Plumas Unified School District

Revised Adopted Budget
2025-2026

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Thursday, July 23, 2025

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Revision to the Adopted Budget

In response to the California Department of Education's (CDE) review of the Plumas Unified School District's 2025–26 Adopted Budget, technical corrections and additional updates have been incorporated to ensure compliance with state requirements and improve fiscal transparency. The following adjustments have been made:

• The transfer from the Special Reserve Fund for Other Than Capital Outlay (Fund 17) to the General Fund (Fund 01) has been recorded in the 2024–25 fiscal year, as required, to accurately reflect the district's ending fund balance and reserve levels.

• The repayment to the County School Facilities Fund (Fund 35) is now properly recorded in 2024–25 to reflect all outstanding obligations.

• Balance sheet items have been included in the cash flow projection to present a more complete and transparent view of the district's cash position.

In addition to the technical revisions requested by CDE, the district has taken this opportunity to make internal adjustments to reflect current operational realities. Specifically, previously removed position vacancies that have not yet been formally eliminated through board action have been added back into the budget. These positions remain funded unless officially acted upon. At this time, there are no plans for additional reductions in staffing outside of the formal layoff process. Throughout the 2025–26 school year, staffing ratios and program needs will continue to be evaluated; however, the current goal of the administration is to ensure that the district's fiscal condition does not negatively impact student programs or services.

These updates reflect the district's commitment to accurate financial planning, transparency, and maintaining student-centered decision-making during a time of fiscal recovery.

Introduction

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), Adopted Budget Report for Fiscal Year 2025-2026. It is to assist the public in understanding the information being reported on the SACS forms. While the revised budget is being adopted after the enactment of the 2025–26 State Budget, the original assumptions will remain in place to ensure consistency and transparency.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2025-2026 through 2027-2028 specific to the Plumas Unified School District.

Overview

Local Control Funding Formula (LCFF) replaced the previous revenue limit system and most categorical programs with a simplified formula that provides base grants per pupil, plus additional funding for high-needs students through Supplemental and Concentration Grants.

LCFF begins with a base grant for each grade span: K-3, 4-6, 7-8, and 9-12. Districts also receive Supplemental Grants for students who are English learners, from low-income households, or in foster care, based on an unduplicated pupil count (UPC). Districts with a UPC exceeding 55% are eligible for additional Concentration Grant funding. Plumas Unified School District qualifies for both the Supplemental and Concentration Grants, with a UPC of 58.14%, based on a three-year rolling average.

LCFF funding consists of a combination of local property taxes and state aid. The state calculates the total LCFF entitlement, subtracts the amount of property tax collected, and funds the difference through monthly apportionments.

However, Plumas Unified is a Basic Aid district, meaning its local property tax revenue exceeds the calculated LCFF entitlement. As a result, the district relies entirely on its property tax collections to meet or exceed the LCFF funding level. While this can result in more stable or higher funding in strong property tax years, Basic Aid districts recieve minimal benefit for LCFF-related increases in state aid and may have limited access to state relief or funding guarantees tied to LCFF apportionments. This unique status must be considered when projecting revenue and planning for long-term fiscal stability.

2025–26 Adopted Budget Assumptions – Revised Budget Adoption Context

The following assumptions have been maintained in the revised budget:

The 2025–26 Adopted Budget for Plumas Unified School District reflects a combination of state budget planning factors from the Governor’s May Revision and local considerations. The Governor’s May Revision reduced the 2025–26 statutory cost-of-living adjustment (COLA) to 2.30%, which has been applied to the Local Control Funding Formula (LCFF) and most categorical programs. Proposition 98 is funded at $114.6 billion statewide, and the operative test remains Test 1, guaranteeing TK–14 education its share of the General Fund. The district’s LCFF revenue calculations use this updated COLA and include all applicable supplemental and concentration grant adjustments based on unduplicated pupil percentages.

Although the state proposes deferring $1.8 billion in LCFF apportionments from June to July 2026, the district has reviewed its cash flow projections and determined that it will not require external borrowing during the deferral period of June to July.

ADA and enrollment projections are based on the 2024–25 P-2 reporting period and utilize the three-year averaging method where eligible. The district continues to experience a slight enrollment decline, which has been factored into staffing and program planning. In alignment with state policy, Plumas Unified is preparing for the implementation of a 1:10 adult-to-student ratio in Transitional Kindergarten classrooms effective July 1, 2025, and has incorporated these staffing requirements into the 2025–26 projections.

The Arts, Music, and Instructional Materials Block Grant has expired, and no new one-time block grants are included in this budget pending legislative developments. Due to ongoing uncertainty in federal funding and political leadership, the district has conservatively projected flat federal revenue for programs such as Title I, II, III, and IDEA. Official allocations will be updated at First Interim when available.

State-mandated employer contribution rates are applied at 19.10% for CalSTRS and 26.81% for CalPERS. The unemployment insurance rate remains at 0.05%. Lottery revenue is projected at $191 per ADA for unrestricted purposes and $82 per ADA under Proposition 20, restricted to instructional materials.

Budget Development in a High-Risk State Budget Environment

In developing the 2025–26 Adopted Budget, Plumas Unified School District differentiated between items included in the Governor’s May Revision and those too uncertain to adopt. School Services of California (SSC) identified several proposals as high risk, including:

- The TK (Transitional Kindergarten) add-on increase for lowering adult-to-student ratios from 12:1 to 10:1
- Expansion of the Expanded Learning Opportunities Program (ELO-P)
- Other optional investments not yet finalized by the Legislature

Due to the unresolved $12 billion state budget shortfall and a $4.6 billion decline in the Proposition 98 minimum guarantee from 2024–25 to 2025–26, SSC advised that these proposals not be included in local budgets. While full funding of the 2.30% COLA appears likely, other proposals such as the TK add-on and ELO-P expansion remain uncertain and subject to revision or elimination.

Accordingly, Plumas Unified has not included new or expanded funding for TK or ELO-P in its 2025–26 projections. TK staffing and compliance planning is being addressed using current resources and conservative assumptions. This conservative approach allows the district to remain responsive to state-level decisions while safeguarding fiscal stability. Any funding changes enacted in the final State Budget that were not reflected in the adopted budget will be incorporated during the First Interim reporting process.

Fiscal Emergency

Plumas Unified School District (PUSD) enters the 2025–26 fiscal year in a state of fiscal emergency. The district received Negative certifications on both its 2024–25 First and Second, as confirmed by oversight from the California Department of Education and support from FCMAT. These certifications reflect the district's persistent structural deficit, projected cash insolvency, and inability to meet the state's minimum reserve requirements.

With revisions outlined later in this narrative, including the accounting adjustments to reflect the Due To/Due From repayments to Fund 35 (Capital Facilities) and Fund 67 (Self-Insurance) and the permanent fund transfer from Fund 17 (Special Reserve Fund for Other Than Capital Outlay Projects) to Fund 01 (General Fund) during 2024–25, the revised beginning fund balance for 2025–26 offers a more transparent picture of the district's true fiscal position. These updates align with the projections shared in the district's Third Interim Report and clarify the structural impact of prior-year interfund obligations and corrective actions.

As a result of these adjustments, the revised unrestricted ending fund balance for 2025–26 is now projected at a negative ($7,438,581). The district remains below the 3% minimum reserve for economic uncertainty required by Education Code §42127(a)(2)(B). To meet the 3% reserve of $1,334,130, will be a combined projected negative ending fund balance ($8,772,712). This budget reflects continued operations without program or staffing reductions, and provides a clearer understanding of the district's financial outlook as it enters the fiscal year.

In addition to the fund balance shortfall, the district addressed outstanding temporary interfund borrowings originally projected for repayment in 2025–26. With the receipt of April 2025 property tax revenues, the district had sufficient cash available to repay the Due To/Due From obligations to Fund 35 (Capital Facilities) and Fund 67 (Self-Insurance) prior to year-end. This course of action aligned with guidance provided by the California Department of Education (CDE), which advised that repayment be completed within the 2024–25 fiscal year whenever feasible. As a result, these transactions were reclassified from 2025–26 to 2024–25, eliminating the need for interfund transfers in the 2025–26 budget and more accurately reflecting the district's unrestricted fund position entering the new fiscal year.

Emergency Apportionment - Cash Insolvency

The district's cash flow situation remains critical. Due to the repayment of interfund borrowings during 2024–25 and other expenditure adjustments outlined in this narrative, updated projections now indicate that PUSD will experience cash insolvency beginning in September 2025. To address this, the Governing Board approved Resolution 1678 in April 2025, requesting an emergency advance of up to $20 million from the state's Principal Apportionment. This emergency advance was formally authorized through California Assembly Bill 121, the K–12 Education Trailer Bill for 2025–26, which was passed and signed into law on June 27, 2025. Section 98 of the bill specifically provides for emergency apportionment funding for Plumas Unified School District.

As a result of this action, PUSD has officially entered state receivership. The California Department of Education has indicated that the advance will be made available on a drawdown basis. Current projections show that an initial drawdown of approximately $8.5 million will be necessary to maintain solvency from September through December 2025, when property tax revenues are received. The drawdown structure provides flexibility and enables the district to access only what is necessary, helping to minimize interest costs and reduce the total repayment burden.

Following the enactment of AB 121 and the confirmation of state receivership, FCMAT posted the recruitment information for the County Administrator for Plumas Unified School District. The final appointment will be made by the Plumas County Superintendent of Schools, with the concurrence of the State Superintendent of Public Instruction and the President of the State Board of Education, as required by law.

In June, FCMAT held a listening meeting with various educational partner groups to gather community input on the desired qualities and characteristics for the incoming County Administrator. The results of this outreach have been compiled and published in the Plumas Unified School District County Administrator Listening Meeting Results – July 2025. All Fiscal updates can be found: https://www.fcmat.org/plumas
https://www.fcmat.org/publicationsreports/plumas-listening-meeting-notes.pdf

Budget Components

The District Budget is comprised of several funds. The General Fund, by far the largest and most significant fund. The General Fund is used to account for the day-to day operations of the District. The General Fund budget for fiscal year 2025-2026 is based on the LCFF funding from the adopted state budget.

The District's General Fund is divided into two sections; Unrestricted funds and Restricted funds. Restricted funds are monies received by the District which are categorical in nature, i.e., they can only be used for the purpose prescribed by the funding agency.

The State and Federal governments provide additional funding for many special programs or projects. An example, special education funds are restricted. Special Education funds can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

Unrestricted funds are monies which are available for general use and are not restricted in their use. The District can spend unrestricted monies on whatever programs it chooses. Examples of unrestricted funds include the District's LCFF appropriations, lottery revenue, and local revenue including rental and lease income.

In addition to the General Funds, the district has other special purpose funds. These funds are used to account for monies, which can only be spent on their designated purpose. The funds are designated as follows:

- Special Revenue Funds
    - Adult Education, Fund 11
    - Child Nutrition, Fund 13
    - Deferred Maintenance, Fund 14
    - Special Reserve for Economic Uncertainties, Fund 17
- Capital Project Funds
    - Special Reserve Fund for Postemployment Benefits, Fund 20
    - Building Fund, Fund 21
    - County School Facilities Fund, 35
    - Special Reserve for Capital Facilities Projects, Fund 40
    - Bond Interest and Redemption Fund, Fund 51
    - Self-Insurance Fund, Fund 67

Financial Report Information

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

GENERAL FUND (Fund 01): The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds.

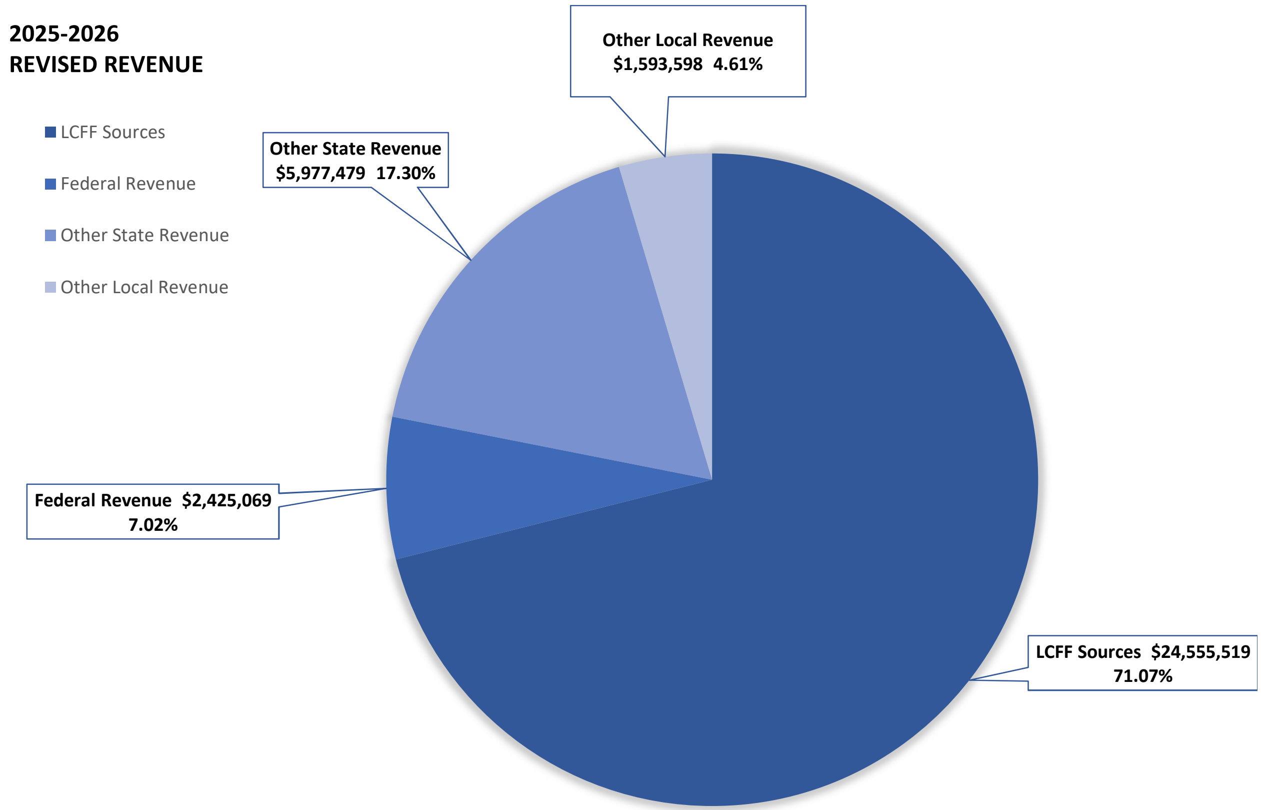
General Fund, Unrestricted: General Fund, Unrestricted, is to account for programs and activities that are funded with unrestricted revenues.

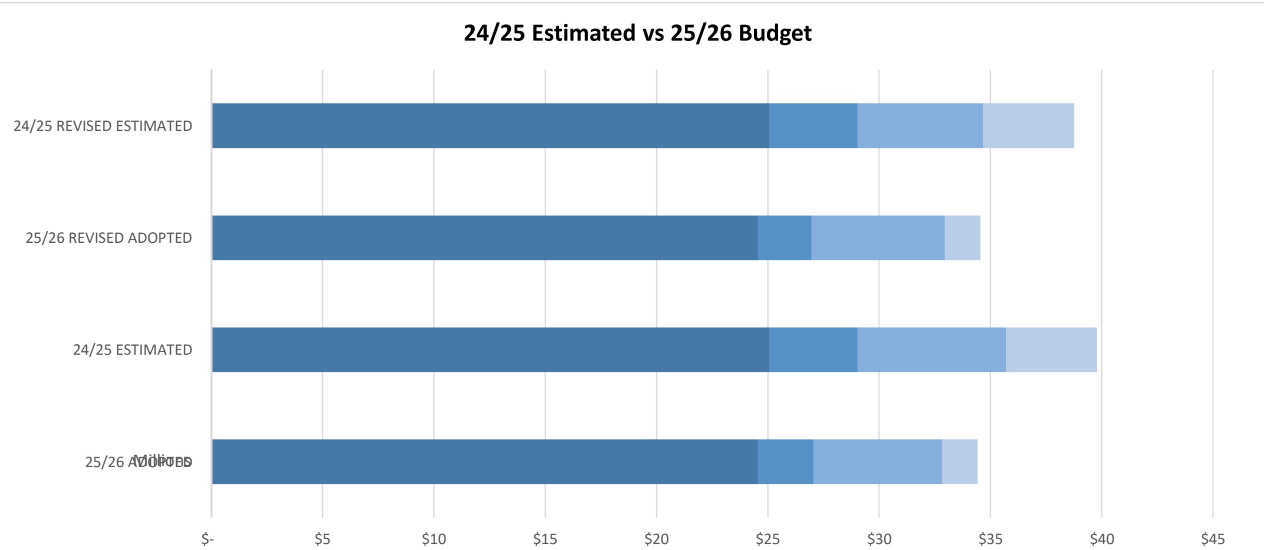
General Fund, Restricted: General Fund, Restricted, is to account for programs and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

General Fund Revenues

REVISED ADOPTED BUDGET

Total Revenue	Unrestricted	Restricted
$ 34,551,666	$ 26,608,519	$ 7,943,147





	25/26 ADOPTED	24/25 ESTIMATED	25/26 REVISED ADOPTED	24/25 REVISED ESTIMATED
LCFF Sources	$24,555,519	$25,073,657	$24,555,519	$25,073,657
Federal Revenue	$2,506,288	$3,951,729	$2,425,069	$3,951,729
Other State Revenue	$5,769,971	$6,680,415	$5,977,479	$5,653,858
Other Local Revenue	$1,593,598	$4,077,978	$1,593,598	$4,077,978

LCFF Source - Object 8010-8099

REVISED ADOPTED BUDGET		
Total Revenue	Unrestricted	Restricted
$ 24,555,519	$ 24,555,519	$ -

LCFF revenue source represents majority of the total General Fund Revenues at 71.07%. It is the prime revenue component of the District's total revenue sources.

Under the Local Control Funding Formula (LCFF), districts receive funding based on a combination of average daily attendance (ADA), grade span adjustments, and the number of unduplicated students who are low income, English learners, or foster youth. For most districts, the state provides LCFF funding by first applying local property tax revenues and then supplementing the remainder with state aid to meet the total calculated LCFF entitlement.

As a Basic Aid district, Plumas Unified School District's funding is primarily driven by local property tax collections rather than changes in ADA or the LCFF COLA. While this status can provide higher or more stable revenues in strong property tax years, it also means the district limited benefit from LCFF increases and receives limited supplemental or concentration grant funding. The district must closely monitor assessed valuations and local tax performance, as these factors become the primary drivers of revenue under Basic Aid status.

LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.30%	0.00%	58.14%	58.14%	
	Prior Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	531.19	$ 10,256	$ 1,067	$ 1,317	$ 231	$ 6,836,808
Grades 4-6	366.78	10,411		1,211	212	4,340,505
Grades 7-8	189.87	10,719		1,246	219	2,313,411
Grades 9-12	442.10	12,423	323	1,482	260	6,405,256
Subtract Necessary Small School ADA and Funding	(421.74)	(5,239,276)	(136,222)			(5,375,498)
Total Base, Supplemental, and Concentration Grant		$ 11,554,581	$ 573,356	$ 2,035,300	$ 357,245	$ 14,520,482
NSS Allowance		6,504,549				6,504,549
TOTAL BASE	1,108.20	$ 18,059,130	$ 573,356	$ 2,035,300	$ 357,245	$ 21,025,031
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						860,238
Small School District Bus Replacement Program (COLA added commencing 2023-24)						165,598
Transitional Kindergarten (Commencing 2022-23)	TK ADA	39.00	TK Add-on rate	$ 3,148.00		122,772
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 22,173,639
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 22,173,639**
Local Revenue (including RDA)						(22,860,185)
Gross State Aid						**$ -**
Education Protection Account Entitlement						(305,988)
Net State Aid						**$ -**

2024-2025	3rd Interim Projection		Adopted Estimated Actuals		Revised Estimated Actuals	
State Aid	$	1,389,346.00	$	1,389,346.00	$	1,389,346.00
Education Protection Account Entitlement (EPA)	$	308,678.00	$	312,202.00	$	312,202.00
EPA, Prior Year Adjustment	$	4.00	$	(1,772.00)	$	(1,772.00)
Property Taxes	$	25,747,999.00	$	25,747,999.00	$	25,747,999.00
In-Lieu of Property Taxes	$	(3,750,717.00)	$	(3,750,717.00)	$	(3,750,717.00)
	$	**23,695,310.00**	**$**	**23,697,058.00**	**$**	**23,697,058.00**

Change Narrative:

The LCFF revenue section was updated from the 3rd Interim to align with finalized estimated actuals. These updates reflect the confirmed P-2 ADA and actual property tax data, ensuring more accurate revenue projections. While State Aid and In-Lieu of Property Taxes remained unchanged, the EPA prior year adjustment was corrected to reflect a negative adjustment of $1,772. Property tax revenues continue to exceed the calculated LCFF entitlement, confirming the district's Basic Aid status. As such, the district does not rely on State Aid to meet its LCFF target, and local property taxes remain the primary funding source. These adjustments ensure alignment with final revenue data as we prepare to close the books for 2024–25.

2025-2026	Adopted Budget		Revised		Difference	
State Aid	$	1,389,346.00	$	1,389,346.00	$	-
Education Protection Account Entitlement (EPA)	$	305,988.00	$	305,988.00	$	-
EPA, Prior Year Adjustment	$	-	$	-	$	-
Property Taxes	$	26,697,123.00	$	26,697,123.00	$	-
In-Lieu of Property Taxes	$	(3,836,938.00)	$	(3,836,938.00)	$	-
	$	**24,555,519.00**	**$**	**24,555,519.00**	**$**	**-**

Change Narrative:

There were no changes to LCFF revenue projections in the Revised Budget. Revenue remains consistent with the Adopted Budget and is based on the Governor's May Revision COLA of 2.30%, as calculated using the FCMAT LCFF Calculator. As a Basic Aid district, Plumas Unified continues to receive the majority of its LCFF entitlement through local property taxes, with no reliance on additional State Aid beyond the minimum provided through Education Protection Account (EPA) funding. The revised budget maintains the same revenue assumptions for State Aid, EPA, and property taxes, with no prior-year EPA adjustments reported.

Federal Revenues - Object 8100-8299

REVISED ADOPTED BUDGET

Total Revenue	Unrestricted	Restricted
$ 2,425,069	**$ 983,000**	**$ 1,442,069**

Federal Revenue represents 7.02% of the total General Fund revenues.

Plumas Unified School District receives federal funding to support specific programs that serve high-need student populations and address targeted educational priorities. These funds are restricted in nature and must be used in accordance with federal program guidelines.

2024-2025	3rd Interim Projection	Adopted Estimated Actuals	Revised Estimated Actuals
Special Education Entitlement	$ 489,501.00	$ 430,048.74	$ 430,048.74
Special Education Discretionary Grants	$ 48,030.00	$ 47,410.49	$ 47,410.49
Child Nutrition Programs	$ 1,080,000.00	$ 1,067,798.91	$ 1,067,798.91
Donated Food Commodities	$ 50,000.00	$ 50,000.00	$ 50,000.00
Forest Reserve Funds	$ 900,000.00	$ 900,000.00	$ 900,000.00
Title I, Part A, Basic	$ 659,496.00	$ 659,496.00	$ 659,496.00
Title II, Part A, Supporting Effective Instruction	$ 82,674.00	$ 82,674.00	$ 82,674.00
Title III, English Learner Program	$ -	$ 1,759.92	$ 1,759.92
Other NCLB / Every Student Succeeds Act	$ 47,347.00	$ 47,347.00	$ 47,347.00
Career and Technical Education	$ 23,444.00	$ 24,514.27	$ 24,514.27
All Other Federal Revenue	$ 673,219.14	$ 640,680.09	$ 640,680.09
	$ 4,053,711.14	**$ 3,951,729.42**	**$ 3,951,729.42**

Change Narrative:

Final apportionments and award notifications were received after the 3rd Interim, resulting in adjustments to several federal revenue sources in the Revised Estimated Actuals. The most notable changes include:

- Special Education Entitlement decreased from $489,501.00 to $430,048.74 due to final allocation adjustments.
- Special Education Discretionary Grants decreased slightly by approximately $620.
- Child Nutrition Programs were reduced to $1,067,798.91 from the projected $1,080,000.00, aligning with actual reimbursement claims.
- Title III, English Learner Program funding of $1,759.92 was received after not being included in the 3rd Interim.
- Career and Technical Education (CTE) funding increased slightly due to updated final grant amounts.
- All Other Federal Revenue descreased by $32,539 due to finalizing revenues
  - ESSER III (expired 9/30/2024)
  - ASES Rate Increase: ESSER III (expired 9/30/2024)
  - ARP HCY II (expired 9/30/2024)
  - Indian Education
  - MAA Reimbursement
  - Child Nutrition: Child Care Food Program (CCFP)

These updates brought total federal revenue from the 3rd Interim projection of $4,053,711.14 down to $3,951,729.42 in the Revised Estimated Actuals. These adjustments ensure the budget reflects actual receipts and improve the accuracy of year-end reporting.

2025-2026	Adopted Budget	Revised Budget	Difference
Special Education Entitlement	$ 374,044.85	$ 561,772.37	$ 187,727.52
Special Education Discretionary Grants	$ 50,463.22	$ 50,477.04	$ 13.82
Child Nutrition Programs	$ 82,798.91	$ -	$ (82,798.91)
Forest Reserve Funds	$ 900,000.00	$ 900,000.00	$ -
Title I, Part A, Basic	$ 664,178.00	$ 664,178.00	$ -
Title I, Part D, Local Delinquent Programs	$ -	$ -	$ -
Title II, Part A, Supporting Effective Instruction	$ 82,674.00	$ 82,674.00	$ -
Other NCLB / Every Student Succeeds Act	$ 45,000.00	$ 45,000.00	$ -
Career and Technical Education	$ 23,444.00	$ 23,444.00	$ -
All Other Federal Revenue	$ 283,684.85	$ 97,523.85	$ (186,161.00)
	$ 2,506,287.83	**$ 2,425,069.26**	**$ (81,218.57)**

Change Narrative:

Revisions to the 2025–26 federal revenue budget reflect updated allocations based on preliminary entitlement notifications and internal account realignments. The most significant change was an increase of $187,727.52 to the Special Education Entitlement, based on updated program allocations and increased anticipated programmatic needs. A minor correction of $13.82 was made to Special Education Discretionary Grants to align with updated grant estimates.

Child Nutrition Programs funding, previously budgeted in the General Fund (Fund 01), has been reclassified to the Cafeteria Fund (Fund 13) in accordance with proper accounting practices under the California School Accounting Manual (CSAM). This adjustment resulted in a reduction of $82,798.91 from General Fund federal revenues but does not impact total funding available to the nutrition program.

Lastly, All Other Federal Revenue was reduced by $186,161.00 to remove one-time or non-recurring revenues that are no longer anticipated for the 2025–26 fiscal year.

The net result of these changes is a decrease of $81,218.57 in total federal revenue reported in the General Fund for 2025–26.

Other State Revenue - Object 8300-8599

REVISED ADOPTED BUDGET		
Total Revenue	Unrestricted	Restricted
$ 5,977,479	$ 297,000	$ 5,680,479

Other State Revenue makes up 17.08% of the General Fund revenues.

Plumas Unified receives state revenue primarily through restricted programs that support specific educational services. These include special education funding, transportation, mandated cost reimbursements, lottery funds, and grants such as the Expanded Learning Opportunities Program (ELO-P). State revenue levels are subject to annual budget decisions and may vary based on changes in enrollment, program eligibility, and legislative priorities.

2024-2025	3rd Interim Projection	Adopted Estimated Actuals	Revised Estimated Actuals
Special Education Master Plan	$ 1,778,144.00	$ 1,778,144.00	$ 1,778,144.00
Child Nutrition Programs	$ 785,000.00	$ 785,000.00	$ 785,000.00
Mandated Costs Reimbursements	$ 74,000.00	$ 74,000.00	$ 74,000.00
Lottery - Unrestricted and Instructional Materials	$ 344,422.47	$ 344,422.47	$ 344,422.47
Expanded Learning Opporunity Program	$ 781,643.00	$ 781,643.00	$ 781,643.00
After School Education and Safety (ASES)	$ 204,733.58	$ 204,733.58	$ 204,733.58
Career Technical Education Incentive Grant Program	$ 90,966.11	$ 90,966.11	$ 90,966.11
Prop 28 Arts and Music	$ 254,843.00	$ 254,843.00	$ 254,843.00
SSP Cohort 10 CTE	$ 95,717.43	$ 95,717.43	$ 95,717.43
Transportation Home to School	$ 19,830.00	$ 19,830.00	$ 19,830.00
Testing	$ 5,000.00	$ 5,000.00	$ 5,000.00
Universal Prekinder	$ 27,817.34	$ 27,817.34	$ 27,817.34
Golden State Pathways	$ 1,844,394.00	$ 1,844,394.00	$ -
K-12 Strong Workforce Program	$ 0.74	$ 0.74	$ -
Sp Ed Workability I	$ 31,393.82	$ 31,393.82	$ 31,393.82
Mental Health Services	$ 154,700.66	$ 154,700.66	$ 154,700.66
Sp Ed EI Preschool	$ 97,830.00	$ 97,830.00	$ 97,830.00
Agricultural CTEIG	$ 12,275.70	$ 12,275.70	$ 12,275.70
Learning Comm School Success	$ 26,355.00	$ 26,355.00	$ 26,355.00
Covid-19	$ 813.20	$ 813.20	$ 813.20
LCFF Equity Multiplier	$ 50,535.00	$ 50,535.00	$ 50,535.00
	$ 6,680,415.05	**$ 6,680,415.05**	**$ 4,836,020.31**

Change Narrative:

The revised estimated actuals for 2024–25 reflect the reclassification of the Golden State Pathways grant revenue, originally recorded at $1,844,394.00. Upon year-end review, it was determined that the revenue was not earned in the 2024–25 fiscal year and, in accordance with accounting standards, has been deferred to be recognized in the 2025–26 fiscal year when the eligibility and timing criteria will be met. As a result, this amount was removed from the 2024–25 revised estimated actuals to ensure accurate representation of available resources.

2025-2026	Adopted Budget	Revised Budget	Difference
Special Education Master Plan	$ 1,778,144.00	$ 1,778,144.00	$ -
Child Nutrition Programs	$ -	$ -	$ -
Mandated Costs Reimbursements	$ 73,000.00	$ 73,000.00	$ -
Lottery - Unrestricted and Instructional Materials	$ 306,776.00	$ 306,776.00	$ -
Expanded Learning Opporunity Program	$ 750,208.00	$ 936,369.00	$ 186,161.00
After School Education and Safety (ASES)	$ 104,213.86	$ 104,213.86	$ -
Career Technical Education Incentive Grant Program	$ 341,160.83	$ 341,160.83	$ -
Prop 28 Arts and Music	$ 254,843.00	$ 254,843.00	$ -
SSP Cohort 10 CTE	$ 57,139.37	$ 57,139.37	$ -
Transportation Home to School	$ 19,000.00	$ 19,000.00	$ -
Testing	$ 5,000.00	$ 5,000.00	$ -
Universal Prekinder	$ 13,377.98	$ 13,377.98	$ -
Golden State Pathways	$ 1,844,394.00	$ 1,844,394.00	$ -
Sp Ed Workability I	$ 7,747.58	$ 29,094.86	$ 21,347.28
Mental Health Services	$ 214,966.36	$ 214,966.36	$ -
	$ 5,769,970.98	**$ 5,977,479.26**	**$ 207,508.28**

Change Narrative:

The 2025–26 Revised Budget includes adjustments that were not incorporated in the Adopted Budget due to timing of the enacted state budget. The most significant change is an increase of $186,161 to the Expanded Learning Opportunity Program (ELOP), which has been updated to align with the California Department of Education’s most recent Principal Apportionment estimates. Additionally, the Special Education Workability I program was revised to reflect an increase of $21,347.28 based on updated award information, bringing the total allocation to $29,094.86. These adjustments ensure the budget reflects the most current and accurate revenue projections for the fiscal year.

Other Local Revenue - Object 8600-8799

REVISED ADOPTED BUDGET		
Total Revenue	Unrestricted	Restricted
$ 1,593,598	$ 773,000	$ 820,598

Other Local Revenue represents 4.6% of the total General Fund revenues.

Local revenue for Plumas Unified includes a variety of sources such as Medi-Cal billing reimbursements, interest earnings, donations, Memoranda of Understanding (MOUs), and partnerships with other agencies. These funds are typically restricted or designated for specific programs and services and help supplement the district's core educational offerings. Local revenue amounts can vary annually depending on service levels, agreements, and available community support.

2024-2025	3rd Interim Projection	Adopted Estimated Actuals	Revised Estimated Actuals
Food Service Sales	$ 2,000.00	$ 2,000.00	$ 2,000.00
Leases and Rentals	$ 373,000.00	$ 373,000.00	$ 373,000.00
Interest	$ 200,000.00	$ 200,000.00	$ 200,000.00
Interagency Services	$ 1,123,734.36	$ 1,123,734.36	$ 1,123,734.36
All Other Local Revenue	$ 1,964,207.15	$ 2,379,243.54	$ 2,379,243.54
	$ 3,662,941.51	**$ 4,077,977.90**	**$ 4,077,977.90**

Change Narrative:

Local revenue has been trued up in the Revised Estimated Actuals to reflect actual receipts and updated projections through year-end. The most significant change occurred in the "All Other Local Revenue" category, which increased from $1,964,207.15 in the 3rd Interim to $2,379,243.54 in the Revised Estimated Actuals. This adjustment captures year-end accruals and additional revenue received after the 3rd Interim report was finalized. All other categories, including Food Service Sales, Leases and Rentals, Interest, and Interagency Services, remain unchanged and reflect consistent performance through the close of the fiscal year.

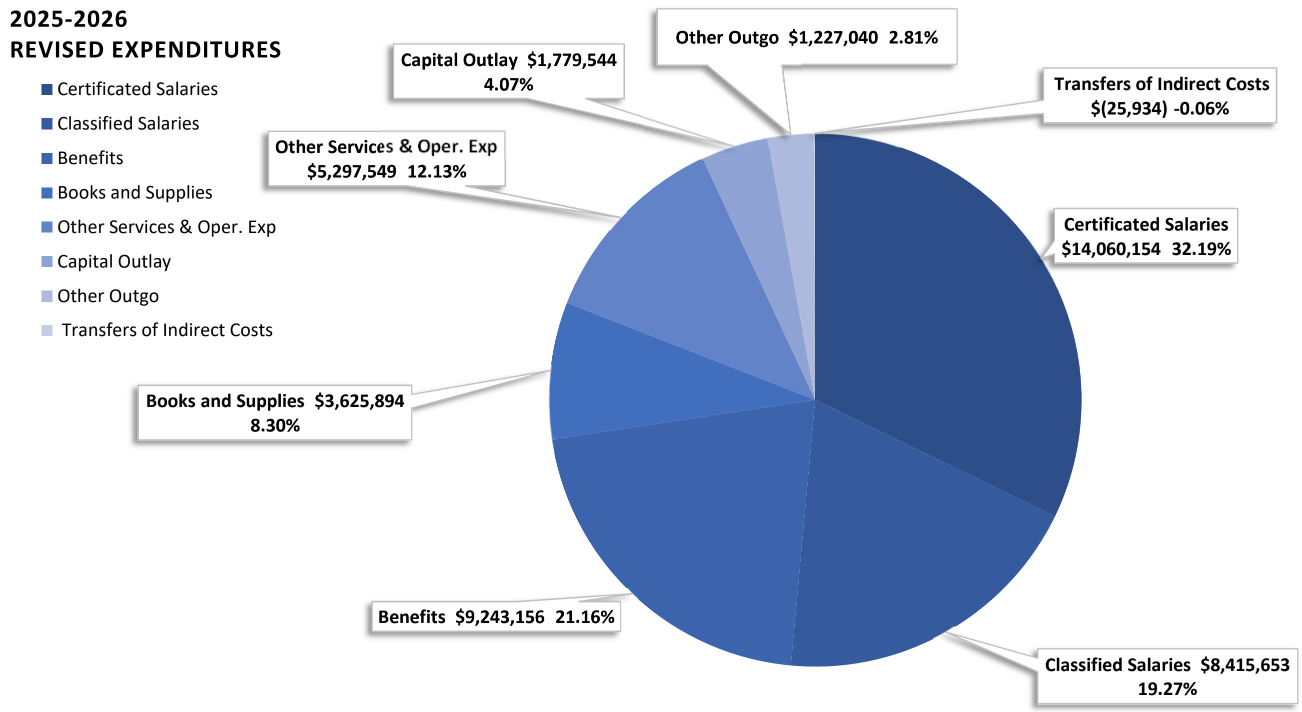
2025-2026	Adopted Budget	Revised Budget	Difference
Food Service Sales	$ -	$ -	$ -
Leases and Rentals	$ 5,000.00	$ 5,000.00	$ -
Interest	$ 150,000.00	$ 150,000.00	$ -
Interagency Services	$ 1,438,598.44	$ 1,438,598.44	$ -
All Other Local Revenue	$ -	$ -	$ -
	$ 1,593,598.44	**$ 1,593,598.44**	**$ -**

Change Narrative:

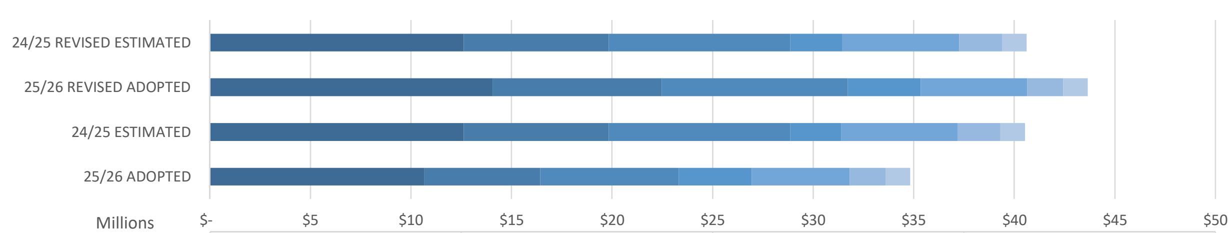
There were no changes to local revenue in the 2025–26 Revised Budget compared to the Adopted Budget. All revenue categories—Leases and Rentals, Interest, and Interagency Services—remain unchanged. Food Service Sales are no longer included in Fund 01, as these revenues have been appropriately shifted to Fund 13 following board approval to establish the cafeteria fund in alignment with state accounting requirements. "All Other Local Revenue" remains at zero pending further revenue activity or agreements. The district will continue to monitor local revenue sources and make any necessary updates at First Interim.

General Fund Expenditures

Total Expenditures		Unrestricted		Restricted	
$	43,623,055	$	25,692,829	$	17,930,226



24/25 Estimated vs 25/26 Budget



	25/26 ADOPTED	24/25 ESTIMATED	25/26 REVISED ADOPTED	24/25 REVISED ESTIMATED
Certificated Salaries	$10,671,523	$12,623,483	$14,060,154	$12,623,483
Classified Salaries	$5,764,535	$7,214,374	$8,415,653	$7,214,374
Benefits	$6,877,689	$9,021,754	$9,243,156	$9,023,968
Books and Supplies	$3,628,846	$2,549,790	$3,625,894	$2,577,265
Other Services & Oper. Exp	$4,872,452	$5,773,467	$5,297,549	$5,825,102
Capital Outlay	$1,779,544	$2,127,478	$1,779,544	$2,127,478
Other Outgo	$1,227,040	$1,228,667	$1,227,040	$1,228,667
Transfers of Indirect Costs	$(25,934)	$-	$(25,934)	$-

Certificated Salaries - Object 1000-1999

REVISED ADOPTED BUDGET		
Total Expenditures	Unrestricted	Restricted
$ 14,060,154	**$ 9,215,745**	**$ 4,844,409**

Certificated salaries including administrative staff are positions that require a credential or permit issued by the Commission on Teacher Credentialing.

2024-2025	3rd Interim Projection	Adopted Estimated Actuals	Revised Estimated Actuals
Certificated Teachers' Salaries	$ 10,031,385.25	$ 9,859,019.32	$ 9,859,019.32
Certificated Pupil Support Salaries	$ 951,870.86	$ 921,586.43	$ 921,586.43
Certificated Supervisors' and Administrators' Salaries	$ 1,965,427.98	$ 1,842,877.30	$ 1,842,877.30
Other Certificated Salaries	$ -	$ -	$ -
	$ 12,948,684.09	**$ 12,623,483.05**	**$ 12,623,483.05**

Change Narrative:

Between the 2024–25 Third Interim Projection and the Adopted Estimated Actuals, certificated salary expenditures were adjusted downward by approximately $325,000. This change reflects the finalization of payroll projections as well as the year-end closeout of unspent budgets related to extra duty assignments, substitute costs, and unfilled vacancies.

There were no additional changes between the Adopted and Revised Estimated Actuals. However, while these figures incorporate all known adjustments as of budget adoption, they remain projections subject to final closing activities. The Revised Estimated Actuals represent the district's most accurate estimate of certificated salary expenditures for the 2024–25 fiscal year, pending completion of unaudited actuals.

2025-2026	Adopted Budget	Revised Budget	Difference
Certificated Teachers' Salaries	$ 7,868,578.24	$ 10,339,045.82	$ 2,470,467.58
Certificated Pupil Support Salaries	$ 801,641.11	$ 1,269,555.80	$ 467,914.69
Certificated Supervisors' and Administrators' Salaries	$ 2,001,304.09	$ 2,451,551.92	$ 450,247.83
Other Certificated Salaries	$ -	$ -	$ -
	$ 10,671,523.44	**$ 14,060,153.54**	**$ 3,388,630.10**

Change Narrative:

Between the 2025–26 Adopted Budget and the Revised Budget, certificated salary projections increased by approximately $3.4 million. This significant adjustment is primarily due to the removal of previously budgeted vacancy savings. At the time of adoption, the district anticipated savings from unfilled certificated positions; however, since these positions have not been formally eliminated by the Governing Board, they are required to remain in the budget and position control system. While some of these vacancies have already been identified as no longer necessary and are not actively being filled, they cannot be removed from the budget until official board action is taken. Once board approval is granted to eliminate specific positions, the vacancies can be closed out and corresponding adjustments to vacancy savings can be applied.

Board Approved Vacant Position FTE	
Nurse	1.00
Teacher	0.17
Psychologist	1.00
Teacher Elementary	9.50
Teacher High School	17.50
Teacher Independent Study	1.00
Teacher Music	1.00
Teacher RSP	2.00
Total Certificated Vacancies	**33.17**

Additionally, the Revised Budget includes increased costs associated with the newly established County Administrator position under state receivership. These revisions result in a more accurate projection of certificated staffing costs based on current assignments and program needs for the 2025–26 fiscal year.

Classified Salaries - Object 2000-2999

REVISED ADOPTED BUDGET		
Total Expenditures	**Unrestricted**	**Restricted**
$ 8,415,653	**$ 3,827,551**	**$ 4,588,102**

Classified salaries include all district positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. These roles support school and district operations in a variety of areas, including instructional support, clerical services, transportation, maintenance, and business services. Positions commonly classified in this category include paraprofessionals, secretaries, health aides, clerks, bus drivers, maintenance and operations staff, and administrative support personnel. Food service staff, funded through the Child Nutrition Fund (Fund 13), are excluded from General Fund expenditures in 25-26 budgets.

2024-2025	**3rd Interim Projection**	**Adopted Estimated Actuals**	**Revised Estimated Actuals**
Classified Instructional Salaries	$ 1,971,719.36	$ 1,911,024.58	$ 1,911,024.58
Classified Support Salaries	$ 3,762,625.02	$ 3,684,522.68	$ 3,684,522.68
Classified Supervisors' and Administrators' Salaries	$ 456,633.68	$ 506,697.28	$ 506,697.28
Clerical, Technical and Office Salaries	$ 947,417.66	$ 972,241.72	$ 972,241.72
Other Classified Salaries	$ 169,276.44	$ 139,888.21	$ 139,888.21
	$ 7,307,672.16	**$ 7,214,374.47**	**$ 7,214,374.47**

Change Narrative:

The 2024–25 classified salary expenditures decreased by approximately $93,000 from the Third Interim Projection to the Adopted Estimated Actuals. This adjustment reflects the year-end closeout of unspent salary budgets related to extra hours, substitute coverage, and vacancies in classified positions that remained unfilled. These updates were incorporated as part of the year-end closing process to better reflect actual staffing and payroll activity through June 30.

While no additional changes were made between the Adopted and Revised Estimated Actuals, it is important to note that the Revised Estimated Actuals remain a projection based on currently available year-end information. The final unaudited actuals may vary slightly as final payroll and reconciliation processes are completed. Nonetheless, the Revised Estimated Actuals represent the district's most accurate estimate of classified salary expenditures for the fiscal year at this time.

2025-2026	**Adopted Budget**	**Revised Budget**	**Difference**
Classified Instructional Salaries	$ 1,590,684.54	$ 3,033,145.11	$ 1,442,460.57
Classified Support Salaries	$ 2,689,348.82	$ 3,584,434.47	$ 895,085.65
Classified Supervisors' and Administrators' Salaries	$ 411,375.44	$ 516,278.02	$ 104,902.58
Clerical, Technical and Office Salaries	$ 990,549.61	$ 1,143,822.46	$ 153,272.85
Other Classified Salaries	$ 82,576.79	$ 137,973.09	$ 55,396.30
	$ 5,764,535.20	**$ 8,415,653.15**	**$ 2,651,117.95**

Change Narrative:

Classified salary projections increased by approximately $2.65 million between the 2025–26 Adopted Budget and the Revised Budget. This significant increase reflects the removal of previously assumed vacancy savings across multiple classified staffing categories. At the time of adoption, the district had included reductions for positions expected to remain unfilled; however, because these vacancies have not been formally eliminated by the Governing Board, they must remain in the budget and within position control until official action is taken.

While some of these positions have already been identified as no longer needed and are not currently in recruitment or assigned to a site, they cannot be closed out or removed from the financial system until approved by the Board. Once board action occurs, the vacancies can be eliminated and appropriate adjustments to projected vacancy savings may be applied. These revisions provide a more accurate reflection of staffing costs based on current operations and required support services for the 2025–26 fiscal year.

Board Approved Vacant Position FTE	
Custodian	2.38
LVN Nurse	0.87
Res Aide PE	1.53
Tech I	0.32
Activity Specialist	0.67
Auto Mechanic	1.00
Before/After School Specialist	0.67
Behavioral Health Specalist	1.88
Bus Driver II	2.56
Cafeteria Worker	1.67
Communication Specialist	0.87
Cook Manager	1.38
Educational Services Specialist	1.00
Head Custodian	1.00
Healthcare Aide	0.67
Library Media Clerk	2.29
Outdoor Education Coordinator	0.80
Paraeducator I	5.13
Paraeducator II	17.00
Registration Clerk	1.00
Student Coordinator	2.00
Transporation	2.00
Voc Specialist	0.46
HR Director	1.00
Total Classified Vacancies	**49.12**

Employee Benefits - Object 3000-3999

REVISED ADOPTED BUDGET

Total Expenditures	Unrestricted	Restricted
$ 9,243,156	$ 5,202,240	$ 4,040,917

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare.

2024-2025	3rd Interim Projection	Adopted Estimated Actuals	Revised Estimated Actuals
STRS	$ 2,292,688.41	$ 2,141,934.23	$ 2,144,148.49
PERS	$ 2,003,042.84	$ 1,932,928.54	$ 1,932,928.54
OASDI/Medicare/Alternative	$ 786,229.63	$ 749,224.08	$ 749,224.08
Health and Welfare Benefits	$ 3,064,335.81	$ 3,029,695.26	$ 3,029,695.26
Unemployment Insurance	$ 13,060.84	$ 9,322.71	$ 9,322.71
Workers' Compensation	$ 722,352.31	$ 705,389.16	$ 705,389.16
OPEB, Allocated	$ 374,842.21	$ 157,671.25	$ 157,671.25
OPEB, Active Employees	$ -	$ -	$ -
Other Employee Benefits	$ 300,000.00	$ 295,588.78	$ 295,588.78
	$ 9,556,552.05	**$ 9,021,754.01**	**$ 9,023,968.27**

Change Narrative:

Employee benefit costs decreased by approximately $535,000 from the 2024–25 Third Interim Projection to the Adopted Estimated Actuals. This reduction reflects year-end closing adjustments, including updated payroll actuals, lower-than-projected STRS and PERS contributions, and final health and welfare costs. Adjustments were also made to OPEB allocations and unemployment insurance to reflect actual expenditure activity through June 30.

There were no significant changes between the Adopted and Revised Estimated Actuals. However, while these figures reflect all known adjustments as of the time of budget adoption, they remain projections based on currently available year-end information. Final figures may change slightly as closing processes are completed and unaudited actuals are finalized. The Revised Estimated Actuals represent the most accurate estimate of employee benefit costs for the 2024–25 fiscal year at this time.

2025-2026	Adopted Budget	Revised Budget	Difference
STRS	$ 1,712,376.99	$ 2,231,236.24	$ 518,859.25
PERS	$ 1,525,061.38	$ 2,390,944.86	$ 865,883.48
OASDI/Medicare/Alternative	$ 548,064.53	$ 931,392.75	$ 383,328.22
Health and Welfare Benefits	$ 2,550,497.18	$ 2,907,949.20	$ 357,452.02
Unemployment Insurance	$ 7,615.34	$ 21,798.54	$ 14,183.20
Workers' Compensation	$ 534,073.30	$ 759,834.86	$ 225,761.56
OPEB, Allocated	$ -	$ -	$ -
OPEB, Active Employees	$ -	$ -	$ -
Other Employee Benefits	$ -	$ -	$ -
	$ 6,877,688.72	**$ 9,243,156.45**	**$ 2,365,467.73**

Change Narrative:

Employee benefit projections increased by approximately $2.37 million between the 2025–26 Adopted Budget and the Revised Budget. This increase is directly tied to the removal of vacancy savings across certificated and classified salary accounts. As positions originally assumed to be vacant remain in the staffing plan, corresponding benefit costs such as STRS, PERS, OASDI/Medicare, health and welfare, and workers' compensation must be budgeted accordingly.

The increase in salaries drove up associated benefit costs across all major categories, including retirement contributions and insurance rates. The Revised Budget reflects these updated staffing assumptions and provides a more accurate projection of total employee benefit obligations for the fiscal year.

Books and Supplies - Object 4000-4999

REVISED ADOPTED BUDGET		
Total Expenditures	**Unrestricted**	**Restricted**
$ 3,625,894	**$ 766,211**	**$ 2,859,683**

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment.

2024-2025	**3rd Interim Projection**	**Adopted Estimated Actuals**	**Revised Estimated Actuals**
Approved Textbooks and Core Curricula Materials	$ 54,004.58	$ 64,848.17	$ 64,848.17
Books and Other Reference Materials	$ 212,485.92	$ 156,371.67	$ 156,371.67
Materials and Supplies	$ 4,032,919.86	$ 1,197,548.96	$ 1,211,506.16
Noncapitalized Equipment	$ 161,357.58	$ 161,104.89	$ 174,622.68
Food	$ 1,009,377.37	$ 969,916.58	$ 969,916.58
	$ 5,470,145.31	**$ 2,549,790.27**	**$ 2,577,265.26**

Change Narrative:

Total expenditures in books, supplies, and noncapitalized equipment decreased significantly—by nearly $2.9 million—from the 2024–25 Third Interim Projection to the Adopted Estimated Actuals. This reduction is primarily due to a temporary freeze placed on all non-essential spending during the second half of the year, as the district addressed immediate cash flow concerns and prepared for fiscal oversight. Planned purchases, particularly for instructional supplies and general materials, were paused or canceled as part of this freeze.

Although the freeze was lifted later in the spring, it was too close to the end of the school year to fully resume instructional supply purchases. As a result, spending in this category did not rebound before year-end. The Revised Estimated Actuals include only minor adjustments from adoption. While these estimates reflect the most current information available, they remain projections until year-end closing is complete and unaudited actuals are finalized.

2025-2026	**Adopted Budget**	**Revised Budget**	**Difference**
Approved Textbooks and Core Curricula Materials	$ 106,776.00	$ 106,776.00	$ -
Books and Other Reference Materials	$ 34,901.46	$ 34,901.46	$ -
Materials and Supplies	$ 3,364,729.54	$ 3,361,777.06	$ (2,952.48)
Noncapitalized Equipment	$ 122,439.41	$ 122,439.41	$ -
Food	$ -	$ -	$ -
	$ 3,628,846.41	**$ 3,625,893.93**	**$ (2,952.48)**

Change Narrative:

The slight decrease of approximately $2,950 between the 2025–26 Adopted Budget and the Revised Budget reflects adjustments made to align supply budgets with available restricted resources. Due to increases in staffing costs charged to certain restricted programs, reductions were necessary in materials and supplies to ensure total expenditures remained within grant or categorical funding limits.

Additionally, beginning in 2025–26, the district formally transitioned all food-related expenditures to Fund 13 (Child Nutrition), resulting in no food service costs budgeted in Fund 01. This change ensures accurate reporting and proper fund separation for food service operations.

Services and Other Oper. Exp. - Object 5000-5999

REVISED ADOPTED BUDGET		
Total Expenditures	Unrestricted	Restricted
$ 5,297,549	$ 4,020,914	$ 1,276,635

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures.

2024-2025	3rd Interim Projection	Adopted Estimated Actuals	Revised Estimated Actuals
Subagreements for Services	$ 297,908.62	$ 249,487.13	$ 249,487.13
Travel and Conferences	$ 301,105.65	$ 149,572.98	$ 150,672.98
Dues and Memberships	$ 33,449.36	$ 30,922.84	$ 30,922.84
Insurance	$ 495,328.75	$ 494,444.75	$ 494,444.75
Operations and Housekeeping Services	$ 1,771,192.84	$ 1,867,128.54	$ 1,867,128.54
Rentals, Leases, Repairs, and Noncapitalized Improvements	$ 1,571,368.55	$ 1,152,637.16	$ 1,152,637.16
Transfers of Direct Costs	$ -	$ -	$ -
Transfers of Direct Costs - Interfund	$ (1,825.40)	$ (1,008.57)	$ (1,008.57)
Professional/Consulting Services and Operating Expenditures	$ 2,747,935.42	$ 1,748,479.57	$ 1,799,014.57
Communications	$ 99,283.95	$ 81,802.94	$ 81,802.94
	$ 4,416,762.52	**$ 2,981,911.10**	**$ 3,032,446.10**

Change Narrative:

Services and operating expenditures decreased significantly from the 2024–25 Third Interim Projection to the Adopted Estimated Actuals. This reduction was largely due to a temporary spending freeze implemented in the spring, which suspended all non-essential travel, consulting services, and discretionary contracts. The freeze was necessary to mitigate cash flow concerns and maintain fiscal control during the final quarter of the year.

Although the freeze was lifted before year-end, the limited remaining time in the school year prevented most departments from resuming or initiating planned service contracts. As a result, actual spending in areas such as professional/consulting services, travel, and subagreements came in well below original projections.

No material changes occurred between the Adopted and Revised Estimated Actuals. However, it is important to note that the Revised Estimated Actuals remain projections based on year-end information available at the time of budget adoption. Final figures will be confirmed through the unaudited actuals process.

2025-2026	Adopted Budget	Revised Budget	Difference
Subagreements for Services	$ 241,588.27	$ 241,588.27	$ -
Travel and Conferences	$ 107,423.33	$ 101,156.03	$ (6,267.30)
Dues and Memberships	$ 31,522.00	$ 31,522.00	$ -
Insurance	$ 492,731.25	$ 492,731.25	$ -
Operations and Housekeeping Services	$ 1,409,995.09	$ 1,409,995.09	$ -
Rentals, Leases, Repairs, and Noncapitalized Improvements	$ 488,920.55	$ 486,855.96	$ (2,064.59)
Transfers of Direct Costs	$ -	$ -	$ -
Transfers of Direct Costs - Interfund	$ (1,825.40)	$ (1,825.40)	$ -
Professional/Consulting Services and Operating Expenditures	$ 2,044,464.34	$ 2,477,893.46	$ 433,429.12
Communications	$ 57,632.46	$ 57,632.46	$ -
	$ 2,589,191.95	**$ 3,020,556.48**	**$ 431,364.53**

Change Narrative:

The increase of approximately $430,000 in services and operating expenditures between the 2025–26 Adopted Budget and the Revised Budget is primarily due to new costs associated with the district's entry into state receivership. The Revised Budget includes the projected cost of a comprehensive districtwide review to be conducted by FCMAT, estimated at approximately $400,000.

Additionally, the budget reflects increased oversight and technical assistance costs from both the California Department of Education (CDE) and FCMAT, which are required components of state intervention. These expenditures are reflected in the Professional/Consulting Services and Operating Expenditures line item.

The remainder of the services budget remains largely unchanged from adoption and continues to support ongoing operational needs.

Capital Outlay - Object 6000-6999

REVISED ADOPTED BUDGET		
Total Expenditures	Unrestricted	Restricted
$ 1,779,544	$ 1,543,869	$ 235,674

Services and Other Operating Expenditures account for expenses for land improvements, buidlings, books and media for new school librares, new and replacement equipment over $5,000.

2024-2025	3rd Interim Projection	Adopted Estimated Actuals	Revised Estimated Actuals
Land Improvements	$ 79,269.61	$ 58,399.61	$ 58,399.61
Buildings and Improvements of Buildings	$ 1,626,748.80	$ 1,526,345.26	$ 1,526,345.26
Equipment	$ 572,925.60	$ 542,733.33	$ 542,733.33
Equipment Replacement	$ -	$ -	$ -
Lease Assets	$ -	$ -	$ -
	$ 2,278,944.01	**$ 2,127,478.20**	**$ 2,127,478.20**

Change Narrative:

Capital outlay expenditures decreased by approximately $151,000 from the 2024–25 Third Interim Projection to the Adopted Estimated Actuals. This adjustment reflects final year-end closeout activity. While most planned facility and equipment expenses proceeded as expected, a few projects were either delayed or completed under budget, resulting in modest savings.

No further changes were made between the Adopted and Revised Estimated Actuals. However, it is important to note that the Revised Estimated Actuals remain projections based on the best available information as of budget adoption. Final capital expenditures will be confirmed through the year-end closing process and reflected in the unaudited actuals.

2025-2026	Adopted Budget	Revised Budget	Difference
Land Improvements	$ 14,550.40	$ 14,550.40	$ -
Buildings and Improvements of Buildings	$ 1,278,132.22	$ 1,278,132.22	$ -
Equipment	$ 486,860.94	$ 486,860.94	$ -
Equipment Replacement	$ -	$ -	$ -
Lease Assets	$ -	$ -	$ -
	$ 1,779,543.56	**$ 1,779,543.56**	**$ -**

Change Narrative:

There were no changes between the Adopted Budget and the Revised Budget for 2025–26 in the capital outlay category. Planned expenditures for land improvements, building upgrades, and equipment purchases remain unchanged and continue to reflect known project commitments and facility needs for the fiscal year.

The budget includes over $1.7 million in planned capital investments, with the largest portion allocated to building improvements. These expenditures are expected to proceed as scheduled, pending final project approvals and available cash flow.

Other Outgo (excluding Transfers of Indirect Costs)
- Object 7100-7299 7400-7499

REVISED ADOPTED BUDGET

Total Expenditures	Unrestricted	Restricted
$ 1,227,040	$ 1,227,040	$ -

Other Outgo – Debt Service (Objects 7100–7299, 7400–7499) includes expenditures for the repayment of debt, specifically principal and interest payments on loans, leases, and certificates of participation (COPs). These costs represent the district's legally obligated debt service payments and do not include transfers of indirect costs.

2024-2025	3rd Interim Projection	Adopted Estimated Actuals	Revised Estimated Actuals
Debt Service - Interest	$ 294,921.79	$ 349,621.86	$ 349,621.86
Other Debt Service - Principal	$ 653,792.48	$ 879,044.92	$ 879,044.92
	$ 948,714.27	**$ 1,228,666.78**	**$ 1,228,666.78**

Change Narrative:

Debt service expenditures increased by approximately $280,000 from the 2024–25 Third Interim Projection to the Adopted Estimated Actuals. This adjustment reflects the finalization of debt schedules, which resulted in updated principal and interest payment amounts. The adopted and revised estimated actuals reflect these finalized amounts, with no further adjustments needed at year-end.

The final total includes $349,621.86 in interest payments and $879,044.92 in principal payments for outstanding obligations.

2025-2026	Adopted Budget	Revised Budget	Difference
Debt Service - Interest	$ 350,000.00	$ 350,000.00	$ -
Other Debt Service - Principal	$ 877,039.65	$ 877,039.65	$ -
	$ 1,227,039.65	**$ 1,227,039.65**	**$ -**

Change Narrative:

There were no changes between the Adopted and Revised Budgets for 2025–26 in debt service. The amounts reflect the established debt repayment schedule for the fiscal year, with $350,000 budgeted for interest and $877,039.65 for principal. These figures represent fixed obligations for existing financing agreements and are expected to remain unchanged throughout the year.

Other Outgo - Transfers of Indirect Costs
- Object 7300-7399

REVISED ADOPTED BUDGET

Total Expenditures	Unrestricted	Restricted
$ (25,934)	$ (110,740)	$ 84,806

Transfers of Indirect Costs (7300–7399) represent the movement of funds to recover allowable indirect costs from restricted programs. These transfers reimburse the General Fund for administrative and overhead support provided to programs funded by federal, state, or local sources.

2024-2025	3rd Interim Projection	Adopted Estimated Actuals	Revised Estimated Actuals
Transfers of Indirect Costs	$ -	$ -	$ -
Transfers of Indirect Costs - Interfund	$ (25,934.38)	$ -	$ -
	$ (25,934.38)	**$ -**	**$ -**

Change Narrative:

A projected indirect cost transfer of approximately $25,934 was included in the 2024–25 Third Interim Report. However, this transfer was not carried forward into the Adopted or Revised Estimated Actuals, as the necessary resource-level reconciliations were still being finalized at year-end.

The final application of indirect cost rates will be completed with the 2024–25 Unaudited Actuals, once all program expenditures and resource allocations are closed. This timing ensures accuracy in the distribution of indirect costs across applicable programs and funds.

2025-2026	Adopted Budget	Revised Budget	Difference
Transfers of Indirect Costs	$ -	$ -	$ -
Transfers of Indirect Costs - Interfund	$ (25,934.38)	$ (25,934.38)	$ -
	$ (25,934.38)	**$ (25,934.38)**	**$ -**

Change Narrative:

For projection purposes, an interfund indirect cost transfer of $25,934.38 was included in both the Adopted and Revised Budgets for 2025–26. This amount reflects estimated recoveries based on current program allocations and anticipated expenditures.

Final adjustments to indirect costs will be made after the 2024–25 Unaudited Actuals are finalized. Any necessary updates to the indirect cost plan or transfer amounts will be reflected in the 2025–26 First Interim Report to ensure accurate alignment with eligible expenditures and program resource use.

Interfund Transfers
- Object 8916-8919 & 7611-7619

REVISED ADOPTED BUDGET

Total Expenditures	Unrestricted	Restricted
$ (25,934)	$ (110,740)	$ 84,806

Interfund Transfers (Objects 8916–8919 & 7611–7619) represent the movement of funds between different accounting funds within the district. Objects 7611–7619 are used to record outgoing transfers from one fund to another, while Objects 8916–8919 record the corresponding incoming transfers into the receiving fund. These transfers are often made to support specific programs, cover shortfalls, or allocate resources for capital projects or debt service obligations. Interfund transfers do not represent new revenue or expenditures for the district as a whole but reflect internal reallocations to ensure proper use and alignment of resources across funds.

2024-2025	3rd Interim Projection	Adopted Estimated Actuals	Revised Estimated Actuals
From: Special Reserve Fund	$ -	$ -	$ 4,776,056.69
To: Cafeteria Fund	$ -	$ -	$ -
Other Authorized Interfund Transfers Out	$ -	$ -	$ -
	$ -	**$ -**	**$ 4,776,056.69**

Change Narrative:

In 2024–25, the district formally transferred $4,776,057 from Fund 17 (Special Reserve for Economic Uncertainties) to the General Fund. This amount had originally been used earlier in the year as a temporary cash loan to help cover expenses. However, because both funds are unrestricted, the district chose to make the transfer permanent instead of paying it back.

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Since the cash had already been moved, the most accurate way to show this in the books was to record it as revenue in 2024–25. This increased the General Fund's revenue and ending fund balance for the year. After the transfer, Fund 17 has a remaining balance of $54,711.61, which came from interest earnings. This action was approved by the board and supports the district's long-term plan to stabilize its finances.

2025-2026	Adopted Budget	Revised Budget	Difference
From: Special Reserve Fund	$ 4,776,056.69	$ -	$ (4,776,056.69)
To: Cafeteria Fund	$ 455,424.10	$ 531,969.86	$ 76,545.76
Other Authorized Interfund Transfers Out	$ -	$ 316,003.42	$ 316,003.42
	$ 5,231,480.79	**$ 847,973.28**	**$ (4,383,507.51)**

Change Narrative:

The revised budget reflects the recognition of a $4.78 million transfer from the Special Reserve Fund (Fund 17) to the General Fund in the 2024–25 fiscal year. This adjustment aligns the budget with the timing of the original cash loan, which occurred earlier in the same fiscal year. By formally recording the transaction in 2024–25, the district ensures that the transfer is properly reflected in the year the cash was utilized, supporting accurate fund balance reporting and compliance with state accounting practices.

In addition, interfund transfers increased to support rising expenditures in other programs. The transfer to the Cafeteria Fund (Fund 13) was increased by approximately $76,500 to address higher staffing costs related to previously unbudgeted vacancies. Similarly, a new transfer of $316,003.42 was added to support Fund 11 (Adult Education), also impacted by increased personnel-related costs.

These adjustments ensure both programs are fully funded to meet planned service levels while maintaining compliance with restricted fund requirements.

Contributions
Unrestricted to Restricted

REVISED ADOPTED BUDGET		
Total Expenditures	**Unrestricted**	**Restricted**
$ -	**$ (8,129,368)**	**$ 8,129,368**

Contributions from Unrestricted to Restricted represent required transfers within the General Fund to support restricted programs that do not generate sufficient revenue to cover their expenditures. These contributions are commonly used to supplement programs such as Special Education, Routine Restricted Maintenance, or transportation, ensuring they are fully funded and compliant with program mandates.

2024-2025	**3rd Interim Projection**	**Adopted Estimated Actuals**	**Revised Estimated Actuals**
Title I	$ 208,208.51	$ 34,028.00	$ 34,028.00
Special Education	$ 3,633,145.14	$ 2,873,072.98	$ 2,873,072.98
Ongoing & Major Maintenance (RMA)	$ 883,952.16	$ 4,035,637.00	$ 4,035,637.47
Food Service	$ 625,154.13	$ 1,722,484.11	$ 482,914.52
Other Restricted Local	$ 581,015.77	$ -	$ -
Unrestricted Contribution Total	**$ 5,931,475.71**	**$ 8,665,222.09**	**$ 7,425,652.97**

Change Narrative:

The total unrestricted contribution to restricted programs increased significantly from the 3rd Interim Projection to the Adopted Estimated Actuals, primarily due to the reclassification of expenditures into Routine Restricted Maintenance (RMA) and Food Service. However, the Revised Estimated Actuals reflect a reduction of approximately $1.2 million from adoption, largely due to additional revenue received in the Food Service program, which reduced the need for a contribution from the unrestricted General Fund.

Contributions to Special Education and RMA remained consistent with the adopted amounts, reflecting the district's ongoing commitment to meeting maintenance requirements and special education program needs. Contributions to Title I and Other Restricted Local programs remained minimal or unchanged.

2025-2026	**Adopted Budget**	**Revised Budget**	**Difference**
Title I	$ -	$ 177,667.14	$ 177,667.14
Special Education	$ 2,459,076.68	$ 6,591,701.32	$ 4,132,624.64
Ongoing & Major Maintenance (RMA)	$ 1,050,784.85	$ 1,360,000.00	$ 309,215.15
Food Service	$ -	$ -	$ -
Other Restricted Local	$ -	$ -	$ -
	$ 3,509,861.53	**$ 8,129,368.46**	**$ 4,619,506.93**

Change Narrative:

Unrestricted contributions increased by approximately $4.6 million between the Adopted and Revised Budgets for 2025–26. This significant adjustment was primarily driven by increased staffing costs due to the inclusion of previously unbudgeted vacancies, which impacted both the Special Education and Title I programs. As these restricted programs do not generate sufficient revenue to absorb the additional costs, increased contributions from the unrestricted General Fund were required to maintain program compliance and service levels.

Additionally, the contribution to Routine Restricted Maintenance (RMA) was increased to meet the state-mandated 3% minimum, which was recalculated based on higher overall general fund expenditures as previously explained in this narrative.

These adjustments ensure all restricted programs are fully supported under current expenditure levels and statutory requirements.

Enrollment-ADA and Impact on Basic Aid

Plumas Unified School District continues to experience declining student enrollment, a trend that significantly impacts the district's funding structure. In California, most school districts are funded through the Local Control Funding Formula (LCFF), which is based on ADA. However, districts with relatively high local property tax revenues may receive more in local taxes than they would under LCFF calculations. These districts are referred to as "basic aid" districts.

As enrollment and ADA decline, LCFF entitlements decrease. In a basic aid district like Plumas, this means the gap between what the state would have provided under LCFF and the district's actual local property tax revenue widens. While this may appear beneficial in terms of stable or increasing local revenues, it actually limits access to additional state funding, especially for enrollment-based programs and supplemental/concentration grants.

The transition deeper into basic aid status reduces the district's flexibility to increase funding in response to student needs and rising costs. Additionally, many categorical or restricted programs still rely on ADA or unduplicated pupil counts, further challenging the district's ability to maintain services with fewer students and limited state support.

This structural shift requires careful long-term financial planning, as the district must rely increasingly on local property taxes and one-time sources, rather than state apportionments tied to enrollment growth.

Basic Aid Break Even 42238.02(o)

		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
H-3	Total LCFF Entitlement	$ 19,857,837	$ 22,354,191	$ 23,184,617	$ 22,013,731	$ 21,791,178	$ 22,086,664	$ 21,956,531
Less I-1	Local Revenue	$ 19,182,108	$ 20,037,745	$ 21,140,517	$ 21,997,282	$ 22,855,358	$ 23,704,123	$ 24,580,226
Less J-9	Categorical Minimum State Aid	$ 1,389,346	$ 1,389,346	$ 1,389,346	$ 1,389,346	$ 1,389,346	$ 1,389,346	$ 1,389,346
	(Depth of Basic Aid)	**$ (713,617)**	**$ 927,100**	**$ 654,754**	**$ (1,372,897)**	**$ (2,453,526)**	**$ (3,006,805)**	**$ (4,013,041)**
	Basic Aid Status	Basic Aid	Non-Basic Aid	Non-Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
	Breakeven Local Revenue	$ 18,468,491	$ 20,964,845	$ 21,795,271	$ 20,624,385	$ 20,401,832	$ 20,697,318	$ 20,567,185
	given all other assumptions							

Fiscal Year-End Close and Budget Accuracy

As part of our year-end fiscal forensics during the close of the 2024–25 fiscal year, the District is taking deliberate steps to clarify and validate key financial data. This work is essential to developing a clearer and more reliable financial picture that will allow us to move the 2025–26 budget forward with greater confidence.

The most recent independent audit identified the need for verification and reconciliation of both accounts receivable and accounts payable. These two components play a significant role in shaping not only our ending fund balance. Inaccurate or unverified receivables may result in overstating revenue, while misclassified or unrecorded payables could understate liabilities. Together, these discrepancies can obscure the true financial standing of the district and impact on the budget development.

As we finalize the closing of 2024–25 and complete the unaudited actuals process, necessary adjustments will be made to reflect accurate revenues and expenditures. These adjustments, once recorded, will impact the fund balance reflected in the 2025–26 First Interim Report. This will be a significant step toward having verified and current financial information, which is critical for both the state-appointed administrator and the development of the district's fiscal solvency plan. While the Revised Budget presented in this report includes the best estimates available as of now, continued diligence during closing will refine and improve our financial outlook.

Reserve Standard Compliance - Meeting 3%

In accordance with Education Code Section 42127(a)(2)(B), all local educational agencies are required to maintain a minimum reserve for economic uncertainties. For districts of our size, this reserve standard is set at 3% of total General Fund expenditures and other financing uses. This reserve is not optional—it is a state-mandated minimum threshold to ensure fiscal solvency and is closely monitored by oversight agencies.

As reflected in the multi-year projection (MYP), Plumas Unified School District does not meet this reserve requirement in any of the three projected years. In fact, the district not only fails to meet the 3% minimum reserve, but also projects a negative available reserve each year:

- 2025–26: ($7.4 million) available reserves, with a shortfall of ($8.77 million) when including the 3% requirement
- 2026–27: ($14.2 million) available reserves, shortfall of ($15.5 million)
- 2027–28: ($22.6 million) available reserves, shortfall of ($23.9 million)

These figures represent a significant structural deficit that compounds annually. The minimum reserve requirement becomes an added burden in addition to the already negative fund balance. In other words, it is not sufficient to simply eliminate the deficit—we must also restore a 3% reserve above and beyond breakeven to return to fiscal compliance.

This reserve standard shortfall directly impacts the district's fiscal certification and eligibility for state intervention. It is one of the indicators that led to the declaration of a negative certification and the eventual need for state receivership oversight. Restoration of this reserve is a critical benchmark in the district's recovery plan and will remain a key focal point in our budget planning, fiscal oversight, and reporting to the California Department of Education and Fiscal Crisis & Management Assistance Team (FCMAT).

Reserve Standard

Description	Adjusted Base Year 2025-26	Year 2 2026-27	Year 3 2027-28
> Available Reserves - by Amount	**$ (7,438,581.32)**	**$ (14,199,039.10)**	**$ (22,634,861.56)**
Available Reserves - by Percent (available Reserves by Amount divided by Total Expenditures and Other Financing Uses)	-16.73%	-32.76%	-51.67%
> Reserve Standard (greater of by Amount or by Percent)	**$ 1,334,130.85**	**$ 1,300,265.59**	**$ 1,314,197.80**
Reserve Standard Percentage Level	3.00%	3.00%	3.00%
Available Reserves Meet Reserve Standard	**Not Met**	**Not Met**	**Not Met**
Difference (Available Reserves Less Minimum Reserve Standard)	(8,772,712.17)	(15,499,304.69)	(23,949,059.36)

Multi-Year Projections

The Multi-Year Projection (MYP), a required component of the Adopted Budget, demonstrates the District's ability to meet its financial obligations in the current and subsequent two fiscal years, in compliance with Education Code Section 42130. The MYP also affirms the District's ability to maintain the state-mandated 3% Reserve for Economic Uncertainties throughout the projection period.

The MYP for the 2025–26 budget was developed using guidance from the Budget Advisory Subcommittee on Common Message (BASC), the Fiscal Crisis and Management Assistance Team's (FCMAT) LCFF Calculator, and Projection-Pro modeling software. The following key assumptions are reflected across the projection period (2025–26 through 2027–28):

Enrollment and ADA:
Enrollment is projected to decline modestly over the MYP period, consistent with recent demographic trends. Average Daily Attendance (ADA) is projected using a blended average of current-year trends and adjusted for attendance recovery efforts. ADA-to-enrollment ratios are held flat based on current year actuals.

Federal and State Revenues:
Federal and state restricted revenues are projected to remain flat unless grant awards or program allocations indicate otherwise. One-time revenues are not carried forward unless formally awarded and budgeted.

Salaries and Benefits:
Certificated and classified salaries include a 2% annual increase for step and column movement across all three years. No additional COLAs are included pending future negotiations. STRS 19.10% and PERS 26.81 employer contribution rates are based on projections from CalSTRS and CalPERS.

Books, Supplies, and Services:
Object codes 4000–5000 are projected to increase at the California CPI rate of 3.42%. Spending in these areas remains under close scrutiny as part of the District's fiscal oversight framework.

Contributions to Restricted Programs:
Contributions from the unrestricted General Fund to restricted programs are a key part of the district's financial structure. While Special Education accounts for the largest share, other restricted programs may also require support when expenditures exceed available funding.

Making contributions is essential to accurately reflect the true cost of programs. Rather than cutting services to match restricted revenue, which can distort program performance and outcomes, a contribution allows the district to transparently show what it actually takes to operate a program effectively. For example, in 2024–25, the Title I program required a contribution due to program costs exceeding the federal allocation. Choosing to contribute rather than reduce services provides a more honest financial picture and supports equity for students.

Special Education is unique among restricted programs: it is mandated by both state and federal law, and funding sources are not intended to fully cover the cost of services. As a result, districts are legally required to use unrestricted General Fund dollars to make up the difference. This is not a temporary or discretionary practice, it is a structural feature of how Special Education is funded in California.

Contribution to Restricted Program	**2025-2026**	**2026-2027**	**2027-2028**
Special Education *Increases with the estimated 2% Proejcted Step & Column Salary/Benefit Costs*	6,591,701.32	6,696,263.87	6,816,442.98
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected *Increases with the estimated 2% Proejcted Step & Column Salary/Benefit Costs - program needs to be evaluated to realign with grant funding*	177,667.14	196,044.88	215,922.06
Ongoing & Major Maintenance Account (RMA) *Increases with as expenditures increase to meet the annual 3% required contribution*	1,360,000.00	110,268.68	1,823,176.15
Other Restricted Programs *Other local restricted programs will need to be evaluared and revenue streams validated or reductions put into place*	0.00	681,345.28	983,199.29

Reserves:
Education Code Section 42127(a)(2)(B) requires a minimum Reserve for Economic Uncertainties (REU) of 3% of total General Fund expenditures and other financing uses. Plumas Unified School District does not meet this requirement in any year of the Multi-Year Projection (MYP).

The table below reflects the additional amount needed each year to fully restore the 3% reserve after accounting for the district's negative ending fund balance:

Fiscal Year	**Additional Amount Needed to Meet 3% REU Requirement**
2025-2026	$1,370,302
2026-2027	$1,348,775
2027-2028	$1,361,627

These amounts represent the reserve requirement alone and are in addition to the funding needed to eliminate the district's structural deficit. Meeting this reserve threshold is a condition of fiscal recovery and will be addressed through the district's Fiscal Solvency Plan in coordination with the County Superintendent of Schools, the California Department of Education (CDE), and the Fiscal Crisis & Management Assistance Team (FCMAT).

State Receivership Context:
The MYP reflects the ongoing fiscal oversight under state receivership, including the associated administrative costs. Revisions to projections may be required as additional components of the Fiscal Solvency Plan are finalized.

SSC School District and Charter School Financial Projection Dartboard
2025-26 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2025-26 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	**2024-25[1]**	**2025-26[2]**	**2026-27**	**2027-28**	**2028-29**
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	**TK-3**	**4-6**	**7-8**	**9-12**
2024-25 Base Grants	$10,025	$10,177	$10,478	$12,144
Statutory COLA of 2.30%	$231	$234	$241	$279
2025-26 Base Grants	$10,256	$10,411	$10,719	$12,423
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,067	–	–	$323
2025-26 Adjusted Base Grants[3]	$11,323	$10,411	$10,719	$12,746
Transitional Kindergarten (TK) Add-On[4]	$5,545	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
California CPI		3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	$191	$191	$191	$191	$191
	Restricted per ADA	$82	$82	$82	$82	$82
Mandate Block Grant (District)	Grades K-8 per ADA	$38.21	$39.09	$40.27	$41.65	$43.03
	Grades 9-12 per ADA	$73.62	$75.31	$77.58	$80.23	$82.89
Mandate Block Grant (Charter)	Grades K-8 per ADA	$20.06	$20.52	$21.14	$21.86	$22.58
	Grades 9-12 per ADA	$55.76	$57.04	$58.76	$60.77	$62.78
Interest Rate for Ten-Year Treasuries		4.23%	4.56%	4.58%	4.50%	4.40%
CalSTRS Employer Rate[5]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[5]		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate[6]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[7]		$16.50	$16.90	$17.40	$17.80	$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	**District ADA Range**
The greater of 5% or $88,000	0 to 300
The greater of 4% or $88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

[1] Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

[2] Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be excluded in 2025-26.

[3] Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

[4] Funding is based on TK ADA only and is adjusted by statutory COLA each year, which for 2025-26 is $3,148. The May Revision TK Add-On amount of $5,545 (inclusive of the adjusted $3,148 amount) is proposed to fund the cost of implementing lower TK ratios.

[5] California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

[6] Unemployment insurance rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

[7] Minimum wage rates are effective January 1 of the respective year.

PLUMAS UNIFIED SCHOOL DISTRICT

Multi-Year Projection (MYP)

2025-2026 Revised Adopted Budget

Description	ObjectCodes	2025-26 Unrestricted	2025-26 Restricted	2025-26 Combined	DIFF	2026-27 Unrestricted	2026-27 Restricted	2026-27 Combined	DIFF	2027-28 Unrestricted	2027-28 Restricted	2027-28 Combined
(Enter projections for subsequent years 1 and 2 in Columns C and E;												
current year - Column A - is extracted)												
A. REVENUES AND OTHER FINANCING SOURCES												
1. LCFF/Revenue Limit Sources	8010-8099	$ 24,555,519	$ -	$ 24,555,519	3.5%	$ 25,415,417	$ -	$ 25,415,417	3.5%	$ 26,294,819	$ -	$ 26,294,819
2. Federal Revenues	8100-8299	$ 983,000	$ 1,442,069	$ 2,425,069	1.4%	$ 1,002,660	$ 1,457,158	$ 2,459,818	1.4%	$ 1,022,713	$ 1,472,549	$ 2,495,262
3. Other State Revenues	8300-8599	$ 297,000	$ 5,680,479	$ 5,977,479	-32.8%	$ 301,633	$ 3,713,211	$ 4,014,844	5.8%	$ 398,709	$ 3,848,921	$ 4,247,631
4. Other Local Revenues	8600-8799	$ 773,000	$ 820,598	$ 1,593,598	0.0%	$ 773,658	$ 820,598	$ 1,594,256	-0.2%	$ 771,026	$ 820,598	$ 1,591,625
5. Total Revenue (Sum lines A1 thru A4)		**$ 26,608,519**	**$ 7,943,147**	**$ 34,551,666**	-3.1%	**$ 27,493,368**	**$ 5,990,967**	**$ 33,484,336**	3.4%	**$ 28,487,268**	**$ 6,142,069**	**$ 34,629,337**
6. Other Financing Sources												$ -
a. Transfers In	8900-8929	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
b. Other Sources	8930-8979	$ 450,000	$ -	$ 450,000	0.0%	$ 450,000	$ -	$ 450,000	0.0%	$ 450,000	$ -	$ 450,000
c. Contributions	8980-8999	$ (8,129,368)	$ 8,129,368	$ -	0.0%	$ (7,683,923)	$ 7,683,923	$ -	0.0%	$ (9,838,740)	$ 9,838,740	$ -
7. Total (Sum lines A1 thru A5c)		**$ 18,929,151**	**$ 16,072,515**	**$ 35,001,666**	-3.0%	**$ 20,259,446**	**$ 13,674,890**	**$ 33,934,336**	3.4%	**$ 19,098,527**	**$ 15,980,809**	**$ 35,079,337**
B. EXPENDITURES AND OTHER FINANCING USES												
1. Certificated Salaries	**1000-1999**	$ 9,215,745	$ 4,844,409	$ 14,060,154	1.0%	$ 9,400,060	$ 4,796,834	$ 14,196,893	0.9%	$ 9,588,061	$ 4,731,301	$ 14,319,362
2. Classified Salaries	**2000-2999**	$ 3,827,551	$ 4,588,102	$ 8,415,653	2.0%	$ 3,904,102	$ 4,676,237	$ 8,580,339	1.3%	$ 3,982,184	$ 4,712,632	$ 8,694,817
3. Employee Benefits	3000-3999	$ 5,202,240	$ 4,040,917	$ 9,243,156	1.2%	$ 5,275,688	$ 4,074,737	$ 9,350,425	1.4%	$ 5,385,457	$ 4,099,570	$ 9,485,026
4. Books and Supplies	4000-4999	$ 766,211	$ 2,859,683	$ 3,625,894	-44.6%	$ 789,044	$ 1,220,093	$ 2,009,137	-1.9%	$ 810,900	$ 1,159,461	$ 1,970,361
5. Services and Other Operating Expenditures	5000-5999	$ 4,020,914	$ 1,276,635	$ 5,297,549	1.8%	$ 4,142,868	$ 1,250,318	$ 5,393,186	2.4%	$ 4,259,606	$ 1,265,215	$ 5,524,821
6. Capital Outlay	6000-6999	$ 1,543,869	$ 235,674	$ 1,779,544	0.0%	$ 1,543,869	$ 235,674	$ 1,779,544	0.0%	$ 1,543,869	$ 235,674	$ 1,779,544
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	$ 1,227,040	$ -	$ 1,227,040	0.0%	$ 1,227,040	$ -	$ 1,227,040	0.0%	$ 1,227,040	$ -	$ 1,227,040
8. Other Outgo - Transfers of Indirect Costs	7300-7399	$ (110,740)	$ 84,806	$ (25,934)	63.3%	$ (110,740)	$ 68,391	$ (42,349)	0.0%	$ (110,740)	$ 68,391	$ (42,349)
9. Other Financing Uses												
a. Transfers Out	7600-7629	$ 847,973	$ -	$ 847,973	0.0%	$ 847,973	$ -	$ 847,973	0.0%	$ 847,973	$ -	$ 847,973
b. Other Uses	7630-7699	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
11. Total (Sum lines B1 thru B10)		**$ 26,540,802**	**$ 17,930,226**	**$ 44,471,028**	-2.5%	**$ 27,019,903**	**$ 16,322,283**	**$ 43,342,186**	1.1%	**$ 27,534,350**	**$ 16,272,244**	**$ 43,806,593**
C. NET INCREASE (DECREASE) IN FUND BALANCE												
(Line A6 minus line B11)		$ (7,611,652)	$ (1,857,711)	$ (9,469,362)		$ (6,760,458)	$ (2,647,393)	$ (9,407,851)		$ (8,435,822)	$ (291,434)	$ (8,727,257)
D. FUND BALANCE												
1.Net Beginning Fund Balance(Form 01I, line F1e)		$ 173,070	$ 6,109,626	$ 6,282,696		$ (7,438,581)	$ 4,251,915	$ (3,186,666)		$ (14,199,039)	$ 1,604,522	$ (12,594,517)
b) Audit Adjustments		$ (7,438,581)	$ 4,251,915	$ (3,186,666)		$ (14,199,039)	$ 1,604,522	$ (12,594,517)		$ (22,634,862)	$ 1,313,088	$ (21,321,774)
2. Ending Fund Balance (Sum lines C and D1)		**$ (7,265,511)**	**$ 10,361,541**	**$ 3,096,030**		**$ (14,199,039)**	**$ 1,604,522**	**$ (12,594,517)**		**$ (22,634,862)**	**$ 1,313,088**	**$ (21,321,774)**
3. Components of Ending Fund Balance (Form 01I)												
a. Nonspendable	9710-9719							$ -				$ -
b. Restricted	9740		$ 4,251,915	$ 4,251,915			$ 1,604,522	$ 1,604,522			$ 1,313,088	$ 1,313,088
c. Committed												
1. Stabilization Arrangements	9750	$ -		$ -		$ -		$ -		$ -		$ -
2. Other Commitments	9760	$ -		$ -		$ -		$ -		$ -		$ -
d. Assigned	9780	$ -		$ -		$ -		$ -		$ -		$ -
e. Unassigned/Unappropriated												
1. Reserve for Economic Uncertainties	9789	$ (1,334,131)		$ -		$ (1,300,266)		$ 1,300,266		$ (1,314,198)		$ 1,314,198
2. Unassigned/Unappropriated	9790	$ (7,265,511)	$ -	$ (7,438,581)		$ (14,199,039)	$ -	$ (15,499,305)		$ (22,634,862)	$ -	$ (23,949,059)
f. Total Components of Ending Fund Balance		$ (8,599,642)	$ 4,251,915	$ (3,186,666)		$ (15,499,305)	$ 1,604,522	$ (12,594,517)		$ (23,949,059)	$ 1,313,088	$ (21,321,774)

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PLUMAS UNIFIED SCHOOL DISTRICT
2025-2026 Revised Adopted Budget
Cash Flow Worksheet - YEAR 1

Description	July	August	September	October	November	December	January	February	March	April	May	June	Accural	Total
BEGINNING CASH	**$ 5,969,654**	**$ 3,823,454**	**$ 934,106**	**$ (2,027,879)**	**$ (4,678,376)**	**$ (8,432,796)**	**$ 1,023,195**	**$ (1,081,409)**	**$ (4,630,706)**	**$ (7,014,588)**	**$ 2,656,887**	**$ (565,376)**		
RECEIPTS														
LCFF Sources														
State Aid	$ 208,402	$ 416,804	$ 493,301	$ 208,402	$ -	$ 76,497	$ 83,361	$ -	$ 76,497	$ -	$ -	$ 132,071	$ -	$ 1,695,334
Property Tax	$ -	$ -	$ -	$ -	$ -	$ 12,748,562	$ 600,000	$ -	$ -	$ 13,348,561	$ -	$ -	$ -	$ 26,697,123
Miscellaneous Funds	$ -	$ (230,216)	$ (460,433)	$ (306,955)	$ (306,955)	$ (306,955)	$ (306,955)	$ (306,955)	$ (537,171)	$ (268,586)	$ (268,586)	$ (268,586)	$ (268,586)	$ (3,836,938)
Federal Revenue	$ 367,201	$ -	$ 100,000	$ 90,000	$ 30,000	$ 30,000	$ 700,000	$ 150,000	$ 50,000	$ 130,000	$ 260,000	$ 198,000	$ 319,868	$ 2,425,069
Other State Revenue	$ 380,000	$ 940,545	$ 850,000	$ 337,193	$ 173,000	$ 176,694	$ 292,017	$ 230,000	$ 1,750,000	$ 215,000	$ 200,000	$ 356,337	$ 76,694	$ 5,977,479
Other Local Revenue	$ 100,000	$ 41,000	$ 37,500	$ 120,000	$ 78,000	$ 67,000	$ 300,000	$ 20,000	$ 75,000	$ 175,000	$ 204,105	$ 375,993	$ -	$ 1,593,598
Interfund Transfers in	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Other Financing Sources	$ -	$ 450,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450,000
RECEIPTS	**$ 1,055,603**	**$ 1,618,133**	**$ 1,020,368**	**$ 448,640**	**$ (25,955)**	**$ 12,791,797**	**$ 1,668,422**	**$ 93,045**	**$ 1,414,326**	**$ 13,599,976**	**$ 395,519**	**$ 793,815**	**$ 127,976**	**$ 35,001,666**
DISBURSEMENTS														
Certificated Salaries	$ 156,000	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,024	$ -	$ 14,060,154
Classified Salaries	$ 167,933	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ -	$ 8,415,653
Employee Benefits	$ 452,476	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ -	$ 9,243,156
Books and Supplies	$ 260,000	$ 212,000	$ 335,000	$ 253,000	$ 370,000	$ 300,000	$ 300,000	$ 230,000	$ 250,000	$ 335,000	$ 380,000	$ 400,894	$ -	$ 3,625,894
Services	$ 838,900	$ 400,000	$ 500,000	$ 350,000	$ 400,000	$ 500,000	$ 450,000	$ 500,000	$ 500,000	$ 400,000	$ 350,000	$ 108,649	$ -	$ 5,297,549
Capital Outlay	$ -	$ 100,000	$ 100,000	$ 40,000	$ 250,000	$ 100,000	$ 300,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 389,544	$ 1,779,544
Other Outgo	$ 200,000	$ 120,000	$ 50,000	$ 80,000	$ 50,000	$ 50,000	$ 150,000	$ 50,000	$ 150,000	$ 150,000	$ 50,000	$ 127,040	$ (25,934)	$ 1,201,105
Interfund Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 847,973	$ -	$ 847,973
All Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DISBURSEMENTS	**$ 2,075,309**	**$ 3,644,958**	**$ 3,797,958**	**$ 3,535,958**	**$ 3,882,958**	**$ 3,762,958**	**$ 4,012,958**	**$ 3,692,958**	**$ 3,812,958**	**$ 3,797,958**	**$ 3,692,958**	**$ 4,397,525**	**$ 363,609**	**$ 44,471,028**
BALANCE SHEET														
Assets and Deferred Outflows														
Cash Not In Treasury	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Accounts Receivable	$ 373,506	$ 322,625	$ 687,342	$ 530,288	$ 140,158	$ 613,740	$ 475,466	$ 61,036	$ 6,832	$ 22,399	$ 12,602	$ (2,655,220)		
Due From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
SUBTOTAL	$ 373,506	$ 322,625	$ 687,342	$ 530,288	$ 140,158	$ 613,740	$ 475,466	$ 61,036	$ 6,832	$ 22,399	$ 12,602	$ (2,655,220)		
Liabilities and Deferred Inflows														
Accounts Payable	$ 1,500,000	$ 1,185,147	$ 871,736	$ 109,848	$ (26,668)	$ 182,539	$ 235,534	$ 10,420	$ (7,919)	$ 152,941	$ (62,574)	$ (2,692,365)		
Due To Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
SUBTOTAL	$ 1,500,000	$ 1,185,147	$ 871,736	$ 109,848	$ (26,668)	$ 182,539	$ 235,534	$ 10,420	$ (7,919)	$ 152,941	$ (62,574)	$ (2,692,365)		
Nonoperating														
Suspense Clearing	$ -	$ -	$ -	$ 16,381	$ (12,332)	$ (4,049)	$ -	$ -	$ -	$ -	$ -	$ -		
BALANCE SHEET	$ (1,126,494)	$ (862,522)	$ (184,394)	$ 436,821	$ 154,494	$ 427,152	$ 239,932	$ 50,616	$ 14,751	$ (130,542)	$ 75,176	$ 37,145		
NET	$ (2,146,200)	$ (2,889,348)	$ (2,961,984)	$ (2,650,498)	$ (3,754,420)	$ 9,455,991	$ (2,104,604)	$ (3,549,298)	$ (2,383,882)	$ 9,671,475	$ (3,222,263)	$ (3,566,565)		
ENDING CASH	**$ 3,823,454**	**$ 934,106**	**$ (2,027,879)**	**$ (4,678,376)**	**$ (8,432,796)**	**$ 1,023,195**	**$ (1,081,409)**	**$ (4,630,706)**	**$ (7,014,588)**	**$ 2,656,887**	**$ (565,376)**	**$ (4,131,941)**		

PLUMAS UNIFIED SCHOOL DISTRICT
2025-2026 Revised Adopted Budget
Cash Flow Worksheet - YEAR 2 (2026-27)

Description	July	August	September	October	November	December	January	February	March	April	May	June	Accural	Total
BEGINNING CASH	$ (4,131,941)	$ (6,021,414)	$ (8,475,932)	$ (11,223,155)	$ (13,723,857)	$ (17,121,315)	$ (6,963,085)	$ (9,225,915)	$ (12,570,496)	$ (16,235,280)	$ (5,908,372)	$ (9,116,250)		
RECEIPTS														
LCFF Sources														
State Aid	$ 208,402	$ 416,804	$ 491,219	$ 208,402	$ -	$ 74,415	$ 83,361	$ -	$ 74,415	$ -	$ -	$ 129,989	$ -	$ 1,687,006
Property Tax	$ -	$ -	$ -	$ -	$ -	$ 13,218,500	$ 622,116	$ -	$ -	$ 13,840,616	$ -	$ -	$ -	$ 27,681,232
Miscellaneous Funds	$ -	$ (237,169)	$ (474,339)	$ (316,226)	$ (316,226)	$ (316,226)	$ (316,226)	$ (316,226)	$ (553,395)	$ (276,697)	$ (276,697)	$ (276,698)	$ (276,698)	$ (3,952,821)
Federal Revenue	$ 368,132	$ -	$ 100,000	$ 85,000	$ 30,000	$ 297,000	$ 700,000	$ 130,000	$ 170,000	$ 120,000	$ 20,000	$ 439,686	$ -	$ 2,459,818
Other State Revenue	$ 346,222	$ 692,444	$ 692,444	$ 346,222	$ 250,204	$ 86,934	$ 197,354	$ 350,000	$ 186,934	$ 219,000	$ 380,892	$ 179,260	$ 86,934	$ 4,014,844
Other Local Revenue	$ 204,000	$ 125,000	$ 270,000	$ 195,000	$ 204,000	$ 137,664	$ 156,000	$ 25,000	$ 37,664	$ 95,000	$ 107,263	$ 37,664	$ -	$ 1,594,256
Interfund Transfers in	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Other Financing Sources	$ 450,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450,000
RECEIPTS	**$ 1,576,756**	**$ 997,078**	**$ 1,079,324**	**$ 518,398**	**$ 167,978**	**$ 13,498,288**	**$ 1,442,605**	**$ 188,774**	**$ (84,381)**	**$ 13,997,919**	**$ 231,458**	**$ 509,902**	**$ (189,763)**	**$ 33,934,336**
DISBURSEMENTS														
Certificated Salaries	$ 157,513	$ 1,276,306	$ 1,276,306	$ 1,276,306	$ 1,276,306	$ 1,276,306	$ 1,276,306	$ 1,276,306	$ 1,276,306	$ 1,276,306	$ 1,276,306	$ 1,276,316	$ -	$ 14,196,893
Classified Salaries	$ 193,212	$ 762,466	$ 762,466	$ 762,466	$ 762,466	$ 762,466	$ 762,466	$ 762,466	$ 762,466	$ 762,466	$ 762,466	$ 762,466	$ -	$ 8,580,339
Employee Benefits	$ 470,395	$ 806,695	$ 807,333	$ 807,333	$ 807,333	$ 807,333	$ 807,333	$ 807,333	$ 807,333	$ 807,333	$ 807,333	$ 807,333	$ -	$ 9,350,425
Books and Supplies	$ 144,068	$ 117,471	$ 185,626	$ 140,189	$ 205,020	$ 166,232	$ 166,232	$ 127,445	$ 138,527	$ 185,626	$ 210,561	$ 222,139	$ -	$ 2,009,137
Services	$ 854,987	$ 407,136	$ 508,921	$ 356,245	$ 407,136	$ 508,921	$ 458,029	$ 508,921	$ 508,921	$ 407,136	$ 356,245	$ 110,588	$ -	$ 5,393,186
Capital Outlay	$ -	$ 100,000	$ 100,000	$ 40,000	$ 250,000	$ 100,000	$ 300,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 389,544	$ 1,779,544
Other Outgo	$ 208,000	$ 119,000	$ 1,500	$ 57,000	$ -	$ 150,000	$ 175,000	$ 1,500	$ 1,600	$ 1,600	$ 1,600	$ 510,240	$ (42,349)	$ 1,184,690
Interfund Transfers Out	$ 847,973	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 847,973
All Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DISBURSEMENTS	**$ 2,876,149**	**$ 3,589,074**	**$ 3,642,153**	**$ 3,439,540**	**$ 3,708,262**	**$ 3,771,259**	**$ 3,945,367**	**$ 3,583,972**	**$ 3,595,154**	**$ 3,540,469**	**$ 3,514,512**	**$ 3,789,082**	**$ 347,194**	**$ 43,342,186**
BALANCE SHEET														
Assets and Deferred Outflows														
Cash Not In Treasury	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Accounts Receivable	$ 373,506	$ 322,625	$ 687,342	$ 530,288	$ 140,158	$ 613,740	$ 475,466	$ 61,036	$ 6,832	$ 22,399	$ 12,602	$ (2,655,220)		
Due From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
SUBTOTAL	$ 373,506	$ 322,625	$ 687,342	$ 530,288	$ 140,158	$ 613,740	$ 475,466	$ 61,036	$ 6,832	$ 22,399	$ 12,602	$ (2,655,220)		
Liabilities and Deferred Inflows														
Accounts Payable	$ 963,586	$ 185,147	$ 871,736	$ 109,848	$ (2,668)	$ 182,539	$ 235,534	$ 10,420	$ (7,919)	$ 152,941	$ (62,574)	$ 2,692,365		
Due To Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
SUBTOTAL	$ 1,500,000	$ 1,185,147	$ 871,736	$ 109,848	$ (26,668)	$ 182,539	$ 235,534	$ 10,420	$ (7,919)	$ 152,941	$ (62,574)	$ (2,692,365)		
BALANCE SHEET	$ (590,080)	$ 137,478	$ (184,394)	$ 420,440	$ 142,826	$ 431,201	$ 239,932	$ 50,616	$ 14,751	$ (130,542)	$ 75,176	$ (5,347,585)		
NET	$ (1,889,473)	$ (2,454,518)	$ (2,747,223)	$ (2,500,702)	$ (3,397,458)	$ 10,158,230	$ (2,262,830)	$ (3,344,581)	$ (3,664,784)	$ 10,326,908	$ (3,207,878)	$ (8,626,765)		
ENDING CASH	$ (6,021,414)	$ (8,475,932)	$ (11,223,155)	$ (13,723,857)	$ (17,121,315)	$ (6,963,085)	$ (9,225,915)	$ (12,570,496)	$ (16,235,280)	$ (5,908,372)	$ (9,116,250)	$ (17,743,015)		

Plumas Unified
Plumas County

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

32 66969 0000000
Form CB
G8B2HWJ54U(2025-26)

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Plumas County Schools
Date: 7/18/2025

Public Hearing:

Place: Plumas County Schools
Date: 7/22/2025
Time: 4:00 PM

Adoption Date: 7/23/2025

Signed: ______________________

Clerk/Secretary of the Governing Board
(Original signature required)

Printed Name: Andrea White   Title: County Administrator

Contact person for additional information on the budget reports:

Name: Stephanie Shatto
Title: Interim Chief Business Official
Telephone: 530-283-6500
E-mail: sshatto@pcoe.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/25/2025	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		X
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,537.35	1,537.35	1,561.01	1,452.03	1,452.03	1,529.94
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	(1.00)					
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,536.35	1,537.35	1,561.01	1,452.03	1,452.03	1,529.94
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,536.35	1,537.35	1,561.01	1,452.03	1,452.03	1,529.94
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Plumas Unified Plumas County	Budget, July 1 2025-26 Budget WORKERS' COMPENSATION CERTIFICATION	32 66969 0000000 Form CC G8B2HWJ54U(2025-26)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

______ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	$	
Less: Amount of total liabilities reserved in budget:	$	
Estimated accrued but unfunded liabilities:	$	0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

______ This school district is not self-insured for workers' compensation claims.

Signed __________ Date of Meeting: 7/23/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Andrea White Title: County Administrator

For additional information on this certification, please contact:

Name:	Stephanie Shatto
Title:	Interim Chief Business Official
Telephone:	530-283-6500
E-mail:	sshatto@pcoe.k12.ca.us

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	25,073,657.09	0.00	25,073,657.09	24,555,518.99	0.00	24,555,518.99	-2.1%
2) Federal Revenue		8100-8299	966,432.28	2,985,297.14	3,951,729.42	983,000.00	1,442,069.26	2,425,069.26	-38.6%
3) Other State Revenue		8300-8599	362,344.39	5,291,513.75	5,653,858.14	297,000.00	5,680,479.26	5,977,479.26	5.7%
4) Other Local Revenue		8600-8799	2,832,290.68	1,245,687.22	4,077,977.90	773,000.00	820,598.44	1,593,598.44	-60.9%
5) TOTAL, REVENUES			29,234,724.44	9,522,498.11	38,757,222.55	26,608,518.99	7,943,146.96	34,551,665.95	-10.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,126,450.30	3,497,032.75	12,623,483.05	9,215,744.91	4,844,408.63	14,060,153.54	11.4%
2) Classified Salaries		2000-2999	3,404,934.87	3,809,439.60	7,214,374.47	3,827,551.19	4,588,101.96	8,415,653.15	16.7%
3) Employee Benefits		3000-3999	5,741,369.82	3,282,598.45	9,023,968.27	5,202,239.65	4,040,916.80	9,243,156.45	2.4%
4) Books and Supplies		4000-4999	605,371.50	1,971,893.76	2,577,265.26	766,210.70	2,859,683.23	3,625,893.93	40.7%
5) Services and Other Operating Expenditures		5000-5999	3,901,756.17	1,923,346.17	5,825,102.34	4,020,913.99	1,276,635.13	5,297,549.12	-9.1%
6) Capital Outlay		6000-6999	1,663,572.85	463,905.35	2,127,478.20	1,543,869.07	235,674.49	1,779,543.56	-16.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,228,666.78	0.00	1,228,666.78	1,227,039.65	0.00	1,227,039.65	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(34,784.10)	34,784.10	0.00	(110,740.38)	84,806.00	(25,934.38)	New
9) TOTAL, EXPENDITURES			25,637,338.19	14,983,000.18	40,620,338.37	25,692,828.78	17,930,226.24	43,623,055.02	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,597,386.25	(5,460,502.07)	(1,863,115.82)	915,690.21	(9,987,079.28)	(9,071,389.07)	386.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,776,056.69	0.00	4,776,056.69	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	847,973.28	0.00	847,973.28	New
2) Other Sources/Uses									
a) Sources		8930-8979	450,018.41	0.00	450,018.41	450,000.00	0.00	450,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,425,652.97)	7,425,652.97	0.00	(8,129,368.46)	8,129,368.46	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,199,577.87)	7,425,652.97	5,226,075.10	(8,527,341.74)	8,129,368.46	(397,973.28)	-107.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,397,808.38	1,965,150.90	3,362,959.28	(7,611,651.53)	(1,857,710.82)	(9,469,362.35)	-381.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	(1,224,738.17)	4,144,475.00	2,919,736.83	173,070.21	6,109,625.90	6,282,696.11	115.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,224,738.17)	4,144,475.00	2,919,736.83	173,070.21	6,109,625.90	6,282,696.11	115.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,224,738.17)	4,144,475.00	2,919,736.83	173,070.21	6,109,625.90	6,282,696.11	115.2%
2) Ending Balance, June 30 (E + F1e)			173,070.21	6,109,625.90	6,282,696.11	(7,438,581.32)	4,251,915.08	(3,186,666.24)	-150.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,109,625.90	6,109,625.90	0.00	4,251,915.08	4,251,915.08	-30.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	83,096.27	0.00	83,096.27	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	173,070.21	0.00	173,070.21	1,334,130.85	0.00	1,334,130.85	670.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	(8,855,808.44)	0.00	(8,855,808.44)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,600,596.00	0.00	1,600,596.00	1,389,346.00	0.00	1,389,346.00	-13.2%
Education Protection Account State Aid - Current Year		8012	310,430.00	0.00	310,430.00	305,988.00	0.00	305,988.00	-1.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	125,625.84	0.00	125,625.84	130,256.66	0.00	130,256.66	3.7%
Timber Yield Tax		8022	161,740.08	0.00	161,740.08	186,630.86	0.00	186,630.86	15.4%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	25,930,155.15	0.00	25,930,155.15	25,678,636.98	0.00	25,678,636.98	-1.0%
Unsecured Roll Taxes		8042	658,144.00	0.00	658,144.00	701,598.49	0.00	701,598.49	6.6%
Prior Years' Taxes		8043	25,223.02	0.00	25,223.02	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,811,914.09	0.00	28,811,914.09	28,392,456.99	0.00	28,392,456.99	-1.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,738,257.00)	0.00	(3,738,257.00)	(3,836,938.00)	0.00	(3,836,938.00)	2.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,073,657.09	0.00	25,073,657.09	24,555,518.99	0.00	24,555,518.99	-2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	430,048.74	430,048.74	0.00	561,772.37	561,772.37	30.6%
Special Education Discretionary Grants		8182	0.00	47,410.49	47,410.49	0.00	50,477.04	50,477.04	6.5%
Child Nutrition Programs		8220	0.00	1,067,798.91	1,067,798.91	0.00	0.00	0.00	-100.0%
Donated Food Commodities		8221	0.00	50,000.00	50,000.00	0.00	0.00	0.00	-100.0%
Forest Reserve Funds		8260	900,000.00	0.00	900,000.00	900,000.00	0.00	900,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		659,496.00	659,496.00		664,178.00	664,178.00	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		82,674.00	82,674.00		82,674.00	82,674.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, English Learner Program	4203	8290		1,759.92	1,759.92		0.00	0.00	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		47,347.00	47,347.00		45,000.00	45,000.00	-5.0%
Career and Technical Education	3500-3599	8290		24,514.27	24,514.27		23,444.00	23,444.00	-4.4%
All Other Federal Revenue	All Other	8290	66,432.28	574,247.81	640,680.09	83,000.00	14,523.85	97,523.85	-84.8%
TOTAL, FEDERAL REVENUE			966,432.28	2,985,297.14	3,951,729.42	983,000.00	1,442,069.26	2,425,069.26	-38.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,778,144.00	1,778,144.00		1,778,144.00	1,778,144.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	785,000.00	785,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	74,000.00	0.00	74,000.00	73,000.00	0.00	73,000.00	-1.4%
Lottery - Unrestricted and Instructional Materials		8560	263,514.39	80,908.08	344,422.47	200,000.00	106,776.00	306,776.00	-10.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		781,643.00	781,643.00		936,369.00	936,369.00	19.8%
After School Education and Safety (ASES)	6010	8590		204,733.58	204,733.58		104,213.86	104,213.86	-49.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		90,966.11	90,966.11		341,160.83	341,160.83	275.0%
Arts and Music in Schools (Prop 28)	6770	8590		254,843.00	254,843.00		254,843.00	254,843.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		95,717.43	95,717.43		57,139.37	57,139.37	-40.3%
All Other State Revenue	All Other	8590	24,830.00	1,219,558.55	1,244,388.55	24,000.00	2,101,833.20	2,125,833.20	70.8%
TOTAL, OTHER STATE REVENUE			362,344.39	5,291,513.75	5,653,858.14	297,000.00	5,680,479.26	5,977,479.26	5.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	2,000.00	2,000.00	0.00	0.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	373,000.00	0.00	373,000.00	5,000.00	0.00	5,000.00	-98.7%
Interest		8660	200,000.00	0.00	200,000.00	150,000.00	0.00	150,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	618,000.00	505,734.36	1,123,734.36	618,000.00	820,598.44	1,438,598.44	28.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,641,290.68	737,952.86	2,379,243.54	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,832,290.68	1,245,687.22	4,077,977.90	773,000.00	820,598.44	1,593,598.44	-60.9%
TOTAL, REVENUES			29,234,724.44	9,522,498.11	38,757,222.55	26,608,518.99	7,943,146.96	34,551,665.95	-10.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,361,274.79	2,497,744.53	9,859,019.32	6,973,047.66	3,365,998.16	10,339,045.82	4.9%
Certificated Pupil Support Salaries		1200	389,847.63	531,738.80	921,586.43	373,705.62	895,850.18	1,269,555.80	37.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,375,327.88	467,549.42	1,842,877.30	1,868,991.63	582,560.29	2,451,551.92	33.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,126,450.30	3,497,032.75	12,623,483.05	9,215,744.91	4,844,408.63	14,060,153.54	11.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	386,328.66	1,524,695.92	1,911,024.58	358,159.12	2,674,985.99	3,033,145.11	58.7%
Classified Support Salaries		2200	1,769,539.97	1,914,982.71	3,684,522.68	2,121,626.46	1,462,808.01	3,584,434.47	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	337,366.56	169,330.72	506,697.28	289,001.35	227,276.67	516,278.02	1.9%
Clerical, Technical and Office Salaries		2400	877,476.82	94,764.90	972,241.72	1,007,601.49	136,220.97	1,143,822.46	17.6%
Other Classified Salaries		2900	34,222.86	105,665.35	139,888.21	51,162.77	86,810.32	137,973.09	-1.4%
TOTAL, CLASSIFIED SALARIES			3,404,934.87	3,809,439.60	7,214,374.47	3,827,551.19	4,588,101.96	8,415,653.15	16.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,568,408.71	575,739.78	2,144,148.49	1,461,860.78	769,375.46	2,231,236.24	4.1%
PERS		3201-3202	926,901.05	1,006,027.49	1,932,928.54	1,106,338.80	1,284,606.06	2,390,944.86	23.7%
OASDI/Medicare/Alternative		3301-3302	406,820.49	342,403.59	749,224.08	486,873.35	444,519.40	931,392.75	24.3%
Health and Welfare Benefits		3401-3402	1,936,426.15	1,093,269.11	3,029,695.26	1,719,235.54	1,188,713.66	2,907,949.20	-4.0%
Unemployment Insurance		3501-3502	5,881.74	3,440.97	9,322.71	5,654.92	16,143.62	21,798.54	133.8%
Workers' Compensation		3601-3602	443,671.65	261,717.51	705,389.16	422,276.26	337,558.60	759,834.86	7.7%
OPEB, Allocated		3701-3702	157,671.25	0.00	157,671.25	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	295,588.78	0.00	295,588.78	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			5,741,369.82	3,282,598.45	9,023,968.27	5,202,239.65	4,040,916.80	9,243,156.45	2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	64,848.17	64,848.17	0.00	106,776.00	106,776.00	64.7%
Books and Other Reference Materials		4200	3,005.07	153,366.60	156,371.67	3,005.07	31,896.39	34,901.46	-77.7%
Materials and Supplies		4300	579,036.91	632,469.25	1,211,506.16	746,899.62	2,614,877.44	3,361,777.06	177.5%
Noncapitalized Equipment		4400	23,329.52	151,293.16	174,622.68	16,306.01	106,133.40	122,439.41	-29.9%
Food		4700	0.00	969,916.58	969,916.58	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			605,371.50	1,971,893.76	2,577,265.26	766,210.70	2,859,683.23	3,625,893.93	40.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	249,487.13	249,487.13	0.00	241,588.27	241,588.27	-3.2%
Travel and Conferences		5200	38,840.40	111,832.58	150,672.98	56,384.08	44,771.95	101,156.03	-32.9%
Dues and Memberships		5300	24,015.48	6,907.36	30,922.84	25,870.00	5,652.00	31,522.00	1.9%
Insurance		5400 - 5450	494,444.75	0.00	494,444.75	492,731.25	0.00	492,731.25	-0.3%
Operations and Housekeeping Services		5500	1,860,757.30	6,371.24	1,867,128.54	1,403,733.85	6,261.24	1,409,995.09	-24.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	725,139.83	427,497.33	1,152,637.16	395,657.74	91,198.22	486,855.96	-57.8%
Transfers of Direct Costs		5710	(45,742.56)	45,742.56	0.00	(69,677.10)	69,677.10	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,008.57)	0.00	(1,008.57)	(1,825.40)	0.00	(1,825.40)	81.0%
Professional/Consulting Services and Operating Expenditures		5800	724,603.24	1,074,411.33	1,799,014.57	1,661,124.17	816,769.29	2,477,893.46	37.7%
Communications		5900	80,706.30	1,096.64	81,802.94	56,915.40	717.06	57,632.46	-29.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,901,756.17	1,923,346.17	5,825,102.34	4,020,913.99	1,276,635.13	5,297,549.12	-9.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	58,399.61	58,399.61	0.00	14,550.40	14,550.40	-75.1%
Buildings and Improvements of Buildings		6200	1,205,647.24	320,698.02	1,526,345.26	1,085,943.47	192,188.75	1,278,132.22	-16.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	457,925.61	84,807.72	542,733.33	457,925.60	28,935.34	486,860.94	-10.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,663,572.85	463,905.35	2,127,478.20	1,543,869.07	235,674.49	1,779,543.56	-16.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	349,621.86	0.00	349,621.86	350,000.00	0.00	350,000.00	0.1%
Other Debt Service - Principal		7439	879,044.92	0.00	879,044.92	877,039.65	0.00	877,039.65	-0.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,228,666.78	0.00	1,228,666.78	1,227,039.65	0.00	1,227,039.65	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(34,784.10)	34,784.10	0.00	(84,806.00)	84,806.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(25,934.38)	0.00	(25,934.38)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(34,784.10)	34,784.10	0.00	(110,740.38)	84,806.00	(25,934.38)	New
TOTAL, EXPENDITURES			25,637,338.19	14,983,000.18	40,620,338.37	25,692,828.78	17,930,226.24	43,623,055.02	7.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	4,776,056.69	0.00	4,776,056.69	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,776,056.69	0.00	4,776,056.69	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	531,969.86	0.00	531,969.86	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	316,003.42	0.00	316,003.42	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	847,973.28	0.00	847,973.28	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	450,018.41	0.00	450,018.41	450,000.00	0.00	450,000.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			450,018.41	0.00	450,018.41	450,000.00	0.00	450,000.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,425,652.97)	7,425,652.97	0.00	(8,129,368.46)	8,129,368.46	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,425,652.97)	7,425,652.97	0.00	(8,129,368.46)	8,129,368.46	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,199,577.87)	7,425,652.97	5,226,075.10	(8,527,341.74)	8,129,368.46	(397,973.28)	-107.6%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	25,073,657.09	0.00	25,073,657.09	24,555,518.99	0.00	24,555,518.99	-2.1%
2) Federal Revenue		8100-8299	966,432.28	2,985,297.14	3,951,729.42	983,000.00	1,442,069.26	2,425,069.26	-38.6%
3) Other State Revenue		8300-8599	362,344.39	5,291,513.75	5,653,858.14	297,000.00	5,680,479.26	5,977,479.26	5.7%
4) Other Local Revenue		8600-8799	2,832,290.68	1,245,687.22	4,077,977.90	773,000.00	820,598.44	1,593,598.44	-60.9%
5) TOTAL, REVENUES			29,234,724.44	9,522,498.11	38,757,222.55	26,608,518.99	7,943,146.96	34,551,665.95	-10.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		11,576,531.49	7,175,082.00	18,751,613.49	10,400,215.53	11,693,403.02	22,093,618.55	17.8%
2) Instruction - Related Services	2000-2999		3,018,723.38	837,397.42	3,856,120.80	3,014,198.39	1,225,017.44	4,239,215.83	9.9%
3) Pupil Services	3000-3999		2,953,516.69	4,586,026.42	7,539,543.11	3,255,864.39	2,832,207.95	6,088,072.34	-19.3%
4) Ancillary Services	4000-4999		243,383.47	215,051.79	458,435.26	151,647.46	214,289.59	365,937.05	-20.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,887,821.48	137,852.87	2,025,674.35	3,459,323.29	147,018.83	3,606,342.12	78.0%
8) Plant Services	8000-8999		4,728,694.90	2,031,589.68	6,760,284.58	4,184,540.07	1,818,289.41	6,002,829.48	-11.2%
9) Other Outgo	9000-9999	Except 7600-7699	1,228,666.78	0.00	1,228,666.78	1,227,039.65	0.00	1,227,039.65	-0.1%
10) TOTAL, EXPENDITURES			25,637,338.19	14,983,000.18	40,620,338.37	25,692,828.78	17,930,226.24	43,623,055.02	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,597,386.25	(5,460,502.07)	(1,863,115.82)	915,690.21	(9,987,079.28)	(9,071,389.07)	386.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,776,056.69	0.00	4,776,056.69	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	847,973.28	0.00	847,973.28	New
2) Other Sources/Uses									
a) Sources		8930-8979	450,018.41	0.00	450,018.41	450,000.00	0.00	450,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,425,652.97)	7,425,652.97	0.00	(8,129,368.46)	8,129,368.46	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,199,577.87)	7,425,652.97	5,226,075.10	(8,527,341.74)	8,129,368.46	(397,973.28)	-107.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,397,808.38	1,965,150.90	3,362,959.28	(7,611,651.53)	(1,857,710.82)	(9,469,362.35)	-381.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	(1,224,738.17)	4,144,475.00	2,919,736.83	173,070.21	6,109,625.90	6,282,696.11	115.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,224,738.17)	4,144,475.00	2,919,736.83	173,070.21	6,109,625.90	6,282,696.11	115.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,224,738.17)	4,144,475.00	2,919,736.83	173,070.21	6,109,625.90	6,282,696.11	115.2%
2) Ending Balance, June 30 (E + F1e)			173,070.21	6,109,625.90	6,282,696.11	(7,438,581.32)	4,251,915.08	(3,186,666.24)	-150.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,109,625.90	6,109,625.90	0.00	4,251,915.08	4,251,915.08	-30.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	83,096.27	0.00	83,096.27	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	173,070.21	0.00	173,070.21	1,334,130.85	0.00	1,334,130.85	670.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	(8,855,808.44)	0.00	(8,855,808.44)	New

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	804,956.08	689,676.26
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	66,395.24	66,395.24
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	158,407.50	158,407.50
6266	Educator Effectiveness, FY 2021-22	42,307.92	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	12,978.41	12,590.39
6547	Special Education Early Intervention Preschool Grant	486,046.15	486,046.15
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	125,216.44	68,773.44
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	181,175.56	181,175.56
7085	Learning Communities for School Success Program	104,417.89	51,763.81
7339	Dual Enrollment Opportunities	263,222.68	260,230.50
7413	A-G Learning Loss Mitigation Grant	56,348.83	56,348.83
7435	Learning Recovery Emergency Block Grant	552,376.97	268,229.42
7810	Other Restricted State	13,831.00	13,831.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,063,991.89	1,673,838.47
9010	Other Restricted Local	1,177,953.34	264,608.51
Total, Restricted Balance		6,109,625.90	4,251,915.08

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	231,701.37	231,701.37	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			231,701.37	231,701.37	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,701.37	231,701.37	0.0%
2) Ending Balance, June 30 (E + F1e)			231,701.37	231,701.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	231,701.37	231,701.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Plumas Unified
Plumas County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

32 66969 0000000
Form 08
G8B2HWJ54U(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	231,701.37	231,701.37	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			231,701.37	231,701.37	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,701.37	231,701.37	0.0%
2) Ending Balance, June 30 (E + F1e)			231,701.37	231,701.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	231,701.37	231,701.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	231,701.37	231,701.37
Total, Restricted Balance		231,701.37	231,701.37

Plumas Unified
Plumas County

Budget, July 1
Adult Education Fund
Expenditures by Object

32 66969 0000000
Form 11
G8B2HWJ54U(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,139.00	0.00	-100.0%
3) Other State Revenue		8300-8599	430,134.00	485,677.63	12.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			481,273.00	485,677.63	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	182,625.96	410,082.54	124.5%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	52,706.85	155,151.77	194.4%
4) Books and Supplies		4000-4999	144,558.60	147,106.49	1.8%
5) Services and Other Operating Expenditures		5000-5999	119,006.37	128,450.50	7.9%
6) Capital Outlay		6000-6999	6,812.52	8,625.04	26.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	25,934.38	New
9) TOTAL, EXPENDITURES			505,710.30	875,350.72	73.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,437.30)	(389,673.09)	1,494.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	316,003.42	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	316,003.42	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,437.30)	(73,669.67)	201.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,795.21	173,357.91	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,795.21	173,357.91	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,795.21	173,357.91	-12.4%
2) Ending Balance, June 30 (E + F1e)			173,357.91	99,688.24	-42.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	173,357.91	99,688.24	-42.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	51,139.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			51,139.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	430,134.00	485,677.63	12.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			430,134.00	485,677.63	12.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			481,273.00	485,677.63	0.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	182,625.96	410,082.54	124.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			182,625.96	410,082.54	124.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,279.97	73,129.42	201.2%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,449.56	12,091.93	393.6%
Health and Welfare Benefits		3401-3402	19,555.04	51,083.74	161.2%
Unemployment Insurance		3501-3502	74.69	2,959.85	3,862.8%
Workers' Compensation		3601-3602	6,347.59	15,886.83	150.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			52,706.85	155,151.77	194.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	19,079.86	5,561.46	-70.9%
Materials and Supplies		4300	36,626.75	36,443.60	-0.5%
Noncapitalized Equipment		4400	88,851.99	105,101.43	18.3%
TOTAL, BOOKS AND SUPPLIES			144,558.60	147,106.49	1.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,889.59	7,628.22	56.0%
Dues and Memberships		5300	1,230.00	1,250.00	1.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,196.99	5,500.00	5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,718.00	44,424.24	35.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,008.57	1,825.40	81.0%
Professional/Consulting Services and Operating Expenditures		5800	71,910.39	65,860.64	-8.4%
Communications		5900	2,052.83	1,962.00	-4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,006.37	128,450.50	7.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	6,812.52	8,625.04	26.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,812.52	8,625.04	26.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	25,934.38	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	25,934.38	New
TOTAL, EXPENDITURES			505,710.30	875,350.72	73.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	316,003.42	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	316,003.42	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	316,003.42	New

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,139.00	0.00	-100.0%
3) Other State Revenue		8300-8599	430,134.00	485,677.63	12.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			481,273.00	485,677.63	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		398,793.87	698,510.64	75.2%
2) Instruction - Related Services	2000-2999		75,193.44	114,159.00	51.8%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	25,934.38	New
8) Plant Services	8000-8999		31,722.99	36,746.70	15.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			505,710.30	875,350.72	73.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(24,437.30)	(389,673.09)	1,494.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	316,003.42	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	316,003.42	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,437.30)	(73,669.67)	201.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,795.21	173,357.91	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,795.21	173,357.91	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,795.21	173,357.91	-12.4%
2) Ending Balance, June 30 (E + F1e)			173,357.91	99,688.24	-42.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	173,357.91	99,688.24	-42.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6391	Adult Education Program	109,514.67	35,845.00
9010	Other Restricted Local	63,843.24	63,843.24
Total, Restricted Balance		173,357.91	99,688.24

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,117,798.91	New
3) Other State Revenue		8300-8599	0.00	785,000.00	New
4) Other Local Revenue		8600-8799	0.00	7,000.00	New
5) TOTAL, REVENUES			0.00	1,909,798.91	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	887,706.48	New
3) Employee Benefits		3000-3999	0.00	461,492.10	New
4) Books and Supplies		4000-4999	0.00	1,005,685.47	New
5) Services and Other Operating Expenditures		5000-5999	0.00	38,676.67	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,393,560.72	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(483,761.81)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	531,969.86	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	531,969.86	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	48,208.05	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	48,208.05	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	48,208.05	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	1,067,798.91	New
Donated Food Commodities		8221	0.00	50,000.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,117,798.91	New
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	785,000.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	785,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	2,000.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	5,000.00	New
TOTAL, OTHER LOCAL REVENUE			0.00	7,000.00	New
TOTAL, REVENUES			0.00	1,909,798.91	New
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	887,706.48	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	887,706.48	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	211,671.41	New
OASDI/Medicare/Alternative		3301-3302	0.00	59,378.53	New
Health and Welfare Benefits		3401-3402	0.00	149,106.84	New
Unemployment Insurance		3501-3502	0.00	381.96	New
Workers' Compensation		3601-3602	0.00	28,702.01	New
OPEB, Allocated		3701-3702	0.00	12,251.35	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	461,492.10	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	78,168.82	New
Noncapitalized Equipment		4400	0.00	2,500.00	New
Food		4700	0.00	925,016.65	New
TOTAL, BOOKS AND SUPPLIES			0.00	1,005,685.47	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
Dues and Memberships		5300	0.00	845.36	New
Insurance		5400-5450	0.00	2,597.50	New
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	15,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	19,683.81	New
Communications		5900	0.00	50.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	38,676.67	New
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	2,393,560.72	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	531,969.86	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	531,969.86	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	531,969.86	New

Plumas Unified
Plumas County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Function

32 66969 0000000
Form 13
G8B2HWJ54U(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,117,798.91	New
3) Other State Revenue		8300-8599	0.00	785,000.00	New
4) Other Local Revenue		8600-8799	0.00	7,000.00	New
5) TOTAL, REVENUES			0.00	1,909,798.91	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	2,393,543.07	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	17.65	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	2,393,560.72	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(483,761.81)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	531,969.86	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	531,969.86	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	48,208.05	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	48,208.05	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	48,208.05	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Plumas Unified
Plumas County

Budget, July 1
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

32 66969 0000000
Form 13
G8B2HWJ54U(2025-26)

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	0.00	48,208.05
Total, Restricted Balance		0.00	48,208.05

Plumas Unified Plumas County	Budget, July 1 Deferred Maintenance Fund Expenditures by Object	32 66969 0000000 Form 14 G8B2HWJ54U(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	588.99	588.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			588.99	588.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588.99	588.99	0.0%
2) Ending Balance, June 30 (E + F1e)			588.99	588.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	588.99	588.99	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	588.99	588.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			588.99	588.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588.99	588.99	0.0%
2) Ending Balance, June 30 (E + F1e)			588.99	588.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	588.99	588.99	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Plumas Unified
Plumas County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

32 66969 0000000
Form 17
G8B2HWJ54U(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,776,056.69	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,776,056.69)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,776,056.69)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,776,056.69	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,776,056.69	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,776,056.69	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	4,776,056.69	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,776,056.69	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,776,056.69)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,776,056.69	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,776,056.69)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,776,056.69)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,776,056.69	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,776,056.69	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,776,056.69	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Plumas Unified
Plumas County

Budget, July 1
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

32 66969 0000000
Form 20
G8B2HWJ54U(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	14,000.00	New
5) TOTAL, REVENUES			0.00	14,000.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	14,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	14,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,706.47	392,706.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,706.47	392,706.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,706.47	392,706.47	0.0%
2) Ending Balance, June 30 (E + F1e)			392,706.47	406,706.47	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	392,706.47	406,706.47	3.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	14,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	14,000.00	New
TOTAL, REVENUES			0.00	14,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Plumas Unified
Plumas County

Budget, July 1
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

32 66969 0000000
Form 20
G8B2HWJ54U(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	14,000.00	New
5) TOTAL, REVENUES			0.00	14,000.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	14,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	14,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,706.47	392,706.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,706.47	392,706.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,706.47	392,706.47	0.0%
2) Ending Balance, June 30 (E + F1e)			392,706.47	406,706.47	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	392,706.47	406,706.47	3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,800.25	5,658.73	-2.4%
3) Employee Benefits		3000-3999	3,051.67	2,983.59	-2.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	22,900.42	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,851.92	31,542.74	256.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,851.92)	(31,542.74)	256.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,851.92)	(31,542.74)	256.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,288,975.47	2,280,123.55	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,288,975.47	2,280,123.55	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,288,975.47	2,280,123.55	-0.4%
2) Ending Balance, June 30 (E + F1e)			2,280,123.55	2,248,580.81	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,172,368.28	2,140,825.54	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	107,755.27	107,755.27	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	5,800.25	5,658.73	-2.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,800.25	5,658.73	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,568.98	1,517.11	-3.3%
OASDI/Medicare/Alternative		3301-3302	443.72	432.89	-2.4%
Health and Welfare Benefits		3401-3402	818.15	818.16	0.0%
Unemployment Insurance		3501-3502	2.90	2.83	-2.4%
Workers' Compensation		3601-3602	217.92	212.60	-2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,051.67	2,983.59	-2.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	22,900.42	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	22,900.42	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,851.92	31,542.74	256.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,851.92	31,542.74	256.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,851.92	31,542.74	256.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,851.92)	(31,542.74)	256.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,851.92)	(31,542.74)	256.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,288,975.47	2,280,123.55	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,288,975.47	2,280,123.55	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,288,975.47	2,280,123.55	-0.4%
2) Ending Balance, June 30 (E + F1e)			2,280,123.55	2,248,580.81	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,172,368.28	2,140,825.54	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	107,755.27	107,755.27	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	2,172,368.28	2,140,825.54
Total, Restricted Balance		2,172,368.28	2,140,825.54

Plumas Unified
Plumas County

Budget, July 1
County School Facilities Fund
Expenditures by Object

32 66969 0000000
Form 35
G8B2HWJ54U(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	70,000.00	New
5) TOTAL, REVENUES			0.00	70,000.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	70,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	70,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,922,303.64	4,922,303.64	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,922,303.64	4,922,303.64	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,922,303.64	4,922,303.64	0.0%
2) Ending Balance, June 30 (E + F1e)			4,922,303.64	4,992,303.64	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,922,303.64	4,992,303.64	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	70,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	70,000.00	New
TOTAL, REVENUES			0.00	70,000.00	New
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	70,000.00	New
5) TOTAL, REVENUES			0.00	70,000.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	70,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	70,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,922,303.64	4,922,303.64	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,922,303.64	4,922,303.64	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,922,303.64	4,922,303.64	0.0%
2) Ending Balance, June 30 (E + F1e)			4,922,303.64	4,992,303.64	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,922,303.64	4,992,303.64	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	4,922,303.64	4,992,303.64
Total, Restricted Balance		4,922,303.64	4,992,303.64

Plumas Unified
Plumas County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

32 66969 0000000
Form 40
G8B2HWJ54U(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	21,925.21	New
5) TOTAL, REVENUES			0.00	21,925.21	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,925.21	0.00	-100.0%
6) Capital Outlay		6000-6999	205,460.73	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			227,385.94	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(227,385.94)	21,925.21	-109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(227,385.94)	21,925.21	-109.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,385.94	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,385.94	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,385.94	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	21,925.21	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	21,925.21	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	21,925.21	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	21,925.21	New
TOTAL, REVENUES			0.00	21,925.21	New
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,925.21	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,925.21	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	205,460.73	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			205,460.73	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			227,385.94	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	21,925.21	New
5) TOTAL, REVENUES			0.00	21,925.21	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		227,385.94	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			227,385.94	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(227,385.94)	21,925.21	-109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(227,385.94)	21,925.21	-109.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,385.94	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,385.94	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,385.94	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	21,925.21	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	21,925.21	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	0.00	21,925.21
Total, Restricted Balance		0.00	21,925.21

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,058,072.76	12,058,072.76	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,058,072.76	12,058,072.76	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,058,072.76	12,058,072.76	0.0%
2) Ending Balance, June 30 (E + F1e)			12,058,072.76	12,058,072.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,040,693.75	2,040,693.75	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,017,379.01	10,017,379.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,058,072.76	12,058,072.76	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,058,072.76	12,058,072.76	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,058,072.76	12,058,072.76	0.0%
2) Ending Balance, June 30 (E + F1e)			12,058,072.76	12,058,072.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,040,693.75	2,040,693.75	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,017,379.01	10,017,379.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	2,040,693.75	2,040,693.75
Total, Restricted Balance		2,040,693.75	2,040,693.75

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	9,200.00	New
5) TOTAL, REVENUES			0.00	9,200.00	New
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	9,200.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	9,200.00	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	508,535.12	508,535.12	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			508,535.12	508,535.12	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			508,535.12	508,535.12	0.0%
2) Ending Net Position, June 30 (E + F1e)			508,535.12	517,735.12	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	508,535.12	517,735.12	1.8%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	9,200.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	9,200.00	New
TOTAL, REVENUES			0.00	9,200.00	New
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Plumas Unified
Plumas County

Budget, July 1
Self-Insurance Fund
Expenses by Function

32 66969 0000000
Form 67
G8B2HWJ54U(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	9,200.00	New
5) TOTAL, REVENUES			0.00	9,200.00	New
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	9,200.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	9,200.00	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	508,535.12	508,535.12	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			508,535.12	508,535.12	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			508,535.12	508,535.12	0.0%
2) Ending Net Position, June 30 (E + F1e)			508,535.12	517,735.12	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	508,535.12	517,735.12	1.8%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Plumas Unified
Plumas County

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

32 66969 0000000
Form SIAA
G8B2HWJ54U(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,008.57)	0.00	0.00				
Other Sources/Uses Detail					4,776,056.69	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,008.57	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	4,776,056.69		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Plumas Unified
Plumas County

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

32 66969 0000000
Form SIAA
G8B2HWJ54U(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,008.57	(1,008.57)	0.00	0.00	4,776,056.69	4,776,056.69	0.00	0.00

Plumas Unified
Plumas County

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

32 66969 0000000
Form SIAB
G8B2HWJ54U(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,825.40)	0.00	(25,934.38)				
Other Sources/Uses Detail					0.00	847,973.28		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,825.40	0.00	25,934.38	0.00				
Other Sources/Uses Detail					316,003.42	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					531,969.86	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,825.40	(1,825.40)	25,934.38	(25,934.38)	847,973.28	847,973.28		

Plumas Unified
Plumas County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

32 66969 0000000
Form CASH
G8B2HWJ54U(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			5,969,653.88	3,823,453.67	934,105.70	(2,027,878.55)	(4,678,376.18)	(8,432,795.71)	1,023,195.26	(1,081,408.94)
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		208,401.90	416,803.80	493,300.80	208,401.90	0.00	76,497.00	83,360.76	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	12,748,561.50	600,000.00	0.00
Miscellaneous Funds	8080-8099		0.00	(230,216.28)	(460,432.56)	(306,955.04)	(306,955.04)	(306,955.04)	(306,955.04)	(306,955.04)
Federal Revenue	8100-8299		367,201.09	0.00	100,000.00	90,000.00	30,000.00	30,000.00	700,000.00	150,000.00
Other State Revenue	8300-8599		380,000.01	940,545.00	850,000.00	337,193.00	173,000.00	176,694.00	292,016.57	230,000.00
Other Local Revenue	8600-8799		100,000.00	41,000.00	37,500.00	120,000.00	78,000.00	67,000.00	300,000.00	20,000.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,055,603.00	1,618,132.52	1,020,368.24	448,639.86	(25,955.04)	12,791,797.46	1,668,422.29	93,044.96
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		156,000.00	1,264,013.00	1,264,013.00	1,264,013.00	1,264,013.00	1,264,013.00	1,264,013.00	1,264,013.00
Classified Salaries	2000-2999		167,932.79	749,792.76	749,792.76	749,792.76	749,792.76	749,792.76	749,792.76	749,792.76
Employee Benefits	3000-3999		452,476.42	799,152.73	799,152.73	799,152.73	799,152.73	799,152.73	799,152.73	799,152.73
Books and Supplies	4000-4999		260,000.00	212,000.00	335,000.00	253,000.00	370,000.00	300,000.00	300,000.00	230,000.00
Services	5000-5999		838,900.00	400,000.00	500,000.00	350,000.00	400,000.00	500,000.00	450,000.00	500,000.00
Capital Outlay	6000-6999		0.00	100,000.00	100,000.00	40,000.00	250,000.00	100,000.00	300,000.00	100,000.00
Other Outgo	7000-7499		200,000.00	120,000.00	50,000.00	80,000.00	50,000.00	50,000.00	150,000.00	50,000.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,075,309.21	3,644,958.49	3,797,958.49	3,535,958.49	3,882,958.49	3,762,958.49	4,012,958.49	3,692,958.49
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	373,506.00	322,625.00	687,342.00	530,288.00	140,158.00	613,740.00	475,466.00	61,036.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	373,506.00	322,625.00	687,342.00	530,288.00	140,158.00	613,740.00	475,466.00	61,036.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	1,500,000.00	1,185,147.00	871,736.00	109,848.00	(26,668.00)	182,539.00	235,534.00	10,420.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	1,500,000.00	1,185,147.00	871,736.00	109,848.00	(26,668.00)	182,539.00	235,534.00	10,420.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	16,381.00	(12,332.00)	(4,049.00)	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(1,126,494.00)	(862,522.00)	(184,394.00)	436,821.00	154,494.00	427,152.00	239,932.00	50,616.00
E. NET INCREASE/DECREASE (B - C + D)			(2,146,200.21)	(2,889,347.97)	(2,961,984.25)	(2,650,497.63)	(3,754,419.53)	9,455,990.97	(2,104,604.20)	(3,549,297.53)
F. ENDING CASH (A + E)			3,823,453.67	934,105.70	(2,027,878.55)	(4,678,376.18)	(8,432,795.71)	1,023,195.26	(1,081,408.94)	(4,630,706.47)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		(4,630,706.47)	(7,014,588.23)	2,656,887.22	(565,375.82)				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	76,497.00	0.00	0.00	132,070.84	0.00	0.00	1,695,334.00	1,695,334.00
Property Taxes	8020-8079	0.00	13,348,561.49	0.00	0.00	0.00	0.00	26,697,122.99	26,697,122.99
Miscellaneous Funds	8080-8099	(537,171.27)	(268,585.55)	(268,585.55)	(268,585.71)	(268,585.87)	0.00	(3,836,937.99)	(3,836,938.00)
Federal Revenue	8100-8299	50,000.00	130,000.00	260,000.00	198,000.00	319,868.17	0.00	2,425,069.26	2,425,069.26
Other State Revenue	8300-8599	1,750,000.00	215,000.00	200,000.00	356,336.68	76,694.00	0.00	5,977,479.26	5,977,479.26
Other Local Revenue	8600-8799	75,000.00	175,000.00	204,105.00	375,993.44	0.00	0.00	1,593,598.44	1,593,598.44
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	450,000.00	450,000.00
TOTAL RECEIPTS		1,414,325.73	13,599,975.94	395,519.45	793,815.25	127,976.30	0.00	35,001,665.96	35,001,665.95
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,264,013.00	1,264,013.00	1,264,013.00	1,264,023.54	0.00	0.00	14,060,153.54	14,060,153.54
Classified Salaries	2000-2999	749,792.76	749,792.76	749,792.76	749,792.76	0.00	0.00	8,415,653.15	8,415,653.15
Employee Benefits	3000-3999	799,152.73	799,152.73	799,152.73	799,152.73	0.00	0.00	9,243,156.45	9,243,156.45
Books and Supplies	4000-4999	250,000.00	335,000.00	380,000.00	400,893.93	0.00	0.00	3,625,893.93	3,625,893.93
Services	5000-5999	500,000.00	400,000.00	350,000.00	108,649.12	0.00	0.00	5,297,549.12	5,297,549.12
Capital Outlay	6000-6999	100,000.00	100,000.00	100,000.00	100,000.00	389,543.56	0.00	1,779,543.56	1,779,543.56
Other Outgo	7000-7499	150,000.00	150,000.00	50,000.00	127,039.65	(25,934.38)	0.00	1,201,105.27	1,201,105.27
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	847,973.28	0.00	0.00	847,973.28	847,973.28
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,812,958.49	3,797,958.49	3,692,958.49	4,397,525.01	363,609.18	0.00	44,471,028.30	44,471,028.30
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	6,832.00	22,399.00	12,602.00	(2,655,220.00)	0.00	0.00	590,774.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		6,832.00	22,399.00	12,602.00	(2,655,220.00)	0.00	0.00	590,774.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(7,919.00)	152,941.00	(62,574.00)	(2,692,365.00)	0.00	0.00	1,458,639.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(7,919.00)	152,941.00	(62,574.00)	(2,692,365.00)	0.00	0.00	1,458,639.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		14,751.00	(130,542.00)	75,176.00	37,145.00	0.00	0.00	(867,865.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,383,881.76)	9,671,475.45	(3,222,263.04)	(3,566,564.76)	(235,632.88)	0.00	(10,337,227.34)	(9,469,362.35)
F. ENDING CASH (A + E)		(7,014,588.23)	2,656,887.22	(565,375.82)	(4,131,940.58)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(4,367,573.46)	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			(4,131,940.58)	(6,021,413.66)	(8,475,931.79)	(11,223,154.95)	(13,723,856.93)	(17,121,314.86)	(6,963,085.19)	(9,225,915.12)
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		208,401.90	416,803.80	491,218.80	208,401.90	0.00	74,415.00	83,360.76	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	13,218,499.85	622,116.32	0.00
Miscellaneous Funds	8080-8099		0.00	(237,169.26)	(474,338.52)	(316,225.68)	(316,225.68)	(316,225.68)	(316,225.68)	(316,225.68)
Federal Revenue	8100-8299		368,132.11	0.00	100,000.00	85,000.00	30,000.00	297,000.00	700,000.00	130,000.00
Other State Revenue	8300-8599		346,221.79	692,443.59	692,443.59	346,221.79	250,204.11	86,934.26	197,353.70	350,000.00
Other Local Revenue	8600-8799		204,000.00	125,000.00	270,000.00	195,000.00	204,000.00	137,664.48	156,000.00	25,000.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,576,755.80	997,078.13	1,079,323.87	518,398.01	167,978.43	13,498,287.91	1,442,605.10	188,774.32
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		157,513.11	1,276,306.39	1,276,306.39	1,276,306.39	1,276,306.39	1,276,306.39	1,276,306.39	1,276,306.39
Classified Salaries	2000-2999		193,212.07	762,466.07	762,466.07	762,466.07	762,466.07	762,466.07	762,466.07	762,466.07
Employee Benefits	3000-3999		470,395.48	806,694.87	807,333.43	807,333.43	807,333.43	807,333.43	807,333.43	807,333.43
Books and Supplies	4000-4999		144,068.37	117,470.82	185,626.16	140,189.33	205,019.96	166,232.37	166,232.37	127,444.77
Services	5000-5999		854,986.57	407,136.44	508,920.95	356,244.72	407,136.44	508,920.95	458,028.69	508,920.95
Capital Outlay	6000-6999		0.00	99,999.67	100,000.03	40,000.05	250,000.07	100,000.03	300,000.08	100,000.03
Other Outgo	7000-7499		208,000.00	119,000.00	1,500.00	57,000.00	0.00	150,000.00	175,000.00	1,500.00
Interfund Transfers Out	7600-7629		847,973.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,876,148.88	3,589,074.26	3,642,153.03	3,439,539.99	3,708,262.36	3,771,259.24	3,945,367.03	3,583,971.64
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	373,506.00	322,625.00	687,342.00	530,288.00	140,158.00	613,740.00	475,466.00	61,036.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	373,506.00	322,625.00	687,342.00	530,288.00	140,158.00	613,740.00	475,466.00	61,036.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	963,586.00	185,147.00	871,736.00	109,848.00	(2,668.00)	182,539.00	235,534.00	10,420.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	963,586.00	185,147.00	871,736.00	109,848.00	(2,668.00)	182,539.00	235,534.00	10,420.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(590,080.00)	137,478.00	(184,394.00)	420,440.00	142,826.00	431,201.00	239,932.00	50,616.00
E. NET INCREASE/DECREASE (B - C + D)			(1,889,473.08)	(2,454,518.13)	(2,747,223.16)	(2,500,701.98)	(3,397,457.93)	10,158,229.67	(2,262,829.93)	(3,344,581.32)
F. ENDING CASH (A + E)			(6,021,413.66)	(8,475,931.79)	(11,223,154.95)	(13,723,856.93)	(17,121,314.86)	(6,963,085.19)	(9,225,915.12)	(12,570,496.44)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		(12,570,496.44)	(16,235,280.42)	(5,908,372.13)	(9,116,249.85)				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	74,415.00	0.00	0.00	129,988.84	0.00	0.00	1,687,006.00	1,687,006.00
Property Taxes	8020-8079	0.00	13,840,616.17	0.00	0.00	0.00	0.00	27,681,232.34	27,681,232.34
Miscellaneous Funds	8080-8099	(553,394.88)	(276,697.36)	(276,697.36)	(276,697.53)	(276,697.69)	0.00	(3,952,821.00)	(3,952,821.00)
Federal Revenue	8100-8299	170,000.00	120,000.00	20,000.00	439,686.10	0.00	0.00	2,459,818.21	2,459,818.21
Other State Revenue	8300-8599	186,934.26	219,000.00	380,892.33	179,260.07	86,934.26	0.00	4,014,843.75	4,014,843.75
Other Local Revenue	8600-8799	37,664.48	95,000.00	107,262.91	37,664.48	0.00	0.00	1,594,256.35	1,594,256.34
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	450,000.00	450,000.00
TOTAL RECEIPTS		(84,381.14)	13,997,918.81	231,457.88	509,901.96	(189,763.43)	0.00	33,934,335.65	33,934,335.64
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,276,306.39	1,276,306.39	1,276,306.39	1,276,316.33	0.00	0.00	14,196,893.34	14,196,893.38
Classified Salaries	2000-2999	762,466.07	762,466.07	762,466.07	762,466.07	0.00	0.00	8,580,338.84	8,580,338.80
Employee Benefits	3000-3999	807,333.43	807,333.43	807,333.43	807,333.43	0.00	0.00	9,350,424.65	9,350,424.68
Books and Supplies	4000-4999	138,526.97	185,626.16	210,560.96	222,138.61	0.00	0.00	2,009,136.85	2,009,136.84
Services	5000-5999	508,920.95	407,136.44	356,244.72	110,587.81	0.00	0.00	5,393,185.63	5,393,185.61
Capital Outlay	6000-6999	100,000.03	100,000.03	100,000.03	100,000.03	389,543.51	0.00	1,779,543.59	1,779,543.56
Other Outgo	7000-7499	1,600.00	1,600.00	1,600.00	510,239.65	(42,349.49)	0.00	1,184,690.16	1,184,690.16
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	847,973.28	847,973.28
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,595,153.84	3,540,468.52	3,514,511.60	3,789,081.93	347,194.02	0.00	43,342,186.34	43,342,186.31
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	6,832.00	22,399.00	12,602.00	(2,655,220.00)	0.00	0.00	590,774.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		6,832.00	22,399.00	12,602.00	(2,655,220.00)	0.00	0.00	590,774.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(7,919.00)	152,941.00	(62,574.00)	2,692,365.00	0.00	0.00	5,330,955.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(7,919.00)	152,941.00	(62,574.00)	2,692,365.00	0.00	0.00	5,330,955.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		14,751.00	(130,542.00)	75,176.00	(5,347,585.00)	0.00	0.00	(4,740,181.00)	
E. NET INCREASE/DECREASE (B - C + D)		(3,664,783.98)	10,326,908.29	(3,207,877.72)	(8,626,764.97)	(536,957.45)	0.00	(14,148,031.69)	(9,407,850.67)
F. ENDING CASH (A + E)		(16,235,280.42)	(5,908,372.13)	(9,116,249.85)	(17,743,014.82)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(18,279,972.27)	

Plumas Unified
Plumas County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

32 66969 0000000
Form MYP
G8B2HWJ54U(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	24,555,518.99	3.50%	25,415,417.34	3.46%	26,294,818.92
2. Federal Revenues	8100-8299	983,000.00	2.00%	1,002,660.00	2.00%	1,022,713.20
3. Other State Revenues	8300-8599	297,000.00	1.56%	301,633.11	32.18%	398,709.29
4. Other Local Revenues	8600-8799	773,000.00	0.09%	773,657.90	-0.34%	771,026.36
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	450,000.00	0.00%	450,000.00	0.00%	450,000.00
c. Contributions	8980-8999	(8,129,368.46)	-5.48%	(7,683,922.71)	28.04%	(9,838,740.48)
6. Total (Sum lines A1 thru A5c)		18,929,150.53	7.03%	20,259,445.64	-5.73%	19,098,527.29
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,215,744.91		9,400,059.80
b. Step & Column Adjustment				184,314.89		188,001.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,215,744.91	2.00%	9,400,059.80	2.00%	9,588,060.99
2. Classified Salaries						
a. Base Salaries				3,827,551.19		3,904,102.22
b. Step & Column Adjustment				76,551.03		78,082.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,827,551.19	2.00%	3,904,102.22	2.00%	3,982,184.27
3. Employee Benefits	3000-3999	5,202,239.65	1.41%	5,275,688.00	2.08%	5,385,456.52
4. Books and Supplies	4000-4999	766,210.70	2.98%	789,043.77	2.77%	810,900.28
5. Services and Other Operating Expenditures	5000-5999	4,020,913.99	3.03%	4,142,868.01	2.82%	4,259,606.07
6. Capital Outlay	6000-6999	1,543,869.07	0.00%	1,543,869.07	0.00%	1,543,869.07
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,227,039.65	0.00%	1,227,039.65	0.00%	1,227,039.65
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(110,740.38)	0.00%	(110,740.38)	0.00%	(110,740.38)
9. Other Financing Uses						
a. Transfers Out	7600-7629	847,973.28	0.00%	847,973.28	0.00%	847,973.28
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,540,802.06	1.81%	27,019,903.42	1.90%	27,534,349.75

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(7,611,651.53)		(6,760,457.78)		(8,435,822.46)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		173,070.21		(7,438,581.32)		(14,199,039.10)
2. Ending Fund Balance (Sum lines C and D1)		(7,438,581.32)		(14,199,039.10)		(22,634,861.56)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	83,096.27		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,334,130.85		1,300,265.59		1,314,197.80
2. Unassigned/Unappropriated	9790	(8,855,808.44)		(15,499,304.69)		(23,949,059.36)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(7,438,581.32)		(14,199,039.10)		(22,634,861.56)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,334,130.85		1,300,265.59		1,314,197.80
c. Unassigned/Unappropriated	9790	(8,855,808.44)		(15,499,304.69)		(23,949,059.36)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		(7,521,677.59)		(14,199,039.10)		(22,634,861.56)

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,442,069.26	1.05%	1,457,158.21	1.06%	1,472,548.94
3. Other State Revenues	8300-8599	5,680,479.26	-34.63%	3,713,210.64	3.65%	3,848,921.44
4. Other Local Revenues	8600-8799	820,598.44	0.00%	820,598.44	0.00%	820,598.44
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	8,129,368.46	-5.48%	7,683,922.71	28.04%	9,838,740.48
6. Total (Sum lines A1 thru A5c)		16,072,515.42	-14.92%	13,674,890.00	16.86%	15,980,809.30
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,844,408.63		4,796,833.58
b. Step & Column Adjustment				96,843.86		95,935.26
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(144,418.91)		(161,468.03)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,844,408.63	-0.98%	4,796,833.58	-1.37%	4,731,300.81
2. Classified Salaries						
a. Base Salaries				4,588,101.96		4,676,236.58
b. Step & Column Adjustment				91,762.03		93,524.73
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,627.41)		(57,128.98)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,588,101.96	1.92%	4,676,236.58	0.78%	4,712,632.33
3. Employee Benefits	3000-3999	4,040,916.80	0.84%	4,074,736.68	0.61%	4,099,569.56
4. Books and Supplies	4000-4999	2,859,683.23	-57.33%	1,220,093.07	-4.97%	1,159,460.84
5. Services and Other Operating Expenditures	5000-5999	1,276,635.13	-2.06%	1,250,317.60	1.19%	1,265,214.73
6. Capital Outlay	6000-6999	235,674.49	0.00%	235,674.49	0.00%	235,674.49
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	84,806.00	-19.36%	68,390.89	0.00%	68,390.89
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		17,930,226.24	-8.97%	16,322,282.89	-0.31%	16,272,243.65
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,857,710.82)		(2,647,392.89)		(291,434.35)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,109,625.90		4,251,915.08		1,604,522.19
2. Ending Fund Balance (Sum lines C and D1)		4,251,915.08		1,604,522.19		1,313,087.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,251,915.08		1,604,522.19		1,313,087.84
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,251,915.08		1,604,522.19		1,313,087.84
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	24,555,518.99	3.50%	25,415,417.34	3.46%	26,294,818.92
2. Federal Revenues	8100-8299	2,425,069.26	1.43%	2,459,818.21	1.44%	2,495,262.14
3. Other State Revenues	8300-8599	5,977,479.26	-32.83%	4,014,843.75	5.80%	4,247,630.73
4. Other Local Revenues	8600-8799	1,593,598.44	0.04%	1,594,256.34	-0.17%	1,591,624.80
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	450,000.00	0.00%	450,000.00	0.00%	450,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		35,001,665.95	-3.05%	33,934,335.64	3.37%	35,079,336.59
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,060,153.54		14,196,893.38
b. Step & Column Adjustment				281,158.75		283,936.45
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(144,418.91)		(161,468.03)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,060,153.54	0.97%	14,196,893.38	0.86%	14,319,361.80
2. Classified Salaries						
a. Base Salaries				8,415,653.15		8,580,338.80
b. Step & Column Adjustment				168,313.06		171,606.78
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,627.41)		(57,128.98)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,415,653.15	1.96%	8,580,338.80	1.33%	8,694,816.60
3. Employee Benefits	3000-3999	9,243,156.45	1.16%	9,350,424.68	1.44%	9,485,026.08
4. Books and Supplies	4000-4999	3,625,893.93	-44.59%	2,009,136.84	-1.93%	1,970,361.12
5. Services and Other Operating Expenditures	5000-5999	5,297,549.12	1.81%	5,393,185.61	2.44%	5,524,820.80
6. Capital Outlay	6000-6999	1,779,543.56	0.00%	1,779,543.56	0.00%	1,779,543.56
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,227,039.65	0.00%	1,227,039.65	0.00%	1,227,039.65
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,934.38)	63.29%	(42,349.49)	0.00%	(42,349.49)
9. Other Financing Uses						
a. Transfers Out	7600-7629	847,973.28	0.00%	847,973.28	0.00%	847,973.28
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		44,471,028.30	-2.54%	43,342,186.31	1.07%	43,806,593.40
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,469,362.35)		(9,407,850.67)		(8,727,256.81)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,282,696.11		(3,186,666.24)		(12,594,516.91)
2. Ending Fund Balance (Sum lines C and D1)		(3,186,666.24)		(12,594,516.91)		(21,321,773.72)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,251,915.08		1,604,522.19		1,313,087.84
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	83,096.27		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,334,130.85		1,300,265.59		1,314,197.80
2. Unassigned/Unappropriated	9790	(8,855,808.44)		(15,499,304.69)		(23,949,059.36)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(3,186,666.24)		(12,594,516.91)		(21,321,773.72)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,334,130.85		1,300,265.59		1,314,197.80
c. Unassigned/Unappropriated	9790	(8,855,808.44)		(15,499,304.69)		(23,949,059.36)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		(7,521,677.59)		(14,199,039.10)		(22,634,861.56)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		-16.91%		-32.76%		-51.67%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Plumas SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,452.03		1,154.06		1,599.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		44,471,028.30		43,342,186.31		43,806,593.40
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		44,471,028.30		43,342,186.31		43,806,593.40
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,334,130.85		1,300,265.59		1,314,197.80
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,334,130.85		1,300,265.59		1,314,197.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,452	
District's ADA Standard Percentage Level:	**1.0%**	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	1,604	1,700		
Charter School				
Total ADA	**1,604**	**1,700**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	1,513	1,496		
Charter School				
Total ADA	**1,513**	**1,496**	**1.1%**	**Not Met**
First Prior Year (2024-25)				
District Regular	1,482	1,561		
Charter School		0		
Total ADA	**1,482**	**1,561**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	1,530			
Charter School	0			
Total ADA	**1,530**			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation: (required if NOT met)	

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)	

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 1,452

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	Enrollment			
Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	1,767	2,101		
Charter School				
Total Enrollment	**1,767**	**2,101**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	1,716	2,031		
Charter School				
Total Enrollment	**1,716**	**2,031**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	1,646	1,666		
Charter School				
Total Enrollment	**1,646**	**1,666**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	1,601			
Charter School				
Total Enrollment	**1,601**			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	1,465	2,101	
Charter School		0	
Total ADA/Enrollment	**1,465**	**2,101**	**69.7%**
Second Prior Year (2023-24)			
District Regular	1,496	2,031	
Charter School	0		
Total ADA/Enrollment	**1,496**	**2,031**	**73.7%**
First Prior Year (2024-25)			
District Regular	1,536	1,666	
Charter School			
Total ADA/Enrollment	**1,536**	**1,666**	**92.2%**
		Historical Average Ratio:	78.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**79.0%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	1,452	1,601		
Charter School	0			
Total ADA/Enrollment	**1,452**	**1,601**	**90.7%**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	1,420	1,564		
Charter School				
Total ADA/Enrollment	**1,420**	**1,564**	**90.8%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	1,393	1,535		
Charter School				
Total ADA/Enrollment	**1,393**	**1,535**	**90.7%**	**Not Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:

The District used Projection-Pro and applied five-year averaging trends to develop the ADA projection. This methodology, while aligned with multiyear modeling tools, resulted in a slightly higher ADA-to-enrollment ratio compared to the historical

(required if NOT met)	average. As more current-year data becomes available, the District will refine its projection model to ensure alignment with actual attendance patterns.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2024-25)	(2025-26)	(2026-27)	(2027-28)
a.	ADA (Funded) (Form A, lines A6 and C4)	1,561.01	1,529.94	1,488.30	1,459.02
b.	Prior Year ADA (Funded)		1,561.01	1,529.94	1,488.30
c.	Difference (Step 1a minus Step 1b)		(31.07)	(41.64)	(29.28)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(1.99%)	(2.72%)	(1.97%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		23,698,830.00	24,555,519.00	25,415,418.00
b1.	COLA percentage		2.30%	3.02%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)		545,073.09	741,576.67	869,207.30
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			.31%	.30%	1.45%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	26,900,888.09	26,697,122.99	27,681,233.00	28,701,620.00
Percent Change from Previous Year		**(.76%)**	**3.69%**	**3.69%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**-1.76% to 0.24%**	**2.69% to 4.69%**	**2.69% to 4.69%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	28,811,914.09	28,392,456.99	29,368,239.00	30,247,642.00
District's Projected Change in LCFF Revenue:		(1.46%)	3.44%	2.99%
Basic Aid Standard		**-1.76% to 0.24%**	**2.69% to 4.69%**	**2.69% to 4.69%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	17,356,703.65	23,457,558.12	74.0%
Second Prior Year (2023-24)	17,936,781.21	23,467,841.84	76.4%
First Prior Year (2024-25)	18,272,754.99	25,637,338.19	71.3%
		Historical Average Ratio:	73.9%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**70.9% to 76.9%**	**70.9% to 76.9%**	**70.9% to 76.9%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2025-26)	18,245,535.75	25,692,828.78	71.0%	Met
1st Subsequent Year (2026-27)	18,579,850.02	26,171,930.14	71.0%	Met
2nd Subsequent Year (2027-28)	18,955,701.78	26,686,376.47	71.0%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.31%	.30%	1.45%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.69% to 10.31%**	**-9.70% to 10.30%**	**-8.55% to 11.45%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.69% to 5.31%	-4.70% to 5.30%	-3.55% to 6.45%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	3,951,729.42		
Budget Year (2025-26)	2,425,069.26	(38.63%)	Yes
1st Subsequent Year (2026-27)	2,459,818.21	1.43%	No
2nd Subsequent Year (2027-28)	2,495,262.14	1.44%	No

Explanation: (required if Yes)

The 38.63% decrease in federal and other revenue from 2024–25 to 2025–26 is primarily due to two factors: the reclassification of Food Service revenue to Fund 13 per CSAM, and a reduction in projected federal program allocations. Several one-time or non-recurring federal revenues received in 2024–25 are not anticipated in 2025–26. While Forest Reserve revenue is projected to increase by $850,000, it does not fully offset the decrease in federal sources recorded in the General Fund.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	5,653,858.14		
Budget Year (2025-26)	5,977,479.26	5.72%	Yes
1st Subsequent Year (2026-27)	4,014,843.75	(32.83%)	Yes
2nd Subsequent Year (2027-28)	4,247,630.73	5.80%	No

Explanation: (required if Yes)

The 32.83% decrease in the first subsequent year (2026–27) is primarily due to the expiration of one-time grant funding, most notably the Golden State Pathways CTE Grant of $1,844,394, which is included in the 2025–26 budget but not projected to continue in future years. The drop reflects the planned conclusion of this time-limited program and does not indicate a structural decline in ongoing revenue sources.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	4,077,977.90		
Budget Year (2025-26)	1,593,598.44	(60.92%)	Yes
1st Subsequent Year (2026-27)	1,594,256.34	.04%	No
2nd Subsequent Year (2027-28)	1,591,624.80	(.17%)	No

Explanation:

The 60.92% decrease in local revenue from 2024–25 to 2025–26 is primarily due to the reclassification of Food Service Sales to Fund 13 in accordance with CSAM. Additionally, other local revenues that are not contractually guaranteed or historically

(required if Yes)	consistent were excluded from the projection to ensure conservative and accurate budgeting. These revenues will be updated as actuals become available.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2024-25)	2,577,265.26		
Budget Year (2025-26)	3,625,893.93	40.69%	Yes
1st Subsequent Year (2026-27)	2,009,136.84	(44.59%)	Yes
2nd Subsequent Year (2027-28)	1,970,361.12	(1.93%)	No

Explanation:

(required if Yes)

The 40.69% increase in 2025–26 is due to the lifting of the districtwide spending freeze that was in place for much of 2024–25. Departments and sites are now resuming previously deferred purchases, particularly for instructional materials and operational supplies. The sharp decrease in 2026–27 reflects the removal of one-time or catch-up expenditures, returning supply budgets to more typical baseline levels in the out years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2024-25)	5,825,102.34		
Budget Year (2025-26)	5,297,549.12	(9.06%)	Yes
1st Subsequent Year (2026-27)	5,393,185.61	1.81%	No
2nd Subsequent Year (2027-28)	5,524,820.80	2.44%	No

Explanation:

(required if Yes)

The 9.06% decrease in 2025–26 is primarily due to the expiration of several agreements and contracted services that were in place during 2024–25 to support the district's transition into state receivership. While ongoing receivership-related costs, remain in the budget, the conclusion of one-time service contracts has reduced overall expenditures in this category for the budget year.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2024-25)	13,683,565.46		
Budget Year (2025-26)	9,996,146.96	(26.95%)	Not Met
1st Subsequent Year (2026-27)	8,068,918.30	(19.28%)	Not Met
2nd Subsequent Year (2027-28)	8,334,517.67	3.29%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2024-25)	8,402,367.60		
Budget Year (2025-26)	8,923,443.05	6.20%	Met
1st Subsequent Year (2026-27)	7,402,322.45	(17.05%)	Not Met
2nd Subsequent Year (2027-28)	7,495,181.92	1.25%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

The 38.63% decrease in federal and other revenue from 2024–25 to 2025–26 is primarily due to two factors: the reclassification of Food Service revenue to Fund 13 per CSAM, and a reduction in projected federal program allocations. Several one-time or non-recurring federal revenues received in 2024–25 are not anticipated in 2025–26. While Forest Reserve revenue is projected to increase by $850,000, it does not fully offset the decrease in federal sources recorded in the General Fund.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

The 32.83% decrease in the first subsequent year (2026–27) is primarily due to the expiration of one-time grant funding, most notably the Golden State Pathways CTE Grant of $1,844,394, which is included in the 2025–26 budget but not projected to continue in future years. The drop reflects the planned conclusion of this time-limited program and does not indicate a structural decline in ongoing revenue sources.

Explanation: Other Local Revenue (linked from 6B if NOT met)	The 60.92% decrease in local revenue from 2024–25 to 2025–26 is primarily due to the reclassification of Food Service Sales to Fund 13 in accordance with CSAM. Additionally, other local revenues that are not contractually guaranteed or historically consistent were excluded from the projection to ensure conservative and accurate budgeting. These revenues will be updated as actuals become available.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6B if NOT met)	The 40.69% increase in 2025–26 is due to the lifting of the districtwide spending freeze that was in place for much of 2024–25. Departments and sites are now resuming previously deferred purchases, particularly for instructional materials and operational supplies. The sharp decrease in 2026–27 reflects the removal of one-time or catch-up expenditures, returning supply budgets to more typical baseline levels in the out years.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	The 9.06% decrease in 2025–26 is primarily due to the expiration of several agreements and contracted services that were in place during 2024–25 to support the district's transition into state receivership. While ongoing receivership-related costs, remain in the budget, the conclusion of one-time service contracts has reduced overall expenditures in this category for the budget year.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? **No**

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) **0.00**

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	44,471,028.30			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	44,471,028.30	1,334,130.85	1,360,000.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

Explanation:
(required if NOT met and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,775,577.35	4,776,056.69	173,070.21
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	(283,888.15)	(2,101,362.24)	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	4,491,689.20	2,674,694.45	173,070.21
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	39,254,743.22	40,905,117.54	40,620,338.37
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	39,254,743.22	40,905,117.54	40,620,338.37
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.4%	6.5%	.4%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.8%**	**2.2%**	**.1%**

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(2,017,948.59)	23,457,558.12	8.6%	Not Met
Second Prior Year (2023-24)	(1,863,416.55)	23,467,841.84	7.9%	Not Met
First Prior Year (2024-25)	1,397,808.38	25,637,338.19	N/A	Met
Budget Year (2025-26) (Information only)	(7,611,651.53)	26,540,802.06		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation: (required if NOT met)	Unrestricted deficit spending has exceeded the standard in two of the past three years (2022–23 and 2023–24). This reflects an ongoing structural deficit that continues to be a critical issue for the district. Rising personnel costs, declining enrollment, and misalignment between staffing and funding have contributed to persistent overspending. The structural imbalance ultimately led to the district's projection of cash insolvency and entry into state receivership in 2025–26.

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 250,000
0.3%	250,001	and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):	1,452
District's Fund Balance Standard Percentage Level:	**1.0%**

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2022-23)	3,424,076.00	2,656,626.97	22.4%	Not Met
Second Prior Year (2023-24)	2,228,012.23	638,678.38	71.3%	Not Met
First Prior Year (2024-25)	112,848.34	(1,224,738.17)	1,185.3%	Not Met
Budget Year (2025-26) (Information only)	173,070.21			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation: (required if NOT met)	The beginning fund balance was overestimated in each of the last three years due to the absence of a formal year-end closing process. Without consistent reconciliation of prior-year actuals, adopted budgets included inaccurate beginning balances. Under state receivership, improved closing procedures are being implemented to ensure accuracy moving forward.

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	(4,084,832.53)	Not Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and is able to satisfy its current year financial obligations.

Explanation: (required if NOT met)	The General Fund cash balance is projected to be negativ e by y ear-end due to an ongoing structural def icit. As a result, the district entered state receiv ership, and a County Administrator has been appointed to lead f inancial recov ery ef f orts. A Fiscal R

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or $88,000 (greater of)	0	to 300
4% or $88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,452	1,154	1,600
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? YES
2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Plumas SELPA

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	44,471,028.30	43,342,186.31	43,806,593.40
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	44,471,028.30	43,342,186.31	43,806,593.40

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,334,130.85	1,300,265.59	1,314,197.80
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**1,334,130.85**	**1,300,265.59**	**1,314,197.80**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,334,130.85	1,300,265.59	1,314,197.80
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	(8,855,808.44)	(15,499,304.69)	(23,949,059.36)
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	(7,521,677.59)	(14,199,039.10)	(22,634,861.56)
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	(16.91%)	(32.76%)	(51.67%)
	District's Reserve Standard **(Section 10B, Line 7):**	**1,334,130.85**	**1,300,265.59**	**1,314,197.80**
	Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The district is currently under state receivership, and the County Administrator is developing a Fiscal Recovery Plan focused on restoring reserve levels through expenditure reductions, staffing realignment, and improved financial oversight

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? **Yes**

1b. If Yes, identify the liabilities and how they may impact the budget:

The District is under state receivership with ongoing fiscal oversight. As we draw down cash through borrowing, rising interest rates may increase repayment costs, further impacting the general fund.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? **No**

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Evaluation of programs and services and potential cuts once funds expire.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? **No**

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **Yes**

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Evaluation of programs and services and potential cuts once funds expire.v

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(7,425,652.97)			
Budget Year (2025-26)	(8,129,368.46)	703,715.49	9.5%	Met
1st Subsequent Year (2026-27)	(7,683,923.00)	(445,445.46)	(5.5%)	Met
2nd Subsequent Year (2027-28)	(9,838,740.00)	2,154,817.00	28.0%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	4,776,056.69			
Budget Year (2025-26)	0.00	(4,776,056.69)	(100.0%)	Not Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	847,973.28	847,973.28	New	Not Met
1st Subsequent Year (2026-27)	847,973.28	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	847,973.28	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? **No**

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Special Education cost and RRMA required 3% and other increased personnel costs.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)	One-time fund transfer from Fund17

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)	Created a Fund 13 and the program is not self-contained.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — No
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation: (required if Yes to increase in total annual payments)	

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

N/A

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation: (required if Yes)	

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — No

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
		644,036

4. OPEB Liabilities

a. Total OPEB liability	836,388.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	836,388.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

5. OPEB Contributions	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	12,251.35	12,251.35	12,251.35
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	12,251.35	12,251.35	12,251.35
d. Number of retirees receiving OPEB benefits			

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	133	133	133	133

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? **Yes**

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
6.	Cost of a one percent increase in salary and statutory benefits			
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	175	175	175	175

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?				
	If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	19	19	19	19

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 25, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Yes
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

The district is currently in a state of fiscal emergency, with a projected negative unrestricted ending fund balance and cash insolvency beginning in September 2025. Plumas Unified School District has entered state receivership following the enactment of AB 121, which authorizes an emergency apportionment of up to $20 million. A County Administrator will be appointed to oversee operations and implement a Fiscal Recovery Plan. These factors impact multiple fiscal indicators, including reserve levels (Item 8B), cash balance (Item 8D), and beginning fund balance accuracy (Item 9A-2).

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V13
7/18/2025 7:43:36 PM 32-66969-0000000

Budget, July 1
Estimated Actuals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Plumas Unified **Plumas County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

Table of Contents

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

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DEBT-ACTIVITY - (**Informational**) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	$42,044,521.53	
DEBT.GOV.PENSION.LIAB.9663	$20,000,637.00	
DEBT.GOV.OPEB.9664	$1,182,542.00	
DEBT.GOV.COMP.ABS.9665	$95,550.72	
DEBT.GOV.COPS.9666	$2,556,006.73	
DEBT.GOV.OTH.DEBT.9669	$61,606.57	

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

SACS Web System - SACS V13
7/18/2025 7:42:30 PM 32-66969-0000000

Budget, July 1
Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Plumas Unified **Plumas County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
01	0000	($7,827,665.59)
Explanation: fiscal recovery plan will be put into place by the County Administrator		
Total of negative resource balances for Fund 01		($7,827,665.59)

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds: **Exception**

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000	$0.00	$1,334,130.85	($9,161,796.44)

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

Table of Contents

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	($9,161,796.44)

Explanation: fiscal recovery plan will be put into place by the County Administrator

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

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CS-YES-NO - (**Fatal**) - The following supplemental information items and/or additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) have not been completed; each item must be answered Yes or No for the form to be complete. **Exception**

Supp. Info. S7 - Unfunded Liabilities - Other, Section S7B, Line 1

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Plumas Unified (66969) - 25/26 Budget Adoption				6/30/2025				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
General Assumptions								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	1,753	1,698	1,681	1,611	1,579	1,550	1,559	1,542
Unduplicated Pupil Count (UPC)	1,125	1,050	944	907	886	870	856	-
Unduplicated Pupil Percentage (UPP)	61.79%	60.99%	60.78%	58.14%	56.19%	56.18%	55.72%	37.11%
Current Year LCFF Average Daily Attendance (ADA)	1,076.24	1,052.97	1,119.11	1,066.45	1,062.21	1,037.13	1,016.50	1,020.96
Funded LCFF ADA	1,212.06	1,151.35	1,119.11	1,108.20	1,073.01	1,071.68	1,044.35	1,027.70
LCFF ADA Funding Method	3PY Average	3PY Average	Current Year	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	400.37	452.76	418.24	385.58	358.20	356.33	354.63	350.17
Funded NSS ADA	469.77	463.54	441.90	421.74	415.29	387.34	366.70	357.79
LCFF Entitlement Summary								
Base Grant	$11,353,056	$11,675,205	$11,440,668	$11,554,581	$11,520,462	$11,889,571	$11,969,340	$12,171,734
Grade Span Adjustment	495,229	523,330	554,733	573,356	553,703	555,314	539,456	544,500
Adjusted Base Grant	$11,848,285	$12,198,535	$11,995,401	$12,127,937	$12,074,165	$12,444,885	$12,508,796	$12,716,234
Supplemental Grant	2,125,507	2,184,979	2,127,478	2,035,300	1,969,722	1,989,329	1,967,317	1,328,425
Concentration Grant	759,096	697,427	657,530	357,245	135,574	135,797	82,619	-
Total Base, Supplemental and Concentration Grant	$14,732,888	$15,080,941	$14,780,409	$14,520,482	$14,179,461	$14,570,011	$14,558,732	$14,044,659
Allowance: Necessary Small School	6,641,608	7,023,856	6,366,427	6,504,549	6,698,247	6,737,467	6,280,907	6,290,820
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	768,800	831,995	840,897	860,238	886,217	916,526	946,863	977,541
Add-on: Small School District Bus Replacement Program	147,996	160,161	161,875	165,598	170,599	176,433	182,273	188,179
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	62,899	66,511	125,080	122,772	126,477	130,806	135,135	139,503
Total Allowance and Add-On Amounts	$7,621,303	$8,082,523	$7,494,279	$7,653,157	$7,881,540	$7,961,232	$7,545,178	$7,596,043
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$22,354,191**	**$23,163,464**	**$22,274,688**	**$22,173,639**	**$22,061,001**	**$22,531,243**	**$22,103,910**	**$21,640,702**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 22,354,191**	**$ 23,163,464**	**$ 22,274,688**	**$ 22,173,639**	**$ 22,061,001**	**$ 22,531,243**	**$ 22,103,910**	**$ 21,640,702**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 13,292	$ 14,344	$ 14,269	$ 14,493	$ 14,823	$ 15,443	$ 15,665	$ 15,620
Additional State Aid	-	-	1,389,346	1,389,346	1,389,346	1,389,346	1,389,346	1,389,346
Total LCFF Entitlement with Additional State Aid	22,354,191	23,163,464	23,664,034	23,562,985	23,450,347	23,920,589	23,493,256	23,030,048
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 20,037,745*	*$ 21,140,517*	*$ 21,997,282*	*$ 22,860,185*	*$ 23,728,412*	*$ 24,613,671*	*$ 25,536,243*	*$ 26,496,498*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 336,366	$ 322,978	$ 312,202	$ 305,988	$ 297,660	$ 291,804	$ 282,210	$ 277,098
Net State Aid *(excludes Additional State Aid)*	$ 1,980,080	$ 1,699,969	$ -	$ -	$ -	$ -	$ -	$ -
Additional State Aid	*$ -*	*$ -*	*$ 1,389,346*	*$ 1,389,346*	*$ 1,389,346*	*$ 1,389,346*	*$ 1,389,346*	*$ 1,389,346*
Total Funding Sources	**$ 22,354,191**	**$ 23,163,464**	**$ 23,698,830**	**$ 24,555,519**	**$ 25,415,418**	**$ 26,294,821**	**$ 27,207,799**	**$ 28,162,942**

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Plumas Unified (66969) - 25/26 Budget Adoption				6/30/2025				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	$ 1,980,080	$ 1,699,969	$ 1,389,346	$ 1,389,346	$ 1,389,346	$ 1,389,346	$ 1,389,346	$ 1,389,346
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 336,366	$ 322,978	$ 312,202	$ 305,988	$ 297,660	$ 291,804	$ 282,210	$ 277,098
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ -	$ -	$ (1,772)	$ -	$ -	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 23,448,100	$ 24,832,618	$ 25,747,999	$ 26,697,123	$ 27,681,233	$ 28,701,620	$ 29,759,620	$ 30,856,620
% Change		5.9046%	3.6862%	3.6862%	3.6862%	3.6862%	3.6862%	3.6862%
In-Lieu of Property Taxes (Object Code 8096)	(3,410,355)	(3,692,101)	(3,750,717)	(3,836,938)	(3,952,821)	(4,087,949)	(4,223,377)	(4,360,122)
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Total LCFF Entitlement	$ 22,354,191	$ 23,163,464	$ 22,274,688	$ 22,173,639	$ 22,061,001	$ 22,531,243	$ 22,103,910	$ 21,640,702
Additional State Aid	$ -	$ -	$ 1,389,346	$ 1,389,346	$ 1,389,346	$ 1,389,346	$ 1,389,346	$ 1,389,346
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	*$ -*	*$ -*	*$ 34,796*	*$ 305,988*	*$ 297,660*	*$ 291,804*	*$ 282,210*	*$ 277,098*
Excess Taxes before Minimum State Aid	*$ -*	*$ -*	*$ -*	*$ 686,546*	*$ 1,667,411*	*$ 2,082,428*	*$ 3,432,333*	*$ 4,855,796*
Total Funding Sources	$ 22,354,191	$ 23,163,464	$ 23,698,830	$ 24,555,519	$ 25,415,418	$ 26,294,821	$ 27,207,799	$ 28,162,942
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 18,552,792	$ 19,288,902	$ 19,876,254	$ 20,144,604	$ 20,288,235	$ 20,702,504	$ 20,314,184	$ 20,535,903
Supplemental and Concentration Grant funding in the LCAP year	$ 2,884,603	$ 2,882,406	$ 2,785,008	$ 2,392,545	$ 2,105,296	$ 2,125,126	$ 2,049,936	$ 1,328,425
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 175,175	$ 160,944	$ 151,737	$ 82,441	$ 31,287	$ 31,338	$ 19,066	$ -
Percentage to Increase or Improve Services	15.55%	14.94%	14.01%	11.88%	10.38%	10.27%	10.09%	6.47%

Plumas Unified (66969) - 25/26 Budget Adoption				6/30/2025				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Necessary Small School Allowance by School								
District Current Year Necessary Small School (NSS) ADA	400.37	452.76	418.24	385.58	358.20	356.33	354.63	350.17
District Funded NSS ADA	469.77	463.54	441.90	421.74	415.29	387.34	366.70	357.79
District NSS Allowance	$ 6,641,608	$ 7,023,856	$ 6,366,427	$ 6,504,549	$ 6,698,247	$ 6,737,467	$ 6,280,907	$ 6,290,820
Chester Junior-Senior High								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*3 Yr Avg*	*Current Yr*	*Prior Yr*	*Current Yr*	*Prior Yr*	*3-PY Average*	*3-PY Average*	*3-PY Average*
CY ADA (Actual)	*70.81*	*80.55*	*78.28*	*79.50*	*68.78*	*65.21*	*64.31*	*59.85*
Funded ADA for NSS	*81.80*	*80.55*	*80.55*	*79.50*	*79.50*	*75.52*	*71.16*	*66.10*
Funded NSS Allowance	*$ 1,287,785*	*$ 1,393,143*	*$ 1,408,049*	*$ 1,440,002*	*$ 1,483,490*	*$ 1,532,478*	*$ 1,397,757*	*$ 1,440,675*
Greenville Junior-Senior High								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*3 Yr Avg*	*3-PY Average*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	*15.06*	*10.86*	-	-	-	-	-	-
Funded ADA for NSS	*33.25*	*21.64*	-	-	-	-	-	-
Funded NSS Allowance	*$ 823,011*	*$ 724,826*	$ -	$ -	$ -	$ -	$ -	$ -
Portola High								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Prior Yr*	*Current Yr*	*Prior Yr*	*3-PY Average*	*3-PY Average*	*3-PY Average*	*3-PY Average*	*3-PY Average*
CY ADA (Actual)	*142.74*	*165.30*	*150.60*	*135.58*	*129.00*	*128.18*	*126.54*	*126.54*
Funded ADA for NSS	*169.01*	*165.30*	*165.30*	*152.88*	*150.49*	*138.39*	*130.92*	*127.91*
Funded NSS Allowance	*$ 2,064,727*	*$ 2,232,969*	*$ 2,256,861*	*$ 2,303,652*	*$ 2,372,207*	*$ 2,270,434*	*$ 2,342,199*	*$ 2,227,261*
Quincy Junior-Senior High								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*3 Yr Avg*	*Current Yr*	*Prior Yr*	*Prior Yr*	*3-PY Average*	*3-PY Average*	*3-PY Average*	*Current Yr*
CY ADA (Actual)	*171.76*	*196.05*	*189.36*	*170.50*	*160.42*	*162.94*	*163.78*	*163.78*
Funded ADA for NSS	*185.71*	*196.05*	*196.05*	*189.36*	*185.30*	*173.43*	*164.62*	*163.78*
Funded NSS Allowance	*$ 2,466,085*	*$ 2,672,918*	*$ 2,701,517*	*$ 2,760,895*	*$ 2,842,550*	*$ 2,934,555*	*$ 2,540,951*	*$ 2,622,884*
NSS #5								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Plumas Unified (66969) - 25/26 Budget Adoption 6/30/2025

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 11,816.11	$ 12,713.18	$ 12,829.25	$ 12,870.74	$ 13,066.14	$ 13,510.92	$ 13,910.20	$ 13,821.99
Grades 4-6	$ 10,864.42	$ 11,689.25	$ 11,796.47	$ 11,834.08	$ 12,013.23	$ 12,423.37	$ 12,789.62	$ 12,708.02
Grades 7-8	$ 11,186.71	$ 12,035.21	$ 12,145.36	$ 12,184.18	$ 12,369.43	$ 12,791.86	$ 13,169.10	$ 13,085.07
Grades 9-12	$ 13,301.44	$ 14,310.60	$ 14,442.76	$ 14,488.25	$ 14,708.23	$ 15,210.01	$ 15,659.16	$ 15,559.00
Base Grants								
Grades TK-3	$ 9,166	$ 9,919	$ 10,025	$ 10,256	$ 10,566	$ 10,927	$ 11,289	$ 11,655
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092	$ 11,459	$ 11,830
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421	$ 11,799	$ 12,181
Grades 9-12	$ 11,102	$ 12,015	$ 12,144	$ 12,423	$ 12,798	$ 13,236	$ 13,674	$ 14,117
Grade Span Adjustment								
Grades TK-3	$ 953	$ 1,032	$ 1,043	$ 1,067	$ 1,099	$ 1,136	$ 1,174	$ 1,212
Grades 9-12	$ 289	$ 312	$ 316	$ 323	$ 333	$ 344	$ 356	$ 367
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 10,119	$ 10,951	$ 11,068	$ 11,323	$ 11,665	$ 12,063	$ 12,463	$ 12,867
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092	$ 11,459	$ 11,830
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421	$ 11,799	$ 12,181
Grades 9-12	$ 11,391	$ 12,327	$ 12,460	$ 12,746	$ 13,131	$ 13,580	$ 14,030	$ 14,484
Prorated Base Grants								
Grades TK-3	$ 9,166	$ 9,919	$ 10,025	$ 10,256	$ 10,566	$ 10,927	$ 11,289	$ 11,655
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092	$ 11,459	$ 11,830
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421	$ 11,799	$ 12,181
Grades 9-12	$ 11,102	$ 12,015	$ 12,144	$ 12,423	$ 12,798	$ 13,236	$ 13,674	$ 14,117
Prorated Grade Span Adjustment								
Grades TK-3	$ 953	$ 1,032	$ 1,043	$ 1,067	$ 1,099	$ 1,136	$ 1,174	$ 1,212
Grades 9-12	$ 289	$ 312	$ 316	$ 323	$ 333	$ 344	$ 356	$ 367
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 2,024	$ 2,190	$ 2,214	$ 2,265	$ 2,333	$ 2,413	$ 2,493	$ 2,573
Grades 4-6	$ 1,861	$ 2,014	$ 2,035	$ 2,082	$ 2,145	$ 2,218	$ 2,292	$ 2,366
Grades 7-8	$ 1,916	$ 2,073	$ 2,096	$ 2,144	$ 2,209	$ 2,284	$ 2,360	$ 2,436
Grades 9-12	$ 2,278	$ 2,465	$ 2,492	$ 2,549	$ 2,626	$ 2,716	$ 2,806	$ 2,897
Actual - 1.00 ADA, Local UPP as follows:	*61.79%*	*60.99%*	*60.78%*	*58.14%*	*56.19%*	*56.18%*	*55.72%*	*37.11%*
Grades TK-3	$ 1,251	$ 1,336	$ 1,345	$ 1,317	$ 1,311	$ 1,355	$ 1,389	$ 955
Grades 4-6	$ 1,150	$ 1,228	$ 1,237	$ 1,211	$ 1,205	$ 1,246	$ 1,277	$ 878
Grades 7-8	$ 1,184	$ 1,265	$ 1,274	$ 1,246	$ 1,241	$ 1,283	$ 1,315	$ 904
Grades 9-12	$ 1,408	$ 1,504	$ 1,515	$ 1,482	$ 1,476	$ 1,526	$ 1,564	$ 1,075
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 6,577	$ 7,118	$ 7,194	$ 7,360	$ 7,582	$ 7,841	$ 8,101	$ 8,364
Grades 4-6	$ 6,048	$ 6,545	$ 6,615	$ 6,767	$ 6,971	$ 7,210	$ 7,448	$ 7,690
Grades 7-8	$ 6,227	$ 6,739	$ 6,811	$ 6,967	$ 7,178	$ 7,424	$ 7,669	$ 7,918
Grades 9-12	$ 7,404	$ 8,013	$ 8,099	$ 8,285	$ 8,535	$ 8,827	$ 9,120	$ 9,415
Actual - 1.00 ADA, Local UPP >55% as follows:	*6.7900%*	*5.9900%*	*5.7800%*	*3.1400%*	*1.1900%*	*1.1800%*	*0.7200%*	*0.0000%*
Grades TK-3	$ 447	$ 426	$ 416	$ 231	$ 90	$ 93	$ 58	$ -
Grades 4-6	$ 411	$ 392	$ 382	$ 212	$ 83	$ 85	$ 54	$ -
Grades 7-8	$ 423	$ 404	$ 394	$ 219	$ 85	$ 88	$ 55	$ -
Grades 9-12	$ 503	$ 480	$ 468	$ 260	$ 102	$ 104	$ 66	$ -