CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM Reporting Period:

Charter School Name: Pathways Academy Charter - Adult (continued)

CDS #: 37-75416-0139451

Charter Approving Entity: Warmer Unified

County: San Diego

Charter #: 2052

Fiscal Year: 22-23

This charter school uses the following basis of accounting:

Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

			pted Budget - J			Actuals thru 10/3			irst Interim - Oct 3	
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES										
LCFF Sources State Aid - Current Year	8011	971,751.00		971,751.00	272,608.00		272,608.00	1,390,038.95		1,390,038.
Education Protection Account State Aid - Current Year	8012	15,000.00		15,000.00	3,445.00		3,445.00	20,000.00		20,000.
State Aid - Prior Years	8019	10,000.00		10,000.00	5,445.00		3,443.00	20,000.00		20,000.
Transfers to Charter Schools in Lieu of Property Taxes	8096	48,424.00		48,424.00	48,997.00		48,997.00	67,277.00		67,277.
Other LCFF Transfers	8091, 8097			-			-		***************************************	-
Total, LCFFSources		1,035,175.00	-	1,035,175.00	325,050.00	-	325,050.00	1,477,315.95	-	1,477,315.
2. Federal Revenues										
Every Student Succeeds Act (Title I - V) Special Education - Federal	8290 8181, 8182		8,502.18	8,502.18			-		13,900.00	42.000
Special Education - Federal Child Nutrition - Federal	8181, 8182		8,502.18	8,502.18			· ·		13,900.00	13,900
Donated Food Commodities	8221									
Other Federal Revenues	8110, 8260-8299		275,508.00	275,508.00			-			
Total, Federal Revenues		-	284,010.18	284,010.18		-		-	13,900.00	13,900
3. Other State Revenues										
Special Education - State	StateRevSE		48,492.00	48,492.00		9,754.00	9,754.00		75,440.00	75,440
All Other State Revenues	StateRevAO	14,723.91	180,796.94	195,520.85				22,437.29	11,682.71	34,120
Total, Other State Revenues		14,723.91	229,288.94	244,012.85	-	9,754.00	9,754.00	22,437.29	87,122.71	109,560
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	500.00		500.00	302.00		302.00	635.52		635
Total, Local Revenues	LocaliteVAU	500.00		500.00	302.00	-	302.00	635.52	-	635
,		230.00		300.00	202.00		302.00	200.02		
5. TOTAL REVENUES		1,050,398.91	513,299.12	1,563,698.03	325,352.00	9,754.00	335,106.00	1,500,388.76	101,022.71	1,601,411
EXPENDITURES										
Certificated Salaries Contificated Tarabarat Salaries	4400	204 040 07	00.000.00	312.414.00	99.851.80	7.050.00	407 440 65	220 740 /2	24 774 00	200 400
Certificated Teachers' Salaries Certificated Pupil Support Salaries	1100 1200	221,813.94	90,600.06 70,444.00	312,414.00 70,444.00		7,258.20 24,957.30	107,110.00 38,934.00	338,716.40	21,774.60	360,491
Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries	1200	205,961.00	10,444.00	70,444.00 205,961.00	13,976.70 51,507.00	24,957.30	38,934.00 51,507.00	46,760.08 154,520.88	74,871.91	121,631 154,520
Other Certificated Salaries	1900	200,301.00		200,001.00	31,307.00		31,307.00	104,020.00		104,020
Total, Certificated Salaries	1000	427,774.94	161,044.06	588,819.00	165,335.50	32,215.50	197,551.00	539,997.36	96,646.51	636,643
		,	,		,	02,210100	,	000,000	00,010.01	
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	30,601.00	12,499.00	43,100.00	14,843.00		14,843.00	38,842.10		38,842
Non-certificated Support Salaries	2200			_	28,523.00		28,523.00	84,316.52		84,316
Non-certificated Supervisors' and Administrators' Sal.	2300		-	-			-			
Clerical and Office Salaries	2400	153,714.00	-	153,714.00	22,825.00		22,825.00	70,287.74		70,287
Other Non-certificated Salaries	2900			-						
Total, Non-certificated Salaries		184,315.00	12,499.00	196,814.00	66,191.00	-	66,191.00	193,446.36	-	193,446.
3. Employee Benefits										
STRS	3101-3102				15,826.00	_	15,826.00	0.12		0.
PERS	3201-3202			-	10,020.00			0.12		
OASDI / Medicare / Alternative	3301-3302	29,237.09	11,941.91	41,179.00	12,763.69	485.31	13,249.00	56,701.40	1,423.43	58,124
Health and Welfare Benefits	3401-3402	118,939.20	48,580.80	167,520.00	11,833.00		11,833.00	56,372.46	7,428.25	63,800
Unemployment Insurance	3501-3502	16,968.29	6,930.71	23,899.00	699.54	447.46	1,147.00	25,407.62	3,347.99	28,755
Workers' Compensation Insurance	3601-3602	4,310.41	1,760.59	6,071.00	7,772.38	364.62	8,137.00	30,322.28	3,995.60	34,317
OPEB, Allocated	3701-3702			-						
OPEB, Active Employees	3751-3752									
Other Employee Benefits	3901-3902	25,319.31	10,341.69	35,661.00	919.00	4.007.00	919.00	3,131.31	412.61	3,543
Total, Employee Benefits		194,774.30	79,555.70	274,330.00	49,813.61	1,297.39	51,111.00	171,935.19	16,607.88	188,543
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	9,107.17	3,719.83	12,827.00						
Books and Other Reference Materials	4200		-,	-						
Materials and Supplies	4300	500.00		500.00	27,443.00		27,443.00	39,847.48	4,740.00	44,587
Noncapitalized Equipment	4400	14,200.00	5,800.00	20,000.00	7,249.00		7,249.00	20,000.09		20,000
Food	4700			-			-			
Total, Books and Supplies		23,807.17	9,519.83	33,327.00	34,692.00	-	34,692.00	59,847.57	4,740.00	64,587
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5. Services and Other Operating Expenditures		00:	44 1	40				00 / -	I	
Subagreements for Services Travel and Conferences	5100	28,755.00	11,745.00	40,500.00	3,900.00		3,900.00	28,900.00	5,000.33	33,900
Travel and Conferences Dues and Memberships	5200 5300	29,000.00 10.000.00		29,000.00 10,000.00	4,612.00 2,793.00		4,612.00 2,793.00	29,850.00 3,779.17		29,850 3,779
Dues and Memberships Insurance	5400	20,000.00		20,000.00	2,793.00 3,110.00		3,110.00	21,000.10		21,000
Operations and Housekeeping Services	5500	20,000.00		20,000.00	3,110.00		3,110.00	21,000.10		21,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600	300.00		300.00			-			
Transfers of Direct Costs	5700-5799			-			-	21,972.01	(21,972.01)	
	5800	118,613.30	63,868.70	182,482.00	58,435.00		58,435.00	192,530.01		192,530
Professional/Consulting Services and Operating Expend.	3600	9,500.00	-	9,500.00	3,065.00		3,065.00	10,131.00		10,131
Professional/Consulting Services and Operating Expend. Communications	5900		75,613.70	291,782.00	75,915.00	-	75,915.00	308,162.29	(16,971.68)	291,190
Professional/Consulting Services and Operating Expend.		216,168.30	-71							
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures	5900		.,							
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accruel basis only)	5900								-	
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accruel basis only) Land and Land Improvements	5900						-			
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings	5900			-			-			
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major	6100-6170 6200			-			-			
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 8100-8170, 8200-8500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries	6100-6170 6200 6300									
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment	6100-6170 6200 6300 6400			-			-			
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries	6100-6170 6200 6300			-			-			
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement	6100-6170 6200 6300 6400 6500		-	-	_					
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only)	6100-6170 6200 6300 6400 6500		-	-	_	-		-	-	
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense for accrual basis only) Total, Capital Outlay 7. Other Outgo	6100-6170 6200 6300 6400 6500 6900		-	-	-	-		-	-	
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools	6100-6170 6200 6300 6400 6500 6900		-	-					-	
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo	6100-6170 6200 6300 6400 6500 6900		-	-	•	-		-	-	

Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-						-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-						-
All Other Transfers	7281-7299			-			-			-
Transfers of Indirect Costs	7300-7399			-			-			-
Debt Service:										
Interest	7438	1,172.00		1,172.00	925.00		925.00	1,172.00		1,172.00
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		1,172.00	-	1,172.00	925.00		925.00	1,172.00	-	1,172.00
						'				
8. TOTAL EXPENDITURES		1.048.011.71	338.232.29	1.386.244.00	392.872.11	33.512.89	426.385.00	1.274.560.77	101.022.71	1.375.583.48
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C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.										
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2.387.20	175.066.83	177.454.03	(67,520.11)	(23.758.89)	(91,279,00)	225,827.99	0.00	225,827.99
DEL CITE CHIEFUT INVINCENCE CONTROL COLO (AC DO)		2,007.20	170,000.00	111,101.00	(07,020.11)	(20,700.00)	(01,210.00)	220,027.00	0.00	220,027.00
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-						
2. Less: Other Uses	7630-7699									
Contributions Between Unrestricted and Restricted Accounts	7030-7033			-			-			-
	2000 2000									
(must net to zero)	8980-8999			-						-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,387.20	175,066.83	177,454.03	(67,520.11)	(23,758.89)	(91,279.00)	225,827.99	0.00	225,827.99
F. FUND BALANCE, RESERVES										
Beginning Fund Balance									-	
a. As of July 1	9791	404,506.00		404,506.00	51,684.86		51,684.86	51,684.86		51,684.86
b. Adjustments to Beginning Balance	9793, 9795			-	(7,654.86)		(7,654.86)	(7,654.86)		(7,654.86)
c. Adjusted Beginning Balance		404,506.00	-	404,506.00	44,030.00	-	44,030.00	44,030.00	-	44,030.00
Ending Fund Balance, June 30 (E + F.1.c.)		406,893.20	175,066.83	581,960.03	(23,490.11)	(23,758.89)	(47,249.00)	269,857.99	0.00	269,857.99
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-						-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-						-
All Others	9719			-			-			-
b Restricted	9740			-		(23,758.89)	(23,758.89)			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e Unassigned/Unappropriated										
Reserve for Economic Uncertainities	9789	406.893.20		406.893.20	68.779.17		68,779,17	68.779.17		68.779.17
Unassigned/Unappropriated Amount	9790	,000.20		.23,000.20	,//0.1/		23,110.11			
Chassighed Onappropriated Amount	3130			-			-			-

CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM Reporting Period:

Charter School Name: Pathways Academy Charter - Adu (continued)
CDS #: 37-75416-0139451
Charter Approving Entity: Warner Unifiled
County: San Diego
Charter #: 2052
Fiscal Year: 22-23

					1st Interim vs. A Increase, (I	
		7/1 Adopted	Actuals thru	1st Interim	\$ Difference	% Change
Description	Object Code	Budget (X)	10/31 (Y)	Budget (Z)	(Z) vs. (X)	(Z) vs. (X)
REVENUES 1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	971,751.00	272,608.00	1,390,038.95	418,287.95	43.04%
Education Protection Account State Aid - Current Year	8012	15.000.00	3.445.00	20,000.00	5,000.00	33.33%
State Aid - Prior Years	8019	10,000.00	-	20,000.00		00.007
Transfers to Charter Schools Funding in Lieu of Property Taxes		48,424.00	48.997.00	67,277.00	18,853.00	38.93%
Other LCFF Transfers	8091, 8097		40,007.00	-	-	00.007
Total, LCFF Sources	0001,0001	1,035,175.00	325,050.00	1,477,315.95	442,140.95	42.719
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	8,502.18	-	13,900.00	5,397.82	63.499
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	275,508.00	-	-	(275,508.00)	(100%
Total, Federal Revenues		284,010.18	-	13,900.00	(270,110.18)	-95.119
3. Other State Revenues						
Special Education - State	StateRevSE	48,492.00	9,754.00	75,440.00	26,948.00	55.579
All Other State Revenues	StateRevAO	195,520.85	-	34,120.00	(161,400.85)	-82.55°
Total, Other State Revenues		244,012.85	9,754.00	109,560.00	(134,452.85)	-55.10°
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	500.00	302.00	635.52	135.52	27.109
Total, Local Revenues		500.00	302.00	635.52	135.52	27.10
5. TOTAL REVENUES		1,563,698.03	335,106.00	1,601,411.47	37,713.44	2.419
EXPENDITURES						
Certificated Salaries						
Certificated Teachers' Salaries	1100	312,414.00	107,110.00	360,491.00	48,077.00	15.39
Certificated Pupil Support Salaries	1200	70,444.00	38,934.00	121,631.99	51,187.99	72.66
Certificated Supervisors' and Administrators' Salaries	1300	205,961.00	51,507.00	154,520.88	(51,440.12)	-24.98
Other Certificated Salaries	1900	-		-	- (,,	
Total. Certificated Salaries		588,819.00	197.551.00	636,643.87	47,824.87	8.12
,		000,010100	,		,	
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	43,100.00	14,843.00	38,842.10	(4,257.90)	-9.889
Non-certificated Support Salaries	2200	-	28,523.00	84,316.52	84,316.52	Ne
Non-certificated Supervisors' and Administrators' Sal.	2300	_	20,020.00		01,010.02	
Clerical and Office Salaries	2400	153,714.00	22,825.00	70,287.74	(83,426.26)	-54.27
Other Non-certificated Salaries	2900	-	-		(00, 120.20)	01.27
Total, Non-certificated Salaries	2000	196,814.00	66,191.00	193,446.36	(3,367.64)	-1.71
Total, Non-continuated Galaries		130,014.00	00,101.00	150,440.00	(0,007.04)	-1.71
3. Employee Benefits						
STRS	3101-3102	-	15,826.00	0.12	0.12	Ne
PERS	3201-3202	-	13,020.00	0.12	0.12	IVC
OASDI / Medicare / Alternative	3301-3302	41,179.00	13,249.00	58,124.83	16,945.83	41.15
Health and Welfare Benefits	3401-3402	167,520.00	11,833.00	63,800.71		-61.91
Unemployment Insurance	3501-3502	23,899.00	1,147.00	28,755.61	(103,719.29) 4,856.61	20.32
Workers' Compensation Insurance	3601-3602	6.071.00	8,137.00	34,317.88	28.246.88	465.28
•		0,071.00	0,137.00	34,317.00	20,240.00	400.20
OPEB, Allocated	3701-3702	-		-	-	
OPEB, Active Employees	3751-3752				-	
Other Employee Benefits	3901-3902	35,661.00	919.00	3,543.92	(32,117.08)	-90.06
Total, Employee Benefits		274,330.00	51,111.00	188,543.07	(85,786.93)	-31.27
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	12,827.00	-	-	(12,827.00)	(100%
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	500.00	27,443.00	44,587.48	44,087.48	8817.50
Noncapitalized Equipment	4400	20,000.00	7,249.00	20,000.09	0.09	0.00
Food	4700	-	-	-	-	
Total, Books and Supplies		33,327.00	34,692.00	64,587.57	31,260.57	93.80
					· <u> </u>	· <u> </u>
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	40,500.00	3,900.00	33,900.33	(6,599.67)	-16.30
Travel and Conferences	5200	29,000.00	4,612.00	29,850.00	850.00	2.93
Dues and Memberships	5300	10,000.00	2,793.00	3,779.17	(6,220.83)	-62.21
Insurance	5400	20,000.00	3,110.00	21,000.10	1,000.10	5.00
Operations and Housekeeping Services	5500	-,,,,,,,,,,,	-,	-	-	2.00
	5600	300.00			(300.00)	(100%
Rentals Leases Renairs and Noncan Improvements	5500	300.00			(300.00)	(100)
Rentals, Leases, Repairs, and Noncap. Improvements Transfers of Direct Costs	5700-5700	_				
Transfers of Direct Costs	5700-5799	192 492 00	- 59 495 00	102 520 04	10.049.04	E FA
Transfers of Direct Costs Professional/Consulting Services and Operating Expend.	5800	182,482.00	58,435.00 3.065.00	192,530.01	10,048.01	5.51
Transfers of Direct Costs		- 182,482.00 9,500.00 291,782.00	58,435.00 3,065.00 75,915.00	192,530.01 10,131.00 291,190.61	10,048.01 631.00 (591.39)	5.51° 6.64° -0.20°

6100-6170 6200

6300

6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings

Books and Media for New School Libraries or Major Expansion of School Libraries

1					1	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis 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	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	1,172.00	925.00	1,172.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		1,172.00	925.00	1,172.00	-	0.00%
	-				((0.000.00)	
8. TOTAL EXPENDITURES	1	1,386,244.00	426,385.00	1,375,583.48	(10,660.52)	-0.77%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)	1	177,454.03	(91,279.00)	225,827.99	48,373.96	27.26%
,	İ	,	(- /			
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	-	-	_		_	
4. TOTAL OTHER FINANCING SOURCES / USES	†	-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		177,454.03	(91,279.00)	225,827.99	48,373.96	27.26%
F. FUND BALANCE, RESERVES						
Beginning Fund Balance						
a. As of July 1	9791	404,506.00	51,684.86	51,684.86	(352,821.14)	-87.22%
b. Adjustments/Restatements	9793, 9795	-	(7,654.86)	(7,654.86)	(7,654.86)	New
c. Adjusted Beginning Fund Balance		404,506.00	44,030.00	44,030.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		581,960.03	(47,249.00)	269,857.99		
Components of Ending Fund Balance :						
a. Nonspendable	9711				_	
Revolving Cash (equals object 9130)	9711	-	-	-		
Stores (equals object 9320) Prepaid Expenditures (equals object 9330)	9712	-	-			
All Others	9713	-	-	-		
b. Restricted	9719	-	(23,758.89)	-		
c Committed	9740	-	(23,736.89)	-	-	
Stabilization Arrangements	9750				_	
Other Commitments	9760	-			-	
d Assigned	3100	-		-		
Other Assignments	9780	-	-		-	
e. Unassigned/Unappropriated	5700				-	
Reserve for Economic Uncertainties	9789	406.893.20	68,779.17	68,779.17	(338,114.03)	-83.10%
Unassigned/Unappropriated Amount	9790		- 00,773.17	-	(555, 114.55)	-00.1070
Chassigned/Onappropriated Amount	3130	_	_	,	-	

CHARTER SCHOOL MULTI-YEAR PROJECTION - ALTERNATIVE FORM First Interim Report - MYP

Charter School Name:	Pathways Academy Charter - Adu
(continued)	
CDS #:	37-75416-0139451
Charter Approving Entity:	Warner Unified
County:	San Diego
Charter #:	2052
Fiscal Year:	22-23

This charter school uses the following basis of accounting:

Accrual Basis (Applicable Capital Assets / Interest on Long		

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

			FY 22-23	Totals for	Totals for		
Description	Object Code	Unrestricted Restricted		Total	23-24	24-25	
REVENUES							
1. LCFF Sources							
State Aid - Current Year	8011	1,390,038.95	0.00	1,390,038.95	1,827,836.36	2,210,515.5	
Education Protection Account State Aid - Current Year	8012	20,000.00	0.00	20,000.00	25,000.00	29,000.0	
State Aid - Prior Years	8019	0.00	0.00	0.00			
Transfers of Charter Schools in Lieu of Property Taxes	8096	67,277.00	0.00	67,277.00	84,096.25	97,551.6	
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00			
Total, LCFF Sources		1,477,315.95	0.00	1,477,315.95	1,936,932.61	2,337,067.2	
2. Federal Revenues							
Every Student Succeeds Act (Title I - V)	8290	0.00	0.00	0.00			
Special Education - Federal	8181, 8182	0.00	13,900.00	13,900.00	17,375.00	20,155.0	
Child Nutrition - Federal	8220	0.00	0.00	0.00			
Donated Food Commodities	8221	0.00	0.00	0.00			
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00			
Total, Federal Revenues	0110, 0200-0200	0.00	13,900.00	13,900.00	17,375.00	20,155.	
Total, Federal Revenues		0.00	13,900.00	13,900.00	17,375.00	20,100.	
3. Other State Revenues							
Special Education - State	StateRevSE	0.00	75,440.00	75,440.00	94,300.00	109,388.	
All Other State Revenues	StateRevAO	22,437.29	11,682.71	34,120.00	225,402.10	75,718.	
Total, Other State Revenues		22,437.29	87,122.71	109,560.00	319,702.10	185,106.	
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	635.52	0.00	635.52	794.40	921.	
Total, Local Revenues		635.52	0.00	635.52	794.40	921.	
5. TOTAL REVENUES		1.500.388.76	101,022.71	1.601.411.47	2,274,804.11	2,543,250.	
		1,000,000110	,	.,	_,_ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,_,	
EXPENDITURES							
1. Certificated Salaries							
Certificated Teachers' Salaries	1100	338,716.40	21,774.60	360,491.00	675,215.00	830,586.	
Certificated Pupil Support Salaries	1200	46,760.08	74,871.91	121,631.99	174,322.19	177,808.	
Certificated Supervisors' and Administrators' Salaries	1300	154,520.88	0.00	154,520.88	157,611.42	160,763.	
Other Certificated Salaries	1900	0.00	0.00	0.00			
Total, Certificated Salaries		539,997.36	96,646.51	636,643.87	1,007,148.61	1,169,158.	
2. Non-certificated Salaries							
Non-certificated Instructional Aides' Salaries	2100	38,842.10	0.00	38,842.10	167,134.50	170,477.	
Non-certificated Support Salaries	2200	84,316.52	0.00	84,316.52	86,284.86	88,010.	
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00			
Clerical and Office Salaries	2400	70,287.74	0.00	70,287.74	71,177.64	72,601.	
Other Non-certificated Salaries	2900	0.00	0.00	0.00			
Total, Non-certificated Salaries		193,446.36	0.00	193,446.36	324,597.00	331,088.	
3. Employee Benefits							
STRS	3101-3102	0.12	0.00	0.12			
PERS	3201-3202	0.00	0.00	0.00			
OASDI / Medicare / Alternative	3301-3302	56,701.40	1,423.43	58,124.83	101,878.58	114,768.	
Health and Welfare Benefits	3401-3402	56,372.46	7,428.25	63,800.71	178,214.40	209,744.	
Unemployment Insurance	3501-3502	25,407.62	3,347.99	28,755.61	41,670.29	45,048.	
Workers' Compensation Insurance	3601-3602	30,322.28	3,995.60	34,317.88	61,260.32	69,011.	
OPEB, Allocated	3701-3702	0.00	0.00	0.00			
OPEB, Active Employees	3751-3752	0.00	0.00	0.00			
	3901-3902	3,131.31	412.61	3,543.92	16,229.85	16,554.	
Other Employee Benefits							

			FY 22-23	Totals for	Totals for		
Description	Object Code	Unrestricted	Restricted	Total	23-24	24-25	
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00			
Books and Other Reference Materials	4200	0.00	0.00	0.00			
Materials and Supplies	4300	39,847.48	4,740.00	44,587.48	76,849.04	90,927.	
Noncapitalized Equipment	4400	20,000.09	0.00	20,000.09	65,500.12	21,200.	
Food	4700	0.00	0.00	0.00			
Total, Books and Supplies		59,847.57	4,740.00	64,587.57	142,349.16	112,127.	
5. Services and Other Operating Expenditures							
Subagreements for Services	5100	28,900.00	5,000.33	33,900.33	35,853.43	37,610.	
Travel and Conferences	5200	29,850.00	0.00	29,850.00	38,058.75	45,031.	
Dues and Memberships	5300	3,779.17	0.00	3,779.17	4,818.44	5,701	
Insurance	5400	21,000.10	0.00	21,000.10	26,775.13	31,680	
Operations and Housekeeping Services	5500	0.00	0.00	0.00			
Rentals, Leases, Repairs, and Noncap. Improvements	5600	0.00	0.00	0.00			
Transfers of Direct Costs	5700-5799	21.972.01	(21.972.01)	0.00			
Professional/Consulting Services and Operating Expend.	5800	192.530.01	0.00	192.530.01	231.846.00	265,488	
Communications	5900	10.131.00	0.00	10.131.00	15.917.29	18,833	
Total, Services and Other Operating Expenditures		308,162.29	(16,971.68)	291,190.61	353,269.04	404,345	
5. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)							
Land and Land Improvements	6100-6170	0.00	0.00	0.00			
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00			
Books and Media for New School Libraries or Major	0200	0.00	0.00	0.00			
Expansion of School Libraries	6300	0.00	0.00	0.00			
Equipment	6400	0.00	0.00	0.00			
Equipment Replacement	6500	0.00	0.00	0.00			
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00			
Total, Capital Outlay		0.00	0.00	0.00	0.00	0	
7. Other Outgo							
Tuition to Other Schools	7110-7143	0.00	0.00	0.00			
Transfers of Pass-through Revenues to Other LEAs	7110-7143	0.00	0.00	0.00			
Transfers of Apportionments to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed.	7211-7213 7221-7223SE	0.00	0.00	0.00			
Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other	7221-72233E 7221-7223AO	0.00	0.00	0.00			
All Other Transfers	7280-7299	0.00	0.00	0.00			
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00			
Debt Service:	1300-1399	0.00	0.00	0.00			
	7420	1 172 00	0.00	1 172 00			
Interest Principal (for modified approal basis only)	7438 7439	1,172.00 0.00	0.00	1,172.00 0.00			
Principal (for modified accrual basis only) Total, Other Outgo	7439	1,172.00	0.00	1,172.00	0.00	0	
B. TOTAL EXPENDITURES		1.274.560.77	101.022.71	1.375.583.48	2.226.617.25	2.471.848	
). TOTAL EXPENDITURES		1,274,000.77	101,022.71	1,3/3,363.48	2,220,017.25	2,471,648	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.		205 007 00	0.00	005 007 00	40,400,00	74.404	
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		225,827.99	0.00	225,827.99	48,186.86	71,401	

			FY 22-23	Totals for	Totals for		
Description	Object Code	Unrestricted	Restricted	Total	23-24	24-25 Totals for	
<u> </u>			FY 22-23		Totals for		
Description	Object Code	Unrestricted Restricted		Total	23-24	24-25	
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979	0.00	0.00	0.00			
2. Less: Other Uses	7630-7699	0.00	0.00	0.00			
3. Contributions Between Unrestricted and Restricted Accounts							
(must net to zero)	8980-8999	0.00	0.00	0.00			
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		225,827.99	0.00	225,827.99	48,186.86	71,401.72	
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	51,684.86	0.00	51,684.86	269,857.99	318,044.85	
b. Adjustments/Restatements	9793, 9795	(7,654.86)	0.00	(7,654.86)			
c. Adjusted Beginning Balance		44,030.00	0.00	44,030.00	269,857.99	318,044.85	
2. Ending Fund Balance, June 30 (E + F.1.c.)		269,857.99	0.00	269,857.99	318,044.85	389,446.57	
Components of Ending Fund Balance:							
a. Nonspendable							
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00			
Stores (equals object 9320)	9712	0.00	0.00	0.00			
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00			
All Others	9719	0.00	0.00	0.00			
b. Restricted	9740		0.00	0.00			
c. Committed							
Stabilization Arrangements	9750	0.00	0.00	0.00			
Other Commitments	9760	0.00	0.00	0.00			
d Assigned							
Other Assignments	9780	0.00	0.00	0.00			
e. Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	68,779.17	0.00	68,779.17	111,330.86	123,592.44	
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	206,713.99	265,854.13	

Cash Flow Worksheet 2022/23

		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
Actual or Projected		Actual				Projected		Projected	Projected		Projected	Projected	Projected	Projected	
A. BEGINNING CASH	9110	357,556	308,625	275,457	266,093	243,597	202,679	211,904	247,728	210,352	232,253	263,795	375,010		
B. RECEIPTS															
LCFF Sources															
State Aid, EPA	8011-8019	48,680	48,680	91,069	87,624	72,878	72,878	77,878	72,878	123,947	130,502	123,947	123,947	335,129	1,410,039
In Lieu Property Taxes	8096		9,021	19,988	19,988	3,681	3,681	3,681	3,681	1,185	592	592	592	592	67,277
Other LCFF/Revenue Limit Transfers	8091, 8097														0
Federal Revenue	8100-8299					185	185	185	185	2,632	2,632	2,632	2,632	2,632	13,900
Other State Revenue	8300-8599				9,754	4,620	10,411	8,673	4,620	11,755	13,494	9,441	11,755	25,036	109,560
Other Local Revenue	8600-8799	84	92	2	124	42	42	42	42	42	42	42	42		636
All Other Financing Sources	8930-8979														0
Other Receipts/Non-Revenue															0
TOTAL RECEIPTS		48,764	57,793	111,059	117,490	81,406	87,197	90,459	81,406	139,561	147,262	136,655	138,969	363,389	1,601,412
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	43,824	54,574	49,737	49,417	54,612	54,812	54,812	54,812	55,011	55,011	55,011	55,013		636,644
Classified Salaries	2000-2999	10,709	22,276	16,814	16,394	15,633	15,631	15,631	16,071	16,071	16,071	16,071	16,075		193,447
Employee Benefits	3000-3999	6,283	16,896	17,775	10,158	16,779	1,166	23,020	22,263	20,466	18,657	17,628	17,454		188,544
Books and Supplies	4000-4999	15,977	4,887	3,787	10,042	8,894	2,748	2,748	2,748	2,748	2,748	2,748	2,748	1,768	64,588
Services and Operating Expenditures	5000-5999	18,007	9,745	21,066	27,096	26,313	26,483	24,613	22,888	23,366	23,234	23,192	22,799	22,389	291,191
Capital Outlay	6000-6999														0
Other Outgo	7000-7499		738	98	89	92	80	75							1,172
All Other Financing Uses	7630-7699														0
Other Disbursements/ Non Expenditures															0
TOTAL DISBURSEMENTS		94,799	109,115	109,276	113,196	122,324	100,920	120,899	118,781	117,661	115,720	114,650	114,088	24,157	1,375,586
D. PRIOR YEAR TRANSACTIONS, Other															
Accounts Receivable	9200-9399	5,058	9,047	(2,828)	499									(363,389)	(351,612)
Accounts Payable	9500-9630,														
(Liabilities, including Deferred	9650	(7,954)	9,107	(8,318)	(27,290)		22,947	66,264				89,210		24,157	168,121
TOTAL PRIOR YEAR TRANSACTIONS,	Other	(2,895)	18,154	(11,146)	(26,791)	0	22,947	66,264	0	0		89,210	0	(000)-0-/	(519,733)
E. (B - C + D)		(48,931)	(33,168)	(9,364)	(22,497)	(40,917)	9,224	35,824	(37,375)	21,900	31,542	111,215	24,880	0	(293,907)
F. ENDING CASH (A + E)		308,625	275,457	266,093	243,597	202,679	211,904	247,728	210,352	232,253	263,795	375,010	399,890		
G. ENDING CASH, PLUS ACCRUALS															739,122