

PLUMAS UNIFIED SCHOOL DISTRICT
2025-2026 Cashflow Report General Fund

Actuals through the Month of: March

		July	August	September	October	November	December	January	February	March	April	May	June				
A. BEGINNING CASH		9110	\$ 5,383,630	\$ 3,786,181	\$ 2,402,130	\$ 8,604,909	\$ 6,759,924	\$ 4,825,532	\$ 2,375,694	\$ 13,520,021	\$ 12,078,329	\$ 9,068,824	\$ 13,994,258	\$ 11,577,940			
B. RECEIPTS															Accruals	Total	Budget
LCFF/Revenue Limit Sources																	
Principal Apportionment	8010-8019	\$ 192,812	\$ 379,645	\$ 457,777	\$ 191,687	\$ -	\$ -	\$ (1,200)	\$ 153,252	\$ -	\$ 7,128		\$ 309,952		\$ 1,691,052	\$ 1,691,052	
Property Taxes	8020-8079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,962,793	\$ 689,750	\$ -	\$ 7,513,790	\$ 2,269,018	\$ 3,759,312		\$ 28,194,663	\$ 28,194,663	
Miscellaneous Funds	8080-8099	\$ -	\$ (221,440)	\$ (442,880)	\$ (295,253)	\$ -	\$ (590,506)	\$ -	\$ (295,253)	\$ (590,506)	\$ (414,011)	\$ (349,362)	\$ (576,298)		\$ (3,775,509)	\$ (3,775,509)	
SUBTOTAL - LCFF		\$ 192,812	\$ 158,205	\$ 14,897	\$ (103,566)	\$ -	\$ (590,506)	\$ 13,961,593	\$ 547,749	\$ (590,506)	\$ 7,106,907	\$ 1,919,656	\$ 3,492,966	\$ -	\$ 26,110,206	\$ 26,110,206	
All Other Receipts																	
Federal Revenue	8100-8299	\$ 12,057	\$ 222,523	\$ 3,091	\$ (12,559)	\$ 48,868	\$ 14,892	\$ 304,730	\$ 60,987	\$ (117,988)	\$ 167,016	\$ 644,799	\$ 1,578,894		\$ 2,927,311	\$ 2,927,311	
Other State Revenue	8300-8599	\$ 973,899	\$ 1,144,514	\$ 1,170,869	\$ 1,142,303	\$ 101,097	\$ 75,592	\$ 365,473	\$ 118,974	\$ 297,208	\$ 115,408	\$ 88,793	\$ 107,145		\$ 5,701,274	\$ 5,701,274	
Other Local Revenue	8600-8799	\$ 239,641	\$ 225,793	\$ 228,283	\$ 11,281	\$ 47,790	\$ 1,041,190	\$ 8,959	\$ 2,182	\$ 5,542	\$ 45,189	\$ 24,755	\$ 411,235		\$ 2,291,840	\$ 2,291,840	
Interfund Transfers In	8900-8929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ 8,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 708,333	\$ (1,416,667)	\$ 708,333		\$ 8,500,000	\$ 8,500,000	
SUBTOTAL - All Other Receipts		\$ 1,225,597	\$ 1,592,830	\$ 9,902,243	\$ 1,141,024	\$ 197,755	\$ 1,131,675	\$ 679,163	\$ 182,143	\$ 184,762	\$ 1,035,947	\$ (658,320)	\$ 2,805,608	\$ -	\$ 19,420,425	\$ 19,420,425	
TOTAL RECEIPTS		\$ 1,418,409	\$ 1,751,034	\$ 9,917,140	\$ 1,037,458	\$ 197,755	\$ 541,169	\$ 14,640,755	\$ 729,892	\$ (405,744)	\$ 8,142,853	\$ 1,261,336	\$ 6,298,574	\$ -	\$ 45,530,631	\$ 45,530,631	

C. DISBURSEMENTS															Accruals	Total	Budget
Salaries & Benefits																	
Certificated Salaries	1000-1999	\$ 138,773	\$ 1,106,924	\$ 1,020,875	\$ 1,156,531	\$ 1,092,908	\$ 1,105,115	\$ 1,112,474	\$ 1,054,161	\$ 1,057,793	\$ 1,143,048	\$ 1,163,168	\$ 1,497,989		\$ 12,649,758	\$ 12,649,758	
Classified Salaries	2000-2999	\$ 93,730	\$ 658,722	\$ 558,750	\$ 599,354	\$ 593,227	\$ 569,381	\$ 562,438	\$ 492,981	\$ 471,450	\$ 438,842	\$ 434,069	\$ 701,429		\$ 6,174,374	\$ 6,174,374	
Employee Benefits	3000-3999	\$ 477,494	\$ 897,633	\$ 684,879	\$ 738,847	\$ 709,363	\$ 704,378	\$ 702,992	\$ 661,590	\$ 651,131	\$ 540,585	\$ 539,657	\$ 967,334		\$ 8,275,881	\$ 8,275,881	
SUBTOTAL - Salaries & Benefits		\$ 709,997	\$ 2,663,279	\$ 2,264,504	\$ 2,494,732	\$ 2,395,497	\$ 2,378,874	\$ 2,377,904	\$ 2,208,732	\$ 2,180,374	\$ 2,122,474	\$ 2,136,894	\$ 3,166,752	\$ -	\$ 27,100,012	\$ 27,100,012	
Non-Personnel																	
Books and Supplies	4000-4999	\$ 73,043	\$ 268,195	\$ 287,173	\$ 144,973	\$ 76,168	\$ 148,323	\$ 59,825	\$ 48,808	\$ 60,692	\$ 479,545	\$ 760,939	\$ 845,273		\$ 3,252,956	\$ 3,252,956	
Services	5000-5999	\$ 788,355	\$ 247,502	\$ 659,032	\$ 355,510	\$ 213,509	\$ 393,128	\$ 434,874	\$ 360,573	\$ 427,974	\$ 518,037	\$ 462,424	\$ 2,250,414		\$ 7,111,331	\$ 7,111,331	
Capital Outlay	6000-6999	\$ 83,504	\$ 22,000	\$ 37,609	\$ -	\$ 23,509	\$ -	\$ -	\$ -	\$ -	\$ 107,848	\$ 327,316	\$ 269,122		\$ 870,906	\$ 870,906	
Other Outgo	7000-7499	\$ 335,350	\$ -	\$ 59,164	\$ 1,542	\$ -	\$ 155,406	\$ 183,028	\$ 1,542	\$ -	\$ (9,995)	\$ (9,919)		\$ 716,118	\$ 716,117		
Interfund Transfers Out	7600-7629	\$ -	\$ -	\$ 158,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,522		\$ 1,398,930	\$ 1,398,930	
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		
SUBTOTAL - Non-Personnel		\$ 1,280,252	\$ 537,696	\$ 1,201,384	\$ 502,025	\$ 313,185	\$ 696,856	\$ 677,727	\$ 410,922	\$ 488,666	\$ 1,095,435	\$ 1,540,760	\$ 4,605,331	\$ -	\$ 13,350,240	\$ 13,350,240	
TOTAL DISBURSEMENTS		\$ 1,990,249	\$ 3,200,975	\$ 3,465,888	\$ 2,996,757	\$ 2,708,683	\$ 3,075,730	\$ 3,055,630	\$ 2,619,654	\$ 2,669,040	\$ 3,217,908	\$ 3,677,655	\$ 7,772,083	\$ -	\$ 40,450,253	\$ 40,450,253	

D. BALANCE SHEET ITEMS		Beginning Bal													Ending Balance	Total
Assets and Deferred Outflows - (increases)/decreases																
Cash Not in Treasury	9111-9199	\$ (17,988)	\$ -	\$ (1,270)	\$ (2,806)	\$ (300)	\$ (185)	\$ (250)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (22,799)	\$ (22,799)
Accounts Receivable	9200-9299	\$ (4,267,088)	\$ 591,932	\$ 17,396	\$ 95,485	\$ 41,667	\$ 503,461	\$ -	\$ 41,198	\$ (1,733)	\$ -	\$ -	\$ -	\$ -	\$ (2,977,682)	\$ (2,977,682)
Due From Other Funds	9310	\$ (1,477)	\$ (196)	\$ (65)	\$ (300,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (301,738)	\$ (301,738)
Stores	9320	\$ (357,010)	\$ (211)	\$ 8,684	\$ 4,477	\$ 2,398	\$ (7,336)	\$ 4,868	\$ (6,715)	\$ 1,884	\$ 2,431	\$ -	\$ -	\$ -	\$ (346,530)	\$ (346,530)
Prepaid Expenditures	9330	\$ (2,706)	\$ 2,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects														\$ -	\$ -	\$ -
SUBTOTAL - Assets		\$ (4,646,268)	\$ 594,231	\$ 24,745	\$ (202,844)	\$ 43,765	\$ 495,940	\$ 4,618	\$ (6,715)	\$ 43,082	\$ 698	\$ -	\$ -	\$ -	\$ (3,648,750)	\$ (3,648,750)
Liabilities and Deferred Inflows - increases/(decreases)																
Accounts Payable	9500-9599	\$ 2,494,225	\$ (1,218,244)	\$ 41,145	\$ (45,629)	\$ 70,548	\$ 80,597	\$ 80,105	\$ (434,083)	\$ 404,989	\$ 64,581	\$ 490	\$ -	\$ -	\$ 1,538,724	\$ 1,538,724
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ 401,596	\$ (401,596)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects														\$ -	\$ -	\$ -
SUBTOTAL - Liabilities		\$ 2,895,821	\$ (1,619,840)	\$ 41,145	\$ (45,629)	\$ 70,548	\$ 80,597	\$ 80,105	\$ (434,083)	\$ 404,989	\$ 64,581	\$ 490	\$ -	\$ -	\$ 1,538,724	\$ 1,538,724
Non-Operating																
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		\$ (1,750,447)	\$ (1,025,609)	\$ 65,890	\$ (248,473)	\$ 114,313	\$ 576,537	\$ 84,723	\$ (440,798)	\$ 448,070	\$ 65,280	\$ 490	\$ -	\$ -	\$ (2,110,025)	\$ (2,110,025)

E. NET INCREASE/DECREASE (B - C + D)	\$ (1,597,449)	\$ (1,384,051)	\$ 6,202,779	\$ (1,844,985)	\$ (1,934,392)	\$ (2,449,838)	\$ 11,144,327	\$ (1,441,692)	\$ (3,009,505)	\$ 4,925,435	\$ (2,416,319)	\$ (1,473,509)	\$ (2,110,025)	\$ 2,970,353	\$ 5,080,378
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F. ENDING CASH (A + E)	\$ 3,786,181	\$ 2,402,130	\$ 8,604,909	\$ 6,759,924	\$ 4,825,532	\$ 2,375,694	\$ 13,520,021	\$ 12,078,329	\$ 9,068,824	\$ 13,994,258	\$ 11,577,940	\$ 10,104,430	\$ 8,353,983
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