

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification**

Charter School Name: American Indian Public Charte
(continued) High School
CDS #: 01-61259-0111856
Charter Approving Entity: Oakland Unified School Distric
County: Alameda
Charter #: 0765
Fiscal Year: 2019/20


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:

() 2019/20 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:


Charter School Official
(Original signature required)

Date:

3-3-2020

Print

Name: Maya Woods-Cadiz

Title: Superintendent

To the County Superintendent of Schools:

() 2019/20 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:


Authorized Representative of
Charter Approving Entity
(Original signature required)

Date:

Print

Minh Co

Title: Accounting Manager

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

For Approving Entity:

Minh Co

Name

Accounting Manager

Title

510-879-0132

Phone

minh.co@ousd.org

E-mail

For Charter School:

Katema Ballentine

Name

Chief Business Officer

Title

510-893-8701 x17

Phone

katema.ballentine@amischools.org

E-mail

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

ACOE District Advisor

Date



**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: American Indian Public Charter
(continued) High School
CDS #: 01-61259-0111856
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0765
Fiscal Year: 2019/20

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	2,877,818.52		2,877,818.52	1,299,956.00		1,299,956.00	2,877,818.52		2,877,818.52
Education Protection Account State Aid - Current Year	8012	737,023.86		737,023.86	375,487.00		375,487.00	737,023.86		737,023.86
State Aid - Prior Years	8019			-			-			-
Transfer to Charter Schools in Lieu of Property Taxes	8096	997,182.62		997,182.62	493,780.00		493,780.00	997,182.62		997,182.62
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		4,612,025.00	-	4,612,025.00	2,169,223.00	-	2,169,223.00	4,612,025.00	-	4,612,025.00
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290		124,406.00	124,406.00		29,351.00	29,351.00		124,405.52	124,405.52
Special Education - Federal	8181, 8182			-			-			-
Child Nutrition - Federal	8220		86,468.19	86,468.19		16,151.36	16,151.36		86,468.19	86,468.19
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		2,524.66	2,524.66			-		2,524.66	2,524.66
Total, Federal Revenues		-	213,398.85	213,398.85	-	45,502.36	45,502.36	-	213,398.38	213,398.38
3. Other State Revenues										
Special Education - State	StateRevSE			-			-			-
All Other State Revenues	StateRevAO	81,821.00	75,498.00	157,319.00	18,206.00	34,283.52	52,489.52	81,821.00	75,498.00	157,319.00
Total, Other State Revenues		81,821.00	75,498.00	157,319.00	18,206.00	34,283.52	52,489.52	81,821.00	75,498.00	157,319.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	88,153.23		88,153.23	10,465.05		10,465.05	88,153.23		88,153.23
Total, Local Revenues		88,153.23	-	88,153.23	10,465.05	-	10,465.05	88,153.23	-	88,153.23
5. TOTAL REVENUES		4,781,999.23	288,896.85	5,070,896.08	2,197,894.05	79,785.88	2,277,679.93	4,781,999.23	288,896.38	5,070,895.61
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,093,689.00	176,324.00	1,270,013.00	449,739.34	24,306.03	474,045.37	754,624.63	48,612.06	803,236.69
Certificated Pupil Support Salaries	1200	142,686.17		142,686.17	47,122.15		47,122.15	82,686.17		82,686.17
Certificated Supervisors' and Administrators' Salaries	1300	286,347.26		286,347.26	151,853.40		151,853.40	262,210.69		262,210.69
Other Certificated Salaries	1900			-			-			-
Total, Certificated Salaries		1,522,722.43	176,324.00	1,699,046.43	648,714.89	24,306.03	673,020.92	1,099,521.49	48,612.06	1,148,133.55
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	47,833.80	125,686.00	173,519.80	163,836.59		163,836.59	274,250.01		274,250.01
Non-certificated Support Salaries	2200			-			-			-
Non-certificated Supervisors' and Administrators' Sal.	2300			-			-			-
Clerical and Office Salaries	2400	144,378.31		144,378.31	93,479.78		93,479.78	159,406.03		159,406.03
Other Non-certificated Salaries	2900			-	7,426.16		7,426.16	12,000.00		12,000.00
Total, Non-certificated Salaries		192,212.11	125,686.00	317,898.11	264,742.53	-	264,742.53	445,656.04	-	445,656.04
3. Employee Benefits										
STRS	3101-3102			-			-			-
PERS	3201-3202	165,918.64		165,918.64	68,275.39		68,275.39	128,110.65		128,110.65
OASDI / Medicare / Alternative	3301-3302	156,973.76		156,973.76	68,344.42	1,859.41	70,203.83	114,151.58	3,718.82	117,870.40
Health and Welfare Benefits	3401-3402	150,105.12		150,105.12	104,363.29	44.07	104,407.36	173,054.95	88.14	173,143.09
Unemployment Insurance	3501-3502	25,280.47		25,280.47	16,323.65	864.56	17,188.21	20,704.45	1,729.12	22,433.57
Workers' Compensation Insurance	3601-3602	37,755.78		37,755.78	10,097.43		10,097.43	28,350.53		28,350.53
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902	1,073.34		1,073.34	34.19		34.19	931.43		931.43
Total, Employee Benefits		537,107.11	-	537,107.11	267,438.37	2,768.04	270,206.41	465,303.59	5,536.08	470,839.67
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	123,850.54	32,878.00	156,728.54	37,823.92	2,120.26	39,944.18	154,608.28	2,120.26	156,728.54
Books and Other Reference Materials	4200	3,808.13		3,808.13	2,358.99	96.97	2,455.96	3,711.15	96.97	3,808.12
Materials and Supplies	4300	135,754.18		135,754.18	48,926.90	598.73	49,525.63	135,155.45	598.73	135,754.18
Noncapitalized Equipment	4400	298,509.64		298,509.64	30,626.97		30,626.97	252,509.64		252,509.64
Food	4700		99,520.99	99,520.99		36,770.59	36,770.59		99,520.99	99,520.99
Total, Books and Supplies		561,922.49	132,396.99	694,321.48	119,736.78	39,586.55	159,323.33	545,984.53	102,336.95	648,321.48
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	46,186.26		46,186.26	27,959.71	8,151.51	36,111.22	29,883.24	16,303.02	46,186.26
Dues and Memberships	5300	11,792.87		11,792.87	2,920.00		2,920.00	11,792.87		11,792.87
Insurance	5400	10,525.27		10,525.27	24,539.64		24,539.64	49,125.27		49,125.27
Operations and Housekeeping Services	5500	55,188.71		55,188.71	68,111.25		68,111.25	98,113.71		98,113.71
Rentals, Leases, Repairs, and Noncap. Improvements	5600	214,340.05		214,340.05	83,082.42	118.48	83,200.90	214,103.09	236.96	214,340.05
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	1,057,175.30		1,057,175.30	1,018,350.42	409.69	1,018,760.11	1,382,168.29	819.38	1,382,987.67
Communications	5900	4,274.63		4,274.63	5,887.76		5,887.76	8,364.61		8,364.61
Total, Services and Other Operating Expenditures		1,399,483.09	-	1,399,483.09	1,230,851.20	8,679.68	1,239,530.88	1,793,551.08	17,359.36	1,810,910.44



**CHARTER SCHOOL
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Second Interim Report - Detail**

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(continued) High School
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Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0765
Fiscal Year: 2019/20

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
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	6,924.00		6,924.00			-	6,924.00		6,924.00
Total, Capital Outlay		6,924.00	-	6,924.00	-	-	-	6,924.00	-	6,924.00
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			-	117,039.00		117,039.00		429,329.78	429,329.78
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	359,431.78		359,431.78			-			-
All Other Transfers	7281-7299			-			-			-
Transfers of Indirect Costs	7300-7399			-			-			-
Debt Service:				-			-			-
Interest	7438			-	645.77		645.77			-
Principal (for modified accrual basis only)	7439			-			-		429,329.78	429,329.78
Total, Other Outgo		359,431.78	-	359,431.78	645.77	117,039.00	117,684.77	-	429,329.78	429,329.78
8. TOTAL EXPENDITURES		4,579,803.01	434,408.99	5,014,212.00	2,532,129.54	192,379.30	2,724,508.84	4,356,940.73	603,174.23	4,960,114.96
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		202,196.22	(145,512.14)	56,684.08	(334,235.49)	(112,593.42)	(446,828.91)	425,058.50	(314,277.86)	110,780.64
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	(47,951.76)	47,951.76	-	(15,032.42)	15,032.42	-	(216,716.86)	216,716.86	-
4. TOTAL OTHER FINANCING SOURCES / USES		(47,951.76)	47,951.76	-	(15,032.42)	15,032.42	-	(216,716.86)	216,716.86	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		154,244.46	(97,560.38)	56,684.08	(349,267.91)	(97,561.00)	(446,828.91)	208,341.64	(97,561.00)	110,780.64
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance	9791	1,274,390.76	97,560.38	1,371,951.14	1,274,390.76	97,560.38	1,371,951.14	1,274,390.76	97,560.38	1,371,951.14
a. As of July 1				-	(0.76)	0.62	(0.14)	(0.76)	0.62	(0.14)
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		1,274,390.76	97,560.38	1,371,951.14	1,274,390.00	97,561.00	1,371,951.00	1,274,390.00	97,561.00	1,371,951.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,428,635.22	-	1,428,635.22	925,122.09	-	925,122.09	1,482,731.64	0.00	1,482,731.64
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			-			-	0.00		0.00
c. Committed				-			-			-
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned				-			-			-
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated				-			-	148,803.45		148,803.45
Reserve for Economic Uncertainties	9789	150,426.36		150,426.36			-	148,803.45		148,803.45
Unassigned/Unappropriated Amount	9790	1,278,208.86	-	1,278,208.86	925,122.09	-	925,122.09	1,333,928.19	-	1,333,928.19



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Second Interim Report - Summary**

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(continued) High School
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County: Alameda
Charter #: 0765
Fiscal Year: 2019/20

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,877,818.52	1,299,956.00	2,877,818.52	(0.00)	0.00%
Education Protection Account State Aid - Current Year	8012	737,023.86	375,487.00	737,023.86	(0.00)	0.00%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	997,182.62	493,780.00	997,182.62	0.00	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		4,612,025.00	2,169,223.00	4,612,025.00	0.00	0.00%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	124,406.00	29,351.00	124,405.52	(0.48)	0.00%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	86,468.19	16,151.36	86,468.19	0.00	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	2,524.66	-	2,524.66	0.00	0.00%
Total, Federal Revenues		213,398.85	45,502.36	213,398.38	(0.47)	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	157,319.00	52,489.52	157,319.00	(0.00)	0.00%
Total, Other State Revenues		157,319.00	52,489.52	157,319.00	(0.00)	0.00%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	88,153.23	10,465.05	88,153.23	0.00	0.00%
Total, Local Revenues		88,153.23	10,465.05	88,153.23	0.00	0.00%
5. TOTAL REVENUES						
		5,070,896.08	2,277,679.93	5,070,895.61	(0.47)	0.00%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,270,013.00	474,045.37	803,236.69	(466,776.31)	-36.75%
Certificated Pupil Support Salaries	1200	142,686.17	47,122.15	82,686.17	(60,000.00)	-42.05%
Certificated Supervisors' and Administrators' Salaries	1300	286,347.26	151,853.40	262,210.69	(24,136.57)	-8.43%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,699,046.43	673,020.92	1,148,133.55	(550,912.88)	-32.42%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	173,519.80	163,836.59	274,250.01	100,730.21	58.05%
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	144,378.31	93,479.78	159,406.03	15,027.72	10.41%
Other Non-certificated Salaries	2900	-	7,426.16	12,000.00	12,000.00	New
Total, Non-certificated Salaries		317,898.11	264,742.53	445,656.04	127,757.93	40.19%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	-
PERS	3201-3202	165,918.64	68,275.39	128,110.65	(37,807.99)	-22.79%
OASDI / Medicare / Alternative	3301-3302	156,973.76	70,203.83	117,870.40	(39,103.36)	-24.91%
Health and Welfare Benefits	3401-3402	150,105.12	104,407.36	173,143.09	23,037.97	15.35%
Unemployment Insurance	3501-3502	25,280.47	17,188.21	22,433.57	(2,846.90)	-11.26%
Workers' Compensation Insurance	3601-3602	37,755.78	10,097.43	28,350.53	(9,405.25)	-24.91%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	1,073.34	34.19	931.43	(141.91)	-13.22%
Total, Employee Benefits		537,107.11	270,206.41	470,839.67	(66,267.44)	-12.34%



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					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	156,728.54	39,944.18	156,728.54	0.00	0.00%
Books and Other Reference Materials	4200	3,808.13	2,455.96	3,808.12	(0.01)	0.00%
Materials and Supplies	4300	135,754.18	49,525.63	135,754.18	0.00	0.00%
Noncapitalized Equipment	4400	298,509.64	30,626.97	252,509.64	(46,000.00)	-15.41%
Food	4700	99,520.99	36,770.59	99,520.99	(0.00)	0.00%
Total, Books and Supplies		694,321.48	159,323.33	648,321.48	(46,000.00)	-6.63%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	46,186.26	36,111.22	46,186.26	(0.00)	0.00%
Dues and Memberships	5300	11,792.87	2,920.00	11,792.87	(0.00)	0.00%
Insurance	5400	10,525.27	24,539.64	49,125.27	38,600.00	366.74%
Operations and Housekeeping Services	5500	55,188.71	68,111.25	98,113.71	42,925.00	77.78%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	214,340.05	83,200.90	214,340.05	0.00	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,057,175.30	1,018,760.11	1,382,987.67	325,812.37	30.82%
Communications	5900	4,274.63	5,887.76	8,364.61	4,089.98	95.68%
Total, Services and Other Operating Expenditures		1,399,483.09	1,239,530.88	1,810,910.44	411,427.35	29.40%
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	6,924.00	-	6,924.00	-	0.00%
Total, Capital Outlay		6,924.00	-	6,924.00	-	0.00%
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	-	117,039.00	429,329.78	429,329.78	New
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	359,431.78	-	-	(359,431.78)	(100%)
All Other Transfers	7281-7299	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-
Debt Service:						
Interest	7438	-	645.77	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		359,431.78	117,684.77	429,329.78	69,898.00	19.45%
8. TOTAL EXPENDITURES		5,014,212.00	2,724,508.84	4,960,114.96	(54,097.04)	-1.08%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		56,684.08	(446,828.91)	110,780.64	54,096.56	95.44%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: American Indian Public Charter
 (continued) High School
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2019/20

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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)		56,684.08	(446,828.91)	110,780.64	54,096.56	95.44%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,371,951.14	1,371,951.14	1,371,951.14	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	(0.14)	(0.14)	(0.14)	New
c. Adjusted Beginning Balance		1,371,951.14	1,371,951.00	1,371,951.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,428,635.22	925,122.09	1,482,731.64		
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	-	-	0.00	0.00	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	150,426.36	-	148,803.45	(1,622.91)	-1.08%
Unassigned/Unappropriated Amount	9790	1,278,208.86	925,122.09	1,333,928.19	55,719.33	4.36%



**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: American Indian Public Charter
(continued) High School
CDS #: 01-61259-0111856
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0765
Fiscal Year: 2019/20

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 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,877,818.52	0.00	2,877,818.52	3,101,306.40	3,327,862.47
Education Protection Account State Aid - Current Year	8012	737,023.86	0.00	737,023.86	766,855.82	789,668.57
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools In Lieu of Property Taxes	8096	997,182.62	0.00	997,182.62	1,037,544.78	1,068,409.96
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		4,612,025.00	0.00	4,612,025.00	4,905,707.00	5,185,941.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	124,405.52	124,405.52	132,440.66	139,764.68
Special Education - Federal	8181, 8182	0.00	0.00	0.00		
Child Nutrition - Federal	8220	0.00	86,468.19	86,468.19	92,541.18	98,076.71
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	2,524.66	2,524.66	2,701.98	2,863.61
Total, Federal Revenues		0.00	213,398.38	213,398.38	227,683.82	240,705.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00		
All Other State Revenues	StateRevAO	81,821.00	75,498.00	157,319.00	163,808.69	172,250.03
Total, Other State Revenues		81,821.00	75,498.00	157,319.00	163,808.69	172,250.03
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	88,153.23	0.00	88,153.23	94,344.57	99,987.97
Total, Local Revenues		88,153.23	0.00	88,153.23	94,344.57	99,987.97
5. TOTAL REVENUES						
		4,781,999.23	288,896.38	5,070,895.61	5,391,544.08	5,698,884.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	754,624.63	48,612.06	803,236.69	914,542.61	937,309.16
Certificated Pupil Support Salaries	1200	82,686.17	0.00	82,686.17	146,253.33	150,640.93
Certificated Supervisors' and Administrators' Salaries	1300	262,210.69	0.00	262,210.69	166,265.96	170,422.61
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		1,099,521.49	48,612.06	1,148,133.55	1,227,061.89	1,258,372.69
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	274,250.01	0.00	274,250.01	158,106.26	162,058.91
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00		
Clerical and Office Salaries	2400	159,406.03	0.00	159,406.03	194,141.18	198,994.71
Other Non-certificated Salaries	2900	12,000.00	0.00	12,000.00	12,000.00	12,300.00
Total, Non-certificated Salaries		445,656.04	0.00	445,656.04	364,247.44	373,353.62



**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: American Indian Public Charter
(continued) High School
CDS #: 01-61259-0111856
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0765
Fiscal Year: 2019/20

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00		
PERS	3201-3202	128,110.65	0.00	128,110.65	104,413.86	116,881.70
OASDI / Medicare / Alternative	3301-3302	114,151.58	3,718.82	117,870.40	120,817.16	111,580.66
Health and Welfare Benefits	3401-3402	173,054.95	88.14	173,143.09	181,800.24	172,416.96
Unemployment Insurance	3501-3502	20,704.45	1,729.12	22,433.57	22,433.57	19,993.37
Workers' Compensation Insurance	3601-3602	28,350.53	0.00	28,350.53	29,059.29	26,837.70
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	931.43	0.00	931.43	954.72	834.38
Total, Employee Benefits		465,303.59	5,536.08	470,839.67	459,478.85	448,544.78
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	154,608.28	2,120.26	156,728.54	168,290.63	178,322.60
Books and Other Reference Materials	4200	3,711.15	96.97	3,808.12	4,089.05	4,332.80
Materials and Supplies	4300	135,155.45	598.73	135,754.18	145,768.96	154,458.40
Noncapitalized Equipment	4400	252,509.64	0.00	252,509.64	271,137.64	287,300.42
Food	4700	0.00	99,520.99	99,520.99	106,862.80	113,232.99
Total, Books and Supplies		545,984.53	102,336.95	648,321.48	696,149.08	737,647.22
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00		
Travel and Conferences	5200	29,883.24	16,303.02	46,186.26	49,593.48	52,549.80
Dues and Memberships	5300	11,792.87	0.00	11,792.87	12,662.84	13,417.69
Insurance	5400	49,125.27	0.00	49,125.27	52,749.31	55,893.75
Operations and Housekeeping Services	5500	98,113.71	0.00	98,113.71	105,351.70	111,631.82
Rentals, Leases, Repairs, and Noncap. Improvements	5600	214,103.09	236.96	214,340.05	230,152.23	243,871.83
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	1,382,168.29	819.38	1,382,987.67	1,481,620.31	1,570,128.70
Communications	5900	8,364.61	0.00	8,364.61	10,682.50	11,319.30
Total, Services and Other Operating Expenditures		1,793,551.08	17,359.36	1,810,910.44	1,942,812.38	2,058,812.88
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	6,924.00	0.00	6,924.00	6,924.00	6,924.00
Total, Capital Outlay		6,924.00	0.00	6,924.00	6,924.00	6,924.00
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	429,329.78	429,329.78	461,002.06	488,482.84
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	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	429,329.78	429,329.78	461,002.06	488,482.84
8. TOTAL EXPENDITURES		4,356,940.73	603,174.23	4,960,114.96	5,157,675.69	5,372,138.03
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		425,058.50	(314,277.86)	110,780.64	233,868.39	326,745.97

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: American Indian Public Charter
 (continued) High School
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2019/20

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		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	(216,716.86)	216,716.86	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(216,716.86)	216,716.86	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		208,341.64	(97,561.00)	110,780.64	233,868.39	326,745.97
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,274,390.76	97,560.38	1,371,951.14	1,482,731.64	1,716,600.03
b. Adjustments to Beginning Balance	9793, 9795	(0.76)	0.62	(0.14)		
c. Adjusted Beginning Balance		1,274,390.00	97,561.00	1,371,951.00	1,482,731.64	1,716,600.03
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,482,731.64	0.00	1,482,731.64	1,716,600.03	2,043,346.00
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	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	148,803.45	0.00	148,803.45	154,730.27	161,164.14
Unassigned/Unappropriated Amount	9790	1,333,928.19	0.00	1,333,928.19	1,561,869.76	1,882,181.86



LCFF Calculator Universal Assumptions
 American Indian Public High (111856)

Summary of Funding

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLLA & Augmentation	3.70%	3.26%	2.29%	2.71%	2.82%	0.00%
Base Grant	3,494,622	3,643,907	3,878,371	4,102,137	4,217,643	4,217,643
Grade Span Adjustment	90,905	94,916	100,789	106,718	109,647	109,647
Supplemental Grant	520,260	543,251	577,376	609,863	627,024	627,024
Concentration Grant	314,630	329,951	349,171	367,223	377,556	377,556
Add-ons	-	-	-	-	-	-
Total Target	4,420,417	4,612,025	4,905,707	5,185,941	5,331,870	5,331,870

Transition Components:

Target	\$ 4,420,417	\$ 4,612,025	\$ 4,905,707	\$ 5,185,941	\$ 5,331,870	\$ 5,331,870
Funded Based on Target Formula (P/P-2)	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	4,179,656	4,463,495	4,644,161	4,782,317	4,782,317	4,782,317
Remaining Need after Gap (informational only)	-	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	240,761	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 4,420,417	\$ 4,612,025	\$ 4,905,707	\$ 5,185,941	\$ 5,331,870	\$ 5,331,870

Components of LCFF By Object Code

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
8011 - State Aid	\$ 2,702,949	\$ 2,877,819	\$ 3,101,306	\$ 3,327,862	\$ 3,473,791	\$ 3,473,791
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	729,910	737,024	766,856	789,669	789,669	789,669
Local Revenue Sources:						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	987,558	997,183	1,037,545	1,068,410	1,068,410	1,068,410
Property Taxes net of In-Lieu	-	-	-	-	-	-
TOTAL FUNDING	\$ 4,420,417	\$ 4,612,025	\$ 4,905,707	\$ 5,185,941	\$ 5,331,870	\$ 5,331,870

Basic Aid Status	-	-	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 4,420,417	\$ 4,612,025	\$ 4,905,707	\$ 5,185,941	\$ 5,331,870	\$ 5,331,870

EPA Details

	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 729,910	\$ 737,024	\$ 766,856	\$ 789,669	\$ 789,669	\$ 789,669
8012 - EPA, Current Year Receipt	729,910	737,024	766,856	789,669	789,669	789,669
(P-2 plus Current Year Accrual)						
8019 - EPA, Prior Year Adjustment	1,187	-	(0)	(0)	(0)	(0)
(P-A less Prior Year Accrual)						
Accrual (from Assumptions)	-	-	-	-	-	-



LCFF Calculator Universal Assumptions
American Indian Public High (111856)

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population						
Enrollment	411	420	437	450	450	450
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	411	420	437	450	450	450
Unduplicated Pupil Count	299	304	317	326	326	326
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	299	304	317	326	326	326
Rolling %, Supplemental Grant	72.5500%	72.6500%	72.5500%	72.4500%	72.4500%	72.4500%
Rolling %, Concentration Grant	72.5500%	72.6500%	72.5500%	72.4500%	72.4500%	72.4500%

FUNDED ADA

	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Adjusted Base Grant ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	386.83	390.60	406.41	418.50	418.50	418.50
Total Adjusted Base Grant ADA	386.83	390.60	406.41	418.50	418.50	418.50

Necessary Small School ADA

	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	386.83	390.60	406.41	418.50	418.50	418.50

ACTUAL ADA (Current Year Only)

	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	386.83	390.60	406.41	418.50	418.50	418.50
Total Actual ADA	386.83	390.60	406.41	418.50	418.50	418.50
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve Services

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concent \$	834,890	873,202	926,547	977,086	1,004,580	1,004,580
Current year Percentage to Increase or Improve Se	23.29%	23.35%	23.28%	23.22%	23.21%	23.21%

