

BUDGET REPORT
Pathways Academy School
CDS #: 37-75416-0139451
Warner Unified
San Diego County
Charter #: 2052
BUDGETING PERIOD: 2024-25

Description	Object Code	2024-2025 Estimated Actuals			2025-2026 July 1 Budget Report			2026-2027 July 1 Projected Budget			2027-2028 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	7,191,021.61		7,191,022	9,533,500		9,533,500	12,367,696		12,367,696	15,470,713		15,470,713
Charter Schools Gen. Purpose Entitlement - State Aid	8015			-			-			-			-
Education Protection Act Funding	8012	113,400.00		113,400	143,640		143,640	180,600		180,600	218,568		218,568
State Aid - Prior Years	8015-001	(1,993)		(1,993)			-			-			-
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	435,230		435,230	427,241		427,241	537,175		537,175	650,107		650,107
Other Revenue Limit Transfers	8091, 8097			-			-			-			-
Total, Revenue Limit Sources		7,737,659	-	7,737,659	10,104,381	-	10,104,381	13,085,471	-	13,085,471	16,339,388	-	16,339,388
2. Federal Revenues													
No Child Left Behind	8290			-			-			-			-
Special Education - Federal	8181, 8182		37,421.80	37,422		107,120	107,120		111,150	111,150		134,517	134,517
Child Nutrition - Federal	8220			-			-			-			-
Other Federal Revenues	8110, 8260-8299		175,982.00	175,982		472,119	472,119			-			-
Total, Federal Revenues		-	213,404	213,404	-	579,239	579,239	-	111,150	111,150	-	134,517	134,517
3. Other State Revenues													
Common Core Funding	8590			-			-			-			-
Special Education - State	StateRevSE		491,152	491,152		635,901	635,901		823,671	823,671		1,030,925	1,030,925
All Other State Revenues- (Lottery & EIA/EL/FRM Supplement)	StateRevAO	155,825	185,001	340,826	190,584	191,214	381,798	239,675	167,999	407,674	295,674	176,166	471,840
Total, Other State Revenues		155,825	676,154	831,978	190,584	827,115	1,017,699	239,675	991,670	1,231,345	295,674	1,207,091	1,502,765
4. Other Local Revenues													
All Other Local Revenues	LocalRevAO	7,051		7,051	5,000		5,000	6,287		6,287	7,608		7,608
Total, Local Revenues		7,051	-	7,051	5,000	-	5,000	6,287	-	6,287	7,608	-	7,608
5. TOTAL REVENUES		7,900,534	889,557	8,790,092	10,299,965	1,406,354	11,706,319	13,331,433	1,102,820	14,434,252	16,642,670	1,341,608	17,984,279

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		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
B. EXPENDITURES													
1. Certificated Salaries													
Teachers' Salaries	1100	2,475,194	374,065	2,849,260	3,253,925	590,743	3,844,668	4,516,409	463,243	4,979,651	5,774,473	563,547	6,338,020
Certificated Pupil Support Salaries	1200	329,162	65,895	395,057	352,142	291,503	643,645	432,598	228,587	661,185	629,533	278,082	907,616
Certificated Supervisors' and Administrators' Salaries	1300	590,418	32,666	623,084	559,252	275,858	835,109	647,053	216,319	863,372	629,591	263,158	892,749
Other Certificated Salaries	1900	140,851	85,135	225,986	101,818	125,396	227,214	202,416	98,331	300,748	186,056	119,623	305,678
Total, Certificated Salaries		3,535,626	557,761	4,093,387	4,267,137	1,283,499	5,550,637	5,798,476	1,006,481	6,804,956	7,219,653	1,224,409	8,444,062
2. Non-certificated Salaries													
Instructional Aides' Salaries	2100	452,407	183,036	635,443	723,821	105,336	829,157	1,004,697	82,601	1,087,299	1,301,707	100,487	1,402,194
Non-certificated Support Salaries	2200	551,404	76,419	627,823	870,303	85,325	955,628	927,408	66,909	994,317	946,324	81,397	1,027,721
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-			-			-
Clerical and Office Salaries	2400	193,858	-	193,858	219,385	-	219,385	225,941		225,941	307,150		307,150
Other Non-certificated Salaries	2900			-			-			-			-
Total, Non-certificated Salaries		1,197,669	259,455	1,457,124	1,813,509	190,661	2,004,170	2,158,047	149,510	2,307,557	2,555,181	181,883	2,737,064
3. Employee Benefits													
STRS	3101-3102	-	-	-			-			-			-
PERS	3201-3202	-	-	-			-			-			-
OASDI / Medicare / Alternative	3301-3302	358,633	61,700	420,332	472,038	98,349	570,388	610,872	77,123	687,995	750,353	93,822	844,175
Health and Welfare Benefits	3401-3402	466,284	105,113	571,396	681,758	131,370	813,129	984,480	103,017	1,087,497	1,343,750	125,322	1,469,072
Unemployment Insurance	3501-3502	26,510	6,244	32,754	35,324	9,256	44,579	44,339	7,258	51,597	52,487	8,829	61,316
Workers' Compensation Insurance	3601-3602	63,013	10,787	73,800	80,362	19,362	99,723	105,102	15,183	120,285	129,120	18,470	147,591
OPEB, Allocated	3701-3702	-	-	-	-	-	-			-			-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-			-			-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-	-			-			-
Other Employee Benefits	3901-3902	43,053	661	43,714	42,616	10,268	52,884	63,788		63,788	78,268		78,268
Total, Employee Benefits		957,492	184,505	1,141,997	1,312,098	268,605	1,580,703	1,808,581	202,580	2,011,161	2,353,978	246,444	2,600,422

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		Estimated Actuals			July 1 Budget Report			July 1 Projected Budget			July 1 Projected Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
4. Books and Supplies													
Approved Textbooks and Core Curricula Materials	4100	-	-	-			-			-			-
Books and Other Reference Materials	4200	-	-	-			-			-			-
Materials and Supplies	4300	183,491	-	183,491	168,756	39,214	207,969	237,792	30,750	268,542	296,560	37,408	333,968
Noncapitalized Equipment	4400	129,042	30,958	160,000	180,000	-	180,000	232,426		232,426	444,056		444,056
Food	4700	-	-	-			-			-			-
Total, Books and Supplies		312,533	30,958	343,491	348,756	39,214	387,969	470,218	30,750	500,968	740,616	37,408	778,025
5. Services and Other Operating Expenditures													
Subagreements for Services	5100	-	3,375	3,375	-	5,000	5,000		6,456	6,456		50,970	50,970
Travel and Conferences	5200	2,850	-	2,850	3,000	-	3,000	3,874	-	3,874	4,818	-	4,818
Dues and Memberships	5300	25,000	-	25,000	25,000	-	25,000	32,281	-	32,281	40,146	-	40,146
Insurance	5400	45,493	-	45,493	78,117	-	78,117	100,869	-	100,869	136,279	-	136,279
Operations and Housekeeping Services	5500			-	-	-	-	-	-	-		-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600			-	-	-	-	-	-	-		-	-
Professional/Consulting Services and Operating Expend.	5800	894,979	-	894,979	963,570	-	963,570	1,036,913	-	1,036,913	1,377,707	-	1,377,707
Communications	5900	111,000	-	111,000	138,600	-	138,600	178,968	-	178,968	222,571	-	222,571
Total, Services and Other Operating Expenditures		1,079,323	3,375	1,082,698	1,208,287	5,000	1,213,287	1,352,905	6,456	1,359,362	1,781,521	50,970	1,832,491
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													
Equipment	6300			-			-			-			-
Equipment Replacement	6400			-			-			-			-
Depreciation Expense (for full accrual only)	6500			-			-			-			-
Depreciation Expense (for full accrual only)	6900			-			-			-			-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-	-	-	-

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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	85,877		85,877	39,322		39,322	44,157		44,157	4,835		4,835
Principal	7439			-			-			-			-
Total, Other Outgo		85,877	-	85,877	39,322	-	39,322	44,157	-	44,157	4,835	-	4,835
8. TOTAL EXPENDITURES		7,168,519	1,036,053	8,204,573	8,989,110	1,786,978	10,776,088	11,632,384	1,395,778	13,028,161	14,655,785	1,741,115	16,396,900
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		732,015	(146,496)	585,519	1,310,855	(380,624)	930,231	1,699,049	(292,958)	1,406,091	1,986,886	(399,506)	1,587,379
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	(146,496)	146,496	-	(380,624)	380,624	-	(292,958)	292,958	-	(399,506)	399,506	-
4. TOTAL OTHER FINANCING SOURCES / USES		(146,496)	146,496	-	(380,624)	380,624	-	(292,958)	292,958	-	(399,506)	399,506	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		585,519	0	585,519	930,231	(0)	930,231	1,406,091	-	1,406,091	1,587,379	-	1,587,379
F. FUND BALANCE, RESERVES													
1. Beginning Fund Balance													
a As of July 1	9791	573,241	-	573,241	1,160,365	0	1,160,365	2,080,583	(0)	2,080,583	3,486,674	(0)	3,486,674
b Adjustments to Beginning Balance	9793, 9795	1,605	-	1,605	(10,013)		(10,013)			-			-
c Adjusted Beginning Balance		574,846	-	574,846	1,150,352	0	1,150,352	2,080,583	(0)	2,080,583	3,486,674	-	3,486,674
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,160,365	0	1,160,365	2,080,583	(0)	2,080,583	3,486,674	(0)	3,486,674	5,074,053	-	5,074,053
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	410,229		410,229	538,804		538,804	651,408		651,408	819,845		819,845
Other Designations	9775, 9780			-			-			-			-
Undesignated / Unappropriated Amount	9790	410,229	-	410,229	538,804	-	538,804	651,408	-	651,408	819,845	-	819,845

Pathways Academy Charter School Cash Flow Worksheet 2025-2026

		July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
Actual or Projected		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
A. BEGINNING CASH	9110	483,315	725,563	578,840	584,824	769,663	643,867	742,589	943,677	828,370	837,604	835,913	901,137		
B. RECEIPTS															
LCFF Sources															
State Aid, EPA	8011-8019	-	391,986	427,896	705,575	705,575	741,485	705,575	705,575	1,080,241	1,044,331	1,044,331	1,044,331	1,080,241	9,677,140
In Lieu Property Taxes	8096	-	21,080	42,160	28,107	28,107	28,107	28,107	28,107	74,489	37,244	37,244	37,244	37,244	427,241
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-										-
Federal Revenue	8100-8299	-	-	-	118,030	-	-	118,030	-	-	118,030	-	-	225,150	579,239
Other State Revenue	8300-8599	-	28,480	28,480	77,594	51,265	84,994	117,902	51,265	73,860	140,498	73,860	73,860	215,641	1,017,699
Other Local Revenue	8600-8799	417	417	417	417	417	417	417	417	417	417	417	417	-	5,000
All Other Financing Sources	8930-8979														-
Other Receipts/Non-Revenue															-
TOTAL RECEIPTS		417	441,963	498,953	929,722	785,363	855,002	970,030	785,363	1,229,007	1,340,520	1,155,852	1,155,852	1,558,276	11,706,319
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	462,553	462,553	462,553	462,553	462,553	462,553	462,553	462,553	462,553	462,553	462,553	462,553	-	5,550,637
Classified Salaries	2000-2999	97,918	180,833	180,833	180,833	180,833	180,833	180,833	180,833	180,833	180,833	180,833	97,918	-	2,004,170
Employee Benefits	3000-3999	123,627	131,562	131,562	131,562	131,562	131,562	140,478	138,249	133,791	131,562	131,562	123,627	-	1,580,703
Books and Supplies	4000-4999	18,790	18,236	69,049	77,577	21,601	15,397	16,898	16,459	87,422	15,720	15,427	15,392	0	387,969
Services and Operating Expenditures	5000-5999	89,437	93,568	94,138	109,774	109,774	110,133	96,774	96,774	100,984	100,253	100,253	100,253	11,175	1,213,287
Capital Outlay	6000-6999														-
Other Outgo	7000-7499	-	1,934	4,835	4,835	4,835	5,802	5,802	5,802	4,190	1,289	-	-	-	39,322
All Other Financing Uses	7630-7699														-
Other Disbursements/ Non Expenditures															-
TOTAL DISBURSEMENTS		792,325	888,686	942,969	967,134	911,158	906,280	903,338	900,670	969,773	892,210	890,628	799,742	11,175	10,776,088
D. PRIOR YEAR TRANSACTIONS, Other															
Accounts Receivable	9200-9399	1,325,011	-	-	222,252	-	-	134,396	-	-	-	-	-	(1,558,276)	123,381
Accounts Payable (Liabilities, including Deferred Revenue)	9500-9630, 9650	(130,855)	-	-	-	-	-	-	-	-	-	-	(105,317)	11,175	(224,997)
Proceeds (Payments) on Debt	9570, 9670	(160,000)	300,000	450,000	-	-	150,000	-	-	(250,000)	(450,000)	(200,000)			(160,000)
TOTAL PRIOR YEAR TRANSACTIONS, Other		1,034,156	300,000	450,000	222,252	-	150,000	134,396	-	(250,000)	(450,000)	(200,000)	(105,317)	(1,547,101)	(261,616)
E. NET INCREASE/DECREASE (B - C + D)		242,247	(146,723)	5,984	184,839	(125,796)	98,722	201,088	(115,307)	9,234	(1,690)	65,224	250,793	(0)	668,615
F. ENDING CASH (A + E)		725,563	578,840	584,824	769,663	643,867	742,589	943,677	828,370	837,604	835,913	901,137	1,151,931		
G. ENDING CASH, PLUS ACCRUALS															1,151,931

Pathways Academy Charter School

Assumptions

2025-26

Input in green cells

Enrollment Assumptions

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Grades K-3			
Grades 4-6			
Grades 7-8			
<u>Grades 9-12</u>	855	1075	1301
Total Enrollment	855	1075	1301
Total ADA	718.20	903.00	1092.84
<u>ADA%</u>	84.00%	84.00%	84.00%
Unduplicated Count (FRL, EL, Foster Youth)	444	557	657
Unduplicated % for LCFF Concentration Grant	52%	52%	50%
District UPP	52%	52%	50%

Funding Rates:

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
<u>LCFF Rates</u>			
TK Add-On	6404	6597	6823
Grades K-3	10256	10565	10926
Grades 4-6	10411	10725	11092
Grades 7-8	10719	11043	11421
Grades 9-12	12423	12798	13236

Federal Revenues:

Special Education - Federal per ADA	130	130	130
Child Nutrition - Federal per student:	0	0	0
Other Federal Revenue - Provide listing, including amounts	CSI - \$472,119;		

State Revenues:

Special Education - State funding per ADA	885	885	885
Child Nutrition - State per student:	0	0	0
Lottery per ADA:	273	273	273
Other State Revenue - Provide listing, including amounts	Ethnic Studies - \$2,480; A-G - \$18,296; A-G LLR - \$40,278; AMIMBG - \$44,263; ERMHS - \$46,683		

Local Revenue - Provide listing, including amounts

Interest - \$5,000

Assumptions 2025-26

<u>Expenditure Assumptions</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
<u>Certificated Salaries:</u>			
Number of FTEs - Teachers	36	47	60
Average Teacher Salaries	104,690	104,293	104,271
Number of FTEs - Pupil Support Salaries	9	9	11
Number of FTEs - Supervisor/Admin Salaries	5	5	5
Number of FTEs - Other Certificated Salaries	2	2	2
COLA percentage increase	N/A	6%	6%
<i>Provide description of significant changes from prior reporting period</i>	No Significant Changes - Growth in number of positions reflects projected increase in enrollment.		
<u>Non Certificated Salaries:</u>			
Number of FTEs - Instructional Aides' Salaries	16	22	28
Number of FTEs - Non-certificated Support Salaries	12	12	12
Number of FTEs - Supervisor/Admin Salaries	0	0	0
Number of FTEs - Clerical and Office Salaries	2	2	3
Number of FTEs - Other Non-Certificated Salaries	0	0	0
<i>Provide description of significant changes from prior reporting period</i>	No Significant Changes - Growth in number of positions reflects projected increase in enrollment.		
<u>Benefits</u>			
CalSTRS Employer Rate	N/A	N/A	N/A
Number of STRS employees	0	0	0
CalPERS Employer Rate	N/A	N/A	N/A
Number of employees non-STRS retirement	0	0	0
Health and welfare (per FTE)	12,704	13,594	14,545
Number eligible employees for health benefits	64	80	101
Unemployment insurance (rate)	6.20%	6.20%	6.20%
Workers Comp Insurance (rate)	1.32%	1.32%	1.32%
<u>Books and Supplies</u>	No Significant Changes		
<i>Provide description of significant changes from prior reporting period</i>			
<u>Services & Other Operating Expenditures</u>	No Significant Changes		
<i>Provide description of significant changes from prior reporting period</i>			
<u>Capital Outlay</u>	No Significant Changes		
<i>Provide description of significant changes from prior reporting period</i>			
<u>Other Outgo</u>	No Significant Changes		
<u>Other Financing Sources</u>	No Significant Changes		
<u>Other Financing Uses</u>	No Significant Changes		