

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Plumas Charter School
 (continued) _____
CDS #: 32-66969-3230083
Charter Approving Entity: Plumas Unified School Dist.
County: Plumas
Charter #: 146
Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	184,147.60	0.00	184,147.60	175,820.60	176,024.60
Education Protection Account State Aid - Current Year	8012	64,397.40	0.00	64,397.40	64,397.40	64,397.40
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,554,423.00	0.00	2,554,423.00	2,554,423.00	2,554,423.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,802,968.00	0.00	2,802,968.00	2,794,641.00	2,794,845.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	86,613.00	86,613.00	86,613.00	86,613.00
Special Education - Federal	8181, 8182	0.00	40,750.00	40,750.00	42,500.00	42,500.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	83,611.00	83,611.00	35,529.00	35,529.00
Total, Federal Revenues		0.00	210,974.00	210,974.00	164,642.00	164,642.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	199,001.46	199,001.46	199,036.77	199,309.95
All Other State Revenues	StateRevAO	78,161.19	0.00	78,161.19	78,122.47	78,122.47
Total, Other State Revenues		78,161.19	199,001.46	277,162.65	277,159.24	277,432.43
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	319,537.21	0.00	319,537.21	117,537.21	50,037.21
Total, Local Revenues		319,537.21	0.00	319,537.21	117,537.21	50,037.21

5. TOTAL REVENUES		3,200,666.40	409,975.46	3,610,641.87	3,353,979.45	3,286,956.64
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,010,250.12	221,550.00	1,231,800.12	1,221,500.12	1,221,500.12
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	107,246.00	0.00	107,246.00	97,246.00	97,246.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,117,496.12	221,550.00	1,339,046.12	1,318,746.12	1,318,746.12
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	302,660.09	74,456.64	377,116.73	297,616.73	297,616.73
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	386,894.08	0.00	386,894.08	287,836.08	252,836.08
Other Non-certificated Salaries	2900	13,590.00	0.00	13,590.00	13,590.00	13,590.00
Total, Non-certificated Salaries		703,144.17	74,456.64	777,600.81	599,042.81	564,042.81

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	179,635.84	35,780.33	215,416.17	201,619.11	221,461.87
PERS	3201-3202	111,205.58	11,172.34	122,377.91	110,577.50	123,455.61
OASDI / Medicare / Alternative	3301-3302	70,316.62	8,908.41	79,225.02	68,680.99	68,173.49
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00
Unemployment Insurance	3501-3502	2,192.84	368.20	2,561.04	1,655.89	1,613.89
Workers' Compensation Insurance	3601-3602	23,572.62	3,832.53	27,405.14	24,830.44	24,377.28
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		386,923.49	60,061.80	446,985.28	407,363.92	439,082.14
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	30,000.00	0.00	30,000.00	30,000.00	30,000.00
Books and Other Reference Materials	4200	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Materials and Supplies	4300	97,091.39	0.00	97,091.39	54,091.39	54,091.39
Noncapitalized Equipment	4400	25,886.00	0.00	25,886.00	54,834.00	29,834.00
Food	4700	52,184.47	0.00	52,184.47	52,184.47	52,184.47
Total, Books and Supplies		210,161.86	0.00	210,161.86	196,109.86	171,109.86
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	28,464.00	1,000.00	29,464.00	11,164.00	11,164.00
Dues and Memberships	5300	5,358.06	0.00	5,358.06	5,358.06	5,358.06
Insurance	5400	34,915.64	0.00	34,915.64	34,915.64	34,915.64

Operations and Housekeeping Services	5500	71,004.00	0.00	71,004.00	79,404.00	79,404.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	213,849.29	0.00	213,849.29	105,489.29	105,489.29
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	247,583.82	93,620.00	341,203.82	328,120.55	328,122.59
Communications	5900	28,545.00	0.00	28,545.00	28,545.00	28,545.00
Total, Services and Other Operating Expenditures		629,719.80	94,620.00	724,339.80	592,996.53	592,998.57
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	85,325.00	85,325.00
Total, Capital Outlay		0.00	0.00	0.00	85,325.00	85,325.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	35,000.00	0.00	35,000.00	71,100.00	69,500.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		35,000.00	0.00	35,000.00	71,100.00	69,500.00
8. TOTAL EXPENDITURES		3,082,445.43	450,688.44	3,533,133.87	3,270,684.24	3,240,804.49
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		118,220.97	(40,712.97)	77,508.00	83,295.21	46,152.14

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(40,712.97)	40,712.97	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(40,712.97)	40,712.97	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		77,508.00	(0.00)	77,508.00	83,295.21	46,152.14

F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,474,603.81	0.00	1,474,603.81	1,552,111.81	1,635,407.02
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,474,603.81	0.00	1,474,603.81	1,552,111.81	1,635,407.02
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,552,111.81	(0.00)	1,552,111.81	1,635,407.02	1,681,559.16
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	176,656.69	0.00	176,656.69	163,534.21	162,040.22
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00		
Components of Ending Net Position (Accrual Basis)						
1. Net Investment in Capital Assets	9796	0.00	0.00	0.00		
2. Restricted Net Position	9797	0.00	0.00	0.00		
3. Unrestricted Net Position	9790A	1,375,455.11	(0.00)	1,375,455.11	1,471,872.81	1,519,518.94