

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**

Reporting Period: Second Interim

Charter School Name: Pathways Academy Charter - Adult
(continued)
CDS #: 37-75416-0139451
Charter Approving Entity: Warner Unified
County: San Diego
Charter #: 2052
Fiscal Year: 2022-23

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

2022-23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print Name: Jarom Luedtke Title: Director

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print Name: _____ Title: _____

For additional information on the Second Interim Report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Andrea Sissons</u>	<u>Jason Jacksack</u>
Name	Name
<u>CBO</u>	<u>Director of Fiscal Services</u>
Title	Title
<u>760-782-3517 x 213</u>	<u>888-474-0322</u>
Phone	Phone
<u>andrea.sissons@warnerusd.net</u>	<u>jluedtke@pathwaysacademy.education</u>
E-mail	E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period: Second Interim

Charter School Name: Pathways Academy Charter - Adult
(continued)
CDS #: 37-75416-0139451
Charter Approving Entity: Warner Unified
County: San Diego
Charter #: 2052
Fiscal Year: 2022-23

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)

Description	Object Code	Adopted Budget - July 1			Actuals thru 1/31			Second Interim - Jan 31		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	971,751.00		971,751.00	535,480.00		535,480.00	1,455,375.81		1,455,375.81
Education Protection Account State Aid - Current Year	8012	15,000.00		15,000.00	6,890.00		6,890.00	24,562.00		24,562.00
State Aid - Prior Years	8019			-	35,699.33		35,699.33	35,699.33		35,699.33
Transfers to Charter Schools in Lieu of Property Taxes	8096	48,424.00		48,424.00	48,997.00		48,997.00	82,622.88		82,622.88
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFFSources		1,035,175.00	-	1,035,175.00	627,066.33	-	627,066.33	1,598,260.03	-	1,598,260.03
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290			-			-		17,097.00	17,097.00
Special Education - Federal	8181, 8182		8,502.18	8,502.18			-			-
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		275,508.00	275,508.00	248.00		248.00	248.00		248.00
Total, Federal Revenues		-	284,010.18	284,010.18	248.00	-	248.00	248.00	17,097.00	17,345.00
3. Other State Revenues										
Special Education - State	StateRevSE		48,492.00	48,492.00		18,994.00	18,994.00		92,791.20	92,791.20
All Other State Revenues	StateRevAO	14,723.91	180,796.94	195,520.85	11,468.00	22,947.00	34,415.00	29,729.33	33,405.67	63,135.00
Total, Other State Revenues		14,723.91	229,288.94	244,012.85	11,468.00	41,941.00	53,409.00	29,729.33	126,196.87	155,926.20
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	500.00		500.00	508.15		508.15	716.48		716.48
Total, Local Revenues		500.00	-	500.00	508.15	-	508.15	716.48	-	716.48
5. TOTAL REVENUES										
		1,050,398.91	513,299.12	1,563,698.03	639,290.48	41,941.00	681,231.48	1,628,953.84	143,293.87	1,772,247.71
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	221,813.94	90,600.06	312,414.00	175,143.30	12,044.70	187,188.00	284,991.93	58,031.07	343,023.00
Certificated Pupil Support Salaries	1200		70,444.00	70,444.00	17,339.92	49,081.86	66,421.78	64,131.69	53,977.30	118,108.99
Certificated Supervisors' and Administrators' Salaries	1300	205,961.00		205,961.00	89,987.04		89,987.04	154,370.79		154,370.79
Other Certificated Salaries	1900			-			-			-
Total, Certificated Salaries		427,774.94	161,044.06	588,819.00	282,470.26	61,126.56	343,596.82	503,494.41	112,008.37	615,502.78
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	30,601.00	12,499.00	43,100.00	19,042.95		19,042.95	34,865.87		34,865.87

Non-certificated Support Salaries	2200		-	49,165.92		49,165.92	84,036.00		84,036.00	
Non-certificated Supervisors' and Administrators' Sal.	2300		-			-			-	
Clerical and Office Salaries	2400	153,714.00	-	153,714.00	39,575.07	39,575.07	69,240.90		69,240.90	
Other Non-certificated Salaries	2900		-			-			-	
Total, Non-certificated Salaries		184,315.00	12,499.00	196,814.00	107,783.94	-	107,783.94	188,142.77	-	188,142.77
3. Employee Benefits										
STRS	3101-3102		-			-			-	
PERS	3201-3202		-			-			-	
OASDI / Medicare / Alternative	3301-3302	29,237.09	11,941.91	41,179.00	27,420.78	913.22	28,334.00	62,803.39	1,673.61	64,477.00
Health and Welfare Benefits	3401-3402	118,939.20	48,580.80	167,520.00	25,373.03	2,917.97	28,291.00	46,497.30	7,530.08	54,027.38
Unemployment Insurance	3501-3502	16,968.29	6,930.71	23,899.00	2,993.08	468.82	3,461.90	17,654.67	2,859.12	20,513.79
Workers' Compensation Insurance	3601-3602	4,310.41	1,760.59	6,071.00	12,359.34	1,935.88	14,295.22	26,675.97	4,320.09	30,996.06
OPEB, Allocated	3701-3702		-			-			-	
OPEB, Active Employees	3751-3752		-			-			-	
Other Employee Benefits	3901-3902	25,319.31	10,341.69	35,661.00	1,832.23	286.99	2,119.22	3,275.09	530.40	3,805.49
Total, Employee Benefits		194,774.30	79,555.70	274,330.00	69,978.46	6,522.88	76,501.34	156,906.42	16,913.30	173,819.72
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	32,651.00		32,651.00	38,076.80	5,830.20	43,907.00
Noncapitalized Equipment	4400	14,200.00	5,800.00	20,000.00	8,233.71		8,233.71	16,203.05		16,203.05
Food	4700		-			-			-	
Total, Books and Supplies		23,807.17	9,519.83	33,327.00	40,884.71	-	40,884.71	54,279.85	5,830.20	60,110.05
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	28,755.00	11,745.00	40,500.00	6,020.00		6,020.00	11,520.00	8,542.00	20,062.00
Travel and Conferences	5200	29,000.00		29,000.00	7,364.97		7,364.97	30,650.00		30,650.00
Dues and Memberships	5300	10,000.00		10,000.00	2,792.50		2,792.50	3,542.50		3,542.50
Insurance	5400	20,000.00		20,000.00	7,541.33		7,541.33	15,059.33		15,059.33
Operations and Housekeeping Services	5500		-				-		-	
Rentals, Leases, Repairs, and Noncap. Improvements	5600	300.00		300.00	75.00		75.00	200.00		200.00
Transfers of Direct Costs	5700-5799		-				-		-	
Professional/Consulting Services and Operating Expend.	5800	118,613.30	63,868.70	182,482.00	137,471.08		137,471.08	221,449.72		221,449.72
Communications	5900	9,500.00		9,500.00	4,900.00		4,900.00	10,150.00		10,150.00
Total, Services and Other Operating Expenditures		216,168.30	75,613.70	291,782.00	166,164.88	-	166,164.88	292,571.55	8,542.00	301,113.55
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
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 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		1,172.00	1,172.00		1,172.00	1,591.45		1,591.45
Principal (for modified accrual basis only)	7439		-			-			-	
Total, Other Outgo		1,172.00	-	1,172.00	1,172.00	-	1,172.00	1,591.45	-	1,591.45

8. TOTAL EXPENDITURES		1,048,011.71	338,232.29	1,386,244.00	668,454.25	67,649.44	736,103.69	1,196,986.45	143,293.87	1,340,280.32
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,387.20	175,066.83	177,454.03	(29,163.77)	(25,708.44)	(54,872.21)	431,967.39	(0.00)	431,967.39
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)		2,387.20	175,066.83	177,454.03	(29,163.77)	(25,708.44)	(54,872.21)	431,967.39	(0.00)	431,967.39
F. FUND BALANCE, RESERVES										
1. 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
2. Ending Fund Balance, June 30 (E + F.1.c.)		406,893.20	175,066.83	581,960.03	14,866.23	(25,708.44)	(10,842.21)	475,997.39	(0.00)	475,997.39
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			-		(25,708.44)	(25,708.44)			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	406,893.20		406,893.20	67,014.02		67,014.02	67,014.02		67,014.02
Unassigned/Unappropriated Amount	9790			-			-			-

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period: Second Interim

Charter School Name: Pathways Academy Charter - Ad
(continued) _____
CDS #: 37-75416-0139451
Charter Approving Entity: Warner Unified
County: San Diego
Charter #: 2052
Fiscal Year: 2022-23

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	971,751.00	535,480.00	1,455,375.81	483,624.81	49.77%
Education Protection Account State Aid - Current Year	8012	15,000.00	6,890.00	24,562.00	9,562.00	63.75%
State Aid - Prior Years	8019	-	35,699.33	35,699.33	35,699.33	New
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	48,424.00	48,997.00	82,622.88	34,198.88	70.62%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		1,035,175.00	627,066.33	1,598,260.03	563,085.03	54.40%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	-	-	17,097.00	17,097.00	New
Special Education - Federal	8181, 8182	8,502.18	-	-	(8,502.18)	(100%)
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	275,508.00	248.00	248.00	(275,260.00)	-99.91%
Total, Federal Revenues		284,010.18	248.00	17,345.00	(266,665.18)	-93.89%
3. Other State Revenues						
Special Education - State	StateRevSE	48,492.00	18,994.00	92,791.20	44,299.20	91.35%
All Other State Revenues	StateRevAO	195,520.85	34,415.00	63,135.00	(132,385.85)	-67.71%
Total, Other State Revenues		244,012.85	53,409.00	155,926.20	(88,086.65)	-36.10%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	500.00	508.15	716.48	216.48	43.30%
Total, Local Revenues		500.00	508.15	716.48	216.48	43.30%
5. TOTAL REVENUES						
		1,563,698.03	681,231.48	1,772,247.71	208,549.68	13.34%

B. EXPENDITURES

1. Certificated Salaries						
Certificated Teachers' Salaries	1100	312,414.00	187,188.00	343,023.00	30,609.00	9.80%
Certificated Pupil Support Salaries	1200	70,444.00	66,421.78	118,108.99	47,664.99	67.66%
Certificated Supervisors' and Administrators' Salaries	1300	205,961.00	89,987.04	154,370.79	(51,590.21)	-25.05%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		588,819.00	343,596.82	615,502.78	26,683.78	4.53%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	43,100.00	19,042.95	34,865.87	(8,234.13)	-19.10%
Non-certificated Support Salaries	2200	-	49,165.92	84,036.00	84,036.00	New
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	153,714.00	39,575.07	69,240.90	(84,473.10)	-54.95%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		196,814.00	107,783.94	188,142.77	(8,671.23)	-4.41%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	41,179.00	28,334.00	64,477.00	23,298.00	56.58%
Health and Welfare Benefits	3401-3402	167,520.00	28,291.00	54,027.38	(113,492.62)	-67.75%
Unemployment Insurance	3501-3502	23,899.00	3,461.90	20,513.79	(3,385.21)	-14.16%
Workers' Compensation Insurance	3601-3602	6,071.00	14,295.22	30,996.06	24,925.06	410.56%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	35,661.00	2,119.22	3,805.49	(31,855.51)	-89.33%
Total, Employee Benefits		274,330.00	76,501.34	173,819.72	(100,510.28)	-36.64%
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	32,651.00	43,907.00	43,407.00	8681.40%
Noncapitalized Equipment	4400	20,000.00	8,233.71	16,203.05	(3,796.95)	-18.98%
Food	4700	-	-	-	-	
Total, Books and Supplies		33,327.00	40,884.71	60,110.05	26,783.05	80.36%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	40,500.00	6,020.00	20,062.00	(20,438.00)	-50.46%
Travel and Conferences	5200	29,000.00	7,364.97	30,650.00	1,650.00	5.69%
Dues and Memberships	5300	10,000.00	2,792.50	3,542.50	(6,457.50)	-64.58%
Insurance	5400	20,000.00	7,541.33	15,059.33	(4,940.67)	-24.70%
Operations and Housekeeping Services	5500	-	-	-	-	
Rentals, Leases, Repairs, and Noncap. Improvements	5600	300.00	75.00	200.00	(100.00)	-33.33%
Transfers of Direct Costs	5700-5799	-	-	-	-	

Professional/Consulting Services and Operating Expend. Communications	5800	182,482.00	137,471.08	221,449.72	38,967.72	21.35%
	5900	9,500.00	4,900.00	10,150.00	650.00	6.84%
Total, Services and Other Operating Expenditures		291,782.00	166,164.88	301,113.55	9,331.55	3.20%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
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 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	1,172.00	1,591.45	419.45	35.79%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		1,172.00	1,172.00	1,591.45	419.45	35.79%
8. TOTAL EXPENDITURES		1,386,244.00	736,103.69	1,340,280.32	(45,963.68)	-3.32%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		177,454.03	(54,872.21)	431,967.39	254,513.36	143.42%
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)		177,454.03	(54,872.21)	431,967.39	254,513.36	143.42%
F. FUND BALANCE, RESERVES						
1. 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	(10,842.21)	475,997.39		
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	-	(25,708.44)	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	406,893.20	67,014.02	67,014.02	(339,879.18)	-83.53%
Unassigned/Unappropriated Amount	9790	-	-	-	-	

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second 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: 2022-23

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)

Description	Object Code	FY 2022-23			Totals for FY 23-24	Totals for FY 24-25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,455,375.81	0.00	1,455,375.81	1,899,098.50	2,272,356.25
Education Protection Account State Aid - Current Year	8012	24,562.00	0.00	24,562.00	30,000.00	35,000.00
State Aid - Prior Years	8019	35,699.33	0.00	35,699.33		
Transfers of Charter Schools in Lieu of Property Taxes	8096	82,622.88	0.00	82,622.88	100,915.50	117,734.75
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		1,598,260.03	0.00	1,598,260.03	2,030,014.00	2,425,091.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	17,097.00	17,097.00		
Special Education - Federal	8181, 8182	0.00	0.00	0.00	20,850.00	24,325.00
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	248.00	0.00	248.00	302.91	353.39
Total, Federal Revenues		248.00	17,097.00	17,345.00	21,152.91	24,678.39
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	92,791.20	92,791.20	113,160.00	132,020.00
All Other State Revenues	StateRevAO	29,729.33	33,405.67	63,135.00	236,087.00	88,289.00
Total, Other State Revenues		29,729.33	126,196.87	155,926.20	349,247.00	220,309.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	716.48	0.00	716.48	875.11	1,020.96
Total, Local Revenues		716.48	0.00	716.48	875.11	1,020.96
5. TOTAL REVENUES						
		1,628,953.84	143,293.87	1,772,247.71	2,401,289.02	2,671,099.36
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	284,991.93	58,031.07	343,023.00	675,164.00	830,534.00
Certificated Pupil Support Salaries	1200	64,131.69	53,977.30	118,108.99	174,322.19	177,808.63
Certificated Supervisors' and Administrators' Salaries	1300	154,370.79	0.00	154,370.79	157,611.42	160,763.65
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		503,494.41	112,008.37	615,502.78	1,007,097.61	1,169,106.28
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	34,865.87	0.00	34,865.87	167,134.50	170,477.19
Non-certificated Support Salaries	2200	84,036.00	0.00	84,036.00	86,284.86	88,010.56
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00		
Clerical and Office Salaries	2400	69,240.90	0.00	69,240.90	71,177.64	72,601.19
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		188,142.77	0.00	188,142.77	324,597.00	331,088.94
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	0.00	0.00	0.00		
OASDI / Medicare / Alternative	3301-3302	62,803.39	1,673.61	64,477.00	101,875.00	114,765.00
Health and Welfare Benefits	3401-3402	46,497.30	7,530.08	54,027.38	178,214.40	209,744.64
Unemployment Insurance	3501-3502	17,654.67	2,859.12	20,513.79	41,659.32	45,037.40
Workers' Compensation Insurance	3601-3602	26,675.97	4,320.09	30,996.06	61,257.97	69,008.97
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	3,275.09	530.40	3,805.49	16,229.85	16,554.45
Total, Employee Benefits		156,906.42	16,913.30	173,819.72	399,236.55	455,110.46

Description	Object Code	FY 2022-23			Totals for FY 23-24	Totals for FY 24-25
		Unrestricted	Restricted	Total		
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	38,076.80	5,830.20	43,907.00	74,701.00	88,894.00
Noncapitalized Equipment	4400	16,203.05	0.00	16,203.05	60,186.19	17,175.23
Food	4700	0.00	0.00	0.00		
Total, Books and Supplies		54,279.85	5,830.20	60,110.05	134,887.19	106,069.23
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	11,520.00	8,542.00	20,062.00	22,392.25	24,649.21
Travel and Conferences	5200	30,650.00	0.00	30,650.00	38,184.59	45,439.67
Dues and Memberships	5300	3,542.50	0.00	3,542.50	4,413.34	5,251.88
Insurance	5400	15,059.33	0.00	15,059.33	18,761.32	22,325.97
Operations and Housekeeping Services	5500	0.00	0.00	0.00		
Rentals, Leases, Repairs, and Noncap. Improvements	5600	200.00	0.00	200.00	249.17	296.51
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	221,449.72	0.00	221,449.72	259,959.50	295,549.70
Communications	5900	10,150.00	0.00	10,150.00	15,646.00	18,618.00
Total, Services and Other Operating Expenditures		292,571.55	8,542.00	301,113.55	359,606.17	412,130.93
6. 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 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	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	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:						
Interest	7438	1,591.45	0.00	1,591.45		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		1,591.45	0.00	1,591.45	0.00	0.00
8. TOTAL EXPENDITURES		1,196,986.45	143,293.87	1,340,280.32	2,225,424.52	2,473,505.84
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		431,967.39	(0.00)	431,967.39	175,864.50	197,593.51

Description	Object Code	FY 2022-23			Totals for FY 23-24	Totals for FY 24-25
		Unrestricted	Restricted	Total		
Description	Object Code	Unrestricted	Restricted	Total	Totals for FY 23-24	Totals for FY 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)		431,967.39	(0.00)	431,967.39	175,864.50	197,593.51
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	51,684.86	0.00	51,684.86	475,997.39	651,861.88
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	475,997.39	651,861.88
2. Ending Fund Balance, June 30 (E + F.1.c.)		475,997.39	(0.00)	475,997.39	651,861.88	849,455.40
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	67,014.02	0.00	67,014.02	111,271.23	123,675.29
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	540,590.66	725,780.10

		July	August	September
Actual or Projected		Projected	Projected	Projected
A. BEGINNING CASH	9110	357,556	308,625	275,507
B. RECEIPTS				
LCFF Sources				
State Aid, EPA	8011-8019	48,680	48,680	91,069
In Lieu Property Taxes	8096		9,021	19,988
Other LCFF/Revenue Limit Transfers	8091, 8097			
Federal Revenue	8100-8299			
Other State Revenue	8300-8599			
Other Local Revenue	8600-8799	84	92	2
All Other Financing Sources	8930-8979			
Other Receipts/Non-Revenue				
TOTAL RECEIPTS		48,764	57,793	111,059
C. DISBURSEMENTS				
Certificated Salaries	1000-1999	43,824	54,574	49,737
Classified Salaries	2000-2999	10,709	22,276	16,814
Employee Benefits	3000-3999	6,283	16,896	17,775
Books and Supplies	4000-4999	15,977	4,837	3,787
Services and Operating Expenditures	5000-5999	18,007	9,745	21,066
Capital Outlay	6000-6999			
Other Outgo	7000-7499		738	98
All Other Financing Uses	7630-7699			
Other Disbursements/ Non Expenditures				
TOTAL DISBURSEMENTS		94,799	109,065	109,276
D. PRIOR YEAR TRANSACTIONS, Other				
Accounts Receivable	9200-9399	5,058	9,047	(2,828)
Accounts Payable (Liabilities, including Deferred Revenue)	9500-9630, 9650	(7,954)	9,107	(8,318)
TOTAL PRIOR YEAR TRANSACTIONS, Other		(2,895)	18,154	(11,146)
E. (B - C + D)		(48,931)	(33,118)	(9,364)
F. ENDING CASH (A + E)		308,625	275,507	266,143
G. ENDING CASH, PLUS ACCRUALS				

Cash Flow Worksheet 2022/23

October	November	December	January	February	March	April
Projected	Projected	Projected	Projected	Projected	Projected	Projected
266,143	243,647	260,576	263,283	377,935	334,680	383,676
87,624	87,624	91,069	87,624	63,704	134,729	146,289
19,988	(20,000)	0	20,000	3,681	10,024	5,012
		35,699				
	0	0	248	185	3,382	3,382
9,754	8,133	22,952	12,570	4,620	16,150	17,888
124	6	96	104	42	42	42
117,490	75,763	149,816	120,546	72,232	164,327	172,614
49,417	49,634	47,298	49,113	54,222	54,421	54,421
16,394	13,966	13,692	13,934	16,071	16,071	16,071
10,158	10,520	2,391	12,479	22,431	20,636	18,828
10,042	1,167	1,030	4,045	2,898	2,898	2,898
27,096	47,015	16,488	26,724	19,778	21,222	21,118
89	92	80	75	87	85	84
113,196	122,394	80,979	106,371	115,487	115,331	113,418
499	(491)	(1,298)	15,718	0	0	0
(27,290)	64,051	(64,833)	84,759	0	0	0
(26,791)	63,560	(66,130)	100,477	0	0	0
(22,497)	16,929	2,707	114,652	(43,255)	48,996	59,196
243,647	260,576	263,283	377,935	334,680	383,676	442,872

May	June	Accruals	TOTAL
Projected	Projected	Projected	
442,872	576,811		
134,729	134,729	323,387	1,479,938
5,012	5,012	4,884	82,623
			35,699
3,382	3,382	3,382	17,345
13,835	16,150	33,874	155,926
42	42	0	716
			0
			0
157,001	159,315	365,527	1,772,247
54,421	54,423	0	615,503
16,070	16,075	0	188,143
17,799	17,625	0	173,821
2,898	2,898	4,738	60,110
21,002	20,609	31,220	0
			0
82	82		1,591
			0
			0
112,271	111,711	35,958	1,039,168
0	0	(365,527)	(339,821)
89,210	0	35,958	174,690
89,210	0	(329,569)	(514,510)
133,940	47,604	0	218,569
576,811	624,415		
			953,984