

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

Charter School Name: AIMS College Prep Middle  
(continued) \_\_\_\_\_  
CDS #: 01-61259-6113807  
Charter Approving Entity: Oakland Unified School District  
County: Alameda  
Charter #: 0106  
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: 3/1/22  
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: \_\_\_\_\_  
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**

Charter School Name: AIMS College Prep Middle  
 (continued)  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 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
<b>A. REVENUES</b>										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	1,215,392.00	-	1,215,392.00	581,440.00	-	581,440.00	1,215,392.00	-	1,215,392.00
Education Protection Account State Aid - Current Year	8012	587,124.00	-	587,124.00	280,959.00	-	280,959.00	587,124.00	-	587,124.00
State Aid - Prior Years	8019	-	-	-	(9,026.00)	-	(9,026.00)	-	-	-
Transfer to Charter Schools In Lieu of Property Taxes	8096	578,890.00	-	578,890.00	324,775.00	-	324,775.00	578,890.00	-	578,890.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		2,381,406.00	-	2,381,406.00	1,178,148.00	-	1,178,148.00	2,381,406.00	-	2,381,406.00
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290	-	79,033.00	79,033.00	-	22,306.68	22,306.68	-	79,033.00	79,033.00
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	38,636.00	38,636.00	-	48,189.17	48,189.17	-	95,000.00	95,000.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	257,014.00	257,014.00	-	74,431.41	74,431.41	-	298,252.00	298,252.00
Total, Federal Revenues		-	374,683.00	374,683.00	-	144,927.26	144,927.26	-	472,285.00	472,285.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	-	-	-	-	-	-	-	-
All Other State Revenues	StateRevAO	39,745.00	432,633.00	472,378.00	20,851.57	142,783.33	163,634.90	39,745.00	432,633.00	472,378.00
Total, Other State Revenues		39,745.00	432,633.00	472,378.00	20,851.57	142,783.33	163,634.90	39,745.00	432,633.00	472,378.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	10,969.00	64,316.00	75,285.00	3,594.76	135,154.43	138,749.19	7,474.00	213,638.00	221,112.00
Total, Local Revenues		10,969.00	64,316.00	75,285.00	3,594.76	135,154.43	138,749.19	7,474.00	213,638.00	221,112.00
5. TOTAL REVENUES										
		2,432,120.00	871,632.00	3,303,752.00	1,202,594.33	422,865.02	1,625,459.35	2,428,625.00	1,118,556.00	3,547,181.00
<b>B. EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	575,318.00	175,903.00	751,221.00	358,695.31	53,751.64	412,446.95	575,318.00	175,902.00	751,220.00
Certificated Pupil Support Salaries	1200	85,033.00	18,469.00	103,502.00	15,560.39	5,714.68	21,275.07	65,033.00	18,469.00	83,502.00
Certificated Supervisors' and Administrators' Salaries	1300	86,545.00	-	86,545.00	84,403.65	4,018.40	88,422.05	101,545.00	5,000.00	106,545.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		746,896.00	194,372.00	941,268.00	458,659.35	63,484.72	522,144.07	741,896.00	199,371.00	941,267.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	23,260.00	137,703.00	160,963.00	8,541.44	42,178.14	50,719.58	23,085.00	110,459.00	133,544.00
Non-certificated Support Salaries	2200	-	-	-	-	9,886.06	9,886.06	-	14,000.00	14,000.00
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	59,512.00	9,234.00	68,746.00	43,970.66	17,169.63	61,140.29	56,204.00	29,234.00	85,438.00
Other Non-certificated Salaries	2900	-	-	-	-	1,237.50	1,237.50	-	14,688.00	14,688.00
Total, Non-certificated Salaries		82,772.00	146,937.00	229,709.00	52,512.10	70,471.33	122,983.43	79,289.00	168,381.00	247,670.00
3. Employee Benefits										
STRS	3101-3102	-	-	-	-	-	-	-	-	-
PERS	3201-3202	47,299.00	34,930.00	82,229.00	15,484.86	13,139.28	28,624.14	48,787.00	34,190.00	82,977.00
OASDI / Medicare / Alternative	3301-3302	45,650.00	41,435.00	87,085.00	38,119.35	10,115.62	48,234.97	58,055.00	29,843.00	87,898.00
Health and Welfare Benefits	3401-3402	29,843.00	21,085.00	50,928.00	39,729.07	-	39,729.07	60,920.00	21,085.00	82,005.00

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 (continued)  
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 County: Alameda  
 Charter #: 0106  
 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	8,096.00	3,315.00	11,411.00	8,544.05	3,210.37	11,754.42	13,162.00	3,282.00	16,444.00
Workers' Compensation Insurance	3601-3602	14,898.00	6,552.00	21,450.00	1,827.96	-	1,827.96	10,018.00	6,493.00	16,511.00
OPEB, Allocated	3701-3702	1,188.00	-	1,188.00	-	-	-	1,188.00	-	1,188.00
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		146,974.00	107,317.00	254,291.00	103,705.29	26,465.27	130,170.56	192,130.00	94,893.00	287,023.00
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	21,582.00	28,417.00	49,999.00	1,143.14	11,953.14	13,096.28	6,582.00	28,418.00	35,000.00
Books and Other Reference Materials	4200	-	15,228.00	15,228.00	-	3,310.29	3,310.29	-	15,228.00	15,228.00
Materials and Supplies	4300	26,000.00	7,873.00	33,873.00	23,946.51	10,709.53	34,656.04	30,000.00	15,111.00	45,111.00
Noncapitalized Equipment	4400	36,000.00	21,098.00	57,098.00	45,489.77	3,525.15	49,014.92	50,000.00	7,098.00	57,098.00
Food	4700	-	43,227.00	43,227.00	-	71,231.78	71,231.78	-	95,000.00	95,000.00
Total, Books and Supplies		83,582.00	115,843.00	199,425.00	70,579.42	100,729.89	171,309.31	86,582.00	160,855.00	247,437.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	5,000.00	8,102.00	13,102.00	5,732.50	4,929.06	10,661.56	6,000.00	7,102.00	13,102.00
Dues and Memberships	5300	12,000.00	-	12,000.00	11,864.88	-	11,864.88	12,000.00	-	12,000.00
Insurance	5400	11,646.00	-	11,646.00	12,382.04	-	12,382.04	15,300.00	-	15,300.00
Operations and Housekeeping Services	5500	90,491.00	7,000.00	97,491.00	49,172.32	3,173.63	52,345.95	91,791.00	5,700.00	97,491.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	37,000.00	500.00	37,500.00	22,460.59	227.93	22,688.52	30,500.00	5,000.00	35,500.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	627,871.00	245,061.00	872,932.00	434,009.90	1,501.15	435,511.05	632,776.00	235,061.00	867,837.00
Communications	5900	9,185.00	12,532.00	21,717.00	8,456.00	-	8,456.00	19,185.00	2,532.00	21,717.00
Total, Services and Other Operating Expenditures		792,993.00	273,195.00	1,066,188.00	544,078.23	9,831.77	553,910.00	807,552.00	255,395.00	1,062,947.00

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- 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
<b>6. Capital Outlay</b> (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	28,848.00	-	28,848.00	36,598.24	-	36,598.24	45,000.00	-	45,000.00
Total, Capital Outlay		28,848.00	-	28,848.00	36,598.24	-	36,598.24	45,000.00	-	45,000.00
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	315,003.00	-	315,003.00	153,871.00	-	153,871.00	431,848.00	-	431,848.00
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	146,000.00	-	146,000.00	20,416.10	50,671.32	71,087.42	46,000.00	100,000.00	146,000.00
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		461,003.00	-	461,003.00	174,287.10	50,671.32	224,958.42	477,848.00	100,000.00	577,848.00
<b>8. TOTAL EXPENDITURES</b>		2,343,068.00	837,664.00	3,180,732.00	1,440,419.73	321,654.30	1,762,074.03	2,430,297.00	978,895.00	3,409,192.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		89,052.00	33,968.00	123,020.00	(237,825.40)	101,210.72	(136,614.68)	(1,672.00)	139,661.00	137,989.00
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-	-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		-	-	-	-	-	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		89,052.00	33,968.00	123,020.00	(237,825.40)	101,210.72	(136,614.68)	(1,672.00)	139,661.00	137,989.00
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	1,567,672.92	44,302.00	1,611,974.92	1,567,672.92	44,302.00	1,611,974.92	1,567,672.92	44,302.00	1,611,974.92
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	(96,574.92)	101,139.00	4,564.08	(96,574.92)	101,139.00	4,564.08
c. Adjusted Beginning Balance		1,567,672.92	44,302.00	1,611,974.92	1,471,098.00	145,441.00	1,616,539.00	1,471,098.00	145,441.00	1,616,539.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,656,724.92	78,270.00	1,734,994.92	1,233,272.60	246,651.72	1,479,924.32	1,469,426.00	285,102.00	1,754,528.00
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-	-

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- 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
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b Restricted	9740		78,270.00	78,270.00				285,102.00		285,102.00
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	96,285.00		96,285.00			-	102,275.76		102,275.76
Unassigned/Unappropriated Amount	9790	1,560,439.92		1,560,439.92	1,233,272.60	246,651.72	1,479,924.32	1,367,150.24		1,367,150.24

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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)
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	1,215,392.00	581,440.00	1,215,392.00	-	0.00%
Education Protection Account State Aid - Current Year	8012	587,124.00	280,959.00	587,124.00	-	0.00%
State Aid - Prior Years	8019	-	(9,026.00)	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	578,890.00	324,775.00	578,890.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,381,406.00	1,178,148.00	2,381,406.00	-	0.00%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	79,033.00	22,306.68	79,033.00	-	0.00%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	38,636.00	48,189.17	95,000.00	56,364.00	145.88%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	257,014.00	74,431.41	298,252.00	41,238.00	16.05%
Total, Federal Revenues		374,683.00	144,927.26	472,285.00	97,602.00	26.05%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	472,378.00	163,634.90	472,378.00	-	0.00%
Total, Other State Revenues		472,378.00	163,634.90	472,378.00	-	0.00%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	75,285.00	138,749.19	221,112.00	145,827.00	193.70%
Total, Local Revenues		75,285.00	138,749.19	221,112.00	145,827.00	193.70%
<b>5. TOTAL REVENUES</b>						
		3,303,752.00	1,625,459.35	3,547,181.00	243,429.00	7.37%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	751,221.00	412,446.95	751,220.00	(1.00)	0.00%
Certificated Pupil Support Salaries	1200	103,502.00	21,275.07	83,502.00	(20,000.00)	-19.32%

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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	86,545.00	88,422.05	106,545.00	20,000.00	23.11%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		941,268.00	522,144.07	941,267.00	(1.00)	0.00%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	160,963.00	50,719.58	133,544.00	(27,419.00)	-17.03%
Non-certificated Support Salaries	2200	-	9,886.06	14,000.00	14,000.00	New
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	68,746.00	61,140.29	85,438.00	16,692.00	24.28%
Other Non-certificated Salaries	2900	-	1,237.50	14,688.00	14,688.00	New
Total, Non-certificated Salaries		229,709.00	122,983.43	247,670.00	17,961.00	7.82%
<b>3. Employee Benefits</b>						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	82,229.00	28,624.14	82,977.00	748.00	0.91%
OASDI / Medicare / Alternative	3301-3302	87,085.00	48,234.97	87,898.00	813.00	0.93%
Health and Welfare Benefits	3401-3402	50,928.00	39,729.07	82,005.00	31,077.00	61.02%
Unemployment Insurance	3501-3502	11,411.00	11,754.42	16,444.00	5,033.00	44.11%
Workers' Compensation Insurance	3601-3602	21,450.00	1,827.96	16,511.00	(4,939.00)	-23.03%
OPEB, Allocated	3701-3702	1,188.00	-	1,188.00	-	0.00%
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		254,291.00	130,170.56	287,023.00	32,732.00	12.87%

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

Charter School Name: AIMS College Prep Middle  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 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)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	49,999.00	13,096.28	35,000.00	(14,999.00)	-30.00%
Books and Other Reference Materials	4200	15,228.00	3,310.29	15,228.00	-	0.00%
Materials and Supplies	4300	33,873.00	34,656.04	45,111.00	11,238.00	33.18%
Noncapitalized Equipment	4400	57,098.00	49,014.92	57,098.00	-	0.00%
Food	4700	43,227.00	71,231.78	95,000.00	51,773.00	119.77%
Total, Books and Supplies		199,425.00	171,309.31	247,437.00	48,012.00	24.08%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	13,102.00	10,661.56	13,102.00	-	0.00%
Dues and Memberships	5300	12,000.00	11,864.88	12,000.00	-	0.00%
Insurance	5400	11,646.00	12,382.04	15,300.00	3,654.00	31.38%
Operations and Housekeeping Services	5500	97,491.00	52,345.95	97,491.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	37,500.00	22,688.52	35,500.00	(2,000.00)	-5.33%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	872,732.00	435,511.05	867,837.00	(4,895.00)	-0.56%
Communications	5900	21,717.00	8,456.00	21,717.00	-	0.00%
Total, Services and Other Operating Expenditures		1,066,188.00	553,910.00	1,062,947.00	(3,241.00)	-0.30%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	28,848.00	36,598.24	45,000.00	16,152.00	55.99%
Total, Capital Outlay		28,848.00	36,598.24	45,000.00	16,152.00	55.99%
<b>7. Other Outgo</b>						



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

Charter School Name: AIMS College Prep Middle  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 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	315,003.00	153,871.00	431,848.00	116,845.00	37.09%
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	146,000.00	71,087.42	146,000.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		461,003.00	224,958.42	577,848.00	116,845.00	25.35%
<b>8. TOTAL EXPENDITURES</b>		<b>3,180,732.00</b>	<b>1,762,074.03</b>	<b>3,409,192.00</b>	<b>228,460.00</b>	<b>7.18%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>123,020.00</b>	<b>(136,614.68)</b>	<b>137,989.00</b>	<b>14,969.00</b>	<b>12.17%</b>

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

Charter School Name: AIMS College Prep Middle  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 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)
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		123,020.00	(136,614.68)	137,989.00	14,969.00	12.17%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,611,974.92	1,611,974.92	1,611,974.92	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	4,564.08	4,564.08	4,564.08	New
c. Adjusted Beginning Balance		1,611,974.92	1,616,539.00	1,616,539.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,734,994.92	1,479,924.32	1,754,528.00		
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	78,270.00	-	285,102.00	206,832.00	264.25%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	96,285.00	-	102,275.76	5,990.76	6.22%

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

Charter School Name: AIMS College Prep Middle  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 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	1,560,439.92	1,479,924.32	1,367,150.24	(193,289.68)	-12.39%

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

Charter School Name: AIMS College Prep Middle  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 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		
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	1,215,392.00	0.00	1,215,392.00	1,335,107.00	1,444,264.00
Education Protection Account State Aid - Current Year	8012	587,124.00	0.00	587,124.00	642,640.00	667,346.00
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	578,890.00	0.00	578,890.00	578,890.00	578,890.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,381,406.00	0.00	2,381,406.00	2,556,637.00	2,690,500.00
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	79,033.00	79,033.00	76,695.00	76,695.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	95,000.00	95,000.00	38,636.00	38,636.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	298,252.00	298,252.00	154,132.00	154,132.00
Total, Federal Revenues		0.00	472,285.00	472,285.00	269,463.00	269,463.00
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	0.00	0.00	0.00	0.00
All Other State Revenues	StateRevAO	39,745.00	432,633.00	472,378.00	61,930.00	61,930.00
Total, Other State Revenues		39,745.00	432,633.00	472,378.00	61,930.00	61,930.00
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	7,474.00	213,638.00	221,112.00	75,894.00	75,894.00
Total, Local Revenues		7,474.00	213,638.00	221,112.00	75,894.00	75,894.00

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

Charter School Name: AIMS College Prep Middle  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 Fiscal Year: 2021/22

5. TOTAL REVENUES		2,428,625.00	1,118,556.00	3,547,181.00	2,963,924.00	3,097,787.00
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	575,318.00	175,902.00	751,220.00	762,250.60	773,446.00
Certificated Pupil Support Salaries	1200	65,033.00	18,469.00	83,502.00	85,716.05	87,002.00
Certificated Supervisors' and Administrators' Salaries	1300	101,545.00	5,000.00	106,545.00	87,843.05	89,161.00
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		741,896.00	199,371.00	941,267.00	935,809.69	949,609.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	23,085.00	110,459.00	133,544.00	45,092.00	90,492.00
Non-certificated Support Salaries	2200	0.00	14,000.00	14,000.00	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	56,204.00	29,234.00	85,438.00	70,468.16	71,525.00
Other Non-certificated Salaries	2900	0.00	14,688.00	14,688.00	0.00	0.00
Total, Non-certificated Salaries		79,289.00	168,381.00	247,670.00	115,560.16	162,017.00

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

Charter School Name: AIMS College Prep Middle  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.00	0.00	0.00	-	0.00
PERS	3201-3202	48,787.00	34,190.00	82,977.00	64,738.00	66,033.00
OASDI / Medicare / Alternative	3301-3302	58,055.00	29,843.00	87,898.00	79,545.00	81,137.00
Health and Welfare Benefits	3401-3402	60,920.00	21,085.00	82,005.00	76,692.00	78,225.84
Unemployment Insurance	3501-3502	13,162.00	3,282.00	16,444.00	11,614.12	11,846.40
Workers' Compensation Insurance	3601-3602	10,018.00	6,493.00	16,511.00	21,851.34	22,288.36
OPEB, Allocated	3701-3702	1,188.00	0.00	1,188.00	1,187.62	1,211.37
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		192,130.00	94,893.00	287,023.00	255,628.07	260,741.97
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	6,582.00	28,418.00	35,000.00	50,934.75	52,121.52
Books and Other Reference Materials	4200	0.00	15,228.00	15,228.00	15,512.51	15,873.95
Materials and Supplies	4300	30,000.00	15,111.00	45,111.00	34,506.79	35,310.80
Noncapitalized Equipment	4400	50,000.00	7,098.00	57,098.00	57,885.46	58,884.69
Food	4700	0.00	95,000.00	95,000.00	44,034.38	45,060.38
Total, Books and Supplies		86,582.00	160,855.00	247,437.00	202,873.88	207,251.34
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	6,000.00	7,102.00	13,102.00	13,347.01	13,657.99
Dues and Memberships	5300	12,000.00	0.00	12,000.00	8,149.60	8,339.49
Insurance	5400	15,300.00	0.00	15,300.00	11,863.54	12,139.96
Operations and Housekeeping Services	5500	91,791.00	5,700.00	97,491.00	99,313.73	101,627.73
Rentals, Leases, Repairs, and Noncap. Improvements	5600	30,500.00	5,000.00	35,500.00	38,061.00	38,773.07
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 Middle  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 Fiscal Year: 2021/22

Professional/Consulting Services and Operating Expend.	5800	632,776.00	235,061.00	867,837.00	695,363.07	710,807.78
Communications	5900	19,185.00	2,532.00	21,717.00	22,123.45	22,638.93
Total, Services and Other Operating Expenditures		807,552.00	255,395.00	1,062,947.00	888,221.40	907,984.95
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	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	45,000.00	0.00	45,000.00	28,848.00	28,848.00
Total, Capital Outlay		45,000.00	0.00	45,000.00	28,848.00	28,848.00
<b>7. Other Outgo</b>						
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	431,848.00	0.00	431,848.00	320,893.19	322,342.21
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	46,000.00	100,000.00	146,000.00	146,000.00	146,000.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		477,848.00	100,000.00	577,848.00	466,893.19	468,342.21
<b>8. TOTAL EXPENDITURES</b>		2,430,297.00	978,895.00	3,409,192.00	2,893,834.40	2,984,794.48
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(1,672.00)	139,661.00	137,989.00	70,089.60	112,992.52

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

Charter School Name: AIMS College Prep Middle  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(1,672.00)	139,661.00	137,989.00	70,089.60	112,992.52
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,567,672.92	44,302.00	1,611,974.92	1,754,528.00	1,824,617.60
b. Adjustments to Beginning Balance	9793, 9795	(96,574.92)	101,139.00	4,564.08	0.00	0.00
c. Adjusted Beginning Balance		1,471,098.00	145,441.00	1,616,539.00	1,754,528.00	1,824,617.60
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,469,426.00	285,102.00	1,754,528.00	1,824,617.60	1,937,610.12
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	285,102.00	285,102.00	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 Middle  
 (continued) \_\_\_\_\_  
 CDS #: 01-61259-6113807  
 Charter Approving Entity: Oakland Unified School District  
 County: Alameda  
 Charter #: 0106  
 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	102,275.76	0.00	102,275.76	86,516.00	90,269.12
Unassigned/Unappropriated Amount	9790	1,367,150.24	0.00	1,367,150.24	1,738,101.60	1,847,341.00