

BUDGET REPORT
Pathways Adult Education - Warner
CDS #: 37-75416-0139451
Warner USD
San Diego County
Charter #: 2052
BUDGETING PERIOD: 2022-23

Description	Object Code	2021-22 Estimated Actuals			2022 - 2023 July 1 Budget Report			2023 - 2024 July 1 Projected Budget			2024 - 2025 July 1 Projected Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES													
1. Revenue Limit Sources													
Local Control Funding Formula Revenue	8011	737,427		737,427	971,751	-	971,751	1,000,904	-	1,000,904	1,030,931	-	1,030,931
Charter Schools Gen. Purpose Entitlement - State Aid	8015			-	-	-	-	-	-	-	-	-	-
Education Protection Act Funding	8012	12,000		12,000	15,000	-	15,000	15,450	-	15,450	15,914	-	15,914
State Aid - Prior Years	8015-001			-	-	-	-	-	-	-	-	-	-
Tax Relief Subventions (for rev. limit funded schools)	8020-8039			-	-	-	-	-	-	-	-	-	-
County and District Taxes (for rev. limit funded schools)	8040-8079			-	-	-	-	-	-	-	-	-	-
Miscellaneous Funds (for rev. limit funded schools)	8080-8089			-	-	-	-	-	-	-	-	-	-
Revenue Limit Transfers (for rev. limit funded schools):													
PERS Reduction Transfer	8092			-	-	-	-	-	-	-	-	-	-
Charter Schools Funding in lieu of Property Taxes	8096	41,672		41,672	48,424	-	48,424	49,877	-	49,877	51,373	-	51,373
Other Revenue Limit Transfers	8091, 8097			-	-	-	-	-	-	-	-	-	-
Total, Revenue Limit Sources		791,099	-	791,099	1,035,175	-	1,035,175	1,066,230	-	1,066,230	1,098,217	-	1,098,217
2. Federal Revenues													
No Child Left Behind	8290		22,583	22,583	-	-	-	-	-	-	-	-	-
Special Education - Federal	8181, 8182		589	589		8,502	8,502		8,757	8,757		9,020	9,020
Child Nutrition - Federal	8220			-			-			-			-
Other Federal Revenues	8110, 8260-8299		245,908	245,908		275,508	275,508		321,078	321,078		330,711	330,711
Total, Federal Revenues		-	269,080	269,080	-	284,010	284,010	-	329,835	329,835	-	339,731	339,731
3. Other State Revenues													
Common Core Funding	8590			-	-	-	-	-	-	-	-	-	-
Special Education - State	StateRevSE		14,048	14,048		48,492	48,492		49,947	49,947		51,445	51,445
All Other State Revenues- (Lottery & EIA/EL/FRM Supplement)	StateRevAO	11,639	162,569	174,208	14,724	180,797	195,521	15,166	186,221	201,386	15,621	191,807	207,428
Total, Other State Revenues		11,639	176,617	188,256	14,724	229,289	244,013	15,166	236,168	251,333	15,621	243,253	258,873
4. Other Local Revenues													
All Other Local Revenues	LocalRevAO	227,736	-	227,736	500	-	500	515	-	515	530	-	530
Total, Local Revenues		227,736	-	227,736	500	-	500	515	-	515	530	-	530
5. TOTAL REVENUES		1,030,474	445,697	1,476,171	1,050,399	513,299	1,563,698	1,081,911	566,003	1,647,914	1,114,368	582,983	1,697,351

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		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		B. EXPENDITURES											
1. Certificated Salaries													
Teachers' Salaries	1100	208,846	84,000	292,846	221,814	90,600	312,414	232,905	95,130	328,035	244,550	99,887	344,436
Certificated Pupil Support Salaries	1200			-		70,444	70,444	-	73,966	73,966	-	77,665	77,665
Certificated Supervisors' and Administrators' Salaries	1300	92,400		92,400	205,961		205,961	216,259	-	216,259	227,072	-	227,072
Other Certificated Salaries	1900			-	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		301,246	84,000	385,246	427,775	161,044	588,819	449,164	169,096	618,260	471,622	177,551	649,173
2. Non-certificated Salaries													
Instructional Aides' Salaries	2100	16,919	7,251	24,170	30,601	12,499	43,100	32,131	13,124	45,255	33,738	13,780	47,518
Non-certificated Support Salaries	2200			-			-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300			-			-	-	-	-	-	-	-
Clerical and Office Salaries	2400	55,645		55,645	153,714		153,714	161,400		161,400	169,470		169,470
Other Non-certificated Salaries	2900			-			-			-			-
Total, Non-certificated Salaries		72,564	7,251	79,815	184,315	12,499	196,814	193,531	13,124	206,655	203,207	13,780	216,987
3. Employee Benefits													
STRS	3101-3102			-	-	-	-	-	-	-	-	-	-
PERS	3201-3202			-	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	16,377	9,618	25,995	29,237	11,942	41,179	30,991	12,658	43,650	31,921	13,038	44,959
Health and Welfare Benefits	3401-3402	89,262	24,938	114,200	118,939	48,581	167,520	126,076	51,496	177,571	129,858	53,041	182,898
Unemployment Insurance	3501-3502	12,513		12,513	16,968	6,931	23,899	17,986	7,347	25,333	18,526	7,567	26,093
Workers' Compensation Insurance	3601-3602	5,782		5,782	4,310	1,761	6,071	4,569	1,866	6,435	4,706	1,922	6,628
OPEB, Allocated	3701-3702			-	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752			-	-	-	-	-	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802			-	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	9		9	25,319	10,342	35,661	26,838	10,962	37,801	27,644	11,291	38,935
Total, Employee Benefits		123,943	34,556	158,499	194,774	79,556	274,330	206,461	84,329	290,790	212,655	86,859	299,513
4. Books and Supplies													
Approved Textbooks and Core Curricula Materials	4100	10,000		10,000	9,107	3,720	12,827	9,563	3,906	13,468	9,849	4,023	13,872
Books and Other Reference Materials	4200			-	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	3,763	1,537	5,300	500		500	525		525	541		541
Noncapitalized Equipment	4400	5,000		5,000	14,200	5,800	20,000	14,910	6,090	21,000	15,357	6,273	21,630
Food	4700			-	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		18,763	1,537	20,300	23,807	9,520	33,327	24,998	9,996	34,993	25,747	10,296	36,043
5. Services and Other Operating Expenditures													
Subagreements for Services	5100	46,532	19,006	65,538	28,755	11,745	40,500	30,193	12,332	42,525	31,099	12,702	43,801
Travel and Conferences	5200			-	29,000		29,000	30,450		30,450	31,364		31,364
Dues and Memberships	5300	7,000		7,000	10,000		10,000	10,500		10,500	10,815		10,815
Insurance	5400	29,344		29,344	20,000		20,000	21,000		21,000	21,630		21,630
Operations and Housekeeping Services	5500			-			-			-			-
Rentals, Leases, Repairs, and Noncap. Improvements	5600			-	300		300	315		315	324		324
Professional/Consulting Services and Operating Expend.	5800	156,882	64,078	220,960	118,613	63,869	182,482	124,544	67,062	191,606	128,280	69,074	197,354
Communications	5900	800		800	9,500		9,500	9,975		9,975	10,274		10,274
Total, Services and Other Operating Expenditures		240,558	83,084	323,642	216,168	75,614	291,782	226,977	79,394	306,371	233,786	81,776	315,562

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		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified acc													
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense (for full accrual only)	6900	-	-	-	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-	-	-	-
7. Other Outgo													
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Costs	7350	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:													
Interest	7438	16,578	-	16,578	1,172	-	1,172	1,172	-	1,172	1,231	-	1,231
Principal	7439	-	-	-	-	-	-	-	-	-	-	-	-
Total, Other Outgo		16,578	-	16,578	1,172	-	1,172	1,172	-	1,172	1,231	-	1,231
8. TOTAL EXPENDITURES		773,651	210,429	984,080	1,048,012	338,232	1,386,244	1,102,301	355,939	1,458,241	1,148,248	370,262	1,518,510
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		256,823	235,269	492,091	2,387	175,067	177,454	(20,391)	210,064	189,673	(33,880)	212,721	178,841
D. OTHER FINANCING SOURCES / USES													
1. Other Sources	8930-8979			-	-	-	-			-			-
2. Less: Other Uses	7630-7699			-	-	-	-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-			-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		256,823	235,269	492,091	2,387	175,067	177,454	(20,391)	210,064	189,673	(33,880)	212,721	178,841
F. FUND BALANCE, RESERVES													
1. Beginning Fund Balance													
a As of July 1	9791	(87,585)	-	(87,585)	404,506	-	404,506	581,960	-	581,960	771,633	-	771,633
b Adjustments to Beginning Balance	9793, 9795			-			-			-			-
c Adjusted Beginning Balance		(87,585)	-	(87,585)	404,506	-	404,506	581,960	-	581,960	771,633	-	771,633
2. Ending Fund Balance, June 30 (E + F.1.c.)		169,237	235,269	404,506	406,893	175,067	581,960	561,569	210,064	771,633	737,753	212,721	950,474
Components of Ending Fund Balance (Optional):													
Reserve for Revolving Cash (equals object 9130)	9711			-			-			-			-
Reserve for Stores (equals object 9320)	9712			-			-			-			-
Reserve for Prepaid Expenditures (equals object 9330)	9713			-			-			-			-
Reserve for All Others	9719			-			-			-			-
General Reserve	9730			-			-			-			-
Legally Restricted Balance	9740			-			-			-			-
Designated for Economic Uncertainties	9770	169,237		169,237	406,893		406,893	561,569		561,569	737,753		737,753
Other Designations	9775, 9780			-			-			-			-
Undesignated / Unappropriated Amount	9790	169,237	-	169,237	406,893	-	406,893	561,569	-	561,569	737,753	-	737,753

Fiscal Update - Prelim Budget 2022-23

Pathways Academy Adult Education 2022-23 Prelim Budget				
P2 ADA (projected)	60	75	15	25.0%
Revenues	Second Interim 2021-22	Prelim Budget 2022-23	Change	% Change
LCFF - State Aid	791,099	1,035,175	244,076	30.9%
Federal Revenues	269,080	284,010	14,930	5.5%
Other State Revenues	188,256	244,013	55,757	29.6%
Other Local Revenues	227,736	500	(227,236)	-99.8%
Total Revenues	1,476,171	1,563,698	87,527	5.9%
Expenditures				
Certificated Salaries	385,246	588,819	203,573	52.8%
Classified Salaries	79,815	196,814	116,999	146.6%
Employee Benefits	158,499	274,330	115,831	73.1%
Books/Supplies/Equip	20,300	33,327	13,027	64.2%
Services/Operations	323,642	291,782	(31,860)	-9.8%
Capital Outlay	-	-	-	0.0%
Other Outgo	16,578	1,172	(15,406)	-92.9%
Total Expenditures	984,080	1,386,244	402,164	40.9%
Net Revenues	492,091	177,454	(314,637)	
Beginning Balance July 1 (projected)	\$ (87,585)	\$ 404,506		
Ending Balance June 30 (projected)	404,506	581,960		
Ending Balance as % of Outgo (Reserves)	41.11%	41.98%		

Fiscal Update - Prelim Budget 2022-23

MULTI-YEAR PROJECTION and ASSUMPTIONS

	2022-23	2023-24	2024-25	
Description	Year 1	Year 2	Year 3	
P2 ADA	75	79	83	5% growth in years 2 & 3
Revenues				
LCFF General Purpose Block Grant	971,751	1,000,904	1,030,931	Update from LCFF Calculator
LCFF Education Protection Account	15,000	15,450	15,914	Update from LCFF Calculator
LCFF In-Lieu-Of Property Taxes	48,424	49,877	51,373	Using In-Lieu provided by Authorizer
Federal Revenue	284,010	329,835	339,731	Assumes for growth; ESSER III will spread to yrs 2 & 3
Other State Revenue	244,013	251,333	258,873	Assumes for growth; Less one time Sped funds in yrs 2 & 3
Other Local Revenue	500	515	530	Less one time CSI/ED Collective funds in yrs 2 & 3
TOTAL REVENUES	1,563,698	1,647,914	1,697,351	
Expenditures				
TTL Certificated Salaries	588,819	618,260	649,173	Assumes for growth + 3% average step/COLA increase, reducing by attrition
TTL Classified Salaries	196,814	206,655	216,987	Assumes for growth + 3% average step/COLA increase, reducing by attrition
TTL Benefits	274,330	290,790	299,513	Assumes growth (Primarily Healthcare)
TTL Books/Supplies/Materials	33,327	34,993	36,043	5% average increase plus growth
TTL Services/Operations	291,782	306,371	315,562	5% average increase; Includes Oversight
TTL Capital Outlay	-	-	-	
TTL Other Outgo	1,172	1,172	1,231	All CAM loans paid off by June 30, 2022
TOTAL EXPENDITURES	1,386,244	1,458,241	1,518,510	
Net Revenues	177,454	189,673	178,842	
Beginning Balance July 1	404,506	581,960	771,633	
Plus/Minus Net Revenues				
Ending Balance June 30	581,960	771,633	950,475	
Ending Balance as % of Outgo	41.98%	52.92%	62.59%	

Fiscal Update - Prelim Budget 2022-23

Description	2022-23 Prelim Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		165,922	98,894	78,418	91,817	113,572	123,221	136,620	158,375	187,517	211,328	231,390	251,451	290,550	165,922
CASH INFLOWS															
REVENUES															
General Purpose Block Grant	971,751	48,588	48,588	78,712	78,712	78,712	78,712	78,712	96,203	96,203	96,203	96,203	96,203	-	971,751
Education Protection Account	15,000	-	-	3,750	-	-	3,750	-	-	3,750	-	-	3,750	-	15,000
In-Lieu-Of Property Taxes	48,424	-	-	-	12,106	-	-	12,106	12,106	3,027	3,027	3,027	3,027	-	48,424
Federal Revenues	284,010	23,668	23,668	23,668	23,668	23,668	23,668	23,668	23,668	23,668	23,668	23,668	23,668	-	284,010
Other State Revenues	244,013	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334	20,334	-	244,013
Other Local Revenues	500	42	42	42	42	42	42	42	42	42	42	42	42	-	500
TTL REVENUES	1,563,698	92,631	92,631	126,505	134,861	122,755	126,505	134,861	152,353	147,023	143,273	143,273	147,023	-	1,563,698
EXPENDITURES															
All Certificated Salaries	588,819	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	-	588,819
All Classified Salaries	196,814	12,810	12,810	12,810	12,810	12,810	12,810	12,810	21,430	21,430	21,430	21,430	10,715	10,715	196,814
All Benefits	274,330	22,861	22,861	22,861	22,861	22,861	22,861	22,861	22,861	22,861	22,861	22,861	18,289	4,572	274,330
All Materials & Supplies	33,327	875	875	875	875	875	875	875	5,440	5,440	5,440	5,440	5,440	-	33,327
All Services and Operations	291,782	24,315	24,315	24,315	24,315	24,315	24,315	24,315	24,315	24,315	24,315	24,315	24,315	-	291,782
All Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Outgo	1,172	98	98	98	98	98	98	98	98	98	98	98	98	-	1,172
TTL EXPENSES	1,386,244	110,026	110,026	110,026	110,026	110,026	110,026	110,026	123,212	123,212	123,212	123,212	107,925	15,287	1,386,244
OTHER CASH INFLOWS/OUTFLOWS															
Accounts Receivable (net change)		5,000													5,000
Accounts Payable (net change)		(54,633)													(54,633)
Intercompany Payables/Receivables															0
Revolving Loan Fund Repayment			(3,080)	(3,080)	(3,080)	(3,080)	(3,080)	(3,080)							(18,480)
Other Cash Inflows/Outflows															0
TTL OTHER INFLOWS/OUTFLOWS		(49,633)	(3,080)	(3,080)	(3,080)	(3,080)	(3,080)	(3,080)	0	0	0	0	0	0	(68,113)
ENDING CASH BALANCE		98,894	78,418	91,817	113,572	123,221	136,620	158,375	187,517	211,328	231,390	251,451	290,550	275,263	
Days Cash on Hand		26	21	24	30	32	36	42	49	56	61	66	77	72	