

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

Charter School Name: Plumas Charter
(continued)
CDS #: 32-66969-3230083
Charter Approving Entity: Plumas Unified School Dist.
County: Plumas
Charter #: 146
Fiscal Year: 2022-23

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
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	879,263.34	-	879,263.34	74,264.00	-	74,264.00	1,000,267.29	-	1,000,267.29
Education Protection Account State Aid - Current Year	8012	64,132.60	-	64,132.60	14,237.00	-	14,237.00	64,999.60	-	64,999.60
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,547,863.06	-	2,547,863.06	1,025,348.00	-	1,025,348.00	2,582,434.11	-	2,582,434.11
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		3,491,259.00	-	3,491,259.00	1,113,849.00	-	1,113,849.00	3,647,701.00	-	3,647,701.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	80,660.00	80,660.00	-	-	-	-	80,660.00	80,660.00
Special Education - Federal	8181, 8182	-	43,697.93	43,697.93	-	-	-	-	39,125.00	39,125.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	451,711.00	451,711.00	-	64,287.00	64,287.00	-	451,711.00	451,711.00
Total, Federal Revenues		-	576,068.93	576,068.93	-	64,287.00	64,287.00	-	571,496.00	571,496.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	262,943.66	262,943.66	-	66,721.00	66,721.00	-	254,306.87	254,306.87
All Other State Revenues	StateRevAO	85,658.03	-	85,658.03	-	26,437.00	26,437.00	89,110.91	459,554.00	548,664.91
Total, Other State Revenues		85,658.03	262,943.66	348,601.69	-	93,158.00	93,158.00	89,110.91	713,860.87	802,971.79
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	200,582.60	-	200,582.60	99,321.68	-	99,321.68	246,582.60	-	246,582.60
Total, Local Revenues		200,582.60	-	200,582.60	99,321.68	-	99,321.68	246,582.60	-	246,582.60
5. TOTAL REVENUES										
		3,777,499.63	839,012.59	4,616,512.22	1,213,170.68	157,445.00	1,370,615.68	3,983,394.51	1,285,356.87	5,268,751.39
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,028,341.70	340,799.88	1,369,141.58	322,665.24	61,224.05	383,889.29	1,146,555.91	403,036.70	1,549,592.61
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	116,643.61	-	116,643.61	38,173.68	-	38,173.68	122,321.00	-	122,321.00
Other Certificated Salaries	1900	123,695.54	-	123,695.54	24,710.70	-	24,710.70	134,000.00	-	134,000.00
Total, Certificated Salaries		1,268,680.85	340,799.88	1,609,480.73	385,549.62	61,224.05	446,773.67	1,402,876.91	403,036.70	1,805,913.61
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	505,975.10	144,185.62	650,160.72	152,827.11	-	152,827.11	403,638.75	163,416.82	567,055.57

Total, Other Outgo		61,595.00	-	61,595.00	-	-	-	61,595.00	-	61,595.00
8. TOTAL EXPENDITURES		3,808,099.75	808,262.11	4,616,361.86	1,297,230.54	299,293.58	1,596,524.12	3,877,235.59	1,291,648.54	5,168,884.13
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(30,600.12)	30,750.48	150.36	(84,059.86)	(141,848.58)	(225,908.44)	106,158.92	(6,291.67)	99,867.25
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	30,750.48	(30,750.48)	-			-	(6,291.67)	6,291.67	-
4. TOTAL OTHER FINANCING SOURCES / USES		30,750.48	(30,750.48)	-	-	-	-	(6,291.67)	6,291.67	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		150.36	0.00	150.36	(84,059.86)	(141,848.58)	(225,908.44)	99,867.25	0.00	99,867.25
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	2,115,274.28	-	2,115,274.28	2,400,679.69	-	2,400,679.69	2,400,679.69	-	2,400,679.69
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		2,115,274.28	-	2,115,274.28	2,400,679.69	-	2,400,679.69	2,400,679.69	-	2,400,679.69
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,115,424.64	0.00	2,115,424.64	2,316,619.83	(141,848.58)	2,174,771.25	2,500,546.94	0.00	2,500,546.94
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			-		(141,848.58)	(141,848.58)		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			-			-	258,444.21		258,444.21
Unassigned/Unappropriated Amount	9790	2,115,424.64	0.00	2,115,424.64	2,316,619.83	-	2,316,619.83	2,242,102.73	-	2,242,102.73