



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
<b>8. TOTAL EXPENDITURES</b>		<b>1,048,011.71</b>	<b>338,232.29</b>	<b>1,386,244.00</b>	<b>392,872.11</b>	<b>33,512.89</b>	<b>426,385.00</b>	<b>1,274,560.77</b>	<b>101,022.71</b>	<b>1,375,583.48</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>2,387.20</b>	<b>175,066.83</b>	<b>177,454.03</b>	<b>(67,520.11)</b>	<b>(23,758.89)</b>	<b>(91,279.00)</b>	<b>225,827.99</b>	<b>0.00</b>	<b>225,827.99</b>
<b>D. OTHER FINANCING SOURCES / USES</b>										
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		-	-	-	-	-	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>2,387.20</b>	<b>175,066.83</b>	<b>177,454.03</b>	<b>(67,520.11)</b>	<b>(23,758.89)</b>	<b>(91,279.00)</b>	<b>225,827.99</b>	<b>0.00</b>	<b>225,827.99</b>
<b>F. FUND BALANCE, RESERVES</b>										
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	(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 Uncertainties	9789	406,893.20		406,893.20	68,779.17		68,779.17	68,779.17		68,779.17
Unassigned/Unappropriated Amount	9790			-			-			-

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

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

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
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	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	48,424.00	48,997.00	67,277.00	18,853.00	38.93%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		1,035,175.00	325,050.00	1,477,315.95	442,140.95	42.71%
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	63.49%
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)	-95.11%
3. Other State Revenues						
Special Education - State	StateRevSE	48,492.00	9,754.00	75,440.00	26,948.00	55.57%
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	27.10%
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	2.41%
<b>B. EXPENDITURES</b>						
1. 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%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	43,100.00	14,843.00	38,842.10	(4,257.90)	-9.88%
Non-certificated Support Salaries	2200	-	28,523.00	84,316.52	84,316.52	New
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	153,714.00	22,825.00	70,287.74	(83,426.26)	-54.27%
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		196,814.00	66,191.00	193,446.36	(3,367.64)	-1.71%
3. Employee Benefits						
STRS	3101-3102	-	15,826.00	0.12	0.12	New
PERS	3201-3202	-	-	-	-	-
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	(103,719.29)	-61.91%
Unemployment Insurance	3501-3502	23,899.00	1,147.00	28,755.61	4,856.61	20.32%
Workers' Compensation Insurance	3601-3602	6,071.00	8,137.00	34,317.88	28,246.88	465.28%
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%
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	-	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	300.00	-	-	(300.00)	(100%)
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	182,482.00	58,435.00	192,530.01	10,048.01	5.51%
Communications	5900	9,500.00	3,065.00	10,131.00	631.00	6.64%
Total, Services and Other Operating Expenditures		291,782.00	75,915.00	291,190.61	(591.39)	-0.20%
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		-	-	-	-	-
<b>7. Other Outgo</b>						
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%
<b>8. TOTAL EXPENDITURES</b>						
		1,386,244.00	426,385.00	1,375,583.48	(10,660.52)	-0.77%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>						
		177,454.03	(91,279.00)	225,827.99	48,373.96	27.26%
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>						
		-	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>						
		177,454.03	(91,279.00)	225,827.99	48,373.96	27.26%
<b>F. FUND BALANCE, RESERVES</b>						
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	(47,249.00)	269,857.99		
<b>Components of Ending Fund Balance :</b>						
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)	-	-	-
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-
d. Assigned						
Other Assignments	9780	-	-	-	-	-
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	406,893.20	68,779.17	68,779.17	(338,114.03)	-83.10%
Unassigned/Unappropriated Amount	9790	-	-	-	-	-

**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-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 22-23			Totals for 23-24	Totals for 24-25
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Sources</b>						
State Aid - Current Year	8011	1,390,038.95	0.00	1,390,038.95	1,827,836.36	2,210,515.56
Education Protection Account State Aid - Current Year	8012	20,000.00	0.00	20,000.00	25,000.00	29,000.00
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	97,551.65
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	2,337,067.21
<b>2. Federal Revenues</b>						
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	20,155.00
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	0.00	0.00	0.00		
Total, Federal Revenues		0.00	13,900.00	13,900.00	17,375.00	20,155.00
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	75,440.00	75,440.00	94,300.00	109,388.00
All Other State Revenues	StateRevAO	22,437.29	11,682.71	34,120.00	225,402.10	75,718.88
Total, Other State Revenues		22,437.29	87,122.71	109,560.00	319,702.10	185,106.88
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	635.52	0.00	635.52	794.40	921.51
Total, Local Revenues		635.52	0.00	635.52	794.40	921.51
<b>5. TOTAL REVENUES</b>						
		1,500,388.76	101,022.71	1,601,411.47	2,274,804.11	2,543,250.60
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	338,716.40	21,774.60	360,491.00	675,215.00	830,586.00
Certificated Pupil Support Salaries	1200	46,760.08	74,871.91	121,631.99	174,322.19	177,808.63
Certificated Supervisors' and Administrators' Salaries	1300	154,520.88	0.00	154,520.88	157,611.42	160,763.65
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	1,169,158.28
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	38,842.10	0.00	38,842.10	167,134.50	170,477.19
Non-certificated Support Salaries	2200	84,316.52	0.00	84,316.52	86,284.86	88,010.56
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	72,601.19
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	331,088.94
<b>3. Employee Benefits</b>						
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	114,768.90
Health and Welfare Benefits	3401-3402	56,372.46	7,428.25	63,800.71	178,214.40	209,744.64
Unemployment Insurance	3501-3502	25,407.62	3,347.99	28,755.61	41,670.29	45,048.58
Workers' Compensation Insurance	3601-3602	30,322.28	3,995.60	34,317.88	61,260.32	69,011.36
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	3,131.31	412.61	3,543.92	16,229.85	16,554.45
Total, Employee Benefits		171,935.19	16,607.88	188,543.07	399,253.44	455,127.93

Description	Object Code	FY 22-23			Totals for 23-24	Totals for 24-25
		Unrestricted	Restricted	Total		
<b>4. Books and Supplies</b>						
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	90,927.79
Noncapitalized Equipment	4400	20,000.09	0.00	20,000.09	65,500.12	21,200.10
Food	4700	0.00	0.00	0.00		
<b>Total, Books and Supplies</b>		<b>59,847.57</b>	<b>4,740.00</b>	<b>64,587.57</b>	<b>142,349.16</b>	<b>112,127.89</b>
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	28,900.00	5,000.33	33,900.33	35,853.43	37,610.96
Travel and Conferences	5200	29,850.00	0.00	29,850.00	38,058.75	45,031.11
Dues and Memberships	5300	3,779.17	0.00	3,779.17	4,818.44	5,701.18
Insurance	5400	21,000.10	0.00	21,000.10	26,775.13	31,680.33
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	265,488.92
Communications	5900	10,131.00	0.00	10,131.00	15,917.29	16,833.34
<b>Total, Services and Other Operating Expenditures</b>		<b>308,162.29</b>	<b>(16,971.68)</b>	<b>291,190.61</b>	<b>353,269.04</b>	<b>404,345.84</b>
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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		
<i>Depreciation Expense (for accrual basis only)</i>	6900	0.00	0.00	0.00		
<b>Total, Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7. Other Outgo</b>						
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	1,172.00	0.00	1,172.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
<b>Total, Other Outgo</b>		<b>1,172.00</b>	<b>0.00</b>	<b>1,172.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8. TOTAL EXPENDITURES</b>		<b>1,274,560.77</b>	<b>101,022.71</b>	<b>1,375,583.48</b>	<b>2,226,617.25</b>	<b>2,471,848.88</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>225,827.99</b>	<b>0.00</b>	<b>225,827.99</b>	<b>48,186.86</b>	<b>71,401.72</b>

Description	Object Code	FY 22-23			Totals for 23-24	Totals for 24-25
		Unrestricted	Restricted	Total		
Description	Object Code	FY 22-23			Totals for 23-24	Totals for 24-25
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>						
		225,827.99	0.00	225,827.99	48,186.86	71,401.72
<b>F. FUND BALANCE, RESERVES</b>						
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

