

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
First Interim Report - Detail**

Charter School Name: Plumas Charter School  
(continued)  
CDS #: 32669693230083  
Charter Approving Entity: Plumas Unified School District  
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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
1. LCFF Sources										
State Aid - Current Year	8011	184,147.60	-	184,147.60	20,173.00	-	20,173.00	421,910.26	-	421,910.26
Education Protection Account State Aid - Current Year	8012	64,397.40	-	64,397.40	16,031.00	-	16,031.00	64,132.60	-	64,132.60
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,554,423.00	-	2,554,423.00	165,798.00	-	165,798.00	2,547,863.14	-	2,547,863.14
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		2,802,968.00	-	2,802,968.00	202,002.00	-	202,002.00	3,033,906.00	-	3,033,906.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290	-	86,613.00	86,613.00	-	-	-	-	86,613.00	86,613.00
Special Education - Federal	8181, 8182	-	40,750.00	40,750.00	-	-	-	-	40,750.00	40,750.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	83,611.00	83,611.00	-	34,935.00	34,935.00	-	111,711.00	111,711.00
Total, Federal Revenues		-	210,974.00	210,974.00	-	34,935.00	34,935.00	-	239,074.00	239,074.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	199,001.46	199,001.46	-	54,084.00	54,084.00	-	200,654.56	200,654.56
All Other State Revenues	StateRevAO	78,161.19	-	78,161.19	-	26,007.00	26,007.00	74,525.74	26,007.00	100,532.74
Total, Other State Revenues		78,161.19	199,001.46	277,162.65	-	80,091.00	80,091.00	74,525.74	226,661.56	301,187.30
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	319,537.21	-	319,537.21	301,539.51	-	301,539.51	302,921.21	-	302,921.21
Total, Local Revenues		319,537.21	-	319,537.21	301,539.51	-	301,539.51	302,921.21	-	302,921.21
5. TOTAL REVENUES										
		3,200,666.40	409,975.46	3,610,641.87	503,541.51	115,026.00	618,567.51	3,411,352.95	465,735.56	3,877,088.51
<b>B. EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,010,250.12	221,550.00	1,231,800.12	254,329.65	59,083.20	313,412.85	1,036,162.82	236,789.30	1,272,952.12
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	107,246.00	-	107,246.00	56,064.32	-	56,064.32	107,246.00	-	107,246.00
Other Certificated Salaries	1900	-	-	-	22,058.65	-	22,058.65	70,000.00	-	70,000.00
Total, Certificated Salaries		1,117,496.12	221,550.00	1,339,046.12	332,452.62	59,083.20	391,535.82	1,213,408.82	236,789.30	1,450,198.12
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	302,660.09	74,456.64	377,116.73	102,613.39	15,195.43	117,808.82	365,408.22	88,928.64	454,336.86
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	386,894.08	-	386,894.08	56,741.37	-	56,741.37	322,645.08	-	322,645.08

Other Non-certificated Salaries	2900	13,590.00	-	13,590.00	8,435.67	-	8,435.67	13,590.00	-	13,590.00
Total, Non-certificated Salaries		703,144.17	74,456.64	777,600.81	167,790.43	15,195.43	182,985.86	701,643.30	88,928.64	790,571.94
<b>3. Employee Benefits</b>										
STRS	3101-3102	179,635.84	35,780.33	215,416.17	43,994.12	8,213.01	52,207.13	185,419.59	38,241.47	223,661.07
PERS	3201-3202	111,205.58	11,172.34	122,377.91	35,567.55	2,434.59	38,002.14	124,156.89	16,917.83	141,074.72
OASDI / Medicare / Alternative	3301-3302	70,316.62	8,908.41	79,225.02	18,643.18	2,645.61	21,288.79	75,318.73	10,236.49	85,555.22
Health and Welfare Benefits	3401-3402	-	-	-	2,333.61	(1,090.46)	1,243.15	-	-	-
Unemployment Insurance	3501-3502	2,192.84	368.20	2,561.04	3,256.33	2.90	3,259.23	2,294.99	368.20	2,663.19
Workers' Compensation Insurance	3601-3602	23,572.62	3,832.53	27,405.14	15,597.00	-	15,597.00	24,795.01	4,217.21	29,012.22
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		386,923.49	60,061.80	446,985.28	119,391.79	12,205.65	131,597.44	411,985.21	69,981.20	481,966.41
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	30,000.00	-	30,000.00	28,153.00	-	28,153.00	34,500.00	-	34,500.00
Books and Other Reference Materials	4200	5,000.00	-	5,000.00	4,667.70	-	4,667.70	10,000.00	-	10,000.00
Materials and Supplies	4300	97,091.39	-	97,091.39	79,377.26	-	79,377.26	127,411.39	-	127,411.39
Noncapitalized Equipment	4400	25,886.00	-	25,886.00	12,512.56	78,183.57	90,696.13	18,000.00	95,000.00	113,000.00
Food	4700	52,184.47	-	52,184.47	119.42	-	119.42	58,184.47	-	58,184.47
Total, Books and Supplies		210,161.86	-	210,161.86	124,829.94	78,183.57	203,013.51	248,095.86	95,000.00	343,095.86
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	28,464.00	1,000.00	29,464.00	55.42	-	55.42	28,464.00	1,000.00	29,464.00
Dues and Memberships	5300	5,358.06	-	5,358.06	1,979.66	-	1,979.66	5,358.06	-	5,358.06
Insurance	5400	34,915.64	-	34,915.64	40,383.00	-	40,383.00	45,000.00	-	45,000.00
Operations and Housekeeping Services	5500	71,004.00	-	71,004.00	20,806.14	-	20,806.14	99,804.00	-	99,804.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	213,849.29	-	213,849.29	83,126.10	-	83,126.10	213,849.29	-	213,849.29
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	247,583.82	93,620.00	341,203.82	95,330.54	-	95,330.54	229,893.20	103,620.00	333,513.20
Communications	5900	28,545.00	-	28,545.00	2,560.35	-	2,560.35	28,545.00	-	28,545.00
Total, Services and Other Operating Expenditures		629,719.80	94,620.00	724,339.80	244,241.21	-	244,241.21	650,913.54	104,620.00	755,533.54
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	35,000.00	-	35,000.00	-	-	-	35,000.00	-	35,000.00
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		35,000.00	-	35,000.00	-	-	-	35,000.00	-	35,000.00
<b>8. TOTAL EXPENDITURES</b>		3,082,445.43	450,688.44	3,533,133.87	988,705.99	164,667.85	1,153,373.84	3,261,046.73	595,319.14	3,856,365.86
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		118,220.97	(40,712.97)	77,508.00	(485,164.48)	(49,641.85)	(534,806.33)	150,306.22	(129,583.57)	20,722.65

<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(40,712.97)	40,712.97	-			-	(129,583.57)	129,583.57	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	(129,583.57)	129,583.57	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
		77,508.00	-	77,508.00	(485,164.48)	(49,641.85)	(534,806.33)	20,722.65	(0.00)	20,722.65
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	1,474,603.81	-	1,474,603.81	1,599,961.57	-	1,599,961.57	1,599,961.57	-	1,599,961.57
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		1,474,603.81	-	1,474,603.81	1,599,961.57	-	1,599,961.57	1,599,961.57	-	1,599,961.57
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,552,111.81	-	1,552,111.81	1,114,797.09	(49,641.85)	1,065,155.24	1,620,684.22	(0.00)	1,620,684.22
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-		(49,641.85)	(49,641.85)		(0.00)	(0.00)
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	176,656.69		176,656.69			-	192,818.29		192,818.29
Unassigned/Unappropriated Amount	9790	1,375,455.11	-	1,375,455.11	1,114,797.09	-	1,114,797.09	1,427,865.93	-	1,427,865.93