General Administration		7100-7699	1000-7999	55,142,169	0	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		55,142,169	
Plant Services		8000-8999, except 8500	1000-7999	81,158,492	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		81,158,492	
Facility Acquisition and Construction		8500	1000-7999	82,019,431	0	CE001		82,019,431	Unbalanced

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

38 68478 0000000
Report CNVRT
E8A85PCFZ6(2023-24)

	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			
Ancillary Services		4000-4999	1000-7999	6,097,938	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		6,097,938	
Community Services		5000-5999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		0	
Enterprise Activities		6000-6999	1000-7999	21,488	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025,CE026, CE027		21,488	

	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	4,119,138	0	CE016, CE017		4,119,138	Unbalanced	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	95,715,000	0	CE002, CE015		95,715,000		
Debt Service - Interest		9100, 9102	7434, 7438	45,472,176	0	CE008, CE010, CE013, CE015		45,472,176		
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0	0	CE003, CE013, CE015		0		
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	83,534,237	0	CE016, CE017, CE019		83,534,237		
Interfund Transfers Out		9300	7600-7629	90,930,147	0	CE016, CE017, CE019		90,930,147		
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	2,052,499	0	CE003, CE016		2,052,499		
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	by Resource		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	17,007	Expenditures by function	-	-	-	-	-	25,616,911	-	-	-	-	343,671	-	-	-	25,960,582	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	98.67618%	0.0%	0.0%	0.0%	0.0%	1.32382%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	-	-	-	-	-	16,782	-	-	-	-	225	-	-	-	17,007	
			User adjustments	-	-	-	-	-	16,782	-	-	-	-	225	-	-	0.00	-	
			Adjusted revenue by function	-	-	-	-	-	16,782	-	-	-	-	225	-	-	-	17,007	
01-57 8210	Student Activity Funds	1,767,377	Expenditures by function	-	-	-	-	-	-	-	2,929,854	-	-	-	-	-	-	-	2,929,854
			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	-	-	-	-	-	-	-	1,767,377	-	-	-	-	-	-	-	1,767,377
			User adjustments	-	-	-	-	-	-	-	1,767,377	-	-	-	-	-	0.00	-	
			Adjusted revenue by function	-	-	-	-	-	-	-	1,767,377	-	-	-	-	-	-	-	1,767,377
01-57 9010	Other Restricted Local	3,664,120	Expenditures by function	108,600,880	29,307,018	14,735,494	8,144,650	1,739,427	5,354,584	33,758,589	3,073,085	-	21,216	5,586,080	9,487,421	2,997,958	72,846,866	43,125,202	338,778,470
			Percentage of total	32.05661%	8.65079%	4.34960%	2.40412%	0.51344%	1.58056%	9.96480%	0.90711%	0.0%	0.00626%	1.64889%	2.80048%	0.88493%	21.50280%	12.72962%	100.00001%
			Default revenue by function	1,174,593	316,975	159,375	88,090	18,813	57,914	365,122	33,238	-	229	60,417	102,613	32,425	787,888	466,429	3,664,121
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	(787,888)	(787,888)	-	
			Unbalanced; user adjustment required	1,174,593	316,975	159,375	88,090	18,813	57,914	365,122	33,238	-	229	60,417	102,613	32,425	-	466,429	2,876,233
	Total Charges for Services (from fund consolidation worksheet)	5,448,504																	
Unbalanced	Subtotal of Charges for Services by function:			1,174,593	316,975	159,375	88,090	18,813	74,696	365,122	1,800,615	-	229	60,642	102,613	32,425	-	466,429	4,660,617
	User identification of conversion entries, adjustments, and rounding differences, by function:																		

San Francisco Unified
San Francisco County

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

38 68478 0000000
Report CNVRT
E8A85PCFZ6(2023-24)

Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):	1,174,593	316,975	159,375	88,090	18,813	74,696	365,122	1,800,615	-	229	60,642	102,613	32,425	-	466,429	4,660,617
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Operating Grants and Contributions: 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
01-57 2600	Expanded Learning Opportunities Program	26,104,416	Expenditures by function																29,549,249
			Percentage of total	21,616,376	1,215,062	-	132,726	1,476,226	2,824,508	-	-	-	-	157,540	-	2,126,811	-	-	
			Default revenue by function	19,096,351	1,073,411	-	117,253	1,304,130	2,495,230	-	-	-	-	139,173	-	1,878,868	-	26,104,416	
			User adjustments														0.00		
			Adjusted revenue by function	19,096,351	1,073,411	-	117,253	1,304,130	2,495,230	-	-	-	-	139,173	-	1,878,868	-	26,104,416	
01-57 3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	18,505,608	Expenditures by function																13,494,113
			Percentage of total	2,388,293	2,568,885	-	80,387	-	-	5,994,322	-	-	-	398,226	-	-	-	2,064,000	100.00000%
			Default revenue by function	3,275,267	3,522,927	-	110,242	-	-	8,220,517	-	-	-	546,121	-	-	-	2,830,536	18,505,610
			User adjustments														0.00		
			Unbalanced; user adjustment required																18,505,610
01-57 3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	216,991	Expenditures by function																165,820
			Percentage of total	-	162,330	-	-	-	-	-	-	-	-	3,490	-	-	-	-	100.00000%
			Default revenue by function	-	212,424	-	-	-	-	-	-	-	-	4,567	-	-	-	-	216,991
			User adjustments														0.00		
			Adjusted revenue by function	-	212,424	-	-	-	-	-	-	-	-	4,567	-	-	-	-	216,991
01-57 3182	ESSA: School Improvement Funding for LEAs	1,459,243	Expenditures by function	486,155	561,648	-	29,097	-	-	176,636	-	-	-	205,708	-	-	-	-	1,459,244
			Percentage of total	33.31554%	38.48897%	0.0%	1.99398%	0.0%	0.0%	12.10462%	0.0%	0.0%	0.0%	14.09689%	0.0%	0.0%	0.0%	0.0%	100.00000%

01-57 3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	279,833	Expenditures by function	Default revenue by function	486,155	561,648	-	29,097	-	-	176,636	-	-	-	205,708	-	-	-	-	1,459,244	
				User adjustments														0.00			
				Unbalanced; user adjustment required	Adjusted revenue by function	486,155	561,648	-	29,097	-	-	176,636	-	-	-	205,708	-	-	-	-	1,459,244
				Percentage of total	(1)	54,398	-	-	-	-	-	2	-	-	-	224,857	-	576	-	-	279,832
				Default revenue by function	(1)	54,398	-	-	-	-	-	2	-	-	-	224,858	-	576	-	-	279,833
				User adjustments													0.00				
				Adjusted revenue by function	(1)	54,398	-	-	-	-	-	2	-	-	-	224,858	-	576	-	-	279,833
				Percentage of total	4,843,848	2,559,271	-	157,440	-	-	8,592,255	-	-	-	172,854	-	4,497	-	-	16,330,165	
				Default revenue by function	4,843,849	2,559,272	-	157,441	-	-	8,592,255	-	-	-	172,855	-	4,497	-	-	16,330,169	
				User adjustments													0.00				
01-57 3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	16,330,165	Expenditures by function	Unbalanced; user adjustment required	Adjusted revenue by function	4,843,849	2,559,272	-	157,441	-	-	8,592,255	-	-	-	172,855	-	4,497	-	-	16,330,169
				Percentage of total	29.66197%	15.67205%	0.0%	0.96411%	0.0%	0.0%	52.61585%	0.0%	0.0%	0.0%	1.05850%	0.0%	0.02754%	0.0%	0.0%	100.00002%	
				Default revenue by function																	
				User adjustments														0.00			
				Unbalanced; user adjustment required	Adjusted revenue by function	4,843,849	2,559,272	-	157,441	-	-	8,592,255	-	-	-	172,855	-	4,497	-	-	16,330,169
01-57 3217	Expanded Learning Opportunities (ELO) Grant: GEER II	37,578	Expenditures by function	Unbalanced; user adjustment required	Adjusted revenue by function	4,843,849	2,559,272	-	157,441	-	-	8,592,255	-	-	-	172,855	-	4,497	-	-	37,578
				Percentage of total	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%	0.0%	0.0%	100.00000%
				Default revenue by function																	
				User adjustments														0.00			
				Adjusted revenue by function																	

01-57 3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	3,749,026	Expenditures by function																3,749,026
			Percentage of total	1,354,202	133,510	-	494,941	-	-	1,766,373	-	-	-	-	-	-	-		
			Default revenue by function	36.12144%	3.56119%	0.0%	13.20186%	0.0%	0.0%	47.11552%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00001%	
			User adjustments	1,354,202	133,510	-	494,941	-	-	1,766,373	-	-	-	-	-	-	-	3,749,026	
			Adjusted revenue by function	1,354,202	133,510	-	494,941	-	-	1,766,373	-	-	-	-	-	-	-	0.00	
01-57 3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	6,462,674	Expenditures by function																6,462,675
			Percentage of total	1,578,337	1,758,618	-	317,940	-	-	2,322,745	-	-	-	80,411	360,205	44,419	-	-	
			Default revenue by function	24.42235%	27.21192%	0.0%	4.91963%	0.0%	0.0%	35.94092%	0.0%	0.0%	0.0%	1.24424%	5.57362%	0.68732%	0.0%	0.0%	100.00000%
			User adjustments	1,578,337	1,758,618	-	317,940	-	-	2,322,744	-	-	-	80,411	360,205	44,419	-	-	6,462,674
			Adjusted revenue by function	1,578,337	1,758,618	-	317,940	-	-	2,322,744	-	-	-	80,411	360,205	44,419	-	-	6,462,674
01-57 3225	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	2,113,008	Expenditures by function																2,113,008
			Percentage of total	2,077,473	-	-	-	-	-	-	-	-	-	-	-	-	-	35,535	
			Default revenue by function	98.31827%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.68173%	0.0%	0.0%	0.0%	0.0%	100.00000%
			User adjustments	2,077,473	-	-	-	-	-	-	-	-	-	-	-	-	-	35,535	
			Adjusted revenue by function	2,077,473	-	-	-	-	-	-	-	-	-	-	-	-	-	35,535	

01-57 3227	21st Century Community Learning Centers (CCLC) Rate Increase ESSER III State Reserve Afterschool Programs	317,085	Expenditures by function													317,085				
															153	-	7,137	-	-	
															0.0%	0.0%	0.0%	100.00000%		
															317,085	-	-	-		
01-57 3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	14,985,206	Expenditures by function															11,929,102		
															11,604,478	72,699	-	-		
															847	-	-	251,078		
															97.27872%	0.60943%	0.0%	0.0%	100.00000%	
															14,577,417	91,324	-	-	14,985,206	
01-57 3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	279,798	Expenditures by function													14,577,417	91,324	-	-	14,985,206
															29,915	-	-	-		
															243,994	-	-	315,401		
															0.0%	0.0%	0.0%	0.0%		
															1,064	-	-	-		
01-57 3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	588,140	Expenditures by function													29,915	-	-	-	279,798
															588,140	-	-	-		
															100.00000%	0.0%	0.0%	0.0%		
															588,140	-	-	-		
															588,140	-	-	-		

01-57 3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	User adjustments													0.00	-	-
		Adjusted revenue by function													588,140	588,140	
		Expenditures by function	588,140	-	-	-	-	-	-	-	-	-	-	-			1,539
		Percentage of total	0.0%	97.92073%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.07927%	0.0%	0.0%	100.00000%
		Default revenue by function	-	1,507	-	-	-	-	-	-	-	-	-	-	32	-	-
		User adjustments	-	1,508	-	-	-	-	-	-	-	-	-	-	32	-	-
01-57 3385	Special Ed: IDEA Early Intervention Grants	Adjusted revenue by function	-	1,508	-	-	-	-	-	-	-	-	-	-	0.00	-	-
		Expenditures by function	162,626	149,155	10,048	-	-	-	-	-	-	-	-	-	3,423	-	-
		Percentage of total	91.71658%	6.17859%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10483%	0.0%	0.0%	100.00000%
		Default revenue by function	149,155	10,048	-	-	-	-	-	-	-	-	-	-	3,423	-	-
		User adjustments	-	1,508	-	-	-	-	-	-	-	-	-	-	32	-	-
		Adjusted revenue by function	149,155	10,048	-	-	-	-	-	-	-	-	-	-	3,423	-	-
01-57 3395	Special Ed: Alternate Dispute Resolution	Expenditures by function	24,748	519	23,708	-	-	-	-	-	-	-	-	-	521	-	-
		Percentage of total	2.09714%	95.79764%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10522%	0.0%	0.0%	100.00000%
		Default revenue by function	519	23,708	-	-	-	-	-	-	-	-	-	-	521	-	-
		User adjustments	-	1,508	-	-	-	-	-	-	-	-	-	-	32	-	-
		Adjusted revenue by function	519	23,708	-	-	-	-	-	-	-	-	-	-	3,423	-	-
		Expenditures by function	519	23,708	-	-	-	-	-	-	-	-	-	-	521	-	-
01-57 3410	Department of Rehab: Workability II, Transition Partnership	Expenditures by function	82,604	-	-	-	-	-	-	-	-	-	-	-	80,865	-	-
		Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	97.89478%	0.0%	0.0%	0.0%	0.0%	2.10522%	0.0%	0.0%	100.00000%
		Default revenue by function	-	-	-	-	-	-	80,865	-	-	-	-	-	1,739	-	-

01-57 4035	ESSA: Title II, Part A, Supporting Effective Instruction	1,514,528	User adjustments													0.00	-			
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	80,865	1,739	82,604			
			Expenditures by function	452,972	1,029,679	-	-	-	-	-	-	-	-	-	31,877	-	1,514,528			
			Percentage of total	29.90846%	67.98679%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10475%	0.0%	0.0%	100.00000%		
			Default revenue by function	452,972	1,029,679	-	-	-	-	-	-	-	-	-	31,877	-	1,514,528			
01-57 4123	ESSA: Title IV, 21st Century Community Learning Centers Technical Assistance	59,965	User adjustments													0.00	-	-		
			Adjusted revenue by function	452,972	1,029,679	-	-	-	-	-	-	-	-	-	31,877	-	1,514,528			
			Expenditures by function	12,048	46,655	-	-	-	-	-	-	-	-	-	1,262	-	59,965			
			Percentage of total	20.09172%	77.80372%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10456%	0.0%	0.0%	100.00000%		
			Default revenue by function	12,048	46,655	-	-	-	-	-	-	-	-	-	1,262	-	59,965			
01-57 4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	1,366,128	User adjustments													0.00	-	-		
			Adjusted revenue by function	12,048	46,655	-	-	-	-	-	-	-	-	-	1,262	-	59,965			
			Expenditures by function	1,349,366	-	-	-	-	-	-	-	-	-	-	16,212	-	1,366,128			
			Percentage of total	98.77303%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.18671%	0.0%	0.04026%	0.0%	0.0%	100.00000%
			Default revenue by function	1,349,366	-	-	-	-	-	-	-	-	-	-	16,212	-	550	-	1,366,128	
			User adjustments													0.00	-	-		
			Adjusted revenue by function	1,349,366	-	-	-	-	-	-	-	-	-	-	16,212	-	550	-	1,366,128	

01-57 4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	889,335	Expenditures by function															889,335	
			114,387	769,541	-	-	-	-	-	-	-	-	-	-	-	5,407	-		
			Percentage of total	12.86208%	86.52994%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.60798%	0.0%	0.0%	100.00000%
			Default revenue by function	114,387	769,541	-	-	-	-	-	-	-	-	-	-	-	5,407	-	889,335
			User adjustments														0.00		
01-57 4203	ESSA: Title III, English Learner Student Program	2,271,914	Adjusted revenue by function	114,387	769,541	-	-	-	-	-	-	-	-	-	-	5,407	-	-	889,335
			Expenditures by function	710,592	1,460,280	-	-	-	-	-	-	53,224	-	-	-	47,818	-	-	2,271,914
			Percentage of total	31.27724%	64.27532%	0.0%	0.0%	0.0%	0.0%	2.34269%	0.0%	0.0%	0.0%	2.10475%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	710,592	1,460,280	-	-	-	-	-	53,224	-	-	-	47,818	-	-	-	2,271,914
			User adjustments													0.00			
01-57 4510	Indian Education	24,132	Adjusted revenue by function	710,592	1,460,280	-	-	-	-	-	53,224	-	-	-	47,818	-	-	-	2,271,914
			Expenditures by function	9,122	14,502	-	-	-	-	-	-	-	-	-	-	508	-	-	24,132
			Percentage of total	37.80043%	60.09448%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10509%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	9,122	14,502	-	-	-	-	-	-	-	-	-	-	508	-	-	24,132
			User adjustments													0.00			
01-57 5025	Early Education: Federal Child Care, Center- based	14,249,547	Adjusted revenue by function	9,122	14,502	-	-	-	-	-	-	-	-	-	-	508	-	-	24,132
			Expenditures by function	9,408,571	1,401,794	-	3,939,879	-	544,774	21,118	-	-	-	342,231	-	601,585	-	-	16,259,952
			Percentage of total	57.86346%	8.62114%	0.0%	24.23057%	0.0%	3.35040%	0.12988%	0.0%	0.0%	0.0%	2.10475%	0.0%	3.69980%	0.0%	0.0%	100.00000%
			Default revenue by function	8,245,281	1,228,473	-	3,452,746	-	477,417	18,507	-	-	-	299,917	-	527,205	-	-	14,249,546
			User adjustments													0.00			

		Unbalanced; user adjustment required	Adjusted revenue by function	8,245,281	1,228,473	-	3,452,746	-	477,417	18,507	-	-	-	299,917	-	527,205	-	-	14,249,546
01-57 5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	3,775,835	Expenditures by function																111,344
			Percentage of total	0.0%	97.89481%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10519%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	-	3,696,346	-	-	-	-	-	-	-	-	-	79,489	-	-	3,775,835	
			User adjustments														0.00	-	-
			Adjusted revenue by function	-	3,696,346	-	-	-	-	-	-	-	-	-	79,489	-	-	3,775,835	
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	26,143,211	Expenditures by function																25,960,582
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	98.67618%	0.0%	0.0%	0.0%	0.0%	1.32382%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	-	-	-	-	-	25,797,122	-	-	-	-	-	346,089	-	-	26,143,211	
			User adjustments														0.00	-	-
			Adjusted revenue by function	-	-	-	-	-	25,797,122	-	-	-	-	-	346,089	-	-	26,143,211	
01-57 5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	7,014,579	Expenditures by function																2,708,372
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	98.94069%	0.0%	0.0%	0.0%	0.0%	1.03704%	0.0%	0.0%	0.02226%	0.0%	99.99999%
			Default revenue by function	-	-	-	-	-	6,940,273	-	-	-	-	-	72,744	-	-	1,561	
			User adjustments														(1,561)	(1,561)	

		Unbalanced; user adjustment required	Adjusted revenue by function															
01-57 5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,375,815	Expenditures by function	-	-	-	-	6,940,273	-	-	-	-	-	72,744	-	-	-	1,542,328
			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%	100.00000%
			Default revenue by function	-	-	-	-	1,542,328	-	-	-	-	-	-	-	-	-	1,375,815
			User adjustments	-	-	-	-	1,375,815	-	-	-	-	-	-	-	-	0.00	-
			Adjusted revenue by function	-	-	-	-	1,375,815	-	-	-	-	-	-	-	-	-	1,375,815
01-57 5633		195,170	Expenditures by function	11,774	90,607	-	-	-	-	90,049	-	-	-	-	2,740	-	-	195,170
			Percentage of total	6.03269%	46.42466%	0.0%	0.0%	0.0%	0.0%	46.13875%	0.0%	0.0%	0.0%	1.40390%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	11,774	90,607	-	-	-	-	90,049	-	-	-	-	2,740	-	-	195,170
			User adjustments	-	-	-	-	-	-	90,049	-	-	-	-	-	0.00	-	-
			Adjusted revenue by function	11,774	90,607	-	-	-	-	90,049	-	-	-	-	2,740	-	-	195,170
01-57 5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	189,335	Expenditures by function	107,799	-	-	-	-	77,633	-	-	-	-	3,903	-	-	-	189,335
			Percentage of total	56.93559%	0.0%	0.0%	0.0%	0.0%	0.0%	41.00298%	0.0%	0.0%	0.0%	2.06143%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	107,799	-	-	-	-	77,633	-	-	-	-	3,903	-	-	-	189,335
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	
			Adjusted revenue by function	107,799	-	-	-	-	77,633	-	-	-	-	3,903	-	-	-	189,335
01-57 5810	Other Restricted Federal	(3,582,695)	Expenditures by function	410,558	376,146	-	-	-	-	182,620	-	-	-	26,013	-	-	-	995,337
			Percentage of total	41.24814%	37.79082%	0.0%	0.0%	0.0%	0.0%	18.34755%	0.0%	0.0%	0.0%	2.61349%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	(1,477,795)	(1,353,930)	-	-	-	-	(657,337)	-	-	-	(93,633)	-	-	-	(3,582,695)
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

38 68478 0000000
Report CNVRT
E8A85PCFZ6(2023-24)

01-57 6010	After School Education and Safety (ASES)	11,927,985	Adjusted revenue by function	(1,477,795)	(1,353,930)	-	-	-	(657,337)	-	-	-	(93,633)	-	-	-	(3,582,695)	
			Expenditures by function	11,837,151	3,046	-	8	-	33,458	-	-	-	53,858	-	464	-	11,927,985	
			Percentage of total	99.23848%	0.02554%	0.0%	0.00007%	0.0%	0.0%	0.28050%	0.0%	0.0%	0.0%	0.45153%	0.0%	0.00389%	0.0%	100.00001%
			Default revenue by function	11,837,151	3,046	-	8	-	33,458	-	-	-	53,858	-	464	-	11,927,985	
			User adjustments												0.00			
			Adjusted revenue by function	11,837,151	3,046	-	8	-	33,458	-	-	-	53,858	-	464	-	11,927,985	
01-57 6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	422,204	Expenditures by function														422,203	
				55,511	248,872	-	108,934	-	-	-	-	-	8,886	-	-	-		
			Percentage of total	13.14794%	58.94605%	0.0%	25.80133%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10467%	0.0%	0.0%	0.0%	99.9999%	
			Default revenue by function	55,511	248,873	-	108,934	-	-	-	-	-	8,886	-	-	-	422,204	
			User adjustments											0.00				
			Adjusted revenue by function	55,511	248,873	-	108,934	-	-	-	-	-	8,886	-	-	-	422,204	
01-57 6054	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant Program - Early Education Teacher Development Grant	304,791	Expenditures by function														304,791	
				9,115	238,082	-	51,179	-	-	-	-	-	6,415	-	-	-		
			Percentage of total	2.99057%	78.11320%	0.0%	16.79151%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10472%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	9,115	238,082	-	51,179	-	-	-	-	-	6,415	-	-	-	304,791	
			User adjustments											0.00				
			Adjusted revenue by function	9,115	238,082	-	51,179	-	-	-	-	-	6,415	-	-	-	304,791	

01-57 6057	(90,000)	Expenditures by function	-	102,218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	104,416
		Percentage of total	0.0%	97.89496%	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%	100.00000%
		Default revenue by function	-	(88,105)	-	-	-	-	-	-	-	-	-	-	-	-	(1,895)	-	-	(90,000)
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-
		Adjusted revenue by function	-	(88,105)	-	-	-	-	-	-	-	-	-	-	-	-	(1,895)	-	-	(90,000)
01-57 6105	Early Education: California State Preschool Program	Expenditures by function	22,387,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,844,451
		Percentage of total	17,568,309	589,466	-	2,395,790	-	1,808,252	1,816	-	-	-	-	-	-	-	480,818	-	-	100.00000%
		Default revenue by function	17,216,516	577,663	-	2,347,815	-	1,772,044	1,780	-	-	-	-	-	-	-	471,191	-	-	22,387,009
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	-
		Unbalanced; user adjustment required	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,387,009
01-57 6127	Early Education: California State Preschool Program QRIS Block Grant RFA	Expenditures by function	1,194,518	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,194,519
		Percentage of total	-	1,177,039	-	-	-	-	-	-	-	-	-	-	-	-	17,480	-	-	-
		Default revenue by function	-	1,177,038	-	-	-	-	-	-	-	-	-	-	-	-	17,480	-	-	1,194,518
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	-	-
		Adjusted revenue by function	-	1,177,038	-	-	-	-	-	-	-	-	-	-	-	-	17,480	-	-	1,194,518
01-57 6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	Expenditures by function	3,264,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		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%	0.0%	0.0%
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
		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%	0.0%	0.0%

01-57 6211	Literacy Coaches and Reading Specialists Grant Program	2,010,615	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%
01-57 6230	California Clean Energy Jobs Act	1,438	Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-
			Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 6271	National Board for Professional Teaching Standards Certification Incentive Program	1,086,642	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	-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 6300	Lottery: Instructional Materials	5,251,379	Expenditures by function	1,063,771	-	-	-	-	-	-	-	-	-	-	-	-	1,086,642
			Percentage of total	97.89526%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10474%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,063,771	-	-	-	-	-	-	-	-	-	-	-	-	1,086,642
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-
			Adjusted revenue by function	1,063,771	-	-	-	-	-	-	-	-	-	-	-	-	1,086,642
			Expenditures by function	9,308,853	494,182	-	-	-	-	-	-	-	-	-	-	-	10,250,684
			Percentage of total	90.81202%	4.82097%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.36702%	0.0%	0.0%	0.0%

01-57 6332	CA Community Schools Partnership Act - Implementation Grant	12,580,200	Default revenue by function	4,768,883	253,167	-	-	-	-	-	-	-	-	-	-	229,329	-	-	5,251,379
			User adjustments														0.00		
			Adjusted revenue by function	4,768,883	253,167	-	-	-	-	-	-	-	-	-	-	229,329	-	-	5,251,379
			Expenditures by function																7,337,243
				3,102,629	225,288	-	5,756	-	-	3,875,306	-	-	-	156,054	-	-	(27,790)	-	
			Percentage of total	42.28603%	3.07047%	0.0%	0.07845%	0.0%	0.0%	52.81692%	0.0%	0.0%	0.0%	2.12688%	0.0%	0.0%	(0.37875%)	0.0%	100.00000%
			Default revenue by function	5,319,667	386,271	-	9,869	-	-	6,644,474	-	-	-	267,566	-	-	(47,648)		12,580,199
			User adjustments														47,648		47,648
			Unbalanced; user adjustment required																12,627,847
			Adjusted revenue by function	5,319,667	386,271	-	9,869	-	-	6,644,474	-	-	-	267,566	-	-			
01-57 6385	Governor's CTE Initiative: California Partnership Academies	267,696	Expenditures by function																267,696
				188,898	68,270	-	4,894	-	-	-	-	-	-	-	-	5,634	-	-	
			Percentage of total	70.56437%	25.50281%	0.0%	1.82819%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10463%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	188,898	68,270	-	4,894	-	-	-	-	-	-	-	-	5,634	-	-	267,696
			User adjustments														0.00		
			Adjusted revenue by function	188,898	68,270	-	4,894	-	-	-	-	-	-	-	-	5,634	-	-	267,696
			Expenditures by function																3,012,695
				2,173,028	620,826	-	1,053	-	-	154,378	-	-	-	63,410	-	-			
			Percentage of total	72.12904%	20.60700%	0.0%	0.03495%	0.0%	0.0%	5.12425%	0.0%	0.0%	0.0%	2.10476%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	2,173,028	620,826	-	1,053	-	-	154,378	-	-	-	63,410	-	-			3,012,695
01-57 6387	Career Technical Education Incentive Grant Program	3,012,695	User adjustments														0.00		
			Adjusted revenue by function	2,173,028	620,826	-	1,053	-	-	154,378	-	-	-	63,410	-	-			3,012,695
			Expenditures by function																3,012,695
				2,173,028	620,826	-	1,053	-	-	154,378	-	-	-	63,410	-	-			3,012,695
01-57 6388	Strong Workforce Program	1,979,095	User adjustments														41,655		1,979,095
			Adjusted revenue by function	2,173,028	620,826	-	1,053	-	-	154,378	-	-	-	63,410	-	-			3,012,695
			Expenditures by function	444,619	970,774	-	206,860	-	-	315,187	-	-	-	41,655	-	-			1,979,095

01-57 6391	Adult Education Program	441,036	Percentage of total	22.46577%	49.05141%	0.0%	10.45225%	0.0%	0.0%	15.92581%	0.0%	0.0%	0.0%	2.10475%	0.0%	0.0%	0.0%	0.0%	99.9999%
			Default revenue by function	444,619	970,774	-	206,860	-	-	315,187	-	-	-	41,655	-	-	-	1,979,095	
			User adjustments													0.00			
			Adjusted revenue by function	444,619	970,774	-	206,860	-	-	315,187	-	-	-	41,655	-	-	-	1,979,095	
			Expenditures by function	-	155,309	-	-	-	-	269,962	-	-	-	9,143	-	-	-	434,414	
			Percentage of total	0.0%	35.75138%	0.0%	0.0%	0.0%	0.0%	62.14395%	0.0%	0.0%	0.0%	2.10467%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	157,676	-	-	-	-	274,077	-	-	-	9,282	-	-	-	441,035	
			User adjustments												0.00				
			Unbalanced; user adjustment required															441,035	
			Adjusted revenue by function	-	157,676	-	-	-	-	274,077	-	-	-	9,282	-	-	-		
01-57 6500	Special Education	2,620,827	Expenditures by function	144,730,304	10,594,833	304,322	680	247,147	-	39,697,667	-	-	-	3,190,179	-	-	-	198,765,132	
			Percentage of total	72.81473%	5.33033%	0.15311%	0.00034%	0.12434%	0.0%	19.97215%	0.0%	0.0%	0.0%	1.60500%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,908,348	139,699	4,013	9	3,259	-	523,435	-	-	-	42,064	-	-	-	2,620,827	
			User adjustments												0.00				
			Adjusted revenue by function	1,908,348	139,699	4,013	9	3,259	-	523,435	-	-	-	42,064	-	-	-	2,620,827	
			Expenditures by function	-	2,131	-	-	-	-	-	-	-	-	46	-	-	-	2,177	
			Percentage of total	0.0%	97.88700%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.11300%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	2,131	-	-	-	-	-	-	-	-	46	-	-	-	2,177	
			User adjustments												0.00				
			Adjusted revenue by function	-	2,131	-	-	-	-	-	-	-	-	46	-	-	-	2,177	
01-57 6515	Special Ed: Infant Discretionary Funds	2,177	Expenditures by function	-	2,131	-	-	-	-	-	-	-	-	46	-	-	-	2,177	
			Percentage of total	0.0%	97.88700%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.11300%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	2,131	-	-	-	-	-	-	-	-	46	-	-	-	2,177	
			User adjustments												0.00				
01-57 6520	Special Ed: Project Workability I LEA	381,900	Adjusted revenue by function	-	2,131	-	-	-	-	-	-	-	-	46	-	-	-	2,177	
			Expenditures by function	124,456	249,405	-	-	-	-	-	-	-	-	8,038	-	-	-	381,899	
			Percentage of total	32.58872%	65.30653%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10474%	0.0%	0.0%	0.0%	0.0%	99.9999%

01-57 6546	Mental Health-Related Services	3,629,852	Default revenue by function	124,456	249,406	-	-	-	-	-	-	-	-	-	-	-	8,038	-	-	-	-	381,900	
			User adjustments																				0.00
			Adjusted revenue by function																				381,900
			Expenditures by function	1,725,900	-	-	-	-	-	-	-	1,898,376	-	-	-	-	5,574	-	-	-	-	3,629,850	
			Percentage of total	47.54742%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	52.29902%	0.0%	0.0%	0.0%	0.0%	0.15356%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	1,725,901	-	-	-	-	-	-	-	1,898,377	-	-	-	-	5,574	-	-	-	-	3,629,852	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	5,574	-	-	-	-	0.00	
			Adjusted revenue by function	1,725,901	-	-	-	-	-	-	-	1,898,377	-	-	-	-	5,574	-	-	-	-	3,629,852	
			Expenditures by function	2,300,032	-	-	-	-	-	-	-	-	-	-	-	-	49,451	-	-	-	-	2,349,483	
			Percentage of total	97.89524%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10476%	0.0%	0.0%	0.0%	0.0%	100.00000%	
01-57 6547	Special Education Early Intervention Preschool Grant	2,349,483	Default revenue by function	2,300,032	-	-	-	-	-	-	-	-	-	-	-	-	49,451	-	-	-	-	2,349,483	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	49,451	-	-	-	-	0.00	
			Adjusted revenue by function	2,300,032	-	-	-	-	-	-	-	1,898,377	-	-	-	-	5,574	-	-	-	-	3,629,852	
			Expenditures by function	2,300,032	-	-	-	-	-	-	-	-	-	-	-	-	49,451	-	-	-	-	2,349,483	
			Percentage of total	97.89524%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10476%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	49,451	-	-	-	-	0.00	
			Adjusted revenue by function	2,300,032	-	-	-	-	-	-	-	1,898,377	-	-	-	-	5,574	-	-	-	-	2,349,483	
			Expenditures by function	2,300,032	-	-	-	-	-	-	-	-	-	-	-	-	49,451	-	-	-	-	2,349,483	
			Percentage of total	97.89524%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10476%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Tobacco-Use Prevention Education: Grades Six Through Twelve	395,156	-	-	-	-	-	-	-	6,131	-	-	-	-	8,115	-	-	-	-	395,155	
01-57 6690	Arts, Music, and Instructional Materials Discretionary Block Grant	610,124	Expenditures by function	119,034	261,875	-	-	-	-	-	-	6,131	-	-	-	-	8,115	-	-	-	-	395,155	
			Percentage of total	30.12337%	66.27146%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1,55154%	0.0%	0.0%	0.0%	0.0%	2.05362%	0.0%	0.0%	0.0%	0.0%	99.99999%	
			Default revenue by function	119,034	261,876	-	-	-	-	-	-	6,131	-	-	-	-	8,115	-	-	-	-	395,156	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	49,451	-	-	-	-	0.00	
			Adjusted revenue by function	119,034	261,876	-	-	-	-	-	-	6,131	-	-	-	-	8,115	-	-	-	-	395,156	
			Expenditures by function	119,034	261,876	-	-	-	-	-	-	6,131	-	-	-	-	8,115	-	-	-	-	395,156	
			Percentage of total	4.24934%	35.23228%	0.05124%	5.61922%	0.0%	0.0%	0.29105%	0.0%	0.0%	0.0%	53.84881%	0.00118%	0.70689%	0.0%	0.0%	100.00001%	0.0%	0.0%	0.0%	
			Expenditures by function	277,171	2,298,091	3,342	366,524	-	-	-	-	18,984	-	-	-	3,512,389	77	46,108	-	-	-	-	6,522,686
			Percentage of total	4.24934%	35.23228%	0.05124%	5.61922%	0.0%	0.0%	0.29105%	0.0%	0.0%	0.0%	53.84881%	0.00118%	0.70689%	0.0%	0.0%	100.00001%	0.0%	0.0%	0.0%	

01-57 6770	Arts and Music in Schools (AMS)- Funding Guarantee and Accountability Act (Prop 28)	7,565,198	Expenditures by function	Default revenue by function	25,926	214,961	313	34,284	-	-	1,776	-	-	-	328,545	7	4,313	-	-	610,125	
				User adjustments														0.00			
				Unbalanced; user adjustment required	Adjusted revenue by function	25,926	214,961	313	34,284	-	-	1,776	-	-	-	328,545	7	4,313	-	-	610,125
				Percentage of total	5,049,749	-	25,947	-	-	-	-	-	-	-	-	50,757	-	-	-	-	5,126,453
				Default revenue by function	98.50376%	0.0%	0.50614%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.99010%	0.0%	0.0%	0.0%	0.0%	100.00000%	
				User adjustments	7,452,004	-	38,290	-	-	-	-	-	-	-	-	74,903	-	-	0.00		7,565,197
				Unbalanced; user adjustment required	Adjusted revenue by function	7,452,004	-	38,290	-	-	-	-	-	-	-	74,903	-	-	-	-	7,565,197
				Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	143,239	Expenditures by function															1,487,062
				Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143,239
				Default revenue by function	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%	0.0%	0.0%	100.00000%
01-57 7032	Child Nutrition: School Food Best Practices Apportionment	942,996	Expenditures by function	User adjustments													0.00				143,239
				Adjusted revenue by function																	143,239
				Child Nutrition: School Food Best Practices Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	211,632
				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%	0.0%	0.0%	100.00000%
				Default revenue by function	-	-	-	-	-	-	942,996	-	-	-	-	-	-	-	-	-	942,996
01-57 7033				User adjustments													0.00				942,996
				Adjusted revenue by function																	942,996
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	942,996

01-57 7220	California Partnership Academies Program	72,219	Expenditures by function														72,219	
			Percentage of total	70,699	-	-	-	-	-	-	-	-	-	-	-	1,520		
			Default revenue by function	97.89529%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.10471%	0.0%	
			User adjustments	70,699	-	-	-	-	-	-	-	-	-	-	-	1,520	-	
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
01-57 7399	LCFF Equity Multiplier	1,280,501	Expenditures by function	70,699	-	-	-	-	-	-	-	-	-	-	-	1,520	-	72,219
			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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
01-57 7415	Classified School Employee Summer Assistance Program	2,617,431	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,617,430
			Percentage of total	1,750,150	-	425,120	-	-	-	-	442,160	-	-	-	-	-	-	
			Default revenue by function	66.86521%	0.0%	16.24189%	0.0%	0.0%	0.0%	0.0%	16.89291%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			User adjustments	1,750,151	-	425,120	-	-	-	-	442,160	-	-	-	-	-	-	0.00
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
01-57 7422	In-Person Instruction (IPI) Grant	70,113	Expenditures by function	1,750,151	-	425,120	-	-	-	-	442,160	-	-	-	-	-	-	2,617,431
			Percentage of total	-	61,710	7,597	-	711	-	-	92	-	-	-	-	3	-	
			Default revenue by function	-	88.01506%	10.83537%	0.0%	1.01408%	0.0%	0.0%	0.13122%	0.0%	0.0%	0.0%	0.00428%	0.0%	0.0%	0.0%
			User adjustments	-	61,710	7,597	-	711	-	-	92	-	-	-	-	3	-	0.00
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

01-57 7435	Learning Recovery Emergency Block Grant	53,687	Expenditures by function													6,121,435	
			Percentage of total	998,655	929,128	-	104,606	-	-	3,959,167	-	-	-	129,879	-	-	-
			Default revenue by function	16.31407%	15.17827%	0.0%	1.70885%	0.0%	0.0%	64.67711%	0.0%	0.0%	0.0%	2.12171%	0.0%	0.0%	0.0%
			User adjustments	8,759	8,149	-	917	-	-	34,723	-	-	-	1,139	-	-	0.00
			Adjusted revenue by function	8,759	8,149	-	917	-	-	34,723	-	-	-	1,139	-	-	53,687
01-57 7690	On-Behalf Pension Contributions	40,201,125	Expenditures by function	28,676,671	2,763,833	652,743	2,667,440	-	-	4,725,868	62,880	-	272	552,445	98,227	201	545
			Percentage of total	71.33301%	6.87501%	1.62369%	6.63524%	0.0%	0.0%	11.75556%	0.15641%	0.0%	0.00068%	1.37420%	0.24434%	0.00050%	0.00136%
			Default revenue by function	28,676,673	2,763,831	652,742	2,667,441	-	-	4,725,867	62,879	-	273	552,444	98,227	201	547
			User adjustments													(547)	(547)
			Unbalanced; user adjustment required	Adjusted revenue by function	28,676,673	2,763,831	652,742	2,667,441	-	-	4,725,867	62,879	-	273	552,444	98,227	201
01-57 7710	State School Facilities Projects	-	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	773,438	32,175,141
			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%	32,948,579
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments													0.00	-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 7810	Other Restricted State	10,593,241	Expenditures by function	602,412	621,787	-	2,593	-	-	362,877	-	-	-	34,014	-	-	174,369
			Percentage of total	33.50359%	34.58115%	0.0%	0.14421%	0.0%	0.0%	20.18167%	0.0%	0.0%	0.0%	1.89171%	0.0%	0.0%	9.69766%
			Default revenue by function	3,549,116	3,663,265	-	15,277	-	-	2,137,893	-	-	-	200,393	-	-	1,027,296
			User adjustments													(1,027,296)	(1,027,296)
			Unbalanced; user adjustment required	Adjusted revenue by function	3,549,116	3,663,265	-	15,277	-	-	2,137,893	-	-	-	200,393	-	-
01-57 8210	Student Activity Funds	1,214,972	Expenditures by function	-	-	-	-	-	-	-	-	-	-	2,929,854	-	-	2,929,854

				Percentage of total	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	-	-	-	-	-	-	1,214,972	-	-	-	-	-	-	1,214,972		
				User adjustments													0.00	-		
				Adjusted revenue by function	-	-	-	-	-	-	1,214,972	-	-	-	-	-	-	1,214,972		
01-57 9010	Other Restricted Local	198,958,929		Expenditures by function	108,600,880	29,307,018	14,735,494	8,144,650	1,739,427	5,354,584	33,758,589	3,073,085	-	21,216	5,586,080	9,487,421	2,997,958	72,846,866	43,125,202	338,778,470
				Percentage of total	32.05661%	8.65079%	4.34960%	2.40412%	0.51344%	1.58056%	9.96480%	0.90711%	0.0%	0.00626%	1.64889%	2.80048%	0.88493%	21.50280%	12.72962%	100.00001%
				Default revenue by function	63,779,488	17,211,519	8,653,918	4,783,211	1,021,535	3,144,665	19,825,859	1,804,776	-	12,455	3,280,614	5,571,805	1,760,647	42,781,741	25,326,716	198,958,949
				User adjustments													(42,781,741)	(42,781,741)		
			Unbalanced; user adjustment required	Adjusted revenue by function	63,779,488	17,211,519	8,653,918	4,783,211	1,021,535	3,144,665	19,825,859	1,804,776	-	12,455	3,280,614	5,571,805	1,760,647	-	25,326,716	156,177,208
	Total Operating Grants & Contributions (from fund consolidation worksheet)	486,931,626																		
Unbalanced			Subtotal of Operating Grants and Contributions by function:	212,531,576	46,120,964	9,774,396	14,912,122	2,328,924	43,088,801	58,043,771	3,082,627	-	12,728	8,069,921	6,259,573	4,228,877	-	28,157,252	436,611,532	
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):	212,531,576	46,120,964	9,774,396	14,912,122	2,328,924	43,088,801	58,043,771	3,082,627	-	12,728	8,069,921	6,259,573	4,228,877	-	28,157,252	436,611,532	

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

38 68478 0000000
Report CNVRT
E8A85PCFZ6(2023-24)

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	9000	Total
7710	State School Facilities Projects	30,419,125	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	30,419,125	-	-	-	-	-	-	-	-	-	-	-	-	-	30,419,125
			User adjustments														0.00	-
			Adjusted revenue by function	30,419,125	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	30,419,125
Total Capital Grants & Contributions (from fund consolidation worksheet)		30,419,125																- 30,419,125
Subtotal of Capital Grants and Contributions by function: 30,419,125 - 30,419,125																		
User identification of conversion entries, adjustments, and rounding differences, by function:																		
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet): 30,419,125 - 30,419,125																		

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

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			Function: 1000 2100 2420 2700 3600 3700 3900 4000 5000 6000 7200 7700 8100 8500 9000 Total															
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
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

38 68478 0000000
Report CNVRT
E8A85PCFZ6(2023-24)

Capital Grants and Contributions: Business-type 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	Total Capital Grants & Contributions		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
			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	-

Charges for Services: Governmental Activities		Program Revenues by Resource	Summary of revenues by function																
Resource	Function																	Total	
	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)	17,007	-	-	-	-	-	16,782	-	-	-	225	-	-	-	17,007			
8210	Student Activity Funds	1,767,377	-	-	-	-	-	-	1,767,377	-	-	-	-	-	-	1,767,377			
9010	Other Restricted Local	3,664,120	1,174,593	316,975	159,375	88,090	18,813	57,914	365,122	33,238	-	229	60,417	102,613	32,425	-	466,429	2,876,233	
Total Charges for Services (from fund consolidation worksheet)		5,448,504																	
Unbalanced	Subtotal of Charges for Services by function:																	466,429 4,660,617	
User identification of conversion entries, adjustments, and rounding differences, by function:																			
Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):																	466,429 4,660,617	

Operating 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	Total	
2600	Expanded Learning Opportunities Program	26,104,416		19,096,351	1,073,411	-	117,253	1,304,130	2,495,230	-	-	-	139,173	-	1,878,868	-	26,104,416	
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	18,505,608		3,275,267	3,522,927	-	110,242	-	-	8,220,517	-	-	-	546,121	-	-	2,830,536	18,505,610
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	216,991		-	212,424	-	-	-	-	-	-	-	4,567	-	-	-	216,991	
3182	ESSA: School Improvement Funding for LEAs	1,459,243		486,155	561,648	-	29,097	-	-	176,636	-	-	-	205,708	-	-	-	1,459,244
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	279,833		(1)	54,398	-	-	-	-	2	-	-	-	224,858	-	576	-	279,833
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	16,330,165		4,843,849	2,559,272	-	157,441	-	-	8,592,255	-	-	-	172,855	-	4,497	-	16,330,169
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	37,578		-	-	-	-	-	-	37,578	-	-	-	-	-	-	-	37,578
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	3,749,026		1,354,202	133,510	-	494,941	-	-	1,766,373	-	-	-	-	-	-	-	3,749,026
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	6,462,674		1,578,337	1,758,618	-	317,940	-	-	2,322,744	-	-	-	80,411	360,205	44,419	-	6,462,674
3225	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	2,113,008		2,077,473	-	-	-	-	-	-	-	-	35,535	-	-	-	-	2,113,008
3227	21st Century Community Learning Centers (CCLC) Rate Increase ESSER III State Reserve Afterschool Programs	317,085		309,795	-	-	-	-	-	-	-	-	153	-	7,137	-	317,085	
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	14,985,206		14,577,417	91,324	-	-	-	-	1,064	-	-	-	315,401	-	-	-	14,985,206
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	279,798		29,915	-	-	-	-	-	243,994	-	-	-	5,889	-	-	-	279,798

3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	588,140	588,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	588,140
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	1,540	-	1,508	-	-	-	-	-	-	-	-	-	-	-	32	-	1,540
3385	Special Ed: IDEA Early Intervention Grants	162,626	149,155	10,048	-	-	-	-	-	-	-	-	-	-	-	3,423	-	162,626
3395	Special Ed: Alternate Dispute Resolution	24,748	519	23,708	-	-	-	-	-	-	-	-	-	-	-	521	-	24,748
3410	Department of Rehab: Workability II, Transition Partnership	82,604	-	-	-	-	-	-	80,865	-	-	-	-	-	1,739	-	-	82,604
4035	ESSA: Title II, Part A, Supporting Effective Instruction	1,514,528	452,972	1,029,679	-	-	-	-	-	-	-	-	-	-	-	31,877	-	1,514,528
4123	ESSA: Title IV, 21st Century Community Learning Centers Technical Assistance	59,965	-	12,048	46,655	-	-	-	-	-	-	-	-	-	-	1,262	-	59,965
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	1,366,128	-	1,349,366	-	-	-	-	-	-	-	-	-	-	-	16,212	-	550
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	889,335	-	114,387	769,541	-	-	-	-	-	-	-	-	-	-	5,407	-	889,335
4203	ESSA: Title III, English Learner Student Program	2,271,914	-	710,592	1,460,280	-	-	-	-	53,224	-	-	-	-	-	47,818	-	2,271,914
4510	Indian Education	24,132	-	9,122	14,502	-	-	-	-	-	-	-	-	-	-	508	-	24,132
5025	Early Education: Federal Child Care, Center-based	14,249,547	-	8,245,281	1,228,473	-	3,452,746	-	477,417	18,507	-	-	-	-	-	299,917	-	527,205
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	3,775,835	-	-	3,696,346	-	-	-	-	-	-	-	-	-	-	79,489	-	3,775,835
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	26,143,211	-	-	-	-	-	25,797,122	-	-	-	-	-	-	-	346,089	-	26,143,211
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	7,014,579	-	-	-	-	-	6,940,273	-	-	-	-	-	-	-	72,744	-	7,013,017
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,375,815	-	-	-	-	-	1,375,815	-	-	-	-	-	-	-	-	-	1,375,815
5633	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	195,170	11,774	90,607	-	-	-	-	90,049	-	-	-	-	-	-	2,740	-	195,170
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	189,335	107,799	-	-	-	-	-	77,633	-	-	-	-	-	-	3,903	-	189,335

San Francisco Unified
San Francisco County

Unaudited Actuals

2023-24 Unaudited Actuals

Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

38 68478 0000000

Report CNVRT

E8A85PCFZ6(2023-24)

5810	Other Restricted Federal	(3,582,695)	(1,477,795)	(1,353,930)	-	-	-	-	(657,337)	-	-	-	(93,633)	-	-	-	(3,582,695)
6010	After School Education and Safety (ASES)	11,927,985	11,837,151	3,046	-	8	-	-	33,458	-	-	-	53,858	-	464	-	11,927,985
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	422,204	55,511	248,873	-	108,934	-	-	-	-	-	-	8,886	-	-	-	422,204
6054	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant Program - Early Education Teacher Development Grant	304,791	9,115	238,082	-	51,179	-	-	-	-	-	-	6,415	-	-	-	304,791
6057	Early Education: California State Preschool Program	(90,000)	-	(88,105)	-	-	-	-	-	-	-	-	(1,895)	-	-	-	(90,000)
6105	Early Education: California State Preschool Program QRIS Block Grant RFA	22,387,008	17,216,516	577,663	-	2,347,815	-	1,772,044	1,780	-	-	-	471,191	-	-	-	22,387,009
6127	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,194,518	-	1,177,038	-	-	-	-	-	-	-	-	17,480	-	-	-	1,194,518
6160	Literacy Coaches and Reading Specialists Grant Program	3,264,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6211	California Clean Energy Jobs Act	2,010,615	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6230	National Board for Professional Teaching Standards Certification Incentive Program	1,086,642	1,063,771	-	-	-	-	-	-	-	-	-	22,871	-	-	-	1,086,642
6271	Lottery: Instructional Materials	5,251,379	4,768,883	253,167	-	-	-	-	-	-	-	-	229,329	-	-	-	5,251,379
6300	CA Community Schools Partnership Act - Implementation Grant	12,580,200	5,319,667	386,271	-	9,869	-	-	6,644,474	-	-	-	267,566	-	-	-	12,627,847
6332	Governor's CTE Initiative: California Partnership Academies	267,696	188,898	68,270	-	4,894	-	-	-	-	-	-	5,634	-	-	-	267,696
6385	Career Technical Education Incentive Grant Program	3,012,695	2,173,028	620,826	-	1,053	-	-	154,378	-	-	-	63,410	-	-	-	3,012,695
6388	Strong Workforce Program	1,979,095	444,619	970,774	-	206,860	-	-	315,187	-	-	-	41,655	-	-	-	1,979,095
6391	Adult Education Program	441,036	-	157,676	-	-	-	-	274,077	-	-	-	9,282	-	-	-	441,036
6500	Special Education	2,620,827	1,908,348	139,699	4,013	9	3,259	-	523,435	-	-	-	42,064	-	-	-	2,620,827

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

38 68478 0000000
Report CNVRT
E8A85PCFZ6(2023-24)

6515	Special Ed: Infant Discretionary Funds	2,177	-	2,131	-	-	-	-	-	-	-	-	46	-	-	-	-	-	2,177
6520	Special Ed: Project Workability I LEA	381,900	124,456	249,406	-	-	-	-	-	-	-	-	8,038	-	-	-	-	-	381,900
6546	Mental Health-Related Services	3,629,852	1,725,901	-	-	-	-	-	1,898,377	-	-	-	5,574	-	-	-	-	-	3,629,852
6547	Special Education Early Intervention Preschool Grant	2,349,483	2,300,032	-	-	-	-	-	-	-	-	-	49,451	-	-	-	-	-	2,349,483
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	395,156	119,034	261,876	-	-	-	-	6,131	-	-	-	8,115	-	-	-	-	-	395,156
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	610,124	25,926	214,961	313	34,284	-	-	1,776	-	-	-	328,545	7	4,313	-	-	-	610,125
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,565,198	7,452,004	-	38,290	-	-	-	-	-	-	-	74,903	-	-	-	-	-	7,565,197
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	143,239	-	-	-	-	-	143,239	-	-	-	-	-	-	-	-	-	-	143,239
7033	Child Nutrition: School Food Best Practices Apportionment	942,996	-	-	-	-	-	942,996	-	-	-	-	-	-	-	-	-	-	942,996
7220	California Partnership Academies Program	72,219	70,699	-	-	-	-	-	-	-	-	-	1,520	-	-	-	-	-	72,219
7399	LCFF Equity Multiplier	1,280,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7415	Classified School Employee Summer Assistance Program	2,617,431	1,750,151	-	425,120	-	-	-	442,160	-	-	-	-	-	-	-	-	-	2,617,431
7422	In-Person Instruction (IPI) Grant	70,113	61,710	7,597	-	711	-	-	92	-	-	-	3	-	-	-	-	-	70,113
7435	Learning Recovery Emergency Block Grant	53,687	8,759	8,149	-	917	-	-	34,723	-	-	-	1,139	-	-	-	-	-	53,687
7690	On-Behalf Pension Contributions	40,201,125	28,676,673	2,763,831	652,742	2,667,441	-	-	4,725,867	62,879	-	273	552,444	98,227	201	-	-	-	40,200,578
7710	State School Facilities Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7810	Other Restricted State	10,593,241	3,549,116	3,663,265	-	15,277	-	-	2,137,893	-	-	-	200,393	-	-	-	-	-	9,565,944
8210	Student Activity Funds	1,214,972	-	-	-	-	-	-	-	-	-	1,214,972	-	-	-	-	-	-	1,214,972
9010	Other Restricted Local	198,958,929	63,779,488	17,211,519	8,653,918	4,783,211	1,021,535	3,144,665	19,825,859	1,804,776	-	12,455	3,280,614	5,571,805	1,760,647	-	25,326,716	156,177,208	-
Total Operating Grants & Contributions (from fund consolidation worksheet)		486,931,626																	
Unbalanced	Subtotal of Operating Grants and Contributions by function:																	28,157,252	436,611,532
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):																	28,157,252	436,611,532

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

38 68478 0000000
Report CNVRT
E8A85PCFZ6(2023-24)

Capital Grants and Contributions: Governmental Activities		Program Revenues by Resource	Summary of revenues by function														Total
Resource	Function		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	
7710	State School Facilities Projects	30,419,125	30,419,125	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	30,419,125
	Total Capital Grants & Contributions (from fund consolidation worksheet)	30,419,125															
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):																	
			30,419,125	-	-	-	-	-	-	-	-	-	-	-	-	-	30,419,125

Charges for Services: Business-type Activities		Program Revenues by Resource	Summary of revenues by function															
Resource	Total Charges for Services		Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000

Adjusted Charges for Services 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 0.00 0.00 0.00 0.00

Unaudited Actuals
2023-24 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
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38 68478 0000000
Report CNVRT
E8A85PCFZ6(2023-24)

Operating Grants and Contributions: Business-type Activities		Program Revenues by Resource	Summary of revenues by function														
Resource			Function	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000
	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

Capital Grants and Contributions: Business-type Activities		Program Revenues by Resource	Summary of revenues by function														
Resource			Function	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000
	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