

Fund 62 - Charter Fund **Fiscal Year 2023/24 Through June 2024**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9120	CASH IN BANK - BRIDGE BANK	4,459,418.20	2,305,389.50-	2,154,028.70
9121	CASH IN BANK - HERITAGE BANK	1,133.55	1,133.55-	
9122	CASH IN BANK - 2	750.00		750.00
9123	CASH IN BANK - 3	4,155.86		4,155.86
9150	CASH IN BANK - CD		1,012,106.04	1,012,106.04
9200	ACCOUNTS RECEIVABLE		278,696.92	278,696.92
9201	ACCOUNTS RECEIVABLE PRIOR YEAR	1,004,722.19	1,004,722.19-	
9290	DUE FROM GRANTOR GOVERNMENTS	261,801.89	1,290,604.50	1,552,406.39
9330	PREPAID EXPENSES	47,215.52	88,820.65	136,036.17
9420	LAND IMPROVEMENTS	13,540,883.09		13,540,883.09
9425	ACC DEPREC - LAND IMPROVEMENTS	4,509,832.12-	247,607.85-	4,757,439.97-
9430	BUILDINGS	583,097.94		583,097.94
9435	ACC DEPREC - BUILDINGS	32,278.81-	32,278.81-	64,557.62-
9440	EQUIPMENT	1,552,282.60	307,070.45	1,859,353.05
9445	ACC DEPREC - EQUIPMENT	1,440,336.18-	148,548.59-	1,588,884.77-
	Total Assets	15,473,013.73	762,381.93-	14,710,631.80
Liabilities				
9500	ACCOUNTS PAYABLE (CURRENT)		142,103.80	142,103.80
9501	ACCOUNTS PAYABLE (Prior)	183,120.03	176,418.54-	6,701.49
9502	PAYABLE - EXCESS STRS (QB BAL)	627.70		627.70
9513	OASDI	333.88	333.88-	
9520	NET PAY ADJUSTMENT	1,129.95	1,129.95-	
9522	STRS (OMI)	34,039.05	29,720.84-	4,318.21
9524	PERS (OMI)	22,879.97	9,878.90	32,758.87
9525	EXCESS STRS - EMPLOYEE	709.50		709.50
9534	MEDICARE	15.14	15.14-	
9535	STATE UNEMPLOYMENT INS	3.65-	3.65	
9536	WORKERS' COMPENSATION INS	12,430.80	12,430.80-	
9540	STATE DISABILITY INS	8,735.06-	8,735.06	
9551	MEDICAL - KAISER (OMI)	21,945.35-	48,327.66	26,382.31
9553	DENTAL - PRINCIPAL (OMI)	38,926.93	26,634.84-	12,292.09
9555	VISION - PRINCIPAL (OMI)	7,166.80	4,884.50-	2,282.30
9556	BASIC LIFE - PRINCIPAL	51,305.95-	34,951.58	16,354.37-
9557	LTD - PRINCIPAL (OMI)	7,835.64	5,454.97-	2,380.67
9558	ADD - PRINCIPAL (OMI)	604.11	444.54-	159.57
9590	DUE TO GRANTOR GOVERNMENTS	276,261.32	295,129.68	571,391.00
9650	UNEARNED REVENUE	1,665,253.04	1,107,906.89-	557,346.15

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 550, Starting Period = 1, Ending Account Period = 0, Stmt Option? = B, Zero Amounts? = N, SACS? = N, Restricted? = Y, Fd = 62) SCHOOLABILITY

Fund 62 - Charter Fund		Fiscal Year 2023/24 Through June 2024		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation (continued)				
Liabilities (continued)				
9661	LOAN PAYABLE - CS FACILITIES	1,210,693.48	56,542.00-	1,154,151.48
Total Liabilities		3,380,037.33	882,786.56-	2,497,250.77
Calculated Fund Balance		12,092,976.40	120,404.63	12,213,381.03
Beginning Fund Balance				
9791	BEGINNING FUND BALANCE	12,092,976.40		12,092,976.40
9793	AUDIT ADJUSTMENTS		15,115.40-	15,115.40-
Total Beginning Fund Balance		12,092,976.40	15,115.40-	12,077,861.00
Beginning Fund Balance Proof		.00	135,520.03	135,520.03
Change in Fund Balance - Excess Revenues (Expenditures)			135,520.03	

Memo Only - Ending Fund Balance Accounts		
	Adopted	Revised
Other Designations		
9790	UNRESTRICTED NET POSITION	12,393,592.00
9796 - 9799		
9796	NET INVESTMENT IN CAP ASSETS	8,710,532.00

Fund 62 - Charter Fund		Fiscal Year 2023/24 Through June 2024				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	10,094,205.00	10,884,740.00		10,695,472.63	189,267.37	98.26
B. Expenditures	10,216,251.00	10,917,104.00		10,559,952.60	357,151.40	96.73
C. Subtotal (Revenue LESS Expense)	122,046.00-	32,364.00-		135,520.03	167,884.03-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	122,046.00-	32,364.00-		135,520.03	167,884.03-	
F. Fund Balance:						
Beginning Balance (9791)	12,515,638.00	12,093,636.00		12,092,976.40		
Audit Adjustments (9793)		15,115.00-		15,115.40-		
Other Restatements (9795)						
Adjusted Beginning Balance	12,515,638.00	12,078,521.00		12,077,861.00		
G. Calculated Ending Balance	12,393,592.00	12,046,157.00		12,213,381.03		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	12,393,592.00	3,335,625.00				
Other		8,710,532.00				