

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

Charter School Name: AIMS College Prep High
(continued) _____
CDS #: 01-61259-0111856
Charter Approving Entity: Oakland Unified School District
County: Alameda
Charter #: 0765
Fiscal Year: 2021/22

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. current

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. the

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:

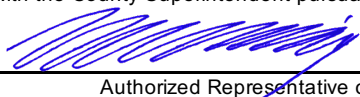
2021/22 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

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

Print Name: Maya Woods-Cadiz Title: Superintendent

To the County Superintendent of Schools:

2021/22 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed:  _____ Date: 3/1/22
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print Name: Minh Co Title: Accounting Manager

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

For Approving Entity:

Minh Co
Name

Accounting Manager
Title

510-879-8605
Phone

minh.co@ousd.org
E-mail

For Charter School:

Katema Ballentine
Name

CBO
Title

510-893-8701 x17
Phone

katema.ballentine@aimschools.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**

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 (continued)
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 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

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	2,646,954.00	-	2,646,954.00	1,270,488.00	-	1,270,488.00	2,646,954.00	-	2,646,954.00
Education Protection Account State Aid - Current Year	8012	1,667,604.00	-	1,667,604.00	596,803.00	-	596,803.00	1,667,604.00	-	1,667,604.00
State Aid - Prior Years	8019	-	-	-	(109,116.00)	-	(109,116.00)	-	-	-
Transfer to Charter Schools In Lieu of Property Taxes	8096	1,000,605.00	-	1,000,605.00	586,070.00	-	586,070.00	1,000,605.00	-	1,000,605.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		5,315,163.00	-	5,315,163.00	2,344,245.00	-	2,344,245.00	5,315,163.00	-	5,315,163.00
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290	-	139,646.00	139,646.00	-	41,643.00	41,643.00	-	139,646.00	139,646.00
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	52,782.00	52,782.00	-	62,490.86	62,490.86	-	102,782.00	102,782.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	509,890.00	509,890.00	-	134,339.07	134,339.07	-	509,890.00	509,890.00
Total, Federal Revenues		-	702,318.00	702,318.00	-	238,472.93	238,472.93	-	752,318.00	752,318.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	-	-	-	-	-	-	-	-
All Other State Revenues	StateRevAO	83,925.00	539,745.00	623,670.00	52,001.45	298,901.10	350,902.55	83,925.00	609,779.00	693,704.00
Total, Other State Revenues		83,925.00	539,745.00	623,670.00	52,001.45	298,901.10	350,902.55	83,925.00	609,779.00	693,704.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	73,248.00	-	73,248.00	40,124.46	127,968.68	168,093.14	73,245.00	127,969.00	201,214.00
Total, Local Revenues		73,248.00	-	73,248.00	40,124.46	127,968.68	168,093.14	73,245.00	127,969.00	201,214.00
5. TOTAL REVENUES										
		5,472,336.00	1,242,063.00	6,714,399.00	2,436,370.91	665,342.71	3,101,713.62	5,472,333.00	1,490,066.00	6,962,399.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,168,131.00	207,479.00	1,375,610.00	588,029.94	30,400.52	618,430.46	1,260,042.00	137,141.00	1,397,183.00
Certificated Pupil Support Salaries	1200	100,029.00	69,845.00	169,874.00	70,909.37	10,476.81	81,386.18	100,029.00	69,845.00	169,874.00
Certificated Supervisors' and Administrators' Salaries	1300	297,112.00	-	297,112.00	189,507.98	8,036.62	197,544.60	277,112.00	20,000.00	297,112.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		1,565,272.00	277,324.00	1,842,596.00	848,447.29	48,913.95	897,361.24	1,637,183.00	226,986.00	1,864,169.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	30,000.00	122,744.00	152,744.00	45,570.60	36,302.78	81,873.38	98,244.00	52,000.00	150,244.00
Non-certificated Support Salaries	2200	-	-	-	2,409.20	-	2,409.20	2,500.00	-	2,500.00
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	435,996.00	59,169.00	495,165.00	254,351.24	-	254,351.24	386,348.00	64,313.00	450,661.00
Other Non-certificated Salaries	2900	30,000.00	38,400.00	68,400.00	-	4,179.30	4,179.30	-	38,400.00	38,400.00
Total, Non-certificated Salaries		495,996.00	220,313.00	716,309.00	302,331.04	40,482.08	342,813.12	487,092.00	154,713.00	641,805.00
3. Employee Benefits										
STRS	3101-3102	-	-	-	-	-	-	-	-	-
PERS	3201-3202	174,828.00	48,549.00	223,377.00	91,851.41	7,680.81	99,532.22	156,581.00	49,728.00	206,309.00
OASDI / Medicare / Alternative	3301-3302	165,075.00	34,986.00	200,061.00	86,689.93	6,663.50	93,353.43	156,328.00	35,379.00	191,707.00
Health and Welfare Benefits	3401-3402	136,727.00	32,781.00	169,508.00	104,681.96	4,466.09	109,148.05	131,227.00	32,781.00	164,008.00

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

Charter School Name: AIMS College Prep High
 (continued)
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

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
Unemployment Insurance	3501-3502	26,566.00	11,924.00	38,490.00	16,451.76	1,229.48	17,681.24	23,719.00	11,924.00	35,643.00
Workers' Compensation Insurance	3601-3602	39,704.00	8,415.00	48,119.00	2,939.97	-	2,939.97	37,600.00	8,510.00	46,110.00
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		542,900.00	136,655.00	679,555.00	302,615.03	20,039.88	322,654.91	505,455.00	138,322.00	643,777.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	73,000.00	75,902.00	148,902.00	-	167,955.86	167,955.86	-	168,398.00	168,398.00
Books and Other Reference Materials	4200	5,178.00	6,341.00	11,519.00	-	3,430.50	3,430.50	-	6,341.00	6,341.00
Materials and Supplies	4300	260,000.00	29,500.00	289,500.00	101,940.77	30,892.76	132,833.53	260,000.00	39,500.00	299,500.00
Noncapitalized Equipment	4400	63,957.00	110,098.00	174,055.00	22,296.87	140,886.29	163,183.16	28,000.00	142,266.00	170,266.00
Food	4700	-	57,695.00	57,695.00	-	57,099.12	57,099.12	-	97,695.00	97,695.00
Total, Books and Supplies		402,135.00	279,536.00	681,671.00	124,237.64	400,264.53	524,502.17	288,000.00	454,200.00	742,200.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	23,050.00	26,950.00	50,000.00	11,686.20	46,040.14	57,726.34	17,050.00	46,295.00	63,345.00
Dues and Memberships	5300	17,000.00	-	17,000.00	16,779.50	-	16,779.50	22,000.00	-	22,000.00
Insurance	5400	21,351.00	-	21,351.00	19,914.41	-	19,914.41	21,351.00	-	21,351.00
Operations and Housekeeping Services	5500	170,578.00	95,000.00	265,578.00	74,066.50	11,655.00	85,721.50	185,578.00	65,000.00	250,578.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	77,086.00	132,212.00	209,298.00	10,461.20	100,523.50	110,984.70	83,473.00	125,825.00	209,298.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,263,261.00	82,016.00	1,345,277.00	718,646.57	113,106.00	831,752.57	1,248,129.00	158,791.00	1,406,920.00
Communications	5900	32,640.00	10,000.00	42,640.00	2,423.75	-	2,423.75	26,040.00	7,000.00	33,040.00
Total, Services and Other Operating Expenditures		1,604,966.00	346,178.00	1,951,144.00	853,978.13	271,324.64	1,125,302.77	1,603,621.00	402,911.00	2,006,532.00

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Second Interim Report - Detail**

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 (continued)
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 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	10,000.00	16,924.00	4,038.86	-	4,038.86	5,924.00	10,000.00	15,924.00
Total, Capital Outlay		6,924.00	10,000.00	16,924.00	4,038.86	-	4,038.86	5,924.00	10,000.00	15,924.00
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	595,640.00	-	595,640.00	293,970.00	-	293,970.00	881,911.00	-	881,911.00
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	1,000.00	-	1,000.00	781.36	-	781.36	1,000.00	-	1,000.00
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		596,640.00	-	596,640.00	781.36	293,970.00	294,751.36	882,911.00	-	882,911.00
8. TOTAL EXPENDITURES		5,214,833.00	1,270,006.00	6,484,839.00	2,436,429.35	1,074,995.08	3,511,424.43	5,410,186.00	1,387,132.00	6,797,318.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		257,503.00	(27,943.00)	229,560.00	(58.44)	(409,652.37)	(409,710.81)	62,147.00	102,934.00	165,081.00
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)		257,503.00	(27,943.00)	229,560.00	(58.44)	(409,652.37)	(409,710.81)	62,147.00	102,934.00	165,081.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,609,623.00	98,246.00	1,707,869.00	1,609,623.14	98,246.00	1,707,869.14	1,609,623.14	98,246.00	1,707,869.14
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	(97,323.14)	103,148.00	5,824.86	(97,323.14)	103,148.00	5,824.86
c. Adjusted Beginning Balance		1,609,623.00	98,246.00	1,707,869.00	1,512,300.00	201,394.00	1,713,694.00	1,512,300.00	201,394.00	1,713,694.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,867,126.00	70,303.00	1,937,429.00	1,512,241.56	(208,258.37)	1,303,983.19	1,574,447.00	304,328.00	1,878,775.00
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-	-

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 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
Prepaid Expenditures (equals object 9330)	9713	-	-	-			-			-
All Others	9719	-	-	-			-			-
b Restricted	9740	-	70,303.00	70,303.00			-		304,328.00	304,328.00
c. Committed										
Stabilization Arrangements	9750	-	-	-			-			-
Other Commitments	9760	-	-	-			-			-
d. Assigned										
Other Assignments	9780	-	-	-			-			-
e Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	194,546.00	-	194,546.00			-		203,919.54	203,919.54
Unassigned/Unappropriated Amount	9790	1,672,580.00	-	1,672,580.00	1,512,241.56	(208,258.37)	1,303,983.19	1,370,527.46	-	1,370,527.46

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

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 (continued) _____
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 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

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	2,646,954.00	1,270,488.00	2,646,954.00	-	0.00%
Education Protection Account State Aid - Current Year	8012	1,667,604.00	596,803.00	1,667,604.00	-	0.00%
State Aid - Prior Years	8019	-	(109,116.00)	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,000,605.00	586,070.00	1,000,605.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		5,315,163.00	2,344,245.00	5,315,163.00	-	0.00%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	139,646.00	41,643.00	139,646.00	-	0.00%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	52,782.00	62,490.86	102,782.00	50,000.00	94.73%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	509,890.00	134,339.07	509,890.00	-	0.00%
Total, Federal Revenues		702,318.00	238,472.93	752,318.00	50,000.00	7.12%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	623,670.00	350,902.55	693,704.00	70,034.00	11.23%
Total, Other State Revenues		623,670.00	350,902.55	693,704.00	70,034.00	11.23%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	73,248.00	168,093.14	201,214.00	127,966.00	174.70%
Total, Local Revenues		73,248.00	168,093.14	201,214.00	127,966.00	174.70%
5. TOTAL REVENUES						
		6,714,399.00	3,101,713.62	6,962,399.00	248,000.00	3.69%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,375,610.00	618,430.46	1,397,183.00	21,573.00	1.57%
Certificated Pupil Support Salaries	1200	169,874.00	81,386.18	169,874.00	-	0.00%

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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)
Certificated Supervisors' and Administrators' Salaries	1300	297,112.00	197,544.60	297,112.00	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		1,842,596.00	897,361.24	1,864,169.00	21,573.00	1.17%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	152,744.00	81,873.38	150,244.00	(2,500.00)	-1.64%
Non-certificated Support Salaries	2200	-	2,409.20	2,500.00	2,500.00	New
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	495,165.00	254,351.24	450,661.00	(44,504.00)	-8.99%
Other Non-certificated Salaries	2900	68,400.00	4,179.30	38,400.00	(30,000.00)	-43.86%
Total, Non-certificated Salaries		716,309.00	342,813.12	641,805.00	(74,504.00)	-10.40%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	223,377.00	99,532.22	206,309.00	(17,068.00)	-7.64%
OASDI / Medicare / Alternative	3301-3302	200,061.00	93,353.43	191,707.00	(8,354.00)	-4.18%
Health and Welfare Benefits	3401-3402	169,508.00	109,148.05	164,008.00	(5,500.00)	-3.24%
Unemployment Insurance	3501-3502	38,490.00	17,681.24	35,643.00	(2,847.00)	-7.40%
Workers' Compensation Insurance	3601-3602	48,119.00	2,939.97	46,110.00	(2,009.00)	-4.18%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		679,555.00	322,654.91	643,777.00	(35,778.00)	-5.26%

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

Charter School Name: AIMS College Prep High
 (continued) _____
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

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)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	148,902.00	167,955.86	168,398.00	19,496.00	13.09%
Books and Other Reference Materials	4200	11,519.00	3,430.50	6,341.00	(5,178.00)	-44.95%
Materials and Supplies	4300	289,500.00	132,833.53	299,500.00	10,000.00	3.45%
Noncapitalized Equipment	4400	174,055.00	163,183.16	170,266.00	(3,789.00)	-2.18%
Food	4700	57,695.00	57,099.12	97,695.00	40,000.00	69.33%
Total, Books and Supplies		681,671.00	524,502.17	742,200.00	60,529.00	8.88%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	50,000.00	57,726.34	63,345.00	13,345.00	26.69%
Dues and Memberships	5300	17,000.00	16,779.50	22,000.00	5,000.00	29.41%
Insurance	5400	21,351.00	19,914.41	21,351.00	-	0.00%
Operations and Housekeeping Services	5500	265,578.00	85,721.50	250,578.00	(15,000.00)	-5.65%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	209,298.00	110,984.70	209,298.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,345,277.00	831,752.57	1,406,920.00	61,643.00	4.58%
Communications	5900	42,640.00	2,423.75	33,040.00	(9,600.00)	-22.51%
Total, Services and Other Operating Expenditures		1,951,144.00	1,125,302.77	2,006,532.00	55,388.00	2.84%
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	16,924.00	4,038.86	15,924.00	(1,000.00)	-5.91%
Total, Capital Outlay		16,924.00	4,038.86	15,924.00	(1,000.00)	-5.91%
7. Other Outgo						

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

Charter School Name: AIMS College Prep High
 (continued) _____
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

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)
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	595,640.00	293,970.00	881,911.00	286,271.00	48.06%
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	1,000.00	781.36	1,000.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		596,640.00	294,751.36	882,911.00	286,271.00	47.98%
8. TOTAL EXPENDITURES		6,484,839.00	3,511,424.43	6,797,318.00	312,479.00	4.82%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		229,560.00	(409,710.81)	165,081.00	(64,479.00)	-28.09%

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

Charter School Name: AIMS College Prep High
 (continued) _____
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

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)		229,560.00	(409,710.81)	165,081.00	(64,479.00)	-28.09%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,707,869.00	1,707,869.14	1,707,869.14	0.14	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	5,824.86	5,824.86	5,824.86	New
c. Adjusted Beginning Balance		1,707,869.00	1,713,694.00	1,713,694.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,937,429.00	1,303,983.19	1,878,775.00		
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	70,303.00	-	304,328.00	234,025.00	332.88%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	194,546.00	-	203,919.54	9,373.54	4.82%

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

Charter School Name: AIMS College Prep High
 (continued) _____
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

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)
Unassigned/Unappropriated Amount	9790	1,672,580.00	1,303,983.19	1,370,527.46	(302,052.54)	-18.06%

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

Charter School Name: AIMS College Prep High
 (continued) _____
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

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 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	2,646,954.00	0.00	2,646,954.00	2,820,877.00	2,998,326.00
Education Protection Account State Aid - Current Year	8012	1,667,604.00	0.00	1,667,604.00	1,667,604.00	1,667,604.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	1,000,605.00	0.00	1,000,605.00	1,000,605.00	1,000,605.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		5,315,163.00	0.00	5,315,163.00	5,489,086.00	5,666,535.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	139,646.00	139,646.00	141,237.00	144,295.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	102,782.00	102,782.00	53,429.88	54,674.80
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	509,890.00	509,890.00	437,648.12	305,754.20
Total, Federal Revenues		0.00	752,318.00	752,318.00	632,315.00	504,724.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00	0.00	0.00
All Other State Revenues	StateRevAO	83,925.00	609,779.00	693,704.00	123,162.00	123,146.00
Total, Other State Revenues		83,925.00	609,779.00	693,704.00	123,162.00	123,146.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	73,245.00	127,969.00	201,214.00	74,024.00	75,516.00
Total, Local Revenues		73,245.00	127,969.00	201,214.00	74,024.00	75,516.00

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

Charter School Name: AIMS College Prep High
 (continued) _____
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

5. TOTAL REVENUES		5,472,333.00	1,490,066.00	6,962,399.00	6,318,587.00	6,369,921.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,260,042.00	137,141.00	1,397,183.00	1,476,729.00	1,495,927.00
Certificated Pupil Support Salaries	1200	100,029.00	69,845.00	169,874.00	172,422.00	174,663.00
Certificated Supervisors' and Administrators' Salaries	1300	277,112.00	20,000.00	297,112.00	301,569.00	305,489.00
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		1,637,183.00	226,986.00	1,864,169.00	1,950,720.00	1,976,079.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	98,244.00	52,000.00	150,244.00	59,269.00	60,039.00
Non-certificated Support Salaries	2200	2,500.00	0.00	2,500.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	386,348.00	64,313.00	450,661.00	513,276.00	448,289.00
Other Non-certificated Salaries	2900	0.00	38,400.00	38,400.00	30,450.00	30,846.00
Total, Non-certificated Salaries		487,092.00	154,713.00	641,805.00	602,995.00	539,174.00

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

Charter School Name: AIMS College Prep High
 (continued) _____
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00	-	0.00
PERS	3201-3202	156,581.00	49,728.00	206,309.00	227,272.00	224,680.00
OASDI / Medicare / Alternative	3301-3302	156,328.00	35,379.00	191,707.00	195,359.00	192,417.00
Health and Welfare Benefits	3401-3402	131,227.00	32,781.00	164,008.00	157,000.00	157,000.00
Unemployment Insurance	3501-3502	23,719.00	11,924.00	35,643.00	31,714.00	30,088.00
Workers' Compensation Insurance	3601-3602	37,600.00	8,510.00	46,110.00	46,988.00	46,281.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		505,455.00	138,322.00	643,777.00	658,333.00	650,466.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	168,398.00	168,398.00	60,000.00	60,000.00
Books and Other Reference Materials	4200	0.00	6,341.00	6,341.00	11,660.00	11,932.00
Materials and Supplies	4300	260,000.00	39,500.00	299,500.00	261,334.00	264,861.00
Noncapitalized Equipment	4400	28,000.00	142,266.00	170,266.00	83,356.00	84,134.00
Food	4700	0.00	97,695.00	97,695.00	58,403.00	59,763.00
Total, Books and Supplies		288,000.00	454,200.00	742,200.00	474,753.00	480,690.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	17,050.00	46,295.00	63,345.00	40,491.00	41,434.00
Dues and Memberships	5300	22,000.00	0.00	22,000.00	12,147.00	12,430.00
Insurance	5400	21,351.00	0.00	21,351.00	21,613.00	22,116.00
Operations and Housekeeping Services	5500	185,578.00	65,000.00	250,578.00	196,505.00	173,288.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	83,473.00	125,825.00	209,298.00	229,412.00	229,631.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00

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

Charter School Name: AIMS College Prep High
 (continued) _____
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 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

Professional/Consulting Services and Operating Expend.	5800	1,248,129.00	158,791.00	1,406,920.00	1,311,584.00	1,338,911.00
Communications	5900	26,040.00	7,000.00	33,040.00	32,646.00	32,658.00
Total, Services and Other Operating Expenditures		1,603,621.00	402,911.00	2,006,532.00	1,844,398.00	1,850,468.00
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	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	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	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	5,924.00	10,000.00	15,924.00	6,924.00	6,924.00
Total, Capital Outlay		5,924.00	10,000.00	15,924.00	6,924.00	6,924.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	881,911.00	0.00	881,911.00	603,962.00	618,035.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	1,000.00	0.00	1,000.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		882,911.00	0.00	882,911.00	603,962.00	618,035.00
8. TOTAL EXPENDITURES		5,410,186.00	1,387,132.00	6,797,318.00	6,142,085.00	6,121,836.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		62,147.00	102,934.00	165,081.00	176,502.00	248,085.00

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

Charter School Name: AIMS College Prep High
 (continued) _____
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
 County: Alameda
 Charter #: 0765
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	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	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)		62,147.00	102,934.00	165,081.00	176,502.00	248,085.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,609,623.14	98,246.00	1,707,869.14	1,878,775.00	2,055,277.00
b. Adjustments to Beginning Balance	9793, 9795	(97,323.14)	103,148.00	5,824.86		
c. Adjusted Beginning Balance		1,512,300.00	201,394.00	1,713,694.00	1,878,775.00	2,055,277.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,574,447.00	304,328.00	1,878,775.00	2,055,277.00	2,303,362.01
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00	304,328.00	304,328.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						

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

Charter School Name: AIMS College Prep High
 (continued) _____
 CDS #: 01-61259-0111856
 Charter Approving Entity: Oakland Unified School District
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 Charter #: 0765
 Fiscal Year: 2021/22

Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	203,919.54	0.00	203,919.54	189,518.10	190,633.17
Unassigned/Unappropriated Amount	9790	1,370,527.46	0.00	1,370,527.46	1,865,758.90	2,112,728.84