

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Plumas Charter School  
 (name continued) \_\_\_\_\_  
 CDS #: 32-66969-3230083  
 Charter Approving Entity: Plumas Unified School Dist.  
 County: Plumas  
 Charter #: 146  
 Budgeting Period: 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	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>A. REVENUES</b>					
1. LCFF Sources					
State Aid - Current Year	8011	224,405.67	184,147.60	0.00	184,147.60
Education Protection Account State Aid - Current Year	8012	64,132.60	64,397.40	0.00	64,397.40
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00
Charter Schools Funding in Lieu of Property Taxes	8096	2,764,776.73	2,554,423.00		2,554,423.00
Other Revenue Limit Transfers	8091, 8097				0.00
Total, LCFF/Revenue Limit Sources		3,053,315.00	2,802,968.00	0.00	2,802,968.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	86,613.00		86,613.00	86,613.00
Special Education - Federal	8181, 8182	44,318.97		40,750.00	40,750.00
Child Nutrition - Federal	8220	0.00		0.00	0.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	35,528.93		83,611.00	83,611.00
Total, Federal Revenues		166,460.90	0.00	210,974.00	210,974.00
3. Other State Revenues					
Special Education - State	StateRevSE	172,516.69		199,001.46	199,001.46
All Other State Revenues	StateRevAO	80,140.35	78,161.19	0.00	78,161.19
Total, Other State Revenues		252,657.04	78,161.19	199,001.46	277,162.65
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	50,037.21	319,537.21	0.00	319,537.21
Total, Local Revenues		50,037.21	319,537.21	0.00	319,537.21

<b>5. TOTAL REVENUES</b>		3,522,470.15	3,200,666.40	409,975.46	3,610,641.87
<b>B. EXPENDITURES</b>					
<b>1. Certificated Salaries</b>					
Certificated Teachers' Salaries	1100	1,235,306.76	1,010,250.12	221,550.00	1,231,800.12
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	111,868.94	107,246.00	0.00	107,246.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,347,175.69	1,117,496.12	221,550.00	1,339,046.12
<b>2. Non-certificated Salaries</b>					
Non-certificated Instructional Aides' Salaries	2100	396,814.59	302,660.09	74,456.64	377,116.73
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	3,090.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	227,913.08	386,894.08	0.00	386,894.08
Other Non-certificated Salaries	2900	17,590.00	13,590.00	0.00	13,590.00
Total, Non-certificated Salaries		645,407.67	703,144.17	74,456.64	777,600.81

Description	Object Code	Est. Actuals	Current Budget Year		Total
		Prior Year	Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102	213,380.97	179,635.84	35,780.33	215,416.17
PERS	3201-3202	95,601.68	111,205.58	11,172.34	122,377.91
OASDI / Medicare / Alternative	3301-3302	75,066.43	70,316.62	8,908.41	79,225.02
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00
Unemployment Insurance	3501-3502	2,372.95	2,192.84	368.20	2,561.04
Workers' Compensation Insurance	3601-3602	25,798.84	23,572.62	3,832.53	27,405.14
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00
Total, Employee Benefits		412,220.87	386,923.49	60,061.80	446,985.28
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	21,705.00	30,000.00	0.00	30,000.00
Books and Other Reference Materials	4200	9,150.00	5,000.00	0.00	5,000.00
Materials and Supplies	4300	52,302.39	97,091.39	0.00	97,091.39
Noncapitalized Equipment	4400	85,389.00	25,886.00	0.00	25,886.00
Food	4700	52,200.00	52,184.47	0.00	52,184.47
Total, Books and Supplies		220,746.39	210,161.86	0.00	210,161.86
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	8000.00	28,464.00	1,000.00	29,464.00
Dues and Memberships	5300	5253.00	5,358.06	0.00	5,358.06

Insurance	5400	34231.02	34,915.64	0.00	34,915.64
Operations and Housekeeping Services	5500	66204.00	71,004.00	0.00	71,004.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	213517.00	213,849.29	0.00	213,849.29
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services & Operating Expend.	5800	380891.70	247,583.82	93,620.00	341,203.82
Communications	5900	28545.00	28,545.00	0.00	28,545.00
Total, Services and Other Operating Expenditures		736,641.72	629,719.80	94,620.00	724,339.80
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Land and Improvements of Land	6100-6170	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	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
Equipment	6400	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00
Depreciation Expense (for full accrual basis only)	6900	66,644.00	0.00	0.00	0.00
Total, Capital Outlay		66,644.00	0.00	0.00	0.00
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Debt Service:					
Interest	7438	0.00	35,000.00	0.00	35,000.00
Principal	7439	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	35,000.00	0.00	35,000.00
<b>8. TOTAL EXPENDITURES</b>		3,428,836.34	3,082,445.43	450,688.44	3,533,133.87
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		93,633.81	118,220.97	(40,712.97)	77,508.00

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999		(40,712.97)	40,712.97	0.00
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		0.00	(40,712.97)	40,712.97	0.00

<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		93,633.81	77,508.00	(0.00)	77,508.00
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	1,380,970.00	1,474,603.81	0.00	1,474,603.81
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00	0.00
c. Adjusted Beginning Balance		1,380,970.00	1,474,603.81	0.00	1,474,603.81
2. Ending Fund Balance, June 30 (E + F.1.c.)					
		1,474,603.81	1,552,111.81	(0.00)	1,552,111.81
Components of Ending Fund Balance (Modified Accrual Basis)					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted					
	9740				0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	137,153.45	176,656.69		176,656.69
Unassigned / Unappropriated Amount	9790M				0.00
<b>Components of Ending Net Position (Accrual Basis)</b>					
1. Net Investment in Capital Assets					
	9796				-
2. Restricted Net Position					
	9797				-
3. Unrestricted Net Position					
	9790A	1,337,450	1,375,455	(0)	1,375,455