PLUMAS UNIFIED SCHOOL DISTRICT
2025-2026 as of October 31, 2025
Cash Flow Worksheet - YEAR 1

ACTUALS up to 8/30/2025														
Description	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**Accural**	**Total**
BEGINNING CASH	**$ 5,589,644**	**$ 3,879,928**	**$ 2,487,802**	**$ 8,631,400**	**$ 6,744,090**	**$ 3,341,945**	**$ 12,931,985**	**$ 10,557,380**	**$ 7,208,083**	**$ 4,836,425**	**$ 14,507,900**	**$ 11,516,138**		
RECEIPTS														
LCFF Sources														
State Aid	$ 192,812	$ 1,524,159	$ 457,777	$ 208,402	$ -	$ 76,497	$ 83,361	$ -	$ 76,497	$ -	$ -	$ -	$ (959,694)	$ 1,659,810
Property Tax	$ -	$ -	$ -	$ -	$ -	$ 12,748,562	$ 600,000	$ -	$ -	$ 13,348,561	$ -	$ -	$ -	$ 26,697,123
Miscellaneous Funds	$ -	$ (221,440)	$ (442,880)	$ (306,955)	$ (306,955)	$ (306,955)	$ (306,955)	$ (306,955)	$ (537,171)	$ (268,586)	$ (268,586)	$ (268,586)	$ (268,586)	$ (3,810,609)
Federal Revenue	$ 12,102	$ 222,109	$ 3,091	$ 90,000	$ 132,990	$ 60,000	$ 700,000	$ 150,000	$ 50,000	$ 130,000	$ 260,000	$ 198,000	$ 319,868	$ 2,328,160
Other State Revenue	$ 572,258	$ -	$ 1,170,869	$ 337,193	$ 273,000	$ 276,694	$ 292,017	$ 330,000	$ 1,750,000	$ 215,000	$ 380,000	$ 356,337	$ 344,981	$ 6,298,348
Other Local Revenue	$ 130,079	$ 218,196	$ 169,102	$ 20,000	$ 78,000	$ 67,000	$ 30,000	$ 120,000	$ 87,224	$ 175,000	$ 254,606	$ 375,993	$ -	$ 1,725,201
Interfund Transfers in	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Other Financing Sources	$ -	$ -	$ 8,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,500,000
RECEIPTS	**$ 907,251**	**$ 1,743,024**	**$ 9,857,960**	**$ 348,640**	**$ 177,035**	**$ 12,921,797**	**$ 1,398,422**	**$ 293,045**	**$ 1,426,550**	**$ 13,599,976**	**$ 626,020**	**$ 661,744**	**$ (563,431)**	**$ 43,398,034**
DISBURSEMENTS														
Certificated Salaries	$ 138,773	$ 1,106,924	$ 1,020,875	$ 1,073,938	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,013	$ 1,264,024	$ 174,316	$ 13,626,940
Classified Salaries	$ 189,683	$ 658,722	$ 558,750	$ 599,354	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 749,793	$ 69,321	$ 8,074,172
Employee Benefits	$ 472,259	$ 897,633	$ 684,879	$ 710,017	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ 799,153	$ (118,263)	$ 9,039,747
Books and Supplies	$ 73,043	$ 268,195	$ 287,173	$ 148,467	$ 370,000	$ 300,000	$ 300,000	$ 230,000	$ 250,000	$ 335,000	$ 380,000	$ 400,894	$ 130,762	$ 3,473,533
Services	$ 788,762	$ 247,567	$ 659,032	$ 341,215	$ 400,000	$ 500,000	$ 450,000	$ 500,000	$ 500,000	$ 400,000	$ 350,000	$ 108,649	$ 202,572	$ 5,447,796
Capital Outlay	$ 83,504	$ 22,000	$ 37,609		$ 250,000	$ 100,000	$ 300,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 384,040	$ 1,677,152
Other Outgo	$ 335,350	$ -	$ 59,164	$ 1,542	$ 50,000	$ 50,000	$ 150,000	$ 50,000	$ 150,000	$ 150,000	$ 50,000	$ 127,040	$ (41,284)	$ 1,131,811
Interfund Transfers Out	$ -	$ -	$ 158,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 847,973	$ -	$ 1,006,381
All Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DISBURSEMENTS	**$ 2,081,373**	**$ 3,201,040**	**$ 3,465,888**	**$ 2,874,533**	**$ 3,882,958**	**$ 3,762,958**	**$ 4,012,958**	**$ 3,692,958**	**$ 3,812,958**	**$ 3,797,958**	**$ 3,692,958**	**$ 4,397,525**	**$ 801,463**	**$ 43,477,532**
BALANCE SHEET														
Assets and Deferred Outflows														
Cash Not In Treasury	$ -	$ (1,270)	$ (2,806)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Accounts Receivable	$ 746,703	$ 17,396	$ 95,485	$ 12,905	$ 277,110	$ 613,740	$ 475,466	$ 61,036	$ 6,832	$ 22,399	$ 12,602	$ (3,439,435)		
Due From Other Funds	$ -	$ (65)	$ (300,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Stores	$ (211)	$ 8,684	$ 4,477	$ 2,398	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (8,473)		
Prepaid Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Other Current Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Lease Receivable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Deferred Outflows of Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
SUBTOTAL	$ 746,703	$ 24,745	$ (202,844)	$ 15,303	$ 277,110	$ 613,740	$ 475,466	$ 61,036	$ 6,832	$ 22,399	$ 12,602	$ (3,447,908)		
Liabilities and Deferred Inflows														
Accounts Payable	$ 1,282,296	$ (41,145)	$ 45,629	$ (623,280)	$ (26,668)	$ 182,539	$ 235,534	$ 10,420	$ (7,919)	$ 152,941	$ (62,574)	$ (2,216,752)		
Due To Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Current Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Unearned Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Deferred Inflows of Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
SUBTOTAL	$ 1,282,296	$ (41,145)	$ 45,629	$ (623,280)	$ (26,668)	$ 182,539	$ 235,534	$ 10,420	$ (7,919)	$ 152,941	$ (62,574)	$ (2,216,752)		
Nonoperating														
Suspense Clearing	$ -	$ -	$ -	$ 16,381	$ (12,332)	$ (4,049)	$ -	$ -	$ -	$ -	$ -	$ -		
BALANCE SHEET	$ (535,594)	$ 65,890	$ (248,473)	$ 638,583	$ 303,778	$ 431,201	$ 239,932	$ 50,616	$ 14,751	$ (130,542)	$ 75,176	$ (1,231,156)		
NET	$ (1,709,716)	$ (1,392,126)	$ 6,143,599	$ (1,887,310)	$ (3,402,145)	$ 9,590,040	$ (2,374,604)	$ (3,349,298)	$ (2,371,658)	$ 9,671,475	$ (2,991,762)	$ (4,966,936)		
ENDING CASH	**$ 3,879,928**	**$ 2,487,802**	**$ 8,631,400**	**$ 6,744,090**	**$ 3,341,945**	**$ 12,931,985**	**$ 10,557,380**	**$ 7,208,083**	**$ 4,836,425**	**$ 14,507,900**	**$ 11,516,138**	**$ 6,549,202**		

PLUMAS UNIFIED SCHOOL DISTRICT
2025-2026 as of September 2, 2025
Cash Flow Worksheet - YEAR 2 (2026-27)

Description	July	August	September	October	November	December	January	February	March	April	May	June	Accural	Total
BEGINNING CASH	**$ 6,549,202**	**$ 4,659,729**	**$ 2,205,211**	**$ (542,012)**	**$ (3,042,714)**	**$ (6,440,172)**	**$ 3,718,057**	**$ 1,455,227**	**$ (1,889,354)**	**$ (5,554,138)**	**$ 4,772,770**	**$ 1,564,893**		
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														
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	**$ 4,659,729**	**$ 2,205,211**	**$ (542,012)**	**$ (3,042,714)**	**$ (6,440,172)**	**$ 3,718,057**	**$ 1,455,227**	**$ (1,889,354)**	**$ (5,554,138)**	**$ 4,772,770**	**$ 1,564,893**	**$ (7,061,872)**		