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)

			Adopted Budget - July 1		Actuals thru 10/31			1st Interim Budget			
	Description	Object Code	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, LCFFSources		3,491,259.00	-	3,491,259.00	1,113,849.00	-	1,113,849.00	3,647,701.00	-	3,647,701.00
	6 Federal December										
	2. Federal Revenues	0000		00.000.00	00.000.00					00 000 00	80,660.00
	No Child Left Behind/Every Student Succeeds Act Special Education - Federal	8290 8181, 8182	-	80,660.00 43.697.93	80,660.00 43,697.93	-	-	-	-	80,660.00 39,125.00	39,125.00
	Child Nutrition - Federal	8220		43,097.93	43,697.93		-	-		39,125.00	39,125.00
	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	0110, 6200-6299	-	576,068.93	576,068.93	-	64,287.00	64.287.00	-	571,496.00	571.496.00
	Iolai, Federal Revenues		-	570,006.93	570,000.93	-	04,207.00	04,267.00	-	571,490.00	57 1,490.00
	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
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B.	EXPENDITURES										
	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 Jalanes 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
1	Tron definition in the determination of the second	L 2100	1 303,373.10	177,100.02	1 330,100.72	102,021.11	-	102,021.11	100,000.70	100,710.02	001,000.01

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Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	82,499.00	-	82,499.00	50,937.88	-	50,937.88	88,000.00	-	88,000.00
Clerical and Office Salaries	2400	173,747.00	-	173,747.00	75,173.59	-	75,173.59	186,615.00	-	186,615.00
Other Non-certificated Salaries	2900	35,289.00	62,000.00	97,289.00	16,202.04	-	16,202.04	35,289.00	62,000.00	97,289.00
Total, Non-certificated Salaries		797,510.10	206,185.62	1,003,695.72	295,140.62	-	295,140.62	713,542.75	225,416.82	938,959.57
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3. Employee Benefits										
STRS	3101-3102	221,428.80	56,827.17	278,255.96	78,117.72	-	78,117.72	244,995.49	68,480.51	313,476.00
PERS	3201-3202	160,431.17	57,088.66	217,519.83	61,918.79	_	61,918.79	172,597.97	64,824.62	237,422.59
OASDI / Medicare / Alternative	3301-3302	86,186.20	23,397.88	109,584.07	28,841.79	-	28,841.79	82,378.77	25,847.42	108,226.19
Health and Welfare Benefits	3401-3402	- 00,100.20	23,397.00	109,364.07	3,368.86	-	3,368.86	- 02,370.77	25,047.42	100,220.19
Unemployment Insurance	3501-3502	6,489.35	2,172.80	8,662.15	3,683.33	-	3,683.33	6,203.09	2,172.80	8,375.89
1		26,751.87	7,082.06	33,833.92	2,013.47	-	2,013.47	27,402.20	8,136.86	35,539.06
Workers' Compensation Insurance	3601-3602 3701-3702	20,751.87	7,082.06	33,633.92	2,013.47	-	2,013.47	21,402.20	6,130.60	35,539.06
OPEB, Allocated		-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-		-	
Total, Employee Benefits		501,287.38	146,568.55	647,855.94	177,943.96	-	177,943.96	533,577.52	169,462.20	703,039.72
4. Books and Supplies						1				
Approved Textbooks and Core Curricula Materials	4100	30,000.00	-	30,000.00	-	83,413.43	83,413.43	-	85,000.00	85,000.00
Books and Other Reference Materials	4200	10,200.00	-	10,200.00	8,201.82	1,519.75	9,721.57	8,364.00	1,836.00	10,200.00
Materials and Supplies	4300	71,058.96	-	71,058.96	41,326.44	-	41,326.44	85,614.20	26,444.76	112,058.96
Noncapitalized Equipment	4400	106,650.00	-	106,650.00	57,246.70	145,434.35	202,681.05	61,750.00	156,400.00	218,150.00
Food	4700	59,466.00	-	59,466.00	3,234.18	-	3,234.18	66,346.00	-	66,346.00
Total, Books and Supplies		277,374.96	-	277,374.96	110,009.14	230,367.53	340,376.67	222,074.20	269,680.76	491,754.96
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	19,653.28	-	19,653.28	3,790.92	-	3,790.92	19,653.28	-	19,653.28
Dues and Memberships	5300	12,240.00	-	12,240.00	7,887.50	-	7,887.50	12,240.00	-	12,240.00
Insurance	5400	57,750.00	-	57,750.00	62,341.00	-	62,341.00	71,000.00	_	71,000.00
Operations and Housekeeping Services	5500	143,744.00	-	143,744.00	26,023.11	7,702.00	33,725.11	104,400.00	81,344.00	185,744.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	132,353.80	-	132,353.80	58,432.58		58.432.58	140,294.40	-	140,294.40
Transfers of Direct Costs	5700-5799	132,333.00		132,333.00	30,432.36		30,432.30	140,294.40		140,294.40
Professional/Consulting Services and Operating Expend.	5800	370,839.47	114,708.06	485,547.53	164,163.28	-	164,163.28	417,285.64	142,708.06	559,993.70
Communications	5900	43,695.90	114,706.00	43,695.90	5,948.81		5,948.81	43,695.90	142,706.00	43,695.90
	5900		114 700 00						224.052.06	
Total, Services and Other Operating Expenditures		780,276.45	114,708.06	894,984.51	328,587.20	7,702.00	336,289.20	808,569.22	224,052.06	1,032,621.28
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)		1								
1	0400 0470		_		_	_		_		
Land and Land Improvements	6100-6170	-	-	-	-		-		-	-
Buildings and Improvements of Buildings	6200	- 1	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major								T		
Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	121,375.00	-	121,375.00	-	-	-	135,000.00	-	135,000.00
Total, Capital Outlay		121,375.00	-	121,375.00	-	-	-	135,000.00	-	135,000.00
7. Other Outgo										
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	61,595.00	-	61,595.00	-	-	_	61,595.00	- 1	61,595.00
Principal (for modified accrual basis only)	7439		-	- ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	_	_	-	-	,500.00
1 molpai (for modified doordal basis only)	1 400		-			-	-	-	-	

1	Total, Other Outgo		61,595.00	_	61,595.00	_	_	_	61,595.00	_	61,595.00
	iotal, outsi outgo		01,000.00		01,000.00	ļ.			01,000.00		01,000.00
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 EV	PERS (DEFICIENCY) OF DEVENIES OVER EXPEND										
	ESS (DEFICIENCY) OF REVENUES OVER EXPEND. ORE 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
551	ONE OTHER PHANOMO GOOKGES AND GOEG (AS-50)		(66,666.12)	00,700.10	100.00	(0.1,000.00)	(111,010.00)	(220,000.11)	100,100.02	(0,201.01)	00,007.20
D. OTH	IER 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	-
			20.750.40	(00.750.40)					(0.004.07)	0.004.07	
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
L. INL	INCREASE (DECREASE) IN FOND BALANCE (C + D4)		100.00	0.00	100.00	(04,000.00)	(141,040.00)	(220,000.44)	00,007.20	0.00	00,001.20
F. FUN	D BALANCE, RESERVES										
1	Beginning Fund Balance										
1	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
1	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	0700									
	Other Assignments	9780			-			-			-
	e Unassigned/Unappropriated	0700							050 444 64		050 444 64
	Reserve for Economic Uncertainities	9789	0.445.404.0.	0.00		0.040.040.00		-	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