

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

Reporting Period: First Interim

Charter School Name:	Pathways Academy Charter
(continued)	- Adult Education
CDS #:	37-75416-0139451
Charter Approving Entity:	Warner Unified
County:	San Diego
Charter #:	2052
Fiscal Year:	2025-26

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:

() 2025-26 CHARTER SCHOOL FIRST 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: Jarom Luedtke

Date: 12/09/2025

Charter School Official
(Original signature required)

Print

Name: Jarom Luedtke

Title: Director

To the County Superintendent of Schools:

() 2025-26 CHARTER SCHOOL FIRST 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 First Interim Report, please contact:

For Approving Entity:

Andrea Sissons

Name

CBO

Title

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Phone

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For Charter School:

Rebecca Heinrichy

Name

Charter Impact

Title

888-474-0322

Phone

rheinrichy@charterimpact.com

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**

Charter School Name: Pathways Academy Charter
(continued) - Adult Education
CDS #: 37-75416-0139451
Charter Approving Entity: Warner Unified
County: San Diego
Charter #: 2052
Fiscal Year: 2025-26

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 10/31			First Interim - Oct 31		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	9,533,500.00		9,533,500.00	2,190,356.00		2,190,356.00	9,573,961.23		9,573,961.23
Education Protection Account State Aid - Current Year	8012	143,640.00		143,640.00	29,530.00		29,530.00	143,640.00		143,640.00
State Aid - Prior Years	8019	-		-	(3,00)		(3,00)	(3,00)		(3,00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	427,241.00		427,241.00	150,000.00		150,000.00	424,227.00		424,227.00
Other LCFF Transfers	8091, 8097			-			-			
Total, LCFF Sources		10,104,381.00	-	10,104,381.00	2,369,883.00	-	2,369,883.00	10,141,825.23	-	10,141,825.23
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290			-			-			-
Special Education - Federal	8181, 8182		107,120.00	107,120.00			-		107,120.00	107,120.00
Child Nutrition - Federal	8220			-			-		-	-
Donated Food Commodities	8221			-			-		-	-
Other Federal Revenues	8110, 8260-8299		472,119.00	472,119.00			-	472,119.00	472,119.00	
Total, Federal Revenues			-	579,239.00	579,239.00	-	-	-	579,239.00	579,239.00
3. Other State Revenues										
Special Education - State	StateRevSE	635,901.46	635,901.46		95,262.00	95,262.00		635,901.46		635,901.46
All Other State Revenues	StateRevAO	190,584.05	191,213.72	381,797.77	14,034.00	14,034.00		190,584.05	180,261.72	370,845.77
Total, Other State Revenues		190,584.05	827,115.18	1,017,699.23	-	109,296.00	109,296.00	190,584.05	816,163.18	1,006,747.23
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	5,000.00		5,000.00	5,569.00		5,569.00	8,902.33		8,902.33
Total, Local Revenues		5,000.00	-	5,000.00	5,569.00	-	5,569.00	8,902.33	-	8,902.33
5. TOTAL REVENUES		10,299,965.05	1,406,354.18	11,706,319.23	2,375,452.00	109,296.00	2,484,748.00	10,341,311.61	1,395,402.18	11,736,713.79
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	3,253,925.25	590,743.19	3,844,668.44	998,916.77	101,977.23	1,100,894.00	3,104,453.34	465,419.93	3,569,873.27
Certificated Pupil Support Salaries	1200	352,142.24	291,502.54	643,644.78	159,373.25	17,903.75	177,277.00	430,790.02	194,566.55	625,356.57
Certified Supervisors' and Administrators' Salaries	1300	559,251.58	275,857.84	835,109.42	231,473.00	-	231,473.00	559,251.20	207,912.56	767,163.76
Other Certificated Salaries	1900	101,818.26	125,395.60	227,213.86	53,532.00	-	53,532.00	35,121.99	125,395.60	160,517.59
Total, Certificated Salaries		4,267,137.33	1,283,499.17	5,550,636.50	1,443,295.02	119,880.98	1,563,176.00	4,129,616.55	993,294.64	5,122,911.19
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	723,820.80	105,336.00	829,156.80	290,194.00	-	290,194.00	729,834.51	83,026.24	812,860.75
Non-certificated Support Salaries	2200	870,302.90	85,324.80	955,627.70	315,771.00	-	315,771.00	954,968.19	85,324.80	1,040,292.99
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	219,385.39	-	219,385.39	78,709.00	-	78,709.00	224,996.74	-	224,996.74
Other Non-certificated Salaries	2900				-	-	-	-	-	-
Total, Non-certificated Salaries		1,813,509.09	190,660.80	2,004,169.89	684,674.00	-	684,674.00	1,909,799.44	168,351.04	2,078,150.48
3. Employee Benefits										
STRS	3101-3102			-	-	-	-	-	-	-
PERS	3201-3202			-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	472,038.45	98,349.43	570,387.88	161,352.06	9,084.94	170,437.00	455,551.87	87,704.25	543,258.12
Health and Welfare Benefits	3401-3402	681,758.34	131,370.26	813,128.60	272,229.00	-	272,229.00	688,732.00	108,491.67	797,223.67
Unemployment Insurance	3501-3502	35,323.89	9,255.54	44,579.43	4,187.39	364.61	4,552.00	18,762.28	4,333.45	23,095.73
Workers' Compensation Insurance	3601-3602	80,361.63	19,361.81	99,723.44	57,296.00	-	57,296.00	60,338.53	11,616.46	71,954.99
OPEB, Allocated	3701-3702			-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752			-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	42,616.02	10,267.62	52,883.64	25,907.32	2,380.68	28,288.00	77,344.12	15,401.65	92,745.77
Total, Employee Benefits		1,312,098.32	268,604.67	1,580,702.99	520,971.77	11,830.23	532,802.00	1,300,728.81	227,547.47	1,528,276.28
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100			-	-	-	-	-	-	-
Books and Other Reference Materials	4200			-	-	-	-	-	-	-
Materials and Supplies	4300	168,755.70	39,213.72	207,969.42	126,198.00	-	126,198.00	195,067.93	39,213.72	234,281.65
Noncapitalized Equipment	4400	180,000.00	-	180,000.00	20,170.00	-	20,170.00	219,914.38	-	219,914.38
Food	4700			-	-	-	-	-	-	-
Total, Books and Supplies		348,755.70	39,213.72	387,969.42	146,368.00	-	146,368.00	414,982.31	39,213.72	454,196.03
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	5,000.00	5,000.00	-	-	-	-	5,000.00	5,000.00
Travel and Conferences	5200	3,000.00	-	3,000.00	965.00	-	965.00	3,015.00	-	3,015.00
Dues and Memberships	5300	25,000.00	-	25,000.00	21,462.00	-	21,462.00	25,002.33	-	25,002.33
Insurance	5400	78,117.00	-	78,117.00	32,784.00	-	32,784.00	73,044.67	-	73,044.67
Operations and Housekeeping Services	5500	-	-	-	-	-	-	-	-	-
Rents, Leases, Repairs, and Noncap. Improvements	5600	-	-	-	-	-	-	-	-	-
Transfers of Direct Costs	5700-5799			-	23,494.33	(23,494.33)	-	38,004.69	(38,004.69)	-
Professional/Consulting Services and Operating Expend.	5800	963,570.19		963,570.19	467,834.00	-	467,834.00	1,330,981.23	-	1,330,981.23
Communications	5900	138,600.00		138,600.00	25,751.00	-	25,751.00	129,412.64	-	129,412.64
Total, Services and Other Operating Expenditures		1,208,287.19	5,000.00	1,213,287.19	572,290.33	(23,494.33)	548,796.00	1,599,460.56	(33,004.69)	1,566,455.87
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 I EAs - All Other	7221-7223AO			-			-			-

All Other Transfers	7281-7299		-		-			
Transfers of Indirect Costs	7300-7399		-		-			
Debt Service:								
Interest	7438	39,322.44		39,322.44	12,514.00		12,514.00	29,468.76
Principal (for modified accrual basis only)	7439		-		-		-	-
Total, Other Outgo		39,322.44	-	39,322.44	12,514.00	-	12,514.00	29,468.76
8. TOTAL EXPENDITURES		8,989,110.07	1,786,978.36	10,776,088.43	3,380,113.12	108,216.88	3,488,330.00	9,384,056.43
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.								
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,310,854.98	(380,624.18)	930,230.80	(1,004,661.12)	1,079.12	(1,003,582.00)	957,255.18
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)								
4. TOTAL OTHER FINANCING SOURCES / USES	8980-8999	(380,624.15)	380,624.15	-		-		-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		930,230.83	(0)	930,230.80	(1,004,661.12)	1,079.12	(1,003,582.00)	957,255.18
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance								
a. As of July 1	9791	1,160,365.03		1,160,365.03	1,403,296.00		1,403,296.00	1,403,296.00
b. Adjustments to Beginning Balance	9793, 9795	(10,013.03)		(10,013.03)	9,541.00		9,541.00	9,541.00
c. Adjusted Beginning Balance		1,150,352.00	-	1,150,352.00	1,412,837.00	-	1,412,837.00	1,412,837.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,080,582.83	(0)	2,080,582.80	408,175.88	1,079.12	409,255.00	2,370,092.18
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		-		1,079.12	1,079.12		-
c. Committed								
Stabilization Arrangements	9750		-			-		-
Other Commitments	9760		-			-		-
d. Assigned								
Other Assignments	9780		-			-		-
e. Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	538,804.42		538,804.42	538,972.93		538,972.93	538,972.93
Unassigned/Unappropriated Amount	9790	1,541,778.41		1,541,778.41	(130,797.05)		(130,797.05)	1,831,119.25

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Reporting Period:

Charter School Name: Pathways Academy Charter
 (continued) - Adult Education
 CDS #: 37-75416-0139451
Charter Approving Entity: Warner Unified
 County: San Diego
 Charter #: 2052
 Fiscal Year: 2025-26

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)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	9,533,500.00	2,190,356.00	9,573,961.23	40,461.23	0.42%
Education Protection Account State Aid - Current Year	8012	143,640.00	29,530.00	143,640.00	-	0.00%
State Aid - Prior Years	8019	-	(3.00)	(3.00)	(3.00)	New
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	427,241.00	150,000.00	424,227.00	(3,014.00)	-0.71%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		10,104,381.00	2,369,883.00	10,141,825.23	37,444.23	0.37%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	107,120.00	-	107,120.00	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	472,119.00	-	472,119.00	-	0.00%
Total, Federal Revenues		579,239.00	-	579,239.00	-	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	635,901.46	95,262.00	635,901.46	-	0.00%
All Other State Revenues	StateRevAO	381,797.77	14,034.00	370,845.77	(10,952.00)	-2.87%
Total, Other State Revenues		1,017,699.23	109,296.00	1,006,747.23	(10,952.00)	-1.08%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	5,000.00	5,569.00	8,902.33	3,902.33	78.05%
Total, Local Revenues		5,000.00	5,569.00	8,902.33	3,902.33	78.05%
5. TOTAL REVENUES		11,706,319.23	2,484,748.00	11,736,713.79	30,394.56	0.26%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,844,668.44	1,100,894.00	3,569,873.27	(274,795.17)	-7.15%
Certificated Pupil Support Salaries	1200	643,644.78	177,277.00	625,356.57	(18,288.21)	-2.84%
Certificated Supervisors' and Administrators' Salaries	1300	835,109.42	231,473.00	767,163.76	(67,945.66)	-8.14%
Other Certificated Salaries	1900	227,213.86	53,532.00	160,517.59	(66,696.27)	-29.35%
Total, Certificated Salaries		5,550,636.50	1,563,176.00	5,122,911.19	(427,725.31)	-7.71%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	829,156.80	290,194.00	812,860.75	(16,296.05)	-1.97%
Non-certificated Support Salaries	2200	955,627.70	315,771.00	1,040,292.99	84,665.29	8.86%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	219,385.39	78,709.00	224,996.74	5,611.35	2.56%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		2,004,169.89	684,674.00	2,078,150.48	73,980.59	3.69%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	570,387.88	170,437.00	543,256.12	(27,131.76)	-4.76%
Health and Welfare Benefits	3401-3402	813,128.60	272,229.00	797,223.67	(15,904.93)	-1.96%
Unemployment Insurance	3501-3502	44,579.43	4,552.00	23,095.73	(21,483.70)	-48.19%
Workers' Compensation Insurance	3601-3602	99,723.44	57,296.00	71,954.99	(27,768.45)	-27.85%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	52,883.64	28,288.00	92,745.77	39,862.13	75.38%
Total, Employee Benefits		1,580,702.99	532,802.00	1,528,276.28	(52,426.71)	-3.32%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	207,969.42	126,198.00	234,281.65	26,312.23	12.65%
Noncapitalized Equipment	4400	180,000.00	20,170.00	219,914.38	39,914.38	22.17%
Food	4700	-	-	-	-	
Total, Books and Supplies		387,969.42	146,368.00	454,196.03	66,226.61	17.07%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	5,000.00	-	5,000.00	-	0.00%

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Travel and Conferences	5200	3,000.00	965.00	3,015.00	15.00	0.50%
Dues and Memberships	5300	25,000.00	21,462.00	25,002.33	2.33	0.01%
Insurance	5400	78,117.00	32,784.00	73,044.67	(5,072.33)	-6.49%
Operations and Housekeeping Services	5500	-	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	-	-	-	-	-
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	963,570.19	467,834.00	1,330,981.23	367,411.04	38.13%
Communications	5900	138,600.00	25,751.00	129,412.64	(9,187.36)	-6.63%
Total, Services and Other Operating Expenditures		1,213,287.19	548,796.00	1,566,455.87	353,168.68	29.11%
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	-	-	-	-	-
<i>Depreciation Expense (for accrual basis only)</i>	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	39,322.44	12,514.00	29,468.76	(9,853.68)	-25.06%
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		39,322.44	12,514.00	29,468.76	(9,853.68)	-25.06%
8. TOTAL EXPENDITURES		10,776,088.43	3,488,330.00	10,779,458.61	3,370.18	0.03%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		930,230.80	(1,003,582.00)	957,255.18	27,024.38	2.91%
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)		930,230.80	(1,003,582.00)	957,255.18	27,024.38	2.91%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance	9791	1,160,365.03	1,403,296.00	1,403,296.00	242,930.97	20.94%
a. As of July 1	9793, 9795	(10,013.03)	9,541.00	9,541.00	19,554.03	-195.29%
b. Adjustments/Restatements		1,150,352.00	1,412,837.00	1,412,837.00		
c. Adjusted Beginning Fund Balance		2,080,582.80	409,255.00	2,370,092.18		
2. Ending Fund Balance, June 30 (E + F.1.c.)						
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	-	1,079.12	-	-	-
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-
d. Assigned						
Other Assignments	9780	-	-	-	-	-
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	538,804.42	538,972.93	538,972.93	168.51	0.03%
Unassigned/Unappropriated Amount	9790	1,541,778.41	(130,797.05)	1,831,119.25	289,340.84	18.77%

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

Charter School Name: Pathways Academy Charter

(continued) - Adult Education

CDS #: 37-75416-0139451

Charter Approving Entity: Warner Unified

County: San Diego

Charter #: 2052

Fiscal Year: 2025-26

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 2025-26			Totals for 26-27	Totals for 27-28
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	9,573,961.23	0.00	9,573,961.23	12,521,185.00	15,701,251.00
Education Protection Account State Aid - Current Year	8012	143,640.00	0.00	143,640.00	180,600.00	218,568.00
State Aid - Prior Years	8019	(3.00)	0.00	(3.00)	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	424,227.00	0.00	424,227.00	533,385.00	645,519.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		10,141,825.23	0.00	10,141,825.23	13,235,170.00	16,565,338.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	0.00	0.00		
Special Education - Federal	8181, 8182	0.00	107,120.00	107,120.00	111,150.00	134,517.35
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	472,119.00	472,119.00		
Total, Federal Revenues		0.00	579,239.00	579,239.00	111,150.00	134,517.35
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	635,901.46	635,901.46	823,670.89	1,030,925.03
All Other State Revenues	StateRevAO	190,584.05	180,261.72	370,845.77	410,154.00	471,840.00
Total, Other State Revenues		190,584.05	816,163.18	1,006,747.23	1,233,824.89	1,502,765.03
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	8,902.33	0.00	8,902.33	11,192.99	13,546.12
Total, Local Revenues		8,902.33	0.00	8,902.33	11,192.99	13,546.12
5. TOTAL REVENUES						
		10,341,311.61	1,395,402.18	11,736,713.79	14,591,337.88	18,216,166.50
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,104,453.34	465,419.93	3,569,873.27	4,910,668.63	6,265,379.94
Certificated Pupil Support Salaries	1200	430,790.02	194,566.55	625,356.57	1,242,517.80	1,503,644.65
Certificated Supervisors' and Administrators' Salaries	1300	559,251.20	207,912.56	767,163.76	863,372.08	892,748.65
Other Certificated Salaries	1900	35,121.99	125,395.60	160,517.59	163,659.46	166,910.21
Total, Certificated Salaries		4,129,616.55	993,294.64	5,122,911.19	7,180,217.96	8,828,683.44
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	729,834.51	83,026.24	812,860.75	1,090,086.71	1,405,134.40
Non-certificated Support Salaries	2200	954,968.19	85,324.80	1,040,292.99	1,147,374.70	1,185,466.36
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00		
Clerical and Office Salaries	2400	224,996.74	0.00	224,996.74	225,940.71	307,149.60
Other Non-certificated Salaries	2900	0.00	0.00	0.00		
Total, Non-certificated Salaries		1,909,799.44	168,351.04	2,078,150.48	2,463,402.12	2,897,750.36
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	455,551.87	87,704.25	543,256.12	728,093.00	885,346.00
Health and Welfare Benefits	3401-3402	688,732.00	108,491.67	797,223.67	1,076,131.10	1,446,346.45
Unemployment Insurance	3501-3502	18,762.28	4,333.45	23,095.73	27,887.20	32,742.82
Workers' Compensation Insurance	3601-3602	60,338.53	11,616.46	71,954.99	96,436.20	117,264.34
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	77,344.12	15,401.65	92,745.77	96,436.20	117,264.34
Total, Employee Benefits		1,300,728.81	227,547.47	1,528,276.28	2,024,983.70	2,598,963.94
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		

Description	Object Code	FY 2025-26			Totals for 26-27	Totals for 27-28
		Unrestricted	Restricted	Total		
Materials and Supplies	4300	195,067.93	39,213.72	234,281.65	302,518.00	376,222.00
Noncapitalized Equipment	4400	219,914.38	0.00	219,914.38	283,966.05	353,150.11
Food	4700	0.00	0.00	0.00		
Total, Books and Supplies		414,982.31	39,213.72	454,196.03	586,484.05	729,372.11
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	5,000.00	5,000.00	6,456.29	8,029.26
Travel and Conferences	5200	3,015.00	0.00	3,015.00	3,893.14	4,841.65
Dues and Memberships	5300	25,002.33	0.00	25,002.33	32,284.45	40,150.07
Insurance	5400	73,044.67	0.00	73,044.67	94,319.47	117,298.99
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	38,004.69	(38,004.69)	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,330,981.23	0.00	1,330,981.23	1,672,626.03	2,052,245.07
Communications	5900	129,412.64	0.00	129,412.64	167,105.00	207,818.00
Total, Services and Other Operating Expenditures		1,599,460.56	(33,004.69)	1,566,455.87	1,976,684.37	2,430,383.03
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		
<i>Depreciation Expense (for accrual basis only)</i>	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	29,468.76	0.00	29,468.76	44,157.16	4,834.73
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		29,468.76	0.00	29,468.76	44,157.16	4,834.73
8. TOTAL EXPENDITURES		9,384,056.43	1,395,402.18	10,779,458.61	14,275,929.36	17,489,987.61
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		957,255.18	0.00	957,255.18	315,408.52	726,178.89

Description	Object Code	FY 2025-26			Totals for 25-26	Totals for 26-25
		Unrestricted	Restricted	Total		
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)		957,255.18	0.00	957,255.18	315,408.52	726,178.89
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,403,296.00	0.00	1,403,296.00	2,370,092.18	2,685,500.70
b. Adjustments/Restatements	9793, 9795	9,541.00	0.00	9,541.00		
c. Adjusted Beginning Balance		1,412,837.00	0.00	1,412,837.00	2,370,092.18	2,685,500.70
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,370,092.18	0.00	2,370,092.18	2,685,500.70	3,411,679.60
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		
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	538,972.93	0.00	538,972.93	713,796.47	874,499.38
Unassigned/Unappropriated Amount	9790	1,831,119.25	0.00	1,831,119.25	1,971,704.23	2,537,180.22

Cash Flow Worksheet 2025/26

FY26-PAE-First Interim Report

Final Audit Report

2025-12-09

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